



**CITY OF HUGHSON
CITY COUNCIL MEETING
CITY HALL COUNCIL CHAMBERS
7018 Pine Street, Hughson, CA**

**AGENDA
MONDAY, MARCH 23, 2020 – 7:00 P.M.**

**SPECIAL NOTICE
Coronavirus COVID-19**

In accordance with the Governor's Executive Order N-25-20, City of Hughson Council Members may be attending this meeting via teleconference. The address listed on this notice will remain publicly accessible during the meeting so that members of the public may observe and offer public comment at the appropriate time during the meeting.

CALL TO ORDER: Mayor Jeramy Young

ROLL CALL: Mayor Jeramy Young
Mayor Pro Tem George Carr
Councilmember Ramon Bawanan
Councilmember Harold Hill
Councilmember Michael Buck

FLAG SALUTE: Mayor Jeramy Young

INVOCATION: Hughson Ministerial Association

RULES FOR ADDRESSING CITY COUNCIL

Members of the audience who wish to address the City Council are requested to complete one of the forms located on the table at the entrance of the Council Chambers and submit it to the City Clerk. **Filling out the card is voluntary.**

1. PUBLIC BUSINESS FROM THE FLOOR (No Action Can Be Taken):

Members of the audience may address the City Council on any item of interest to the public pertaining to the City and may step to the podium, state their name and city of residence for the record (requirement of name and city of residence is optional) and make their presentation. Please limit presentations to five minutes. Since the City Council cannot take action on matters not on the agenda, unless the action is authorized by Section 54954.2 of the Government Code, items of concern, which are not urgent in nature can be resolved more expeditiously by completing and submitting to the City Clerk a "Citizen Request Form" which may be obtained from the City Clerk.

2. PRESENTATIONS: NONE.**3. CONSENT CALENDAR:**

All items listed on the Consent Calendar are to be acted upon by a single action of the City Council unless otherwise requested by an individual Councilmember for special consideration. Otherwise, the recommendation of staff will be accepted and acted upon by roll call vote.

- 3.1: Approve the Minutes of the Regular Meeting of February 24, 2020.
- 3.2: Approve the Warrants Register.
- 3.3: Adopt Resolution No. 2020-12, Accepting the 2019 Annual General Plan Report and the 2019 Annual Housing Element Progress Report.
- 3.4: Adopt Resolution No. 2020-13, Approving the City of Hughson 2020 Senate Bill 1, Road Repair and Accountability Act, Local Streets and Roads Annual Reporting Program Project List.
- 3.5: Adopt Resolution No. 2020-14, Adjusting the Fiscal Year 2019-2020 Operating Budget at Mid-Year.
- 3.6: Acceptance of the Fiscal Year 2018-2019 City of Hughson Financial Audit.
- 3.7: Adopt Resolution No. 2020-15, Ratifying the City Manager/Director of Emergency Services Proclamation of Existence of a Local Emergency Coronavirus/COVID-19.
- 3.8: Acceptance of the Hughson Police Services 2019 Year-End Report.

4. UNFINISHED BUSINESS: NONE.**5. PUBLIC HEARING TO CONSIDER THE FOLLOWING:**

- 5.1:** Introduce and Waive the First Reading of Ordinance No. 2020-05, Amending Section 13-08-520 of Chapter 13.08 of Title 13 of the Hughson Municipal Code – Public Services.

6. NEW BUSINESS: NONE.

7. CORRESPONDENCE: NONE.

8. COMMENTS:

- 8.1:** Staff Reports and Comments: (Information Only – No Action)

City Manager:

Deputy City Clerk:

Community Development Director:

Director of Finance and Admin Services:

Police Services:

City Attorney:

- 8.2:** Council Comments: (Information Only – No Action)

- 8.3:** Mayor's Comments: (Information Only – No Action)

9. CLOSED SESSION TO DISCUSS THE FOLLOWING: NONE.

ADJOURNMENT:

WAIVER WARNING

If you challenge a decision/direction of the City Council in court, you may be limited to raising only those issues you or someone else raised at a public hearing(s) described in this Agenda, or in written correspondence delivered to the City of Hughson at or prior to, the public hearing(s).

UPCOMING EVENTS:

March 28	▪ Hughson Youth Baseball/Softball Opening Day, 9:00 A.M. Postponed
April 13	▪ City Council Meeting, City Hall Chambers, 7:00 P.M. Cancelled

April 14	▪ Parks, Recreation and Entertainment Commission Meeting, City Hall Chambers, 6:00 P.M. Cancelled
April 21	▪ Planning Commission Meeting, City Hall Chambers, 6:00 P.M. Cancelled
April 27	▪ Economic Development Committee Meeting, City Hall Chambers, 5:30 P.M. Cancelled
April 27	▪ City Council Meeting, City Hall Chambers, 7:00 P.M. Cancelled

AFFIDAVIT OF POSTING

DATE: March 20, 2020 **TIME:** 11:15 AM
NAME: Ashton Gose **TITLE:** Deputy City Clerk

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

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

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

Notice Regarding Non-English Speakers:

Pursuant to California Constitution Article III, Section IV, establishing English as the official language for the State of California, and in accordance with California Code of Civil Procedures Section 185, which requires proceedings before any State Court to be in English, notice is hereby given that all proceedings before the City of Hughson City Council shall be in English and anyone wishing to address the Council is required to have a translator present who will take an oath to make an accurate translation from any language not English into the English language.

General Information: The Hughson City Council meets in the Council Chambers on the second and fourth Mondays of each month at 7:00 p.m., unless otherwise noticed.

Council Agendas: The City Council agenda is now available for public review at the City's website at www.hughson.org and City Clerk's Office, 7018 Pine Street, Hughson, California on the Friday, prior to the scheduled meeting. Copies and/or subscriptions can be purchased for a nominal fee through the City Clerk's Office.

Questions: Contact the City Clerk at (209) 883-4054

INFORMATION REGARDING ATTENDANCE AT THE CITY COUNCIL MEETING IN RESPONSE TO THE LOCAL PUBLIC HEALTH EMERGENCY:

- You are strongly encouraged to observe the live stream of the City Council meeting at <https://www.youtube.com/channel/UC-PwkdlrKoMmOJDzBSodu6A>
- Seating capacity at the City Council meeting is limited. If you attend the City Council meeting in person, public health guidance strongly recommends that you maintain appropriate social distancing, i.e. maintaining a 6-foot distance between yourself and other individuals. For more information please visit <http://schsa.org/publichealth/pages/corona-virus/>
- If you choose not to attend the City Council meeting, but wish to comment on a specific agenda item, please submit your written comments via email by 5:00 p.m. on the Friday prior to the Council meeting. Please submit your comment to the Deputy City Clerk at agose@hughson.org. Your written comment will be distributed to the City Council and kept on file as part of the official record of the Council meeting.



CITY COUNCIL AGENDA ITEM NO. 3.1

SECTION 3: CONSENT CALENDAR

Meeting Date: March 23, 2020
Subject: Approval of the City Council Minutes
Presented By: Ashton Gose, Deputy City Clerk

A handwritten signature in blue ink, likely of Ashton Gose, is written over a horizontal line.

Approved By: _____

Staff Recommendation:

Approve the Minutes of the Regular Meeting of March 23, 2020.

Background and Overview:

The draft minutes of the March 23, 2020 meeting are prepared for the Council's review.



**CITY OF HUGHSON
CITY COUNCIL MEETING
CITY HALL COUNCIL CHAMBERS
7018 Pine Street, Hughson, CA**

**MINUTES
MONDAY, MARCH 9, 2020 – 7:00 P.M.**

CALL TO ORDER: Mayor Jeramy Young

ROLL CALL:

Present: Mayor Jeramy Young
Mayor Pro Tem George Carr
Councilmember Harold Hill
Councilmember Ramon Bawanan
Councilmember Michael Buck

Staff Present: Raul Mendez, City Manager
Daniel Schroeder, City Attorney
Larry Seymour, Chief of Police
Ashton Gose, Deputy City Clerk
Lea Simvoulakis, Community Development Director
Merry Mayhew, Director of Finance and Admin Services
Jaime Velazquez, Utilities Superintendent
Lisa Whiteside, Finance Manager
Jose Vasquez, Public Works Superintendent
Carson Hatch, City Council Student Representative

FLAG SALUTE: Mayor Jeramy Young

INVOCATION: Mayor Jeramy Young

1. PUBLIC BUSINESS FROM THE FLOOR (No Action Can Be Taken):

NONE.

2. PRESENTATIONS: NONE.**3. CONSENT CALENDAR:**

All items listed on the Consent Calendar are to be acted upon by a single action of the City Council unless otherwise requested by an individual Councilmember for special consideration. Otherwise, the recommendation of staff will be accepted and acted upon by roll call vote.

- 3.1:** Approve the Minutes of the Regular Meeting of February 24, 2020.
- 3.2:** Approve the Warrants Register.
- 3.3:** Adopt Resolution No. 2020-08 Waiving Fees for the City-Wide Yard Sale Scheduled for April 4 – April 5, 2020.
- 3.4:** Adopt Resolution No. 2020-09, Approving the Final Map for Vesting Tentative Subdivision Map No. 06-03—Euclid South.
- 3.5:** Adopt Resolution No. 2020-10, Approving the City of Hughson – Stanislaus County (Geer Road Landfill) Backwash Water Disposal Agreement and Authorizing the City Manager to Execute the Agreement with Stanislaus County.
- 3.6:** Approve the Settlement Agreement and Release with Stanislaus County for the Documentary Transfer Tax Repayment and Authorize the Mayor to Sign the Settlement Agreement and Release.

YOUNG/HILL 5-0-0-0 motion passes to approve the Consent Calendar as presented.

4. UNFINISHED BUSINESS: NONE.**5. PUBLIC HEARING TO CONSIDER THE FOLLOWING: NONE.****6. NEW BUSINESS:**

- 6.1:** Adopt Resolution No. 2020-11, Adopting a Residential Water Discontinuation Policy.

Director Mayhew presented the staff report on this item.

**Mayor Young opened public comment at 7:10 P.M. There was no public comment.
Mayor Young closed public comment at 7:10 P.M.**

CARR/BUCK 5-0-0-0 motion passes to adopt Resolution No. 2020-11, Adopting a Residential Water Discontinuation Policy.

7. CORRESPONDENCE: NONE.**8. COMMENTS:****8.1: Staff Reports and Comments: (Information Only – No Action)****City Manager:**

City Manager Mendez provided a reminder regarding the Hughson Youth Baseball and Softball Opening Day Ceremony on March 28, 2020. He informed the City Council that City staff would be tracking the Coronavirus in our area. He also formally announced his intent to accept a conditional offer from Stanislaus County to the position of Assistant Executive Officer and that he would be working with the City Council on a transition plan for his departure from the City of Hughson. He thanked the City Council (past and present) and City staff for their amazing support over his tenure as City Manager.

Community Development Director:

Director Simvoulakis informed the City Council that an item pertaining to the Euclid South Subdivision would be on the Planning Commission agenda for the March 17, 2020 meeting. She also provided an update regarding the outcome of the Statewide Park Development and Community Revitalization Program Grant application for Lebright Fields indicating that the City's grant application had not been funded.

Director of Finance and Administrative Services:

Director Mayhew provided the City Council with an update on the Water Treatment/Distribution System Operator I/II recruitment, the Fiscal Year 2019/2020 Mid-Year Budget, and the Fiscal Year 2018/2019 Audit.

Police Services:

Chief Seymour provided the City Council with the latest Crime Statistic Report.

Student Representative:

Representative Hatch provided an update regarding the Hughson High School's Girls Basketball Team, and the Boys Wrestling Team.

8.2: Council Comments: (Information Only – No Action)

Councilmember Bawanan attended a Chamber of Commerce Executive Board of Directors meeting and a City of Hughson Budget and Finance Subcommittee meeting on March 9, 2020. He thanked Mayor Young for his State of the City Address on February 24, 2020. He also thanked Hughson Police Services and City staff for all their hard work.

Councilmember Hill attended a City/Fire 2+2 Committee meeting on February 12, 2020. He informed City Manager Mendez that he hates to see him leave.

Councilmember Buck thanked City Manager Mendez for all the knowledge he provided during his onboarding as a Councilmember. He thanked Director Simvoulakis for all the hard work she put into the Statewide Park Development and Community Revitalization Program Grant for Lebright Fields. He attended a Community Lecture Series by EMC Health Foundation on March 5, 2020. He participated in the first phase of a flagpole installation at Lebright Fields with the Hughson Lions Club March 7, 2020.

Mayor Pro Tem Carr attended a Sierra Vista Child and Family Services meeting on March 3, 2020. He also attended the Hughson Athletic Boosters Annual Crab Feed on March 7, 2020. He thanked City Manager Mendez for being a great ambassador for the City of Hughson.

Mayor Young attended a StanCOG Executive Board meeting and a City of Hughson Budget and Finance Subcommittee meeting on March 9, 2020. He thanked City Manager Mendez for the six years he has been with the City, he believes the City is better off than it was prior.

9. CLOSED SESSION TO DISCUSS THE FOLLOWING:

- 9.1: PUBLIC EMPLOYMENT
Title: City Manager

No reportable action.

ADJOURNMENT:

YOUNG/HILL 5-0-0-0 motion passes to adjourn the meeting at 8:29 P.M.

JERAMY YOUNG, Mayor

ASHTON GOSE, Deputy City Clerk



CITY COUNCIL AGENDA ITEM NO. 3.2

SECTION 3: CONSENT CALENDAR

Meeting Date: March 23, 2020
Subject: Approval of Warrants Register
Enclosure: Warrants Register
Presented By: Lisa Whiteside, Finance Manager

A handwritten signature in blue ink, appearing to be "Lisa Whiteside", is written over a horizontal line.

Approved By: _____

Staff Recommendation:

Approve the Warrants Register as presented.

Background and Overview:

The warrants register presented to the City Council is a listing of all expenditures paid from March 6, 2020 to March 18, 2020.

Fiscal Impact:

There are reductions in various funds for payment of expenses.



Hughson

Check Report

By Check Number

Date Range: 03/06/2020 - 03/18/2020

Vendor Number Payable #	Vendor Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
Bank Code: Payable Bank-Payable Bank							
01080 INV0003414	SUBWAY Invoice	03/09/2020	03/09/2020 Budget and Finance Meeting Food	Regular	0.00 0.00	53.89 53.89	52676
00094 287249079959X0	AT&T MOBILITY Invoice	02/19/2020	03/10/2020 PHONES	Regular	0.00 0.00	243.50 243.50	52677
00105 22467 22469 22473 22486	AZEVEDO'S AUTO SERVICE Invoice Invoice Invoice Invoice	03/06/2020 03/06/2020 03/06/2020 03/06/2020	03/10/2020 Fleet Smog Inspections Fleet Smog Inspections Fleet Smog Inspections Fleet Smog Inspections	Regular	0.00 0.00 0.00 0.00	199.00 49.75 49.75 49.75	52678
01479 20063-INV	BB Prints It Invoice	03/06/2020	03/10/2020 Headware	Regular	0.00 0.00	825.54 825.54	52679
00234 0184788	CAROLLO ENGINEERS Invoice	02/17/2020	03/10/2020 Professional Services	Regular	0.00 0.00	6,297.50 6,297.50	52680
00258 1049247	CENTRAL SANITARY SUPPLY Invoice	03/06/2020	03/10/2020 Supplies for USF	Regular	0.00 0.00	623.39 623.39	52681
01538 5405907-010198 5405907-020197 5405907-121601	Colonial Life Invoice Invoice Invoice	02/19/2020 02/19/2020 01/04/2020	03/10/2020 Colonial Life Colonial Life Colonial Life	Regular	0.00 0.00 0.00 0.00	949.09 368.86 446.48 133.75	52682
00463 23631235	EXPRESS PERSONNEL SERVICE Invoice	02/19/2020	03/10/2020 Extra Help- PW	Regular	0.00 0.00	573.04 573.04	52683
00464 37887 TS37972	EZ NETWORK SOLUTIONS Invoice Invoice	02/28/2020 03/01/2020	03/10/2020 IT SERVICES IT SERVICES	Regular	0.00 0.00 0.00	4,114.39 493.49 3,620.90	52684
00474 1528565	FERGUSON ENTERPRISES, INC Invoice	02/25/2020	03/10/2020 Blanket P.O. Ferguson	Regular	0.00 0.00	105.25 105.25	52685
01539 Progress Paymen	Gateway Pacific Contractors, Inc. Invoice	01/02/2020	03/10/2020 Retention Check #1	Regular	0.00 0.00	48,450.00 48,450.00	52686
01539 Progress Paymen	Gateway Pacific Contractors, Inc. Invoice	02/28/2020	03/10/2020 Retention Check #2	Regular	0.00 0.00	31,425.00 31,425.00	52687
01539 INV0003413	Gateway Pacific Contractors, Inc. Invoice	01/02/2020	03/10/2020 Well #7 Replacement	Regular	0.00 0.00	1,517,625.00 1,517,625.00	52688
00527 6530	GIBBS MAINTENANCE CO Invoice	02/29/2020	03/10/2020 Cleaning service	Regular	0.00 0.00	2,427.00 2,427.00	52689
00528 HUGHSS-42 HUGHSS-43	GILTON SOLID WASTE MANAGE Invoice Invoice	02/05/2020 03/04/2020	03/10/2020 STREET SWEEPING-Jan STREET SWEEPING- FEB	Regular	0.00 0.00 0.00	3,697.68 1,848.84 1,848.84	52690
00546 478204199	GRANITE TELECOMMUNICATION Invoice	03/01/2020	03/10/2020 PHONES	Regular	0.00 0.00	1,375.18 1,375.18	52691
00614 H323678 H323760	HUGHSON FARM SUPPLY Invoice Invoice	02/05/2020 02/06/2020	03/10/2020 Blanket P.O. Hughson Farm Small equipment	Regular	0.00 0.00 0.00	794.14 5.33 25.87	52692

Check Report

Date Range: 03/06/2020 - 03/18/2020

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
H323792	Invoice	02/06/2020	Blanket P.O. Hughson Farm	0.00	26.39	
H323900	Invoice	02/07/2020	Small equipment	0.00	115.42	
H324302	Invoice	02/11/2020	Blanket P.O. Hughson Farm	0.00	30.59	
H324707	Invoice	02/14/2020	Small equipment	0.00	5.59	
H324720	Invoice	02/14/2020	Small equipment	0.00	42.04	
H325146	Invoice	02/18/2020	Small equipment	0.00	19.32	
H325175	Invoice	02/18/2020	Small equipment	0.00	7.74	
H325194	Invoice	02/18/2020	Small equipment	0.00	20.25	
H325287	Invoice	02/19/2020	Blanket P.O. Hughson Farm	0.00	12.25	
H325444	Invoice	02/20/2020	Blanket P.O. Hughson Farm	0.00	3.41	
H326006	Invoice	02/25/2020	Small equipment	0.00	123.97	
H326038	Invoice	02/25/2020	Small equipment	0.00	53.92	
S10755-01	Invoice	02/21/2020	extended pruners	0.00	302.05	
00623	HUGHSON TIRE	03/10/2020	Regular	0.00	20.00	52693
INV0003370	Invoice	03/06/2020	Tire Repair	0.00	20.00	
01537	Marcos Cardenas	03/10/2020	Regular	0.00	100.00	52694
INV0003364	Invoice	02/28/2020	Park Deposit Refund- Cardenas	0.00	100.00	
00755	MCR ENGINEERING, INC	03/10/2020	Regular	0.00	6,586.50	52695
14967	Invoice	01/31/2020	WELL #9 TANK	0.00	6,586.50	
00775	MISSION UNIFORM SERVICE	03/10/2020	Regular	0.00	576.43	52696
511752452	Invoice	02/03/2020	Uniform service	0.00	32.47	
511752454	Invoice	02/03/2020	Uniform service	0.00	118.59	
511752456	Invoice	02/03/2020	Uniform service	0.00	30.00	
511752459	Invoice	02/10/2020	Uniform service	0.00	30.00	
511800057	Invoice	02/10/2020	Uniform service	0.00	32.47	
511800058	Invoice	02/10/2020	Uniform service	0.00	56.89	
511813755	Invoice	02/24/2020	Uniform service	0.00	37.29	
511850081	Invoice	02/17/2020	Uniform service	0.00	32.47	
511850083	Invoice	02/17/2020	Uniform service	0.00	56.89	
511850084	Invoice	02/17/2020	Uniform service	0.00	30.00	
511906813	Invoice	02/24/2020	Uniform service	0.00	32.47	
511906814	Invoice	02/24/2020	Uniform service	0.00	56.89	
511906815	Invoice	02/24/2020	Uniform service	0.00	30.00	
00824	NEUMILLER & BEARDSLEE	03/10/2020	Regular	0.00	13,368.96	52697
306094	Invoice	02/21/2020	LEGAL SERVICES	0.00	1,600.00	
306113	Invoice	02/21/2020	LEGAL SERVICES	0.00	11,768.96	
01435	North Valley Labor Compliance Services	03/10/2020	Regular	0.00	975.00	52698
4580	Invoice	03/02/2020	Phase II- Tank Construction	0.00	975.00	
00879	PG & E	03/10/2020	Regular	0.00	708.04	52699
INV0003365	Invoice	02/26/2020	UTILITIES	0.00	708.04	
00931	RAY A. MORGAN COMPANY	03/10/2020	Regular	0.00	611.55	52700
2654968	Invoice	02/24/2020	LEASE	0.00	611.55	
01040	STANISLAUS COUNTY SHERIFF	03/10/2020	Regular	0.00	109,817.42	52701
1920-136	Invoice	02/21/2020	LAW ENFORCEMENT SERVICES- JAN	0.00	109,817.42	
01069	STEELEY, JARED WATER & WA	03/10/2020	Regular	0.00	2,812.50	52702
8024	Invoice	02/29/2020	BLANKET PO	0.00	2,812.50	
01152	TYLER TECHNOLOGIES	03/10/2020	Regular	0.00	22,205.96	52703
025-287798	Invoice	03/01/2020	Annual Fee	0.00	19,744.37	
025-287799	Invoice	03/01/2020	Annual Fee	0.00	2,544.10	
CM0000071	Credit Memo	03/06/2020	Energov Delay Credit Balance	0.00	-82.51	
01264	VERIZON WIRELESS	03/10/2020	Regular	0.00	473.30	52704
9849111615	Invoice	02/24/2020	MIFI DEVICES/ CAMERAS	0.00	169.22	

Check Report

Date Range: 03/06/2020 - 03/18/2020

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
9849111616	Invoice	02/24/2020	MIFI DEVICES/ CAMERAS	0.00	228.06	
9849111617	Invoice	02/24/2020	TABLETS FOR SCADA	0.00	76.02	
00543	W.W. GRAINGER, INC.	03/10/2020	Regular	0.00	155.49	52705
9431344168	Invoice	03/06/2020	Gas monitor	0.00	155.49	
01206	WARDEN'S OFFICE	03/10/2020	Regular	0.00	89.53	52706
2020358-0	Invoice	02/03/2020	MISC OFFICE SUPPLIES	0.00	15.22	
2022619-0	Invoice	02/27/2020	MISC OFFICE SUPPLIES	0.00	31.58	
2022933-0	Invoice	03/03/2020	MISC OFFICE SUPPLIES	0.00	42.73	
01225	WILLDAN ENGINEERING	03/10/2020	Regular	0.00	18,842.86	52707
331477	Invoice	01/24/2020	WHITMORE AVE SIDEWALK	0.00	225.00	
331701	Invoice	02/24/2020	ENGINEERING SERVICES	0.00	2,544.58	
331704	Invoice	02/24/2020	WHITMORE AVE SIDEWALK	0.00	4,525.52	
331707	Invoice	02/24/2020	Walker Ln CDBG Sidewalk Project	0.00	825.00	
331718	Invoice	02/24/2020	Walker Ln CDBG Sidewalk Project	0.00	300.00	
331719	Invoice	02/24/2020	SANTA FE AVE	0.00	10,422.76	
01420	CALIFORNIA STATE DISBURSEMENT UNIT	03/12/2020	Regular	0.00	40.12	52708
INV0003307	Invoice	02/14/2020	INCOME WITHHOLDING FOR CHILD SUPP	0.00	40.12	
00496	FRANCHISE TAX BOARD	03/12/2020	Regular	0.00	200.00	52709
INV0003308	Invoice	02/14/2020	INCOME WITHHOLDING GARNISHMENT	0.00	200.00	
01420	CALIFORNIA STATE DISBURSEMENT UNIT	03/12/2020	Regular	0.00	40.12	52710
INV0003350	Invoice	02/28/2020	INCOME WITHHOLDING FOR CHILD SUPP	0.00	40.12	
00496	FRANCHISE TAX BOARD	03/12/2020	Regular	0.00	200.00	52711
INV0003351	Invoice	02/28/2020	INCOME WITHHOLDING GARNISHMENT	0.00	200.00	
00049	ALLIED ADMINISTRATORS	03/12/2020	Regular	0.00	2,294.58	52712
INV0003418	Invoice	03/12/2020	DELTA DENTAL	0.00	2,294.58	
00284	CHARTER COMMUNICATION	03/12/2020	Regular	0.00	238.35	52713
0013555030120	Invoice	03/01/2020	IP ADDRESS- PINE ST	0.00	238.35	
00463	EXPRESS PERSONNEL SERVICE	03/12/2020	Regular	0.00	632.32	52714
23670306	Invoice	02/26/2020	Extra Help- PW	0.00	632.32	
00594	HINDERLITER, deLLAMAS &	03/12/2020	Regular	0.00	757.45	52715
0033329-IN	Invoice	03/04/2020	Contract Services- Sales Tax 1st Qtr	0.00	757.45	
01256	JOSEPHINE'S SPECIALTIES	03/12/2020	Regular	0.00	107.14	52716
392	Invoice	03/06/2020	City Shirts	0.00	107.14	
00855	OPERATING ENGINEERS LOCAL	03/12/2020	Regular	0.00	312.00	52717
INV0003417	Invoice	03/01/2020	LOCAL UNION DUES #3	0.00	312.00	
00884	PITNEY BOWES	03/12/2020	Regular	0.00	428.10	52718
3103775110	Invoice	02/28/2020	LEASE	0.00	428.10	
00901	PREFERRED ALLIANCE, INC.	03/12/2020	Regular	0.00	78.54	52719
0156265-IN	Invoice	02/29/2020	OFF-SITE PARTICIPANT	0.00	78.54	
01540	Reliable Translations, Inc	03/12/2020	Regular	0.00	1,063.72	52720
INV0003416	Invoice	03/12/2020	SB998 Translations- 50% Deposit	0.00	1,063.72	
01152	TYLER TECHNOLOGIES	03/12/2020	Regular	0.00	520.00	52721
025-283499	Invoice	12/31/2019	SOFTWARE	0.00	520.00	
01169	UNUM LIFE INSURANCE CO.	03/12/2020	Regular	0.00	2,197.97	52722
INV0003419	Invoice	03/10/2020	LIFE INSURANCE WITHHOLDING	0.00	2,197.97	
01206	WARDEN'S OFFICE	03/12/2020	Regular	0.00	36.59	52723

Check Report

Date Range: 03/06/2020 - 03/18/2020

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
2023634-0	Invoice	03/10/2020	MISC OFFICE SUPPLIES	0.00	36.59	
00448	ELITE IRON FENCING	03/17/2020	Regular	0.00	4,900.00	52724
10509	Invoice	03/17/2020	Starn Park Fence	0.00	4,900.00	

Bank Code Payable Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	94	49	0.00	1,811,169.13
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	94	49	0.00	1,811,169.13

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	94	49	0.00	1,811,169.13
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	94	49	0.00	1,811,169.13

Fund Summary

Fund	Name	Period	Amount
999	POOLED CASH/CONSOLIDATED CASH	3/2020	<u>1,811,169.13</u>
			1,811,169.13



CITY COUNCIL AGENDA ITEM NO. 3.3

SECTION 3: CONSENT CALENDAR

Meeting Date: March 23, 2020
Subject: Adoption of Resolution No. 2020-12, Accepting the 2019 Annual General Plan Report and the 2019 Annual Housing Element Progress Report
Enclosures: 2019 Annual Report, City of Hughson General Plan
2019 Annual Housing Element Progress Report
California Government Code, Section 65400
Presented By: Lea C. Simvoulakis, Community Development Director

Approved By: _____



Staff Recommendation:

Adopt Resolution No. 2020-12, accepting the 2019 Annual General Plan Report and the 2019 Annual Housing Element Progress Report.

Background and Overview:

Pursuant to Government Code Section 65400, the City of Hughson must provide an annual report (Report) by April 1, 2020 to the City Council, the Office of Planning and Research, and the Department of Housing and Community Development on the progress made toward implementing the goals and policies of the General Plan, including the Housing Element during the reporting period.

Discussion:

The purpose of the Report is to: 1) Provide an assessment or status update on the City's progress towards implementing the General Plan; 2) Provide an assessment of the progress in meeting the City's share of regional housing needs; 3) Provide a description of any local efforts to remove governmental constraints to the maintenance, improvement, and development of housing; and 4) Provide an update as to the degree to which the approved General Plan complies with the guidelines developed and adopted pursuant to Section 65040.2. The date of the last revision to the General Plan must also be mentioned.

This Report identifies any necessary adjustments or modifications to the General Plan as a means to improve local implementation and discusses any land use decisions made during the last 12-month reporting period that relate to the goals, policies and implementation measures contained in the General Plan. Upon acceptance by the Hughson City Council, the Report will be submitted to the State.

Planning Commission

At the March 17, 2020 regularly scheduled meeting, the Hughson Planning Commission heard the proposed item. There was some discussion related to item C under Land Use. Commissioner Henley wanted to make sure that the proposed 299-unit Parkwood project would be vetted by the Commission and Council. Staff advised the Commission the project was only in the preliminary stage and would be heard by both the Commission and Council once it was ready to be presented to Council. The project is currently in the Environmental Review stage.

The Commission voted unanimously to recommend that the Hughson City Council accept the 2019 General Plan Annual Report and Housing Element Progress Report.

Fiscal Impact:

The acceptance of the General Plan Annual Report and the Housing Element Progress Report has no direct fiscal impact.

CITY OF HUGHSON
CITY COUNCIL
RESOLUTION NO. 2020-12

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HUGHSON
ACCEPTING THE 2019 ANNUAL GENERAL PLAN REPORT AND THE 2019
HOUSING ELEMENT PROGRESS REPORT**

WHEREAS, the City of Hughson is required by Government Code Section 65400 to provide an Annual Report on the General Plan, by April 1 of each year, for the preceding year; and

WHEREAS, the Annual Report must be transmitted to the City Council, the California Office of Planning and Research (OPR), and Department of Housing and Community Development (HCD); and

WHEREAS, the Annual Report must include the following: a) the status of the General Plan and progress in its implementation, b) the City's progress in meeting its share of the regional housing needs and local efforts to remove governmental constraints to the maintenance, improvement, and development of housing, the degree to which its approved general plan complies with the guidelines developed and adopted pursuant to Section 65040.2 as well as the date of the last revision to the general plan; and

WHEREAS, the Hughson Planning Commission has reviewed the 2019 Annual Report on the Hughson General Plan and the 2019 Annual Housing Element Progress Report.

NOW THEREFORE BE IT RESOLVED that the Hughson City Council does hereby accept the 2019 Annual Report on the Hughson General Plan and the 2019 Annual Housing Element Progress Report.

PASSED AND ADOPTED by the Hughson City Council at a regular meeting thereof held on March 23, 2020, by the following vote: ()

AYES:

NOES:

ABSTENTION:

ABSENT:

JERAMY YOUNG, Mayor

ATTEST:

ASHTON GOSE, Deputy City Clerk

2019 ANNUAL REPORT City of Hughson General Plan



INTRODUCTION

California Government Code Section 65400 requires each municipality to present an annual report on its General Plan to its legislative body, i.e. City Council, the Office of Planning and Research (OPR), and the Department of Housing and Community Development (HCD) by April 1 of each year.

The purpose of the Annual Report is to: 1) Provide an assessment or status update on the City's progress towards implementing the General Plan; and 2) Provide an assessment of the progress in meeting the City's share of regional housing needs. The report must include local efforts to remove governmental constraints to the maintenance, improvement, and development of housing, the degree to which its approved General Plan complies with the guidelines developed and adopted pursuant to Section 65040.2 as well as the date of the last revision to the general plan.

This report will assess how the General Plan is being implemented in accordance with the adopted goals, policies and implementation measures; identify any necessary adjustments or modifications to the General Plan as a means to improve local implementation; provide a clear correlation between land use decisions that have been made during the 12-month reporting period and the goals, policies and implementation measures contained in the General Plan; and provide information regarding local agency progress in meeting its share of regional housing needs.

GENERAL PLAN

Hughson's General Plan was adopted on December 12, 2005. The General Plan contains the seven State-required elements: Land Use, Circulation, Housing, Conservation, Open Space, Noise, and Safety. The latest Housing Element was adopted by the Hughson City Council on December 14, 2015. The State allows the combining of elements or the addition of new elements if the required seven elements are present in some fashion. Hughson's General Plan combines the required Conservation and Open Space elements and adds a Public Services and Facilities element. The Hughson General Plan thus contains the following elements:

- Land Use
- Circulation
- Conservation and Open Space
- Public Services and Facilities
- Safety
- Noise
- Housing

Local governments are required to keep their General Plans current and internally consistent. There is no specific requirement that a local government update its General Plan on a specific timeline, with the exception of the Housing Element, which is required to be updated every eight (8) years. The City will update its Housing Element by the year 2023. The City is anticipating beginning the General Plan update process during the 2020-2021 fiscal year which will include an update to the City's Housing element. The current General Plan covers the years 2005-2025. The new General Plan will focus on the years 2025-2045.

The following represents the progress the City has made toward implementing the goals and guiding policies of the General Plan during this reporting period. The list is organized to correspond with the elements of the Hughson General Plan.

LAND USE

Amendments

No Amendments were made to the General Plan during 2019.

Land Use Progress

- A. A Vesting Tentative Subdivision map for a 39-unit medium density residential subdivision known as Province Place was approved in 2017 and construction started in early 2018. Of the 39 homes, 20 building permits were issued in 2019 and 11 units were finalized in 2019. The remaining units will be constructed and finalized in 2020.
- B. A Vesting Tentative Subdivision map for a 69-unit subdivision known as Euclid south was renewed in November 2017. Construction on this subdivision began in September 2019. It is likely that all 69 homes will be constructed during the 2020-2021 fiscal year.
- C. A General Plan Amendment, Rezoning Application, and Tentative Map was approved in July 2018 to allow the construction of a 20-unit apartment complex. Building plans were submitted in late 2018 but were put on pause by the developer. The developer has reinitiated the building permit process and the plans were reviewed in late 2019. It is anticipated that this development will be under construction in the 2020-2021 fiscal year.
- D. An application was submitted to the City for 299 single family units in September 2019. 193 of the homes will be courtyard homes on small lots, making a denser, more urban subdivision. The remaining 106 homes will be traditional single-family homes, on smaller lots than the standard R-1 lot size in Hughson. The density of this project is 5.33 DU/acre. The Initial Study for this project is currently under review.

CIRCULATION

Amendments

The City of Hughson did not approve an amendment to the Circulation Element in 2019.

Progress

-
-
- A. In November 2016, the voters of Stanislaus County approved Measure L, a local ½ percent transportation sales tax measure. The City's first Measure L project, Santa Fe Overlay Phase I was completed in April 2019. This project consisted of widening Santa Fe to 28 feet and grinding/milling the entire existing roadway 1" deep and applying an overlay of asphalt concrete at a minimum depth of 2". The boundary of the project was from Hatch Road south to Whitmore Avenue. Phase II of this project will begin in March 2020 and completed in April 2020 and will complete the overlay of Santa Fe to the edge of City limits.

CONSERVATION AND OPEN SPACE

Amendments

The City of Hughson did not approve an amendment to the Conservation and Open Space Element in 2019.

Progress

- A. In November 2018, the City purchased Lebright Fields from the Hughson Unified School District. Lebright Fields is a 7.9 acre ball park that has been used for youth baseball and softball activities for sixty years. The main user of this facility is the non-profit Hughson Youth Baseball Association (HYBA) which utilizes it 9 months out of the year. The facility is also open to the public year around. The City will continue to partner with HYBA and allow this organization and other members of the public a safe and reliable place to place baseball. The City applied for a Proposition 68 grant in August 2019. The City was not awarded the grant but will continue to apply for grant funding.

PUBLIC SERVICES AND FACILITIES

Amendments

The City of Hughson did not approve an amendment to the Public Services and Facilities Element in 2019.

Progress

-
-
- A. The City continues to make significant progress in meeting a 2018 compliance order served by the State regarding arsenic levels in the City's municipal water system. On July 8, 2019 the City Council awarded the second phase of the Well No. 7 Replacement Project (well drilling and sewer lift station improvements) to Gateway Pacific. The full project includes the construction of a new water well site, which includes a water treatment system, a 1.0 million-gallon concrete storage/blending tank, as well as the re-drilling of a well, currently out of production, in a new location and new water distribution pipeline to connect the well sites. The \$8.3 million project is being funded through a California Safe Drinking Water State Revolving Fund. The City continues to provide the State Water Board with quarterly progress reports on the City's efforts to address the arsenic compliance order.
 - B. In response to a compliance order received in 2018 from the State Water Board for the presence of 1,2,3-Trichloropropane in the city's water, the City continues to work on developing a plan to mitigate TCP and explore options for required water infrastructure improvements.

SAFETY

Amendments

The City of Hughson did not approve an amendment to the Safety Element in 2019.

NOISE

Amendments

There were no amendments to the Noise Element in 2019.

Progress

- A. The Planning Commission or City Council did not approve a project in calendar year 2019, which would constitute implementation of the Noise Element of the General Plan.

HOUSING

Amendments

The City of Hughson did not approve an amendment to the Housing Element in 2019. However, the Hughson City Council continues to implement the 2015-2023 Housing Element adopted by the City Council on December 14, 2015 by Resolution No. 2015-34.

Progress

According to the Final Regional Housing Needs Plan (RHNP) for Stanislaus County, 2014-2023, the City of Hughson's share of the total region's allocation is 218 housing units. With the construction of 35 of the 39 Province Place homes, the City constructed 91 of the required 218 units. The remaining 127 units need to be a mix of Very Low-, Low-, Moderate-, and Above Moderate-income units. Specifically, the City still needs to construct 53 Very Low units, 34 Low units, 38 Moderate units, and 2 above moderate units. The aforementioned housing projects will meet the City's required Above Moderate RHNA unit requirements. However, there are no projects planned that will help the City meet their remaining RHNA numbers.



CITY COUNCIL AGENDA ITEM NO 3.4

SECTION 3: CONSENT CALENDAR

Meeting Date: March 23, 2020
Subject: Adopt Resolution No. 2020-13, Approving the City of Hughson 2020 Senate Bill 1, Road Repair and Accountability Act, Local Streets and Roads Annual Reporting Program Project List
Enclosure: Local Streets and Roads Annual Reporting Program Project List
Presented By: Lea C. Simvoulakis, Community Development Director

Approved By: _____

Staff Recommendation:

Adopt Resolution No.2020-13, approving the City of Hughson 2020 Senate Bill 1, Road Repair and Accountability Act, Local Streets and Roads Annual Reporting Program Project List.

Background and Overview:

Senate Bill 1 (SB 1), the Road Repair and Accountability Act of 2017 was passed by the Legislature and signed into law by the Governor in April 2017. SB 1 establishes the Road Maintenance and Rehabilitation Program (RMRP) to address the significant deferred maintenance funding shortfall on the State's transportation system. The bill provides that funding shall be used for projects that include, but are not limited to:

- Road maintenance and rehabilitation
- Safety projects
- Railroad grade separations
- Complete street components
- Traffic control devices

The RMRP is anticipated to receive approximately \$5.2 billion annually from:

- A 12-cent per gallon gasoline excise tax
- A 20-cent per gallon diesel excise tax increase
- Vehicle registration surcharge
- A new \$100 per year zero-emission vehicle registration surcharge

SB 1 specifies the annual allocation of funds for several transportation programs listed in the bill. The remaining RMRA revenues will be split 50/50 between state highway and local streets maintenance and rehabilitation. SB 1 continuously appropriates the RMRA revenues to cities and counties using the same formula that applies to the existing base 18-cent per gallon gasoline excise tax.

If a city has a pavement condition index (PCI) score of 80 or higher, it may spend the funds on other transportation priorities. As of October 2013, the City of Hughson's PCI was 82. The nine cities in Stanislaus County hope to have an updated pavement condition index in the Fiscal Year 2020-2021 which will identify any changes to the City's PCI. However, at this time, the City is maintaining that the PCI of 82 is accurate.

The City currently has \$260,622 in SB 1 funds. The City has received \$89,068 of that fund balance during the first nine months of the 2019-2020 Fiscal Year. Approximately \$11,500-\$13,000 in funding comes in per month. There are three more months left in the fiscal year and the City could potentially receive \$34,500 to \$39,000 for a total of \$123,568-\$128,068 in funding. The amount of money will be dependent on the amount of gas tax received over the next few months.

City staff is using SB 1 Funds for the construction of Phase II of the Santa Fe Overlay Project which will complete the overlay of Santa Fe Avenue from Whitmore Avenue to 7th Street. The proposed project will cost a total of \$391,147. This project will require a mix of SB 1 funds and Measure L funds. The project will use \$148,000 in SB 1 funding and will be completed by the middle of April 2020. The Whitmore Avenue Pedestrian Improvement Project will remain on the SB 1 Project list from last year. Construction will hopefully be completed prior to the end of the 2021 calendar year. The majority of the funding for the Whitmore project will be coming from federal funding sources and SB 1 funds will be used for gap funding.

City staff would like to pursue an overlay for Locust Street between Tully Road and Mariposa Drive. The Locust Street Improvement Project which included the partial widening of Locust Street and the installation of sidewalk, curb, and gutter on the south side of Locust Street adjacent to the Hughson Sports and Fitness Complex, was completed on November 1, 2019. It would be nice to have Locust Street completely improved in the near future so that the degradation of the street occurs at the same time. The PCI of Locust Street ranges from 49 (poor) to 92 (good). The overlay will improve those portions of the street that are not in good condition and preserve the portion of the street that is in good condition so that it will age at the same time. Locust Street is considered a Residential Street on the PCI, but it does experience a lot of inter-city travel traffic. The engineering work on the project will likely cost about \$50,000 and the construction work will cost about \$250,000 with contingencies and construction management costs.

SB 1 includes accountability and transparency provisions that will ensure the residents of the City of Hughson are aware of the projects proposed for funding in the community and which projects have been completed each fiscal year. A project list is attached to the Resolution and will be submitted to Caltrans prior to May 1st each year.

Fiscal Impact:

Revenue and corresponding expenditures from the SB 1 (RMRP) program will be included in the Fiscal Year 2020-2021 Final Budget. Funding received each year will be included in the City's Annual Budget Process.

CITY OF HUGHSON
CITY COUNCIL
RESOLUTION NO. 2020-13

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HUGHSON APPROVING
THE 2020 SENATE BILL 1, ROAD REPAIR AND ACCOUNTABILITY ACT, LOCAL
STREETS AND ROADS ANNUAL REPORTING PROGRAM PROJECT LIST**

WHEREAS, Senate Bill 1 (SB 1), the Road Repair and Accountability Act of 2017 (Chapter 5, Statutes of 2017) was passed by the Legislature and Signed into law by the Governor in April 2017 in order to address the significant multi-modal transportation funding shortfalls statewide; and

WHEREAS, SB 1 includes accountability and transparency provisions that will ensure the residents of the City of Hughson are aware of the projects proposed for funding in our community and which projects have been completed each fiscal year; and

WHEREAS, the City of Hughson must include a list of all projects proposed to receive funding from the Road Maintenance and Rehabilitation Account (RMRA), created by SB 1, in the budget, which must include a description and the location of each proposed project, a proposed schedule for the project's completion, and the estimated useful life of the improvement; and

WHEREAS, the City of Hughson is expected to receive an estimated \$128,000 in RMRA funding in Fiscal Year 2020-2021 from SB 1; and

WHEREAS, City staff in coordination with the City Engineer uses all available tools and information to develop the SB 1 project list to ensure revenues are being used on the most high-priority and cost-effective projects that also meet the communities priorities for transportation investment; and

WHEREAS, the funding from SB 1 will help the City of Hughson maintain its highest pavement condition index (PCI) in the County, rehabilitate several streets/roads, add needed pedestrian and bicycle transportation infrastructure throughout the City into the future; and

WHEREAS, the 2016 California Statewide Local Streets and Roads Needs Assessment found that the City's streets and roads are in an "good to excellent" condition and this revenue will help us increase the overall quality of our road system

and over the next decade will maintain our streets and roads in a “good to excellent” condition; and

WHEREAS, if the Legislature and Governor failed to act, city streets and county roads would have continued to deteriorate, having many and varied negative impacts on our community; and

WHEREAS, cities and counties own and operate more than 81 percent of streets and roads in California, and from the moment we open our front door to drive to work, bike to school, or walk to the bus station, people are dependent upon a safe, reliable local transportation network; and

WHEREAS, the local street and road system is also critical for farm to market needs, interconnectivity, multimodal needs, and commerce; and

WHEREAS, police, fire, and emergency medical services all need safe reliable roads to react quickly to emergency calls and a few minutes of delay can be a matter of life and death; and

WHEREAS, maintaining and preserving the local street and road system in good condition will reduce drive times and traffic congestion, improve bicycle safety, and make the pedestrian experience safer and more appealing, which leads to reduce vehicle emissions helping the State achieve its air quality and greenhouse gas emissions reductions goals; and

WHEREAS, restoring roads before they fail also reduces construction time which results in less air pollution from heavy equipment and less water pollution from site runoff; and

WHEREAS, the SB 1 project list and overall investment in our local streets and roads infrastructure with a focus on basic maintenance and safety, investing in complete streets infrastructure will have significant positive co-benefits statewide.

NOW, THEREFORE IT IS HEREBY RESOLVED that the City Council of the City of Hughson does hereby approve the 2020 Senate Bill 1, Road Repair and Accountability Act, Local Streets and Roads Annual Reporting Program Project List, attached hereto as Exhibit “A”, which includes a carryover project from the 2019 Senate Bill 1 list.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Hughson on this 23rd day of March 2020, by the following vote: ()

AYES:

NOES:

ABSTENTIONS:

ABSENT:

JERAMY YOUNG, Mayor

ATTEST:

ASHTON GOSE, Deputy City Clerk

EXHIBIT "A"

2020 Senate Bill 1, Road Repair and Accountability Act, Local Streets and Roads
Annual Reporting Program Project List

PROJECT	From	To	Type	Year
Santa Fe Avenue Overlay (Phase 2)	Whitmore Avenue	7th Street	Maintenance	2020
Locus Street Improvement Engineering	Tully Avenue	Mariposa Drive	Maintenance	2020
Carryover List				
Whitmore Avenue Pedestrian Improvement Project	E of Tully Road	Charles Street	Maintenance	2020/2021



CITY COUNCIL AGENDA ITEM NO. 3.5

SECTION 3: CONSENT CALENDAR

Meeting Date: March 23, 2020
Subject: Approval to Adopt Resolution No. 2020-14, Adjusting the Fiscal Year 2019-2020 Operating Budget at Mid-Year
Presented By: Merry Mayhew, Director of Finance and Admin Services

Approved By: _____

Staff Recommendation:

Adopt Resolution No. 2020-14, adjusting the Fiscal Year 2019-2020 Operating Budget at Mid-Year.

Background and Overview:

On September 23, 2019, the City Council adopted the Fiscal Year 2019-2020 City of Hughson Final Budget. During the course of the first half of the year things have changed, which makes it necessary to examine accounts to ensure that the budgeted amounts are sufficient to cover costs. City staff is recommending that the City Council approve \$578,668 in revenue increases and \$263,073 in increased expense. "Exhibit A" lists the line item accounts for each recommended adjustment. For reference purposes, budget comparison reports, as of February 29, 2020, for both revenue and expenditures are provided (Exhibit B).

Key reminders:

- December 31 actual expenditures do not represent exactly half of the annual amounts because not all bills have been received and paid by December 31st.
- A large portion of General Fund revenue is received after December 31.
- Adjustments between accounts within funds will be completed in addition to the requested mid-year adjustments.

Budget adjustments for the General Fund are an overall positive increase of \$36,724, which includes increases to estimated revenue of \$88,706 and an increase in estimated expense of \$51,982. While sales tax revenue is reduced as a result of

updated estimates provided by the City's sales tax consultant HdL (Hinderliter, de Llamas & Associates), permit fees have increased beyond original estimates.

The majority of increased expense in the General Fund is due to the transfer from General Fund to Contingency Reserve Fund, in the amount of \$26,982 that was not budgeted for at Final Budget. In addition, the \$22,000 increase to the Parks Utilities account is due to the cost of Lebright Field utilities not budgeted at Final Budget. The adjustments to the General Fund are a net increase in revenue of \$63,706 as transferring the \$26,982 to Contingency Reserve is not technically an expense and is General Fund neutral; however, the entry did increase the transfer out expenditure account which requires an adjustment to the budget.

The Sewer Operations Fund has an increase of \$20,000 in expense, the majority of this increase (\$18,500) is due to the need to rebuild two pumps. Development Impact fees are coming in stronger than anticipated from the increased building permit activity. As result, estimated revenue has been adjusted upward based on the actual revenue received through February 2020. City staff is recommending approval of the mid-year adjustments shown on "Exhibit A". Expense adjustments of \$10,000 or more are detailed below:

- | | | | |
|--|-----------|--------------------------|----------------------|
| 1. | \$ 22,000 | Utilities | General Fund-Parks |
| Increase to account for Lebright Field utilities. | | | |
| 2. | \$ 26,982 | Transfer Out | General Fund-NonDept |
| Increase for transfer out to Contingency Reserve. | | | |
| 3. | \$ 18,500 | Maintenance of Equipment | Sewer Operations |
| Increase to account for rebuild of two sewer pumps. | | | |
| 4. | \$ 60,635 | Roads | Measure L |
| Increase for Euclid Avenue overlay. | | | |
| 5. | \$183,821 | Roads | SB 1 Road Maint. |
| Increase for Santa Fe Phase II and Locust Street overlays. | | | |

The recommended mid-year adjustments were presented to the Budget and Finance Subcommittee on March 9, 2020. The following were also discussed at the March 9, 2020, Budget and Finance Committee meeting:

1. Local Agency Investment Fund (LAIF) – The City of Hughson has two LAIF investment accounts, one is a City of Hughson account and the second is an old Redevelopment Agency account. LAIF has requested that City staff close out the old Redevelopment Agency account and reinvest the funds in the City of Hughson account. Resolutions on file (Resolution No. 2012-04 and 2012-10) allow the Mayor and Mayor Pro Tem as signing authorities, to update signature authorizations on the City of Hughson account. In addition, the City Manager is authorized to order the deposit or withdrawal of monies from the Redevelopment Agency account. City staff will proceed with obtaining the appropriate signatures, closing the Redevelopment Agency investment account, and re-investing the funds.

2. General Fund Reserve – On June 23, 2008, the City Council approved Resolution No. 08-82 adopting a Contingency Reserve Policy establishing a reserve of 33% of the annual General Fund operating expenditures. The Budget and Finance Committee is recommending:
 - a. Increasing the Contingency Reserve to 50% of the annual General Fund operating expenditures; and
 - b. Adding the requirement that it takes a 4/5ths City Council vote to use the Contingency Reserve Fund or to drop it below the 50% reserve; and
 - c. Assigning an Operating Reserve, to provide adequate cash flow, within:
 - i. General Fund - 25% of annual expenditures including debt service transfers, to ensure the City has adequate cash flow;
 - ii. Enterprise Funds (Sewer and Water) – Unrestricted Net Assets set at a minimum of 12.5% of Operating Expenditures including debt service transfers;
 - iii. Special Revenue Funds (LLDs, BADs, CSDs) that rely on revenue from the tax rolls, would require a 50% reserve.
 - d. Adding that any unassigned reserves/carryover in the General Fund Budget at the end of the Fiscal Year will be distributed based on the following:
 - i. 1/3 assigned to fund General Fund Pension Obligations – (Pension Trust Funding)
 - ii. 1/3 assigned to General Fund Deferred Maintenance Projects
 - iii. 1/3 assigned to General Fund Equipment Replacement (This would exclude vehicle replacement that can be predicted, i.e. car or pickup truck.)

City staff will be preparing a Comprehensive Fund Balance Policy to bring forward for City Council approval at Fiscal Year 2020-2021 Proposed Budget, or earlier if possible.

Fiscal Impact:

City staff anticipates that General Fund Revenues of \$3,131,640 will exceed General Fund Expenditures of \$3,079,649 by \$36,724 thereby maintaining a balanced budget for Fiscal Year 2019-2020.

CITY OF HUGHSON
CITY COUNCIL
RESOLUTION NO. 2020-14

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HUGHSON
APPROVING THE MID YEAR ADJUSTMENTS TO THE OPERATING BUDGET FOR
FISCAL YEAR 2019-2020**

WHEREAS, on September 23, 2019, the City Council approved the operating budget, adopting Resolution No. 2019-36; and

WHEREAS, City staff have reviewed the funds and accounts of the City Budget during a mid-year examination; and

WHEREAS, after conducting an extensive review and analysis of the entire operating budget, City staff recommends budget adjustments and fund transfers that increase the estimated revenue by \$578,668 and increase estimated expense by \$263,073 as shown in "Exhibit A"; and

THEREFORE, BE IT RESOLVED, that the City Council of the City of Hughson hereby adopts Resolution No. 2020-14, approving the budget adjustments and fund transfers as shown in "Exhibit A" to increase the budget adopted by Resolution No. 2019-36 by \$254,495 to \$15,605,979;

PASSED AND ADOPTED by the City Council of the City of Hughson at its regular meeting held on this 23rd day of March 2020 by the following roll call votes: (0-0-0-0)

AYES:

NOES:

ABSTENTIONS:

ABSENT:

JERAMY YOUNG, Mayor

ATTEST:

ASHTON GOSE, Deputy City Clerk

**HUGHSON**

MID YEAR BUDGET ADJUSTMENTS

FISCAL YEAR 2019-2020

		2019-2020 FINAL	2019-2020 MID YEAR	RECOMMENDED ADJUSTMENT
Fund: 100 - GENERAL FUND				
Revenue				
100-1040-43020	PERMITS-BUILDING	\$ 27,000	\$ 75,342	\$ 48,342
100-1040-43030	PERMITS-ENCROACHMENT	\$ 1,500	\$ 1,500	\$ -
100-1040-43050	PERMIT-OTHER	\$ 4,500	\$ 12,162	\$ 7,662
100-1040-44030	FEES-PLAN CHECK	\$ 7,450	\$ 18,007	\$ 11,638
100-1040-44310	VIOLATION-ADMINISTRATIVE	\$ 1,740	\$ 2,000	\$ 260
100-1040-44320	VIOLATION-BUILDING CODE	\$ 30	\$ 30	\$ -
100-1040-44410	PLANNING REVENUE	\$ 1,097	\$ 10,249	\$ 9,152
100-9999-40050	TAX-VLF IN LIEU	\$ 706,840	\$ 688,240	\$ (18,600)
100-9999-41010	TAX-SALES	\$ 1,000,000	\$ 993,000	\$ (7,000)
100-9999-42020	FRANCHISE-GARBAGE	\$ 51,500	\$ 56,500	\$ 5,000
100-9999-46090	REFUND	\$ 9,400	\$ 40,350	\$ 30,950
100-9999-46110	SUNDRY REVENUES	\$ 500	\$ 1,270	\$ 770
100-9999-46120	MISCELLANEOUS REVENUE	\$ 3,400	\$ 14,400	\$ 11,000
100-9999-49010	TRANSFER IN	\$ 205,560	\$ 195,092	\$ (10,468)
REVENUE				\$ 88,706
Expense				
100-1060-62010	MAINTENANCE BUILDINGS AND GROUNDS	\$ 3,500	\$ 6,500	\$ 3,000
100-1065-60080	UTILITIES	\$ 20,000	\$ 42,000	\$ 22,000
100-9999-66000	TRANSFER OUT	\$ 7,500	\$ 34,482	\$ 26,982
EXPENSE				\$ 51,982
NET ADJUSTMENT FUND 100-GENERAL FUND				\$ 36,724
Fund: 210 - SEWER OPERATIONS				
Expense				
210-2110-62030	MAINTENANCE OF EQUIPMENT	\$ 12,000	\$ 30,500	\$ 18,500
210-2120-60040	DUES AND PUBLICATIONS	\$ 19,000	\$ 20,500	\$ 1,500
EXPENSE				\$ 20,000
NET ADJUSTMENT FUND 210 SEWER OPERATIONS				\$ 20,000

		2019-2020 FINAL	2019-2020 MID YEAR	RECOMMENDED ADJUSTMENT
Fund: 220 - SEWER DEV IMPACT FEE				
Revenue				
220-7000-44910	DEVELOPMENT IMPACT FEES	\$ 85,500	\$ 241,599	\$ 156,099
Fund: 240 - Water Operations				
Revenue				
240-2410-45144	WATER REVENUE CONSTRUCTION	\$ 1,016	\$ 1,615	\$ 599
Fund: 250 - WATER DEV IMPACT FEE				
Revenue				
250-7000-44910	DEVELOPMENT IMPACT FEES	\$ 31,000	\$ 92,837	\$ 61,837
Fund: 310 - GARBAGE				
Revenue				
310-3110-45010	GARBAGE SERVICE REVENUE	\$ 544,755	\$ 551,000	\$ 6,245
310-3110-46040	INTEREST EARNED	\$ 420	\$ 230	\$ (190)
REVENUE				\$ 6,055
Expense				
310-3110-61010	PROFESSIONAL SERVICES	\$ 501,175	\$ 506,920	\$ 5,745
310-3110-61030	FRANCHISE FEE	\$ 43,770	\$ 44,080	\$ 310
EXPENSE				\$ 6,055
NET ADJUSTMENT FUND 310				\$ -
Fund: 325 - MEASURE L SALES TAX - ROADS				
Expense				
325-8000-80060	SANTA FE OVERLAY (Phase II)		\$ (59,420)	\$ (59,420)
325-8000-80070	EUCLID AVE OVERLAY	\$ -	\$ 60,635	\$ 60,635
EXPENSE				\$ 1,215
Fund: 326 - SB1-ROADS MAINTENANCE REHABILITATION				
Expense				
325-8000-80015	STREET OVERLAY-MISC (Locust Street Overlay)	\$ -	\$ 36,554	\$ 36,554
326-8000-80060	SANTA FE OVERLAY (Phase II)	\$ -	\$ 147,267	\$ 147,267
EXPENSE				\$ 183,821
Fund: 370 - COMMUNIT ENHANCEMENT DEV IMPACT FEE				
Revenue				
370-7000-44910	DEVELOPMENT IMPACT FEES	\$ 8,100	\$ 22,176	\$ 14,076

			2019-2020 FINAL		2019-2020 MID YEAR		RECOMMENDED ADJUSTMENT
Fund: 383 - VEHICLE ABATEMENT							
Revenue							
383-3830-47040	ABANDONED VEHICLE ABATEMENT		\$ 7,500		\$ 17,500	\$	10,000
Fund: 450 - STORM DRAIN DEV IMPACT FEE							
Revenue							
450-7000-44910	DEVELOPMENT IMPACT FEES		\$ 25,000		\$ 67,276	\$	42,276
Fund: 451 - PUBLIC FACILITY DEV IMPACT FEE							
Revenue							
451-7000-44910	DEVELOPMENT IMPACT FEES		\$ 25,000		\$ 82,130	\$	57,130
Fund: 452 - PUBLIC FACILITY STREETS DEV IMPACT FEE							
Revenue							
452-8000-44910	DEVELOPMENT IMPACT FEES		\$ 35,000		\$ 111,694	\$	76,694
Fund: 453 - PARK DEV IMPACT FEE							
Revenue							
453-7000-44910	DEVELOPMENT IMPACT FEES		\$ 21,350		\$ 58,674	\$	37,324
Fund: 454 - PARKLAND IN LIEU							
Revenue							
454-7000-44910	DEVELOPMENT IMPACT FEES		\$ 15,930		\$ 43,802	\$	27,872

**2019-2020
FINAL**

**MID YEAR BUDGET NET ADJUSTMENTS
FUND SUMMARY**

	ADJUSTMENTS
Fund: 100 - GENERAL FUND	\$ 36,724
Fund: 210 - SEWER	\$ (20,000)
Fund: 220 - SEWER DEV IMPACT FEE	\$ 156,099
Fund: 240 - WATER OPERATIONS	\$ 599
Fund: 250 - WATER DEV IMPACT FEE	\$ 61,837
Fund: 310 - GARBAGE	\$ -
Fund: 325 - MEASURE L SALES TAX - ROADS	\$ (1,215)
Fund 326 - SB 1 ROAD MAINTENANCE AND REHAB	\$ (183,821)
Fund: 370 - COMMUNITY ENHANCEMENT DEV IMPACT FEE	\$ 14,076
Fund: 383 - VEHICLE ABATEMENT	\$ 10,000
Fund: 450 - STORM DRAIN DEV IMPACT FEE	\$ 42,276
Fund: 451 - PUBLIC FACILITY DEV IMPACT FEE	\$ 57,130
Fund: 452 - PUBLIC FACILITY STREETS DEV IMPACT FEE	\$ 76,694
Fund: 453 - PARK DEV IMPACT FEE	\$ 37,324
Fund: 454 - PARKLAND IN LIEU	\$ 27,872

Exhibit B

GENERAL FUND				
FISCAL YEAR 2019-2020				
MID YEAR BUDGET SUMMARY			FY2019-2020 FINAL	
			COMPARISON TO	
			PRELIMINARY	
	FY2019-2020	FY2019-2020	Increase	
Fund: 100 - GENERAL FUND	FINAL	MID YEAR	(Decrease)	NOTES
Department:				
1005 - LEGISLATIVE	\$ 35,795.00	\$ 35,795.00	\$ -	
1010 - CITY MANAGER	\$ 241,117.00	\$ 241,117.00	\$ -	
1015 - CITY TREASURER	\$ 1,292.00	\$ 1,292.00	\$ -	
1020 - LEGAL SERVICES	\$ 90,000.00	\$ 90,000.00	\$ -	
1025 - FINANCE	\$ 307,336.00	\$ 307,336.00	\$ -	
1030 - HUMAN RESOURCES/RISK MANAGEMENT	\$ -	\$ -	\$ -	
1035 - CITY CLERK	\$ 76,352.00	\$ 76,352.00	\$ -	
1040 - PLANNING/BUILDING	\$ 293,458.00	\$ 293,458.00	\$ -	
1045 - POLICE SERVICES	\$ 1,346,896.00	\$ 1,346,896.00	\$ -	
1050 - ANIMAL CONTROL	\$ 46,738.00	\$ 46,738.00	\$ -	
1055 - PUBLIC WORKS	\$ 68,100.00	\$ 68,100.00	\$ -	
1060 - BUILDINGS AND GROUNDS	\$ 72,865.00	\$ 75,865.00	\$ 3,000	Electrical work on main unit at City Hall
1065 - PARKS AND RECREATION	\$ 97,542.00	\$ 119,542.00	\$ 22,000	Lebright Field utilities
1070 - STREET MAINTENANCE	\$ 97,544.00	\$ 97,544.00	\$ -	
1075 - FLEET MAINTENANCE	\$ 95,572.00	\$ 95,572.00	\$ -	1 Prius and 3 Gem vehicles w/\$75,312 APCD Grant
9999 - NON DEPARTMENTAL	\$ 157,060.00	\$ 184,042.00	\$ 26,982	Transfer to Contingency Reserve; Gen Fund neutral
EXPENDITURES	\$ 3,027,667.00	\$ 3,079,649.00	\$ 51,982	
REVENUES	\$ 3,042,934.00	\$ 3,131,640.00	\$ 88,706	
ONE TIME USE OF GENERAL FUND	\$ 12,878.00			One time cost to repay Stanislaus County for Property Tax Overpayment.
DIFFERENCE	\$ 28,145.00		\$ 36,724.00	



Hughson

Fiscal Year 2019-2020 Mid Year Budget Adjustments

EXHIBIT B

Budget Comparison Report

General Fund Revenue

Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	Parent Budget		Mid Year Adjustment	%
					2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Fund: 100 - GENERAL FUND								
Revenue								
100-1025-43010	BUSINESS LICENSES	24,350.00	26,979.00	24,486.00	26,000.00	26,000.00	0.00	0.00%
100-1025-43040	PERMIT-YARD SALE	450.00	490.00	200.00	500.00	500.00	0.00	0.00%
100-1040-43020	PERMITS-BUILDING	78,977.50	28,619.32	75,454.49	27,000.00	75,342.00	48,342.00	179.04%
100-1040-43030	PERMITS-ENCROACHMENT	2,582.80	1,450.00	1,160.00	1,500.00	1,500.00	0.00	0.00%
100-1040-43050	PERMIT-OTHER	1,070.20	4,132.92	12,161.84	4,500.00	12,162.00	7,662.00	170.27%
100-1040-44030	FEES-PLAN CHECK	22,187.52	7,449.74	19,087.57	7,450.00	19,088.00	11,638.00	156.21%
100-1040-44310	VIOLATION-ADMINISTRATIVE	1,824.00	200.00	2,000.00	1,740.00	2,000.00	260.00	14.94%
100-1040-44320	VIOLATION-BUILDING CODE	1,278.25	25.00	0.00	30.00	30.00	0.00	0.00%
100-1040-44410	PLANNING REVENUE	222.00	914.00	10,249.00	1,097.00	10,249.00	9,152.00	834.28%
100-1040-46050	FEE-STANISLAUS COUNTY PFF AI	-1,511.44	0.00	0.00	0.00	0.00	0.00	0.00%
100-1045-44010	FEES-BOOKING	384.66	192.34	123.56	231.00	231.00	0.00	0.00%
100-1045-44060	FEES-VEHICLE RELEASE	4,815.00	9,915.00	6,000.00	9,738.00	9,738.00	0.00	0.00%
100-1045-44080	FEE-FIREWORK BOOTH	0.00	255.00	117.00	340.00	340.00	0.00	0.00%
100-1045-44210	FINES-PARKING	3,194.20	2,702.08	2,497.51	2,700.00	2,700.00	0.00	0.00%
100-1045-44220	FINES-TRAFFIC	63,995.45	15,611.97	5,172.66	15,600.00	15,600.00	0.00	0.00%
100-1045-47050	PUBLIC SAFETY AUGMENTATION	8,664.87	9,585.61	5,672.28	9,585.00	9,585.00	0.00	0.00%
100-1065-46020	RENTAL REVENUE	16,322.98	17,323.59	12,687.50	18,616.00	18,616.00	0.00	0.00%
100-1065-47520	GRANT-TIRE AMNESTY	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-9999-40010	TAX-CURRENT PROPERTY	267,389.32	292,287.30	176,042.79	304,000.00	304,000.00	0.00	0.00%
100-9999-40030	TAX-OTHER PROPERTY	46,097.59	36,639.31	32,894.03	37,775.00	37,775.00	0.00	0.00%
100-9999-40040	TAX-PROPERTY TRANSFER	34,878.71	16,373.73	19,817.28	21,000.00	21,000.00	0.00	0.00%
100-9999-40050	TAX-VLF IN LIEU	627,401.00	666,831.00	343,830.00	706,840.00	688,240.00	-18,600.00	-2.63%
100-9999-40060	TAX-SB813 SUPPLEMENTAL	6,690.89	5,985.58	1,399.65	6,000.00	6,000.00	0.00	0.00%
100-9999-40070	TAX-HOMEOWNERS PROPERTY I	3,052.92	4,145.29	439.50	4,150.00	4,150.00	0.00	0.00%
100-9999-40080	TAX-FHA IN LIEU	120.94	120.21	0.00	120.00	120.00	0.00	0.00%
100-9999-41010	TAX-SALES	948,939.49	1,021,316.63	552,863.26	1,000,000.00	993,000.00	-7,000.00	-0.70%
100-9999-42010	FRANCHISE-GAS UTILITY	17,450.92	29,095.98	0.00	30,000.00	30,000.00	0.00	0.00%
100-9999-42020	FRANCHISE-GARBAGE	49,183.26	50,267.22	28,831.10	51,500.00	56,500.00	5,000.00	9.71%
100-9999-42030	FRANCHISE-CABLE T.V.	34,694.27	25,813.71	17,216.73	26,000.00	26,000.00	0.00	0.00%
100-9999-42040	FRANCHISE - PHONE	0.00	7,278.94	2,495.61	7,300.00	7,300.00	0.00	0.00%
100-9999-44040	FEE-RETURNED CHECK	1,585.00	1,310.00	850.00	1,500.00	1,500.00	0.00	0.00%

Budget Comparison Report

Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Mid Year Adjustment	%
					2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
100-9999-46010	SALE OF DOCUMENTS	134.35	160.60	136.40	150.00	150.00	0.00	0.00%
100-9999-46040	INTEREST EARNED	3,679.59	9,615.06	4,632.17	9,800.00	9,800.00	0.00	0.00%
100-9999-46080	PENALTIES	71,151.44	8,934.21	6,046.77	9,000.00	9,000.00	0.00	0.00%
100-9999-46090	REFUND	21,880.82	9,396.73	40,379.81	9,400.00	40,350.00	30,950.00	329.26%
100-9999-46110	SUNDRY REVENUES	634.70	115.44	1,269.40	500.00	1,270.00	770.00	154.00%
100-9999-46120	MISCELLANEOUS REVENUE	13,599.96	3,401.81	14,392.71	3,400.00	14,400.00	11,000.00	323.53%
100-9999-47510	GRANTS	5,000.00	5,000.00	0.00	80,312.00	80,312.00	0.00	0.00%
100-9999-49010	TRANSFER IN	169,328.00	170,877.00	97,546.00	205,560.00	195,092.00	-10,468.00	-5.09%
100-9999-49020	QUASI-EXTERNAL TRANSACTION	402,000.00	402,000.00	201,000.00	402,000.00	402,000.00	0.00	0.00%
	Total Revenue:	2,958,701.16	2,892,811.32	1,719,152.62	3,042,934.00	3,131,640.00	88,706.00	2.92%
	Total Fund: 100 - GENERAL FUND:	2,958,701.16	2,892,811.32	1,719,152.62	3,042,934.00	3,131,640.00	88,706.00	2.92%
	Report Total:	2,958,701.16	2,892,811.32	1,719,152.62	3,042,934.00	3,131,640.00	88,706.00	2.92%

				Parent Budget	Comparison 1 Budget	Mid Year Adjustment	%
Account Typ...	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Fund: 100 - GENERAL FUND							
Revenue	2,958,701.16	2,892,811.32	1,719,152.62	3,042,934.00	3,131,640.00	88,706.00	2.92%
Total Fund: 100 - GENERAL FUND:	2,958,701.16	2,892,811.32	1,719,152.62	3,042,934.00	3,131,640.00	88,706.00	2.92%
Report Total:	2,958,701.16	2,892,811.32	1,719,152.62	3,042,934.00	3,131,640.00	88,706.00	2.92%

Fund	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
100 - GENERAL FUND	2,958,701.16	2,892,811.32	1,719,152.62	3,042,934.00	3,131,640.00	88,706.00	2.92%
Report Total:	2,958,701.16	2,892,811.32	1,719,152.62	3,042,934.00	3,131,640.00	88,706.00	2.92%



Hughson

Fiscal Year 2019-2020 Mid Year Budget Adjustments

Budget Comparison Report

General Fund Expenditures

					Parent Budget		%	
					2019-2020	2019-2020	Increase /	
					FINAL	MID YEAR	(Decrease)	
Account Number								
Fund: 100 - GENERAL FUND								
Expense								
Department: 1005 - LEGISLATIVE								
100-1005-50010	SALARIES-REGULAR	15,600.00	15,600.00	10,150.00	15,600.00	15,600.00	0.00	0.00%
100-1005-51070	MEDICARE TAX	1,193.64	1,193.64	776.63	1,195.00	1,195.00	0.00	0.00%
100-1005-60010	OFFICE SUPPLIES	306.30	249.68	164.15	300.00	300.00	0.00	0.00%
100-1005-60020	DEPARTMENT SUPPLIES	256.25	324.67	551.47	500.00	500.00	0.00	0.00%
100-1005-60040	DUES AND PUBLICATIONS	4,284.00	5,125.98	5,111.00	5,050.00	5,050.00	0.00	0.00%
100-1005-60050	TRAINING AND MEETINGS	3,857.46	4,019.23	4,367.16	5,000.00	5,000.00	0.00	0.00%
100-1005-60070	PHONE AND INTERNET	545.51	377.89	252.15	650.00	650.00	0.00	0.00%
100-1005-61010	PROFESSIONAL SERVICES	7,644.84	7,300.00	7,348.54	7,500.00	7,500.00	0.00	0.00%
Total Department: 1005 - LEGISLATIVE:		33,688.00	34,191.09	28,721.10	35,795.00	35,795.00	0.00	0.00%
Department: 1010 - CITY MANAGER								
100-1010-50010	SALARIES-REGULAR	143,147.63	152,233.86	107,756.24	152,300.00	152,300.00	0.00	0.00%
100-1010-50190	TECHNOLOGY ALLOWANCE	1,200.00	1,200.00	800.00	1,200.00	1,200.00	0.00	0.00%
100-1010-50200	VEHICLE ALLOWANCE	6,000.00	6,000.00	4,000.00	6,000.00	6,000.00	0.00	0.00%
100-1010-51010	PUBLIC EMPLOYEES RETIREMEN'	16,420.32	17,550.60	13,384.00	20,076.00	20,076.00	0.00	0.00%
100-1010-51020	MEDICAL INSURANCE	15,148.80	20,414.16	13,532.80	20,295.00	20,295.00	0.00	0.00%
100-1010-51030	UNEMPLOYMENT INSURANCE	434.00	544.74	434.00	434.00	434.00	0.00	0.00%
100-1010-51040	WORKERS' COMPENSATION	4,975.84	5,339.24	3,108.38	6,224.00	6,224.00	0.00	0.00%
100-1010-51050	LIFE INSURANCE	611.76	1,035.82	671.68	1,174.00	1,174.00	0.00	0.00%
100-1010-51060	DENTAL INSURANCE	2,219.28	2,219.28	1,479.52	3,105.00	3,105.00	0.00	0.00%
100-1010-51070	MEDICARE TAX	2,215.72	2,336.08	1,639.96	2,313.00	2,313.00	0.00	0.00%
100-1010-51080	DEFERRED COMPENSATION	2,813.04	2,869.44	1,912.96	3,046.00	3,046.00	0.00	0.00%
100-1010-60010	OFFICE SUPPLIES	523.79	249.67	162.90	300.00	300.00	0.00	0.00%
100-1010-60020	DEPARTMENT SUPPLIES	107.86	0.00	63.70	500.00	500.00	0.00	0.00%
100-1010-60030	POSTAGE	28.22	70.59	31.25	100.00	100.00	0.00	0.00%
100-1010-60040	DUES AND PUBLICATIONS	1,214.61	1,360.73	1,587.89	1,500.00	1,500.00	0.00	0.00%
100-1010-60050	TRAINING AND MEETINGS	2,133.59	2,217.70	2,042.19	2,500.00	2,500.00	0.00	0.00%
100-1010-60070	PHONE AND INTERNET	1,909.20	1,322.60	882.49	2,350.00	2,350.00	0.00	0.00%
100-1010-60090	RENTS AND LEASES	752.82	903.97	722.19	800.00	800.00	0.00	0.00%
100-1010-61010	PROFESSIONAL SERVICES	19,066.62	3,598.52	3,164.00	3,500.00	3,500.00	0.00	0.00%
100-1010-62040	FUEL	978.68	1,196.13	1,202.86	1,400.00	1,400.00	0.00	0.00%

Budget Comparison Report

Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
100-1010-63020	EVENTS	9,183.30	5,312.12	2,139.19	6,000.00	6,000.00	0.00	0.00%
100-1010-63030	EMPLOYEE APPRECIATION	573.05	387.00	190.19	1,000.00	1,000.00	0.00	0.00%
100-1010-63040	FARMERS' MARKET	8,455.00	5,000.00	0.00	0.00	0.00	0.00	0.00%
100-1010-63050	CHAMBER OF COMMERCE	0.00	5,000.00	2,500.00	5,000.00	5,000.00	0.00	0.00%
Total Department: 1010 - CITY MANAGER:		240,113.13	238,362.25	163,408.39	241,117.00	241,117.00	0.00	0.00%
Department: 1015 - CITY TREASURER								
100-1015-50010	SALARIES-REGULAR	1,200.00	900.00	600.00	1,200.00	1,200.00	0.00	0.00%
100-1015-51070	MEDICARE TAX	91.80	68.85	45.90	92.00	92.00	0.00	0.00%
100-1015-61010	PROFESSIONAL SERVICES	0.00	0.00	-21.00	0.00	0.00	0.00	0.00%
Total Department: 1015 - CITY TREASURER:		1,291.80	968.85	624.90	1,292.00	1,292.00	0.00	0.00%
Department: 1020 - LEGAL SERVICES								
100-1020-61010	PROFESSIONAL SERVICES	103,061.38	78,282.31	64,928.20	90,000.00	90,000.00	0.00	0.00%
Total Department: 1020 - LEGAL SERVICES:		103,061.38	78,282.31	64,928.20	90,000.00	90,000.00	0.00	0.00%
Department: 1025 - FINANCE								
100-1025-50010	SALARIES-REGULAR	154,835.03	167,771.20	129,540.44	202,762.00	202,762.00	0.00	0.00%
100-1025-50030	OVERTIME	157.30	79.04	9.86	0.00	0.00	0.00	0.00%
100-1025-51010	PUBLIC EMPLOYEES RETIREMEN	16,993.35	15,508.28	9,973.24	15,825.00	15,825.00	0.00	0.00%
100-1025-51020	MEDICAL INSURANCE	22,765.00	24,959.62	11,436.89	32,645.00	32,645.00	0.00	0.00%
100-1025-51030	UNEMPLOYMENT INSURANCE	-118.14	1,614.04	1,058.94	1,081.00	1,081.00	0.00	0.00%
100-1025-51040	WORKERS' COMPENSATION	1,881.57	2,208.36	1,093.70	2,871.00	2,871.00	0.00	0.00%
100-1025-51050	LIFE INSURANCE	600.00	1,819.61	1,107.82	2,088.00	2,088.00	0.00	0.00%
100-1025-51060	DENTAL INSURANCE	3,581.14	2,738.76	864.52	3,588.00	3,588.00	0.00	0.00%
100-1025-51070	MEDICARE TAX	2,248.76	2,401.41	1,885.05	2,940.00	2,940.00	0.00	0.00%
100-1025-51080	DEFERRED COMPENSATION	835.54	714.43	798.13	1,296.00	1,296.00	0.00	0.00%
100-1025-60010	OFFICE SUPPLIES	584.36	553.23	883.12	800.00	800.00	0.00	0.00%
100-1025-60020	DEPARTMENT SUPPLIES	0.00	43.21	0.00	100.00	100.00	0.00	0.00%
100-1025-60030	POSTAGE	65.84	164.70	72.92	150.00	150.00	0.00	0.00%
100-1025-60040	DUES AND PUBLICATIONS	280.00	740.40	379.00	750.00	750.00	0.00	0.00%
100-1025-60050	TRAINING AND MEETINGS	1,874.91	1,560.71	425.07	1,200.00	1,200.00	0.00	0.00%
100-1025-60060	ADVERTISING	0.00	1,745.08	0.00	750.00	750.00	0.00	0.00%
100-1025-60070	PHONE AND INTERNET	818.24	566.80	378.19	750.00	750.00	0.00	0.00%
100-1025-60090	RENTS AND LEASES	888.15	1,014.15	648.96	900.00	900.00	0.00	0.00%
100-1025-61010	PROFESSIONAL SERVICES	45,976.82	24,949.96	15,903.68	23,000.00	23,000.00	0.00	0.00%
100-1025-61050	TEMPORARY EMPLOYEE SERVICE	0.00	3,118.25	0.00	3,000.00	3,000.00	0.00	0.00%
100-1025-61060	SOFTWARE MAINTENANCE AND	142.85	2,404.42	145.71	6,200.00	6,200.00	0.00	0.00%
100-1025-62040	FUEL	978.68	1,196.13	1,237.24	1,440.00	1,440.00	0.00	0.00%
100-1025-64020	MISCELLANEOUS BANK CHARGE	18,774.32	3,310.54	2,466.13	3,200.00	3,200.00	0.00	0.00%
Total Department: 1025 - FINANCE:		274,163.72	261,182.33	180,308.61	307,336.00	307,336.00	0.00	0.00%

Budget Comparison Report

Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Department: 1030 - HUMAN RESOURCES/RISK MANAGEMENT								
100-1030-60010	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-1030-60030	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-1030-60040	DUES AND PUBLICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 1030 - HUMAN RESOURCES/RISK MANAGEM...		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Department: 1035 - CITY CLERK								
100-1035-50010	SALARIES-REGULAR	40,381.88	22,406.14	18,768.73	32,685.00	32,685.00	0.00	0.00%
100-1035-51010	PUBLIC EMPLOYEES RETIREMEN'	4,474.49	1,532.81	1,310.82	2,283.00	2,283.00	0.00	0.00%
100-1035-51020	MEDICAL INSURANCE	8,086.26	3,482.06	2,904.96	10,148.00	10,148.00	0.00	0.00%
100-1035-51030	UNEMPLOYMENT INSURANCE	325.50	216.94	216.95	217.00	217.00	0.00	0.00%
100-1035-51040	WORKERS' COMPENSATION	527.49	327.68	442.55	463.00	463.00	0.00	0.00%
100-1035-51050	LIFE INSURANCE	0.00	298.49	189.39	329.00	329.00	0.00	0.00%
100-1035-51060	DENTAL INSURANCE	1,525.68	551.21	441.00	1,553.00	1,553.00	0.00	0.00%
100-1035-51070	MEDICARE TAX	585.87	324.67	274.96	474.00	474.00	0.00	0.00%
100-1035-51080	DEFERRED COMPENSATION	112.45	0.00	199.81	300.00	300.00	0.00	0.00%
100-1035-60010	OFFICE SUPPLIES	1,109.87	1,860.37	2,601.41	2,500.00	2,500.00	0.00	0.00%
100-1035-60020	DEPARTMENT SUPPLIES	371.79	478.03	50.97	0.00	0.00	0.00	0.00%
100-1035-60030	POSTAGE	75.24	188.22	83.34	200.00	200.00	0.00	0.00%
100-1035-60040	DUES AND PUBLICATIONS	71.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-1035-60050	TRAINING AND MEETINGS	1,320.90	1,133.39	466.75	1,300.00	1,300.00	0.00	0.00%
100-1035-60060	ADVERTISING	3,788.11	2,620.14	0.00	3,500.00	3,500.00	0.00	0.00%
100-1035-60070	PHONE AND INTERNET	1,579.11	3,442.14	2,453.95	5,000.00	5,000.00	0.00	0.00%
100-1035-60090	RENTS AND LEASES	642.75	715.40	459.52	700.00	700.00	0.00	0.00%
100-1035-60100	INSURANCE AND SURETIES	186.00	186.00	186.00	200.00	200.00	0.00	0.00%
100-1035-61010	PROFESSIONAL SERVICES	12,488.56	2,216.74	794.43	3,500.00	3,500.00	0.00	0.00%
100-1035-61040	IT SERVICES	4,143.95	11,788.14	8,201.51	11,000.00	11,000.00	0.00	0.00%
100-1035-61170	ELECTION	0.00	200.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 1035 - CITY CLERK:		81,796.90	53,968.57	40,047.05	76,352.00	76,352.00	0.00	0.00%
Department: 1040 - PLANNING/BUILDING								
100-1040-50010	SALARIES-REGULAR	97,408.02	92,421.74	72,087.71	139,464.00	139,464.00	0.00	0.00%
100-1040-50030	OVERTIME	126.06	0.00	206.24	0.00	0.00	0.00	0.00%
100-1040-51010	PUBLIC EMPLOYEES RETIREMEN'	8,695.59	5,482.65	4,352.89	8,122.00	8,122.00	0.00	0.00%
100-1040-51020	MEDICAL INSURANCE	12,214.34	21,793.12	17,645.40	27,483.00	27,483.00	0.00	0.00%
100-1040-51030	UNEMPLOYMENT INSURANCE	1,282.00	1,424.50	944.13	1,085.00	1,085.00	0.00	0.00%
100-1040-51040	WORKERS' COMPENSATION	2,257.52	2,597.60	1,544.52	3,351.00	3,351.00	0.00	0.00%
100-1040-51050	LIFE INSURANCE	219.03	1,088.21	581.69	1,235.00	1,235.00	0.00	0.00%
100-1040-51060	DENTAL INSURANCE	2,250.89	2,496.76	2,034.41	4,658.00	4,658.00	0.00	0.00%
100-1040-51070	MEDICARE TAX	1,520.98	2,045.25	1,538.26	3,460.00	3,460.00	0.00	0.00%
100-1040-51080	DEFERRED COMPENSATION	107.58	50.01	0.00	600.00	600.00	0.00	0.00%

Budget Comparison Report

Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
100-1040-60010	OFFICE SUPPLIES	995.77	776.80	1,003.54	900.00	900.00	0.00	0.00%
100-1040-60020	DEPARTMENT SUPPLIES	493.89	651.62	573.22	700.00	700.00	0.00	0.00%
100-1040-60030	POSTAGE	127.06	235.29	104.17	300.00	300.00	0.00	0.00%
100-1040-60040	DUES AND PUBLICATIONS	3,600.50	4,338.36	3,752.05	4,500.00	4,500.00	0.00	0.00%
100-1040-60050	TRAINING AND MEETINGS	2,746.38	206.35	75.00	1,000.00	1,000.00	0.00	0.00%
100-1040-60060	ADVERTISING	664.00	1,562.17	319.50	2,000.00	2,000.00	0.00	0.00%
100-1040-60070	PHONE AND INTERNET	818.24	566.80	378.19	1,000.00	1,000.00	0.00	0.00%
100-1040-60090	RENTS AND LEASES	624.09	858.20	595.58	600.00	600.00	0.00	0.00%
100-1040-61010	PROFESSIONAL SERVICES	77,422.23	71,917.20	39,085.57	89,500.00	89,500.00	0.00	0.00%
100-1040-61060	SOFTWARE MAINTENANCE AND	0.00	3,445.72	0.00	3,500.00	3,500.00	0.00	0.00%
Total Department: 1040 - PLANNING/BUILDING:		213,574.17	213,958.35	146,822.07	293,458.00	293,458.00	0.00	0.00%
Department: 1045 - POLICE SERVICES								
100-1045-51010	PUBLIC EMPLOYEES RETIREMEN	39,753.00	72,162.00	71,416.00	73,960.00	73,960.00	0.00	0.00%
100-1045-61010	PROFESSIONAL SERVICES	1,122,858.64	1,223,668.65	518,593.19	1,231,703.00	1,231,703.00	0.00	0.00%
100-1045-62050	POLICE VEHICLE REIMBURSEME	52,800.46	59,424.35	15,966.88	41,233.00	41,233.00	0.00	0.00%
Total Department: 1045 - POLICE SERVICES:		1,215,412.10	1,355,255.00	605,976.07	1,346,896.00	1,346,896.00	0.00	0.00%
Department: 1050 - ANIMAL CONTROL								
100-1050-61010	PROFESSIONAL SERVICES	22,005.00	43,286.00	31,482.00	41,977.00	41,977.00	0.00	0.00%
100-1050-65020	DEBT SERVICE-ANIMAL CONTRO	4,761.00	4,761.00	3,570.00	4,761.00	4,761.00	0.00	0.00%
Total Department: 1050 - ANIMAL CONTROL:		26,766.00	48,047.00	35,052.00	46,738.00	46,738.00	0.00	0.00%
Department: 1055 - PUBLIC WORKS								
100-1055-50010	SALARIES-REGULAR	27,022.56	26,208.84	15,978.56	31,719.00	31,719.00	0.00	0.00%
100-1055-51010	PUBLIC EMPLOYEES RETIREMEN	3,091.23	2,733.89	969.98	3,438.00	3,438.00	0.00	0.00%
100-1055-51020	MEDICAL INSURANCE	4,745.67	5,706.09	2,907.46	6,512.00	6,512.00	0.00	0.00%
100-1055-51030	UNEMPLOYMENT INSURANCE	151.91	151.91	151.94	152.00	152.00	0.00	0.00%
100-1055-51040	WORKERS' COMPENSATION	2,687.98	3,076.24	1,608.81	3,866.00	3,866.00	0.00	0.00%
100-1055-51050	LIFE INSURANCE	134.32	274.77	104.49	314.00	314.00	0.00	0.00%
100-1055-51060	DENTAL INSURANCE	552.95	460.35	138.51	779.00	779.00	0.00	0.00%
100-1055-51070	MEDICARE TAX	387.53	376.75	231.29	460.00	460.00	0.00	0.00%
100-1055-51080	DEFERRED COMPENSATION	295.02	160.07	68.35	210.00	210.00	0.00	0.00%
100-1055-60010	OFFICE SUPPLIES	838.11	839.23	644.78	900.00	900.00	0.00	0.00%
100-1055-60020	DEPARTMENT SUPPLIES	4,174.14	4,673.12	2,072.96	6,000.00	6,000.00	0.00	0.00%
100-1055-60030	POSTAGE	83.02	224.15	104.15	300.00	300.00	0.00	0.00%
100-1055-60050	TRAINING AND MEETINGS	177.75	220.50	600.00	600.00	600.00	0.00	0.00%
100-1055-60070	PHONE AND INTERNET	3,566.78	2,456.25	1,638.85	3,000.00	3,000.00	0.00	0.00%
100-1055-60090	RENTS AND LEASES	1,573.12	0.00	0.00	0.00	0.00	0.00	0.00%
100-1055-60110	UNIFORM AND CLOTHING	1,084.08	1,262.46	791.40	1,250.00	1,250.00	0.00	0.00%
100-1055-61010	PROFESSIONAL SERVICES	224.20	1,371.91	817.95	1,300.00	1,300.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent Budget	
					2019-2020	2019-2020	Increase /	%
					FINAL	MID YEAR	(Decrease)	
Account Number		2017-2018	2018-2019	2019-2020				
		Total Activity	Total Activity	YTD Activity				
				Through Feb				
100-1055-61050	TEMPORARY EMPLOYEE SERVICE	0.00	0.00	171.00	0.00	0.00	0.00	0.00%
100-1055-62040	FUEL	756.35	785.33	468.87	800.00	800.00	0.00	0.00%
100-1055-63060	CLEANUP DAY	2,067.55	721.31	430.00	1,500.00	1,500.00	0.00	0.00%
100-1055-64070	AB939 GRANT WORK	9,873.62	0.00	951.28	5,000.00	5,000.00	0.00	0.00%
Total Department: 1055 - PUBLIC WORKS:		63,487.89	51,703.17	30,850.63	68,100.00	68,100.00	0.00	0.00%
Department: 1060 - BUILDINGS AND GROUNDS								
100-1060-50010	SALARIES-REGULAR	17,085.10	14,429.42	14,693.89	20,769.00	20,769.00	0.00	0.00%
100-1060-50030	OVERTIME	386.15	618.16	830.82	700.00	700.00	0.00	0.00%
100-1060-51010	PUBLIC EMPLOYEES RETIREMEN'	1,694.21	1,637.42	1,168.74	2,162.00	2,162.00	0.00	0.00%
100-1060-51020	MEDICAL INSURANCE	2,625.31	2,772.91	2,430.05	3,442.00	3,442.00	0.00	0.00%
100-1060-51030	UNEMPLOYMENT INSURANCE	109.10	114.95	146.33	152.00	152.00	0.00	0.00%
100-1060-51040	WORKERS' COMPENSATION	2,729.84	1,993.88	1,064.89	3,181.00	3,181.00	0.00	0.00%
100-1060-51050	LIFE INSURANCE	86.92	147.27	115.18	216.00	216.00	0.00	0.00%
100-1060-51060	DENTAL INSURANCE	310.57	199.60	175.33	422.00	422.00	0.00	0.00%
100-1060-51070	MEDICARE TAX	223.70	218.57	186.31	301.00	301.00	0.00	0.00%
100-1060-51080	DEFERRED COMPENSATION	82.79	90.13	61.78	120.00	120.00	0.00	0.00%
100-1060-60010	OFFICE SUPPLIES	362.96	51.22	30.26	200.00	200.00	0.00	0.00%
100-1060-60020	DEPARTMENT SUPPLIES	4,924.56	5,324.57	1,890.55	4,500.00	4,500.00	0.00	0.00%
100-1060-60040	DUES AND PUBLICATIONS	157.50	0.00	0.00	200.00	200.00	0.00	0.00%
100-1060-60070	PHONE AND INTERNET	2,279.62	2,375.31	1,616.78	2,500.00	2,500.00	0.00	0.00%
100-1060-60080	UTILITIES	13,262.67	13,856.66	9,988.10	13,000.00	13,000.00	0.00	0.00%
100-1060-60110	UNIFORM AND CLOTHING	1,084.08	1,225.56	759.75	1,200.00	1,200.00	0.00	0.00%
100-1060-60120	SMALL TOOLS	1,550.00	504.12	0.00	600.00	600.00	0.00	0.00%
100-1060-61010	PROFESSIONAL SERVICES	19,146.51	3,378.13	3,684.27	4,000.00	4,000.00	0.00	0.00%
100-1060-61050	TEMPORARY EMPLOYEE SERVICE	0.00	0.00	1,021.44	7,600.00	7,600.00	0.00	0.00%
100-1060-61080	PEST CONTROL	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
100-1060-62010	MAINTENANCE BUILDINGS AND	5,668.73	1,679.26	5,183.07	3,500.00	6,500.00	3,000.00	85.71%
100-1060-62030	MAINTENANCE OF EQUIPMENT	0.00	0.00	174.28	500.00	500.00	0.00	0.00%
100-1060-62040	FUEL	756.33	786.28	586.07	1,000.00	1,000.00	0.00	0.00%
100-1060-70020	BUILDING IMPROVEMENTS	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
100-1060-70050	OTHER EQUIPMENT	0.00	2,965.68	1,500.00	2,000.00	2,000.00	0.00	0.00%
Total Department: 1060 - BUILDINGS AND GROUNDS:		74,526.65	54,369.10	47,307.89	72,865.00	75,865.00	3,000.00	4.12%
Department: 1065 - PARKS AND RECREATION								
100-1065-50010	SALARIES-REGULAR	26,263.97	21,011.50	21,963.74	32,467.00	32,467.00	0.00	0.00%
100-1065-50030	OVERTIME	498.08	817.49	1,105.84	700.00	700.00	0.00	0.00%
100-1065-51010	PUBLIC EMPLOYEES RETIREMEN'	2,570.88	2,388.29	1,686.84	3,317.00	3,317.00	0.00	0.00%
100-1065-51020	MEDICAL INSURANCE	4,151.17	4,283.98	3,944.64	5,476.00	5,476.00	0.00	0.00%
100-1065-51030	UNEMPLOYMENT INSURANCE	274.20	164.78	227.60	239.00	239.00	0.00	0.00%
100-1065-51040	WORKERS' COMPENSATION	4,470.72	2,895.52	1,584.53	5,101.00	5,101.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent Budget		
					Parent Budget			
					2019-2020	2019-2020	Increase /	%
		2017-2018	2018-2019	2019-2020	FINAL	MID YEAR	(Decrease)	
Account Number		Total Activity	Total Activity	YTD Activity Through Feb				
100-1065-51050	LIFE INSURANCE	127.68	210.52	173.44	343.00	343.00	0.00	0.00%
100-1065-51060	DENTAL INSURANCE	477.13	309.43	290.77	683.00	683.00	0.00	0.00%
100-1065-51070	MEDICARE TAX	347.08	316.61	286.57	471.00	471.00	0.00	0.00%
100-1065-51080	DEFERRED COMPENSATION	169.51	134.86	93.10	195.00	195.00	0.00	0.00%
100-1065-60010	OFFICE SUPPLIES	90.79	74.40	45.38	100.00	100.00	0.00	0.00%
100-1065-60020	DEPARTMENT SUPPLIES	5,494.43	6,190.05	2,878.13	5,000.00	5,000.00	0.00	0.00%
100-1065-60030	POSTAGE	18.82	47.05	20.83	100.00	100.00	0.00	0.00%
100-1065-60050	TRAINING AND MEETINGS	222.81	0.00	0.00	0.00	0.00	0.00	0.00%
100-1065-60060	ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-1065-60070	PHONE AND INTERNET	2,045.59	1,417.08	945.50	1,500.00	1,500.00	0.00	0.00%
100-1065-60080	UTILITIES	11,983.45	42,823.85	25,016.62	20,000.00	42,000.00	22,000.00	110.00%
100-1065-60090	RENTS AND LEASES	1,792.42	1,873.90	1,216.87	2,500.00	2,500.00	0.00	0.00%
100-1065-60110	UNIFORM AND CLOTHING	406.53	522.21	316.63	500.00	500.00	0.00	0.00%
100-1065-60120	SMALL TOOLS	806.87	296.21	0.00	350.00	350.00	0.00	0.00%
100-1065-61010	PROFESSIONAL SERVICES	16,734.27	2,392.30	2,179.23	3,000.00	3,000.00	0.00	0.00%
100-1065-61050	TEMPORARY EMPLOYEE SERVICE	0.00	0.00	1,447.80	9,500.00	9,500.00	0.00	0.00%
100-1065-62010	MAINTENANCE BUILDINGS AND	7,228.84	3,366.53	2,536.66	3,000.00	3,000.00	0.00	0.00%
100-1065-62030	MAINTENANCE OF EQUIPMENT	471.61	286.05	587.96	1,000.00	1,000.00	0.00	0.00%
100-1065-70050	OTHER EQUIPMENT	0.00	2,965.68	1,500.00	2,000.00	2,000.00	0.00	0.00%
Total Department: 1065 - PARKS AND RECREATION:		86,646.85	94,788.29	70,048.68	97,542.00	119,542.00	22,000.00	22.55%
Department: 1070 - STREET MAINTENANCE								
100-1070-50010	SALARIES-REGULAR	53,584.50	55,431.99	30,649.88	54,435.00	54,435.00	0.00	0.00%
100-1070-50030	OVERTIME	1,128.05	2,122.19	1,576.92	0.00	0.00	0.00	0.00%
100-1070-51010	PUBLIC EMPLOYEES RETIREMEN'	4,174.38	4,301.81	1,918.85	5,183.00	5,183.00	0.00	0.00%
100-1070-51020	MEDICAL INSURANCE	7,507.52	14,029.58	7,668.91	7,900.00	7,900.00	0.00	0.00%
100-1070-51030	UNEMPLOYMENT INSURANCE	605.47	524.02	407.25	391.00	391.00	0.00	0.00%
100-1070-51040	WORKERS' COMPENSATION	8,477.35	8,408.52	5,114.80	8,484.00	8,484.00	0.00	0.00%
100-1070-51050	LIFE INSURANCE	125.74	666.17	267.79	568.00	568.00	0.00	0.00%
100-1070-51060	DENTAL INSURANCE	891.65	1,541.62	692.39	1,164.00	1,164.00	0.00	0.00%
100-1070-51070	MEDICARE TAX	762.08	834.33	469.52	789.00	789.00	0.00	0.00%
100-1070-51080	DEFERRED COMPENSATION	231.35	270.07	130.89	330.00	330.00	0.00	0.00%
100-1070-60010	OFFICE SUPPLIES	70.26	0.00	0.00	300.00	300.00	0.00	0.00%
100-1070-60020	DEPARTMENT SUPPLIES	9,434.38	2,537.29	2,145.19	4,000.00	4,000.00	0.00	0.00%
100-1070-60030	POSTAGE	11.04	11.12	0.00	0.00	0.00	0.00	0.00%
100-1070-60040	DUES AND PUBLICATIONS	0.00	0.00	287.00	200.00	200.00	0.00	0.00%
100-1070-60070	PHONE AND INTERNET	933.52	0.00	0.00	2,500.00	2,500.00	0.00	0.00%
100-1070-60110	UNIFORM AND CLOTHING	2,303.73	2,269.32	949.67	1,500.00	1,500.00	0.00	0.00%
100-1070-60120	SMALL TOOLS	200.00	0.00	0.00	500.00	500.00	0.00	0.00%
100-1070-61010	PROFESSIONAL SERVICES	39,318.07	22,888.43	200.00	2,000.00	2,000.00	0.00	0.00%

Budget Comparison Report

						Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	Parent Budget 2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Account Number								
100-1070-61050	TEMPORARY EMPLOYEE SERVICE	0.00	0.00	171.00	0.00	0.00	0.00	0.00%
100-1070-62010	MAINTENANCE BUILDINGS AND	0.00	0.00	957.31	1,000.00	1,000.00	0.00	0.00%
100-1070-62020	MAINTENANCE VEHICLES	2,323.46	1,272.98	0.00	0.00	0.00	0.00	0.00%
100-1070-62030	MAINTENANCE OF EQUIPMENT	223.00	0.00	1,543.18	1,000.00	1,000.00	0.00	0.00%
100-1070-62040	FUEL	5,060.65	6,242.16	468.87	800.00	800.00	0.00	0.00%
100-1070-70040	VEHICLES	0.00	0.00	348.54	1,500.00	1,500.00	0.00	0.00%
100-1070-70050	OTHER EQUIPMENT	0.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00%
Total Department: 1070 - STREET MAINTENANCE:		137,366.20	123,351.60	55,967.96	97,544.00	97,544.00	0.00	0.00%
Department: 1075 - FLEET MAINTENANCE								
100-1075-60010	OFFICE SUPPLIES	79.63	0.00	0.00	0.00	0.00	0.00	0.00%
100-1075-60020	DEPARTMENT SUPPLIES	138.06	5.71	0.00	1,000.00	1,000.00	0.00	0.00%
100-1075-60070	PHONE AND INTERNET	3,324.04	2,550.78	1,701.89	3,000.00	3,000.00	0.00	0.00%
100-1075-60120	SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-1075-61010	PROFESSIONAL SERVICES	1,181.81	868.99	109.50	1,500.00	1,500.00	0.00	0.00%
100-1075-62020	MAINTENANCE VEHICLES	6,895.74	8,605.05	4,567.32	9,500.00	9,500.00	0.00	0.00%
100-1075-62030	MAINTENANCE OF EQUIPMENT	56.51	177.64	705.05	1,000.00	1,000.00	0.00	0.00%
100-1075-62040	FUEL	807.61	1,140.02	134.40	1,500.00	1,500.00	0.00	0.00%
100-1075-70040	VEHICLES	0.00	0.00	0.00	78,072.00	78,072.00	0.00	0.00%
Total Department: 1075 - FLEET MAINTENANCE:		12,483.40	13,348.19	7,218.16	95,572.00	95,572.00	0.00	0.00%
Department: 9999 - NON DEPARTMENTAL								
100-9999-51010	PUBLIC EMPLOYEES RETIREMEN'	72,174.56	85,319.27	99,931.22	102,443.00	102,443.00	0.00	0.00%
100-9999-60100	INSURANCE AND SURETIES	19,457.96	18,709.00	21,205.20	21,139.00	21,139.00	0.00	0.00%
100-9999-61010	PROFESSIONAL SERVICES	0.00	0.00	3,600.00	3,600.00	3,600.00	0.00	0.00%
100-9999-64050	BAD DEBT	58,811.30	0.00	0.00	0.00	0.00	0.00	0.00%
100-9999-64060	TAX ADMINISTRATION	4,585.38	4,646.94	0.00	17,378.00	17,378.00	0.00	0.00%
100-9999-66000	TRANSFER OUT	110,160.00	10,768.82	33,231.68	7,500.00	34,482.00	26,982.00	359.76%
100-9999-66010	IT REPLACEMENT	0.00	2,500.00	0.00	5,000.00	5,000.00	0.00	0.00%
Total Department: 9999 - NON DEPARTMENTAL:		265,189.20	121,944.03	157,968.10	157,060.00	184,042.00	26,982.00	17.18%
Total Expense:		2,829,567.39	2,743,720.13	1,635,249.81	3,027,667.00	3,079,649.00	51,982.00	1.72%
Total Fund: 100 - GENERAL FUND:		2,829,567.39	2,743,720.13	1,635,249.81	3,027,667.00	3,079,649.00	51,982.00	1.72%
Report Total:		2,829,567.39	2,743,720.13	1,635,249.81	3,027,667.00	3,079,649.00	51,982.00	1.72%

Budget Comparison Report

Group Summary

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Departmen...	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Fund: 100 - GENERAL FUND							
Expense							
1005 - LEGISLATIVE	33,688.00	34,191.09	28,721.10	35,795.00	35,795.00	0.00	0.00%
1010 - CITY MANAGER	240,113.13	238,362.25	163,408.39	241,117.00	241,117.00	0.00	0.00%
1015 - CITY TREASURER	1,291.80	968.85	624.90	1,292.00	1,292.00	0.00	0.00%
1020 - LEGAL SERVICES	103,061.38	78,282.31	64,928.20	90,000.00	90,000.00	0.00	0.00%
1025 - FINANCE	274,163.72	261,182.33	180,308.61	307,336.00	307,336.00	0.00	0.00%
1030 - HUMAN RESOURCES/RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
1035 - CITY CLERK	81,796.90	53,968.57	40,047.05	76,352.00	76,352.00	0.00	0.00%
1040 - PLANNING/BUILDING	213,574.17	213,958.35	146,822.07	293,458.00	293,458.00	0.00	0.00%
1045 - POLICE SERVICES	1,215,412.10	1,355,255.00	605,976.07	1,346,896.00	1,346,896.00	0.00	0.00%
1050 - ANIMAL CONTROL	26,766.00	48,047.00	35,052.00	46,738.00	46,738.00	0.00	0.00%
1055 - PUBLIC WORKS	63,487.89	51,703.17	30,850.63	68,100.00	68,100.00	0.00	0.00%
1060 - BUILDINGS AND GROUNDS	74,526.65	54,369.10	47,307.89	72,865.00	75,865.00	3,000.00	4.12%
1065 - PARKS AND RECREATION	86,646.85	94,788.29	70,048.68	97,542.00	119,542.00	22,000.00	22.55%
1070 - STREET MAINTENANCE	137,366.20	123,351.60	55,967.96	97,544.00	97,544.00	0.00	0.00%
1075 - FLEET MAINTENANCE	12,483.40	13,348.19	7,218.16	95,572.00	95,572.00	0.00	0.00%
9999 - NON DEPARTMENTAL	265,189.20	121,944.03	157,968.10	157,060.00	184,042.00	26,982.00	17.18%
Total Expense:	2,829,567.39	2,743,720.13	1,635,249.81	3,027,667.00	3,079,649.00	51,982.00	1.72%
Total Fund: 100 - GENERAL FUND:	2,829,567.39	2,743,720.13	1,635,249.81	3,027,667.00	3,079,649.00	51,982.00	1.72%
Report Total:	2,829,567.39	2,743,720.13	1,635,249.81	3,027,667.00	3,079,649.00	51,982.00	1.72%

Fund	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
100 - GENERAL FUND	2,829,567.39	2,743,720.13	1,635,249.81	3,027,667.00	3,079,649.00	51,982.00	1.72%
Report Total:	2,829,567.39	2,743,720.13	1,635,249.81	3,027,667.00	3,079,649.00	51,982.00	1.72%



Hughson

Fiscal Year 2019-2020 Mid Year Budget Adjustments

Budget Comparison Report

Fund 210-560

				Parent Budget		%		
Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Fund: 210 - SEWER								
Revenue								
Department: 2110 - SEWER OPERATIONS								
210-2110-45500	SEWER SERVICE REVENUE	279,027.14	3,134,199.89	1,895,343.87	2,754,122.00	2,754,122.00	0.00	0.00%
210-2110-45502	SEWER REVENUE-SINGLE FAMIL'	2,016,407.29	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-45504	SEWER REVENUE-DUPLEX	31,319.13	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-45506	SEWER REVENUE-TRIPLEX	4,271.70	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-45508	SEWER REVENUE-HOUSING AUT	39,889.19	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-45510	SEWER REVENUE-APARTMENTS	240,438.77	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-45512	SEWER REVENUE-MOBILE HOME	48,932.40	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-45514	SEWER REVENUE-PERSONAL HE/	4,502.19	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-45516	SEWER REVENUE-PHARMACY AM	2,088.46	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-45518	SEWER REVENUE-INSTITUTIONA	8,414.74	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-45520	SEWER REVENUE-PROFESSIONAI	17,365.77	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-45522	SEWER REVENUE-RETAIL	15,682.54	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-45524	SEWER REVENUE-COMMERCIAL,	786,868.39	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-45526	SEWER REVENUE-BARS	10,292.26	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-45528	SEWER REVENUE-RESTAURANT	7,412.90	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-45530	SEWER REVENUE-DRIVE IN/FAST	4,397.14	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-45532	SEWER REVENUE-CONVENIENCE	2,088.46	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-45534	SEWER REVENUE-MAJOR FOOD	10,387.52	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-45536	SEWER REVENUE-COMMERCIAL	4,856.61	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-45538	SEWER REVENUE-GAS STATION	1,423.95	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-45540	SEWER REVENUE-AUTO SERVICE	2,088.46	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-45542	SEWER REVENUE-CHURCHES	13,365.00	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-45544	SEWER REVENUE-SCHOOLS	61,750.59	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-45546	SEWER REVENUE-DAYCARE	1,044.23	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-46040	INTEREST EARNED	4,852.01	13,377.33	8,074.99	10,000.00	10,000.00	0.00	0.00%
210-2110-46080	PENALTIES	2,798.62	38,440.24	25,416.12	35,000.00	35,000.00	0.00	0.00%
210-2110-46120	MISCELLANEOUS REVENUE	10,695.86	2,257.00	2,551.60	2,700.00	2,700.00	0.00	0.00%
Total Department: 2110 - SEWER OPERATIONS:		3,632,661.32	3,188,274.46	1,931,386.58	2,801,822.00	2,801,822.00	0.00	0.00%
Total Revenue:		3,632,661.32	3,188,274.46	1,931,386.58	2,801,822.00	2,801,822.00	0.00	0.00%

Budget Comparison Report

Account Number Expense		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Department: 2110 - SEWER OPERATIONS								
210-2110-50010	SALARIES-REGULAR	163,156.57	186,863.61	115,568.12	199,422.00	199,422.00	0.00	0.00%
210-2110-50030	OVERTIME	1,984.22	5,220.93	3,385.68	6,000.00	6,000.00	0.00	0.00%
210-2110-51010	PUBLIC EMPLOYEES RETIREMEN'	105,063.26	80,481.66	40,464.23	50,817.00	50,817.00	0.00	0.00%
210-2110-51020	MEDICAL INSURANCE	27,691.86	45,421.09	25,738.89	45,108.00	45,108.00	0.00	0.00%
210-2110-51030	UNEMPLOYMENT INSURANCE	281.38	1,718.23	1,205.45	1,332.00	1,332.00	0.00	0.00%
210-2110-51040	WORKERS' COMPENSATION	15,284.53	20,151.40	12,670.15	20,876.00	20,876.00	0.00	0.00%
210-2110-51050	LIFE INSURANCE	654.68	2,158.62	992.51	2,095.00	2,095.00	0.00	0.00%
210-2110-51060	DENTAL INSURANCE	3,849.04	4,759.10	2,319.03	6,277.00	6,277.00	0.00	0.00%
210-2110-51070	MEDICARE TAX	2,301.59	2,772.71	1,690.66	2,892.00	2,892.00	0.00	0.00%
210-2110-51080	DEFERRED COMPENSATION	709.83	943.71	550.55	1,248.00	1,248.00	0.00	0.00%
210-2110-51090	COMPENSATED ABSENCES	21,029.87	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-60010	OFFICE SUPPLIES	499.30	959.20	1,081.08	1,500.00	1,500.00	0.00	0.00%
210-2110-60020	DEPARTMENT SUPPLIES	1,168.52	654.40	49.70	1,000.00	1,000.00	0.00	0.00%
210-2110-60030	POSTAGE	10,188.25	12,940.19	6,976.67	13,500.00	13,500.00	0.00	0.00%
210-2110-60040	DUES AND PUBLICATIONS	3,584.13	247.00	1,000.00	1,000.00	1,000.00	0.00	0.00%
210-2110-60050	TRAINING AND MEETINGS	756.75	30.44	295.00	1,000.00	1,000.00	0.00	0.00%
210-2110-60060	ADVERTISING	0.00	132.66	0.00	0.00	0.00	0.00	0.00%
210-2110-60070	PHONE AND INTERNET	3,668.75	3,119.18	2,374.86	3,200.00	3,200.00	0.00	0.00%
210-2110-60090	RENTS AND LEASES	1,950.29	1,981.47	1,397.40	2,200.00	2,200.00	0.00	0.00%
210-2110-60100	INSURANCE AND SURETIES	18,883.75	23,384.00	26,506.50	25,970.00	25,970.00	0.00	0.00%
210-2110-60110	UNIFORM AND CLOTHING	3,252.31	2,045.10	1,726.83	2,500.00	2,500.00	0.00	0.00%
210-2110-60120	SMALL TOOLS	200.00	0.00	0.00	500.00	500.00	0.00	0.00%
210-2110-61005	PERMIT	0.00	0.00	8,440.25	10,000.00	10,000.00	0.00	0.00%
210-2110-61010	PROFESSIONAL SERVICES	42,099.09	44,139.03	53,253.50	73,211.00	73,211.00	0.00	0.00%
210-2110-61020	ADMINISTRATIVE SERVICES	238,000.00	238,000.00	119,000.00	238,000.00	238,000.00	0.00	0.00%
210-2110-61040	IT SERVICES	5,569.72	17,681.64	12,486.77	15,000.00	15,000.00	0.00	0.00%
210-2110-61060	SOFTWARE MAINTENANCE AND	199.99	2,678.88	203.99	5,000.00	5,000.00	0.00	0.00%
210-2110-61070	LEGAL SERVICES	0.00	2,932.50	1,825.00	4,000.00	4,000.00	0.00	0.00%
210-2110-61160	ENVIRONMENTAL MONITORING	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
210-2110-62020	MAINTENANCE VEHICLES	2,675.57	5,170.43	0.00	7,000.00	7,000.00	0.00	0.00%
210-2110-62030	MAINTENANCE OF EQUIPMENT	22,255.45	19,957.78	11,628.95	12,000.00	30,500.00	18,500.00	154.17%
210-2110-62040	FUEL	3,036.39	3,745.27	2,537.43	4,000.00	4,000.00	0.00	0.00%
210-2110-64050	BAD DEBT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
210-2110-66000	TRANSFER OUT	449,836.00	284,850.00	142,426.00	284,850.00	284,850.00	0.00	0.00%
210-2110-70040	VEHICLES	0.00	0.00	0.00	2,760.00	2,760.00	0.00	0.00%
210-2110-70050	OTHER EQUIPMENT	0.00	5,513.95	0.00	5,000.00	5,000.00	0.00	0.00%
Total Department: 2110 - SEWER OPERATIONS:		1,149,831.09	1,020,654.18	597,795.20	1,059,258.00	1,077,758.00	18,500.00	1.75%

Budget Comparison Report

Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Department: 2120 - WASTE WATER TREATMENT PLANT OPERATIONS								
210-2120-50010	SALARIES-REGULAR	57,650.62	61,105.67	52,267.19	66,722.00	66,722.00	0.00	0.00%
210-2120-50030	OVERTIME	2,993.25	4,510.04	3,877.67	5,300.00	5,300.00	0.00	0.00%
210-2120-51010	PUBLIC EMPLOYEES RETIREMEN'	13,723.25	17,945.44	18,519.56	20,978.00	20,978.00	0.00	0.00%
210-2120-51020	MEDICAL INSURANCE	12,878.53	19,848.67	16,324.49	19,280.00	19,280.00	0.00	0.00%
210-2120-51030	UNEMPLOYEMENT INSURANCE	412.31	412.35	603.89	412.00	412.00	0.00	0.00%
210-2120-51040	WORKERS' COMPENSATION	7,920.50	9,010.28	5,594.16	10,434.00	10,434.00	0.00	0.00%
210-2120-51050	LIFE INSURANCE	312.64	573.26	504.18	623.00	623.00	0.00	0.00%
210-2120-51060	DENTAL INSURANCE	1,978.95	2,237.88	1,797.77	2,950.00	2,950.00	0.00	0.00%
210-2120-51070	MEDICARE TAX	862.93	937.67	810.93	967.00	967.00	0.00	0.00%
210-2120-51080	DEFERRED COMPENSATION	237.52	298.68	279.60	360.00	360.00	0.00	0.00%
210-2120-60010	OFFICE SUPPLIES	873.25	660.08	342.46	800.00	800.00	0.00	0.00%
210-2120-60020	DEPARTMENT SUPPLIES	10,519.40	10,434.86	1,977.51	10,000.00	10,000.00	0.00	0.00%
210-2120-60030	POSTAGE	188.12	470.58	208.34	500.00	500.00	0.00	0.00%
210-2120-60040	DUES AND PUBLICATIONS	16,060.54	17,429.00	18,862.00	19,000.00	20,500.00	1,500.00	7.89%
210-2120-60050	TRAINING AND MEETINGS	935.77	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
210-2120-60070	PHONE AND INTERNET	3,349.61	3,033.79	1,606.27	3,000.00	3,000.00	0.00	0.00%
210-2120-60080	UTILITIES	123,143.85	122,052.77	90,310.19	130,000.00	130,000.00	0.00	0.00%
210-2120-60090	RENTS AND LEASES	2,320.70	2,204.71	1,542.91	2,750.00	2,750.00	0.00	0.00%
210-2120-60100	INSURANCE AND SURETIES	23,235.11	23,386.00	26,506.50	26,500.00	26,500.00	0.00	0.00%
210-2120-60110	UNIFORM AND CLOTHING	1,626.12	1,348.19	1,036.12	1,500.00	1,500.00	0.00	0.00%
210-2120-60120	SMALL TOOLS	926.04	3,313.77	541.37	2,000.00	2,000.00	0.00	0.00%
210-2120-61010	PROFESSIONAL SERVICES	26,417.07	16,042.89	18,527.05	20,000.00	20,000.00	0.00	0.00%
210-2120-61050	TEMPORARY EMPLOYEE SERVICE	0.00	3,212.74	0.00	0.00	0.00	0.00	0.00%
210-2120-61070	LEGAL SERVICES	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
210-2120-61150	SLUDGE REMOVAL	43,147.31	42,396.95	40,717.79	50,000.00	50,000.00	0.00	0.00%
210-2120-61160	ENVIRONMENTAL MONITORING	9,151.95	12,402.28	2,392.50	25,000.00	25,000.00	0.00	0.00%
210-2120-62010	MAINTENANCE BUILDINGS AND	2,118.29	2,461.81	0.00	3,000.00	3,000.00	0.00	0.00%
210-2120-62020	MAINTENANCE VEHICLES	2,999.11	0.00	0.00	1,500.00	1,500.00	0.00	0.00%
210-2120-62030	MAINTENANCE OF EQUIPMENT	28,935.16	8,909.80	9,871.14	15,000.00	15,000.00	0.00	0.00%
210-2120-62040	FUEL	4,453.28	5,264.36	3,356.39	6,000.00	6,000.00	0.00	0.00%
210-2120-66000	TRANSFER OUT	1,735,872.00	1,735,870.00	867,936.00	1,735,870.00	1,735,870.00	0.00	0.00%
210-2120-66030	TRANSFER OUT-ASSET	36,384.00	0.00	0.00	0.00	0.00	0.00	0.00%
210-2120-70040	VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
210-2120-70050	OTHER EQUIPMENT	0.00	5,515.60	0.00	0.00	0.00	0.00	0.00%
Total Department: 2120 - WASTE WATER TREATMENT PLANT OP...		2,171,627.18	2,133,290.12	1,186,313.98	2,187,446.00	2,188,946.00	1,500.00	0.07%
Total Expense:		3,321,458.27	3,153,944.30	1,784,109.18	3,246,704.00	3,266,704.00	20,000.00	0.62%
Total Fund: 210 - SEWER:		311,203.05	34,330.16	147,277.40	-444,882.00	-464,882.00	-20,000.00	4.50%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
					Parent Budget		
Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)
Fund: 215 - SEWER FIXED ASSET REPLACEMENT							
Revenue							
Department: 7000 - CAPITAL PROJECTS							
215-7000-45610	SEWER CONNECTION CHARGES	0.00	0.00	0.00	0.00	0.00	0.00%
215-7000-46040	INTEREST EARNED	5,962.55	17,291.27	9,864.09	17,300.00	17,300.00	0.00
215-7000-49010	TRANSFER IN	444,836.00	279,850.00	142,426.00	284,850.00	284,850.00	0.00
215-7000-49030	TRANSFER IN-ASSET	36,384.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 7000 - CAPITAL PROJECTS:		487,182.55	297,141.27	152,290.09	302,150.00	302,150.00	0.00
Total Revenue:		487,182.55	297,141.27	152,290.09	302,150.00	302,150.00	0.00%
Expense							
Department: 7000 - CAPITAL PROJECTS							
215-7000-61010	PROFESSIONAL SERVICES	0.00	0.00	10,603.75	50,000.00	50,000.00	0.00
215-7000-62010	MAINTENANCE BUILDINGS & GR	0.00	0.00	12,987.00	13,000.00	13,000.00	0.00
215-7000-64080	DEPRECIATION	1,027,790.00	1,039,727.00	0.00	0.00	0.00	0.00%
Total Department: 7000 - CAPITAL PROJECTS:		1,027,790.00	1,039,727.00	23,590.75	63,000.00	63,000.00	0.00
Total Expense:		1,027,790.00	1,039,727.00	23,590.75	63,000.00	63,000.00	0.00%
Total Fund: 215 - SEWER FIXED ASSET REPLACEMENT:		-540,607.45	-742,585.73	128,699.34	239,150.00	239,150.00	0.00%
Fund: 220 - SEWER DEV IMPACT FEE							
Revenue							
Department: 7000 - CAPITAL PROJECTS							
220-7000-44910	DEVELOPMENT IMPACT FEES	123,865.83	24,598.83	241,599.66	85,500.00	241,599.00	156,099.00
220-7000-46040	INTEREST EARNED	2,222.27	5,887.34	3,742.24	5,890.00	5,890.00	0.00
Total Department: 7000 - CAPITAL PROJECTS:		126,088.10	30,486.17	245,341.90	91,390.00	247,489.00	156,099.00
Total Revenue:		126,088.10	30,486.17	245,341.90	91,390.00	247,489.00	170.81%
Expense							
Department: 7000 - CAPITAL PROJECTS							
220-7000-61010	PROFESSIONAL SERVICES	0.00	1,178.07	599.43	1,863.00	1,863.00	0.00
Total Department: 7000 - CAPITAL PROJECTS:		0.00	1,178.07	599.43	1,863.00	1,863.00	0.00%
Total Expense:		0.00	1,178.07	599.43	1,863.00	1,863.00	0.00%
Total Fund: 220 - SEWER DEV IMPACT FEE:		126,088.10	29,308.10	244,742.47	89,527.00	245,626.00	156,099.00
Fund: 225 - WWTP EXPANSION							
Revenue							
Department: 2110 - SEWER OPERATIONS							
225-2110-46040	INTEREST EARNED	6,110.02	59,104.20	37,475.29	44,750.00	44,750.00	0.00
225-2110-49010	TRANSFER IN	1,735,872.00	1,735,870.00	145,210.00	1,735,870.00	1,735,870.00	0.00

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	
Account Number						Increase / (Decrease)	
225-2110-49030	ASSET TRANSFER	0.00	0.00	722,726.00	0.00	0.00	0.00%
Total Department: 2110 - SEWER OPERATIONS:		1,741,982.02	1,794,974.20	905,411.29	1,780,620.00	1,780,620.00	0.00%
Total Revenue:		1,741,982.02	1,794,974.20	905,411.29	1,780,620.00	1,780,620.00	0.00%
Expense							
Department: 2110 - SEWER OPERATIONS							
225-2110-64010	INTEREST EXPENSE	134,207.63	133,824.87	122,033.00	122,033.00	122,033.00	0.00%
225-2110-64030	GRANT CHARGE	156,213.03	134,064.33	0.00	122,824.00	122,824.00	0.00%
Total Department: 2110 - SEWER OPERATIONS:		290,420.66	267,889.20	122,033.00	244,857.00	244,857.00	0.00%
Total Expense:		290,420.66	267,889.20	122,033.00	244,857.00	244,857.00	0.00%
Total Fund: 225 - WWTP EXPANSION:		1,451,561.36	1,527,085.00	783,378.29	1,535,763.00	1,535,763.00	0.00%
Fund: 240 - WATER							
Revenue							
Department: 2410 - WATER OPERATIONS							
240-2410-45100	WATER REVENUE	135,398.39	1,844,502.97	1,408,974.06	2,006,114.00	2,006,114.00	0.00%
240-2410-45102	WATER REVENUE-SINGLE FAMIL	729,971.43	-41.20	0.00	0.00	0.00	0.00%
240-2410-45104	WATER REVENUE-DUPLEX	9,881.96	0.00	0.00	0.00	0.00	0.00%
240-2410-45106	WATER REVENUE-TRIPLEX	27,740.27	0.00	0.00	0.00	0.00	0.00%
240-2410-45108	WATER REVENUE-FOURPLEX	194,579.44	0.00	0.00	0.00	0.00	0.00%
240-2410-45110	WATER REVENUE-HOUSING AUT	28,310.74	0.00	0.00	0.00	0.00	0.00%
240-2410-45112	WATER REVENUE-APARTMENTS	249,947.71	0.00	0.00	0.00	0.00	0.00%
240-2410-45114	WATER REVENUE-MOBILE HOMI	10,127.67	0.00	0.00	0.00	0.00	0.00%
240-2410-45116	WATER REVENUE-PERSONAL HE.	2,171.21	0.00	0.00	0.00	0.00	0.00%
240-2410-45118	WATER REVENUE-PHARMACY AI	3,623.67	0.00	0.00	0.00	0.00	0.00%
240-2410-45120	WATER REVENUE-INSTITUTIONA	9,259.84	0.00	0.00	0.00	0.00	0.00%
240-2410-45122	WATER REVENUE-PROFESSIONA	15,559.16	0.00	0.00	0.00	0.00	0.00%
240-2410-45124	WATER REVENUE-RETAIL	9,285.60	0.00	0.00	0.00	0.00	0.00%
240-2410-45126	WATER REVENUE-COMMERCIAL	39,038.53	0.00	0.00	0.00	0.00	0.00%
240-2410-45128	WATER REVENUE-RESTAURANT	3,664.36	0.00	0.00	0.00	0.00	0.00%
240-2410-45130	WATER REVENUE-DRIVE IN/FAST	1,372.41	0.00	0.00	0.00	0.00	0.00%
240-2410-45132	WATER REVENUE-CONVENIENCE	1,832.44	0.00	0.00	0.00	0.00	0.00%
240-2410-45134	WATER REVENUE-MAJOR FOOD	2,366.33	0.00	0.00	0.00	0.00	0.00%
240-2410-45136	WATER REVENUE-CHURCHES	13,900.45	0.00	0.00	0.00	0.00	0.00%
240-2410-45138	WATER REVENUE-SCHOOLS	139,470.17	0.00	0.00	0.00	0.00	0.00%
240-2410-45140	WATER REVENUE-METERED SER	748.66	0.00	0.00	0.00	0.00	0.00%
240-2410-45142	WATER REVENUE-AUTO SERVICE	774.38	0.00	0.00	0.00	0.00	0.00%
240-2410-45144	WATER REVENUE-CONSTRUCTIC	4,686.30	2,446.69	1,615.10	1,016.00	1,615.00	58.96%
240-2410-45190	FEE-RECONNECTION	13,431.99	24,180.00	8,525.00	15,918.00	15,918.00	0.00%
240-2410-46040	INTEREST EARNED	885.86	4,604.03	3,982.42	2,952.00	2,952.00	0.00%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	
		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	Parent Budget 2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)
Account Number							%
240-2410-46080	PENALTIES	1,583.22	24,720.68	18,761.47	25,886.00	25,886.00	0.00
240-2410-46120	MISCELLANEOUS REVENUE	10,471.95	19,366.69	35.00	8,840.00	8,840.00	0.00
240-2410-49030	TRANSFER IN-ASSET	0.00	771,050.75	0.00	0.00	0.00	0.00
Total Department: 2410 - WATER OPERATIONS:		1,660,084.14	2,690,830.61	1,441,893.05	2,060,726.00	2,061,325.00	599.00
Total Revenue:		1,660,084.14	2,690,830.61	1,441,893.05	2,060,726.00	2,061,325.00	599.00
Expense							
Department: 2410 - WATER OPERATIONS							
240-2410-50010	SALARIES-REGULAR	182,613.16	181,095.07	114,766.26	236,487.00	236,487.00	0.00
240-2410-50030	OVERTIME	2,048.00	5,334.05	3,054.16	6,000.00	6,000.00	0.00
240-2410-51010	PUBLIC EMPLOYEES RETIREMEN	92,497.81	75,029.19	47,007.68	59,356.00	59,356.00	0.00
240-2410-51020	MEDICAL INSURANCE	32,623.47	45,451.16	26,789.60	57,944.00	57,944.00	0.00
240-2410-51030	UNEMPLOYMENT INSURANCE	372.56	1,603.94	1,064.79	1,601.00	1,601.00	0.00
240-2410-51040	WORKERS' COMPENSATION	17,502.53	18,843.72	11,697.43	26,583.00	26,583.00	0.00
240-2410-51050	LIFE INSURANCE	759.25	1,978.74	995.44	2,430.00	2,430.00	0.00
240-2410-51060	DENTAL INSURANCE	4,757.94	4,923.60	2,689.79	8,627.00	8,627.00	0.00
240-2410-51070	MEDICARE TAX	2,515.25	2,689.57	1,686.89	3,429.00	3,429.00	0.00
240-2410-51080	DEFERRED COMPENSATION	760.62	975.51	568.01	1,416.00	1,416.00	0.00
240-2410-51090	COMPENSATED ABSENCES	24,251.76	0.00	0.00	0.00	0.00	0.00
240-2410-60010	OFFICE SUPPLIES	552.37	1,313.48	1,367.23	1,500.00	1,500.00	0.00
240-2410-60020	DEPARTMENT SUPPLIES	31,393.08	28,066.12	18,890.24	30,000.00	30,000.00	0.00
240-2410-60030	POSTAGE	11,604.25	14,785.34	7,446.97	11,000.00	11,000.00	0.00
240-2410-60040	DUES AND PUBLICATIONS	-14,597.70	22,537.81	21,591.30	25,000.00	25,000.00	0.00
240-2410-60050	TRAINING AND MEETINGS	2,436.76	1,546.54	2,139.85	3,000.00	3,000.00	0.00
240-2410-60060	ADVERTISING	173.28	132.66	0.00	300.00	300.00	0.00
240-2410-60070	PHONE AND INTERNET	3,336.33	2,930.24	2,246.35	3,500.00	3,500.00	0.00
240-2410-60080	UTILITIES	111,683.18	124,671.14	88,706.13	127,000.00	127,000.00	0.00
240-2410-60090	RENTS AND LEASES	2,337.44	2,204.63	1,542.87	2,000.00	2,000.00	0.00
240-2410-60100	INSURANCE AND SURETIES	27,012.26	28,407.00	31,807.80	31,800.00	31,800.00	0.00
240-2410-60110	UNIFORM AND CLOTHING	3,794.38	4,673.34	2,222.23	4,700.00	4,700.00	0.00
240-2410-60120	SMALL TOOLS	2,776.25	467.59	270.71	1,500.00	1,500.00	0.00
240-2410-61010	PROFESSIONAL SERVICES	88,707.83	74,883.55	47,800.50	75,000.00	75,000.00	0.00
240-2410-61020	ADMINISTRATIVE SERVICES	164,000.00	164,000.00	82,000.00	164,000.00	164,000.00	0.00
240-2410-61040	IT SERVICES	5,569.74	17,681.67	12,486.37	18,000.00	18,000.00	0.00
240-2410-61050	TEMPORARY EMPLOYEE SERVICE	0.00	3,118.29	171.02	0.00	0.00	0.00
240-2410-61060	SOFTWARE MAINTENANCE AND	228.56	6,472.04	233.13	10,000.00	10,000.00	0.00
240-2410-61070	LEGAL SERVICES	0.00	4,127.25	0.00	8,000.00	8,000.00	0.00
240-2410-62020	MAINTENANCE VEHICLES	868.57	4,118.24	0.00	4,100.00	4,100.00	0.00
240-2410-62030	MAINTENANCE OF EQUIPMENT	17,423.54	32,244.96	13,051.51	30,000.00	30,000.00	0.00
240-2410-62040	FUEL	3,292.11	4,061.92	2,829.28	5,000.00	5,000.00	0.00

Budget Comparison Report

						Comparison 1 Budget	Comparison 1 to Parent Budget	
								%
		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	Parent Budget 2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Account Number								
240-2410-64010	INTEREST EXPENSE	45,718.11	40,726.94	35,867.00	35,867.00	35,867.00	0.00	0.00%
240-2410-64050	BAD DEBT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
240-2410-64080	DEPRECIATION	206,506.00	214,600.00	0.00	0.00	0.00	0.00	0.00%
240-2410-66000	TRANSFER OUT	190,484.00	189,232.00	95,242.00	190,842.00	190,842.00	0.00	0.00%
240-2410-66010	IT REPLACEMENT	0.00	1,250.00	0.00	2,500.00	2,500.00	0.00	0.00%
240-2410-70040	VEHICLES	0.00	0.00	0.00	2,760.00	2,760.00	0.00	0.00%
240-2410-70050	OTHER EQUIPMENT	0.00	24,839.06	0.00	25,000.00	25,000.00	0.00	0.00%
240-2410-70055	WATER METER REPLACEMENT	0.00	0.00	8,507.71	225,000.00	225,000.00	0.00	0.00%
Total Department: 2410 - WATER OPERATIONS:		1,266,002.69	1,351,016.36	686,740.25	1,441,242.00	1,441,242.00	0.00	0.00%
Total Expense:		1,266,002.69	1,351,016.36	686,740.25	1,441,242.00	1,441,242.00	0.00	0.00%
Total Fund: 240 - WATER:		394,081.45	1,339,814.25	755,152.80	619,484.00	620,083.00	599.00	0.10%
Fund: 245 - WATER TCP123								
Expense								
Department: 2420 - WATER - TCP123								
245-2420-61010	PROFESSIONAL SERVICES	13,115.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 2420 - WATER - TCP123:		13,115.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		13,115.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 245 - WATER TCP123:		13,115.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 250 - WATER DEV IMPACT FEE								
Revenue								
Department: 7000 - CAPITAL PROJECTS								
250-7000-44910	DEVELOPMENT IMPACT FEES	44,517.04	10,290.04	92,837.08	31,000.00	92,837.00	61,837.00	199.47%
Total Department: 7000 - CAPITAL PROJECTS:		44,517.04	10,290.04	92,837.08	31,000.00	92,837.00	61,837.00	199.47%
Total Revenue:		44,517.04	10,290.04	92,837.08	31,000.00	92,837.00	61,837.00	199.47%
Expense								
Department: 7000 - CAPITAL PROJECTS								
250-7000-61010	PROFESSIONAL SERVICES	0.00	1,178.13	600.87	1,863.00	1,863.00	0.00	0.00%
Total Department: 7000 - CAPITAL PROJECTS:		0.00	1,178.13	600.87	1,863.00	1,863.00	0.00	0.00%
Total Expense:		0.00	1,178.13	600.87	1,863.00	1,863.00	0.00	0.00%
Total Fund: 250 - WATER DEV IMPACT FEE:		44,517.04	9,111.91	92,236.21	29,137.00	90,974.00	61,837.00	212.23%
Fund: 255 - WATER FIXED ASSET REPLACEMENT								
Revenue								
Department: 7000 - CAPITAL PROJECTS								
255-7000-46040	INTEREST EARNED	2,806.87	5,631.12	1,660.37	3,600.00	3,600.00	0.00	0.00%
255-7000-47080	STATE REVOLVING FUND	195,219.00	24,255.00	610,796.00	4,817,769.00	4,817,769.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Parent Budget	Budget	to Parent Budget	%
Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)
255-7000-49010	TRANSFER IN	185,484.00	185,482.00	92,742.00	185,482.00	185,482.00	0.00
Total Department: 7000 - CAPITAL PROJECTS:		383,509.87	215,368.12	705,198.37	5,006,851.00	5,006,851.00	0.00
Total Revenue:		383,509.87	215,368.12	705,198.37	5,006,851.00	5,006,851.00	0.00
Expense							
Department: 7000 - CAPITAL PROJECTS							
255-7000-66030	TRANSFER OUT-ASSET	0.00	771,050.75	0.00	0.00	0.00	0.00
255-7000-71030	WELL #9	30,887.50	0.00	2,014,933.45	4,817,769.00	4,817,769.00	0.00
Total Department: 7000 - CAPITAL PROJECTS:		30,887.50	771,050.75	2,014,933.45	4,817,769.00	4,817,769.00	0.00
Total Expense:		30,887.50	771,050.75	2,014,933.45	4,817,769.00	4,817,769.00	0.00
Total Fund: 255 - WATER FIXED ASSET REPLACEMENT:		352,622.37	-555,682.63	-1,309,735.08	189,082.00	189,082.00	0.00
Fund: 270 - COMMUNITY/SENIOR CENTER							
Revenue							
Department: 2710 - COMMUNITY/SENIOR CENTER							
270-2710-46020	RENTAL REVENUE	12,557.50	13,270.00	9,815.00	14,000.00	14,000.00	0.00
270-2710-46030	MOPPING SERVICES	4,290.00	2,620.00	-130.00	4,200.00	4,200.00	0.00
270-2710-46120	MISCELLANOUS REVENUE	110.00	35.00	0.00	0.00	0.00	0.00
270-2710-46130	DONATION	3,000.00	6,000.00	3,500.00	6,000.00	6,000.00	0.00
270-2710-49010	TRANSFER IN	39,000.00	8,268.82	3,750.00	7,500.00	7,500.00	0.00
Total Department: 2710 - COMMUNITY/SENIOR CENTER:		58,957.50	30,193.82	16,935.00	31,700.00	31,700.00	0.00
Total Revenue:		58,957.50	30,193.82	16,935.00	31,700.00	31,700.00	0.00
Expense							
Department: 2710 - COMMUNITY/SENIOR CENTER							
270-2710-60020	DEPARTMENT SUPPLIES	792.24	916.74	120.55	1,500.00	1,500.00	0.00
270-2710-60080	UTILITIES	5,655.74	5,853.62	2,840.15	6,500.00	6,500.00	0.00
270-2710-61010	PROFESSIONAL SERVICES	8,460.52	850.31	0.00	560.00	560.00	0.00
270-2710-61080	PEST CONTROL	120.00	927.50	840.00	1,450.00	1,450.00	0.00
270-2710-61090	JANITORIAL SERVICES	5,968.00	11,848.00	8,557.00	13,000.00	13,000.00	0.00
270-2710-62010	MAINTENANCE BUILDINGS AND	28,451.26	2,075.82	0.00	2,500.00	2,500.00	0.00
270-2710-62030	MAINTENANCE OF EQUIPMENT	1,839.59	6,184.19	0.00	6,190.00	6,190.00	0.00
270-2710-64080	DEPRECIATION	24,176.00	24,176.00	0.00	0.00	0.00	0.00
Total Department: 2710 - COMMUNITY/SENIOR CENTER:		75,463.35	52,832.18	12,357.70	31,700.00	31,700.00	0.00
Total Expense:		75,463.35	52,832.18	12,357.70	31,700.00	31,700.00	0.00
Total Fund: 270 - COMMUNITY/SENIOR CENTER:		-16,505.85	-22,638.36	4,577.30	0.00	0.00	0.00

Budget Comparison Report

				Comparison 1	Comparison 1		
				Parent Budget	Budget	to Parent Budget	%
Account Number		2017-2018	2018-2019	2019-2020	2019-2020	2019-2020	Increase /
		Total Activity	Total Activity	YTD Activity	FINAL	MID YEAR	(Decrease)
				Through Feb			
Fund: 280 - USF COMMUNITY CENTER							
Revenue							
Department: 2810 - USF COMMUNITY CENTER							
280-2810-46020	RENTAL REVENUE	14,792.00	16,215.50	8,769.50	14,500.00	14,500.00	0.00 0.00%
Total Department: 2810 - USF COMMUNITY CENTER:		14,792.00	16,215.50	8,769.50	14,500.00	14,500.00	0.00 0.00%
Total Revenue:		14,792.00	16,215.50	8,769.50	14,500.00	14,500.00	0.00 0.00%
Expense							
Department: 2810 - USF COMMUNITY CENTER							
280-2810-60010	OFFICE SUPPLIES	206.19	203.57	122.39	200.00	200.00	0.00 0.00%
280-2810-60020	DEPARTMENT SUPPLIES	475.64	488.93	49.70	1,000.00	1,000.00	0.00 0.00%
280-2810-60080	UTILITIES	5,482.60	6,159.72	4,729.36	6,000.00	6,000.00	0.00 0.00%
280-2810-62010	MAINTENANCE BUILDINGS AND	1,553.48	1,478.86	0.00	2,100.00	2,100.00	0.00 0.00%
280-2810-62030	MAINTENANCE OF EQUIPMENT	248.07	423.73	0.00	700.00	700.00	0.00 0.00%
280-2810-64040	MISCELLANEOUS	0.00	0.00	0.00	300.00	300.00	0.00 0.00%
280-2810-66000	TRANSFER OUT	7,620.00	7,620.00	3,810.00	7,620.00	7,620.00	0.00 0.00%
Total Department: 2810 - USF COMMUNITY CENTER:		15,585.98	16,374.81	8,711.45	17,920.00	17,920.00	0.00 0.00%
Total Expense:		15,585.98	16,374.81	8,711.45	17,920.00	17,920.00	0.00 0.00%
Total Fund: 280 - USF COMMUNITY CENTER:		-793.98	-159.31	58.05	-3,420.00	-3,420.00	0.00 0.00%
Fund: 310 - GARBAGE							
Revenue							
Department: 3110 - GARBAGE							
310-3110-45010	GARBAGE SERVICE REVENUE	504,001.69	531,469.34	366,951.24	544,755.00	551,000.00	6,245.00 1.15%
310-3110-46040	INTEREST EARNED	19.06	419.85	14.63	420.00	230.00	-190.00 -45.24%
Total Department: 3110 - GARBAGE:		504,020.75	531,889.19	366,965.87	545,175.00	551,230.00	6,055.00 1.11%
Total Revenue:		504,020.75	531,889.19	366,965.87	545,175.00	551,230.00	6,055.00 1.11%
Expense							
Department: 3110 - GARBAGE							
310-3110-60020	DEPARTMENT SUPPLIES	154.08	231.12	115.56	230.00	230.00	0.00 0.00%
310-3110-61010	PROFESSIONAL SERVICES	453,108.41	495,455.30	284,125.32	501,175.00	506,920.00	5,745.00 1.15%
310-3110-61030	FRANCHISE FEE	40,313.17	43,083.08	20,784.26	43,770.00	44,080.00	310.00 0.71%
Total Department: 3110 - GARBAGE:		493,575.66	538,769.50	305,025.14	545,175.00	551,230.00	6,055.00 1.11%
Total Expense:		493,575.66	538,769.50	305,025.14	545,175.00	551,230.00	6,055.00 1.11%
Total Fund: 310 - GARBAGE:		10,445.09	-6,880.31	61,940.73	0.00	0.00	0.00 0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Parent Budget	Budget	to Parent Budget	%
Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)
Fund: 320 - GAS TAX 2103							
Revenue							
Department: 8000 - STREET PROJECTS							
320-8000-46040	INTEREST EARNED	61.98	467.58	258.39	400.00	400.00	0.00
320-8000-47410	HIGHWAY USER TAX	36,882.77	34,576.84	47,544.59	66,646.00	66,646.00	0.00
Total Department: 8000 - STREET PROJECTS:		36,944.75	35,044.42	47,802.98	67,046.00	67,046.00	0.00
Total Revenue:		36,944.75	35,044.42	47,802.98	67,046.00	67,046.00	0.00
Expense							
Department: 8000 - STREET PROJECTS							
320-8000-60020	DEPARTMENT SUPPLIES	768.01	2,347.92	0.00	2,000.00	2,000.00	0.00
320-8000-61140	STREET STRIPING	6,995.00	12,903.00	34,995.55	35,000.00	35,000.00	0.00
320-8000-66000	TRANSFER OUT	11,600.00	3,600.00	1,800.00	3,600.00	3,600.00	0.00
320-8000-80015	OVERLAY PROJECTS- MISC	0.00	0.00	12,789.00	0.00	0.00	0.00
Total Department: 8000 - STREET PROJECTS:		19,363.01	18,850.92	49,584.55	40,600.00	40,600.00	0.00
Total Expense:		19,363.01	18,850.92	49,584.55	40,600.00	40,600.00	0.00
Total Fund: 320 - GAS TAX 2103:		17,581.74	16,193.50	-1,781.57	26,446.00	26,446.00	0.00
Fund: 321 - GAS TAX 2105							
Revenue							
Department: 8000 - STREET PROJECTS							
321-8000-46040	INTEREST EARNED	0.00	40.45	22.61	0.00	0.00	0.00
321-8000-47410	HIGHWAY USER TAX	39,782.93	42,455.49	25,918.72	42,975.00	42,975.00	0.00
Total Department: 8000 - STREET PROJECTS:		39,782.93	42,495.94	25,941.33	42,975.00	42,975.00	0.00
Total Revenue:		39,782.93	42,495.94	25,941.33	42,975.00	42,975.00	0.00
Expense							
Department: 8000 - STREET PROJECTS							
321-8000-60020	DEPARTMENT SUPPLIES	9,525.67	10,781.24	3,925.68	15,000.00	15,000.00	0.00
321-8000-61010	PROFESSIONAL SERVICES	0.00	0.00	0.00	1,000.00	1,000.00	0.00
321-8000-66000	TRANSFER OUT	17,000.00	17,000.00	8,500.00	17,000.00	17,000.00	0.00
Total Department: 8000 - STREET PROJECTS:		26,525.67	27,781.24	12,425.68	33,000.00	33,000.00	0.00
Total Expense:		26,525.67	27,781.24	12,425.68	33,000.00	33,000.00	0.00
Total Fund: 321 - GAS TAX 2105:		13,257.26	14,714.70	13,515.65	9,975.00	9,975.00	0.00

Budget Comparison Report

				Comparison 1		Comparison 1	
				Parent Budget	Budget	to Parent Budget	
				2019-2020	2019-2020	Increase /	%
				FINAL	MID YEAR	(Decrease)	
Account Number	2017-2018	2018-2019	2019-2020				
Fund: 322 - GAS TAX 2106	Total Activity	Total Activity	YTD Activity				
Revenue			Through Feb				
Department: 8000 - STREET PROJECTS							
322-8000-47410	HIGHWAY USER TAX	27,772.26	30,410.80	17,698.77	30,045.00	30,045.00	0.00 0.00%
Total Department: 8000 - STREET PROJECTS:				27,772.26	30,410.80	17,698.77	30,045.00 30,045.00 0.00 0.00%
Total Revenue:				27,772.26	30,410.80	17,698.77	30,045.00 30,045.00 0.00 0.00%
Expense							
Department: 8000 - STREET PROJECTS							
322-8000-60080	UTILITIES	23,131.47	25,000.00	29,391.88	30,045.00	30,045.00	0.00 0.00%
Total Department: 8000 - STREET PROJECTS:				23,131.47	25,000.00	29,391.88	30,045.00 30,045.00 0.00 0.00%
Total Expense:				23,131.47	25,000.00	29,391.88	30,045.00 30,045.00 0.00 0.00%
Total Fund: 322 - GAS TAX 2106:				4,640.79	5,410.80	-11,693.11	0.00 0.00 0.00 0.00%
Fund: 323 - GAS TAX 2107							
Revenue							
Department: 8000 - STREET PROJECTS							
323-8000-47410	HIGHWAY USER TAX	51,775.05	53,392.43	32,157.17	56,128.00	56,128.00	0.00 0.00%
Total Department: 8000 - STREET PROJECTS:				51,775.05	53,392.43	32,157.17	56,128.00 56,128.00 0.00 0.00%
Total Revenue:				51,775.05	53,392.43	32,157.17	56,128.00 56,128.00 0.00 0.00%
Expense							
Department: 8000 - STREET PROJECTS							
323-8000-61010	PROFESSIONAL SERVICES	21,645.00	18,037.50	12,896.79	23,000.00	23,000.00	0.00 0.00%
323-8000-66000	TRANSFER OUT	29,000.00	25,000.00	12,500.00	25,000.00	25,000.00	0.00 0.00%
Total Department: 8000 - STREET PROJECTS:				50,645.00	43,037.50	25,396.79	48,000.00 48,000.00 0.00 0.00%
Total Expense:				50,645.00	43,037.50	25,396.79	48,000.00 48,000.00 0.00 0.00%
Total Fund: 323 - GAS TAX 2107:				1,130.05	10,354.93	6,760.38	8,128.00 8,128.00 0.00 0.00%
Fund: 324 - GAS TAX 2107.5							
Revenue							
Department: 8000 - STREET PROJECTS							
324-8000-47410	HIGHWAY USER TAX	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00 0.00%
Total Department: 8000 - STREET PROJECTS:				2,000.00	2,000.00	2,000.00	2,000.00 2,000.00 0.00 0.00%
Total Revenue:				2,000.00	2,000.00	2,000.00	2,000.00 2,000.00 0.00 0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent Budget	
					2019-2020	2019-2020	Increase /	%
					FINAL	MID YEAR	(Decrease)	
Account Number		2017-2018	2018-2019	2019-2020				
Expense		Total Activity	Total Activity	YTD Activity				
				Through Feb				
Department: 8000 - STREET PROJECTS								
324-8000-66000	TRANSFER OUT	2,000.00	1,000.00	500.00	1,000.00	1,000.00	0.00	0.00%
Total Department: 8000 - STREET PROJECTS:		2,000.00	1,000.00	500.00	1,000.00	1,000.00	0.00	0.00%
Total Expense:		2,000.00	1,000.00	500.00	1,000.00	1,000.00	0.00	0.00%
Total Fund: 324 - GAS TAX 2107.5:		0.00	1,000.00	1,500.00	1,000.00	1,000.00	0.00	0.00%
Fund: 325 - MEASURE L SALES TAX - ROADS								
Revenue								
Department: 8000 - STREET PROJECTS								
325-8000-41020	TAX-LOCAL STREETS AND ROADS	278,618.75	280,884.59	148,023.57	285,600.00	285,600.00	0.00	0.00%
325-8000-41040	TAX-TRAFFIC MANAGEMENT	55,723.74	56,176.90	29,604.71	57,290.00	57,290.00	0.00	0.00%
325-8000-41050	TAX-BIKE AND PEDESTRIAN	27,861.88	28,088.45	14,802.36	28,645.00	28,645.00	0.00	0.00%
325-8000-46040	INTEREST EARNED	141.06	1,561.48	468.18	1,000.00	1,000.00	0.00	0.00%
Total Department: 8000 - STREET PROJECTS:		362,345.43	366,711.42	192,898.82	372,535.00	372,535.00	0.00	0.00%
Total Revenue:		362,345.43	366,711.42	192,898.82	372,535.00	372,535.00	0.00	0.00%
Expense								
Department: 8000 - STREET PROJECTS								
325-8000-80050	HUGHSON AVENUE SIDEWALK	24,836.93	0.00	0.00	0.00	0.00	0.00	0.00%
325-8000-80060	SANTA FE OVERLAY	44,896.64	481,090.43	15,558.30	285,600.00	226,180.00	-59,420.00	-20.81%
325-8000-80070	EUCLID AVE OVERLAY	0.00	0.00	97,186.50	0.00	60,635.00	60,635.00	0.00%
Total Department: 8000 - STREET PROJECTS:		69,733.57	481,090.43	112,744.80	285,600.00	286,815.00	1,215.00	0.43%
Total Expense:		69,733.57	481,090.43	112,744.80	285,600.00	286,815.00	1,215.00	0.43%
Total Fund: 325 - MEASURE L SALES TAX - ROADS:		292,611.86	-114,379.01	80,154.02	86,935.00	85,720.00	-1,215.00	-1.40%
Fund: 326 - SB 1-ROADS MAINTENANCE REHABILITATION								
Revenue								
Department: 8000 - STREET PROJECTS								
326-8000-47420	SB 1-ROADS MAINTENANCE REH	50,143.05	121,411.12	89,068.02	127,173.00	127,173.00	0.00	0.00%
Total Department: 8000 - STREET PROJECTS:		50,143.05	121,411.12	89,068.02	127,173.00	127,173.00	0.00	0.00%
Total Revenue:		50,143.05	121,411.12	89,068.02	127,173.00	127,173.00	0.00	0.00%
Expense								
Department: 8000 - STREET PROJECTS								
326-8000-80015	STREET OVERLAY-MISC	0.00	0.00	0.00	0.00	36,554.00	36,554.00	0.00%
326-8000-80020	WHITMORE CROSSWALK	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Locust Street Overlay								

Locust Street Overlay

Budget Comparison Report

				Comparison 1	Comparison 1			
				Parent Budget	Budget	to Parent Budget	%	
Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
326-8000-80060	SANTA FE OVERLAY PHASE II	0.00	0.00	0.00	0.00	147,267.00	147,267.00	0.00%
Total Department: 8000 - STREET PROJECTS:		0.00	0.00	0.00	0.00	183,821.00	183,821.00	0.00%
Total Expense:		0.00	0.00	0.00	0.00	183,821.00	183,821.00	0.00%
Total Fund: 326 - SB 1-ROADS MAINTENANCE REHABILITATION:		50,143.05	121,411.12	89,068.02	127,173.00	-56,648.00	-183,821.00	-144.54%
Fund: 370 - COMMUNITY ENHANCEMENT DEV IMPACT FEE								
Revenue								
Department: 7000 - CAPITAL PROJECTS								
370-7000-44910	DEVELOPMENT IMPACT FEES	11,088.00	2,016.00	22,176.00	8,100.00	22,176.00	14,076.00	173.78%
370-7000-46040	INTEREST EARNED	181.49	482.84	307.69	363.00	363.00	0.00	0.00%
Total Department: 7000 - CAPITAL PROJECTS:		11,269.49	2,498.84	22,483.69	8,463.00	22,539.00	14,076.00	166.32%
Total Revenue:		11,269.49	2,498.84	22,483.69	8,463.00	22,539.00	14,076.00	166.32%
Expense								
Department: 7000 - CAPITAL PROJECTS								
370-7000-61010	PROFESSIONAL SERVICES	0.00	1,178.13	0.00	1,863.00	1,863.00	0.00	0.00%
Total Department: 7000 - CAPITAL PROJECTS:		0.00	1,178.13	0.00	1,863.00	1,863.00	0.00	0.00%
Total Expense:		0.00	1,178.13	0.00	1,863.00	1,863.00	0.00	0.00%
Total Fund: 370 - COMMUNITY ENHANCEMENT DEV IMPACT FEE:		11,269.49	1,320.71	22,483.69	6,600.00	20,676.00	14,076.00	213.27%
Fund: 371 - TRENCH CUT FUND								
Revenue								
Department: 8000 - STREET PROJECTS								
371-8000-44050	FEE - TRENCH CUT	773.80	0.00	116.80	0.00	0.00	0.00	0.00%
Total Department: 8000 - STREET PROJECTS:		773.80	0.00	116.80	0.00	0.00	0.00	0.00%
Total Revenue:		773.80	0.00	116.80	0.00	0.00	0.00	0.00%
Expense								
Department: 8000 - STREET PROJECTS								
371-8000-80060	SANTA FE OVERLAY	0.00	0.00	0.00	77,000.00	77,000.00	0.00	0.00%
Total Department: 8000 - STREET PROJECTS:		0.00	0.00	0.00	77,000.00	77,000.00	0.00	0.00%
Total Expense:		0.00	0.00	0.00	77,000.00	77,000.00	0.00	0.00%
Total Fund: 371 - TRENCH CUT FUND:		773.80	0.00	116.80	-77,000.00	-77,000.00	0.00	0.00%
Fund: 372 - IT RESERVE								
Revenue								
Department: 3720 - INFORMATION TECHNOLOGY								
372-3720-46040	INTEREST EARNED	39.92	374.14	94.60	250.00	250.00	0.00	0.00%

Budget Comparison Report

						Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	Parent Budget 2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Account Number								
372-3720-49010	TRANSFER IN	15,000.00	15,000.00	5,000.00	10,000.00	10,000.00	0.00	0.00%
Total Department: 3720 - INFORMATION TECHNOLOGY:		15,039.92	15,374.14	5,094.60	10,250.00	10,250.00	0.00	0.00%
Total Revenue:		15,039.92	15,374.14	5,094.60	10,250.00	10,250.00	0.00	0.00%
Expense								
Department: 3720 - INFORMATION TECHNOLOGY								
372-3720-70060	SOFTWARE	624.80	0.00	2,854.10	5,000.00	5,000.00	0.00	0.00%
372-3720-70070	COMPUTER HARDWARE	22,438.49	7,498.19	20,946.69	21,000.00	21,000.00	0.00	0.00%
Total Department: 3720 - INFORMATION TECHNOLOGY:		23,063.29	7,498.19	23,800.79	26,000.00	26,000.00	0.00	0.00%
Total Expense:		23,063.29	7,498.19	23,800.79	26,000.00	26,000.00	0.00	0.00%
Total Fund: 372 - IT RESERVE:		-8,023.37	7,875.95	-18,706.19	-15,750.00	-15,750.00	0.00	0.00%
Fund: 374 - DIABILITY ACCESS AND EDUCATION								
Revenue								
Department: 3740 - DISABILITY ACCESS AND EDUCATION								
374-3740-46055	CASP REVENUE	54.72	1,145.70	136.80	1,050.00	1,050.00	0.00	0.00%
Total Department: 3740 - DISABILITY ACCESS AND EDUCATION:		54.72	1,145.70	136.80	1,050.00	1,050.00	0.00	0.00%
Total Revenue:		54.72	1,145.70	136.80	1,050.00	1,050.00	0.00	0.00%
Total Fund: 374 - DIABILITY ACCESS AND EDUCATION:		54.72	1,145.70	136.80	1,050.00	1,050.00	0.00	0.00%
Fund: 383 - VEHICLE ABATEMENT								
Revenue								
Department: 3830 - VEHICLE ABATEMENT								
383-3830-47040	ABANDONED VEHICLE ABATEME	8,154.92	9,683.92	14,449.95	7,500.00	17,500.00	10,000.00	133.33%
Total Department: 3830 - VEHICLE ABATEMENT:		8,154.92	9,683.92	14,449.95	7,500.00	17,500.00	10,000.00	133.33%
Total Revenue:		8,154.92	9,683.92	14,449.95	7,500.00	17,500.00	10,000.00	133.33%
Expense								
Department: 3830 - VEHICLE ABATEMENT								
383-3830-66000	TRANSFER OUT	9,000.00	9,000.00	5,000.00	10,000.00	10,000.00	0.00	0.00%
Total Department: 3830 - VEHICLE ABATEMENT:		9,000.00	9,000.00	5,000.00	10,000.00	10,000.00	0.00	0.00%
Total Expense:		9,000.00	9,000.00	5,000.00	10,000.00	10,000.00	0.00	0.00%
Total Fund: 383 - VEHICLE ABATEMENT:		-845.08	683.92	9,449.95	-2,500.00	7,500.00	10,000.00	-400.00%
Fund: 384 - SUPPLEMENTAL LAW ENFORCEMENT SERVICE FUND								
Revenue								
Department: 3840 - SUPPLEMENTAL LAW ENFORCEMENT								
384-3840-46040	INTEREST EARNED	200.37	844.06	551.37	500.00	500.00	0.00	0.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)
384-3840-47060	SUPPLEMENTAL LAW ENFORCEMENT	140,251.23	148,746.54	133,273.77	150,000.00	150,000.00	0.00
Total Department: 3840 - SUPPLEMENTAL LAW ENFORCEMENT:		140,451.60	149,590.60	133,825.14	150,500.00	150,500.00	0.00
Total Revenue:		140,451.60	149,590.60	133,825.14	150,500.00	150,500.00	0.00
Expense							
Department: 3840 - SUPPLEMENTAL LAW ENFORCEMENT							
384-3840-60070	PHONE AND INTERNET	1,783.08	3,414.75	2,567.55	3,400.00	3,400.00	0.00
384-3840-60080	UTILITIES	121.80	1,522.94	1,050.58	1,400.00	1,400.00	0.00
384-3840-61010	PROFESSIONAL SERVICES	49,800.00	11,211.40	120,651.73	120,656.00	120,656.00	0.00
384-3840-70080	POLICE EQUIPMENT	36,507.42	43,935.31	0.00	70,700.00	70,700.00	0.00
Total Department: 3840 - SUPPLEMENTAL LAW ENFORCEMENT:		88,212.30	60,084.40	124,269.86	196,156.00	196,156.00	0.00
Total Expense:		88,212.30	60,084.40	124,269.86	196,156.00	196,156.00	0.00
Total Fund: 384 - SUPPLEMENTAL LAW ENFORCEMENT SERVICE F...		52,239.30	89,506.20	9,555.28	-45,656.00	-45,656.00	0.00
Fund: 392 - 94-STBG-799 HOUSING REHAB							
Revenue							
Department: 3900 - HOUSING							
392-3900-46040	INTEREST EARNED	339.79	863.71	501.75	600.00	600.00	0.00
392-3900-46060	PROGRAM INCOME-CDBG LOAN	522.08	1,977.38	698.12	0.00	0.00	0.00
Total Department: 3900 - HOUSING:		861.87	2,841.09	1,199.87	600.00	600.00	0.00
Total Revenue:		861.87	2,841.09	1,199.87	600.00	600.00	0.00
Total Fund: 392 - 94-STBG-799 HOUSING REHAB:		861.87	2,841.09	1,199.87	600.00	600.00	0.00
Fund: 393 - HOME PROGRAM GRANT FTHBS							
Revenue							
Department: 3900 - HOUSING							
393-3900-46040	INTEREST EARNED	2.10	0.00	0.00	0.00	0.00	0.00
Total Department: 3900 - HOUSING:		2.10	0.00	0.00	0.00	0.00	0.00
Total Revenue:		2.10	0.00	0.00	0.00	0.00	0.00
Total Fund: 393 - HOME PROGRAM GRANT FTHBS:		2.10	0.00	0.00	0.00	0.00	0.00
Fund: 394 - 96-STBG-1013 REHAB							
Revenue							
Department: 3900 - HOUSING							
394-3900-46040	INTEREST EARNED	312.18	808.72	469.31	600.00	600.00	0.00
394-3900-46060	PROGRAM INCOME-CDBG LOAN	8,357.59	0.00	0.00	0.00	0.00	0.00
Total Department: 3900 - HOUSING:		8,669.77	808.72	469.31	600.00	600.00	0.00
Total Revenue:		8,669.77	808.72	469.31	600.00	600.00	0.00

Budget Comparison Report

Account Number Expense Department: 3900 - HOUSING	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)		
394-3900-61010	PROFESSIONAL SERVICES	-20.00	15.00	0.00	0.00	0.00	0.00%	
Total Department: 3900 - HOUSING:		-20.00	15.00	0.00	0.00	0.00	0.00%	
Total Expense:		-20.00	15.00	0.00	0.00	0.00	0.00%	
Total Fund: 394 - 96-STBG-1013 REHAB:		8,689.77	793.72	469.31	600.00	600.00	0.00	0.00%
Fund: 410 - LOCAL TRANSPORATION								
Revenue								
Department: 8000 - STREET PROJECTS								
410-8000-46040	INTEREST EARNED	115.99	0.00	0.00	0.00	0.00	0.00%	
Total Department: 8000 - STREET PROJECTS:		115.99	0.00	0.00	0.00	0.00	0.00%	
Total Revenue:		115.99	0.00	0.00	0.00	0.00	0.00%	
Expense								
Department: 8000 - STREET PROJECTS								
410-8000-60080	UTILITIES	15,599.67	16,123.97	0.00	20,000.00	20,000.00	0.00	0.00%
410-8000-80010	FOX ROAD CAPITAL PROJECT	19,413.25	0.00	0.00	0.00	0.00	0.00%	
Total Department: 8000 - STREET PROJECTS:		35,012.92	16,123.97	0.00	20,000.00	20,000.00	0.00	0.00%
Total Expense:		35,012.92	16,123.97	0.00	20,000.00	20,000.00	0.00	0.00%
Total Fund: 410 - LOCAL TRANSPORATION:		-34,896.93	-16,123.97	0.00	-20,000.00	-20,000.00	0.00	0.00%
Fund: 415 - LOCAL TRANSPORATION NON MOTORIZED								
Revenue								
Department: 8000 - STREET PROJECTS								
415-8000-47030	NONMOTORIZED ALLOCATION	0.00	12,062.00	0.00	0.00	0.00	0.00%	
Total Department: 8000 - STREET PROJECTS:		0.00	12,062.00	0.00	0.00	0.00	0.00%	
Total Revenue:		0.00	12,062.00	0.00	0.00	0.00	0.00%	
Expense								
Department: 8000 - STREET PROJECTS								
415-8000-61010	PROFESSIONAL SERVICES	0.00	5,925.00	0.00	0.00	0.00	0.00%	
Total Department: 8000 - STREET PROJECTS:		0.00	5,925.00	0.00	0.00	0.00	0.00%	
Total Expense:		0.00	5,925.00	0.00	0.00	0.00	0.00%	
Total Fund: 415 - LOCAL TRANSPORATION NON MOTORIZED:		0.00	6,137.00	0.00	0.00	0.00	0.00%	
Fund: 420 - TRANSPORTATION STREET PROJECTS								
Revenue								
Department: 8000 - STREET PROJECTS								
420-8000-47530	GRANT-RSTP-TULLY AND SANTA	4,387.46	0.00	0.00	0.00	0.00	0.00%	

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent Budget	%
Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
420-8000-47550	GRANT-RSTP-WHITMORE CROSS	467.53	0.00	0.00	100,000.00	100,000.00	0.00	0.00%
420-8000-47570	GRANT-ATP FOX RD	47,907.73	40,000.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 8000 - STREET PROJECTS:		52,762.72	40,000.00	0.00	100,000.00	100,000.00	0.00	0.00%
Total Revenue:		52,762.72	40,000.00	0.00	100,000.00	100,000.00	0.00	0.00%
Expense								
Department: 8000 - STREET PROJECTS								
420-8000-80010	FOX ROAD CAPITAL PROJECT	19,551.66	0.00	0.00	0.00	0.00	0.00	0.00%
420-8000-80020	WHITMORE CROSSWALK	22,613.86	11,861.02	10,313.71	66,428.98	66,428.98	0.00	0.00%
Total Department: 8000 - STREET PROJECTS:		42,165.52	11,861.02	10,313.71	66,428.98	66,428.98	0.00	0.00%
Total Expense:		42,165.52	11,861.02	10,313.71	66,428.98	66,428.98	0.00	0.00%
Total Fund: 420 - TRANSPORTATION STREET PROJECTS:		10,597.20	28,138.98	-10,313.71	33,571.02	33,571.02	0.00	0.00%
Fund: 425 - PUBLIC WORKS STREET PROJECTS - CDBG								
Revenue								
Department: 8000 - STREET PROJECTS								
425-8000-47560	GRANT-CDBG-2ND STREET SIDEV	65,971.17	345,335.19	0.00	0.00	0.00	0.00	0.00%
425-8000-47580	GRANT-CDBG-WALKER LANE	0.00	0.00	0.00	379,000.00	379,000.00	0.00	0.00%
Total Department: 8000 - STREET PROJECTS:		65,971.17	345,335.19	0.00	379,000.00	379,000.00	0.00	0.00%
Total Revenue:		65,971.17	345,335.19	0.00	379,000.00	379,000.00	0.00	0.00%
Expense								
Department: 8000 - STREET PROJECTS								
425-8000-80030	2ND STREET SIDEWALK INFILL	79,650.00	342,944.62	0.00	0.00	0.00	0.00	0.00%
425-8000-80580	WALKER LANE	0.00	0.00	1,392.50	379,000.00	379,000.00	0.00	0.00%
Total Department: 8000 - STREET PROJECTS:		79,650.00	342,944.62	1,392.50	379,000.00	379,000.00	0.00	0.00%
Total Expense:		79,650.00	342,944.62	1,392.50	379,000.00	379,000.00	0.00	0.00%
Total Fund: 425 - PUBLIC WORKS STREET PROJECTS - CDBG:		-13,678.83	2,390.57	-1,392.50	0.00	0.00	0.00	0.00%
Fund: 450 - STORM DRAIN DEV IMPACT FEE								
Revenue								
Department: 7000 - CAPITAL PROJECTS								
450-7000-44910	DEVELOPMENT IMPACT FEES	33,638.03	8,312.03	67,276.06	25,000.00	67,276.00	42,276.00	169.10%
450-7000-46040	INTEREST EARNED	594.04	1,579.62	1,007.93	1,100.00	1,100.00	0.00	0.00%
Total Department: 7000 - CAPITAL PROJECTS:		34,232.07	9,891.65	68,283.99	26,100.00	68,376.00	42,276.00	161.98%
Total Revenue:		34,232.07	9,891.65	68,283.99	26,100.00	68,376.00	42,276.00	161.98%

Budget Comparison Report

Account Number Expense Department: 7000 - CAPITAL PROJECTS	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)		
450-7000-61010	PROFESSIONAL SERVICES	0.00	0.00	0.00	1,863.00	1,863.00	0.00	0.00%
Total Department: 7000 - CAPITAL PROJECTS:		0.00	0.00	0.00	1,863.00	1,863.00	0.00	0.00%
Total Expense:		0.00	0.00	0.00	1,863.00	1,863.00	0.00	0.00%
Total Fund: 450 - STORM DRAIN DEV IMPACT FEE:		34,232.07	9,891.65	68,283.99	24,237.00	66,513.00	42,276.00	174.43%
Fund: 451 - PUBLIC FACILITY DEV IMPACT FEE								
Revenue								
Department: 7000 - CAPITAL PROJECTS								
451-7000-44910	DEVELOPMENT IMPACT FEES	41,065.28	13,615.28	82,130.56	25,000.00	82,130.00	57,130.00	228.52%
451-7000-46040	INTEREST EARNED	2,104.46	4,949.86	2,974.78	3,500.00	3,500.00	0.00	0.00%
Total Department: 7000 - CAPITAL PROJECTS:		43,169.74	18,565.14	85,105.34	28,500.00	85,630.00	57,130.00	200.46%
Total Revenue:		43,169.74	18,565.14	85,105.34	28,500.00	85,630.00	57,130.00	200.46%
Expense								
Department: 7000 - CAPITAL PROJECTS								
451-7000-61010	PROFESSIONAL SERVICES	0.00	1,178.13	2,701.78	75,363.00	75,363.00	0.00	0.00%
451-7000-70010	LAND ACQUISITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
451-7000-71010	ENTERPRISE RESOURCE MANAGI	156,779.28	3,618.76	-800.00	0.00	0.00	0.00	0.00%
451-7000-71020	CITY HALL REMODEL/PHONE PR	1,244.27	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 7000 - CAPITAL PROJECTS:		158,023.55	4,796.89	1,901.78	75,363.00	75,363.00	0.00	0.00%
Total Expense:		158,023.55	4,796.89	1,901.78	75,363.00	75,363.00	0.00	0.00%
Total Fund: 451 - PUBLIC FACILITY DEV IMPACT FEE:		-114,853.81	13,768.25	83,203.56	-46,863.00	10,267.00	57,130.00	-121.91%
Fund: 452 - PUBLIC FACILITY STREETS DEV IMPACT FEE								
Revenue								
Department: 8000 - STREET PROJECTS								
452-8000-44910	DEVELOPMENT IMPACT FEES	55,847.13	18,938.13	111,694.26	35,000.00	111,694.00	76,694.00	219.13%
Total Department: 8000 - STREET PROJECTS:		55,847.13	18,938.13	111,694.26	35,000.00	111,694.00	76,694.00	219.13%
Total Revenue:		55,847.13	18,938.13	111,694.26	35,000.00	111,694.00	76,694.00	219.13%
Expense								
Department: 8000 - STREET PROJECTS								
452-8000-61010	PROFESSIONAL SERVICES	0.00	1,178.13	599.43	1,863.00	1,863.00	0.00	0.00%
Total Department: 8000 - STREET PROJECTS:		0.00	1,178.13	599.43	1,863.00	1,863.00	0.00	0.00%
Total Expense:		0.00	1,178.13	599.43	1,863.00	1,863.00	0.00	0.00%
Total Fund: 452 - PUBLIC FACILITY STREETS DEV IMPACT FEE:		55,847.13	17,760.00	111,094.83	33,137.00	109,831.00	76,694.00	231.45%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
Account Number		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Fund: 453 - PARK DEV IMPACT FEE								
Revenue								
Department: 7000 - CAPITAL PROJECTS								
453-7000-44910	DEVELOPMENT IMPACT FEES	29,337.00	5,334.00	58,674.00	21,350.00	58,674.00	37,324.00	174.82%
453-7000-46040	INTEREST EARNED	679.53	1,775.69	1,107.10	1,500.00	1,500.00	0.00	0.00%
Total Department: 7000 - CAPITAL PROJECTS:		30,016.53	7,109.69	59,781.10	22,850.00	60,174.00	37,324.00	163.34%
Total Revenue:		30,016.53	7,109.69	59,781.10	22,850.00	60,174.00	37,324.00	163.34%
Expense								
Department: 7000 - CAPITAL PROJECTS								
453-7000-61010	PROFESSIONAL SERVICES	0.00	1,178.13	599.43	7,863.00	7,863.00	0.00	0.00%
Total Department: 7000 - CAPITAL PROJECTS:		0.00	1,178.13	599.43	7,863.00	7,863.00	0.00	0.00%
Total Expense:		0.00	1,178.13	599.43	7,863.00	7,863.00	0.00	0.00%
Total Fund: 453 - PARK DEV IMPACT FEE:		30,016.53	5,931.56	59,181.67	14,987.00	52,311.00	37,324.00	249.04%
Fund: 454 - PARKLAND IN LIEU								
Revenue								
Department: 7000 - CAPITAL PROJECTS								
454-7000-44910	DEVELOPMENT IMPACT FEES	21,901.00	3,982.00	43,802.00	15,930.00	43,802.00	27,872.00	174.97%
454-7000-46040	INTEREST EARNED	993.62	1,668.68	860.88	500.00	500.00	0.00	0.00%
Total Department: 7000 - CAPITAL PROJECTS:		22,894.62	5,650.68	44,662.88	16,430.00	44,302.00	27,872.00	169.64%
Total Revenue:		22,894.62	5,650.68	44,662.88	16,430.00	44,302.00	27,872.00	169.64%
Expense								
Department: 7000 - CAPITAL PROJECTS								
454-7000-61010	PROFESSIONAL SERVICES	0.00	1,178.13	599.43	1,863.00	1,863.00	0.00	0.00%
454-7000-70010	LAND ACQUISITION	0.00	299,828.20	0.00	0.00	0.00	0.00	0.00%
Total Department: 7000 - CAPITAL PROJECTS:		0.00	301,006.33	599.43	1,863.00	1,863.00	0.00	0.00%
Total Expense:		0.00	301,006.33	599.43	1,863.00	1,863.00	0.00	0.00%
Total Fund: 454 - PARKLAND IN LIEU:		22,894.62	-295,355.65	44,063.45	14,567.00	42,439.00	27,872.00	191.34%
Fund: 520 - RDA SUCCESSOR AGENCY								
Revenue								
Department: 5210 - RDA SUCCESSOR AGENCY								
520-5210-40020	TAX INCREMENT	316,643.40	315,761.24	311,675.00	286,500.00	286,500.00	0.00	0.00%
520-5210-46040	INTEREST EARNED	575.60	1,897.43	1,274.68	1,400.00	1,400.00	0.00	0.00%
Total Department: 5210 - RDA SUCCESSOR AGENCY:		317,219.00	317,658.67	312,949.68	287,900.00	287,900.00	0.00	0.00%
Total Revenue:		317,219.00	317,658.67	312,949.68	287,900.00	287,900.00	0.00	0.00%

Budget Comparison Report

Account Number Expense		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Department: 5210 - RDA SUCCESSOR AGENCY								
520-5210-61010	PROFESSIONAL SERVICES	7,345.00	9,295.00	7,032.50	10,000.00	10,000.00	0.00	0.00%
520-5210-64010	INTEREST EXPENSE	89,768.44	87,707.71	83,241.50	85,500.00	85,500.00	0.00	0.00%
520-5210-64080	DEPRECIATION	27,490.00	27,490.00	0.00	0.00	0.00	0.00	0.00%
520-5210-65010	RETIRE PRINCIPAL	0.00	0.00	100,000.00	100,000.00	100,000.00	0.00	0.00%
520-5210-66000	TRANSFER OUT	82,452.00	96,000.00	48,000.00	96,000.00	96,000.00	0.00	0.00%
Total Department: 5210 - RDA SUCCESSOR AGENCY:		207,055.44	220,492.71	238,274.00	291,500.00	291,500.00	0.00	0.00%
Total Expense:		207,055.44	220,492.71	238,274.00	291,500.00	291,500.00	0.00	0.00%
Total Fund: 520 - RDA SUCCESSOR AGENCY:		110,163.56	97,165.96	74,675.68	-3,600.00	-3,600.00	0.00	0.00%
Fund: 530 - BRITTANY WOODS- LLD								
Revenue								
Department: 3405 - BRITTANY WOODS								
530-3405-41030	DIRECT ASSESSMENTS	0.00	0.00	11,258.97	8,018.00	8,018.00	0.00	0.00%
Total Department: 3405 - BRITTANY WOODS:		0.00	0.00	11,258.97	8,018.00	8,018.00	0.00	0.00%
Total Revenue:		0.00	0.00	11,258.97	8,018.00	8,018.00	0.00	0.00%
Expense								
Department: 3405 - BRITTANY WOODS								
530-3405-50010	SALARIES-REGULAR	0.00	0.00	886.39	3,456.00	3,456.00	0.00	0.00%
530-3405-50030	OVERTIME	0.00	0.00	70.33	0.00	0.00	0.00	0.00%
530-3405-51010	PUBLIC EMPLOYEES RETIREMEN'	0.00	0.00	64.63	300.00	300.00	0.00	0.00%
530-3405-51020	MEDICAL INSURANCE	0.00	0.00	104.34	500.00	500.00	0.00	0.00%
530-3405-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	11.50	24.00	24.00	0.00	0.00%
530-3405-51040	WORKERS' COMPENSATION	0.00	0.00	0.00	410.00	410.00	0.00	0.00%
530-3405-51050	LIFE INSURANCE	0.00	0.00	5.85	30.00	30.00	0.00	0.00%
530-3405-51060	DENTAL INSURANCE	0.00	0.00	5.46	40.00	40.00	0.00	0.00%
530-3405-51070	MEDICARE TAX	0.00	0.00	8.97	50.00	50.00	0.00	0.00%
530-3405-51080	DEFERRED COMPENSATION	0.00	0.00	3.53	20.00	20.00	0.00	0.00%
530-3405-60080	UTILITIES	0.00	0.00	1,721.24	3,200.00	3,200.00	0.00	0.00%
530-3405-61050	TEMPORARY EMPLOYEE SERVICE	0.00	0.00	120.02	0.00	0.00	0.00	0.00%
530-3405-64040	MISCELLANEOUS	0.00	0.00	674.08	2,894.00	2,894.00	0.00	0.00%
530-3405-66000	TRANSFER OUT	0.00	0.00	733.34	1,500.00	1,500.00	0.00	0.00%
Total Department: 3405 - BRITTANY WOODS:		0.00	0.00	4,409.68	12,424.00	12,424.00	0.00	0.00%
Total Expense:		0.00	0.00	4,409.68	12,424.00	12,424.00	0.00	0.00%
Total Fund: 530 - BRITTANY WOODS- LLD:		0.00	0.00	6,849.29	-4,406.00	-4,406.00	0.00	0.00%

Budget Comparison Report

Account Number				2019-2020 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Fund: 531 - CENTRAL HUGHSON 2- LLD								
Revenue								
Department: 3410 - CENTRAL HUGHSON 2								
531-3410-41030	DIRECT ASSESSMENTS	0.00	0.00	40,939.94	14,576.00	14,576.00	0.00	0.00%
Total Department: 3410 - CENTRAL HUGHSON 2:		0.00	0.00	40,939.94	14,576.00	14,576.00	0.00	0.00%
Total Revenue:		0.00	0.00	40,939.94	14,576.00	14,576.00	0.00	0.00%
Expense								
Department: 3410 - CENTRAL HUGHSON 2								
531-3410-50010	SALARIES-REGULAR	0.00	0.00	664.59	1,614.00	1,614.00	0.00	0.00%
531-3410-50030	OVERTIME	0.00	0.00	52.69	0.00	0.00	0.00	0.00%
531-3410-51010	PUBLIC EMPLOYEES RETIREMEN	0.00	0.00	48.42	300.00	300.00	0.00	0.00%
531-3410-51020	MEDICAL INSURANCE	0.00	0.00	78.36	400.00	400.00	0.00	0.00%
531-3410-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	8.55	30.00	30.00	0.00	0.00%
531-3410-51040	WORKERS' COMPENSATION	0.00	0.00	99.64	350.00	350.00	0.00	0.00%
531-3410-51050	LIFE INSURANCE	0.00	0.00	4.29	30.00	30.00	0.00	0.00%
531-3410-51060	DENTAL INSURANCE	0.00	0.00	4.12	30.00	30.00	0.00	0.00%
531-3410-51070	MEDICARE TAX	0.00	0.00	6.84	50.00	50.00	0.00	0.00%
531-3410-51080	DEFERRED COMPENSATION	0.00	0.00	2.61	20.00	20.00	0.00	0.00%
531-3410-60080	UTILITIES	0.00	0.00	397.13	750.00	750.00	0.00	0.00%
531-3410-61050	TEMPORARY EMPLOYEE SERVICE	0.00	0.00	89.89	0.00	0.00	0.00	0.00%
531-3410-64040	MISCELLANEOUS	0.00	0.00	721.49	5,916.00	5,916.00	0.00	0.00%
531-3410-66000	TRANSFER OUT	0.00	0.00	722.14	1,477.00	1,477.00	0.00	0.00%
Total Department: 3410 - CENTRAL HUGHSON 2:		0.00	0.00	2,900.76	10,967.00	10,967.00	0.00	0.00%
Total Expense:		0.00	0.00	2,900.76	10,967.00	10,967.00	0.00	0.00%
Total Fund: 531 - CENTRAL HUGHSON 2- LLD:		0.00	0.00	38,039.18	3,609.00	3,609.00	0.00	0.00%
Fund: 532 - FEATHERS GLEN LLD								
Revenue								
Department: 3415 - FEATHERS GLEN								
532-3415-41030	DIRECT ASSESSMENTS	0.00	0.00	24,300.53	18,670.00	18,670.00	0.00	0.00%
Total Department: 3415 - FEATHERS GLEN:		0.00	0.00	24,300.53	18,670.00	18,670.00	0.00	0.00%
Total Revenue:		0.00	0.00	24,300.53	18,670.00	18,670.00	0.00	0.00%
Expense								
Department: 3415 - FEATHERS GLEN								
532-3415-50010	SALARIES-REGULAR	0.00	0.00	2,665.45	8,979.00	8,979.00	0.00	0.00%
532-3415-50030	OVERTIME	0.00	0.00	211.33	0.00	0.00	0.00	0.00%
532-3415-51010	PUBLIC EMPLOYEES RETIREMEN	0.00	0.00	194.13	100.00	100.00	0.00	0.00%
532-3415-51020	MEDICAL INSURANCE	0.00	0.00	314.04	1,600.00	1,600.00	0.00	0.00%

Budget Comparison Report

					Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget			%
Account Number					2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)
532-3415-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	34.50	80.00	80.00	0.00	0.00%
532-3415-51040	WORKERS' COMPENSATION	0.00	0.00	199.27	1,300.00	1,300.00	0.00	0.00%
532-3415-51050	LIFE INSURANCE	0.00	0.00	17.37	100.00	100.00	0.00	0.00%
532-3415-51060	DENTAL INSURANCE	0.00	0.00	16.48	150.00	150.00	0.00	0.00%
532-3415-51070	MEDICARE TAX	0.00	0.00	27.17	200.00	200.00	0.00	0.00%
532-3415-51080	DEFERRED COMPENSATION	0.00	0.00	10.28	75.00	75.00	0.00	0.00%
532-3415-60080	UTILITIES	0.00	0.00	417.02	840.00	840.00	0.00	0.00%
532-3415-61050	TEMPORARY EMPLOYEE SERVICE	0.00	0.00	360.57	0.00	0.00	0.00	0.00%
532-3415-64040	MISCELLANEOUS	0.00	0.00	2,021.49	7,956.00	7,956.00	0.00	0.00%
532-3415-66000	TRANSFER OUT	0.00	0.00	1,173.34	2,557.00	2,557.00	0.00	0.00%
Total Department: 3415 - FEATHERS GLEN:		0.00	0.00	7,662.44	23,937.00	23,937.00	0.00	0.00%
Total Expense:		0.00	0.00	7,662.44	23,937.00	23,937.00	0.00	0.00%
Total Fund: 532 - FEATHERS GLEN LLD:		0.00	0.00	16,638.09	-5,267.00	-5,267.00	0.00	0.00%
Fund: 533 - FONTANA RANCH NORTH- LLD								
Revenue								
Department: 3420 - FONTANA RANCH NORTH								
533-3420-41030	DIRECT ASSESSMENTS	0.00	0.00	28,387.39	22,703.00	22,703.00	0.00	0.00%
Total Department: 3420 - FONTANA RANCH NORTH:		0.00	0.00	28,387.39	22,703.00	22,703.00	0.00	0.00%
Total Revenue:		0.00	0.00	28,387.39	22,703.00	22,703.00	0.00	0.00%
Expense								
Department: 3420 - FONTANA RANCH NORTH								
533-3420-50010	SALARIES-REGULAR	0.00	0.00	446.09	1,872.00	1,872.00	0.00	0.00%
533-3420-50030	OVERTIME	0.00	0.00	35.32	0.00	0.00	0.00	0.00%
533-3420-51010	PUBLIC EMPLOYEES RETIREMEN'	0.00	0.00	32.55	200.00	200.00	0.00	0.00%
533-3420-51020	MEDICAL INSURANCE	0.00	0.00	52.68	300.00	300.00	0.00	0.00%
533-3420-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	5.75	20.00	20.00	0.00	0.00%
533-3420-51040	WORKERS' COMPENSATION	0.00	0.00	99.64	250.00	250.00	0.00	0.00%
533-3420-51050	LIFE INSURANCE	0.00	0.00	2.91	20.00	20.00	0.00	0.00%
533-3420-51060	DENTAL INSURANCE	0.00	0.00	2.83	40.00	40.00	0.00	0.00%
533-3420-51070	MEDICARE TAX	0.00	0.00	4.65	50.00	50.00	0.00	0.00%
533-3420-51080	DEFERRED COMPENSATION	0.00	0.00	1.59	10.00	10.00	0.00	0.00%
533-3420-60080	UTILITIES	0.00	0.00	3,813.03	5,880.00	5,880.00	0.00	0.00%
533-3420-61050	TEMPORARY EMPLOYEE SERVICE	0.00	0.00	60.26	0.00	0.00	0.00	0.00%
533-3420-64040	MISCELLANEOUS	0.00	0.00	1,069.79	6,808.00	6,808.00	0.00	0.00%

Budget Comparison Report

					Comparison 1		Comparison 1		
					Budget	Budget	to Parent Budget		
					Parent Budget		%		
					2019-2020	2019-2020	Increase /		
					YTD Activity	FINAL	MID YEAR	(Decrease)	
					Through Feb				
Account Number									
533-3420-66000		TRANSFER OUT	0.00	0.00	1,103.92	2,339.00	2,339.00	0.00	0.00%
Total Department: 3420 - FONTANA RANCH NORTH:			0.00	0.00	6,731.01	17,789.00	17,789.00	0.00	0.00%
Total Expense:			0.00	0.00	6,731.01	17,789.00	17,789.00	0.00	0.00%
Total Fund: 533 - FONTANA RANCH NORTH- LLD:			0.00	0.00	21,656.38	4,914.00	4,914.00	0.00	0.00%
Fund: 534 - FONTANA RANCH SOUTH- LLD									
Revenue									
Department: 3425 - FONTANA RANCH SOUTH									
534-3425-41030		DIRECT ASSESSMENTS	0.00	0.00	-36,491.04	14,492.00	14,492.00	0.00	0.00%
Total Department: 3425 - FONTANA RANCH SOUTH:			0.00	0.00	-36,491.04	14,492.00	14,492.00	0.00	0.00%
Total Revenue:			0.00	0.00	-36,491.04	14,492.00	14,492.00	0.00	0.00%
Expense									
Department: 3425 - FONTANA RANCH SOUTH									
534-3425-50010		SALARIES-REGULAR	0.00	0.00	444.53	1,872.00	1,872.00	0.00	0.00%
534-3425-50030		OVERTIME	0.00	0.00	35.32	0.00	0.00	0.00	0.00%
534-3425-51010		PUBLIC EMPLOYEES RETIREMEN'	0.00	0.00	32.37	200.00	200.00	0.00	0.00%
534-3425-51020		MEDICAL INSURANCE	0.00	0.00	52.41	300.00	300.00	0.00	0.00%
534-3425-51030		UNEMPLOYMENT INSURANCE	0.00	0.00	5.68	20.00	20.00	0.00	0.00%
534-3425-51040		WORKERS' COMPENSATION	0.00	0.00	99.64	250.00	250.00	0.00	0.00%
534-3425-51050		LIFE INSURANCE	0.00	0.00	2.88	20.00	20.00	0.00	0.00%
534-3425-51060		DENTAL INSURANCE	0.00	0.00	2.80	40.00	40.00	0.00	0.00%
534-3425-51070		MEDICARE TAX	0.00	0.00	4.62	50.00	50.00	0.00	0.00%
534-3425-51080		DEFERRED COMPENSATION	0.00	0.00	1.59	10.00	10.00	0.00	0.00%
534-3425-60080		UTILITIES	0.00	0.00	3,154.21	4,666.00	4,666.00	0.00	0.00%
534-3425-61050		TEMPORARY EMPLOYEE SERVICE	0.00	0.00	60.26	0.00	0.00	0.00	0.00%
534-3425-64040		MISCELLANEOUS	0.00	0.00	721.51	3,555.00	3,555.00	0.00	0.00%
534-3425-66000		TRANSFER OUT	0.00	0.00	1,103.92	2,339.00	2,339.00	0.00	0.00%
Total Department: 3425 - FONTANA RANCH SOUTH:			0.00	0.00	5,721.74	13,322.00	13,322.00	0.00	0.00%
Total Expense:			0.00	0.00	5,721.74	13,322.00	13,322.00	0.00	0.00%
Total Fund: 534 - FONTANA RANCH SOUTH- LLD:			0.00	0.00	-42,212.78	1,170.00	1,170.00	0.00	0.00%
Fund: 535 - RHAPSODY I - LLD									
Revenue									
Department: 3430 - RHAPSODY 1									
535-3430-41030		DIRECT ASSESSMENTS	0.00	0.00	9,986.37	6,749.00	6,749.00	0.00	0.00%
Total Department: 3430 - RHAPSODY 1:			0.00	0.00	9,986.37	6,749.00	6,749.00	0.00	0.00%
Total Revenue:			0.00	0.00	9,986.37	6,749.00	6,749.00	0.00	0.00%

Budget Comparison Report

Account Number Expense				2019-2020 YTD Activity Through Feb	Comparison 1		Comparison 1	
					Budget		to Parent Budget	
					Parent Budget			%
					2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Department: 3430 - RHAPSODY 1								
535-3430-50010	SALARIES-REGULAR	0.00	0.00	430.46	1,872.00	1,872.00	0.00	0.00%
535-3430-50030	OVERTIME	0.00	0.00	35.32	0.00	0.00	0.00	0.00%
535-3430-51010	PUBLIC EMPLOYEES RETIREMEN'	0.00	0.00	31.54	200.00	200.00	0.00	0.00%
535-3430-51020	MEDICAL INSURANCE	0.00	0.00	48.89	300.00	300.00	0.00	0.00%
535-3430-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	5.55	20.00	20.00	0.00	0.00%
535-3430-51040	WORKERS' COMPENSATION	0.00	0.00	99.64	250.00	250.00	0.00	0.00%
535-3430-51050	LIFE INSURANCE	0.00	0.00	2.85	20.00	20.00	0.00	0.00%
535-3430-51060	DENTAL INSURANCE	0.00	0.00	2.83	40.00	40.00	0.00	0.00%
535-3430-51070	MEDICARE TAX	0.00	0.00	4.35	50.00	50.00	0.00	0.00%
535-3430-51080	DEFERRED COMPENSATION	0.00	0.00	1.52	10.00	10.00	0.00	0.00%
535-3430-60080	UTILITIES	0.00	0.00	988.81	2,000.00	2,000.00	0.00	0.00%
535-3430-61050	TEMPORARY EMPLOYEE SERVICE	0.00	0.00	60.26	0.00	0.00	0.00	0.00%
535-3430-64040	MISCELLANEOUS	0.00	0.00	749.78	2,627.00	2,627.00	0.00	0.00%
535-3430-66000	TRANSFER OUT	0.00	0.00	733.34	1,500.00	1,500.00	0.00	0.00%
Total Department: 3430 - RHAPSODY 1:		0.00	0.00	3,195.14	8,889.00	8,889.00	0.00	0.00%
Total Expense:		0.00	0.00	3,195.14	8,889.00	8,889.00	0.00	0.00%
Total Fund: 535 - RHAPSODY I - LLD:		0.00	0.00	6,791.23	-2,140.00	-2,140.00	0.00	0.00%
Fund: 536 - RHAPSODY 2- LLD								
Revenue								
Department: 3435 - RHAPSODY 2								
536-3435-41030	DIRECT ASSESSMENTS	0.00	0.00	11,785.58	13,830.00	13,830.00	0.00	0.00%
Total Department: 3435 - RHAPSODY 2:		0.00	0.00	11,785.58	13,830.00	13,830.00	0.00	0.00%
Total Revenue:		0.00	0.00	11,785.58	13,830.00	13,830.00	0.00	0.00%
Expense								
Department: 3435 - RHAPSODY 2								
536-3435-50010	SALARIES-REGULAR	0.00	0.00	446.09	1,872.00	1,872.00	0.00	0.00%
536-3435-50030	OVERTIME	0.00	0.00	36.32	0.00	0.00	0.00	0.00%
536-3435-51010	PUBLIC EMPLOYEES RETIREMEN'	0.00	0.00	32.68	200.00	200.00	0.00	0.00%
536-3435-51020	MEDICAL INSURANCE	0.00	0.00	52.88	300.00	300.00	0.00	0.00%
536-3435-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	5.75	20.00	20.00	0.00	0.00%
536-3435-51040	WORKERS' COMPENSATION	0.00	0.00	99.64	250.00	250.00	0.00	0.00%
536-3435-51050	LIFE INSURANCE	0.00	0.00	2.92	20.00	20.00	0.00	0.00%
536-3435-51060	DENTAL INSURANCE	0.00	0.00	2.84	40.00	40.00	0.00	0.00%
536-3435-51070	MEDICARE TAX	0.00	0.00	4.67	50.00	50.00	0.00	0.00%
536-3435-51080	DEFERRED COMPENSATION	0.00	0.00	1.60	10.00	10.00	0.00	0.00%
536-3435-60080	UTILITIES	0.00	0.00	1,180.68	4,432.00	4,432.00	0.00	0.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number			2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
536-3435-61050	TEMPORARY EMPLOYEE SERVICE	0.00	0.00	60.26	0.00	0.00	0.00%
536-3435-64040	MISCELLANEOUS	0.00	0.00	141.49	2,849.00	2,849.00	0.00%
536-3435-66000	TRANSFER OUT	0.00	0.00	733.34	1,554.00	1,554.00	0.00%
Total Department: 3435 - RHAPSODY 2:		0.00	0.00	2,801.16	11,597.00	11,597.00	0.00%
Total Expense:		0.00	0.00	2,801.16	11,597.00	11,597.00	0.00%
Total Fund: 536 - RHAPSODY 2- LLD:		0.00	0.00	8,984.42	2,233.00	2,233.00	0.00%
Fund: 537 - SANTA FE ESTATES 1 - LLD							
Revenue							
Department: 3440 - SANTA FE ESTATES 1							
537-3440-41030	DIRECT ASSESSMENTS	0.00	0.00	-38,697.32	7,220.00	7,220.00	0.00%
Total Department: 3440 - SANTA FE ESTATES 1:		0.00	0.00	-38,697.32	7,220.00	7,220.00	0.00%
Total Revenue:		0.00	0.00	-38,697.32	7,220.00	7,220.00	0.00%
Expense							
Department: 3440 - SANTA FE ESTATES 1							
537-3440-50010	SALARIES-REGULAR	0.00	0.00	2,665.45	7,806.00	7,806.00	0.00%
537-3440-50030	OVERTIME	0.00	0.00	211.33	0.00	0.00	0.00%
537-3440-51010	PUBLIC EMPLOYEES RETIREMEN	0.00	0.00	194.13	1,000.00	1,000.00	0.00%
537-3440-51020	MEDICAL INSURANCE	0.00	0.00	314.04	1,600.00	1,600.00	0.00%
537-3440-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	34.50	80.00	80.00	0.00%
537-3440-51040	WORKERS' COMPENSATION	0.00	0.00	199.27	1,300.00	1,300.00	0.00%
537-3440-51050	LIFE INSURANCE	0.00	0.00	17.37	100.00	100.00	0.00%
537-3440-51060	DENTAL INSURANCE	0.00	0.00	16.48	150.00	150.00	0.00%
537-3440-51070	MEDICARE TAX	0.00	0.00	27.17	200.00	200.00	0.00%
537-3440-51080	DEFERRED COMPENSATION	0.00	0.00	10.28	75.00	75.00	0.00%
537-3440-60080	UTILITIES	0.00	0.00	2,342.87	5,183.00	5,183.00	0.00%
537-3440-61050	TEMPORARY EMPLOYEE SERVICE	0.00	0.00	360.57	0.00	0.00	0.00%
537-3440-64040	MISCELLANEOUS	0.00	0.00	141.49	3,025.00	3,025.00	0.00%
537-3440-66000	TRANSFER OUT	0.00	0.00	733.34	500.00	500.00	0.00%
Total Department: 3440 - SANTA FE ESTATES 1:		0.00	0.00	7,268.29	21,019.00	21,019.00	0.00%
Total Expense:		0.00	0.00	7,268.29	21,019.00	21,019.00	0.00%
Total Fund: 537 - SANTA FE ESTATES 1 - LLD:		0.00	0.00	-45,965.61	-13,799.00	-13,799.00	0.00%

Budget Comparison Report

Account Number				2019-2020 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Fund: 538 - SANTA FE ESTATES 2 - LLD								
Revenue								
Department: 3445 - SANTA FE ESTATES 2								
538-3445-41030	DIRECT ASSESSMENTS	0.00	0.00	-19,411.97	6,610.00	6,610.00	0.00	0.00%
Total Department: 3445 - SANTA FE ESTATES 2:		0.00	0.00	-19,411.97	6,610.00	6,610.00	0.00	0.00%
Total Revenue:		0.00	0.00	-19,411.97	6,610.00	6,610.00	0.00	0.00%
Expense								
Department: 3445 - SANTA FE ESTATES 2								
538-3445-50010	SALARIES-REGULAR	0.00	0.00	2,658.66	7,806.00	7,806.00	0.00	0.00%
538-3445-50030	OVERTIME	0.00	0.00	210.33	0.00	0.00	0.00	0.00%
538-3445-51010	PUBLIC EMPLOYEES RETIREMEN'	0.00	0.00	194.00	1,000.00	1,000.00	0.00	0.00%
538-3445-51020	MEDICAL INSURANCE	0.00	0.00	313.84	1,600.00	1,600.00	0.00	0.00%
538-3445-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	34.50	80.00	80.00	0.00	0.00%
538-3445-51040	WORKERS' COMPENSATION	0.00	0.00	199.27	1,300.00	1,300.00	0.00	0.00%
538-3445-51050	LIFE INSURANCE	0.00	0.00	17.36	100.00	100.00	0.00	0.00%
538-3445-51060	DENTAL INSURANCE	0.00	0.00	16.47	150.00	150.00	0.00	0.00%
538-3445-51070	MEDICARE TAX	0.00	0.00	27.15	200.00	200.00	0.00	0.00%
538-3445-51080	DEFERRED COMPENSATION	0.00	0.00	10.27	75.00	75.00	0.00	0.00%
538-3445-60080	UTILITIES	0.00	0.00	327.72	3,541.00	3,541.00	0.00	0.00%
538-3445-61050	TEMPORARY EMPLOYEE SERVICE	0.00	0.00	360.57	0.00	0.00	0.00	0.00%
538-3445-64040	MISCELLANEOUS	0.00	0.00	141.49	3,149.00	3,149.00	0.00	0.00%
538-3445-66000	TRANSFER OUT	0.00	0.00	733.34	1,500.00	1,500.00	0.00	0.00%
Total Department: 3445 - SANTA FE ESTATES 2:		0.00	0.00	5,244.97	20,501.00	20,501.00	0.00	0.00%
Total Expense:		0.00	0.00	5,244.97	20,501.00	20,501.00	0.00	0.00%
Total Fund: 538 - SANTA FE ESTATES 2 - LLD:		0.00	0.00	-24,656.94	-13,891.00	-13,891.00	0.00	0.00%
Fund: 539 - STARN ESTATES - LLD								
Revenue								
Department: 3450 - STARN ESTATES								
539-3450-41030	DIRECT ASSESSMENTS	0.00	0.00	25,663.80	7,645.00	7,645.00	0.00	0.00%
Total Department: 3450 - STARN ESTATES:		0.00	0.00	25,663.80	7,645.00	7,645.00	0.00	0.00%
Total Revenue:		0.00	0.00	25,663.80	7,645.00	7,645.00	0.00	0.00%
Expense								
Department: 3450 - STARN ESTATES								
539-3450-50010	SALARIES-REGULAR	0.00	0.00	445.98	1,701.00	1,701.00	0.00	0.00%
539-3450-50030	OVERTIME	0.00	0.00	35.72	0.00	0.00	0.00	0.00%
539-3450-51010	PUBLIC EMPLOYEES RETIREMEN'	0.00	0.00	32.60	250.00	250.00	0.00	0.00%
539-3450-51020	MEDICAL INSURANCE	0.00	0.00	52.76	400.00	400.00	0.00	0.00%

Budget Comparison Report

				Comparison 1		Comparison 1		
					Budget	to Parent Budget		
				Parent Budget			%	
				2019-2020	2019-2020	Increase /		
				YTD Activity	FINAL	MID YEAR	(Decrease)	
				Through Feb				
Account Number								
539-3450-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	5.75	40.00	40.00	0.00	0.00%
539-3450-51040	WORKERS' COMPENSATION	0.00	0.00	99.64	250.00	250.00	0.00	0.00%
539-3450-51050	LIFE INSURANCE	0.00	0.00	2.92	20.00	20.00	0.00	0.00%
539-3450-51060	DENTAL INSURANCE	0.00	0.00	2.84	30.00	30.00	0.00	0.00%
539-3450-51070	MEDICARE TAX	0.00	0.00	4.66	50.00	50.00	0.00	0.00%
539-3450-51080	DEFERRED COMPENSATION	0.00	0.00	1.59	20.00	20.00	0.00	0.00%
539-3450-60080	UTILITIES	0.00	0.00	929.59	1,877.00	1,877.00	0.00	0.00%
539-3450-60120	SMALL TOOLS	0.00	0.00	0.00	2,149.00	2,149.00	0.00	0.00%
539-3450-61050	TEMPORARY EMPLOYEE SERVICE	0.00	0.00	60.26	0.00	0.00	0.00	0.00%
539-3450-64040	MISCELLANEOUS	0.00	0.00	169.78	62.00	62.00	0.00	0.00%
539-3450-66000	TRANSFER OUT	0.00	0.00	733.34	1,500.00	1,500.00	0.00	0.00%
Total Department: 3450 - STARN ESTATES:		0.00	0.00	2,577.43	8,349.00	8,349.00	0.00	0.00%
Total Expense:		0.00	0.00	2,577.43	8,349.00	8,349.00	0.00	0.00%
Total Fund: 539 - STARN ESTATES - LLD:		0.00	0.00	23,086.37	-704.00	-704.00	0.00	0.00%
Fund: 540 - STERLING GLEN 3 - LLD								
Revenue								
Department: 3455 - STERLING GLEN 3								
540-3455-41030	DIRECT ASSESSMENTS	0.00	0.00	37,836.48	21,704.00	21,704.00	0.00	0.00%
Total Department: 3455 - STERLING GLEN 3:		0.00	0.00	37,836.48	21,704.00	21,704.00	0.00	0.00%
Total Revenue:		0.00	0.00	37,836.48	21,704.00	21,704.00	0.00	0.00%
Expense								
Department: 3455 - STERLING GLEN 3								
540-3455-50010	SALARIES-REGULAR	0.00	0.00	1,335.96	4,943.00	4,943.00	0.00	0.00%
540-3455-50030	OVERTIME	0.00	0.00	105.27	0.00	0.00	0.00	0.00%
540-3455-51010	PUBLIC EMPLOYEES RETIREMEN'	0.00	0.00	96.87	600.00	600.00	0.00	0.00%
540-3455-51020	MEDICAL INSURANCE	0.00	0.00	156.59	800.00	800.00	0.00	0.00%
540-3455-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	17.22	50.00	50.00	0.00	0.00%
540-3455-51040	WORKERS' COMPENSATION	0.00	0.00	99.64	650.00	650.00	0.00	0.00%
540-3455-51050	LIFE INSURANCE	0.00	0.00	8.74	50.00	50.00	0.00	0.00%
540-3455-51060	DENTAL INSURANCE	0.00	0.00	8.25	60.00	60.00	0.00	0.00%
540-3455-51070	MEDICARE TAX	0.00	0.00	13.67	80.00	80.00	0.00	0.00%
540-3455-51080	DEFERRED COMPENSATION	0.00	0.00	5.10	50.00	50.00	0.00	0.00%
540-3455-60080	UTILITIES	0.00	0.00	2,259.59	4,371.00	4,371.00	0.00	0.00%
540-3455-61050	TEMPORARY EMPLOYEE SERVICE	0.00	0.00	179.77	0.00	0.00	0.00	0.00%
540-3455-64040	MISCELLANEOUS	0.00	0.00	844.72	7,826.00	7,826.00	0.00	0.00%

Budget Comparison Report

				Comparison 1 Budget		Comparison 1 to Parent Budget		
				Parent Budget		%		
Account Number			2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)		
540-3455-66000	TRANSFER OUT	0.00	0.00	1,225.96	2,597.00	2,597.00	0.00	0.00%
Total Department: 3455 - STERLING GLEN 3:		0.00	0.00	6,357.35	22,077.00	22,077.00	0.00	0.00%
Total Expense:		0.00	0.00	6,357.35	22,077.00	22,077.00	0.00	0.00%
Total Fund: 540 - STERLING GLEN 3 - LLD:		0.00	0.00	31,479.13	-373.00	-373.00	0.00	0.00%
Fund: 541 - SUNGLOW - LLD								
Revenue								
Department: 3460 - SUNGLOW								
541-3460-41030	DIRECT ASSESSMENTS	0.00	0.00	28,985.49	9,631.00	9,631.00	0.00	0.00%
Total Department: 3460 - SUNGLOW:		0.00	0.00	28,985.49	9,631.00	9,631.00	0.00	0.00%
Total Revenue:		0.00	0.00	28,985.49	9,631.00	9,631.00	0.00	0.00%
Expense								
Department: 3460 - SUNGLOW								
541-3460-50010	SALARIES-REGULAR	0.00	0.00	1,110.83	3,671.00	3,671.00	0.00	0.00%
541-3460-50030	OVERTIME	0.00	0.00	87.91	0.00	0.00	0.00	0.00%
541-3460-51010	PUBLIC EMPLOYEES RETIREMEN	0.00	0.00	80.85	500.00	500.00	0.00	0.00%
541-3460-51020	MEDICAL INSURANCE	0.00	0.00	130.87	700.00	700.00	0.00	0.00%
541-3460-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	14.38	40.00	40.00	0.00	0.00%
541-3460-51040	WORKERS' COMPENSATION	0.00	0.00	99.58	600.00	600.00	0.00	0.00%
541-3460-51050	LIFE INSURANCE	0.00	0.00	7.25	50.00	50.00	0.00	0.00%
541-3460-51060	DENTAL INSURANCE	0.00	0.00	6.85	50.00	50.00	0.00	0.00%
541-3460-51070	MEDICARE TAX	0.00	0.00	11.34	70.00	70.00	0.00	0.00%
541-3460-51080	DEFERRED COMPENSATION	0.00	0.00	4.28	30.00	30.00	0.00	0.00%
541-3460-60080	UTILITIES	0.00	0.00	769.68	1,539.00	1,539.00	0.00	0.00%
541-3460-61050	TEMPORARY EMPLOYEE SERVICE	0.00	0.00	150.15	0.00	0.00	0.00	0.00%
541-3460-64040	MISCELLANEOUS	0.00	0.00	169.78	2,650.00	2,650.00	0.00	0.00%
541-3460-66000	TRANSFER OUT	0.00	0.00	733.34	1,500.00	1,500.00	0.00	0.00%
Total Department: 3460 - SUNGLOW:		0.00	0.00	3,377.09	11,400.00	11,400.00	0.00	0.00%
Total Expense:		0.00	0.00	3,377.09	11,400.00	11,400.00	0.00	0.00%
Total Fund: 541 - SUNGLOW - LLD:		0.00	0.00	25,608.40	-1,769.00	-1,769.00	0.00	0.00%
Fund: 542 - WALNUT HAVEN 3 - LLD								
Revenue								
Department: 3465 - WALNUT HAVEN 3								
542-3465-41030	DIRECT ASSESSMENTS	0.00	0.00	6,803.60	5,922.00	5,922.00	0.00	0.00%
Total Department: 3465 - WALNUT HAVEN 3:		0.00	0.00	6,803.60	5,922.00	5,922.00	0.00	0.00%
Total Revenue:		0.00	0.00	6,803.60	5,922.00	5,922.00	0.00	0.00%

Budget Comparison Report

Account Number Expense				2019-2020 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Department: 3465 - WALNUT HAVEN 3								
542-3465-50010	SALARIES-REGULAR	0.00	0.00	886.39	4,163.00	4,163.00	0.00	0.00%
542-3465-50030	OVERTIME	0.00	0.00	70.13	0.00	0.00	0.00	0.00%
542-3465-51010	PUBLIC EMPLOYEES RETIREMEN'	0.00	0.00	64.61	350.00	350.00	0.00	0.00%
542-3465-51020	MEDICAL INSURANCE	0.00	0.00	104.30	500.00	500.00	0.00	0.00%
542-3465-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	11.50	40.00	40.00	0.00	0.00%
542-3465-51040	WORKERS' COMPENSATION	0.00	0.00	199.27	450.00	450.00	0.00	0.00%
542-3465-51050	LIFE INSURANCE	0.00	0.00	5.85	40.00	40.00	0.00	0.00%
542-3465-51060	DENTAL INSURANCE	0.00	0.00	5.46	50.00	50.00	0.00	0.00%
542-3465-51070	MEDICARE TAX	0.00	0.00	8.96	50.00	50.00	0.00	0.00%
542-3465-51080	DEFERRED COMPENSATION	0.00	0.00	3.53	20.00	20.00	0.00	0.00%
542-3465-60080	UTILITIES	0.00	0.00	772.20	3,020.00	3,020.00	0.00	0.00%
542-3465-61050	TEMPORARY EMPLOYEE SERVICE	0.00	0.00	120.02	0.00	0.00	0.00	0.00%
542-3465-64040	MISCELLANEOUS	0.00	0.00	169.78	1,578.00	1,578.00	0.00	0.00%
542-3465-66000	TRANSFER OUT	0.00	0.00	733.34	1,500.00	1,500.00	0.00	0.00%
Total Department: 3465 - WALNUT HAVEN 3:		0.00	0.00	3,155.34	11,761.00	11,761.00	0.00	0.00%
Total Expense:		0.00	0.00	3,155.34	11,761.00	11,761.00	0.00	0.00%
Total Fund: 542 - WALNUT HAVEN 3 - LLD:		0.00	0.00	3,648.26	-5,839.00	-5,839.00	0.00	0.00%
Fund: 550 - CENTRAL HUGHSON 2 - BAD								
Revenue								
Department: 3505 - CENTRAL HUGHSON 2								
550-3505-41030	DIRECT ASSESSMENTS	0.00	0.00	66,411.16	8,298.00	8,298.00	0.00	0.00%
Total Department: 3505 - CENTRAL HUGHSON 2:		0.00	0.00	66,411.16	8,298.00	8,298.00	0.00	0.00%
Total Revenue:		0.00	0.00	66,411.16	8,298.00	8,298.00	0.00	0.00%
Expense								
Department: 3505 - CENTRAL HUGHSON 2								
550-3505-50010	SALARIES-REGULAR	0.00	0.00	0.00	1,764.00	1,764.00	0.00	0.00%
550-3505-51010	PUBLIC EMPLOYEES RETIREMEN'	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
550-3505-51020	MEDICAL INSURANCE	0.00	0.00	0.00	400.00	400.00	0.00	0.00%
550-3505-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	40.00	40.00	0.00	0.00%
550-3505-51040	WORKERS' COMPENSATION	0.00	0.00	99.64	250.00	250.00	0.00	0.00%
550-3505-51050	LIFE INSURANCE	0.00	0.00	0.00	20.00	20.00	0.00	0.00%
550-3505-51060	DENTAL INSURANCE	0.00	0.00	0.00	30.00	30.00	0.00	0.00%
550-3505-51070	MEDICARE TAX	0.00	0.00	0.00	50.00	50.00	0.00	0.00%
550-3505-51080	DEFERRED COMPENSATION	0.00	0.00	0.00	20.00	20.00	0.00	0.00%
550-3505-64040	MISCELLANEOUS	0.00	0.00	198.08	9,783.00	9,783.00	0.00	0.00%

Budget Comparison Report

				Comparison 1 Budget		Comparison 1 to Parent Budget		
				Parent Budget				%
				2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Account Number								
550-3505-66000	TRANSFER OUT	0.00	0.00	1,650.10	3,226.00	3,226.00	0.00	0.00%
Total Department: 3505 - CENTRAL HUGHSON 2:		0.00	0.00	1,947.82	15,833.00	15,833.00	0.00	0.00%
Total Expense:		0.00	0.00	1,947.82	15,833.00	15,833.00	0.00	0.00%
Total Fund: 550 - CENTRAL HUGHSON 2 - BAD:		0.00	0.00	64,463.34	-7,535.00	-7,535.00	0.00	0.00%
Fund: 551 - FEATHERS GLEN - BAD								
Revenue								
Department: 3510 - FEATHERS GLEN								
551-3510-41030	DIRECT ASSESSMENTS	0.00	0.00	11,013.39	10,987.00	10,987.00	0.00	0.00%
Total Department: 3510 - FEATHERS GLEN:		0.00	0.00	11,013.39	10,987.00	10,987.00	0.00	0.00%
Total Revenue:		0.00	0.00	11,013.39	10,987.00	10,987.00	0.00	0.00%
Expense								
Department: 3510 - FEATHERS GLEN								
551-3510-50010	SALARIES-REGULAR	0.00	0.00	1,847.57	5,066.00	5,066.00	0.00	0.00%
551-3510-50030	OVERTIME	0.00	0.00	128.41	0.00	0.00	0.00	0.00%
551-3510-51010	PUBLIC EMPLOYEES RETIREMEN	0.00	0.00	133.05	800.00	800.00	0.00	0.00%
551-3510-51020	MEDICAL INSURANCE	0.00	0.00	250.49	1,400.00	1,400.00	0.00	0.00%
551-3510-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	24.84	70.00	70.00	0.00	0.00%
551-3510-51040	WORKERS' COMPENSATION	0.00	0.00	99.64	1,100.00	1,100.00	0.00	0.00%
551-3510-51050	LIFE INSURANCE	0.00	0.00	12.28	75.00	75.00	0.00	0.00%
551-3510-51060	DENTAL INSURANCE	0.00	0.00	10.05	100.00	100.00	0.00	0.00%
551-3510-51070	MEDICARE TAX	0.00	0.00	19.92	100.00	100.00	0.00	0.00%
551-3510-51080	DEFERRED COMPENSATION	0.00	0.00	8.19	50.00	50.00	0.00	0.00%
551-3510-61050	TEMPORARY EMPLOYEE SERVICE	0.00	0.00	219.10	0.00	0.00	0.00	0.00%
551-3510-64040	MISCELLANEOUS	0.00	0.00	214.31	3,261.00	3,261.00	0.00	0.00%
551-3510-66000	TRANSFER OUT	0.00	0.00	1,106.98	2,235.00	2,235.00	0.00	0.00%
Total Department: 3510 - FEATHERS GLEN:		0.00	0.00	4,074.83	14,257.00	14,257.00	0.00	0.00%
Total Expense:		0.00	0.00	4,074.83	14,257.00	14,257.00	0.00	0.00%
Total Fund: 551 - FEATHERS GLEN - BAD:		0.00	0.00	6,938.56	-3,270.00	-3,270.00	0.00	0.00%
Fund: 552 - FONTANA RANCH NORTH BAD								
Revenue								
Department: 3515 - FONTANA RANCH NORTH								
552-3515-41030	DIRECT ASSESSMENTS	0.00	0.00	98,204.81	23,613.00	23,613.00	0.00	0.00%
Total Department: 3515 - FONTANA RANCH NORTH:		0.00	0.00	98,204.81	23,613.00	23,613.00	0.00	0.00%
Total Revenue:		0.00	0.00	98,204.81	23,613.00	23,613.00	0.00	0.00%

Budget Comparison Report

Account Number Expense				2019-2020 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Department: 3515 - FONTANA RANCH NORTH								
552-3515-50010	SALARIES-REGULAR	0.00	0.00	694.10	10,073.00	10,073.00	0.00	0.00%
552-3515-50030	OVERTIME	0.00	0.00	48.19	0.00	0.00	0.00	0.00%
552-3515-51010	PUBLIC EMPLOYEES RETIREMEN'	0.00	0.00	49.99	300.00	300.00	0.00	0.00%
552-3515-51020	MEDICAL INSURANCE	0.00	0.00	94.19	600.00	600.00	0.00	0.00%
552-3515-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	9.31	20.00	20.00	0.00	0.00%
552-3515-51040	WORKERS' COMPENSATION	0.00	0.00	99.64	500.00	500.00	0.00	0.00%
552-3515-51050	LIFE INSURANCE	0.00	0.00	4.59	30.00	30.00	0.00	0.00%
552-3515-51060	DENTAL INSURANCE	0.00	0.00	3.80	50.00	50.00	0.00	0.00%
552-3515-51070	MEDICARE TAX	0.00	0.00	7.43	50.00	50.00	0.00	0.00%
552-3515-51080	DEFERRED COMPENSATION	0.00	0.00	3.04	20.00	20.00	0.00	0.00%
552-3515-60080	UTILITIES	0.00	0.00	0.00	5,880.00	5,880.00	0.00	0.00%
552-3515-61050	TEMPORARY EMPLOYEE SERVICE	0.00	0.00	82.23	0.00	0.00	0.00	0.00%
552-3515-64040	MISCELLANEOUS	0.00	0.00	169.78	5,811.00	5,811.00	0.00	0.00%
552-3515-66000	TRANSFER OUT	0.00	0.00	1,158.76	2,339.00	2,339.00	0.00	0.00%
552-3515-70050	OTHER EQUIPMENT	0.00	0.00	84.38	2,500.00	2,500.00	0.00	0.00%
Total Department: 3515 - FONTANA RANCH NORTH:		0.00	0.00	2,509.43	28,173.00	28,173.00	0.00	0.00%
Total Expense:		0.00	0.00	2,509.43	28,173.00	28,173.00	0.00	0.00%
Total Fund: 552 - FONTANA RANCH NORTH BAD:		0.00	0.00	95,695.38	-4,560.00	-4,560.00	0.00	0.00%
Fund: 553 - FONTANA RANCH SOUTH - BAD								
Revenue								
Department: 3520 - FONTANA RANCH SOUTH								
553-3520-41030	DIRECT ASSESSMENTS	0.00	0.00	3,952.85	12,799.00	12,799.00	0.00	0.00%
Total Department: 3520 - FONTANA RANCH SOUTH:		0.00	0.00	3,952.85	12,799.00	12,799.00	0.00	0.00%
Total Revenue:		0.00	0.00	3,952.85	12,799.00	12,799.00	0.00	0.00%
Expense								
Department: 3520 - FONTANA RANCH SOUTH								
553-3520-50010	SALARIES-REGULAR	0.00	0.00	2,997.45	7,474.00	7,474.00	0.00	0.00%
553-3520-50030	OVERTIME	0.00	0.00	208.32	0.00	0.00	0.00	0.00%
553-3520-51010	PUBLIC EMPLOYEES RETIREMEN'	0.00	0.00	215.78	1,300.00	1,300.00	0.00	0.00%
553-3520-51020	MEDICAL INSURANCE	0.00	0.00	406.31	2,100.00	2,100.00	0.00	0.00%
553-3520-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	40.27	150.00	150.00	0.00	0.00%
553-3520-51040	WORKERS' COMPENSATION	0.00	0.00	199.27	1,800.00	1,800.00	0.00	0.00%
553-3520-51050	LIFE INSURANCE	0.00	0.00	19.88	150.00	150.00	0.00	0.00%
553-3520-51060	DENTAL INSURANCE	0.00	0.00	16.28	20.00	20.00	0.00	0.00%
553-3520-51070	MEDICARE TAX	0.00	0.00	32.20	20.00	20.00	0.00	0.00%
553-3520-51080	DEFERRED COMPENSATION	0.00	0.00	13.32	75.00	75.00	0.00	0.00%

Budget Comparison Report

					Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget			
					2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	%
Account Number					2019-2020 YTD Activity Through Feb			
553-3520-60080	UTILITIES	0.00	0.00	0.00	4,666.00	4,666.00	0.00	0.00%
553-3520-61050	TEMPORARY EMPLOYEE SERVICE	0.00	0.00	355.46	0.00	0.00	0.00	0.00%
553-3520-64040	MISCELLANEOUS	0.00	0.00	141.49	5,184.00	5,184.00	0.00	0.00%
553-3520-66000	TRANSFER OUT	0.00	0.00	1,158.76	2,339.00	2,339.00	0.00	0.00%
553-3520-70050	OTHER EQUIPMENT	0.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00%
Total Department: 3520 - FONTANA RANCH SOUTH:		0.00	0.00	5,804.79	27,778.00	27,778.00	0.00	0.00%
Total Expense:		0.00	0.00	5,804.79	27,778.00	27,778.00	0.00	0.00%
Total Fund: 553 - FONTANA RANCH SOUTH - BAD:		0.00	0.00	-1,851.94	-14,979.00	-14,979.00	0.00	0.00%
Fund: 554 - STERLING GLEN 3 - BAD								
Revenue								
Department: 3525 - STERLING GLEN 3								
554-3525-41030	DIRECT ASSESSMENTS	0.00	0.00	41,329.89	14,940.00	14,940.00	0.00	0.00%
Total Department: 3525 - STERLING GLEN 3:		0.00	0.00	41,329.89	14,940.00	14,940.00	0.00	0.00%
Total Revenue:		0.00	0.00	41,329.89	14,940.00	14,940.00	0.00	0.00%
Expense								
Department: 3525 - STERLING GLEN 3								
554-3525-50010	SALARIES-REGULAR	0.00	0.00	921.88	2,023.00	2,023.00	0.00	0.00%
554-3525-50030	OVERTIME	0.00	0.00	64.05	0.00	0.00	0.00	0.00%
554-3525-51010	PUBLIC EMPLOYEES RETIREMEN'	0.00	0.00	66.11	400.00	400.00	0.00	0.00%
554-3525-51020	MEDICAL INSURANCE	0.00	0.00	124.79	700.00	700.00	0.00	0.00%
554-3525-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	12.29	40.00	40.00	0.00	0.00%
554-3525-51040	WORKERS' COMPENSATION	0.00	0.00	99.64	600.00	600.00	0.00	0.00%
554-3525-51050	LIFE INSURANCE	0.00	0.00	5.75	50.00	50.00	0.00	0.00%
554-3525-51060	DENTAL INSURANCE	0.00	0.00	4.83	50.00	50.00	0.00	0.00%
554-3525-51070	MEDICARE TAX	0.00	0.00	9.51	70.00	70.00	0.00	0.00%
554-3525-51080	DEFERRED COMPENSATION	0.00	0.00	4.31	30.00	30.00	0.00	0.00%
554-3525-61050	TEMPORARY EMPLOYEE SERVICE	0.00	0.00	109.29	0.00	0.00	0.00	0.00%
554-3525-64040	MISCELLANEOUS	0.00	0.00	2,764.78	9,583.00	9,583.00	0.00	0.00%
554-3525-66000	TRANSFER OUT	0.00	0.00	1,165.40	2,339.00	2,339.00	0.00	0.00%
Total Department: 3525 - STERLING GLEN 3:		0.00	0.00	5,352.63	15,885.00	15,885.00	0.00	0.00%
Total Expense:		0.00	0.00	5,352.63	15,885.00	15,885.00	0.00	0.00%
Total Fund: 554 - STERLING GLEN 3 - BAD:		0.00	0.00	35,977.26	-945.00	-945.00	0.00	0.00%

Budget Comparison Report

					Comparison 1		Comparison 1	
					Parent Budget	Budget	to Parent Budget	
					2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)
Account Number								%
Fund: 560 - PROVINCE PLACE COMMUNITY FACILITIES DISTRICT								
Revenue								
Department: 3605 - PROVINCE PLACE								
560-3605-41030	DIRECT ASSESSMENTS	0.00	0.00	7,190.01	10,794.00	10,794.00	0.00	0.00%
Total Department: 3605 - PROVINCE PLACE:		0.00	0.00	7,190.01	10,794.00	10,794.00	0.00	0.00%
Total Revenue:		0.00	0.00	7,190.01	10,794.00	10,794.00	0.00	0.00%
Expense								
Department: 3605 - PROVINCE PLACE								
560-3605-50010	SALARIES-REGULAR	0.00	0.00	0.00	1,029.00	1,029.00	0.00	0.00%
560-3605-51010	PUBLIC EMPLOYEES RETIREMEN'	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
560-3605-51020	MEDICAL INSURANCE	0.00	0.00	0.00	350.00	350.00	0.00	0.00%
560-3605-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	20.00	20.00	0.00	0.00%
560-3605-51040	WORKERS' COMPENSATION	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
560-3605-51050	LIFE INSURANCE	0.00	0.00	0.00	25.00	25.00	0.00	0.00%
560-3605-51060	DENTAL INSURANCE	0.00	0.00	0.00	25.00	25.00	0.00	0.00%
560-3605-51070	MEDICARE TAX	0.00	0.00	0.00	50.00	50.00	0.00	0.00%
560-3605-51080	DEFERRED COMPENSATION	0.00	0.00	0.00	20.00	20.00	0.00	0.00%
560-3605-60080	UTILITIES	0.00	0.00	185.04	1,000.00	1,000.00	0.00	0.00%
560-3605-61010	PROFESSIONAL SERVICES	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
560-3605-64040	MISCELLANEOUS	0.00	0.00	0.00	6,711.00	6,711.00	0.00	0.00%
560-3605-66000	TRANSFER OUT	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%
Total Department: 3605 - PROVINCE PLACE:		0.00	0.00	185.04	12,180.00	12,180.00	0.00	0.00%
Total Expense:		0.00	0.00	185.04	12,180.00	12,180.00	0.00	0.00%
Total Fund: 560 - PROVINCE PLACE COMMUNITY FACILITIES DISTR..		0.00	0.00	7,004.97	-1,386.00	-1,386.00	0.00	0.00%
Report Total:		2,664,205.07	1,640,280.76	1,817,526.37	2,362,541.02	2,641,412.02	278,871.00	11.80%

Budget Comparison Report

Group Summary

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Departmen...	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Fund: 210 - SEWER							
Revenue							
2110 - SEWER OPERATIONS	3,632,661.32	3,188,274.46	1,931,386.58	2,801,822.00	2,801,822.00	0.00	0.00%
Total Revenue:	3,632,661.32	3,188,274.46	1,931,386.58	2,801,822.00	2,801,822.00	0.00	0.00%
Expense							
2110 - SEWER OPERATIONS	1,149,831.09	1,020,654.18	597,795.20	1,059,258.00	1,077,758.00	18,500.00	1.75%
2120 - WASTE WATER TREATMENT PLANT OPERATIONS	2,171,627.18	2,133,290.12	1,186,313.98	2,187,446.00	2,188,946.00	1,500.00	0.07%
Total Expense:	3,321,458.27	3,153,944.30	1,784,109.18	3,246,704.00	3,266,704.00	20,000.00	0.62%
Total Fund: 210 - SEWER:	311,203.05	34,330.16	147,277.40	-444,882.00	-464,882.00	-20,000.00	4.50%
Fund: 215 - SEWER FIXED ASSET REPLACEMENT							
Revenue							
7000 - CAPITAL PROJECTS	487,182.55	297,141.27	152,290.09	302,150.00	302,150.00	0.00	0.00%
Total Revenue:	487,182.55	297,141.27	152,290.09	302,150.00	302,150.00	0.00	0.00%
Expense							
7000 - CAPITAL PROJECTS	1,027,790.00	1,039,727.00	23,590.75	63,000.00	63,000.00	0.00	0.00%
Total Expense:	1,027,790.00	1,039,727.00	23,590.75	63,000.00	63,000.00	0.00	0.00%
Total Fund: 215 - SEWER FIXED ASSET REPLACEMENT:	-540,607.45	-742,585.73	128,699.34	239,150.00	239,150.00	0.00	0.00%
Fund: 220 - SEWER DEV IMPACT FEE							
Revenue							
7000 - CAPITAL PROJECTS	126,088.10	30,486.17	245,341.90	91,390.00	247,489.00	156,099.00	170.81%
Total Revenue:	126,088.10	30,486.17	245,341.90	91,390.00	247,489.00	156,099.00	170.81%
Expense							
7000 - CAPITAL PROJECTS	0.00	1,178.07	599.43	1,863.00	1,863.00	0.00	0.00%
Total Expense:	0.00	1,178.07	599.43	1,863.00	1,863.00	0.00	0.00%
Total Fund: 220 - SEWER DEV IMPACT FEE:	126,088.10	29,308.10	244,742.47	89,527.00	245,626.00	156,099.00	174.36%
Fund: 225 - WWTP EXPANSION							
Revenue							
2110 - SEWER OPERATIONS	1,741,982.02	1,794,974.20	905,411.29	1,780,620.00	1,780,620.00	0.00	0.00%
Total Revenue:	1,741,982.02	1,794,974.20	905,411.29	1,780,620.00	1,780,620.00	0.00	0.00%
Expense							
2110 - SEWER OPERATIONS	290,420.66	267,889.20	122,033.00	244,857.00	244,857.00	0.00	0.00%
Total Expense:	290,420.66	267,889.20	122,033.00	244,857.00	244,857.00	0.00	0.00%
Total Fund: 225 - WWTP EXPANSION:	1,451,561.36	1,527,085.00	783,378.29	1,535,763.00	1,535,763.00	0.00	0.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Departmen...	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Fund: 240 - WATER							
Revenue							
2410 - WATER OPERATIONS	1,660,084.14	2,690,830.61	1,441,893.05	2,060,726.00	2,061,325.00	599.00	0.03%
Total Revenue:	1,660,084.14	2,690,830.61	1,441,893.05	2,060,726.00	2,061,325.00	599.00	0.03%
Expense							
2410 - WATER OPERATIONS	1,266,002.69	1,351,016.36	686,740.25	1,441,242.00	1,441,242.00	0.00	0.00%
Total Expense:	1,266,002.69	1,351,016.36	686,740.25	1,441,242.00	1,441,242.00	0.00	0.00%
Total Fund: 240 - WATER:	394,081.45	1,339,814.25	755,152.80	619,484.00	620,083.00	599.00	0.10%
Fund: 245 - WATER TCP123							
Expense							
2420 - WATER - TCP123	13,115.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	13,115.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 245 - WATER TCP123:	13,115.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 250 - WATER DEV IMPACT FEE							
Revenue							
7000 - CAPITAL PROJECTS	44,517.04	10,290.04	92,837.08	31,000.00	92,837.00	61,837.00	199.47%
Total Revenue:	44,517.04	10,290.04	92,837.08	31,000.00	92,837.00	61,837.00	199.47%
Expense							
7000 - CAPITAL PROJECTS	0.00	1,178.13	600.87	1,863.00	1,863.00	0.00	0.00%
Total Expense:	0.00	1,178.13	600.87	1,863.00	1,863.00	0.00	0.00%
Total Fund: 250 - WATER DEV IMPACT FEE:	44,517.04	9,111.91	92,236.21	29,137.00	90,974.00	61,837.00	212.23%
Fund: 255 - WATER FIXED ASSET REPLACEMENT							
Revenue							
7000 - CAPITAL PROJECTS	383,509.87	215,368.12	705,198.37	5,006,851.00	5,006,851.00	0.00	0.00%
Total Revenue:	383,509.87	215,368.12	705,198.37	5,006,851.00	5,006,851.00	0.00	0.00%
Expense							
7000 - CAPITAL PROJECTS	30,887.50	771,050.75	2,014,933.45	4,817,769.00	4,817,769.00	0.00	0.00%
Total Expense:	30,887.50	771,050.75	2,014,933.45	4,817,769.00	4,817,769.00	0.00	0.00%
Total Fund: 255 - WATER FIXED ASSET REPLACEMENT:	352,622.37	-555,682.63	-1,309,735.08	189,082.00	189,082.00	0.00	0.00%
Fund: 270 - COMMUNITY/SENIOR CENTER							
Revenue							
2710 - COMMUNITY/SENIOR CENTER	58,957.50	30,193.82	16,935.00	31,700.00	31,700.00	0.00	0.00%
Total Revenue:	58,957.50	30,193.82	16,935.00	31,700.00	31,700.00	0.00	0.00%
Expense							
2710 - COMMUNITY/SENIOR CENTER	75,463.35	52,832.18	12,357.70	31,700.00	31,700.00	0.00	0.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Departmen...		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)
	Total Expense:	75,463.35	52,832.18	12,357.70	31,700.00	31,700.00	0.00
	Total Fund: 270 - COMMUNITY/SENIOR CENTER:	-16,505.85	-22,638.36	4,577.30	0.00	0.00	0.00%
Fund: 280 - USF COMMUNITY CENTER							
Revenue							
2810 - USF COMMUNITY CENTER		14,792.00	16,215.50	8,769.50	14,500.00	14,500.00	0.00
	Total Revenue:	14,792.00	16,215.50	8,769.50	14,500.00	14,500.00	0.00%
Expense							
2810 - USF COMMUNITY CENTER		15,585.98	16,374.81	8,711.45	17,920.00	17,920.00	0.00
	Total Expense:	15,585.98	16,374.81	8,711.45	17,920.00	17,920.00	0.00%
	Total Fund: 280 - USF COMMUNITY CENTER:	-793.98	-159.31	58.05	-3,420.00	-3,420.00	0.00%
Fund: 310 - GARBAGE							
Revenue							
3110 - GARBAGE		504,020.75	531,889.19	366,965.87	545,175.00	551,230.00	6,055.00
	Total Revenue:	504,020.75	531,889.19	366,965.87	545,175.00	551,230.00	1.11%
Expense							
3110 - GARBAGE		493,575.66	538,769.50	305,025.14	545,175.00	551,230.00	6,055.00
	Total Expense:	493,575.66	538,769.50	305,025.14	545,175.00	551,230.00	1.11%
	Total Fund: 310 - GARBAGE:	10,445.09	-6,880.31	61,940.73	0.00	0.00	0.00%
Fund: 320 - GAS TAX 2103							
Revenue							
8000 - STREET PROJECTS		36,944.75	35,044.42	47,802.98	67,046.00	67,046.00	0.00
	Total Revenue:	36,944.75	35,044.42	47,802.98	67,046.00	67,046.00	0.00%
Expense							
8000 - STREET PROJECTS		19,363.01	18,850.92	49,584.55	40,600.00	40,600.00	0.00
	Total Expense:	19,363.01	18,850.92	49,584.55	40,600.00	40,600.00	0.00%
	Total Fund: 320 - GAS TAX 2103:	17,581.74	16,193.50	-1,781.57	26,446.00	26,446.00	0.00%
Fund: 321 - GAS TAX 2105							
Revenue							
8000 - STREET PROJECTS		39,782.93	42,495.94	25,941.33	42,975.00	42,975.00	0.00
	Total Revenue:	39,782.93	42,495.94	25,941.33	42,975.00	42,975.00	0.00%
Expense							
8000 - STREET PROJECTS		26,525.67	27,781.24	12,425.68	33,000.00	33,000.00	0.00
	Total Expense:	26,525.67	27,781.24	12,425.68	33,000.00	33,000.00	0.00%
	Total Fund: 321 - GAS TAX 2105:	13,257.26	14,714.70	13,515.65	9,975.00	9,975.00	0.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Departmen...	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Fund: 322 - GAS TAX 2106							
Revenue							
8000 - STREET PROJECTS	27,772.26	30,410.80	17,698.77	30,045.00	30,045.00	0.00	0.00%
Total Revenue:	27,772.26	30,410.80	17,698.77	30,045.00	30,045.00	0.00	0.00%
Expense							
8000 - STREET PROJECTS	23,131.47	25,000.00	29,391.88	30,045.00	30,045.00	0.00	0.00%
Total Expense:	23,131.47	25,000.00	29,391.88	30,045.00	30,045.00	0.00	0.00%
Total Fund: 322 - GAS TAX 2106:	4,640.79	5,410.80	-11,693.11	0.00	0.00	0.00	0.00%
Fund: 323 - GAS TAX 2107							
Revenue							
8000 - STREET PROJECTS	51,775.05	53,392.43	32,157.17	56,128.00	56,128.00	0.00	0.00%
Total Revenue:	51,775.05	53,392.43	32,157.17	56,128.00	56,128.00	0.00	0.00%
Expense							
8000 - STREET PROJECTS	50,645.00	43,037.50	25,396.79	48,000.00	48,000.00	0.00	0.00%
Total Expense:	50,645.00	43,037.50	25,396.79	48,000.00	48,000.00	0.00	0.00%
Total Fund: 323 - GAS TAX 2107:	1,130.05	10,354.93	6,760.38	8,128.00	8,128.00	0.00	0.00%
Fund: 324 - GAS TAX 2107.5							
Revenue							
8000 - STREET PROJECTS	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
Total Revenue:	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
Expense							
8000 - STREET PROJECTS	2,000.00	1,000.00	500.00	1,000.00	1,000.00	0.00	0.00%
Total Expense:	2,000.00	1,000.00	500.00	1,000.00	1,000.00	0.00	0.00%
Total Fund: 324 - GAS TAX 2107.5:	0.00	1,000.00	1,500.00	1,000.00	1,000.00	0.00	0.00%
Fund: 325 - MEASURE L SALES TAX - ROADS							
Revenue							
8000 - STREET PROJECTS	362,345.43	366,711.42	192,898.82	372,535.00	372,535.00	0.00	0.00%
Total Revenue:	362,345.43	366,711.42	192,898.82	372,535.00	372,535.00	0.00	0.00%
Expense							
8000 - STREET PROJECTS	69,733.57	481,090.43	112,744.80	285,600.00	286,815.00	1,215.00	0.43%
Total Expense:	69,733.57	481,090.43	112,744.80	285,600.00	286,815.00	1,215.00	0.43%
Total Fund: 325 - MEASURE L SALES TAX - ROADS:	292,611.86	-114,379.01	80,154.02	86,935.00	85,720.00	-1,215.00	-1.40%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Departmen...	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Fund: 326 - SB 1-ROADS MAINTENANCE REHABILITATION							
Revenue							
8000 - STREET PROJECTS	50,143.05	121,411.12	89,068.02	127,173.00	127,173.00	0.00	0.00%
Total Revenue:	50,143.05	121,411.12	89,068.02	127,173.00	127,173.00	0.00	0.00%
Expense							
8000 - STREET PROJECTS	0.00	0.00	0.00	0.00	183,821.00	183,821.00	0.00%
Total Expense:	0.00	0.00	0.00	0.00	183,821.00	183,821.00	0.00%
Total Fund: 326 - SB 1-ROADS MAINTENANCE REHABILITATION:	50,143.05	121,411.12	89,068.02	127,173.00	-56,648.00	-183,821.00	-144.54%
Fund: 370 - COMMUNITY ENHANCEMENT DEV IMPACT FEE							
Revenue							
7000 - CAPITAL PROJECTS	11,269.49	2,498.84	22,483.69	8,463.00	22,539.00	14,076.00	166.32%
Total Revenue:	11,269.49	2,498.84	22,483.69	8,463.00	22,539.00	14,076.00	166.32%
Expense							
7000 - CAPITAL PROJECTS	0.00	1,178.13	0.00	1,863.00	1,863.00	0.00	0.00%
Total Expense:	0.00	1,178.13	0.00	1,863.00	1,863.00	0.00	0.00%
Total Fund: 370 - COMMUNITY ENHANCEMENT DEV IMPACT FEE:	11,269.49	1,320.71	22,483.69	6,600.00	20,676.00	14,076.00	213.27%
Fund: 371 - TRENCH CUT FUND							
Revenue							
8000 - STREET PROJECTS	773.80	0.00	116.80	0.00	0.00	0.00	0.00%
Total Revenue:	773.80	0.00	116.80	0.00	0.00	0.00	0.00%
Expense							
8000 - STREET PROJECTS	0.00	0.00	0.00	77,000.00	77,000.00	0.00	0.00%
Total Expense:	0.00	0.00	0.00	77,000.00	77,000.00	0.00	0.00%
Total Fund: 371 - TRENCH CUT FUND:	773.80	0.00	116.80	-77,000.00	-77,000.00	0.00	0.00%
Fund: 372 - IT RESERVE							
Revenue							
3720 - INFORMATION TECHNOLOGY	15,039.92	15,374.14	5,094.60	10,250.00	10,250.00	0.00	0.00%
Total Revenue:	15,039.92	15,374.14	5,094.60	10,250.00	10,250.00	0.00	0.00%
Expense							
3720 - INFORMATION TECHNOLOGY	23,063.29	7,498.19	23,800.79	26,000.00	26,000.00	0.00	0.00%
Total Expense:	23,063.29	7,498.19	23,800.79	26,000.00	26,000.00	0.00	0.00%
Total Fund: 372 - IT RESERVE:	-8,023.37	7,875.95	-18,706.19	-15,750.00	-15,750.00	0.00	0.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Departmen...	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Fund: 374 - DIABILITY ACCESS AND EDUCATION							
Revenue							
3740 - DISABILITY ACCESS AND EDUCATION	54.72	1,145.70	136.80	1,050.00	1,050.00	0.00	0.00%
Total Revenue:	54.72	1,145.70	136.80	1,050.00	1,050.00	0.00	0.00%
Total Fund: 374 - DIABILITY ACCESS AND EDUCATION:	54.72	1,145.70	136.80	1,050.00	1,050.00	0.00	0.00%
Fund: 383 - VEHICLE ABATEMENT							
Revenue							
3830 - VEHICLE ABATEMENT	8,154.92	9,683.92	14,449.95	7,500.00	17,500.00	10,000.00	133.33%
Total Revenue:	8,154.92	9,683.92	14,449.95	7,500.00	17,500.00	10,000.00	133.33%
Expense							
3830 - VEHICLE ABATEMENT	9,000.00	9,000.00	5,000.00	10,000.00	10,000.00	0.00	0.00%
Total Expense:	9,000.00	9,000.00	5,000.00	10,000.00	10,000.00	0.00	0.00%
Total Fund: 383 - VEHICLE ABATEMENT:	-845.08	683.92	9,449.95	-2,500.00	7,500.00	10,000.00	-400.00%
Fund: 384 - SUPPLEMENTAL LAW ENFORCEMENT SERVICE FUND							
Revenue							
3840 - SUPPLEMENTAL LAW ENFORCEMENT	140,451.60	149,590.60	133,825.14	150,500.00	150,500.00	0.00	0.00%
Total Revenue:	140,451.60	149,590.60	133,825.14	150,500.00	150,500.00	0.00	0.00%
Expense							
3840 - SUPPLEMENTAL LAW ENFORCEMENT	88,212.30	60,084.40	124,269.86	196,156.00	196,156.00	0.00	0.00%
Total Expense:	88,212.30	60,084.40	124,269.86	196,156.00	196,156.00	0.00	0.00%
Total Fund: 384 - SUPPLEMENTAL LAW ENFORCEMENT SERVICE F...	52,239.30	89,506.20	9,555.28	-45,656.00	-45,656.00	0.00	0.00%
Fund: 392 - 94-STBG-799 HOUSING REHAB							
Revenue							
3900 - HOUSING	861.87	2,841.09	1,199.87	600.00	600.00	0.00	0.00%
Total Revenue:	861.87	2,841.09	1,199.87	600.00	600.00	0.00	0.00%
Total Fund: 392 - 94-STBG-799 HOUSING REHAB:	861.87	2,841.09	1,199.87	600.00	600.00	0.00	0.00%
Fund: 393 - HOME PROGRAM GRANT FTHBS							
Revenue							
3900 - HOUSING	2.10	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:	2.10	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 393 - HOME PROGRAM GRANT FTHBS:	2.10	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 394 - 96-STBG-1013 REHAB							
Revenue							
3900 - HOUSING	8,669.77	808.72	469.31	600.00	600.00	0.00	0.00%
Total Revenue:	8,669.77	808.72	469.31	600.00	600.00	0.00	0.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Departmen...	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Expense							
3900 - HOUSING	-20.00	15.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	-20.00	15.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 394 - 96-STBG-1013 REHAB:	8,689.77	793.72	469.31	600.00	600.00	0.00	0.00%
Fund: 410 - LOCAL TRANSPORATION							
Revenue							
8000 - STREET PROJECTS	115.99	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:	115.99	0.00	0.00	0.00	0.00	0.00	0.00%
Expense							
8000 - STREET PROJECTS	35,012.92	16,123.97	0.00	20,000.00	20,000.00	0.00	0.00%
Total Expense:	35,012.92	16,123.97	0.00	20,000.00	20,000.00	0.00	0.00%
Total Fund: 410 - LOCAL TRANSPORATION:	-34,896.93	-16,123.97	0.00	-20,000.00	-20,000.00	0.00	0.00%
Fund: 415 - LOCAL TRANSPORATION NON MOTORIZED							
Revenue							
8000 - STREET PROJECTS	0.00	12,062.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:	0.00	12,062.00	0.00	0.00	0.00	0.00	0.00%
Expense							
8000 - STREET PROJECTS	0.00	5,925.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	0.00	5,925.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 415 - LOCAL TRANSPORATION NON MOTORIZED:	0.00	6,137.00	0.00	0.00	0.00	0.00	0.00%
Fund: 420 - TRANSPORTATION STREET PROJECTS							
Revenue							
8000 - STREET PROJECTS	52,762.72	40,000.00	0.00	100,000.00	100,000.00	0.00	0.00%
Total Revenue:	52,762.72	40,000.00	0.00	100,000.00	100,000.00	0.00	0.00%
Expense							
8000 - STREET PROJECTS	42,165.52	11,861.02	10,313.71	66,428.98	66,428.98	0.00	0.00%
Total Expense:	42,165.52	11,861.02	10,313.71	66,428.98	66,428.98	0.00	0.00%
Total Fund: 420 - TRANSPORTATION STREET PROJECTS:	10,597.20	28,138.98	-10,313.71	33,571.02	33,571.02	0.00	0.00%
Fund: 425 - PUBLIC WORKS STREET PROJECTS - CDBG							
Revenue							
8000 - STREET PROJECTS	65,971.17	345,335.19	0.00	379,000.00	379,000.00	0.00	0.00%
Total Revenue:	65,971.17	345,335.19	0.00	379,000.00	379,000.00	0.00	0.00%
Expense							
8000 - STREET PROJECTS	79,650.00	342,944.62	1,392.50	379,000.00	379,000.00	0.00	0.00%

Budget Comparison Report

Departmen...		2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
	Total Expense:	79,650.00	342,944.62	1,392.50	379,000.00	379,000.00	0.00	0.00%
	Total Fund: 425 - PUBLIC WORKS STREET PROJECTS - CDBG:	-13,678.83	2,390.57	-1,392.50	0.00	0.00	0.00	0.00%
Fund: 450 - STORM DRAIN DEV IMPACT FEE								
	Revenue							
	7000 - CAPITAL PROJECTS	34,232.07	9,891.65	68,283.99	26,100.00	68,376.00	42,276.00	161.98%
	Total Revenue:	34,232.07	9,891.65	68,283.99	26,100.00	68,376.00	42,276.00	161.98%
	Expense							
	7000 - CAPITAL PROJECTS	0.00	0.00	0.00	1,863.00	1,863.00	0.00	0.00%
	Total Expense:	0.00	0.00	0.00	1,863.00	1,863.00	0.00	0.00%
	Total Fund: 450 - STORM DRAIN DEV IMPACT FEE:	34,232.07	9,891.65	68,283.99	24,237.00	66,513.00	42,276.00	174.43%
Fund: 451 - PUBLIC FACILITY DEV IMPACT FEE								
	Revenue							
	7000 - CAPITAL PROJECTS	43,169.74	18,565.14	85,105.34	28,500.00	85,630.00	57,130.00	200.46%
	Total Revenue:	43,169.74	18,565.14	85,105.34	28,500.00	85,630.00	57,130.00	200.46%
	Expense							
	7000 - CAPITAL PROJECTS	158,023.55	4,796.89	1,901.78	75,363.00	75,363.00	0.00	0.00%
	Total Expense:	158,023.55	4,796.89	1,901.78	75,363.00	75,363.00	0.00	0.00%
	Total Fund: 451 - PUBLIC FACILITY DEV IMPACT FEE:	-114,853.81	13,768.25	83,203.56	-46,863.00	10,267.00	57,130.00	-121.91%
Fund: 452 - PUBLIC FACILITY STREETS DEV IMPACT FEE								
	Revenue							
	8000 - STREET PROJECTS	55,847.13	18,938.13	111,694.26	35,000.00	111,694.00	76,694.00	219.13%
	Total Revenue:	55,847.13	18,938.13	111,694.26	35,000.00	111,694.00	76,694.00	219.13%
	Expense							
	8000 - STREET PROJECTS	0.00	1,178.13	599.43	1,863.00	1,863.00	0.00	0.00%
	Total Expense:	0.00	1,178.13	599.43	1,863.00	1,863.00	0.00	0.00%
	Total Fund: 452 - PUBLIC FACILITY STREETS DEV IMPACT FEE:	55,847.13	17,760.00	111,094.83	33,137.00	109,831.00	76,694.00	231.45%
Fund: 453 - PARK DEV IMPACT FEE								
	Revenue							
	7000 - CAPITAL PROJECTS	30,016.53	7,109.69	59,781.10	22,850.00	60,174.00	37,324.00	163.34%
	Total Revenue:	30,016.53	7,109.69	59,781.10	22,850.00	60,174.00	37,324.00	163.34%
	Expense							
	7000 - CAPITAL PROJECTS	0.00	1,178.13	599.43	7,863.00	7,863.00	0.00	0.00%
	Total Expense:	0.00	1,178.13	599.43	7,863.00	7,863.00	0.00	0.00%
	Total Fund: 453 - PARK DEV IMPACT FEE:	30,016.53	5,931.56	59,181.67	14,987.00	52,311.00	37,324.00	249.04%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Departmen...	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
Fund: 454 - PARKLAND IN LIEU							
Revenue							
7000 - CAPITAL PROJECTS	22,894.62	5,650.68	44,662.88	16,430.00	44,302.00	27,872.00	169.64%
Total Revenue:	22,894.62	5,650.68	44,662.88	16,430.00	44,302.00	27,872.00	169.64%
Expense							
7000 - CAPITAL PROJECTS	0.00	301,006.33	599.43	1,863.00	1,863.00	0.00	0.00%
Total Expense:	0.00	301,006.33	599.43	1,863.00	1,863.00	0.00	0.00%
Total Fund: 454 - PARKLAND IN LIEU:	22,894.62	-295,355.65	44,063.45	14,567.00	42,439.00	27,872.00	191.34%
Fund: 520 - RDA SUCCESSOR AGENCY							
Revenue							
5210 - RDA SUCCESSOR AGENCY	317,219.00	317,658.67	312,949.68	287,900.00	287,900.00	0.00	0.00%
Total Revenue:	317,219.00	317,658.67	312,949.68	287,900.00	287,900.00	0.00	0.00%
Expense							
5210 - RDA SUCCESSOR AGENCY	207,055.44	220,492.71	238,274.00	291,500.00	291,500.00	0.00	0.00%
Total Expense:	207,055.44	220,492.71	238,274.00	291,500.00	291,500.00	0.00	0.00%
Total Fund: 520 - RDA SUCCESSOR AGENCY:	110,163.56	97,165.96	74,675.68	-3,600.00	-3,600.00	0.00	0.00%
Fund: 530 - BRITTANY WOODS- LLD							
Revenue							
3405 - BRITTANY WOODS	0.00	0.00	11,258.97	8,018.00	8,018.00	0.00	0.00%
Total Revenue:	0.00	0.00	11,258.97	8,018.00	8,018.00	0.00	0.00%
Expense							
3405 - BRITTANY WOODS	0.00	0.00	4,409.68	12,424.00	12,424.00	0.00	0.00%
Total Expense:	0.00	0.00	4,409.68	12,424.00	12,424.00	0.00	0.00%
Total Fund: 530 - BRITTANY WOODS- LLD:	0.00	0.00	6,849.29	-4,406.00	-4,406.00	0.00	0.00%
Fund: 531 - CENTRAL HUGHSON 2- LLD							
Revenue							
3410 - CENTRAL HUGHSON 2	0.00	0.00	40,939.94	14,576.00	14,576.00	0.00	0.00%
Total Revenue:	0.00	0.00	40,939.94	14,576.00	14,576.00	0.00	0.00%
Expense							
3410 - CENTRAL HUGHSON 2	0.00	0.00	2,900.76	10,967.00	10,967.00	0.00	0.00%
Total Expense:	0.00	0.00	2,900.76	10,967.00	10,967.00	0.00	0.00%
Total Fund: 531 - CENTRAL HUGHSON 2- LLD:	0.00	0.00	38,039.18	3,609.00	3,609.00	0.00	0.00%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)
Departmen...								
Fund: 532 - FEATHERS GLEN LLD								
Revenue								
3415 - FEATHERS GLEN		0.00	0.00	24,300.53	18,670.00	18,670.00	0.00	0.00%
Total Revenue:		0.00	0.00	24,300.53	18,670.00	18,670.00	0.00	0.00%
Expense								
3415 - FEATHERS GLEN		0.00	0.00	7,662.44	23,937.00	23,937.00	0.00	0.00%
Total Expense:		0.00	0.00	7,662.44	23,937.00	23,937.00	0.00	0.00%
Total Fund: 532 - FEATHERS GLEN LLD:		0.00	0.00	16,638.09	-5,267.00	-5,267.00	0.00	0.00%
Fund: 533 - FONTANA RANCH NORTH- LLD								
Revenue								
3420 - FONTANA RANCH NORTH		0.00	0.00	28,387.39	22,703.00	22,703.00	0.00	0.00%
Total Revenue:		0.00	0.00	28,387.39	22,703.00	22,703.00	0.00	0.00%
Expense								
3420 - FONTANA RANCH NORTH		0.00	0.00	6,731.01	17,789.00	17,789.00	0.00	0.00%
Total Expense:		0.00	0.00	6,731.01	17,789.00	17,789.00	0.00	0.00%
Total Fund: 533 - FONTANA RANCH NORTH- LLD:		0.00	0.00	21,656.38	4,914.00	4,914.00	0.00	0.00%
Fund: 534 - FONTANA RANCH SOUTH- LLD								
Revenue								
3425 - FONTANA RANCH SOUTH		0.00	0.00	-36,491.04	14,492.00	14,492.00	0.00	0.00%
Total Revenue:		0.00	0.00	-36,491.04	14,492.00	14,492.00	0.00	0.00%
Expense								
3425 - FONTANA RANCH SOUTH		0.00	0.00	5,721.74	13,322.00	13,322.00	0.00	0.00%
Total Expense:		0.00	0.00	5,721.74	13,322.00	13,322.00	0.00	0.00%
Total Fund: 534 - FONTANA RANCH SOUTH- LLD:		0.00	0.00	-42,212.78	1,170.00	1,170.00	0.00	0.00%
Fund: 535 - RHAPSODY I - LLD								
Revenue								
3430 - RHAPSODY 1		0.00	0.00	9,986.37	6,749.00	6,749.00	0.00	0.00%
Total Revenue:		0.00	0.00	9,986.37	6,749.00	6,749.00	0.00	0.00%
Expense								
3430 - RHAPSODY 1		0.00	0.00	3,195.14	8,889.00	8,889.00	0.00	0.00%
Total Expense:		0.00	0.00	3,195.14	8,889.00	8,889.00	0.00	0.00%
Total Fund: 535 - RHAPSODY I - LLD:		0.00	0.00	6,791.23	-2,140.00	-2,140.00	0.00	0.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)
Departmen...							
Fund: 536 - RHAPSODY 2- LLD							
Revenue							
3435 - RHAPSODY 2		0.00	0.00	11,785.58	13,830.00	13,830.00	0.00
Total Revenue:		0.00	0.00	11,785.58	13,830.00	13,830.00	0.00%
Expense							
3435 - RHAPSODY 2		0.00	0.00	2,801.16	11,597.00	11,597.00	0.00
Total Expense:		0.00	0.00	2,801.16	11,597.00	11,597.00	0.00%
Total Fund: 536 - RHAPSODY 2- LLD:		0.00	0.00	8,984.42	2,233.00	2,233.00	0.00%
Fund: 537 - SANTA FE ESTATES 1 - LLD							
Revenue							
3440 - SANTA FE ESTATES 1		0.00	0.00	-38,697.32	7,220.00	7,220.00	0.00
Total Revenue:		0.00	0.00	-38,697.32	7,220.00	7,220.00	0.00%
Expense							
3440 - SANTA FE ESTATES 1		0.00	0.00	7,268.29	21,019.00	21,019.00	0.00
Total Expense:		0.00	0.00	7,268.29	21,019.00	21,019.00	0.00%
Total Fund: 537 - SANTA FE ESTATES 1 - LLD:		0.00	0.00	-45,965.61	-13,799.00	-13,799.00	0.00%
Fund: 538 - SANTA FE ESTATES 2 - LLD							
Revenue							
3445 - SANTA FE ESTATES 2		0.00	0.00	-19,411.97	6,610.00	6,610.00	0.00
Total Revenue:		0.00	0.00	-19,411.97	6,610.00	6,610.00	0.00%
Expense							
3445 - SANTA FE ESTATES 2		0.00	0.00	5,244.97	20,501.00	20,501.00	0.00
Total Expense:		0.00	0.00	5,244.97	20,501.00	20,501.00	0.00%
Total Fund: 538 - SANTA FE ESTATES 2 - LLD:		0.00	0.00	-24,656.94	-13,891.00	-13,891.00	0.00%
Fund: 539 - STARN ESTATES - LLD							
Revenue							
3450 - STARN ESTATES		0.00	0.00	25,663.80	7,645.00	7,645.00	0.00
Total Revenue:		0.00	0.00	25,663.80	7,645.00	7,645.00	0.00%
Expense							
3450 - STARN ESTATES		0.00	0.00	2,577.43	8,349.00	8,349.00	0.00
Total Expense:		0.00	0.00	2,577.43	8,349.00	8,349.00	0.00%
Total Fund: 539 - STARN ESTATES - LLD:		0.00	0.00	23,086.37	-704.00	-704.00	0.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)
Departmen...							
Fund: 540 - STERLING GLEN 3 - LLD							
Revenue							
3455 - STERLING GLEN 3		0.00	0.00	37,836.48	21,704.00	21,704.00	0.00
Total Revenue:		0.00	0.00	37,836.48	21,704.00	21,704.00	0.00%
Expense							
3455 - STERLING GLEN 3		0.00	0.00	6,357.35	22,077.00	22,077.00	0.00
Total Expense:		0.00	0.00	6,357.35	22,077.00	22,077.00	0.00%
Total Fund: 540 - STERLING GLEN 3 - LLD:		0.00	0.00	31,479.13	-373.00	-373.00	0.00%
Fund: 541 - SUNGLOW - LLD							
Revenue							
3460 - SUNGLOW		0.00	0.00	28,985.49	9,631.00	9,631.00	0.00
Total Revenue:		0.00	0.00	28,985.49	9,631.00	9,631.00	0.00%
Expense							
3460 - SUNGLOW		0.00	0.00	3,377.09	11,400.00	11,400.00	0.00
Total Expense:		0.00	0.00	3,377.09	11,400.00	11,400.00	0.00%
Total Fund: 541 - SUNGLOW - LLD:		0.00	0.00	25,608.40	-1,769.00	-1,769.00	0.00%
Fund: 542 - WALNUT HAVEN 3 - LLD							
Revenue							
3465 - WALNUT HAVEN 3		0.00	0.00	6,803.60	5,922.00	5,922.00	0.00
Total Revenue:		0.00	0.00	6,803.60	5,922.00	5,922.00	0.00%
Expense							
3465 - WALNUT HAVEN 3		0.00	0.00	3,155.34	11,761.00	11,761.00	0.00
Total Expense:		0.00	0.00	3,155.34	11,761.00	11,761.00	0.00%
Total Fund: 542 - WALNUT HAVEN 3 - LLD:		0.00	0.00	3,648.26	-5,839.00	-5,839.00	0.00%
Fund: 550 - CENTRAL HUGHSON 2 - BAD							
Revenue							
3505 - CENTRAL HUGHSON 2		0.00	0.00	66,411.16	8,298.00	8,298.00	0.00
Total Revenue:		0.00	0.00	66,411.16	8,298.00	8,298.00	0.00%
Expense							
3505 - CENTRAL HUGHSON 2		0.00	0.00	1,947.82	15,833.00	15,833.00	0.00
Total Expense:		0.00	0.00	1,947.82	15,833.00	15,833.00	0.00%
Total Fund: 550 - CENTRAL HUGHSON 2 - BAD:		0.00	0.00	64,463.34	-7,535.00	-7,535.00	0.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Departmen...				2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)
Fund: 551 - FEATHERS GLEN - BAD							
Revenue							
3510 - FEATHERS GLEN		0.00	0.00	11,013.39	10,987.00	10,987.00	0.00
Total Revenue:		0.00	0.00	11,013.39	10,987.00	10,987.00	0.00
Expense							
3510 - FEATHERS GLEN		0.00	0.00	4,074.83	14,257.00	14,257.00	0.00
Total Expense:		0.00	0.00	4,074.83	14,257.00	14,257.00	0.00
Total Fund: 551 - FEATHERS GLEN - BAD:		0.00	0.00	6,938.56	-3,270.00	-3,270.00	0.00
Fund: 552 - FONTANA RANCH NORTH BAD							
Revenue							
3515 - FONTANA RANCH NORTH		0.00	0.00	98,204.81	23,613.00	23,613.00	0.00
Total Revenue:		0.00	0.00	98,204.81	23,613.00	23,613.00	0.00
Expense							
3515 - FONTANA RANCH NORTH		0.00	0.00	2,509.43	28,173.00	28,173.00	0.00
Total Expense:		0.00	0.00	2,509.43	28,173.00	28,173.00	0.00
Total Fund: 552 - FONTANA RANCH NORTH BAD:		0.00	0.00	95,695.38	-4,560.00	-4,560.00	0.00
Fund: 553 - FONTANA RANCH SOUTH - BAD							
Revenue							
3520 - FONTANA RANCH SOUTH		0.00	0.00	3,952.85	12,799.00	12,799.00	0.00
Total Revenue:		0.00	0.00	3,952.85	12,799.00	12,799.00	0.00
Expense							
3520 - FONTANA RANCH SOUTH		0.00	0.00	5,804.79	27,778.00	27,778.00	0.00
Total Expense:		0.00	0.00	5,804.79	27,778.00	27,778.00	0.00
Total Fund: 553 - FONTANA RANCH SOUTH - BAD:		0.00	0.00	-1,851.94	-14,979.00	-14,979.00	0.00
Fund: 554 - STERLING GLEN 3 - BAD							
Revenue							
3525 - STERLING GLEN 3		0.00	0.00	41,329.89	14,940.00	14,940.00	0.00
Total Revenue:		0.00	0.00	41,329.89	14,940.00	14,940.00	0.00
Expense							
3525 - STERLING GLEN 3		0.00	0.00	5,352.63	15,885.00	15,885.00	0.00
Total Expense:		0.00	0.00	5,352.63	15,885.00	15,885.00	0.00
Total Fund: 554 - STERLING GLEN 3 - BAD:		0.00	0.00	35,977.26	-945.00	-945.00	0.00

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)
Departmen...								
Fund: 560 - PROVINCE PLACE COMMUNITY FACILITIES DISTRICT								
Revenue								
3605 - PROVINCE PLACE		0.00	0.00	7,190.01	10,794.00	10,794.00	0.00	0.00%
Total Revenue:		0.00	0.00	7,190.01	10,794.00	10,794.00	0.00	0.00%
Expense								
3605 - PROVINCE PLACE		0.00	0.00	185.04	12,180.00	12,180.00	0.00	0.00%
Total Expense:		0.00	0.00	185.04	12,180.00	12,180.00	0.00	0.00%
Total Fund: 560 - PROVINCE PLACE COMMUNITY FACILITIES DISTR..		0.00	0.00	7,004.97	-1,386.00	-1,386.00	0.00	0.00%
Report Total:		2,664,205.07	1,640,280.76	1,817,526.37	2,362,541.02	2,641,412.02	278,871.00	11.80%

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Fund	2017-2018 Total Activity	2018-2019 Total Activity	2019-2020 YTD Activity Through Feb	2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
210 - SEWER	311,203.05	34,330.16	147,277.40	-444,882.00	-464,882.00	-20,000.00	4.50%
215 - SEWER FIXED ASSET REPLACEMENT	-540,607.45	-742,585.73	128,699.34	239,150.00	239,150.00	0.00	0.00%
220 - SEWER DEV IMPACT FEE	126,088.10	29,308.10	244,742.47	89,527.00	245,626.00	156,099.00	174.36%
225 - WWTP EXPANSION	1,451,561.36	1,527,085.00	783,378.29	1,535,763.00	1,535,763.00	0.00	0.00%
240 - WATER	394,081.45	1,339,814.25	755,152.80	619,484.00	620,083.00	599.00	0.10%
245 - WATER TCP123	13,115.00	0.00	0.00	0.00	0.00	0.00	0.00%
250 - WATER DEV IMPACT FEE	44,517.04	9,111.91	92,236.21	29,137.00	90,974.00	61,837.00	212.23%
255 - WATER FIXED ASSET REPLACEMENT	352,622.37	-555,682.63	-1,309,735.08	189,082.00	189,082.00	0.00	0.00%
270 - COMMUNITY/SENIOR CENTER	-16,505.85	-22,638.36	4,577.30	0.00	0.00	0.00	0.00%
280 - USF COMMUNITY CENTER	-793.98	-159.31	58.05	-3,420.00	-3,420.00	0.00	0.00%
310 - GARBAGE	10,445.09	-6,880.31	61,940.73	0.00	0.00	0.00	0.00%
320 - GAS TAX 2103	17,581.74	16,193.50	-1,781.57	26,446.00	26,446.00	0.00	0.00%
321 - GAS TAX 2105	13,257.26	14,714.70	13,515.65	9,975.00	9,975.00	0.00	0.00%
322 - GAS TAX 2106	4,640.79	5,410.80	-11,693.11	0.00	0.00	0.00	0.00%
323 - GAS TAX 2107	1,130.05	10,354.93	6,760.38	8,128.00	8,128.00	0.00	0.00%
324 - GAS TAX 2107.5	0.00	1,000.00	1,500.00	1,000.00	1,000.00	0.00	0.00%
325 - MEASURE L SALES TAX - ROADS	292,611.86	-114,379.01	80,154.02	86,935.00	85,720.00	-1,215.00	-1.40%
326 - SB 1-ROADS MAINTENANCE REHABILIT...	50,143.05	121,411.12	89,068.02	127,173.00	-56,648.00	-183,821.00	-144.54%
370 - COMMUNITY ENHANCEMENT DEV IM...	11,269.49	1,320.71	22,483.69	6,600.00	20,676.00	14,076.00	213.27%
371 - TRENCH CUT FUND	773.80	0.00	116.80	-77,000.00	-77,000.00	0.00	0.00%
372 - IT RESERVE	-8,023.37	7,875.95	-18,706.19	-15,750.00	-15,750.00	0.00	0.00%
374 - DIABILITY ACCESS AND EDUCATION	54.72	1,145.70	136.80	1,050.00	1,050.00	0.00	0.00%
383 - VEHICLE ABATEMENT	-845.08	683.92	9,449.95	-2,500.00	7,500.00	10,000.00	-400.00%
384 - SUPPLEMENTAL LAW ENFORCEMENT S...	52,239.30	89,506.20	9,555.28	-45,656.00	-45,656.00	0.00	0.00%
392 - 94-STBG-799 HOUSING REHAB	861.87	2,841.09	1,199.87	600.00	600.00	0.00	0.00%
393 - HOME PROGRAM GRANT FTHBS	2.10	0.00	0.00	0.00	0.00	0.00	0.00%
394 - 96-STBG-1013 REHAB	8,689.77	793.72	469.31	600.00	600.00	0.00	0.00%
410 - LOCAL TRANSPORATION	-34,896.93	-16,123.97	0.00	-20,000.00	-20,000.00	0.00	0.00%
415 - LOCAL TRANSPORATION NON MOTORI...	0.00	6,137.00	0.00	0.00	0.00	0.00	0.00%
420 - TRANSPORTATION STREET PROJECTS	10,597.20	28,138.98	-10,313.71	33,571.02	33,571.02	0.00	0.00%
425 - PUBLIC WORKS STREET PROJECTS - CD...	-13,678.83	2,390.57	-1,392.50	0.00	0.00	0.00	0.00%
450 - STORM DRAIN DEV IMPACT FEE	34,232.07	9,891.65	68,283.99	24,237.00	66,513.00	42,276.00	174.43%
451 - PUBLIC FACILITY DEV IMPACT FEE	-114,853.81	13,768.25	83,203.56	-46,863.00	10,267.00	57,130.00	-121.91%
452 - PUBLIC FACILITY STREETS DEV IMPACT ...	55,847.13	17,760.00	111,094.83	33,137.00	109,831.00	76,694.00	231.45%
453 - PARK DEV IMPACT FEE	30,016.53	5,931.56	59,181.67	14,987.00	52,311.00	37,324.00	249.04%
454 - PARKLAND IN LIEU	22,894.62	-295,355.65	44,063.45	14,567.00	42,439.00	27,872.00	191.34%
520 - RDA SUCCESSOR AGENCY	110,163.56	97,165.96	74,675.68	-3,600.00	-3,600.00	0.00	0.00%
530 - BRITTANY WOODS- LLD	0.00	0.00	6,849.29	-4,406.00	-4,406.00	0.00	0.00%

Budget Comparison Report

Fund			2019-2020 YTD Activity Through Feb	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2019-2020 FINAL	2019-2020 MID YEAR	Increase / (Decrease)	
531 - CENTRAL HUGHSON 2- LLD	0.00	0.00	38,039.18	3,609.00	3,609.00	0.00	0.00%
532 - FEATHERS GLEN LLD	0.00	0.00	16,638.09	-5,267.00	-5,267.00	0.00	0.00%
533 - FONTANA RANCH NORTH- LLD	0.00	0.00	21,656.38	4,914.00	4,914.00	0.00	0.00%
534 - FONTANA RANCH SOUTH- LLD	0.00	0.00	-42,212.78	1,170.00	1,170.00	0.00	0.00%
535 - RHAPSODY I - LLD	0.00	0.00	6,791.23	-2,140.00	-2,140.00	0.00	0.00%
536 - RHAPSODY 2- LLD	0.00	0.00	8,984.42	2,233.00	2,233.00	0.00	0.00%
537 - SANTA FE ESTATES 1 - LLD	0.00	0.00	-45,965.61	-13,799.00	-13,799.00	0.00	0.00%
538 - SANTA FE ESTATES 2 - LLD	0.00	0.00	-24,656.94	-13,891.00	-13,891.00	0.00	0.00%
539 - STARN ESTATES - LLD	0.00	0.00	23,086.37	-704.00	-704.00	0.00	0.00%
540 - STERLING GLEN 3 - LLD	0.00	0.00	31,479.13	-373.00	-373.00	0.00	0.00%
541 - SUNGLOW - LLD	0.00	0.00	25,608.40	-1,769.00	-1,769.00	0.00	0.00%
542 - WALNUT HAVEN 3 - LLD	0.00	0.00	3,648.26	-5,839.00	-5,839.00	0.00	0.00%
550 - CENTRAL HUGHSON 2 - BAD	0.00	0.00	64,463.34	-7,535.00	-7,535.00	0.00	0.00%
551 - FEATHERS GLEN - BAD	0.00	0.00	6,938.56	-3,270.00	-3,270.00	0.00	0.00%
552 - FONTANA RANCH NORTH BAD	0.00	0.00	95,695.38	-4,560.00	-4,560.00	0.00	0.00%
553 - FONTANA RANCH SOUTH - BAD	0.00	0.00	-1,851.94	-14,979.00	-14,979.00	0.00	0.00%
554 - STERLING GLEN 3 - BAD	0.00	0.00	35,977.26	-945.00	-945.00	0.00	0.00%
560 - PROVINCE PLACE COMMUNITY FACILIT...	0.00	0.00	7,004.97	-1,386.00	-1,386.00	0.00	0.00%
Report Total:	2,664,205.07	1,640,280.76	1,817,526.37	2,362,541.02	2,641,412.02	278,871.00	11.80%



CITY COUNCIL AGENDA ITEM NO. 3.6

SECTION 3: CONSENT CALENDAR

Meeting Date: March 23, 2020
Subject: Acceptance of the Fiscal Year 2018-2019 City of Hughson Financial Audit
Presented By: Merry Mayhew, Director of Finance and Admin Services

Approved By: _____

Staff Recommendation:

Review and accept the City of Hughson's Fiscal Year 2018-2019 Audit.

Background and Overview:

The City's Auditors, Moss, Levy & Hartzheim, recently completed the audit of the 2018-2019 Financial Statements. The opinion given by the auditors is an unmodified opinion. An unmodified opinion is given when the auditor expresses an opinion that the financial statements are presented, in all material respects, in accordance with Generally Accepted Accounting Principles (GAAP).

A summary of the City's financial position is included in the Management's Discussion and Analysis (pages 3-13). A few highlights include:

1. On the government-wide governmental activities, the assets exceeded the liabilities by \$35,341,946. An increase of \$796,537 over the prior fiscal year.
2. For business type activities (i.e., water, wastewater), assets exceeded the liabilities by \$44,966,960. This is an increase of \$1,624,403 over the prior fiscal year and is primarily due to increases in water revenue and decreases in water expenses.
3. The General Fund balance increased by \$185,489 in the current year to \$3,669,122.
4. The General Fund reserve is healthy when compared to similar governmental units. With the current reserves and fund balance, the City could operate for 14 months without any revenue.
5. The Sewer Fund unrestricted net position increased by \$395,705 to \$8,455,323.

6. The Water Fund unrestricted net position increased by \$73,203 to \$1,475,579.
7. Two funds have deficit fund balances, same as prior years: Transportation (Fund 420) and the Successor Agency (Fund 520).
8. The Successor Agency continues to have a large negative fund balance due to that fact that it holds all the debt that the RDA (Redevelopment Agency) issued. Money continues to be collected on the tax roll to pay down the debt.
9. The CalPERS Unfunded Accrued Liability (UAL) increased by \$560,469. This increase is mainly due to differences based on change of assumptions (\$338,033), pension contributions, subsequent to measurement date (\$320,617), and to the differences between projected and actual earnings on investments (\$16,663).
10. The number of findings remains the same from the prior fiscal year. The findings are related to lack of segregation of duties over cash receipts and payroll, as well as increasing segregation of duties and establishing a centralized purchasing and receiving position. Due to small staff size, the City is unable to eliminate the findings; however, with the implementation of the Tyler Financial System, additional safeguards have been implemented, such as having access to audit logs and enhancing accuracy through automation.

The City's overall financial position has improved over the past year and process improvement continues to be emphasized to maximize efficiency and effectiveness.

City staff presented the Fiscal Year 2018-2019 City of Hughson Financial Audit to the Budget and Finance Committee on March 9, 2020.

Fiscal Impact:

The cost for auditing services, including the preparation of the State Controllers Report, provided by Moss, Levy & Hartzheim is \$38,000 and is included annually in the City's Final Adopted Budget.

CITY OF HUGHSON
MANAGEMENT REPORT
AND
AUDITOR'S COMMUNICATION LETTER

June 30, 2019

CITY OF HUGHSON
June 30, 2019

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MOSS, LEVY & HARTZHEIM LLP

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January 12, 2020

Members of the City Council
City of Hughson
Hughson, California

In planning and performing our audit of the financial statements of the City of Hughson (City), as of and for the fiscal year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weakness and therefore, there can be no assurance that all such deficiencies have been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify deficiencies in internal control that we consider to be significant deficiencies.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies presented in the current year recommendations section as findings 2019-1 through 2019-2 to be significant deficiencies in internal control.

The City's written responses to the findings identified in our audit are described in the current year recommendations section. We did not audit the City's responses and, accordingly, we express no opinion on them. In addition, we would be pleased to discuss the recommendations in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing these recommendations.

We have included in this letter a summary of communication with the members of the City Council as required by professional auditing standards. We would like to thank the City's management and staff for the courtesy and cooperation extended to us during the course of our engagement. The accompanying communications and recommendations are intended solely for the information and use of management, the members of the City Council, and others within the City, and is not intended to be and should not be used by anyone other than these specified parties.

Moss, Levy & Hartzheim

MOSS, LEVY & HARTZHEIM, LLP
Culver City, CA



MOSS, LEVY & HARTZHEIM LLP

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January 12, 2020

Members of the City Council
City of Hughson
Hughson, California

We have audited the financial statements of the governmental activities, the business type activities, each major fund, and the aggregate remaining information of the City of Hughson (City) for the fiscal year ended June 30, 2019. Professional standards require that we provide you with the information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and OMB Circular A-133 as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 5, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

Management's estimate of the funding progress for CALPERS is based on CALPERS' estimate. The estimated historical cost of capital assets, annual depreciation and the estimated useful life of the capital assets were based on historical data, industry guidelines, and an outside consultant which was hired by the City in a previous fiscal year. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. All adjusting entries that were proposed as a result of audit procedures were corrected by management. These included entries to adjust capital assets, long term debt, fund balance, accounts payable and accounts receivable.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 12, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City of Hughson's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City of Hughson's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the information and use of the members of the City Council and Management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



MOSS, LEVY & HARTZHEIM, LLP
Culver City, CA



MOSS, LEVY & HARTZHEIM LLP

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Members of the City Council
City of Hughson
Hughson, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Hughson (City), as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 12, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.


Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did identify deficiencies, presented in the current year recommendations section as findings 2019-1 through 2019-2, that we consider to be significant deficiencies in internal controls. However, material weaknesses or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Moss, Levy & Hartzheim, LLP
Culver City, California
January 12, 2020

2019-1

Finding – Lack of segregation of duties over cash receipts:

During the review of internal controls, it was noted that one staff member is responsible for both preparing the bank reconciliations and reconciling daily cash receipts to the general ledger.

Effect:

A lack of segregation of duties increases the risk that errors and irregularities may occur and go undetected. It could adversely affect the City's ability to initiate, authorize, record, process, or report financial data reliably, which could lead to a misappropriation of funds.

Recommendation:

We recommend that the City ensure that the internal control deficiencies mentioned above are rectified with increased segregation of duties and establish a centralized purchasing and receiving position.

Management's response:

While the staff for City of Hughson is small, increased segregation of duties as well as segregated purchasing responsibilities have been accomplished with the implementation of the new Tyler Financial System in February 2018.

Two employees manage the counter activities, including receiving cash, checks, mailed payments. They reconcile their cash drawer daily and prepare deposits. The Management Analyst and Finance Manager provide backup when needed at the front counter.

The direct supervisor, the Finance Manager, verifies all deposits prior to the deposit taken to the bank. In the absence of the Finance Manager, the Finance Director verifies the deposits prior to deposits taken to the bank.

Tyler Financial System contains audit logs of all entries made and the Finance Director can review the audit logs when necessary. In July 2018, the Management Analyst took on the responsibility of reconciling all bank accounts with the general ledger. The Management Analyst prepares any Journal Entries needed for the reconciliation and the Finance Director reviews and approves all journal entries and bank reconciliations.

Purchasing responsibilities have been implemented through the use of the budget module, requisitions, purchase orders, and the accounts payable system. Managers have been trained to enter requisitions in Tyler, each requisition goes through a process to set up a new vendor if needed, insurance, verification of proper fund / account number, verification of budgeted funds, and each requisition requires approval through the Director before a purchase order is created.

2019-2

Finding – Lack of segregation of duties over payroll:

During the review of internal controls, it was noted that one staff member is responsible for entering payroll information into the computer system, preparing payroll checks, distributing payroll checks,

reconciling the payroll bank account and entering payroll changes. It was also noted that multiple users have access to change payroll rates and no log is kept of changes made.

Effect:

A lack of segregation of duties increases the risk that errors and irregularities may occur and go undetected. It could adversely affect the City's ability to initiate, authorize, record, process, or report financial data reliably, which could lead to a misappropriation of funds.

Recommendation:

We recommend that the City ensure that the internal control deficiencies mentioned above are rectified with increased segregation of duties and establish a centralized purchasing and receiving position. Also, the City should restrict access to the payroll module and ensure that a log is kept for all adjustments to wage rates.

Management's response:

With the implementation of Tyler Financial System in February 2018, employees enter their own time in Tyler, and timesheets go through an approval process. Time off requests are also entered in Tyler, prior to the time off, and are reviewed and approved, or denied by the employees' managers and the Department Director. Approved time off automatically downloads into the payroll system and the Finance Manager verifies the payroll system download with approved hard copy exception requests to ensure all time is entered correctly.

Regarding pay rates, when Tyler was implemented, the Monthly Salary Schedule with Ranges up to 200, including Steps A through E, were entered. This information does not change and the Finance Manager who generates Payroll cannot change these ranges and salary rates. When an employee's payrate changes, a Personnel Action Form (PAF) is created and approved by the Finance (HR) Director, Department Director, and the City Manager. Originals are placed in the employee's personnel file and a copy goes to the Finance Manager who ensures the pay rate change is entered accurately in the payroll system by entering the new range / step. Payroll is reviewed and approved by the Finance Director and checks are signed by two signatures one of which is the City Manager. The Finance Director has access to the Payroll Audit Log.

STATUS OF PRIOR YEAR RECOMMENDATIONS

Significant Deficiencies

2018-1 Finding – Lack of segregation of duties over cash receipts:

During the review of internal controls, it was noted that one staff member is responsible for both preparing the bank reconciliations and reconciling daily cash receipts to the general ledger.

Effect:

A lack of segregation of duties increases the risk that errors and irregularities may occur and go undetected. It could adversely affect the City's ability to initiate, authorize, record, process, or report financial data reliably, which could lead to a misappropriation of funds.

Recommendation:

We recommend that the City ensure that the internal control deficiencies mentioned above are rectified with increased segregation of duties and establish a centralized purchasing and receiving position.

Status:

Not implemented, see Finding 2019-1.

2018-2 Finding – Lack of segregation of duties over payroll:

During the review of internal controls, it was noted that one staff member is responsible for entering payroll information into the computer system, preparing payroll checks, distributing payroll checks, reconciling the payroll bank account, and entering payroll changes. It was also noted that multiple users have access to change payroll rates and no log is kept of changes made.

Effect:

A lack of segregation of duties increases the risk that errors and irregularities may occur and go undetected. It could adversely affect the City's ability to initiate, authorize, record, process or report financial data reliably, which could lead to a misappropriation of funds.

Recommendation:

We recommend that the City ensure that the internal control deficiencies mentioned above are rectified with increased segregation of duties and establish a centralized purchasing and receiving position. Also, the City should restrict access to the payroll module and ensure that a log is kept for all adjustments to wage rates.

Status:

Not implemented, see Finding 2019-2.

CITY OF HUGHSON
Annual Financial Report
Fiscal Year Ended June 30, 2019

CITY OF HUGHSON
ANNUAL FINANCIAL REPORT
Fiscal Year Ended June 30, 2019

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FINANCIAL SECTION



MOSS, LEVY & HARTZHEIM LLP

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INDEPENDENT AUDITOR'S REPORT

The Members of the City Council of the
City of Hughson
Hughson, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Hughson, California (City) as of and for the fiscal year ended June 30, 2019, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Hughson, California, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof, for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

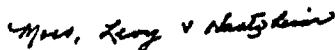
Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 12, 2020, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Moss, Levy & Hartzheim, LLP
Culver City, California
January 12, 2020

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

This discussion and analysis provides an overview of the City of Hughson's financial performance for the fiscal year ended June 30, 2019. This report has been prepared in accordance with Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standard Board (GASB). We encourage our readers to consider this information in conjunction with the information provided in the accompanying basic financial statements and notes. The City's fiscal highlights are presented below:

FINANCIAL HIGHLIGHTS

Financial highlights of fiscal year ended June 30, 2019 include the following:

Government-wide:

- The City's total net position was \$80,308,906 as of June 30, 2019. Of this total, \$35,341,946 was governmental net position and \$44,966,960 was business-type net position.
- Governmental revenues include program revenues of \$2,481,481 and general revenues and transfers of \$2,375,258, for a total of \$4,856,739.
- Governmental expenses were \$4,060,202.
- Business-type program revenues, transfers and interest were \$5,283,900 while business-type expenses were \$3,659,497.

Fund Level:

- Governmental fund balances *increased* \$156,912 in fiscal year 2019.
- Governmental fund revenues *increased* \$199,202 in fiscal year 2019. Although the functional revenue is largely unchanged from the previous fiscal year, the increase in the current fiscal year can be attributed mainly to miscellaneous revenue but is consistent with previous fiscal years due to the nature of the revenue.
- Governmental fund expenditures increased by \$855,397 mainly due to increased spending on capital projects.

General Fund:

- General Fund revenues of \$2,822,479 is largely consistent with the previous fiscal year.
- General Fund expenditures of \$2,697,598 was also consistent with the previous fiscal year.
- General Fund fund balance of \$3,669,122 as of June 30, 2019, *increased* by \$185,489 from 2018 fiscal year's fund balance of \$3,483,633.

OVERVIEW OF THE ANNUAL FINANCIAL REPORT

This Annual Financial Report is divided into five parts:

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

Government-wide Financial Statements

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

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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

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

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

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

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

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

Fund Financial Statements

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

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

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

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

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

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

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

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

FINANCIAL ACTIVITIES OF THE CITY AS A WHOLE

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

Table 1
Governmental Activities Net Position at June 30,

	Governmental Activities 2019	Governmental Activities 2018
<u>Assets</u>		
Cash and investments	\$ 8,642,801	\$ 8,137,398
Other assets	2,093,297	2,276,075
Capital assets, net	26,655,356	25,997,065
Total Assets	37,391,454	36,410,538
<u>Deferred Outflows of Resources</u>		
Pension	434,998	508,217
Total Def. Outflows	434,998	508,217
<u>Liabilities</u>		
Long term liabilities	1,701,196	1,781,408
Other liabilities	651,026	495,313
Total Liabilities	2,352,222	2,276,721
<u>Deferred Outflows of Resources</u>		
Pension	132,284	96,625
Total Def. Outflows	132,284	96,625
<u>Net Position</u>		
Net investment in capital assets	26,655,356	25,997,065
Restricted	6,401,746	6,460,854
Unrestricted	2,284,844	2,087,490
Total Net Position	\$ 35,341,946	\$ 34,545,409

The City's governmental net position amounted to \$35,341,946 as of June 30, 2019, an *increase* of \$796,537 over 2018. This increase in the change in net position is reflected in the Governmental Activities column of the Statement of Activities shown in Table 2. The City's net position as of June 30, 2019 comprised the following:

Cash and investments comprised **\$8,642,801**. Substantially all of these amounts were held in short term investments in government securities, as detailed in Note 3 to the financial statements.

Receivables comprised **\$438,150** of current receivables and loans receivable of **\$1,654,849** that is due over longer periods of time as explained the Notes.

Capital assets of **\$26,655,356** net of depreciation charges, which included all the City's capital assets used in governmental activities.

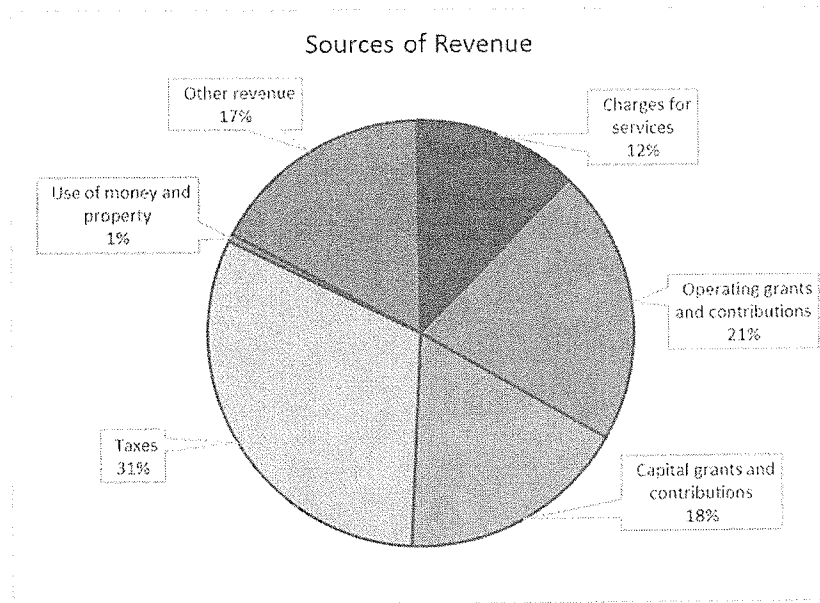
Current liabilities, including accounts payable, claims and other amounts due currently, totaled **\$621,026**.

Long-term liabilities of **\$1,701,196** does not include **\$30,000**, which is the current portion. The debt is related to the City's Net Pension Liability and compensated absences.

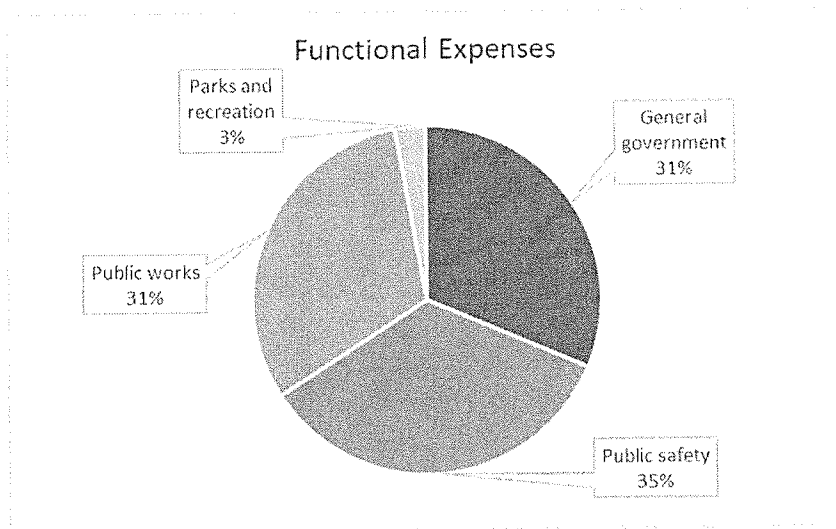
**CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Net investment in capital assets of **\$26,655,356**, representing the City's investment in capital assets used in governmental activities, net of accumulated depreciation and amounts borrowed to finance those investments.

Unrestricted net position, the part of net position that can be used to finance day to day operations without constraints established by debt covenants or other legal requirements or restrictions, was **\$2,284,844** as of June 30, 2019.



As the Sources of Revenue chart above shows, **\$1,516,303** or **31%** of the City's fiscal year 2019 governmental activities revenue came from taxes, while **\$594,837** or **12%** came from charges for services, **\$842,118** or **18%**, came from capital grants and contributions, **\$1,044,526** or **21%** came from operating grants and contributions, and the remainder came from a variety of sources.



The Functional Expenses chart above includes only current year expenses; it does not include capital outlays, which are added to the City's capital assets. As the chart shows, general government was **\$1,287,555**, or **31%**, of total governmental expenses, public safety was **\$1,410,895**, or **35%**, public works was **\$1,244,190**, or **31%**, parks and recreation was **\$117,562**, or **3%**.

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

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Table 2
Change in Governmental Net Position

	Governmental Activities 2019	Governmental Activities 2018
<u>Expenses</u>		
General government	\$ 1,287,555	\$ 1,540,525
Public safety	1,410,895	1,293,883
Public works	1,244,190	1,261,418
Parks and recreation	117,562	101,818
Total Expenses	4,060,202	4,197,644
<u>Revenues</u>		
<u>Program revenues</u>		
Charges for services	594,837	734,833
Operating grants and contributions	1,044,526	1,188,317
Capital grants and contributions	842,118	689,794
Total program revenues	2,481,481	2,612,944
<u>General revenues and transfers</u>		
Taxes	1,516,303	1,432,847
Use of money and property	28,996	10,480
Other revenue	820,608	562,135
Transfers	9,351	(21,380)
Total general revenues and transfers	2,375,258	1,984,082
Total Revenues and Transfers	4,856,739	4,597,026
Change in Net Position	\$ 796,537	\$ 399,382

As Table 2 above shows, \$2,481,481 or 51%, of the City's fiscal year 2019 governmental revenue, came from program revenues and \$2,375,258, or 49%, came from general revenues such as taxes and interest and transfers. Program revenues were composed of charges for services of \$594,837, which included permit revenues, fees and charges used to fund expenses incurred in providing services; \$1,044,526 of operating grants and contributions, which included gas tax revenues and housing and police grants; and capital grants and contributions of \$842,118, that consisted mainly of street project grants and developer impact fees restricted to capital outlay.

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

Table 3 presents the net expense or revenue of each of the City's governmental activities, including interest on long-term liabilities. Net expense is defined as total program cost less the revenues generated by those specific activities.

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Table 3
Governmental Activities

	Net Revenue (Expense) from Services 2019	Net Revenue (Expense) from Services 2018
General government	\$ (596,111)	\$ (463,487)
Public safety	(1,262,148)	(1,145,477)
Community development	35,713	108,054
Public works	352,071	(32,210)
Parks and recreation	(108,246)	(50,580)
Total	\$ (1,578,721)	\$ (1,583,700)

BUSINESS-TYPE ACTIVITIES

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

Table 4
Business-type Activities Net Position at June 30, 2019

	Business-type Activities 2019	Business-type Activities 2018
<u>Assets</u>		
Cash and investments	\$ 11,664,496	\$ 10,619,009
Other assets	134,339	151,941
Capital assets, net	52,039,125	52,546,578
Total Assets	63,837,960	63,317,528
<u>Deferred Outflows of Resources</u>		
Pension	370,394	432,739
Total Def. Outflows	370,394	432,739
<u>Liabilities</u>		
Long term liabilities	18,535,043	20,165,604
Other liabilities	593,712	159,830
Total Liabilities	19,128,755	20,325,434
<u>Deferred Outflows of Resources</u>		
Pension	112,639	82,276
Total Def. Outflows	112,639	82,276
<u>Net Position</u>		
Net investment in capital assets	35,036,829	33,882,712
Unrestricted	9,930,131	9,459,845
Total Net Position	\$ 44,966,960	\$ 43,342,557

The net position of business-type activities increased by **\$1,624,403** in fiscal year 2019.

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Table 5
Change in Business-type Net Position

	Business-type Activities 2019	Business-type Activities 2018
<u>Expenses</u>		
Water	\$ 1,161,713	\$ 1,089,280
Sewer	2,436,197	2,423,399
Community Facilities	61,587	83,430
Total Expenses	3,659,497	3,596,109
<u>Revenues</u>		
<u>Program revenues</u>		
Charges for services	5,187,356	5,685,359
Total program revenues	5,187,356	5,685,359
<u>General revenues and transfers</u>		
Use of money and property	105,895	22,840
Transfers	(9,351)	21,380
Total general revenues and transfers	96,544	44,220
Total Revenues and Transfers	5,283,900	5,729,579
Change in Net Position	\$ 1,624,403	\$ 2,133,470

Table 6
Business-type Activities

	Net Revenue (Expense) from Services 2019	Net Revenue (Expense) from Services 2018
Water	\$ 788,007	\$ 809,654
Sewer	763,299	1,328,276
Other	(23,447)	(48,680)
Total	\$ 1,527,859	\$ 2,089,250

ANALYSIS OF MAJOR FUNDS

Governmental Funds

General Fund

General Fund revenues decreased **\$50,364** this fiscal year. While this variance is not substantial, there were larger fluctuations in individual categories that offset each other. Actual revenues were greater than budgeted by **\$187,259**. Tax revenues increased **\$83,456** during the fiscal year while fines and forfeitures as well as licenses and permits decreased by **\$81,038**.

General Fund expenditures were **\$2,697,598**, a decrease of **\$21,810** from the prior fiscal year. Public safety expense rose while expenditure across all over functional categories dropped.

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

As of June 30, 2019 the General Fund's fund balance totaled **\$3,669,122**. The unassigned portion of **\$3,669,122** of the fund balances represents available liquid resources.

Home Loan Fund

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

Refuse Fund

This fund accounts for the contracted refuse services within the City. There wasn't significant variance from activities in prior fiscal years.

Public Facilities Capital Projects Fund

This fund accounts for resources and expenditures in construction of public facilities within the City. There weren't any major projects completed or initiated in this fund during the fiscal year.

Proprietary Funds

Water Fund

Operating revenues increased by **\$50,786** in fiscal year 2019 and expenses increased by **\$77,424** resulting in operating income of **\$828,734**. There were no significant changes in rates or activity during the fiscal year and as a result, operating results remained largely consistent with the previous fiscal year.

The fund's net position increased by **\$793,242** to a new total of **\$10,177,389**. Of this amount, **\$8,701,810** was net investment in capital assets.

Sewer Fund

Operating revenues decreased **\$552,179** in the fiscal year 2019 and operating expenses increased by **\$19,003**. The fund's net position increased by **\$853,959** in fiscal year 2019. The decrease in revenue was the result of a drop in customer base, due to an industrial customer closing the plant.

As of June 30, 2018, the fund's net position was **\$34,455,596**, of which **\$26,000,273** was net investment in capital assets and **\$8,455,323** was unrestricted.

CAPITAL ASSETS

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

In fiscal year 2019, the City reported the cost of all its infrastructure assets and computed the amounts of accumulated depreciation for these assets based on their original acquisition dates. At the end of fiscal year 2019, the cost of infrastructure and other capital assets recorded on the City's financial statements is as shown in Table 7 on the following page.

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Table 7

	Balance at July 1, 2018	Additions	Deletions	Transfers	Balance at June 30, 2019
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 9,197,784	\$ 299,828	\$ -	\$ -	\$ 9,497,612
Rights of ways	2,777,617				2,777,617
Construction in progress	582,070	835,896		(948,582)	469,384
Total capital assets, not being depreciated	12,557,471	1,135,724		(948,582)	12,744,613
Capital assets, being depreciated:					
Buildings	919,905				919,905
Improvements	5,610,487			948,582	6,559,069
Equipment	500,657	43,935			544,592
Machinery	241,902				241,902
Rolling stock	565,675				565,675
Infrastructure	13,397,859				13,397,859
Total capital assets being depreciated	21,236,485	43,935		948,582	22,229,002
Less accumulated depreciation for:					
Buildings	(614,021)	(15,172)			(629,193)
Improvements	(1,320,083)	(181,961)			(1,502,044)
Equipment	(432,249)	(17,935)			(450,184)
Machinery	(241,902)				(241,902)
Rolling stock	(458,137)	(26,885)			(485,022)
Infrastructure	(4,730,499)	(279,415)			(5,009,914)
Total accumulated depreciation	(7,796,891)	(521,368)			(8,318,259)
Total capital assets, being depreciated, net	13,439,594	(477,433)		948,582	13,910,743
Governmental activities capital assets, net	\$ 25,997,065	\$ 658,291	\$ -	\$ -	\$ 26,655,356
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 18,108,769	\$ -	\$ -	\$ -	\$ 18,108,769
Construction in progress	30,888	771,051			801,939
Total capital assets, not being depreciated	18,139,657	771,051			18,910,708
Capital assets, being depreciated:					
Buildings	28,068,657				28,068,657
Improvements	4,288,696				4,288,696
Equipment	94,425				94,425
Machinery	235,695				235,695
Infrastructure	19,002,924				19,002,924
Rolling stock	242,497				242,497
Total capital assets, being depreciated	51,932,894				51,932,894
Less accumulated depreciation for:					
Buildings	(5,770,044)	(926,694)			(6,696,738)
Improvements	(3,399,824)	(49,129)			(3,448,953)
Equipment	(75,064)	(13,406)			(88,470)
Machinery	(235,695)				(235,695)
Infrastructure	(7,896,207)	(265,307)			(8,161,514)
Rolling stock	(149,140)	(23,967)			(173,107)
Total accumulated depreciation	(17,525,974)	(1,278,503)			(18,804,477)
Total capital assets, being depreciated, net	34,406,920	(1,278,503)			33,128,417
Business-type activities capital assets, net	\$ 52,546,577	\$ (507,452)	\$ -	\$ -	\$ 52,039,125

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

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

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

DEBT ADMINISTRATION

The City issued no new bonded debt in fiscal year 2019. The City made all scheduled repayments of existing debt. The City's debt issues are discussed in detail in Note 7 of the financial statements. The City's debt balances as of June 30 were as follows:

Table 8
LONG-TERM LIABILITIES

	<u>2019</u>	<u>2018</u>
Governmental activities		
Net pension liability	\$ 1,661,448	\$ 1,695,495
Compensated absences	<u>69,748</u>	<u>125,913</u>
Total governmental activities	<u><u>1,731,196</u></u>	<u><u>1,821,408</u></u>
Business-type activities		
Water		
Compensated absences	\$ 44,070	\$ 44,070
Net pension liability	591,265	603,382
Installment Note Payable	<u>1,072,566</u>	<u>1,206,156</u>
Total for water fund	<u><u>1,707,901</u></u>	<u><u>1,853,608</u></u>
Sewer		
Compensated absences	43,986	43,986
Net pension liability	823,426	840,300
CSWRCB Revolving Loan	12,282,358	13,406,432
Installment Note Payable	<u>3,677,371</u>	<u>4,021,278</u>
Total for sewer fund	<u><u>16,827,141</u></u>	<u><u>18,311,996</u></u>
Total business-type activities	<u><u>\$ 18,535,042</u></u>	<u><u>\$ 20,165,604</u></u>

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

ECONOMIC CONDITION, OUTLOOK AND ACTIVITY

The City continues to see a mixed economy, with a gradual increase in property tax revenues and sales and use tax revenues along with increases in operating expenses and PERS unfunded liabilities. Residential building continues at a slow but stable pace within the community. Hughson's diverse land use has helped to continue a growth pattern that has resulted in economic strength for the City and a stable housing market. Overall, the City continues to be in a favorable position to continue attracting jobs and retail establishments. The City continues to reach out to prospective and current business owners to continue to strengthen the City's tax base. With the idling of a large industrial business, the City will look for ways to offset the reduction in sewer revenues.

Overall the City's financial position remains in good condition. In the upcoming year, the City estimates the sales tax revenue will see slight declines while property taxes will continue to see a gradual increase with expected increases in operating and personnel costs. The City continues to maintain a fiscally responsible and conservative approach to its fiscal management and will continue to monitor the economic activity of the City.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

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

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CITY OF HUGHSON
Statement of Net Position
June 30, 2019

	Governmental Activities	Business-type Activities	Total
Assets:			
Cash and Investments	\$ 8,642,801	\$ 11,664,496	\$ 20,307,297
Accounts Receivable	232,972	134,637	367,609
Notes Receivable	1,654,849		1,654,849
Interest Receivable	205,178		205,178
Internal Balances	298	(298)	
Capital Assets, Not Being Depreciated	12,744,613	18,910,708	31,655,321
Capital Assets, Net of Accumulated Depreciation	13,910,743	33,128,417	47,039,160
Total Assets	<u>37,391,454</u>	<u>63,837,960</u>	<u>101,229,414</u>
Deferred Outflows of Resources:			
Pension related	434,998	370,394	805,392
Total Deferred Outflows of Resources	<u>434,998</u>	<u>370,394</u>	<u>805,392</u>
Liabilities:			
Accounts Payable	401,269	519,758	921,027
Interest Payable		69,062	69,062
Deposits Payable	219,757	4,892	224,649
Noncurrent Liabilities:			
Due Within One Year	30,000	1,659,184	1,689,184
Due in More Than One Year	1,701,196	16,875,859	18,577,055
Total Liabilities	<u>2,352,222</u>	<u>19,128,755</u>	<u>21,480,977</u>
Deferred Inflow of Resources:			
Pension related	132,284	112,639	244,923
Total Deferred Inflow of Resources	<u>132,284</u>	<u>112,639</u>	<u>244,923</u>
Net Position:			
Net Investment in Capital Assets	26,655,356	35,036,829	61,692,185
Restricted for:			
Home Loans	1,498,751		1,498,751
Community Development	946,736		946,736
Streets and Roads	1,141,725		1,141,725
Public Safety	274,049		274,049
Public Facilities	1,218,365		1,218,365
Parks and Recreation	826,398		826,398
IT Projects	112,053		112,053
Assessment Districts	383,669		383,669
Unrestricted	2,284,844	9,930,131	12,214,975
Total Net Position	<u>\$ 35,341,946</u>	<u>\$ 44,966,960</u>	<u>\$ 80,308,906</u>

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

CITY OF HUGHSON
Statement of Activities
For the Fiscal Year Ended June 30, 2019

Functions	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	\$ 1,287,555	\$ 10,027	\$ 681,417	\$ -
Public Safety	1,410,895		148,747	
Community Development		35,713		
Public Works	1,244,190	539,781	214,362	842,118
Parks and Recreation	117,562	9,316		
Total Governmental Activities	4,060,202	594,837	1,044,526	842,118
Business-type Activities:				
Water	1,161,713	1,949,720		
Sewer	2,436,197	3,199,496		
Community Facilities	61,587	38,140		
Total Business-type Activities	3,659,497	5,187,356		
Total Primary Government	\$ 7,719,699	\$ 5,782,193	\$ 1,044,526	\$ 842,118

General Revenues:

Taxes:

Property Taxes

Sales and Use Taxes

Business License Taxes

Other Taxes

Licenses and Permits

Fines and Forfeitures

Special Assessments

Investment Earnings

Other Revenue

Transfers

Total General Revenues and Transfers

Change in net position

Net Position - Beginning of Fiscal Year

Net Position - End of Fiscal Year

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

Net (Expenses) Revenues and Changes in Net Position

Governmental Activities	Business- type Activities	Total
\$ (596,111)	\$ -	\$ (596,111)
(1,262,148)		(1,262,148)
35,713		35,713
352,071		352,071
(108,246)		(108,246)
<u>(1,578,721)</u>		<u>(1,578,721)</u>
	788,007	788,007
	763,299	763,299
	(23,447)	(23,447)
	<u>1,527,859</u>	<u>1,527,859</u>
<u>(1,578,721)</u>	<u>1,527,859</u>	<u>(50,862)</u>
345,300		345,300
1,021,317		1,021,317
26,979		26,979
122,707		122,707
34,947		34,947
37,388		37,388
217,073		217,073
28,996	105,895	134,891
531,200		531,200
9,351	(9,351)	
<u>2,375,258</u>	<u>96,544</u>	<u>2,471,802</u>
796,537	1,624,403	2,420,940
<u>34,545,409</u>	<u>43,342,557</u>	<u>77,887,966</u>
<u>\$ 35,341,946</u>	<u>\$ 44,966,960</u>	<u>\$ 80,308,906</u>

CITY OF HUGHSON
Balance Sheet
Governmental Funds
June 30, 2019

	<u>Special Revenue</u>		
	<u>General</u>	<u>Home Loan</u>	<u>Refuse</u>
Assets:			
Cash and Investments	\$ 3,716,562	\$ 75,043	\$ 126,510
Accounts Receivable	185,545		16,380
Loans Receivable		1,423,708	
Due from Other Funds	234,575		
Total Assets	<u>\$ 4,136,682</u>	<u>\$ 1,498,751</u>	<u>\$ 142,890</u>
Liabilities and Fund Balances:			
Liabilities:			
Accounts Payable	\$ 247,803	\$ -	\$ 82,991
Deposit Payable	219,757		
Due to Other Funds			
Total Liabilities	<u>467,560</u>		<u>82,991</u>
Fund Balances:			
Restricted for:			
Home loans		1,498,751	
Parks and recreation			
Public Facilities			
Public safety			
Streets and roads			
Community development			59,899
IT Projects			
District Assessments			
Unassigned	3,669,122		
Total Fund Balances	<u>3,669,122</u>	<u>1,498,751</u>	<u>59,899</u>
Total Liabilities and Fund Balances	<u>\$ 4,136,682</u>	<u>\$ 1,498,751</u>	<u>\$ 142,890</u>

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

<u>Capital Projects</u>		
<u>Public Facilities</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 1,220,721	\$ 3,430,662	\$ 8,569,498
	31,047	232,972
	231,141	1,654,849
		234,575
<u>\$ 1,220,721</u>	<u>\$ 3,692,850</u>	<u>\$ 10,691,894</u>

\$ 2,356	\$ 68,119	\$ 401,269
		219,757
	234,277	234,277
<u>2,356</u>	<u>302,396</u>	<u>855,303</u>

		1,498,751
	826,398	826,398
1,218,365		1,218,365
	274,049	274,049
	1,141,725	1,141,725
	886,837	946,736
	112,053	112,053
	383,669	383,669
	(234,277)	3,434,845
<u>1,218,365</u>	<u>3,390,454</u>	<u>9,836,591</u>
<u>\$ 1,220,721</u>	<u>\$ 3,692,850</u>	<u>\$ 10,691,894</u>

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CITY OF HUGHSON
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2019

Total fund balances - governmental funds	\$ 9,836,591
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In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost	\$ 34,973,615	
Accumulated depreciation	(8,318,259)	26,655,356

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflow related to pension	434,998
Deferred inflow related to pension	(132,284)

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Net pension liability	(1,661,448)
Compensated absences payable	(69,748)

Internal service funds are used by management to charge the costs of certain activities, such as self-insurance, to individual funds. The assets and liabilities of the internal service fund must be added to the statement of net position.

73,303

In governmental funds, certain accrued interest receivable on notes receivable is not available to pay for current period expenditures and, therefore, is not reported in the governmental funds.

205,178

Total net position - governmental activities	\$ 35,341,946
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The notes to the financial statements are an integral part of this statement.

CITY OF HUGHSON
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Fiscal Year Ended June 30, 2019

		<u>Special Revenue</u>	
	<u>General</u>	<u>Home Loan</u>	<u>Refuse</u>
Revenues			
Property Taxes	\$ 345,300	\$ -	\$ -
Sales and Use Taxes	1,021,317		
Business License Taxes	26,979		
Other Taxes	122,707		
Licenses and Permits	34,947		
Fines and Forfeitures	37,388		
Interest	13,159		421
Charges for Services	10,027		531,469
Intergovernmental	681,417		
Special Assessments			
Other	529,238		
Total Revenues	<u>2,822,479</u>	<u></u>	<u>531,890</u>
Expenditures			
Current:			
General Government	987,120		
Public Safety	1,394,746		
Public Works	220,856		538,770
Parks and Recreation	94,876		
Capital Outlay			
Total Expenditures	<u>2,697,598</u>	<u></u>	<u>538,770</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>124,881</u>	<u></u>	<u>(6,880)</u>
Other Financing Sources (Uses):			
Transfers In	73,877		
Transfers Out	(13,269)		
Total Other Financing Sources (Uses)	<u>60,608</u>	<u></u>	<u></u>
Net Change in Fund Balances	185,489		(6,880)
Fund Balances - July 1, 2018	<u>3,483,633</u>	<u>1,498,751</u>	<u>66,779</u>
Fund Balances - June 30, 2019	<u>\$ 3,669,122</u>	<u>\$ 1,498,751</u>	<u>\$ 59,899</u>

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

<u>Capital Projects</u>		
<u>Public Facilities</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ 345,300
		1,021,317
		26,979
		122,707
		34,947
		37,388
4,950	10,466	28,996
32,553	20,788	594,837
	1,205,227	1,886,644
	217,073	217,073
	1,962	531,200
<u>37,503</u>	<u>1,455,516</u>	<u>4,847,388</u>
2,354		989,474
	16,149	1,410,895
	251,824	1,011,450
	2,356	97,232
3,619	1,187,157	1,190,776
<u>5,973</u>	<u>1,457,486</u>	<u>4,699,827</u>
<u>31,530</u>	<u>(1,970)</u>	<u>147,561</u>
	15,000	88,877
	(66,257)	(79,526)
	<u>(51,257)</u>	<u>9,351</u>
31,530	(53,227)	156,912
<u>1,186,835</u>	<u>3,443,681</u>	<u>9,679,679</u>
<u>\$ 1,218,365</u>	<u>\$ 3,390,454</u>	<u>\$ 9,836,591</u>

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CITY OF HUGHSON
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2019

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

Net change in fund balances - total governmental funds	\$	156,912
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those capital assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay was exceeded depreciation in the current period.

	\$	1,179,659	
Capital outlay			
Depreciation expense		(521,368)	658,291

Compensated absence expenditures reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in a governmental fund. This is the net change in compensated absences for the current period.

56,165

In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This fiscal year, the difference between accrual-basis pension costs and actual employer contributions was:

(74,831)

Change in net position of governmental activities

\$ 796,537

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

CITY OF HUGHSON
Statement of Net Position
Proprietary Funds
June 30, 2019

	Business-type Activities-Enterprise Funds				Governmental Activities
	Sewer Fund	Water Fund	Nonmajor Enterprise Funds	Total	Internal Service Fund
Assets					
Current Assets:					
Cash and Investments	\$ 9,186,268	\$ 2,468,254	\$ 9,974	\$ 11,664,496	\$ 73,303
Accounts Receivable	82,127	52,510		134,637	
Total Current Assets	<u>9,268,395</u>	<u>2,520,764</u>	<u>9,974</u>	<u>11,799,133</u>	<u>73,303</u>
Noncurrent Assets:					
Capital Assets:					
Land	15,075,537	2,928,159	105,073	18,108,769	
Buildings	25,215,708	2,127,666	725,283	28,068,657	
Machinery and Equipment	478,666	93,951		572,617	
Improvements Other Than Buildings	114,514	4,174,181		4,288,695	
Infrastructure	12,900,415	6,102,509		19,002,924	
Construction In Progress		801,939		801,939	
Less:					
Accumulated Depreciation	<u>(11,839,837)</u>	<u>(6,469,029)</u>	<u>(495,610)</u>	<u>(18,804,476)</u>	
Total Noncurrent Assets	<u>41,945,003</u>	<u>9,759,376</u>	<u>334,746</u>	<u>52,039,125</u>	
Deferred Outflow of Resources:					
Pension related	<u>215,589</u>	<u>154,805</u>		<u>370,394</u>	
Total Deferred Outflow of Resources	<u>215,589</u>	<u>154,805</u>		<u>370,394</u>	
Total Assets and Deferred Outflows of Resources	<u>51,428,987</u>	<u>12,434,945</u>	<u>344,720</u>	<u>64,208,652</u>	<u>73,303</u>
Liabilities					
Current Liabilities:					
Accounts Payable	23,098	491,105	5,555	519,758	
Interest Payable	57,589	11,473		69,062	
Due to Other Funds			298	298	
Deposits Payable			4,892	4,892	
Total Current Liabilities	<u>80,687</u>	<u>502,578</u>	<u>10,745</u>	<u>594,010</u>	
Noncurrent Liabilities:					
Compensated Absences	28,986	29,070		58,056	
Net Pension Liability	823,426	591,265		1,414,691	
Due within One Year	1,506,014	153,170		1,659,184	
Due in More Than One Year	14,468,716	934,396		15,403,112	
Total Noncurrent Liabilities	<u>16,827,142</u>	<u>1,707,901</u>		<u>18,535,043</u>	
Deferred Inflows of Resources:					
Pension related	<u>65,562</u>	<u>47,077</u>		<u>112,639</u>	
Total Deferred Inflows of Resources	<u>65,562</u>	<u>47,077</u>		<u>112,639</u>	
Total Liabilities and Deferred Inflows of Resources	<u>16,973,391</u>	<u>2,257,556</u>	<u>10,745</u>	<u>19,241,692</u>	
Net Position					
Net Investment in Capital Assets	26,000,273	8,701,810	334,746	35,036,829	
Unrestricted	<u>8,455,323</u>	<u>1,475,579</u>	<u>(771)</u>	<u>9,930,131</u>	<u>73,303</u>
Total Net Position	<u>\$ 34,455,596</u>	<u>\$ 10,177,389</u>	<u>\$ 333,975</u>	<u>\$ 44,966,960</u>	<u>\$ 73,303</u>

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

CITY OF HUGHSON
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2019

	Business-type Activities - Enterprise funds				Governmental Activities
	Sewer Fund	Water Fund	Nonmajor Enterprise Funds	Total	Internal Service Fund
Operating Revenues:					
Charges for Services	\$ 3,199,496	\$ 1,949,720	\$ 38,140	\$ 5,187,356	\$ -
Total Operating Revenues	<u>3,199,496</u>	<u>1,949,720</u>	<u>38,140</u>	<u>5,187,356</u>	
Operating Expenses:					
Personnel	467,371	337,924		805,295	
Administrative	238,000	164,000	27,248	429,248	
Materials and Supplies	523,917	368,098		892,015	
Maintenance	39,179	36,364	10,163	85,706	
Depreciation	1,039,727	214,600	24,176	1,278,503	
Total Operating Expenses	<u>2,308,194</u>	<u>1,120,986</u>	<u>61,587</u>	<u>3,490,767</u>	
Operating Income (loss)	<u>891,302</u>	<u>828,734</u>	<u>(23,447)</u>	<u>1,696,589</u>	
Non-operating Revenues (Expenses):					
Interest Revenue	95,660	10,235		105,895	
Interest Expense	(128,003)	(40,727)		(168,730)	
Total Non-Operating Revenue (Expenses)	<u>(32,343)</u>	<u>(30,492)</u>		<u>(62,835)</u>	
Income (Loss) before transfers	<u>858,959</u>	<u>798,242</u>	<u>(23,447)</u>	<u>1,633,754</u>	
Transfers					
Transfers In	2,015,720	185,482	8,269	2,209,471	
Transfers Out	(2,020,720)	(190,482)	(7,620)	(2,218,822)	
Total Transfers	<u>(5,000)</u>	<u>(5,000)</u>	<u>649</u>	<u>(9,351)</u>	
Change in Net Position	<u>853,959</u>	<u>793,242</u>	<u>(22,798)</u>	<u>1,624,403</u>	
Net Position - Beginning of Fiscal Year	<u>33,601,637</u>	<u>9,384,147</u>	<u>356,773</u>	<u>43,342,557</u>	<u>73,303</u>
Net Position - End of Fiscal Year	<u>\$ 34,455,596</u>	<u>\$ 10,177,389</u>	<u>\$ 333,975</u>	<u>\$ 44,966,960</u>	<u>\$ 73,303</u>

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

CITY OF HUGHSON
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2019

	Business-type Activities - Enterprise Funds				Governmental Activities
	Sewer Fund	Water Fund	Nonmajor Enterprise Funds	Totals	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash Received from Users	\$ 3,213,724	\$ 1,952,796	\$ 38,590	\$ 5,205,110	\$ -
Cash Payments to Suppliers and Contractors	(808,534)	(129,694)	(35,309)	(973,537)	
Cash Payments to Employees	(430,283)	(311,295)		(741,578)	
Net Cash Provided (Used) By Operating Activities	1,974,907	1,511,807	3,281	3,489,995	
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Transfers In	2,015,720	185,482	8,269	2,209,471	
Transfers Out	(2,020,720)	(190,482)	(7,620)	(2,218,822)	
Interfund Borrowing			241	241	
Net Cash Provided (Used) By Noncapital Financing Activities	(5,000)	(5,000)	890	(9,110)	
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest Received	95,660	10,235		105,895	
Net Cash Provided (Used) in Investing Activities	95,660	10,235		105,895	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Acquisition of Property, Plant, and Equipment		(771,051)		(771,051)	
Principal Payments on Debt Borrowings	(1,467,981)	(133,590)		(1,601,571)	
Interest Paid	(128,003)	(40,725)		(168,728)	
Net Cash Provided (Used) In Capital and Related Financing Activities	(1,595,984)	(945,366)		(2,541,350)	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	469,583	571,676	4,171	1,045,430	
CASH AND CASH EQUIVALENTS, BEGINNING OF FISCAL YEAR	8,716,685	1,896,578	5,803	10,619,066	73,303
CASH AND CASH EQUIVALENTS, END OF FISCAL YEAR	\$ 9,186,268	\$ 2,468,254	\$ 9,974	\$ 11,664,496	\$ 73,303
Reconciliation to Statement of Net Position:					
Cash and Investments	\$ 9,186,268	\$ 2,468,254	\$ 9,974	\$ 11,664,496	\$ 73,303
CASH FLOWS FROM OPERATING ACTIVITIES:					
Operating Income (Loss)	\$ 891,302	\$ 828,734	(23,447)	\$ 1,696,589	\$ -
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation	1,039,727	214,600	24,176	1,278,503	
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	14,228	3,076		17,304	
Increase (Decrease) in Accounts Payable	(7,438)	438,768	2,102	433,432	
Increase (Decrease) in Net Pension Liability	37,088	26,629		63,717	
Increase (Decrease) in Deposits Payable			450	450	
Total Adjustments	1,083,605	683,073	26,728	1,793,406	
Net Cash Provided (Used) By Operating Activities	\$ 1,974,907	\$ 1,511,807	\$ 3,281	\$ 3,489,995	\$ -

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

FIDUCIARY FUNDS

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

Deposits - This fund collects various deposits.

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

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CITY OF HUGHSON
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
June 30, 2019

	<u>Private Purpose Trust Fund</u>	<u>Agency Fund</u>
	<u>RDA Successor Agency</u>	<u>Deposits</u>
ASSETS		
Cash and investments	\$ 327,073	\$ 70,484
Loans receivable	67,028	
Capital assets, net of accumulated depreciation	<u>574,967</u>	
Total Assets	<u>969,068</u>	<u>\$ 70,484</u>
LIABILITIES		
Accounts payable	\$ -	\$ 14,643
Interest payable	21,738	
Deposits payable		55,841
Long-term debt, due within one year	97,628	
Long-term debt, due in more than one year	<u>2,244,675</u>	
Total Liabilities	<u>2,364,041</u>	<u>\$ 70,484</u>
NET POSITION		
Held in trust for others	<u>(1,394,973)</u>	
Total Net Position	<u>\$ (1,394,973)</u>	

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

CITY OF HUGHSON
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
For the Fiscal Year Ended June 30, 2019

	<u>Private Purpose Trust Fund</u>
	<u>RDA Successor Agency</u>
Additions:	
Intergovernmental	\$ 315,761
Interest	<u>1,897</u>
Total additions	<u>317,658</u>
Deductions:	
Community Development	9,294
Depreciation	27,490
Interest Expense	87,708
Contribution to City	<u>96,000</u>
Total deductions	<u>220,492</u>
Change in net position	97,166
Net Position - July 1, 2018	<u>(1,492,139)</u>
Net Position - June 30, 2019	<u><u>\$ (1,394,973)</u></u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

Individual Component Unit Disclosures

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

B. Basis of Presentation

Government-wide Financial Statements

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

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

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

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation (Continued)

Fund Financial Statements

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

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

The City reports four major governmental funds:

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

The City reports the following two major enterprise funds:

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

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation (Continued)

The City reports the following additional fund types:

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

Fiduciary Funds

Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other government units, and/or other funds.

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

C. Basis of Accounting and Measurement Focus

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

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

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

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

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Equity

1. Deposits and Investments

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

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

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

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

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

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

2. Receivables and Payables

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

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Equity (Continued)

2. Receivables and Payables (Continued)

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

3. Inventories and Prepaid Items

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

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

4. Capital Assets

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

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

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

5. Compensated Absences

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

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Equity (Continued)

5. Compensated Absences (Continued)

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

6. Long-term Obligations

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

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

In March of 2018, the GASB issued Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements. This statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. Additional essential information related to debt required to be disclosed includes unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Note 7 provides separate disclosure of the required information for direct borrowings and direct placements of debt.

7. Net Position

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

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

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

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Equity (Continued)

7. Net Position (Continued)

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

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

E. Use of Estimates

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

F. Fund Balance

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned, or unassigned based primarily on the extent to which the City is bound to honor constraints on how specific amounts can be spent.

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

The City Council establishes, modifies or rescinds fund balance commitments and assignments by passage of an ordinance or resolution.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Future Accounting Pronouncements

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

Statement No. 84	"Fiduciary Activities"	The provisions of this statement are effective for fiscal years beginning after December 15, 2018.
Statement No. 87	"Leases"	The provisions of this statement are effective for fiscal years beginning after December 15, 2019.
Statement No. 89	"Accounting for Interest Cost Incurred before the End of a Construction Period"	The provisions of this statement are effective for fiscal years beginning after December 15, 2019.
Statement No. 90	"Majority Equity Interest an Amendment of GASB Statements No. 14 and No. 61"	The provisions of this statement are effective for fiscal years beginning after December 15, 2018.
Statement No. 91	"Conduit Debt Obligations"	The provisions of this Statement are effective for fiscal years beginning after December 15, 2020.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

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

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

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

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

B. Budget/USGAAP Reconciliation

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

C. Excess of Expenditures over Appropriations

For the fiscal year ended June 30, 2019, the following funds had an excess of expenditures over appropriations.

Fund	Final Budget	Actual Amount	Excess
<u>Major Governmental Fund:</u>			
Refuse Special Revenue Fund	\$ 510,155	\$ 538,770	\$ 28,615
<u>Nonmajor Governmental Funds:</u>			
Measure L Sales Tax Special Revenue Fund	255,104	481,090	225,986
Municipal Park Capital Projects Fund	296,863	301,006	4,143

The Asset Forfeiture, CDBG Grants, and Public Safety Augmentation funds do not adopt a budget.

D. Deficit Fund Equity

At June 30, 2019, the following funds had an accumulated deficit:

Fund	Amount
<u>Nonmajor Governmental Fund:</u>	
Transportation Capital Projects Fund	\$ 234,277
<u>Nonmajor Proprietary Fund:</u>	
USF Community Center Fund	693
<u>Private Purpose Trust Fund:</u>	
RDA Successor Agency	1,394,973

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 3 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2019 are classified in the accompanying financial statements as follows:

Statement of net position:	
Cash and investments	\$ 20,307,297
Fiduciary funds:	
Cash and investments	<u>397,557</u>
Total cash and investments	<u><u>\$ 20,704,854</u></u>

Cash and investments as of June 30, 2019 consist of the following:

Cash on hand	\$ 450
Deposits with financial institutions	286,284
Investments	<u>20,418,120</u>
Total cash and investments	<u><u>\$ 20,704,854</u></u>

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

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

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Bonds issued by the City	N/A	None	None
US Treasury Obligations	5 years	None	None
Federal Agency Issues	5 years	None	None
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Bankers' Acceptances	180 days	40%	30%
Medium Term Notes	5 years	30%	None
Money Market Mutual Funds	N/A	None	10%
Commercial Paper	270 days	25%	None
County Pool Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	\$65 Million
Collateralized Bank Deposits	N/A	None	None
Mortgage Pass-through Securities	5 years	20%	None
Shares of Beneficial Interest by a JPA	N/A	None	None

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

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 3 – CASH AND INVESTMENTS (Continued)

B. Investments Authorized by Debt Agreements

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

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

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

C. Disclosures Relating to Interest Rate Risk

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

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

<u>Investment Type</u>	<u>Totals</u>	<u>Remaining maturity (in Months)</u>			
		<u>12 Months or Less</u>	<u>13 to 24 Months</u>	<u>25-60 Months</u>	<u>More Than 60 Months</u>
State Investment Pool (LAIF)	\$ 82,279	\$ 82,279	\$ -	\$ -	\$ -
Money Market Funds	17,667,916	17,667,916			
Certificates of Deposit	2,667,925	567,442	653,122	1,447,361	
	<u>\$ 20,418,120</u>	<u>\$ 18,317,637</u>	<u>\$ 653,122</u>	<u>\$ 1,447,361</u>	<u>\$ -</u>

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 3 – CASH AND INVESTMENTS (Continued)

D. Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The City has no investments (including investments held by bond trustees) that are highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above).

E. Disclosures Relating to Credit Risk

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

Investment Type	Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Fiscal Year End			
				AAA	AA	A	Not Rated
State Investment Pool	\$ 82,279	N/A	\$ -	\$ -	\$ -	\$ -	\$ 82,279
Money Market Funds	17,667,916	N/A					17,667,916
Certificates of Deposit	2,667,925	N/A					2,667,925
Total	<u>\$ 20,418,120</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,418,120</u>

F. Concentration of Credit Risk

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

G. Custodial Credit Risk

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

As of June 30, 2019, all of the City's deposits with financial institutions in excess of federal depository insurance limits were held in collateralized accounts.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 3 – CASH AND INVESTMENTS (Continued)

H. Investment in State Investment Pool

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

I. Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. These principles recognize a three-tiered fair value hierarchy as follows: Level 1 – Investments reflect prices quoted in active markets; Level 2 – Investments reflect prices that are based on similar observable assets either directly or indirectly, which may include inputs in markets that are not considered active; and Level 3 – Investments reflect prices based upon unobservable sources. The City did not have any investments applicable to recurring fair value measurements as of June 30, 2019.

NOTE 4 – INTERFUND TRANSACTIONS

A. Interfund Receivables and Payables

During the course of normal operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds". The following presents a summary of current interfund balances at June 30, 2019:

Receivable Fund	Amount	Payable Fund	Amount
Major Governmental Fund:		Nonmajor Governmental Fund:	
General Fund	\$ 234,575	Transportation Capital Projects Fund	\$ 234,277
		Nonmajor Enterprise Fund:	
		USF Community Center Fund	298
Totals	<u>\$ 234,575</u>	Totals	<u>\$ 234,575</u>

B. Transfers between Funds

Transfers are indicative of funding for capital projects, lease payments or debt service, subsidies of various City operations, and re-allocations of special revenues. All interfund transfers between individual government funds have been eliminated on the government-wide statements. The following schedule briefly summarizes the City's transfer activity for the fiscal year ended June 30, 2019:

Fund	Transfers-in	Transfers-out
Major Governmental Funds:		
General Fund	\$ 73,877	\$ 13,269
Major Enterprise Funds:		
Water Fund	185,482	190,482
Sewer Fund	2,015,720	2,020,720
Nonmajor Governmental Funds:		
Gas Tax Special Revenue Fund		46,600
Vehicle Abatement Special Revenue Fund		9,000
Lighting and Landscaping Special Revenue Fund		8,520
Benefit Assessment Special Revenue Fund		2,137
IT Reserve Special Revenue Fund	15,000	
Nonmajor Enterprise Funds:		
Community Center Operations Fund	8,269	
USF Community Center Fund		7,620
Totals	<u>\$ 2,298,348</u>	<u>\$ 2,298,348</u>

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 5 – CAPITAL ASSETS

Capital Asset activity for the fiscal year ended June 30, 2019 was as follows:

	Balance at July 1, 2018	Additions	Deletions	Transfers	Balance at June 30, 2019
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 9,197,784	\$ 299,828	\$ -	\$ -	\$ 9,497,612
Rights of ways	2,777,617				2,777,617
Construction in progress	582,070	835,896		(948,582)	469,384
Total capital assets, not being depreciated	12,557,471	1,135,724		(948,582)	12,744,613
Capital assets, being depreciated:					
Buildings	919,905				919,905
Improvements	5,610,487			948,582	6,559,069
Equipment	500,657	43,935			544,592
Machinery	241,902				241,902
Rolling stock	565,675				565,675
Infrastructure	13,397,859				13,397,859
Total capital assets being depreciated	21,236,485	43,935		948,582	22,229,002
Less accumulated depreciation for:					
Buildings	(614,021)	(15,172)			(629,193)
Improvements	(1,320,083)	(181,961)			(1,502,044)
Equipment	(432,249)	(17,935)			(450,184)
Machinery	(241,902)				(241,902)
Rolling stock	(458,137)	(26,885)			(485,022)
Infrastructure	(4,730,499)	(279,415)			(5,009,914)
Total accumulated depreciation	(7,796,891)	(521,368)			(8,318,259)
Total capital assets, being depreciated, net	13,439,594	(477,433)		948,582	13,910,743
Governmental activities capital assets, net	\$ 25,997,065	\$ 658,291	\$ -	\$ -	\$ 26,655,356
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 18,108,769	\$ -	\$ -	\$ -	\$ 18,108,769
Construction in progress	30,888	771,051			801,939
Total capital assets, not being depreciated	18,139,657	771,051			18,910,708
Capital assets, being depreciated:					
Buildings	28,068,657				28,068,657
Improvements	4,288,696				4,288,696
Equipment	94,425				94,425
Machinery	235,695				235,695
Infrastructure	19,002,924				19,002,924
Rolling stock	242,497				242,497
Total capital assets, being depreciated	51,932,894				51,932,894
Less accumulated depreciation for:					
Buildings	(5,770,044)	(926,694)			(6,696,738)
Improvements	(3,399,824)	(49,129)			(3,448,953)
Equipment	(75,064)	(13,406)			(88,470)
Machinery	(235,695)				(235,695)
Infrastructure	(7,896,207)	(265,307)			(8,161,514)
Rolling stock	(149,140)	(23,967)			(173,107)
Total accumulated depreciation	(17,525,974)	(1,278,503)			(18,804,477)
Total capital assets, being depreciated, net	34,406,920	(1,278,503)			33,128,417
Business-type activities capital assets, net	\$ 52,546,577	\$ (507,452)	\$ -	\$ -	\$ 52,039,125

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 5 – CAPITAL ASSETS (Continued)

Depreciation

Depreciation expense was charged to governmental functions as follows:

General Government	\$ 279,415
Public Works	221,623
Parks and Recreation	<u>20,330</u>
Total depreciation expense – governmental functions	<u>\$ 521,368</u>

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

Sewer	\$ 1,039,727
Water	214,600
Community Facilities	<u>24,176</u>
Total depreciation expense – business-type functions	<u>\$ 1,278,503</u>

NOTE 6 – NOTES RECEIVABLE

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

NOTE 7 – LONG-TERM LIABILITIES

The following is a schedule of long-term liabilities for Governmental Activities and Business-type Activities for the fiscal year ended June 30, 2019:

	Balance at June 30, 2018	Additions	Repayments	Balance at June 30, 2019	Due Within One Year
Governmental Activities:					
Compensated absences	\$ 125,913	\$ 23,124	\$ (79,289)	\$ 69,748	\$ 30,000
Net pension liability	1,695,495	207,850	(241,897)	1,661,448	
Total	<u>\$ 1,821,408</u>	<u>\$ 230,974</u>	<u>\$ (321,186)</u>	<u>\$ 1,731,196</u>	<u>\$ 30,000</u>
Business-type Activities:					
Compensated absences	\$ 88,056	\$ 45,251	\$ (45,251)	\$ 88,056	\$ 30,000
Debt from direct borrowings and direct placements					
Installment note payable - Water	1,206,156		(133,590)	1,072,566	138,170
Installment note payable - Sewer	4,021,278		(343,907)	3,677,371	355,699
CSWRCB Revolving Loan	13,406,432		(1,124,074)	12,282,358	1,135,315
Net pension liability	1,443,682	195,478	(224,469)	1,414,691	
Total	<u>\$ 20,165,604</u>	<u>\$ 240,729</u>	<u>\$ (1,871,291)</u>	<u>\$ 18,535,042</u>	<u>\$ 1,659,184</u>

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 7 – LONG-TERM LIABILITIES (Continued)

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

On February 27, 2006 the City executed an installment note agreement with Municipal Finance Corporation for the acquisition and construction of a 750,000 gallon water storage tank to meet fire flow requirements and pledged the City's Water Fund as the specific revenue source for the repayment of the note. The note bears interest at 3.4%, with principal payments varying from \$37,010 to \$85,287, payable semi-annually beginning September 29, 2006, and continuing until March 29, 2026. The balance outstanding at June 30, 2019 is \$1,072,566.

On March 7, 2008, the City executed an installment note agreement with Municipal Finance Corporation for the acquisition and construction for a wastewater treatment plant in the amount of \$6,750,000, later amended to \$6,780,000, and pledged the City's Sewer Fund as the specific revenue source for the repayment of the note. The note bears interest at 3.4%, with principal payments varying from \$126,472 to \$234,873, payable semi-annually beginning September 7, 2008, and continuing until March 7, 2028. The balance outstanding at June 30, 2019 is \$3,677,371.

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

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

Fiscal Year Ended June 30,	Installment Notes Payable - Water		
	Principal	Interest	Total
2020	\$ 138,170	\$ 35,303	\$ 173,473
2021	142,908	30,565	173,473
2022	147,808	25,664	173,472
2023	152,876	20,597	173,473
2024	158,118	15,355	173,473
2025-2026	332,686	14,259	346,945
	<u>\$ 1,072,566</u>	<u>\$ 141,743</u>	<u>\$ 1,214,309</u>

Fiscal Year Ended June 30,	Installment Notes Payable - Sewer		
	Principal	Interest	Total
2020	\$ 355,699	\$ 153,100	\$ 508,799
2021	367,896	138,284	506,180
2022	380,511	122,838	503,349
2023	393,558	106,739	500,297
2024	407,053	89,954	497,007
2025-2028	1,772,654	177,274	1,949,928
	<u>\$ 3,677,371</u>	<u>\$ 788,189</u>	<u>\$ 4,465,560</u>

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 7 – LONG-TERM LIABILITIES (Continued)

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

On September 10, 2009, the City entered into a project finance agreement with the California State Water Resource Control Board (Water Control Board) and pledged the City's Water Fund as the specific revenue source for the repayment of the loan. Through the use of ARRA funds, the Water Control Board provided funding assistance in the amount of \$23,100,000 for the rehabilitation and upgrade of the wastewater treatment plant. The City must repay the project funds at an interest rate of 1% per annum. The term of the agreement is June 16, 2009, to June 7, 2031. The balance outstanding at June 30, 2019 is \$12,282,358.

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

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

Fiscal Year Ended June 30,	CSWRCB Loan		
	Principal	Interest	Total
2020	\$ 1,135,315	\$ 122,823	\$ 1,258,138
2021	1,146,668	111,470	1,258,138
2022	1,158,134	100,004	1,258,138
2023	1,169,716	88,422	1,258,138
2024	1,181,413	76,725	1,258,138
2025-2029	6,086,657	204,033	6,290,690
2030-2031	404,455	4,044	408,499
	<u>\$ 12,282,358</u>	<u>\$ 707,521</u>	<u>\$ 12,989,879</u>

3. Compensated Absences

The City's policy relating to compensated absences is described in Note (1). Compensated absences are liquidated primarily by the general fund and proprietary funds. The total amount outstanding at June 30, 2019, was \$69,748 for governmental activities and \$88,056 for business-type activities.

NOTE 8 – RISK MANAGEMENT

Central San Joaquin Valley Risk Management Authority

The City participates with other public entities in a joint exercise of powers agreement which establishes the Central San Joaquin Valley Risk Management Authority (CSJVRMA). The relationship between the City and CSJVRMA is such that CSJVRMA is not a component unit of the City for financial reporting purposes. The City is covered for the first \$1,000,000 of each general liability claim and \$500,000 of each workers' compensation claim through the CSJVRMA. The City has the right to receive dividends or the obligation to pay assessments based on a formula which, among other expenses, charges the City's account for liability losses under \$10,000 and worker's compensation losses under \$10,000. The CSJVRMA participates in an excess pool which provides general liability coverage from \$1,000,000 to \$10,000,000. The CSJVRMA participates in an excess pool which provides workers' compensation coverage from \$350,000 to \$500,000 and purchases excess insurance above the \$500,000 to the statutory limit. The CSJVRMA is a consortium of fifty-five (55) cities in the San Joaquin Valley of California. It was established under the provisions of California Government Code Section 6500 et seq. The CSJVRMA is governed by a Board of Directors, which meets 3-4 times per year, consisting of one member appointed by each member city. The day-to-day business is handled by a management group employed by the CSJVRMA.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 9 – PROPRIETARY FUNDS INFORMATION

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

NOTE 10 – CONTINGENT LIABILITIES

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

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

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

NOTE 12 – PENSION PLAN

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

A. General Information about the Pension Plan

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

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

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 12 – PENSION PLAN (Continued)

A. General Information about the Pension Plan (Continued)

The Plans' provisions and benefits in effect at June 30, 2019, are summarized as follows:

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

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

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

As of June 30, 2019, the City reported net pension liabilities for its proportionate share of the net pension liability of the Plan as follows:

Proportionate Share of Net Pension Liability	
Misc. Plan	Safety Plan
\$ 2,279,469	\$ 796,670

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 12 – PENSION PLAN (Continued)

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

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2018, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plan as of June 30, 2017 and 2018 was as follows:

	City Miscellaneous Plan	City Safety Plan
Proportion - June 30, 2017	0.05957%	0.01324%
Proportion - June 30, 2018	0.06048%	0.01358%
Change - Increase (Decrease)	0.00091%	0.00034%

For the fiscal year ended June 30, 2019, the City recognized pension expense of \$270,473. At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 320,617	\$ -
Net differences between projected and actual earnings on pension plan investments	16,663	
Differences based on actual experience	104,577	(29,827)
Differences based on change of assumptions	338,033	(74,234)
Differences between actual vs proportionate contribution		(74,869)
Adjustment due to differences in proportions	25,503	(65,994)
Total	<u>\$ 805,393</u>	<u>\$ (244,924)</u>

\$320,617 reported as deferred outflows of resources related to contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and will be recognized as pension expense as follows:

Fiscal Year Ended June 30,	
2020	\$ 247,344
2021	131,045
2022	(112,516)
2023	(26,021)
Total	<u>\$ 239,852</u>

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 12 – PENSION PLAN (Continued)

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

The City's net pension liability for each Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of each of the Plans is measured as of June 30, 2018, using an annual actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

Actuarial Assumptions - The total pension liabilities in the June 30, 2017 actuarial valuations were determined using the following actuarial assumptions:

	<u>Miscellaneous</u>	<u>Safety</u>
Valuation Date	June 30, 2017	June 30, 2017
Measurement Date	June 30, 2018	June 30, 2018
Actuarial Cost Method	Entry-Age Normal Cost Method	
Actuarial Assumptions:		
Discount Rate	7.15%	7.15%
Inflation	2.75%	2.75%
Payroll Growth	3.00%	3.00%
Projected Salary Increase	3.30%-14.20% (1)	3.30%-14.20% (1)
Investment Rate of Return	7.50% (2)	7.50% (2)
Mortality	Derived using CalPERS' Membership Data for all Funds	

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

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

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2017 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can found on the CalPERS website.

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

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 12 – PENSION PLAN (Continued)

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

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

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

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

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

Asset Class	New Strategic Allocation	Real Return Year	Real Return Years
		1-10(a)	11+(b)
Global Equity	47.00%	4.90%	5.38%
Global Fixed Income	19.00%	0.80%	2.27%
Inflation Sensitive	6.00%	0.60%	1.39%
Private Equity	12.00%	6.60%	6.63%
Real Estate	11.00%	2.80%	5.21%
Infrastructure and Forestland	3.00%	3.90%	5.36%
Liquidity	2.00%	-0.40%	-0.90%

(a) An expected inflation of 2.5% used for this period.

(b) An expected inflation of 3.0% used for this period.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

NOTE 12 – PENSION PLAN (Continued)

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

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

	<u>Miscellaneous</u>	<u>Safety</u>
1% Decrease	6.15%	6.15%
Net Pension Liability	\$3,480,862	\$1,159,980
Current Discount Rate	7.15%	7.15%
Net Pension Liability	\$2,279,469	\$796,671
1% Increase	8.15%	8.15%
Net Pension Liability	\$1,287,738	\$499,004

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

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

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 (“the Bill”) that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of Hughson (City) that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

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

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence as of the date of the dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

Successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

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

A. Capital assets of the Successor Agency as of June 30, 2019 consisted of the following:

	July 1, 2018 Balance	Additions	Deletions	June 30, 2019 Balance
Capital assets, being depreciated:				
Buildings and Improvements	\$ 795,929	\$ -	\$ -	\$ 795,929
Infrastructure	47,930			47,930
Total capital assets, being depreciated	843,859			843,859
Less accumulated depreciation for:				
Buildings and Improvements	(230,853)	(26,531)		(257,384)
Infrastructure	(10,549)	(959)		(11,508)
Total accumulated depreciation, net	(241,402)	(27,490)		(268,892)
Total capital assets, net	\$ 602,457	\$ (27,490)	\$ -	\$ 574,967

B. Long-term debt of the Successor Agency as of June 30, 2019, consisted of the following:

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019	Due within one year
Tax Allocation Bonds	\$ 2,485,000	\$ -	\$ (100,000)	\$ 2,385,000	\$ 100,000
Original Issuance Discount	(45,069)		2,372	(42,697)	(2,372)
Totals	\$ 2,439,931	\$ -	\$ (97,628)	\$ 2,342,303	\$ 97,628

Tax Allocation Bonds – Series 2006

The former redevelopment agency issued \$3,200,000 of tax allocation refunding bonds on February 1, 2006. The principal balance outstanding at June 30, 2019 was \$2,385,000. The remaining annual debt service requirements as of June 30, 2019 are as follows:

Fiscal Year Ended June 30,	2006 Tax Allocation Bonds		
	Principal	Interest	Total
2020	\$ 100,000	\$ 83,500	\$ 183,500
2021	105,000	81,450	186,450
2022	105,000	78,825	183,825
2023	110,000	75,600	185,600
2024	110,000	72,300	182,300
2025-2029	610,000	306,025	916,025
2030-2034	730,000	178,200	908,200
2035-2037	515,000	31,500	546,500
	\$ 2,385,000	\$ 907,400	\$ 3,292,400

REQUIRED SUPPLEMENTAL INFORMATION

CITY OF HUGHSON
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Property Taxes	\$ 298,900	\$ 331,400	\$ 345,300	\$ 13,900
Sales and Use Taxes	912,000	938,000	1,021,317	83,317
Business License Taxes	26,000	26,000	26,979	979
Other Taxes	103,500	98,000	122,707	24,707
Licenses and Permits	107,250	55,250	34,947	(20,303)
Fines and Forfeitures	71,470	37,270	37,388	118
Interest	4,500	4,000	13,159	9,159
Charges for Services	25,500	13,100	10,027	(3,073)
Intergovernmental	642,500	685,700	681,417	(4,283)
Other	430,100	446,500	529,238	82,738
Total Revenues	<u>2,621,720</u>	<u>2,635,220</u>	<u>2,822,479</u>	<u>187,259</u>
Expenditures				
Current				
General Government	1,121,918	1,040,445	987,120	53,325
Public Safety	1,350,700	1,397,090	1,394,746	2,344
Public Works	277,838	261,122	220,856	40,266
Parks and Recreation	92,720	96,995	94,876	2,119
Total Expenditures	<u>2,843,176</u>	<u>2,795,652</u>	<u>2,697,598</u>	<u>98,054</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(221,456)</u>	<u>(160,432)</u>	<u>124,881</u>	<u>285,313</u>
Other Financing Sources (uses):				
Transfers In	170,877	170,877	73,877	(97,000)
Transfers Out	(7,500)	(7,500)	(13,269)	(5,769)
Total Other Financing Sources (Uses)	<u>163,377</u>	<u>163,377</u>	<u>60,608</u>	<u>(102,769)</u>
Net Change in Fund Balance	(58,079)	2,945	185,489	182,544
Fund Balance - July 1, 2018	<u>3,483,633</u>	<u>3,483,633</u>	<u>3,483,633</u>	
Fund Balance - June 30, 2019	<u>\$ 3,425,554</u>	<u>\$ 3,486,578</u>	<u>\$ 3,669,122</u>	<u>\$ 182,544</u>

CITY OF HUGHSON
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
REFUSE SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$ -	\$ -	\$ 421	\$ 421
Charges for Services	<u>510,000</u>	<u>510,000</u>	<u>531,469</u>	<u>21,469</u>
Total Revenues	<u>510,000</u>	<u>510,000</u>	<u>531,890</u>	<u>21,890</u>
Expenditures				
Current:				
Public Works	<u>510,155</u>	<u>510,155</u>	<u>538,770</u>	<u>(28,615)</u>
Total Expenditures	<u>510,155</u>	<u>510,155</u>	<u>538,770</u>	<u>(28,615)</u>
Net Change in Fund Balance	(155)	(155)	(6,880)	(6,725)
Fund Balance - July 1, 2018	<u>66,779</u>	<u>66,779</u>	<u>66,779</u>	
Fund Balance - June 30, 2019	<u>\$ 66,624</u>	<u>\$ 66,624</u>	<u>\$ 59,899</u>	<u>\$ (6,725)</u>

**CITY OF HUGHSON
REQUIRED SUPPLEMENTAL INFORMATION
JUNE 30, 2019**

Cost Sharing Defined Benefit Pension Plans

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

Measurement Year Ending June 30:	2014	2015	2016	2017	2018
Plan's Proportion of the Net Pension Liability/(Asset)	0.02855%	0.03241%	0.03183%	0.03165%	0.03192%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$1,776,561	\$2,224,303	\$2,754,347	\$3,139,177	\$3,076,140
Plan's Covered-Employee Payroll	\$838,193	\$826,736	\$920,504	\$915,771	\$905,888
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	211.95%	269.05%	299.22%	342.79%	339.57%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	19.19%	23.72%	27.67%	28.34%	26.71%
Plan's Proportionate Share of Aggregate Employer Contributions	\$204,788	\$246,360	\$263,559	\$294,112	\$329,044

Notes to Schedule

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

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

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

**CITY OF HUGHSON
REQUIRED SUPPLEMENTAL INFORMATION
JUNE 30, 2019**

Cost Sharing Defined Benefit Pension Plans

Schedule of Contributions – Last 10 Years*

Measurement Year Ending June 30:	2014	2015	2016	2017	2018
Actuarially Determined Contribution	\$4,028	\$4,030	\$219,201	\$242,574	\$270,473
Contributions in Relation to the Actuarially Determined Contribution	\$0	\$0	\$219,201	\$244,884	\$270,473
Contribution Deficiency (Excess)	\$4,028	\$4,030	\$0	(\$2,309)	\$0
Covered-Employee Payroll	\$838,193	\$826,736	\$920,504	\$915,771	\$905,888
Contributions as a Percentage of Covered-Employee Payroll	0.00%	0.00%	23.81%	26.74%	29.86%

Notes to Schedule

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

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

OTHER SUPPLEMENTAL INFORMATION

CITY OF HUGHSON
PUBLIC FACILITIES CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 1,000	\$ 4,950	\$ 3,950
Charges for Services	<u>39,704</u>	<u>32,553</u>	<u>(7,151)</u>
Total Revenues	<u>40,704</u>	<u>37,503</u>	<u>(3,201)</u>
Expenditures:			
Current:			
General Government	20,202	2,354	17,848
Capital Outlay	<u> </u>	<u>3,619</u>	<u>(3,619)</u>
Total Expenditures	<u>20,202</u>	<u>5,973</u>	<u>14,229</u>
Net Change in Fund Balance	20,502	31,530	11,028
Fund Balance - July 1, 2018	<u>1,186,835</u>	<u>1,186,835</u>	<u> </u>
Fund Balance - June 30, 2019	<u>\$ 1,207,337</u>	<u>\$ 1,218,365</u>	<u>\$ 11,028</u>

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NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CAPITAL PROJECTS FUNDS

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

The Transportation Fund was established to account for street reconstruction.

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

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

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CITY OF HUGHSON
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2019

	Special Revenue Funds				
	Asset Forfeiture	Gas Tax	Vehicle Abatement	CDBG Rehab	CDBG Grants
Assets					
Cash and Investments	\$ 1,660	\$ 221,741	\$ 16,945	\$ 434,684	\$ 93,999
Accounts Receivable					
Loans Receivable				231,141	
Total Assets	<u>\$ 1,660</u>	<u>\$ 221,741</u>	<u>\$ 16,945</u>	<u>\$ 665,825</u>	<u>\$ 93,999</u>
Liabilities					
Accounts Payable	\$ -	\$ 7,837	\$ -	\$ -	\$ -
Due To Other Funds					
Total Liabilities		<u>7,837</u>			
Fund Balances (Deficits)					
Restricted	1,660	213,904	16,945	665,825	93,999
Unassigned					
Total Fund Balances (Deficits)	<u>1,660</u>	<u>213,904</u>	<u>16,945</u>	<u>665,825</u>	<u>93,999</u>
Total Liabilities and Fund Balances	<u>\$ 1,660</u>	<u>\$ 221,741</u>	<u>\$ 16,945</u>	<u>\$ 665,825</u>	<u>\$ 93,999</u>

Special Revenue Funds

Community Enhancement	Local Transportation	Storm Drain	SLESF	Lighting and Landscaping	Benefit Assessment	Trench Cut
\$ 126,993	\$ 84,890	\$ 415,745	\$ 265,573	\$ 159,058 786	\$ 230,974 481	\$ 77,400
<u>\$ 126,993</u>	<u>\$ 84,890</u>	<u>\$ 415,745</u>	<u>\$ 265,573</u>	<u>\$ 159,844</u>	<u>\$ 231,455</u>	<u>\$ 77,400</u>
\$ 1,178	\$ -	\$ -	\$ 45,851	\$ 6,452	\$ 1,178	\$ -
<u>1,178</u>			<u>45,851</u>	<u>6,452</u>	<u>1,178</u>	
125,815	84,890	415,745	219,722	153,392	230,277	77,400
<u>125,815</u>	<u>84,890</u>	<u>415,745</u>	<u>219,722</u>	<u>153,392</u>	<u>230,277</u>	<u>77,400</u>
<u>\$ 126,993</u>	<u>\$ 84,890</u>	<u>\$ 415,745</u>	<u>\$ 265,573</u>	<u>\$ 159,844</u>	<u>\$ 231,455</u>	<u>\$ 77,400</u>

Continued

CITY OF HUGHSON
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2019
(CONTINUED)

	Special Revenue Funds				
	Public Safety Realignment	IT Reserve	Measure L Sales Tax	SB-1 Roads	Disability Access and Education
Assets					
Cash and Investments	\$ 35,722	\$ 112,053	\$ 151,645	\$ 171,554	\$ 1,215
Accounts Receivable			29,780		
Loans Receivable					
Total Assets	<u>\$ 35,722</u>	<u>\$ 112,053</u>	<u>\$ 181,425</u>	<u>\$ 171,554</u>	<u>\$ 1,215</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 3,193	\$ -	\$ 17
Due to Other Funds					
Total Liabilities			<u>3,193</u>		<u>17</u>
Fund Balances (Deficits)					
Restricted	35,722	112,053	178,232	171,554	1,198
Unassigned					
Total Fund Balances (Deficits)	<u>35,722</u>	<u>112,053</u>	<u>178,232</u>	<u>171,554</u>	<u>1,198</u>
Total Liabilities and Fund Balances	<u>\$ 35,722</u>	<u>\$ 112,053</u>	<u>\$ 181,425</u>	<u>\$ 171,554</u>	<u>\$ 1,215</u>

Capital Projects Funds			Total
Transportation	Municipal Park	Parks Development Impact Fees	Nonmajor Governmental Funds
\$ -	\$ 363,203	\$ 465,608	\$ 3,430,662
			31,047
			231,141
<u>\$ -</u>	<u>\$ 363,203</u>	<u>\$ 465,608</u>	<u>\$ 3,692,850</u>
\$ -	\$ 1,235	\$ 1,178	\$ 68,119
234,277			234,277
<u>234,277</u>	<u>1,235</u>	<u>1,178</u>	<u>302,396</u>
	361,968	464,430	3,624,731
(234,277)			(234,277)
<u>(234,277)</u>	<u>361,968</u>	<u>464,430</u>	<u>3,390,454</u>
<u>\$ -</u>	<u>\$ 363,203</u>	<u>\$ 465,608</u>	<u>\$ 3,692,850</u>

CITY OF HUGHSON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2019

	Special Revenue Funds				
	Asset Forfeiture	Gas Tax	Vehicle Abatement	CDBG Rehab	CDBG Grants
Revenues:					
Interest	\$ -	\$ 508	\$ -	\$ 1,672	\$ -
Charges for Services					
Intergovernmental		162,836	9,684		
Special Assessments					
Other				1,962	
Total Revenues		163,344	9,684	3,634	
Expenditures:					
Current:					
Parks and Recreation					
Public Safety					
Public Works		91,660			
Capital Outlay					
Total Expenditures		91,660			
Excess (Deficiency) of Revenues over (Under) Expenditures		71,684	9,684	3,634	
Other Financing Sources (Uses):					
Transfers In					
Transfers Out		(46,600)	(9,000)		
Total Other Financing Sources (Uses)		(46,600)	(9,000)		
Net Change in Fund Balances		25,084	684	3,634	
Fund Balances - July 1, 2018	1,660	188,820	16,261	662,191	93,999
Fund Balances - June 30, 2019	\$ 1,660	\$ 213,904	\$ 16,945	\$ 665,825	\$ 93,999

Special Revenue Funds

Community Enhancement	Local Transportation Fund	Storm Drain	SLESF	Lighting and Landscaping	Benefit Assessment	Trench Cut
\$ 483 2,016	\$ - 12,062	\$ 1,580 8,312	\$ 844 148,747	\$ - 149,170	\$ - 67,903	\$ -
2,499	12,062	9,892	149,591	149,170	67,903	
1,178	22,049		16,149 43,935	107,303	29,634	
1,178	22,049		60,084	107,303	29,634	
1,321	(9,987)	9,892	89,507	41,867	38,269	
				(8,520)	(2,137)	
				(8,520)	(2,137)	
1,321	(9,987)	9,892	89,507	33,347	36,132	
124,494	94,877	405,853	130,215	120,045	194,145	77,400
\$ 125,815	\$ 84,890	\$ 415,745	\$ 219,722	\$ 153,392	\$ 230,277	\$ 77,400

Continued

CITY OF HUGHSON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2019
(CONTINUED)

	Special Revenue Funds				
	Public Safety Realignment	IT Reserve	Measure L Sales Tax	SB-1 Roads	Disability Access and Education
Revenues:					
Interest	\$ -	\$ 374	\$ 1,560	\$ -	\$ -
Charges for Services					1,144
Intergovernmental			365,150	121,411	
Special Assessments					
Other					
Total Revenues		374	366,710	121,411	1,144
Expenditures:					
Current:					
Parks and Recreation					
Public Safety					
Public Works					
Capital Outlay		7,498	481,090		
Total Expenditures		7,498	481,090		
Excess (Deficiency) of Revenues over (Under) Expenditures		(7,124)	(114,380)	121,411	1,144
Other Financing Sources (Uses):					
Transfers In		15,000			
Transfers Out					
Total Other Financing Sources (Uses)		15,000			
Net Change in Fund Balances		7,876	(114,380)	121,411	1,144
Fund Balances - July 1, 2018	35,722	104,177	292,612	50,143	54
Fund Balances - June 30, 2019	\$ 35,722	\$ 112,053	\$ 178,232	\$ 171,554	\$ 1,198

Capital Project Funds			Total
Transportation	Municipal Park	Parks Development Impact Fees	Nonmajor Governmental Funds
\$ -	\$ 1,669	\$ 1,776	\$ 10,466
	3,982	5,334	20,788
385,337			1,205,227
			217,073
			1,962
385,337	5,651	7,110	1,455,516
	1,178	1,178	2,356
			16,149
			251,824
354,806	299,828		1,187,157
354,806	301,006	1,178	1,457,486
30,531	(295,355)	5,932	(1,970)
			15,000
			(66,257)
			(51,257)
30,531	(295,355)	5,932	(53,227)
(264,808)	657,323	458,498	3,443,681
\$ (234,277)	\$ 361,968	\$ 464,430	\$ 3,390,454

CITY OF HUGHSON
GAS TAX SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 50	\$ 508	\$ 458
Intergovernmental	<u>159,878</u>	<u>162,836</u>	<u>2,958</u>
Total Revenues	<u>159,928</u>	<u>163,344</u>	<u>3,416</u>
Expenditures:			
Current:			
Public Works	<u>101,000</u>	<u>91,660</u>	<u>9,340</u>
Total Expenditures	<u>101,000</u>	<u>91,660</u>	<u>9,340</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>58,928</u>	<u>71,684</u>	<u>12,756</u>
Other Financing Sources (Uses):			
Transfers Out	<u>(46,600)</u>	<u>(46,600)</u>	<u></u>
Total Other Financing Sources (Uses)	<u>(46,600)</u>	<u>(46,600)</u>	<u></u>
Net Change in Fund Balance	12,328	25,084	12,756
Fund Balance - July 1, 2018	<u>188,820</u>	<u>188,820</u>	<u></u>
Fund Balance - June 30, 2019	<u>\$ 201,148</u>	<u>\$ 213,904</u>	<u>\$ 12,756</u>

CITY OF HUGHSON
 VEHICLE ABATEMENT SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Charges For Services	\$ 4,000	\$ 9,684	\$ 5,684
Total Revenues	<u>4,000</u>	<u>9,684</u>	<u>5,684</u>
Other Financing Sources (Uses):			
Transfers Out	<u>(9,000)</u>	<u>(9,000)</u>	<u></u>
Total Other Financing Sources (Uses)	<u>(9,000)</u>	<u>(9,000)</u>	<u></u>
Net Change in Fund Balance	(5,000)	684	5,684
Fund Balance - July 1, 2018	<u>16,261</u>	<u>16,261</u>	<u></u>
Fund Balance - June 30, 2019	<u>\$ 11,261</u>	<u>\$ 16,945</u>	<u>\$ 5,684</u>

CITY OF HUGHSON
CDBG REHAB SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 350	\$ 1,672	\$ 1,322
Other Revenue	<u>3,000</u>	<u>1,962</u>	<u>(1,038)</u>
Total Revenues	<u>3,350</u>	<u>3,634</u>	<u>284</u>
Net Change in Fund Balance	3,350	3,634	284
Fund Balance - July 1, 2018	<u>662,191</u>	<u>662,191</u>	<u></u>
Fund Balance - June 30, 2019	<u>\$ 665,541</u>	<u>\$ 665,825</u>	<u>\$ 284</u>

CITY OF HUGHSON
COMMUNITY ENHANCEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 50	\$ 483	\$ 433
Charges For Services	3,024	2,016	(1,008)
Total Revenues	<u>3,074</u>	<u>2,499</u>	<u>(575)</u>
Expenditures:			
Public Works	1,863	1,178	685
Total Expenditures	<u>1,863</u>	<u>1,178</u>	<u>685</u>
Net Change in Fund Balance	1,211	1,321	110
Fund Balance - July 1, 2018	<u>124,494</u>	<u>124,494</u>	<u></u>
Fund Balance - June 30, 2019	<u>\$ 125,705</u>	<u>\$ 125,815</u>	<u>\$ 110</u>

CITY OF HUGHSON
 LOCAL TRANSPORTATION SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 For the Fiscal Year Ended June 30, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Intergovernmental	\$ -	\$ 12,062	\$ 12,062
Total Revenues	<u> </u>	<u> 12,062</u>	<u> 12,062</u>
Expenditures:			
Current:			
Public Works	<u> 27,082</u>	<u> 22,049</u>	<u> 5,033</u>
Total Expenditures	<u> 27,082</u>	<u> 22,049</u>	<u> 5,033</u>
Net Change in Fund Balance	(27,082)	(9,987)	17,095
Fund Balance - July 1, 2018	<u> 94,877</u>	<u> 94,877</u>	<u> </u>
Fund Balance - June 30, 2019	<u> 67,795</u>	<u> 84,890</u>	<u> 17,095</u>

CITY OF HUGHSON
STORM DRAIN SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 150	\$ 1,580	\$ 1,430
Charges for Services	<u>11,126</u>	<u>8,312</u>	<u>(2,814)</u>
Total Revenues	<u>11,276</u>	<u>9,892</u>	<u>(1,384)</u>
Expenditures:			
Current:			
Public Works	<u>1,863</u>	<u></u>	<u>1,863</u>
Total Expenditures	<u>1,863</u>	<u></u>	<u>1,863</u>
Net Change in Fund Balance	9,413	9,892	479
Fund Balance - July 1, 2018	<u>405,853</u>	<u>405,853</u>	<u></u>
Fund Balance - June 30, 2019	<u>\$ 415,266</u>	<u>\$ 415,745</u>	<u>\$ 479</u>

CITY OF HUGHSON
SLESF SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ -	\$ 844	\$ 844
Intergovernmental	100,000	148,747	48,747
Total Revenues	<u>100,000</u>	<u>149,591</u>	<u>49,591</u>
Expenditures:			
Current:			
Public Safety	54,600	16,149	38,451
Capital Outlay	45,400	43,935	1,465
Total Expenditures	<u>100,000</u>	<u>60,084</u>	<u>39,916</u>
Net Change in Fund Balance		89,507	89,507
Fund Balance - July 1, 2018	<u>130,215</u>	<u>130,215</u>	<u> </u>
Fund Balance - June 30, 2019	<u>\$ 130,215</u>	<u>\$ 219,722</u>	<u>\$ 89,507</u>

CITY OF HUGHSON
 LIGHTING AND LANDSCAPING SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 149,311	\$ 149,170	\$ (141)
Total Revenue	<u>149,311</u>	<u>149,170</u>	<u>(141)</u>
Expenditures:			
Current:			
Public works	<u>121,367</u>	<u>107,303</u>	<u>14,064</u>
Total Expenditures	<u>121,367</u>	<u>107,303</u>	<u>14,064</u>
Excess (Deficiency) of			
Revenues Over (Under)			
Expenditures	<u>27,944</u>	<u>41,867</u>	<u>13,923</u>
Other Financing Sources (Uses)			
Transfers Out	<u>(8,520)</u>	<u>(8,520)</u>	<u></u>
Total Other financing			
Sources (Uses)	<u>(8,520)</u>	<u>(8,520)</u>	<u></u>
Net Change in Fund Balance	19,424	33,347	13,923
Fund Balance - July 1, 2018	<u>120,045</u>	<u>120,045</u>	<u></u>
Fund Balance - June 30, 2019	<u>\$ 139,469</u>	<u>\$ 153,392</u>	<u>\$ 13,923</u>

CITY OF HUGHSON
 BENEFIT ASSESSMENT SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 67,791	\$ 67,903	\$ 112
Total Revenue	<u>67,791</u>	<u>67,903</u>	<u>112</u>
Expenditures:			
Current:			
Public Works	<u>32,017</u>	<u>29,634</u>	<u>2,383</u>
Total Expenditures	<u>32,017</u>	<u>29,634</u>	<u>2,383</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>35,774</u>	<u>38,269</u>	<u>2,495</u>
Other Financing Sources (Uses)			
Transfers Out	<u>(2,137)</u>	<u>(2,137)</u>	<u></u>
Total Other financing Sources (Uses)	<u>(2,137)</u>	<u>(2,137)</u>	<u></u>
Net Change in Fund Balance	33,637	36,132	2,495
Fund Balance - July 1, 2018	<u>194,145</u>	<u>194,145</u>	<u></u>
Fund Balance - June 30, 2019	<u>\$ 227,782</u>	<u>\$ 230,277</u>	<u>\$ 2,495</u>

CITY OF HUGHSON
TRENCH CUT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 200	\$ -	\$ (200)
Total Revenue	<u>200</u>	<u></u>	<u>(200)</u>
Net Change in Fund Balance	200		(200)
Fund Balance - July 1, 2018	<u>77,400</u>	<u>77,400</u>	<u></u>
Fund Balance - June 30, 2019	<u>\$ 77,600</u>	<u>\$ 77,400</u>	<u>\$ (200)</u>

CITY OF HUGHSON
IT RESERVE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ -	\$ 374	\$ 374
Total Revenue	<u> </u>	<u>374</u>	<u>374</u>
Expenditures:			
Capital Outlay	<u>17,700</u>	<u>7,498</u>	<u>10,202</u>
Total Expenditures	<u>17,700</u>	<u>7,498</u>	<u>10,202</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(17,700)</u>	<u>(7,124)</u>	<u>10,576</u>
Other Financing Sources (Uses)			
Transfers In	<u>15,000</u>	<u>15,000</u>	<u> </u>
Total Other financing Sources (Uses)	<u>15,000</u>	<u>15,000</u>	<u> </u>
Net Change in Fund Balance	(2,700)	7,876	10,576
Fund Balance - July 1, 2018	<u>104,177</u>	<u>104,177</u>	<u> </u>
Fund Balance - June 30, 2019	<u>\$ 101,477</u>	<u>\$ 112,053</u>	<u>\$ 10,576</u>

CITY OF HUGHSON
 MEASURE L SALES TAX SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ -	\$ 1,560	\$ 1,560
Intergovernmental	<u>306,600</u>	<u>365,150</u>	<u>58,550</u>
Total Revenues	<u>306,600</u>	<u>366,710</u>	<u>60,110</u>
Expenditures:			
Capital Outlay	<u>255,104</u>	<u>481,090</u>	<u>(225,986)</u>
Total Expenditures	<u>255,104</u>	<u>481,090</u>	<u>(225,986)</u>
Net Change in Fund Balance	51,496	(114,380)	(165,876)
Fund Balance - July 1, 2018	<u>292,612</u>	<u>292,612</u>	<u></u>
Fund Balance - June 30, 2019	<u><u>\$ 344,108</u></u>	<u><u>\$ 178,232</u></u>	<u><u>\$ (165,876)</u></u>

CITY OF HUGHSON
SB-1 ROADS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 122,662	\$ 121,411	\$ (1,251)
Total Revenues	<u>122,662</u>	<u>121,411</u>	<u>(1,251)</u>
Net Change in Fund Balance	122,662	121,411	(1,251)
Fund Balance - July 1, 2018	<u>50,143</u>	<u>50,143</u>	<u></u>
Fund Balance - June 30, 2019	<u>\$ 172,805</u>	<u>\$ 171,554</u>	<u>\$ (1,251)</u>

CITY OF HUGHSON
TRANSPORTATION CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 566,329	\$ 385,337	\$ (180,992)
Total Revenues	<u>566,329</u>	<u>385,337</u>	<u>(180,992)</u>
Expenditures:			
Capital Outlay	<u>431,524</u>	<u>354,806</u>	<u>76,718</u>
Total Expenditures	<u>431,524</u>	<u>354,806</u>	<u>76,718</u>
Net Change in Fund Balance	134,805	30,531	(104,274)
Fund Balance (Deficit) - July 1, 2018	<u>(264,808)</u>	<u>(264,808)</u>	<u> </u>
Fund Balance (Deficit) - June 30, 2019	<u><u>\$ (130,003)</u></u>	<u><u>\$ (234,277)</u></u>	<u><u>\$ (104,274)</u></u>

CITY OF HUGHSON
MUNICIPAL PARK CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 500	\$ 1,669	\$ 1,169
Charges for Services	<u>5,973</u>	<u>3,982</u>	<u>(1,991)</u>
Total Revenues	<u>6,473</u>	<u>5,651</u>	<u>(822)</u>
Expenditures:			
Current:			
Parks and Recreation	1,863	1,178	685
Capital Outlay	<u>295,000</u>	<u>299,828</u>	<u>(4,828)</u>
Total Expenditures	<u>296,863</u>	<u>301,006</u>	<u>(4,143)</u>
Net Change in Fund Balance	(290,390)	(295,355)	(4,965)
Fund Balance - July 1, 2018	<u>657,323</u>	<u>657,323</u>	<u></u>
Fund Balance - June 30, 2019	<u>\$ 366,933</u>	<u>\$ 361,968</u>	<u>\$ (4,965)</u>

CITY OF HUGHSON
PARKS DEVELOPMENT IMPACT FEES CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2019

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 200	\$ 1,776	\$ 1,576
Charges for Services	<u>8,001</u>	<u>5,334</u>	<u>(2,667)</u>
Total Revenues	<u>8,201</u>	<u>7,110</u>	<u>(1,091)</u>
Expenditures:			
Current:			
Parks and Recreation	<u>1,863</u>	<u>1,178</u>	<u>685</u>
Total Expenditures	<u>1,863</u>	<u>1,178</u>	<u>685</u>
Net Change in Fund Balance	6,338	5,932	(406)
Fund Balance - July 1, 2018	<u>458,498</u>	<u>458,498</u>	<u></u>
Fund Balance - June 30, 2019	<u>\$ 464,836</u>	<u>\$ 464,430</u>	<u>\$ (406)</u>

NONMAJOR PROPRIETARY FUNDS

PROPRIETARY FUNDS

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

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

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

CITY OF HUGHSON
NONMAJOR PROPRIETARY FUNDS
COMBINING STATEMENT OF NET POSITION
June 30, 2019

	Enterprise Funds		
	Community Center Operations Fund	USF Community Center Fund	Total Nonmajor Enterprise Funds
Assets			
Current Assets:			
Cash and Investments	\$ 9,974	\$ -	\$ 9,974
Total Current Assets	9,974		9,974
Noncurrent Assets:			
Capital Assets:			
Land	105,073		105,073
Buildings	725,283		725,283
Less:			
Accumulated Depreciation	(495,610)		(495,610)
Total Noncurrent Assets	334,746		334,746
Total Assets	344,720		344,720
Liabilities			
Current Liabilities:			
Accounts Payable	5,160	395	5,555
Due to Other Funds		298	298
Deposits Payable	4,892		4,892
Total Current Liabilities	10,052	693	10,745
Total Liabilities	10,052	693	10,745
Net Position			
Net Investment in Capital Assets	334,746		334,746
Unrestricted	(78)	(693)	(771)
Total Net Position	\$ 334,668	\$ (693)	\$ 333,975

CITY OF HUGHSON
NONMAJOR PROPRIETARY FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Enterprise Funds		
	Community Center Operations Fund	USF Community Center Fund	Total Nonmajor Enterprise Funds
Operating Revenues			
Charges for Services	\$ 21,925	\$ 16,215	\$ 38,140
Total Operating Revenues	<u>21,925</u>	<u>16,215</u>	<u>38,140</u>
Operating Expenses			
Administrative	20,396	6,852	27,248
Maintenance	8,260	1,903	10,163
Depreciation	24,176		24,176
Total Operating Expenses	<u>52,832</u>	<u>8,755</u>	<u>61,587</u>
Operating Income (Loss)	<u>(30,907)</u>	<u>7,460</u>	<u>(23,447)</u>
Income (Loss) Before Transfers	(30,907)	7,460	(23,447)
Transfers			
Transfers In	8,269		8,269
Transfers Out		<u>(7,620)</u>	<u>(7,620)</u>
Changes in Net Position	(22,638)	(160)	(22,798)
Net Position - Beginning of Fiscal Year	<u>357,306</u>	<u>(533)</u>	<u>356,773</u>
Net Position - End of Fiscal Year	<u>\$ 334,668</u>	<u>\$ (693)</u>	<u>\$ 333,975</u>

CITY OF HUGHSON
NONMAJOR PROPRIETARY FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Enterprise Funds		
	Community Center Operations Fund	USF Community Center Fund	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Users	\$ 22,375	\$ 16,215	\$ 38,590
Cash Payments to Suppliers and Contractors	(26,473)	(8,836)	(35,309)
Net Cash Provided (Used) By Operating Activities	(4,098)	7,379	3,281
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers in (out)	8,269	(7,620)	649
Interfund Borrowing		241	241
Net Cash Provided (Used) By Noncapital Financing Activities	8,269	(7,379)	890
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	4,171		4,171
CASH AND CASH EQUIVALENTS, BEGINNING OF FISCAL YEAR	5,803		5,803
CASH AND CASH EQUIVALENTS, END OF FISCAL YEAR	\$ 9,974	\$ -	\$ 9,974
Reconciliation to Statement of Net Position:			
Cash and Cash Equivalents	\$ 9,974	\$ -	\$ 9,974
CASH FLOWS FROM OPERATING ACTIVITIES:			
Operating Income (Loss)	\$ (30,907)	\$ 7,460	\$ (23,447)
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	24,176		24,176
Changes in Assets and Liabilities:			
Increase (Decrease) in Accounts Payable	2,183	(81)	2,102
Increase (Decrease) in Deposits Payable	450		450
Total Adjustments	26,809	(81)	26,728
Net Cash Provided (Used) By Operating Activities	\$ (4,098)	\$ 7,379	\$ 3,281



CITY COUNCIL AGENDA ITEM NO. 3.7

SECTION 3: CONSENT CALENDAR

Meeting Date: March 23, 2020
Subject: Approval to Adopt Resolution No. 2020-15, Ratifying the City Manager/Director of Emergency Services Proclamation of Existence of a Local Emergency Coronavirus/COVID-19
Presented By: Raul L. Mendez, City Manager

A handwritten signature in blue ink, appearing to read "Raul L. Mendez", is written over a horizontal line.

Approved By: _____

Staff Recommendation:

Adopt Resolution No. 2020-15, ratifying the City Manager/Director of Emergency Services Proclamation of Existence of a Local Emergency Coronavirus/COVID-19.

Background and Overview:

The Novel Coronavirus (COVID-19) is a respiratory disease first identified in China that may result in serious illness or death and is easily transmissible from person to person. As of March 13, 2020, it had been reported that COVID-19 has spread to over 90 countries including the United States and is spreading to a growing number of California cities and counties.

On January 30, 2020, the World Health Organization declared the outbreak a "public health emergency of international concern." On January 31, 2020, the United States Department of Public Health and Human Services Secretary declared a public emergency for COVID-19, and on March 4, 2020 the Governor of the State of California proclaimed a State of Emergency. On March 11, 2020, the World Health Organization declared COVID-19 a pandemic and here locally the Stanislaus County Public Health Officer declared a local health emergency.

On March 12, 2020, Governor Gavin Newsom issued a new executive order further enhancing state and local governments ability to respond to the COVID-19 pandemic (additional orders have been issued since then). On March 13, 2020, the President of the United States, Donald J. Trump, declared a state of national emergency in response to the COVID-19 outbreak.

Discussion:

California Government Code section 8630 and Hughson Municipal Code section 2.20.080 authorize the Director of Emergency Services for the City of Hughson to proclaim the existence of a local emergency when the City is affected or likely to be affected by conditions of extreme peril to the safety of persons and property within the City.

Government Code section 8558(c) defines a local emergency as "the duly proclaimed existence of conditions of disaster or of extreme peril to the safety of persons and property within the territorial limits of a county, city and county, or city, caused by conditions such as . . . epidemic . . . which are or are likely to be beyond the control of the services, personnel, equipment, and facilities of that political subdivision and require the combined forces of other political subdivisions to combat."

Section 2.20.070 of the Hughson Municipal Code designates the City Manager as the Director of Emergency Services.

As indicated by the City Manager during the last City Council regular meeting on March 9, 2020, City staff was monitoring the development of the Coronavirus pandemic locally. City staff has also been coordinating this effort with Federal, State and local agencies. Based on the recent developments, including the first 3 confirmed cases of Coronavirus at the time (now 5 as of this writing) and the activation level of the Stanislaus County Emergency Operation Center to Level 1 (highest), the City Manager under his authority as the Director of Emergency Services, on March 17, 2020, issued a proclamation of a local emergency in the City of Hughson, effective immediately, in accordance with the California Emergency Services Act and the Hughson Municipal Code in response to the COVID-19 pandemic.

The proclamation was declared in order to empower the City to:

- Respond effectively to COVID-19.
- Access mutual aid, if necessary.
- Ensure the City can obtain reimbursement for efforts dealing with the local emergency.
- Ensure that City of Hughson staff has all the necessary tools and powers at their disposal to slow the spread of COVID-19.

As an additional safety measure, Hughson City Hall and several City facilities are closed to public access effective March 17, until further notice. During this closure, City employees continue to work and carry out their essential functions such as public safety, water and sewer, customer service and more.

In addition, the Director of Emergency Services instituted other measures pertaining to utility billing payments, handling of building permits, reservation and use of City facilities, cancellation or postponement of local programs,

recommendations for local restaurants, cancellation or postponement of annual events, online reporting tools, cancellation of public meetings, participation of City personnel in nonessential meetings and trainings and goals for providing support for residents 65+ and older and those with chronic conditions.

City Council ratification of the proclamation of existence of a local emergency is required under Section 2.20.080 of the Hughson Municipal Code and is to be done within seven days thereafter or the proclamation shall have no further force or effect. If ratified, the proclamation shall remain in force until undone by Council action.

Fiscal Impact:

The fiscal impact associated with this action is unknown at this time but will be evaluated by City staff as possible and reported in the future.

CITY OF HUGHSON
CITY COUNCIL
RESOLUTION NO. 2020-15

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HUGHSON
RATIFYING THE PROCLAMATION OF EXISTENCE OF A LOCAL EMERGENCY
CORONAVIRUS/COVID-19**

WHEREAS, California Government Code section 8630 and Hughson Municipal Code section 2.20.080 authorize the Director of Emergency Services for the City of Hughson to proclaim the existence of a local emergency when the City is affected or likely to be affected by conditions of extreme peril to the safety of persons and property within the City; and

WHEREAS, Government Code section 8558(c) defines a local emergency as "the duly proclaimed existence of conditions of disaster or of extreme peril to the safety of persons and property within the territorial limits of a county, city and county, or city, caused by conditions such as . . . epidemic . . . which are or are likely to be beyond the control of the services, personnel, equipment, and facilities of that political subdivision and require the combined forces of other political subdivisions to combat."; and

WHEREAS, Section 2.20.070 of the Hughson Municipal Code designates the City Manager as the Director of Emergency Services; and

WHEREAS, Based on the recent developments, including the 3 confirmed cases of Coronavirus at the time (now 5 as of this writing) and the activation level of the Stanislaus County Emergency Operation Center to Level 1 (highest), the City Manager, under his authority as the Director of Emergency Services, on March 17, 2020, issued a proclamation of a local emergency in the City of Hughson, effective immediately, in accordance with the California Emergency Services Act and the Hughson Municipal Code in response to the COVID-19 pandemic.

THEREFORE, BE IT RESOLVED, that the City Council of the City of Hughson hereby adopts this Resolution ratifying the proclamation of existence of a local emergency Coronavirus/COVID-19.

PASSED AND ADOPTED by the City Council of the City of Hughson at its regular meeting held on this 23rd day of March 2020 by the following roll call votes: ()

»

»

»

»

AYES:

NOES:

ABSTENTIONS:

ABSENT:

JERAMY YOUNG, Mayor

ATTEST:

ASHTON GOSE, Deputy City Clerk

CITY OF HUGHSON

PROCLAMATION OF EXISTENCE OF A LOCAL EMERGENCY BY DIRECTOR OF EMERGENCY SERVICES

WHEREAS, California Government Code section 8630 and Hughson Municipal Code section 2.20.080 authorize the Director of Emergency Services for the City of Hughson to proclaim the existence of a local emergency when the City is affected or likely to be affected by conditions of extreme peril to the safety of persons and property within the City; and

WHEREAS, Government Code section 8558(c) defines a local emergency as "the duly proclaimed existence of conditions of disaster or of extreme peril to the safety of persons and property within the territorial limits of a county, city and county, or city, caused by conditions such as . . . epidemic . . . which are or are likely to be beyond the control of the services, personnel, equipment, and facilities of that political subdivision and require the combined forces of other political subdivisions to combat . . ."; and

WHEREAS, Section 2.20.070 of the Hughson Municipal Code designates the City Manager as the Director of Emergency Services; and

WHEREAS, the Novel Coronavirus (COVID-19) is a respiratory disease first identified in China that may result in serious illness or death and is easily transmissible from person to person. As of March 13, 2020, it has been reported that COVID-19 has spread to over 90 countries including the United States, and is spreading to a growing number of California cities and counties; and

WHEREAS, on January 30, 2020 the World Health Organization declared the outbreak a "public health emergency of international concern"; and

WHEREAS, on January 31, 2020, the United States Department of Public Health and Human Services Secretary declared a public emergency for COVID-19, and on March 4, 2020 the Governor of the State of California proclaimed a State of Emergency; and

WHEREAS, the first 3 cases with positive results have been identified in Stanislaus County; and

WHEREAS, on March 11, 2020, the World Health Organization declared COVID-19 a pandemic; and

WHEREAS, on March 11, 2020, the Stanislaus County Public Health Officer declared a local health emergency; and

WHEREAS, on March 12, 2020, Governor Gavin Newsom issued a new executive order further enhancing state and local government's ability to respond to COVID-19 Pandemic; and

WHEREAS, on March 13, 2020, the County of Stanislaus Director of Emergency Services proclaimed a Local Emergency due to the threat of COVID-19 in the County; and

WHEREAS, on March 13, 2020, the President of the United States, Donald Trump, declared a state of national emergency in response to the COVID-19 outbreak; and

WHEREAS, World Health Organization officials report that sustained human-to-human transmission of

the virus is occurring. Transmission from asymptomatic individuals has been documented. Suspected community transmission of the virus is occurring in the United States. Although the majority of individuals infected with COVID-19 recover from the disease without special treatment, there is significant potential for serious infection and death; and

WHEREAS, the health, safety and welfare of Hughson residents, businesses, visitors and staff is of utmost importance to the City and additional future measures may be needed to protect the community; and

WHEREAS, the City may require additional assistance in the future, and a formal declaration of emergency allows additional resources to flow to the City in a timely fashion; and

WHEREAS, existing conditions related to the COVID-19 warrant the proclamation of emergency, as defined by Hughson Municipal Code Chapter 3-4.

NOW THEREFORE, IT IS HEREBY PROCLAIMED by the Director of Emergency Services of the City of Hughson that a local emergency exists.

IT IS FURTHER PROCLAIMED that during the existence of said local emergency, the powers, functions and duties of the Director of Emergency Services shall be those prescribed by state law and the ordinances and resolutions of this City.

IT IS FURTHER PROCLAIMED that this local emergency regarding COVID-19 is declared in order to empower the City to:

- Respond effectively to COVID-19;
- Seek and utilize mutual aid;
- Ensure the City is able to obtain reimbursement for its efforts in dealing with this local emergency, and
- Ensure that City of Hughson Staff has all the necessary tools and powers at their disposal to slow the spread of COVID-19.

IT IS FURTHER PROCLAIMED that this local emergency regarding COVID-19 is declared in order to empower the City to close the following City facilities to the public effective immediately:

- Hughson City Hall – 7018 Pine Street.
- Hughson Community Senior Center – 2307 4th Street.
- United Samaritan Foundation Center – 2413 3rd Street.
- Hughson Corporation Yard – 2301 1st Street.
- Hughson Wastewater Treatment Facility – 6700 Leedom Road.

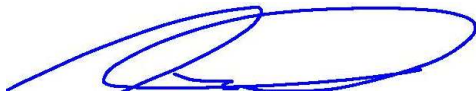
IT IS FURTHER PROCLAIMED that this local emergency regarding COVID-19 is declared in order to empower the City to institute the following measures during this period as follows:

- Utility customers shall use online services for utility payments or leave payments (no cash) in the outdoor drop box at Hughson City Hall.
- Only emergency building permits will be processed and issued by appointment only. The Community Development Director is granted discretion to process existing building permits that have already been submitted to the City.
- The reservation and use of City facilities (centers, parks, etc.) is hereby suspended until further notice. Existing reservations for City facility use that will occur prior to May 1, 2020 are hereby canceled and the applicants shall be refunded their deposits. Reservations for City

facilities use from and after May 1, 2020, may be subject to cancelation upon order of the City's Director of Emergency Services.

- All programs (e.g. senior, exercise, table tennis, etc.) at City facilities are hereby canceled until further notice.
- Local restaurants shall close if possible and if not, reduce occupancy by 50% maintaining a minimum spacing of six (6) feet between diners, tables and counters and are hereby authorized to offer food pick-up/to go dining options.
- All City events are hereby cancelled, including the Hughson Fruit and Nut Festival, Love Hughson, Citywide Cleanup, Citywide Yard Sale, Bike to Work/School, etc.
- All City Council (except 3/23/20), Planning Commission (expect 3/17/20), Parks, Recreation and Entertainment Commission, Economic Development Committee, 2+2 City/Fire and 2+2 City/School publics meetings are hereby cancelled unless deemed necessary by the City's Director of Emergency Services.
- Participation of City staff in nonessential meetings and trainings are hereby canceled unless deemed essential by the City's Director of Emergency Services.

IT IS FURTHER PROCLAIMED that this Proclamation shall remain in effect for the next seven (7) days, and hereafter by ratification of the City Council.



RAUL MENDEZ
City Manager and
Director of Emergency Services

March 17, 2020

Date

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
BOARD ACTION SUMMARY**

DEPT: Health Services Agency

BOARD AGENDA: 8.1
AGENDA DATE: March 17, 2020

SUBJECT:

Approval to Adopt a Resolution Ratifying the Declaration of Local Health Emergency and the Proclamation of a Local Emergency Related to the 2019 Novel Coronavirus

BOARD ACTION AS FOLLOWS:

RESOLUTION NO. 2020-0119

On motion of Supervisor Withrow, Seconded by Supervisor Chiesa

and approved by the following vote,

Ayes: Supervisors: Chiesa, Withrow, Berryhill, DeMartini and Chairwoman Olsen

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) X Approved as recommended

2) _____ Denied

3) _____ Approved as amended

4) _____ Other:

MOTION:

ATTEST: Kelly Rodriguez
KELLY RODRIGUEZ, Assistant Clerk

File No.

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
AGENDA ITEM

DEPT: Health Services Agency

BOARD AGENDA:8.1
AGENDA DATE: March 17, 2020

CONSENT ☐

CEO CONCURRENCE: YES

4/5 Vote Required: No

SUBJECT:

Approval to Adopt a Resolution Ratifying the Declaration of Local Health Emergency and the Proclamation of a Local Emergency Related to the 2019 Novel Coronavirus

STAFF RECOMMENDATION:

1. Adopt Resolution ratifying the Declaration of Local Health Emergency made by the Stanislaus County Public Health Officer dated March 11, 2020 related to the 2019 Novel Coronavirus.
2. Adopt a Resolution ratifying the Proclamation of Local Emergency made by the Stanislaus County Chief Executive Officer/Director of Emergency Services dated March 11, 2020 related to the 2019 Novel Coronavirus.

DISCUSSION:

A novel coronavirus (named “SARS-CoV-2” which causes the COVID-19 disease) was first detected in Wuhan City, Hubei Province, China in December of 2019. The Centers for Disease Control and Prevention (CDC) consider the virus to be a very serious public health threat, based on current information. In part, the virus is considered a serious public health threat as much is still unknown. The exact modes of transmission, the factors facilitating human to human transmission, the extent of the asymptomatic viral shedding, the groups most at risk of serious illness, the attack rate, and the case fatality rate all remain active areas of investigation. The best information to date suggests that the virus is spread between people primarily via respiratory droplets produced when an infected person coughs or sneezes. Symptoms of the virus include fever, cough, and shortness of breath, and infected individuals have experienced a range of outcomes, from mild sickness to severe illness and even death. The CDC believes currently that symptoms appear two to fourteen days after exposure. As this is a new virus, there is thought to be no immunity in the population. Currently there is no vaccine nor specific antiviral treatment for COVID-19.

The number of reported cases of COVID-19 has escalated dramatically over a short period of time. On January 30, 2020, the World Health Organization declared the outbreak a “public health emergency of international concern” (PHEIC). On January 31, 2020, Health and Human Services Secretary Alex M. Azar II declared a public health

emergency for the United States. By March 4, 2020, when the Governor of California declared a State of Emergency, COVID-19 had impacted 75 countries, and there were 129 confirmed cases in the United States, 53 of them in California. Additionally, 9,400 Californians across 49 counties including Stanislaus County, who may have had travel-based exposure, were receiving guidance by local public health departments and were in home-based voluntary monitoring.

Although prevention actions were taken such as the U.S. Department of State advising Americans not to travel to China, and monitoring of incoming travelers from China, the spread to numerous countries, rendered those early surveillance, screening and voluntary home monitoring actions ineffective and unmanageable at the larger scale. This was evident when a commercial cruise from the California bay area to Mexico disembarked with an ill passenger from Placer County who subsequently was confirmed positive with this coronavirus, was hospitalized and died. That cruise had a large number of Californians aboard including individuals from Stanislaus County.

On February 4, 2020, the Health Services Agency, using the Incident Command System (ICS) activated a Department Operations Center (DOC) to begin managing the emerging threat to Stanislaus County residents. Actions to monitor potentially exposed individuals by Public Health Nurses, capability to capture important data such as public calls, healthcare facility/worker calls, testing activity and results were implemented, and active public communications including use of social media were underway. Additionally, the Public Health Officer and others were in active communications with the CA Department of Public Health to receive continuous updates of guidance from the CDC.

As the preparedness activities were expanding at a concerning pace, on February 27, 2020, with concurrence of the County Chief Executive Officer, the HSA Department Operations Center was transitioned as the County Office of Emergency Services activated the Emergency Operations Center (EOC) and constructed an expanded ICS infrastructure. Several of the Health Services Agency staff began dedicating their time exclusively in the EOC and were joined by other trained emergency management personnel.

By March 11, 2020 when the World Health Organization declared the outbreak a pandemic, COVID-19 cases was identified in over 90 countries with 120,000 individuals testing positive for the virus worldwide. In the United States, the number of confirmed cases was almost 1,000, with over 150 of them in California. Initially all the confirmed cases (individuals testing positive) in the United States had a known source of exposure, but recently a small and growing number of confirmed cases have no known source of exposure indicating community transmission, and making the containment of COVID-19 much more difficult.

As of March 11, 2020, there were two Stanislaus County residents that had positive test results for COVID-19, with 19 pending test results. Approximately 75 Stanislaus County

residents on either active monitoring by Health Services Agency Public Health or on a self-monitoring status due to a known possible exposure. The number of individuals seeking tests is growing and due to the State and Federal requirements related to sample collection and infection control, most if not all are occurring at the local hospitals. This is causing the hospitals to consider alternative processes to handle the increased demand. Staff in the EOC have been working to ensure adequate Personal Protective Equipment is available for first responders. Having limited local supplies, resource requests have been made to the State to access stockpiled supplies.

As a result of the surrounding spread of the COVID-19, the increased demand for testing, and anticipation of a confirmed positive case, the Stanislaus County Public Health Officer, under the authority stated in California Health and Safety code section 101080, found that there is an imminent and proximate threat to the public health from the introduction of the coronavirus, and declared a Local Health Emergency. To remain active after seven (7) days of that declaration, the Board of Supervisors of Stanislaus County must ratify the declaration.

The Local Health Emergency declaration enables the County to more effectively respond to the outbreak, potentially obtain reimbursement for the response, and ensure the County's public health professionals have the necessary tools at their disposal aimed at keeping the community safe. It also authorizes other political subdivisions and state agencies to provide mutual aid, and provides some immunity to physicians, hospitals, nurses, and other specified persons providing medical care at the express or implied request of the Public Health Officer.

Additionally, the Office of Emergency Services Director (a role filled by the County Chief Executive Officer) proclaimed a Local Emergency due to the expanding threat and need for resources. Proclaiming a Local Emergency supports mutual aid arrangements, potentially provides additional sources of funding for the response expenses incurred, and enables the orders and regulations necessary for the protection of life and property and to preserve public order and safety.

POLICY ISSUE:

While the Stanislaus County Public Health Officer has the authority to declare a Local Health Emergency under California Health and Safety Code section 101080, by that same code, the Board of Supervisors must ratify that declaration within seven (7) days of that declaration for it to remain active. The Local Health Emergency declaration applies to the entire geography of Stanislaus County as all nine cities within Stanislaus County either initially delegated or renewed a previous delegation of related public health responsibilities to the County Public Health Officer. Ordinarily, the Board of Supervisors would need to renew the ratification every thirty (30) days to remain active, however the Governor's emergency proclamation of March 4, 2020, suspended that requirement during the duration of the statewide emergency. Should the Board of

Supervisors act to ratify the Local Health Emergency declaration, it would then remain active until the Board subsequently took action to terminate the declaration.

While the Director of the Office of Emergency Services has the authority to proclaim a Local Emergency under the California Government Code section 8630 and the Stanislaus County code section 2.52.110, the Board of Supervisors must ratify that proclamation within seven (7) days of that proclamation for it to remain active. As the conditions warranting the Local Emergency include both incorporated and unincorporated jurisdictions within the County, the Local Emergency proclamation applies to the entire geography of Stanislaus County under California Government Code section 8630, making it unnecessary for the cities to separately proclaim. Ordinarily, the Board of Supervisors would need to renew the ratification every sixty (60) days to remain active, however the Governor's emergency proclamation of March 4, 2020, suspended that requirement during the duration of the statewide emergency. Should the Board of Supervisors act to ratify the Local Emergency proclamation, it would then remain active until the Board subsequently took action to terminate the proclamation.

FISCAL IMPACT:

While there is a County cost of this emergency response, ratification of the declaration of a Local Health Emergency and proclamation of a Local Emergency by the Board of Supervisors has no direct cost impact but may enable potential external sources of reimbursement. Staff have been diligently documenting expenditures and activities using emergency operations forms and processes generally required by the State and federal government as staff will seek reimbursement should funding be made available by the State and/or federal government.

BOARD OF SUPERVISORS' PRIORITY:

Ratification of the declaration of Local Health Emergency and proclamation of a Local Emergency is aligned with the Board's priority of *Supporting Strong and Safe Neighborhoods, Supporting Community Health, and Delivering Efficient Public Services and Community Infrastructure*.

STAFFING IMPACT:

County staff from the Chief Executive Office, County Counsel, Office of Emergency Services, Health Services Agency, Information Technology Central, Community Services Agency, Sheriff's Office, and various other partners have dedicated time to this effort to protect the public's health.

CONTACT PERSON:

Richard Murdock, Office of Emergency Services Assistant Director
Telephone: (209) 552-3600

Mary Ann Lilly-Tengowski, Health Services Agency Director
Telephone: (209) 558-7163

ATTACHMENT(S):

1. Resolution Ratifying Declaration of a Local Health Emergency
2. Resolution Ratifying Proclamation of a Local Emergency

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
STATE OF CALIFORNIA**

Date: March 17, 2020

2020-0119a

On motion of Supervisor Withrow Seconded by Supervisor Chiesa
and approved by the following vote,
Ayes: Supervisors: Chiesa, Withrow, Berryhill, DeMartini, and Chairwoman Olsen
Noes: Supervisors: None
Excused or Absent: Supervisors: None
Abstaining: Supervisor: None

THE FOLLOWING RESOLUTION WAS ADOPTED:

Item # 8.1

RATIFICATION OF THE DECLARATION OF A LOCAL HEALTH EMERGENCY

WHEREAS, Health and Safety Code section 101080 authorizes a local health officer to declare a local health emergency in the health officer's jurisdiction, or any part thereof, whenever the health officer reasonably determines that there is an imminent and proximate threat of the introduction of any contagious, infectious, or communicable disease, chemical agent, noncommunicable biologic agent, toxin, or radioactive agent; and,

WHEREAS, a novel coronavirus, SARS-CoV-2, was first detected in Wuhan City, Hubei Province, China in December 2019. Symptoms of COVID-19, an infectious disease caused by the novel coronavirus, include fever, cough, and shortness of breath; outcomes have ranged from mild to severe illness, and in some cases death; and,

WHEREAS, on January 30, 2020, the World Health Organization declared the outbreak of COVID-19 a "public health emergency of international concern" and on March 11, 2020 declared it a pandemic; and,

WHEREAS, on January 31, 2020, United States Health and Human Services Secretary Alex M. Azar II declared a public health emergency for the United States to aid the nation's healthcare community in responding to COVID-19; and,

WHEREAS, the State of California proclaimed an emergency on March 4, 2020; and,


WHEREAS, the first two cases with positive test results for COVID-19 have been identified in Stanislaus County; and,

WHEREAS, based on the foregoing, there is an imminent and proximate threat to public health from the introduction of COVID-19 in Stanislaus County constituting a local health emergency as defined in California Health and Safety Code section 101080.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Stanislaus that:

1. The local health emergency declared on March 11, 2020 is hereby ratified.
2. The local health emergency declaration will remain in effect through the duration of the proclaimed California State of Emergency, or earlier if terminated by the Board of Supervisors.

ATTEST: KELLY RODRIGUEZ, Assistant Clerk
Stanislaus County Board of Supervisors,
State of California

_____

File No.

COUNTY OF STANISLAUS
DECLARATION OF A LOCAL HEALTH EMERGENCY

WHEREAS, Health and Safety Code section 101080 authorizes a local health officer to declare a local health emergency in the health officer's jurisdiction, or any part thereof, whenever the health officer reasonably determines that there is an imminent and proximate threat of the introduction of any contagious, infectious, or communicable disease, chemical agent, noncommunicable biologic agent, toxin, or radioactive agent;

WHEREAS, a novel coronavirus, SARS-CoV-2, was first detected in Wuhan City, Hubei Province, China in December 2019. Symptoms of COVID-19, an infectious disease caused by the novel coronavirus, include fever, cough, and shortness of breath; outcomes have ranged from mild to severe illness, and in some cases death;

WHEREAS, on January 30, 2020, the World Health Organization declared the outbreak of COVID-19 a "public health emergency of international concern" and on March 11, 2020 declared it a pandemic;

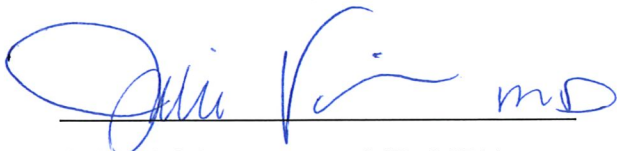
WHEREAS, on January 31, 2020, United States Health and Human Services Secretary Alex M. Azar II declared a public health emergency for the United States to aid the nation's healthcare community in responding to COVID-19;

WHEREAS, the State of California proclaimed an emergency on March 4, 2020;

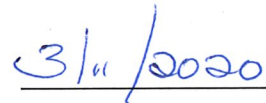
WHEREAS, the first two cases with positive test results for COVID-19 have been identified in Stanislaus County;

WHEREAS, based on the foregoing, there is an imminent and proximate threat to public health from the introduction of COVID-19 in Stanislaus County constituting a local health emergency as defined in California Health and Safety Code section 101080; and

NOW, THEREFORE, the Stanislaus County Public Health Officer hereby declares a local health emergency.




Julie Vaishampayan, MD, MPH
Public Health Officer



Date

Approved as to Form


03/11/2020

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
STATE OF CALIFORNIA**

Date: March 17, 2020

2020-0119b

On motion of Supervisor Withrow Seconded by Supervisor Chiesa
and approved by the following vote,
Ayes: Supervisors: Chiesa, Withrow, Berryhill, DeMartini, and Chairwoman Olsen
Noes: Supervisors: None
Excused or Absent: Supervisors: None
Abstaining: Supervisor: None

THE FOLLOWING RESOLUTION WAS ADOPTED:

Item # 8.1

RATIFICATION OF THE PROCLAMATION OF A LOCAL EMERGENCY

WHEREAS, California Government Code section 8630 and Stanislaus County code section 2.52.110 authorizes the Director of Emergency Services to proclaim a Local Emergency when Stanislaus County is threatened or likely to be threatened by conditions of extreme peril to the safety of persons and property that are or are likely to be beyond the control of the services, personnel, equipment, facilities of this County; and,

WHEREAS, California Government Code section 8558(c) states that a "local emergency" means the duly proclaimed existence of conditions of extreme peril to the safety of persons and property within the territorial limits of the county; and,

WHEREAS, the Novel Coronavirus named SARS-CoV-2 which causes the COVID-19 disease first identified in China has spread to over 90 countries including the United States, and is spreading to a growing number of California counties; and,

WHEREAS, on January 30, 2020 the World Health Organization declared the outbreak a "public health emergency of international concern," and on March 11, 2020 declared it a pandemic; and,

WHEREAS, on January 31, 2020 the United States Secretary of Health and Human Services declared a public health emergency, and on March 4, 2020 the Governor of the State of California proclaimed a State of Emergency; and,

WHEREAS, the federal Centers for Disease Control and Prevention ("CDC") has issued guidance to local and State Public Health departments, including the Stanislaus County Health Services Agency Public Health division (HSA-PH), concerning risk assessment and public health management of persons with potential exposure to COVID-19. These guidelines require HSA-PH to make extraordinary efforts to monitor ongoing communicable disease threats and prepare for management of individuals who may have been exposed to COVID-19; and,

WHEREAS, the first two cases with positive test results have been identified in Stanislaus County; and,

WHEREAS, HSA-PH and the Office of Emergency Services, other County departments and various partners have been working successfully and diligently to implement CDC guidelines, and respond to the public, but now require additional tools and resources to protect the public health given the current state of the epidemic and the need for a sustained response; and,

WHEREAS, there have been resource requests for first responder agencies and local healthcare providers that are beyond the resources of Stanislaus County; and,

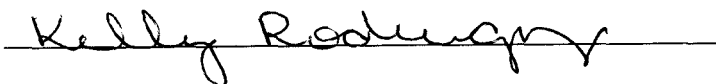
WHEREAS, the Stanislaus County Public Health Officer declared a local health emergency on March 11, 2020; and,

WHEREAS, the aforesaid conditions warrant and necessitate the proclamation of the existence of a local emergency and immediate action is necessary to mitigate potential public calamity.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Stanislaus that:

1. The local emergency proclaimed on March 11, 2020 is hereby ratified.
2. The local emergency proclamation will remain in effect through the duration of the proclaimed California State of Emergency, or earlier if terminated by the Board of Supervisors.

ATTEST: KELLY RODRIGUEZ, Assistant Clerk
Stanislaus County Board of Supervisors,
State of California

A handwritten signature in black ink, appearing to read "Kelly Rodriguez", is written over a horizontal line.

File No.

STANISLAUS COUNTY

PROCLAMATION OF A LOCAL EMERGENCY

WHEREAS, California Government Code section 8630 and Stanislaus County code section 2.52.110 authorizes the Director of Emergency Services to proclaim a Local Emergency when Stanislaus County is threatened or likely to be threatened by conditions of extreme peril to the safety of persons and property that are or are likely to be beyond the control of the services, personnel, equipment, facilities of this County; and

WHEREAS, California Government Code section 8558(c) states that a "local emergency" means the duly proclaimed existence of conditions of extreme peril to the safety of persons and property within the territorial limits of the county; and

WHEREAS, the Novel Coronavirus named SARS-CoV-2 which causes the COVID-19 disease first identified in China has spread to over 90 countries including the United States, and is spreading to a growing number of California counties;

WHEREAS, on January 30, 2020 the World Health Organization declared the outbreak a "public health emergency of international concern," and on March 11, 2020 declared it a pandemic; and

WHEREAS, on January 31, 2020 the United States Secretary of Health and Human Services declared a public health emergency, and on March 4, 2020 the Governor of the State of California proclaimed a State of Emergency; and

WHEREAS, the federal Centers for Disease Control and Prevention ("CDC") has issued guidance to local and State Public Health departments, including the Stanislaus County Health Services Agency Public Health division (HSA-PH), concerning risk assessment and public health management of persons with potential exposure to COVID-19. These guidelines require HSA-PH to make extraordinary efforts to monitor ongoing communicable disease threats and prepare for management of individuals who may have been exposed to COVID-19; and

WHEREAS, the first two cases with positive test results have been identified in Stanislaus County; and

WHEREAS, HSA-PH and the Office of Emergency Services, other County departments and various partners have been working successfully and diligently to implement CDC guidelines, and respond to the public, but now require additional tools and resources to protect the public health given the current state of the epidemic and the need for a sustained response; and

WHEREAS, there have been resource requests for first responder agencies and local healthcare providers that are beyond the resources of Stanislaus County; and

WHEREAS, the Stanislaus County Public Health Officer declared a local health emergency on March 11, 2020; and

WHEREAS, the aforesaid conditions warrant and necessitate the proclamation of the existence of a local emergency and immediate action is necessary to mitigate potential public calamity.


NOW, THEREFORE, the Stanislaus County Director of the Office of Emergency Services hereby proclaims a local emergency.



Jody L. Hayes
Chief Executive Officer and
Director of the Office of Emergency Services

3/11/20

Date

Approved as to form

03/11/2020

2019 YEAR END REPORT





Message from the Sheriff

Law enforcement services for the City of Hughson are performed under a mutual contract with the Stanislaus County Sheriff's Department. Personnel assigned to Hughson Police Services perform Patrol, General Investigations, Traffic Enforcement, Crime Prevention and Business Office functions. A wide

array of ancillary services, such as the SWAT Team, Dive Team, Bomb Team and other Administrative functions are also provided by the Sheriffs Operations Center, located on Hackett Rd. in the City of Modesto.

Sheriff Jeff Dirkse

Message from the Chief

"It is with great pride that I provide this end of year report of the outstanding efforts the deputies of Hughson Police Services have provided for 2019. Your dedicated team has worked closely with the community to make Hughson a safer place for all of its residents."



MILESTONES

I have just completed my fourth full year as Chief of Police in Hughson. This year has again included more great memories as I have become more acquainted with a community that has welcomed and embraced law enforcement and our deputies assigned to this city.

We have experienced some transfers of deputies out of Hughson as they went on to advance their careers in law enforcement. Each one of them brought their own personality to the community and their experience will be missed. But as we usher them out, we welcome a fresh crew of dedicated deputies.

We currently have a balance of experienced and newer deputies assigned to Hughson. We have 3 newer deputies and 2 more experienced deputies. Our Community Resource Deputy has even more years of experience in Hughson and he chose to extend for another year. He is easily recognized at our schools and the rest of our community and does an outstanding job at the community events. Deputy Nikkel will be rotating out this February.

Our staff at Hughson Police Services continues to be dedicated to your community. We attend several community events such as; Love Hughson, Trunk or Treat, Hughson Fruit and Nut Festival and the Christmas Parade. Hughson Police Services will continue hands on correspondence with all City, State, County and Federal Departments as well as with the Hughson Community.

We continue to be active at our Hughson schools by attending events such as Red Ribbon Week and Job Fairs. We value the relationship that we have with our schools. Networking with students, parents and staff has been beneficial to all.

Hughson Police Services continues to have presence on “Face Book” and “Next Door” as we post information to share with the community. Social media is a useful tool to keep the citizens of Hughson aware of what is happening in their community. It is also a means for the citizens of Hughson to provide constructive feedback and neighborhood concerns. We will continue to monitor those sites.



HUGHSON POLICE SERVICE STAFF

- **CHIEF OF POLICE – CHIEF LARRY SEYMOUR**
- **FIVE SWORN DEPUTIES – DEP. SIERRA, DEP. ZAZUETA, DEP. CAMPOS, DEP. PRASAD and COMMUNITY RESOURCE DEP. NIKKEL**
- **LEGAL CLERK – KAYCE PLACENCIA**

PATROL DEPUTY RESPONSES

- **4351.....CALLS FOR SERVICE**
- **1844TRAFFIC AND SUBJECT STOPS**
- **530.....TRAFFIC CITES**
- **205.....PARKING CITES**
- **24.....TRAFFIC COLLISION REPORTS**
- **19.....ADULT CITATIONS (CRIMINAL after ARREST)**
- **134.....ADULT ARREST**
- **6.....JUVENILE ARREST**

TRAFFIC ACTIVITY

Annual Report Summary

	Year Total 2018	Year Total 2019	Numerical Difference
Accident Totals	54	24	-30
Fatal Accidents	0	0	0
Injury Accidents	11	6	-5
Prop Damage/Non-Injury	31	12	-19
Hit and Run Accidents	12	6	-6
Drunk Driving Totals	6	6	0
Involved in Accidents	0	0	0
Driving Under Influence	6	6	0
Citation Issued Totals	624	735	+111
Moving Violations	203	159	-44
Non-Moving Violations	255	361	+106
Mechanical Violations	13	10	-3
Parking Violations	153	205	+51

STATISTICAL REPORT

RESPONSE TIME IN 2019 – HUGHSON POLICE SERVICE



Jeff Dirkse
Sheriff Coroner

Scope Note: Table 1 displays annual count and average response time of each final call type. Table 2 shows annual count and average response time for weapon-related calls. Table 3 exhibits monthly count and average response time of alarm calls. Figure 1 illustrates a trend of average response time for alarm calls over the year of 2019. **Please note that figures below are obtained directly from Stanislaus County Sheriff's Department RMS, which may differ from any statistics or figures submitted to any other governmental entities.**

Table 1. Average Response Time of Each Final Call Type, 2019

Final Call Type	Count	Response Time (Minute)
INFORMATION	442	2.87
CSAC AUDIBLE BURGLARY ALARM (COMMERCIAL)	105	2.83
C8AR AUDIBLE BURGLARY ALARM (RESIDENTIAL)	90	3.27
SECCK SECURITY CHECK	57	3.25
1037 SUSPICIOUS PERSON(S)	48	2.74
BOL BE ON THE LOOKOUT	44	2.72
ASSIST OTHER AGENCY	36	3.51
CIVIL CIVIL COMPLAINT	25	3.55
415E NOISE DISTURBANCE	21	3.97
415F FIGHT-FAMILY	20	3.06
E911W2 E911 HANG UP-WIRELESS PH2	19	3.32
5150 MENTALLY DISTURBED PERSON	18	3.77
1038 SUSPICIOUS VEHICLE(S)	17	0.02
1182 ACCIDENT-PROPERTY DAMAGE	17	2.70
415V FIGHT-VERBAL	15	3.18
WRNT WARRANT	15	0.02
488 PETTY THEFT	14	5.46
1144 DECEASED PERSON	10	4.55
647F DRUNK IN PUBLIC	10	2.66
HAZARD SAFETY HAZARD	10	1.81
HS HEALTH & SAFETY VIOLATION	10	0.77
PANIC ALARM	10	3.22
22500 CVC-ILLEGALLY PARKED VEHICLE	9	0.02
FOUND PROPERTY	9	1.45
10851 STOLEN VEHICLE	8	6.88
1141 AMBULANCE FOLLOW UP	8	2.27
459R RESIDENTIAL BURGLARY	7	5.33
PC PENAL CODE VIOLATION	7	2.85
SUPCIR SUSPICIOUS CIRCUMSTANCES	7	4.30
20002 HIT & RUN-PROPERTY DAMAGE	6	4.75
487 GRAND THEFT	6	7.49
SHOTS SOUNDS OF SHOTS FIRED	6	2.20

Final Call Type	Count	Response Time (Minute)
1053J LOST/MISSING CHILD UNDER 16	5	10.60
242 BATTERY	5	1.93
243E1 DOMESTIC BATTERY	5	3.90
273-5 SPOUSAL ABUSE	5	4.32
594 MALICIOUS MISCHIEF	5	2.27
E911C E911 HANG UP-COMMERICAL PHONE	5	3.90
EXTRA PATROL REQUEST	5	2.42
1064S SUBPOENA SERVICE	4	0.02
245 ASSAULT W/DEADLY WEAPON	4	1.14
370 PUBLIC NUISANCE	4	1.45
1053 LOST/MISSING PERSON 16 & OVER	3	5.58
1179 ACCIDENT-INJURIES	3	0.70
415 FIGHT	3	3.05
C8S SILENT BURGLARY	3	2.35
PUBSER PUBLIC SERVICE	3	0.13
1048 PERSON DOWN	2	1.61
1050 PROWLER	2	6.03
1057V VICIOUS ANIMAL	2	2.68
1125 DISABLED VEHICLE/STRANDED MOTORIST	2	1.85
1181 ACCIDENT-MINOR INJURIES	2	3.46
1183 ACCIDENT-NO DETAILS	2	3.22
13700 DOMESTIC VIOLENCE STAND-BY	2	3.70
23152 CVC-DRIVING UNDER THE INFLUENCE	2	4.92
247 SHOOTING AT UNOCC DWELLING.VEH	2	2.51
415N DISTURBANCE BTWN NEIGHBORS	2	2.59
422 TERRORIST THREATS	2	3.43
459C COMMERCIAL BURGLARY	2	2.89
459V VEHICLE BURGLARY	2	4.53
602 TRESPASSING	2	4.77
E911R E911 HANG UP-RESIDENTIAL PHONE	2	2.71
LOSTP LOST PROPERTY	2	0.02
1044 SUICIDE ATTEMPT	1	6.25
1057 ANIMAL COMPLAINT	1	2.12
10851R STOLEN VEHICLE RECOVERY	1	2.67
148 RESISTING ARREST	1	3.02
211 ARMED ROBBERY	1	2.38
211A ROBBERY ALARM	1	4.02
243 BATTERY W/SERIOUS INJURY	1	2.48
243-4 SEXUAL BATTERY	1	14.43
243D BATTERY W/SERIOUS INJURY	1	2.27
245NF ADW-NO FIRE RESPONSE	1	19.48
261 RAPE	1	1.27
261-5 UNLAWFUL SEXUAL INTERCOURSE	1	4.17
273-6 VIOLATION OF DOMESTIC VIOLENCE ORDER	1	1.52
273A CHILD ABUSE	1	5.85
288 LEWD ACTS W/CHILD UNDER 14	1	68.55

Final Call Type	Count	Response Time (Minute)
374 LITTERING/TRASH DUMPING	1	11.18
415J JUVENILE DISTURBANCE/PROBLEM	1	11.43
496 RECEIVING STOLEN PROPERTY	1	0.02
503 EMBEZZLEMENT	1	29.98
594F FELONY VANDALISM	1	0.02
597 CRUELTY TO ANIMALS	1	7.33
653M ANNOYING PHONE CALLS	1	16.32
ALARMC FIRE ALARM-COMMERCIAL	1	1.80
CIVIL CIVIL	1	14.55
COP COMMUNITY ORIENTED POLICING	1	0.02
FOUND ADULT	1	2.02
FOUND CHILD	1	1.15
MC MUNICIPAL CODE VIOLATION	1	0.02
MSGDEL MESSAGE DELIVERY	1	14.00
OPEN DOOR	1	4.07
PSTRUC POTENTIAL STRUCTURE FIRE	1	1.85
PW PUBLIC WORKS CALL	1	0.02
RESCUE	1	2.13
SCOC COUNTY ORDINANCE VIOLATION	1	0.02
SPOTCK SPOTLIGHT CHECK-NO CONTACT	1	2.67
TOTAL	1,255	2.86

Table 2. Average Response Time of Firearm-Related Calls, 2019

Final Call Type	Count	Response Time (Minute)
SHOTS SOUNDS OF SHOTS FIRED	6	2.20
245 ASSAULT W/DEADLY WEAPON	4	1.14
247 SHOOTING AT UNOCC DWELLING.VEH	2	2.51
211 ARMED ROBBERY	1	2.38
245NF ADW-NO FIRE RESPONSE	1	19.48
TOTAL	14	2.38

Table 3. Average Response Time by Month, Alarm Calls, 2019

Month	Count	Response Time (Minute)
January	16	3.30
February	22	4.16
March	19	3.65
April	20	2.93
May	15	4.20
June	21	2.62
July	24	3.34
August	20	2.77
September	21	1.95
October	10	2.75
November	11	2.55
December	11	2.77
TOTAL	210	2.85

Note: Note: Alarm calls (e.g., '211A ROBBERY ALARM', 'ALARMC', 'ALARMC FIRE ALARM-COMMERCIAL', 'ALARMR', 'ALARMR FIRE ALARM-RESIDENTIAL', 'ALERT3', 'C8AC AUDIBLE BURGLARY ALARM (COMMERCIAL)', 'C8AR AUDIBLE BURGLARY ALARM (RESIDENTIAL)', 'PANIC', 'PANIC ALARM', 'C8S SILENT BURGLARY ') were included for the calculation of average response time for alarm calls.

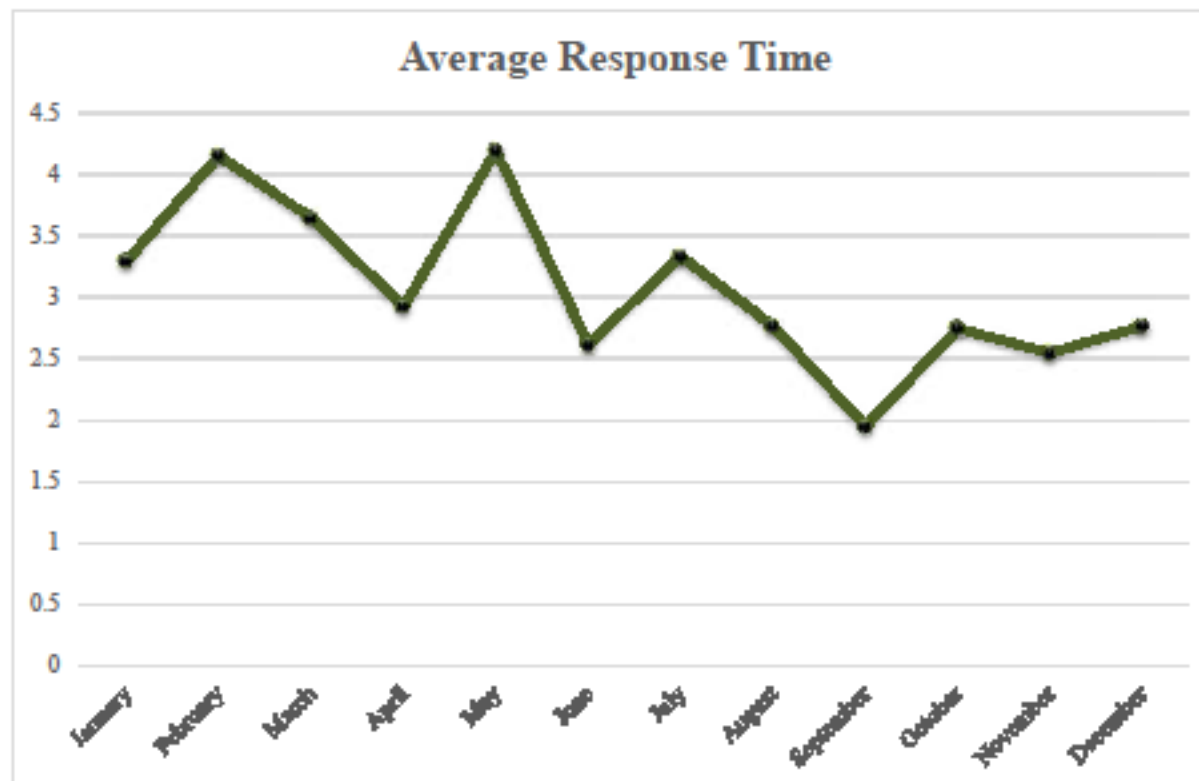


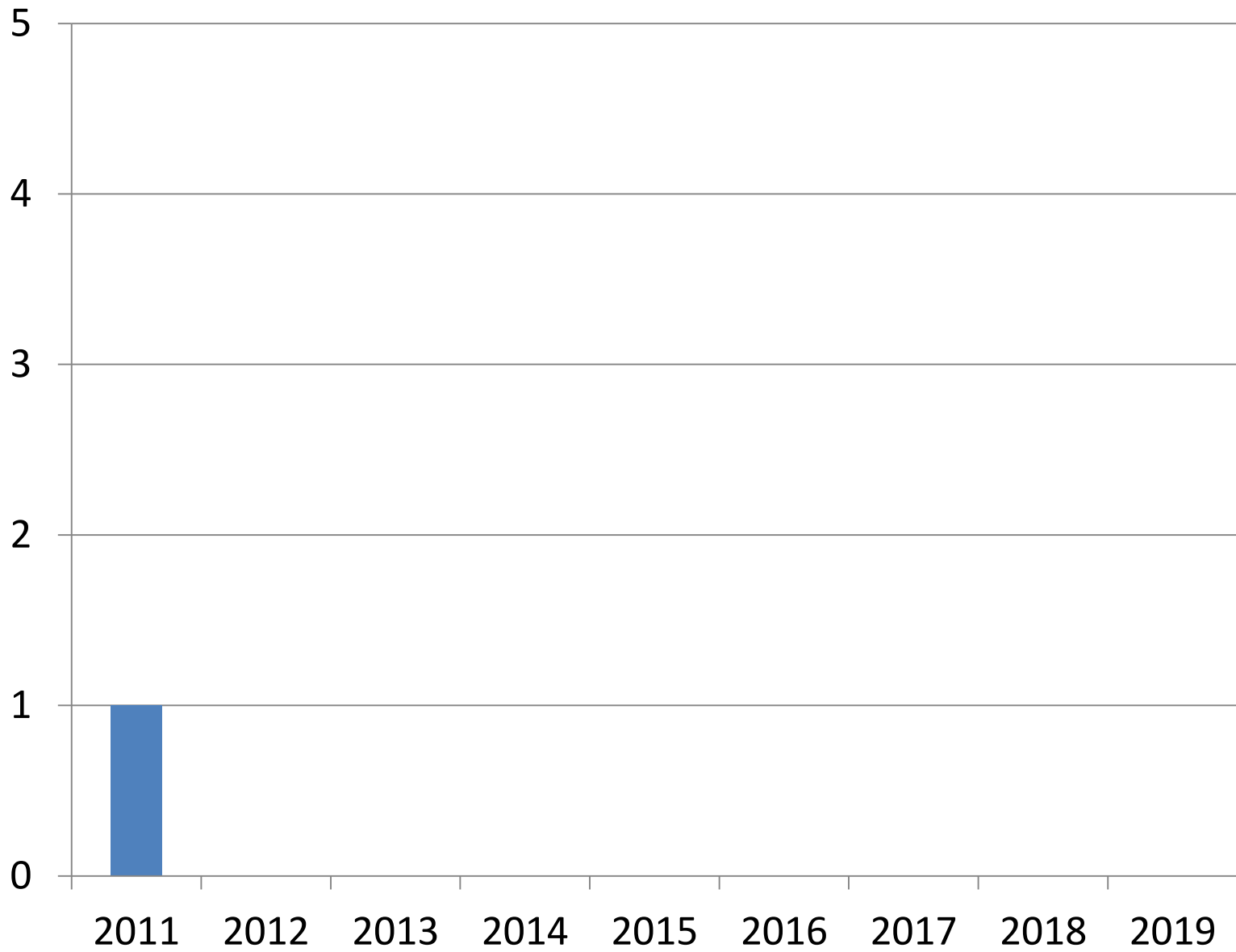
Figure 1. Average Response Time by Month, Alarm Calls, 2019

Calls for Service

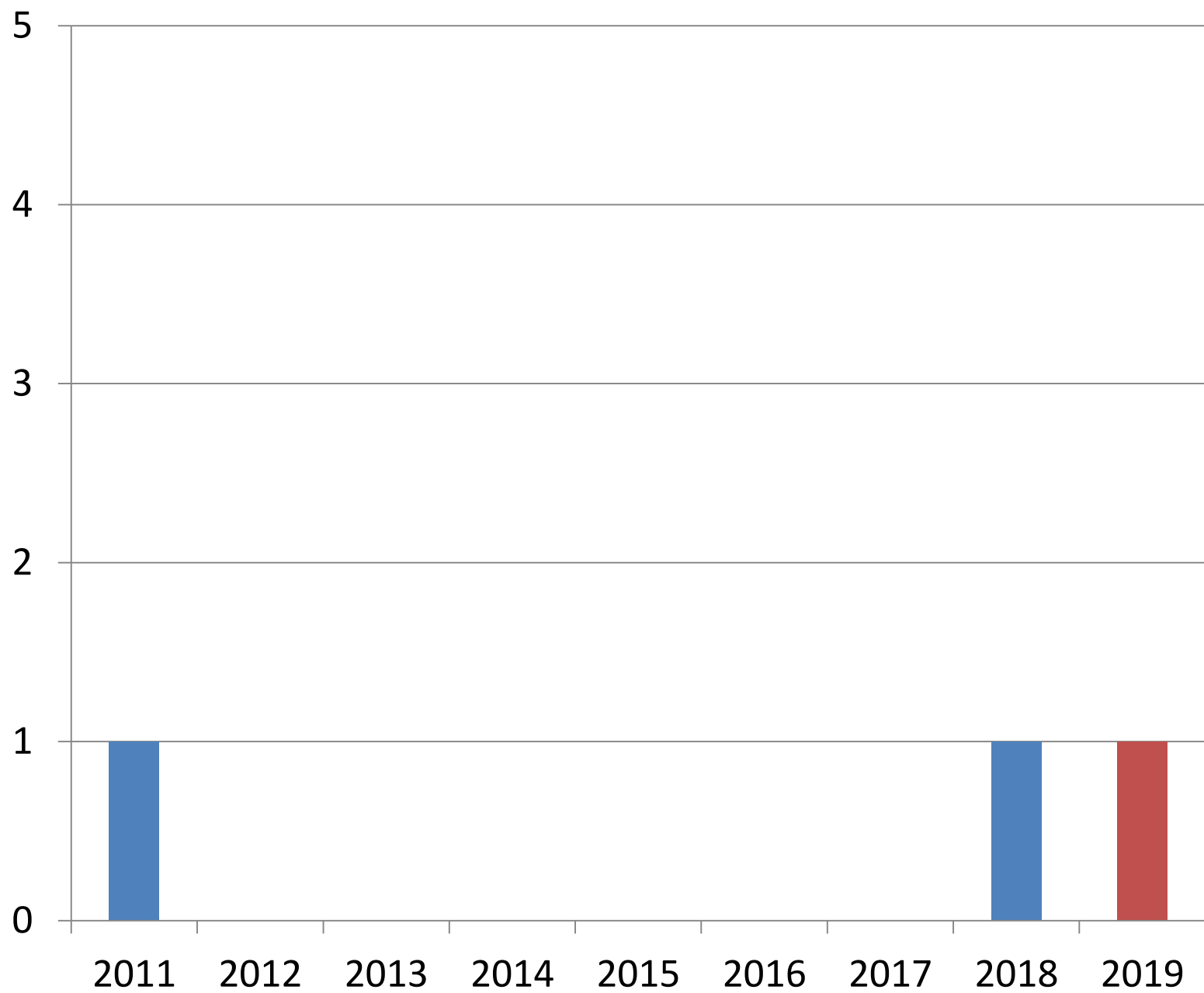
Comparison 2017 - 2019

	2017	2018	% Change	2019	% Change
Hughson PD	4,532	4,793	5.4%	4,351	-10.2%
Patterson PD	17,860	15,997	-11.6%	16,357	2.2%
Riverbank PD	17,310	16,589	-4.3%	14,985	-10.7%
Waterford PD	6,523	6,368	-2.4%	6,996	9.0%
Sheriff	82,594	79,342	-4.1%	79,302	-0.1%
Total SCSO	128,819	123,089	-4.7%	121,991	-0.9%

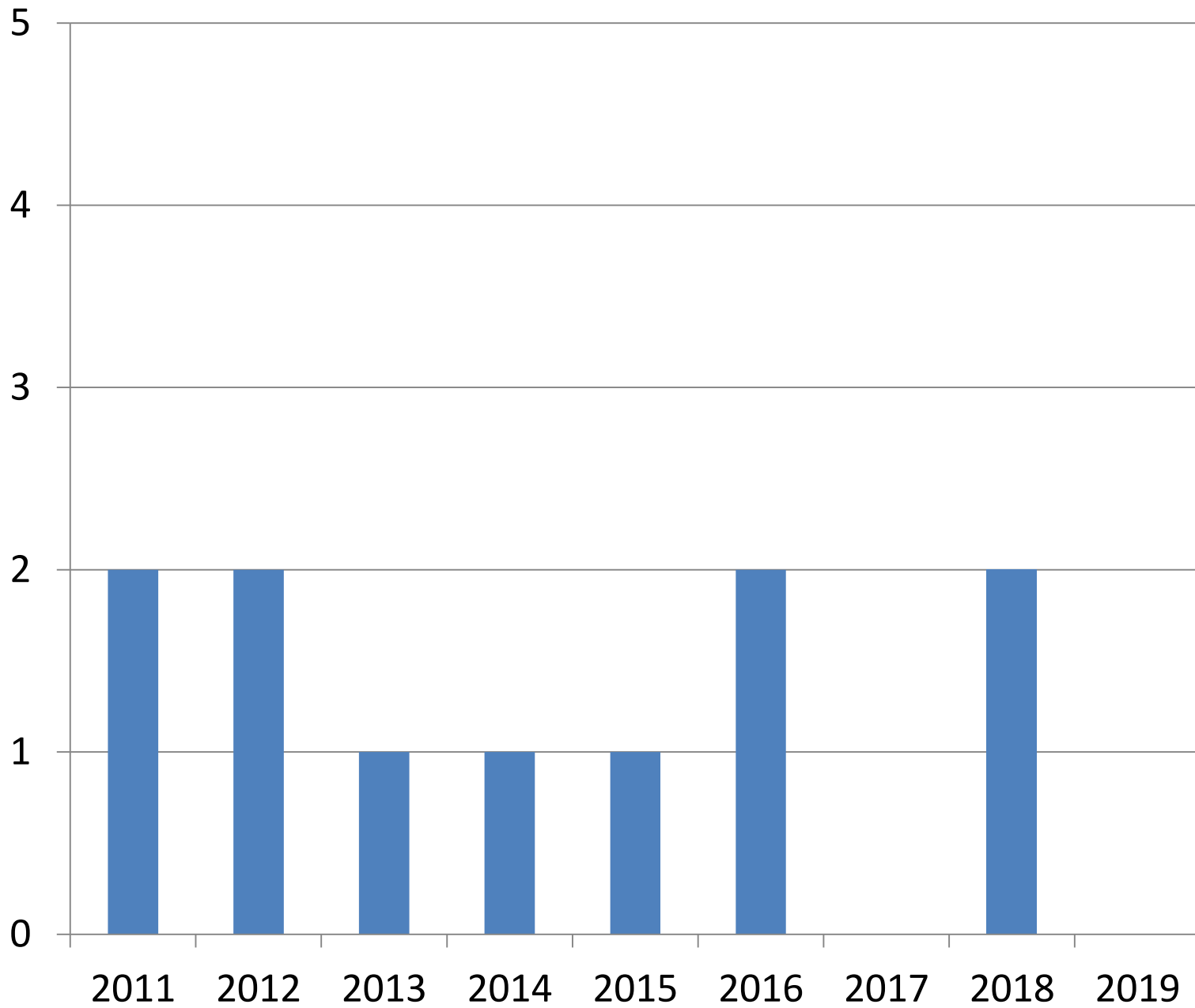
UCR Part 1 - Homicides



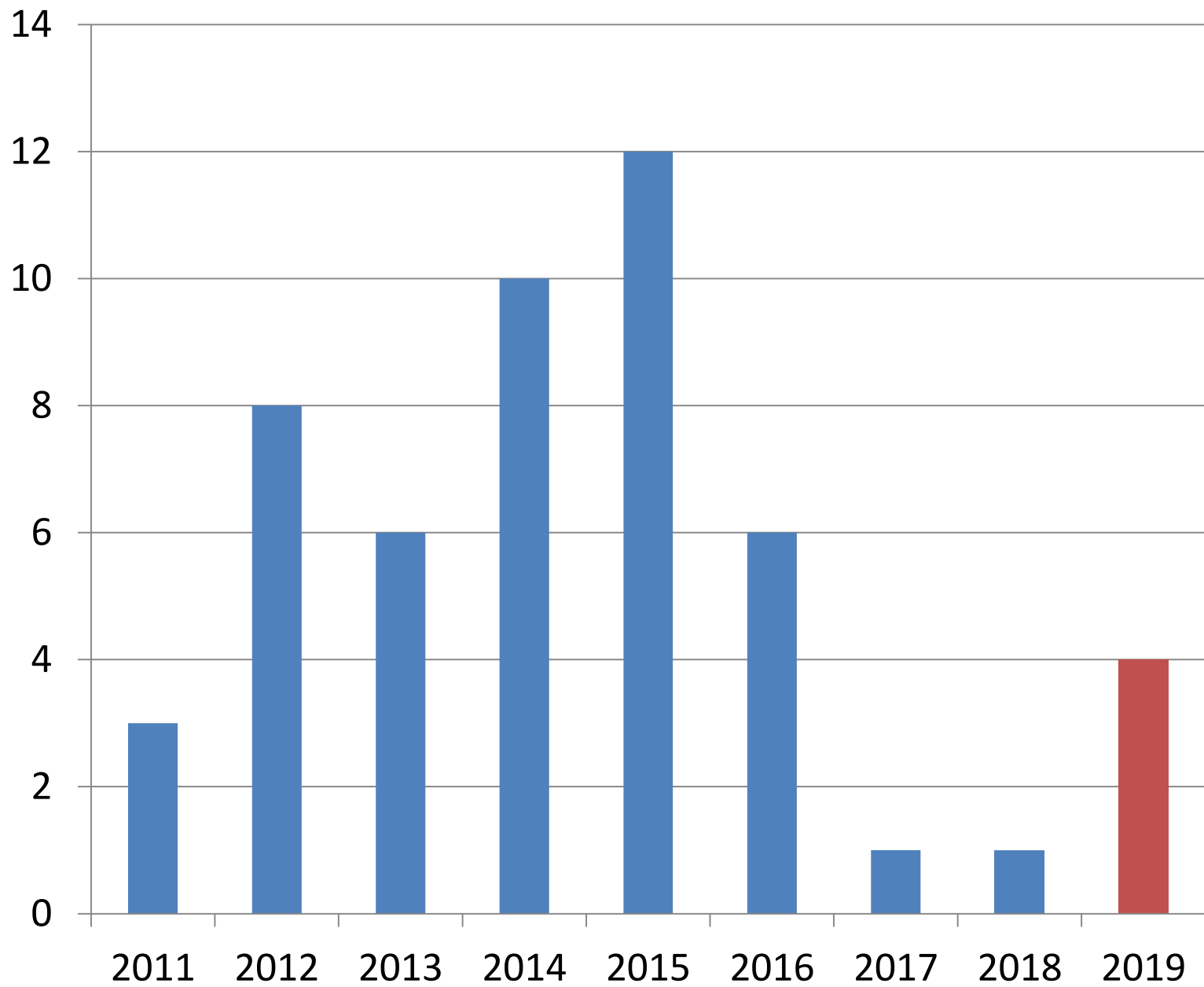
UCR Part 1 - Rape



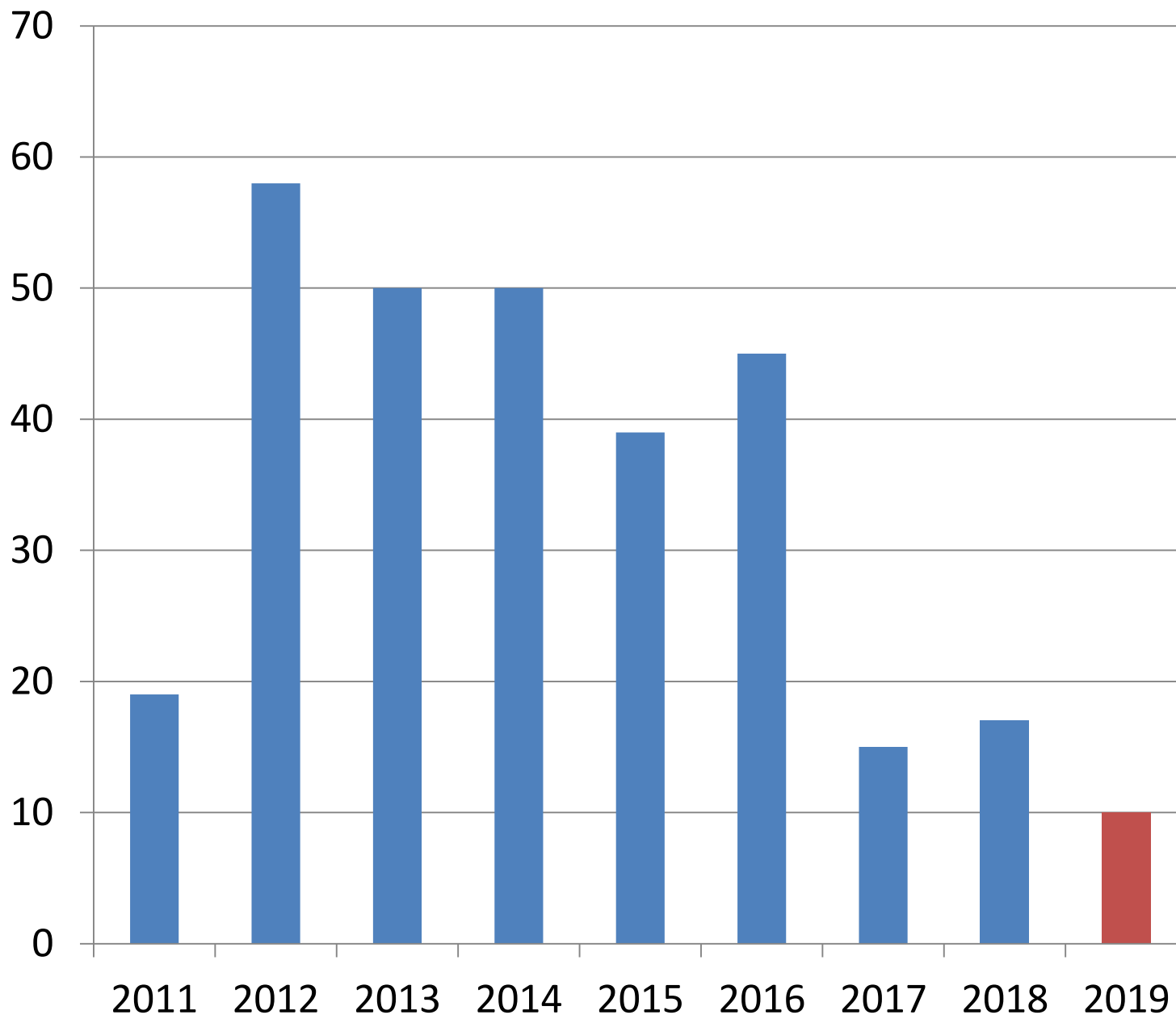
UCR Part 1 - Robbery



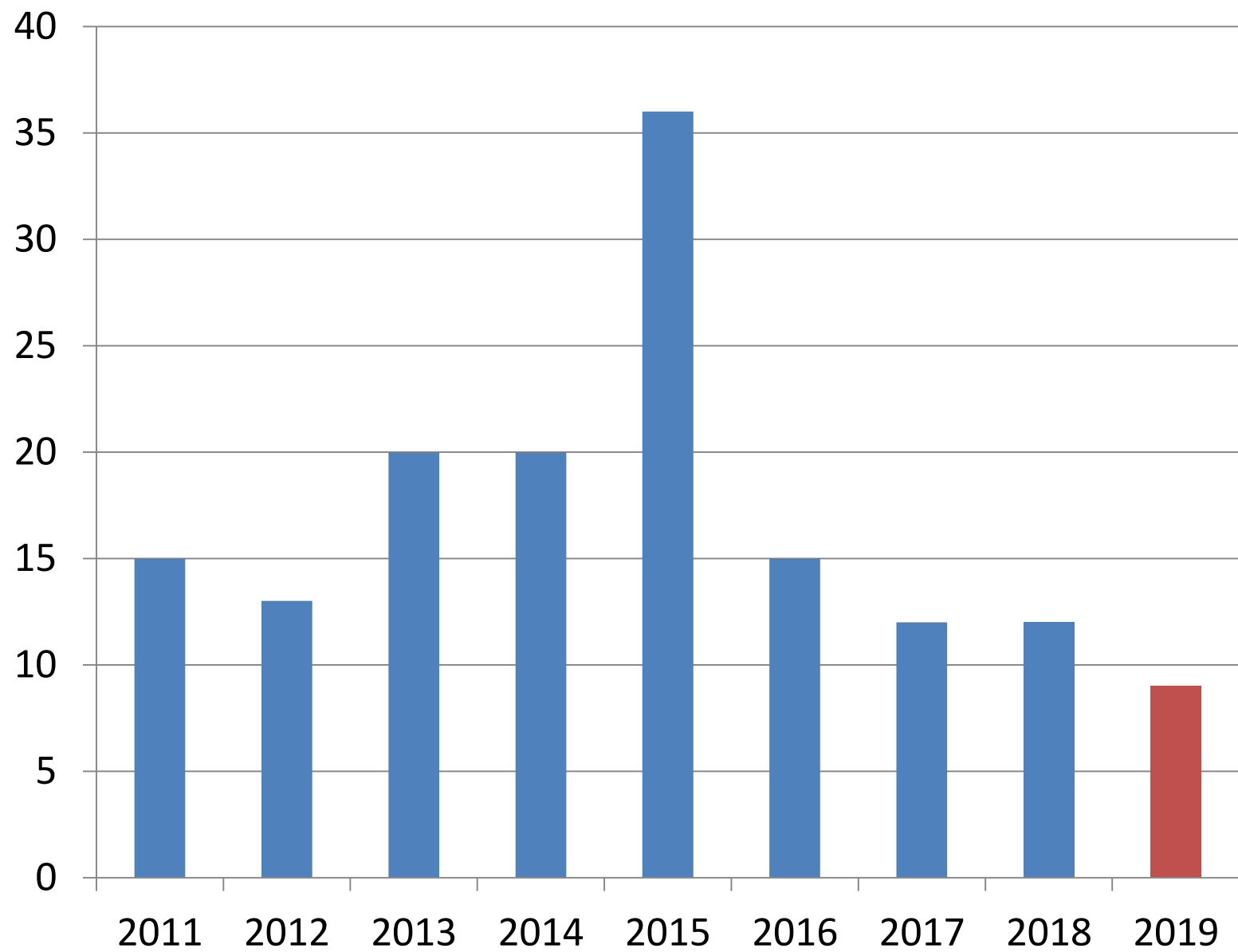
UCR Part 1 - Aggravated Assault



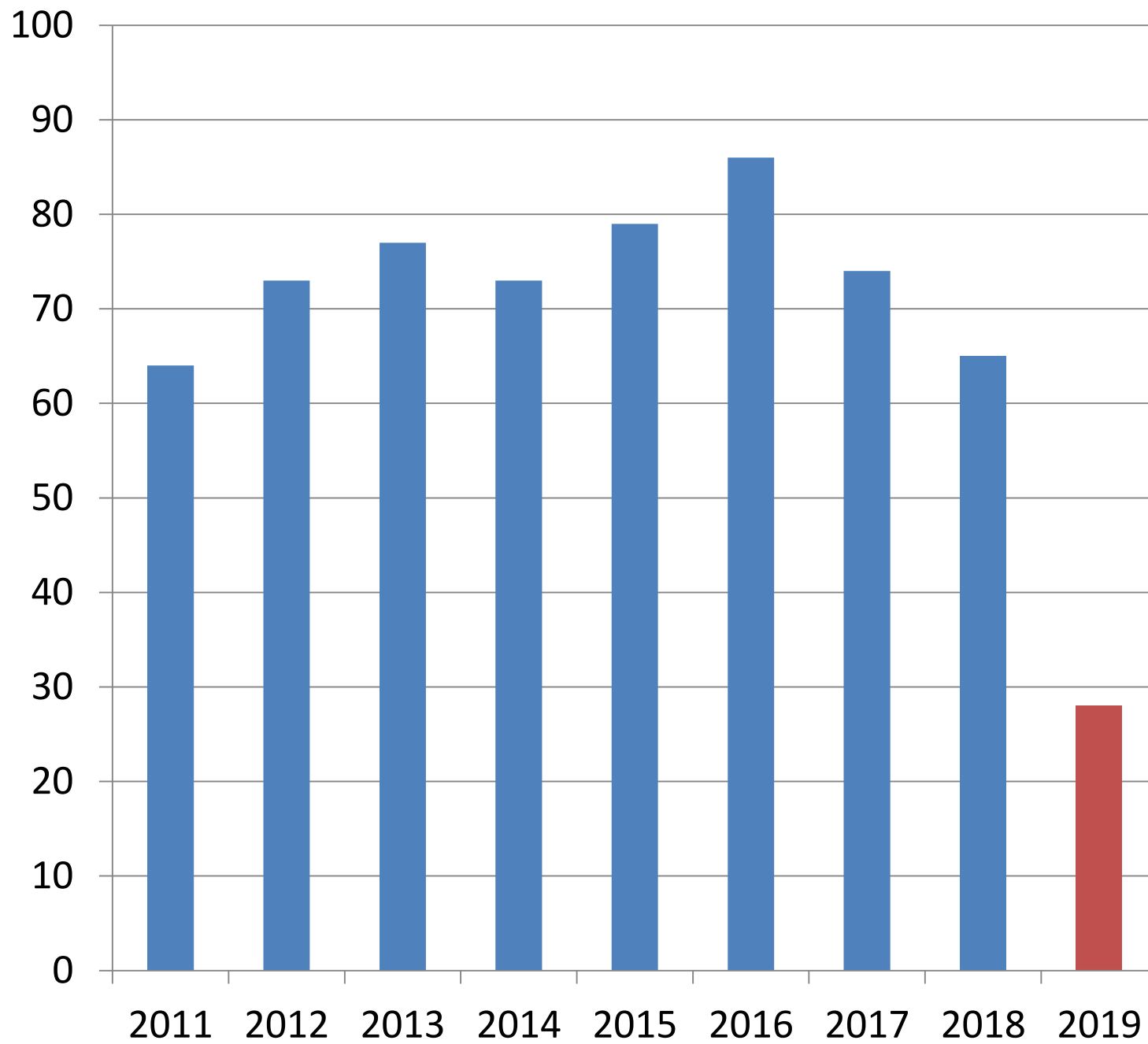
UCR Part 1 - Burglary



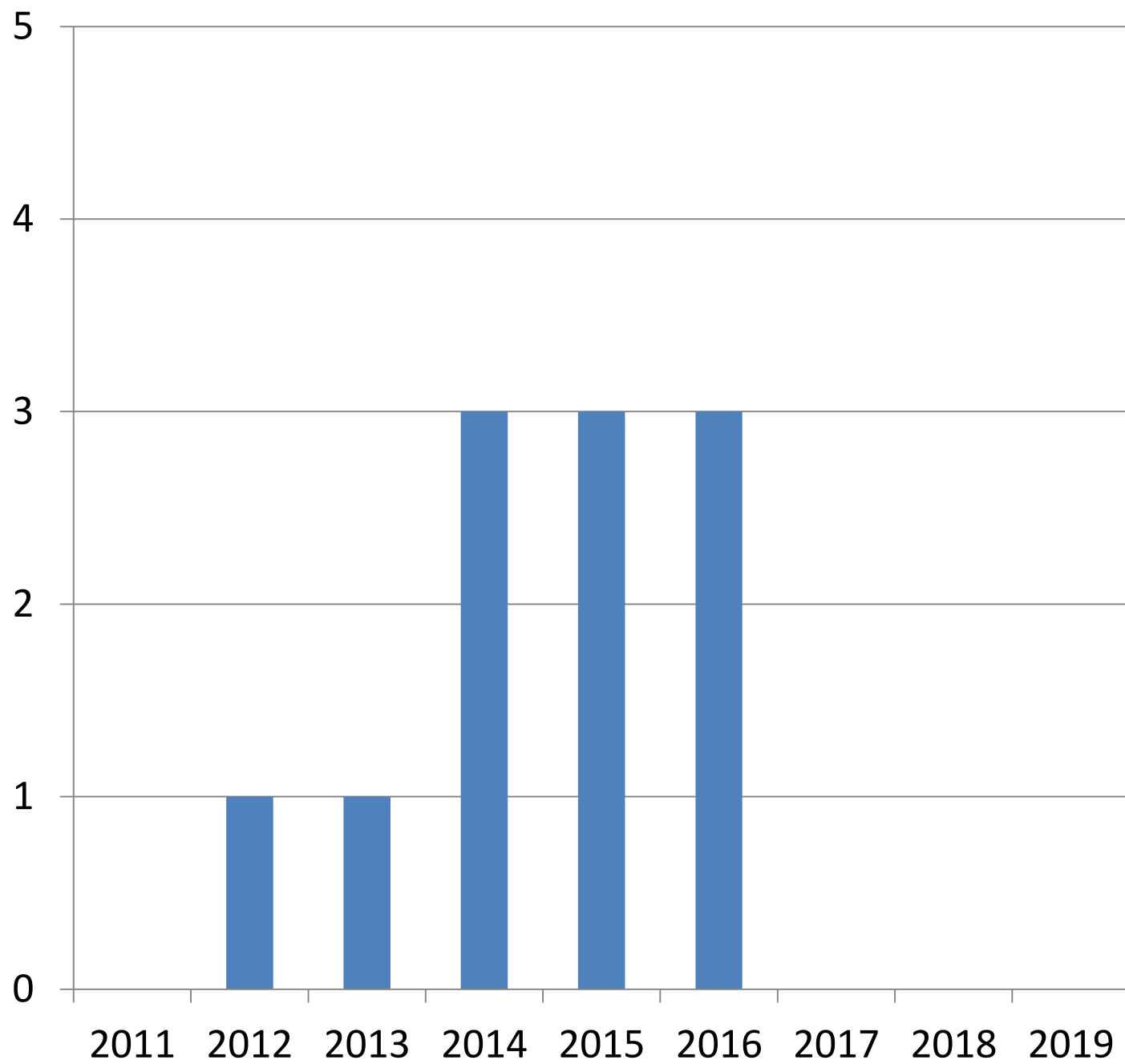
UCR Part 1 - Motor Vehicle Theft



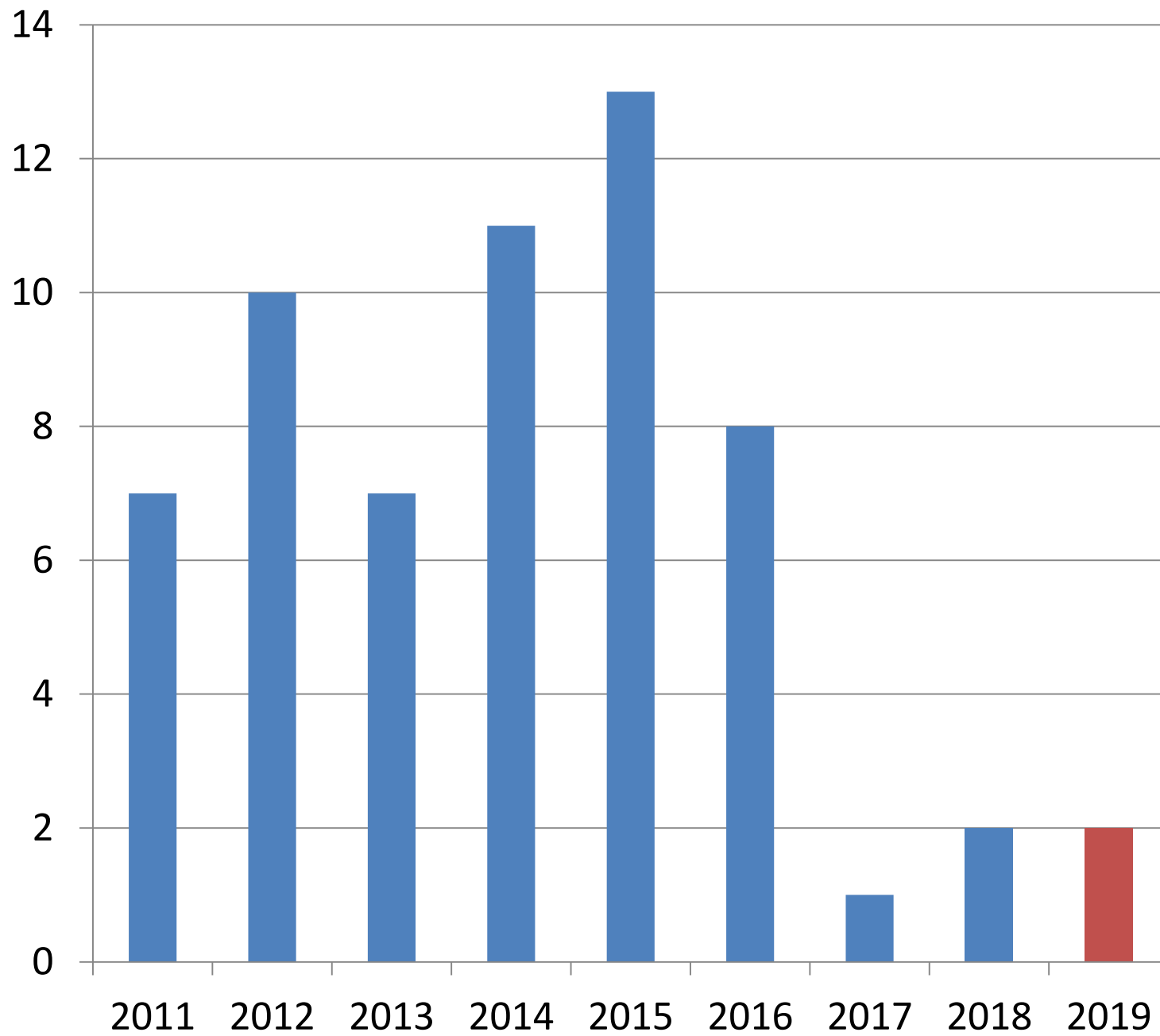
UCR Part 1 - Larceny



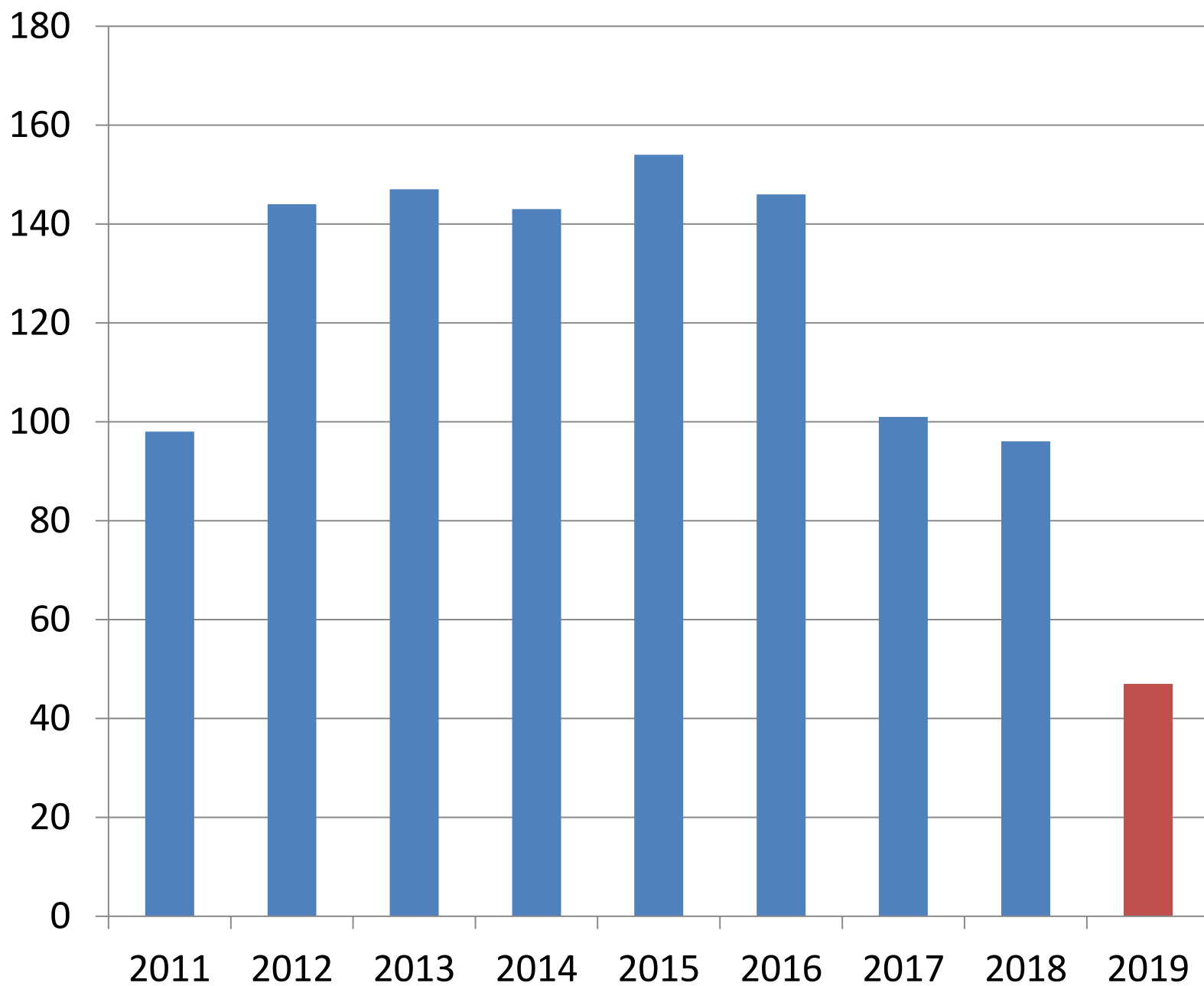
UCR Part 1 - Arson



UCR Part 1 - Total Violent Crimes



UCR Part 1 - Total Property Crimes



SUMMARY

- Calls for service down 471 calls.
- Subject and Bike stops down 136.
- Citations up 111 from 2018.
- Adult arrests down 6.
- Juvenile arrests down 8.
- Alarm calls are up by 20.
- We had a substantial drop in vehicle collisions by 30. Name exchanges are included in this count.
- There was a good decrease in property crimes for burglaries, auto thefts and larceny.
- Overall crime is down !

SERVICE TO THE COMMUNITY

FIREWORKS ENFORCEMENT



SERVICE TO THE COMMUNITY

FIREWORKS ENFORCEMENT



CITIZEN DROPS OFF PIPE BOMB



SERVICE TO THE COMMUNITY

NATIONAL NIGHT OUT



SERVICE TO THE COMMUNITY

NATIONAL NIGHT OUT



SERVICE TO THE COMMUNITY

NATIONAL NIGHT OUT



SERVICE TO THE COMMUNITY

NATIONAL NIGHT OUT



SERVICE TO THE COMMUNITY

PARTNER WITH LOCAL BUISNESSES AND COMMUNITY GROUPS



SERVICE TO THE COMMUNITY

PARTNER WITH LOCAL BUISNESSES AND COMMUNITY GROUPS



SERVICE TO THE COMMUNITY

TRUNK OR TREAT 4-TIME CHAMPIONS!



SERVICE TO THE COMMUNITY

TRUNK OR TREAT 4-TIME CHAMPIONS!



SERVICE TO THE COMMUNITY

TRUNK OR TREAT 4-TIME CHAMPIONS!



SERVICE TO THE COMMUNITY

CHRISTMAS PARADE



SERVICE TO THE COMMUNITY

CHRISTMAS PARADE



RIDE-A-LONG WITH AIR101



HUGHSON FIRE BREAST CANCER AWARENESS



HUGHSON HUSKIES SPIRIT DAY





CITY COUNCIL AGENDA ITEM NO. 5.1

SECTION 5: PUBLIC HEARING

Meeting Date: March 23, 2020
Subject: Introduce and Waive the First Reading of Ordinance No. 2020-05, Amending Chapter 13.08, of the Hughson Municipal Code Concerning the Disconnection for Nonpayment of Residential Water Service
Presented By: Merry Mayhew, Director of Finance and Admin Services
Daniel J. Schroeder, City Attorney

Approved By: _____

Staff Recommendation:

Introduce and waive the first reading of Ordinance No. 2020-05, amending Chapter 13.08 of the Hughson Municipal Code concerning the disconnection for nonpayment of residential water service.

Background and Discussion:

Adopted in 2018, SB 998 Water Shutoff Protection Act is codified in the CA Health and Safety Code to provide additional procedural protections and expand upon the existing safeguards related to utility service disconnections in the Public Utilities Code and Government Code. Under SB 998, public water systems with more than 200 connections are required to adopt a written policy on residential water service shut off for nonpayment, applicable to all residential water customers. As a public water system with more than 200 connections, the City must comply with SB 998.

At the March 9, 2020 City Council meeting, City staff presented, and the City Council adopted the Residential Water Discontinuation Policy (Resolution No. 2020-11). SB 998 necessitates changes to the Hughson Municipal Code to address the changes in law and in the newly adopted Residential Water Discontinuation Policy.

All the code changes related to disconnection for nonpayment, for residential water service, are presented in Ordinance No. 2020-05 and the public hearing was noticed in the newspaper on March 10, 2020. Should the Council agree to do so, the first reading of the ordinance will be waived and then will be brought back for formal adoption at its subsequent regular meeting. The following are the ordinance changes related to disconnection for nonpayment:

Disconnection for nonpayment: Section 13.08.520

“If a water bill is not paid on or before the last day of the month during which the bill is sent, then at least 15 days prior to service discontinuance, the customer will be sent a final notice informing the customer that discontinuance will be enforced if payment is not made within the time specified in the notice.”

“Notwithstanding anything in this Ordinance to the contrary, the provisions of this Ordinance Section 13.08.520 are inapplicable to discontinuation of residential water service for nonpayment, and the City may only discontinue residential water service for nonpayment according to the terms of the City’s Residential Water Discontinuation Policy adopted by the City Council of the City of Hughson by resolution.”

SB 998 is applicable to residential water service only; therefore, the current process of discontinuation of water service in commercial settings remains the same.

Fiscal Impact:

The fiscal impact associated with the ordinance changes is currently unknown. It is anticipated that a small number of residential accounts may leave account balances that the City will write off as uncollectible.

**CITY OF HUGHSON
CITY COUNCIL
ORDINANCE NO. 2020-05**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HUGHSON, AMENDING
SECTION 13.08.520 OF CHAPTER 13.08 OF TITLE 13 OF THE
HUGHSON MUNICIPAL CODE – PUBLIC SERVICES**

WHEREAS, the City of Hughson Municipal Code Chapter 13.08.520 currently provides regulations regarding discontinuation of water service for nonpayment; and

WHEREAS, the Governor of the State of California did approve Senate Bill No. 998 on September 28, 2018, whereby new rules were enacted for the discontinuation of residential water service, effective in early 2020; and

WHEREAS, the City of Hughson City Council desires to comply fully with the requirements of SB 998;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF HUGHSON DOES
ORDAIN AS FOLLOWS:**

Section 1 Section 13.08.520 of Chapter 13.08 of Title 13 of the Hughson Municipal Code is amended to read as follows:

“13.08.520 Disconnection for nonpayment

Service may be discontinued for nonpayment of bills in the following manner:

If a water bill is not paid on or before the last day of the month during which the bill is sent, then at least 15 days prior to service discontinuance, the customer will be sent a final notice informing the customer that discontinuance will be enforced if payment is not made within the time specified in the notice. A customer’s water service may be discontinued if water service furnished at a previous location is not paid for within the time fixed in this chapter for the payment of bills. If a customer receives water service at more than one location and the bill for service at any one location is not paid within the time provided for payment, water service at all locations may be turned off. Notwithstanding anything in this Ordinance to the contrary, the provisions of this Ordinance Section 13.08.520 are inapplicable to discontinuation of residential water service for nonpayment, and the City may only discontinue residential water service for nonpayment according to the terms of the City’s Residential Water Discontinuation Policy adopted by the City Council of the City of Hughson by resolution.

Section 2 If any provision of this Ordinance or application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application, and to this end the

provisions of this Ordinance are severable. The City Council hereby declares that it would have adopted this Ordinance irrespective of the validity of any particular portion thereof.

Section 3 This Ordinance is not intended to and shall not be construed or given effect in a manner that imposes upon the City or any officer or employee thereof a mandatory duty of care toward persons and property within or without the city so as to provide a basis of civil liability for damages, except as otherwise imposed by law.

Section 4 Within fifteen (15) days after its final passage, the City Clerk shall cause a summary of this Ordinance to be published in accordance with California Government Code section 36933.

Section 5 This Ordinance shall become effective thirty (30) days from and after its final passage and adoption, provided it is published in a newspaper of general circulation at least fifteen (15) days prior to its effective date.

The foregoing Ordinance was introduced, and the title thereof read at the regular meeting of the City Council of the City of Hughson held on March 23, 2020, and by a vote of the Council members present, further reading was waived.

On motion of Councilperson _____, seconded by _____, the foregoing Ordinance was passed by the City Council of the City of Hughson at a regular meeting held on April 13, 2020, by the following votes:

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

JERAMY YOUNG, Mayor

ATTEST:

ASHTON GOSE, Deputy City Clerk