

Fiscal Year 2021-2022 Adopted Budget



Adopted on September 27, 2021

City Resolution No. 2021-36

HUGHSON, CA

CITY OF HUGHSON

CITY COUNCIL



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MESSAGE FROM THE CITY MANAGER

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Merry D. Mayhew
City Manager
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January 21, 2022

Honorable Mayor and City Council:

This document represents the City of Hughson's Adopted Budget for Fiscal Year 2021-2022. The final spending plan is balanced and allows the organization to operate effectively during the fiscal year, while supporting the organization's mission statement:

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

Fiscal Year 2021-2022 Final Budget Summary:

This final budget projects an overall projected revenue of \$21,296,534 and overall anticipated expenditures of \$18,300,420 resulting in an anticipated positive contribution to fund balance of \$2,996,114 at year-end. In the General Fund, expenditures of \$3,645,076 are expected to exceed revenue of \$3,515,118 by \$129,958. The difference is due to a transfer to contingency reserve to maintain the General Fund reserve level of 33% as required per City Council resolution; therefore, the transfer is neutral and does not decrease General Fund.

General Fund:

The General Fund is the fund used for general government purposes and pays for services including Animal Services, Police Services, Parks and Recreation, and Administration. The most significant sources of General Fund revenue include property tax, sales tax, and motor vehicle fees.

The City currently has 17 full-time allocated positions and 1 part-time position, organized by functional area. Additionally, from time to time the City relies on temporary positions, through a partnership with the Central Valley Opportunity Center when grant funding is available, and temporary positions filled through a staffing agency to assist in critical areas and maintain adequate levels of City services.

Special Revenue Funds:

Special Revenue Funds consist of those designated for a particular purpose traditionally established by the Federal, State government or City Council. An example is the Measure L transportation funding. Road construction on Locust Avenue, Euclid Avenue, and Santa Fe are examples of completed Measure L projects. Recently, the City has contracted through StanCOG for an updated Pavement Management Plan study that will assist staff in determining the priority for street repairs. In addition, this budget includes funding for the design of the Whitmore Avenue pedestrian/bicycle crossing over the railroad tracks.

The construction of Walker Lane sidewalk, curb and gutter, scheduled for this fiscal year, has been delayed due to State requirements of using Community Development Block Grant funding. City staff continue to work through the requirements and look forward to completing this project.

Enterprise Funds:

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

Over the past several years, City staff have been working with consultants to determine the extent of the deficiencies in the industrial sewer line along Tully Road, which has compromised the integrity of that major roadway. Included in this Adopted Budget is the design for the Tully Road and 2nd Street Sewer improvements. Once the design has been completed and approved by the Council, the project will be posted for construction bids.

A key focus for the organization has also been the development of a sustainable long-term plan for the City's municipal water system that currently relies solely on groundwater sources. The City is operating under a Notice of Compliance from the State Water Board for the delivery of drinking water to customers that meet the State's stringent quality requirements. The completion of the following two projects will meet the requirements of the State's compliance order.

A large infrastructure project that includes the drilling and construction of two municipal water wells, a one-million-gallon water tank, arsenic treatment, along with other minor system upgrades, is currently in the last phase of completion. Phase 4 was anticipated to be completed by January 2022; however, the project completion date has been extended to mid-2022 due to delays in supplies and labor. The total cost of this project is estimated to be \$12.8 million of which \$9.6 million is a grant and the remaining \$3.2 million is a low interest loan through the State Revolving Fund.

A second infrastructure project, the design and construction of a treatment facility to remove 1,2,3-TCP from drinking water is currently in the design stage. In late 2020 a legal settlement was approved that is funding the design and construction of TCP treatment and will pay for the cost of maintenance for years to come.

Development

Active development projects within the city limits include:

- Euclid North and Euclid South developments are located at the corner of Hatch Road and Euclid Avenue. Euclid South is approximately 19.54 acres with 69 single-family residential lots with an additional 50 single-family residential lots at Euclid North.
- Walker Lane Apartment Project includes a total of 20 apartments located on Walker Lane.
- Parkwood Subdivision is located at the corner of Hatch Road and Santa Fe Avenue on 56.04 acres. It includes 299 single-family residential lots with lots ranging in size from 5005 to 13,280 square feet.

In addition, the City contracted with DeNovo Planning Group in late 2021 to begin the process of updating the City's General Plan and 6th Cycle Housing Element. Community engagement has begun with in person workshops and surveys. Progress of the General Plan Update can be found at: <https://hughson.generalplan.org/>.

General Comments:

2021 brought a turnover in City staff of over 30%. The turnover was due to promotional opportunities, relocations, and a retirement. We are fortunate to have recruited skilled professionals to fill these positions and remain committed to providing excellent customer service.

The City of Hughson remains in a strong fiscal position and ready to meet the financial challenges posed by the pandemic. I am grateful to the strong leadership and vision provided by the City Council. Your leadership has been steady and supportive and has set the tone for the organization.

In closing, thank you to the hard working and skilled City staff. Your engagement and commitment to this community results in our organization's success.

Sincerely,

A handwritten signature in blue ink that reads "Merry Mayhew". The signature is written in a cursive, flowing style.

Merry D. Mayhew
City Manager

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HUGHSON BACKGROUND

THE COMMUNITY, THE CITY

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

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



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

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

Hughson is the smallest incorporated City in Stanislaus County but has grown from a population of 3,220 in 1990 to 7,495 in 2022 (CA Dept. of Finance). Hughson is situated East of Ceres, North of Turlock, and Southeast of Modest

City of Hughson Statistics

INCORPORATED: December 9, 1972

POPULATION: 7,495

ELEVATION: 122 Feet

AREA: 1.65 Square Miles

ASSESSED PROPERTY TAX VALUE: \$618,489,609

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

WASTEWATER TREATED: 201,110,000 Gallons (2020-21)

PARKS: 4

FIRE PROTECTION: Hughson Fire Protection District

POLICE PROTECTION: Stanislaus County Sheriff's Department

BUILDING PERMITS ISSUED: (Includes all PME)

Table 1 Building Permits Issued, 2010-2021

YEAR	PERMITS ISSUED	VALUES OF WORK
2010	126	\$ 3,146,009
2011	195	\$ 8,326,739
2012	148	\$ 10,484,906
2013	253	\$ 16,519,498
2014	204	\$ 9,773,090
2015	145	\$ 5,532,541
2016	206	\$ 9,642,029
2017	188	\$ 7,836,351
2018	207	\$ 9,484,470
2019	354	\$ 6,569,664
2020	161	\$ 5,396,444
2021	293	\$ 27,864,671

City of Hughson Parks and Amenities

LEBRIGHT FIELDS (8.5 ACRES)

Formerly owned by Hughson Unified School District, acquired by the City in 2018.

Of the 8.5-acre plot, 7.5 acres acquired by the City of Hughson.

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

ROLLAND STARN PARK (8.25 ACRES)

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

FONTANA PARK (0.9 ACRES)

Owned by Fontana Ranch Subdivisions

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

HUGHSON SPORTS AND FITNESS COMPLEX (016 ACRES)

Owned by the Hughson Unified School District

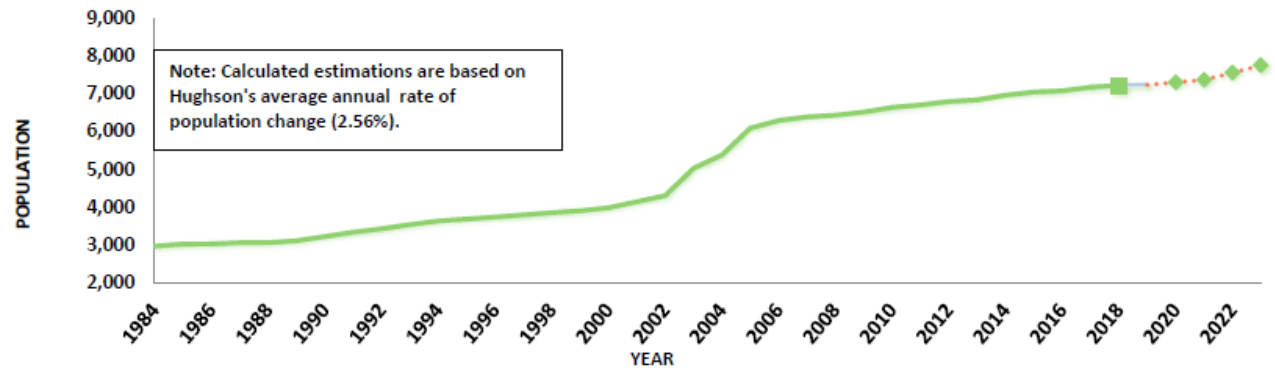
- » Soccer Fields (3)
- » Softball Field (planned)
- » Large Play Space Area
- » Fitness Courses (4)
- » Donor's Wall
- » Veteran's Flagpole
- » Tribute Sidewalk
- » Bleachers (planned)
- » Dirt Parking Area
- » Park Benches

City of Hughson Population 1984-2020

Data Provided by CA Department of Finance

Year	Population	Difference	% of Change
1984	2970		
1985	3020	50	1.68%
1986	3030	10	0.33%
1987	3060	30	0.99%
1988	3060	0	0.00%
1989	3110	50	1.63%
1990	3220	110	3.54%
1991	3336	116	3.60%
1992	3430	94	2.82%
1993	3536	106	3.09%
1994	3634	98	2.77%
1995	3684	50	1.38%
1996	3736	52	1.41%
1997	3795	59	1.58%
1998	3851	56	1.48%
1999	3903	52	1.35%
2000	3980	77	1.97%
2001	4145	165	4.15%
2002	4307	162	3.91%
2003	5029	722	16.76%
2004	5383	354	7.04%
2005	6091	708	13.15%
2006	6290	199	3.27%
2007	6385	95	1.51%
2008	6432	47	0.74%
2009	6512	80	1.24%
2010	6640	128	1.97%
2011	6703	63	0.95%
2012	6790	87	1.30%
2013	6838	48	0.71%
2014	6960	122	1.78%
2015	7045	85	1.22%
2016	7073	28	0.40%
2017	7173	100	1.41%
2018	7217	44	0.61%
2019	7232	15	0.21%
2020	7298	66	0.91%
2021	7365	67	2.56%
2022	7553	189	2.56%
2023	7746	193	2.56%
ANNUAL AVERAGE RATE OF CHANGE			2.56%

*(Based on average annual rate of growth)



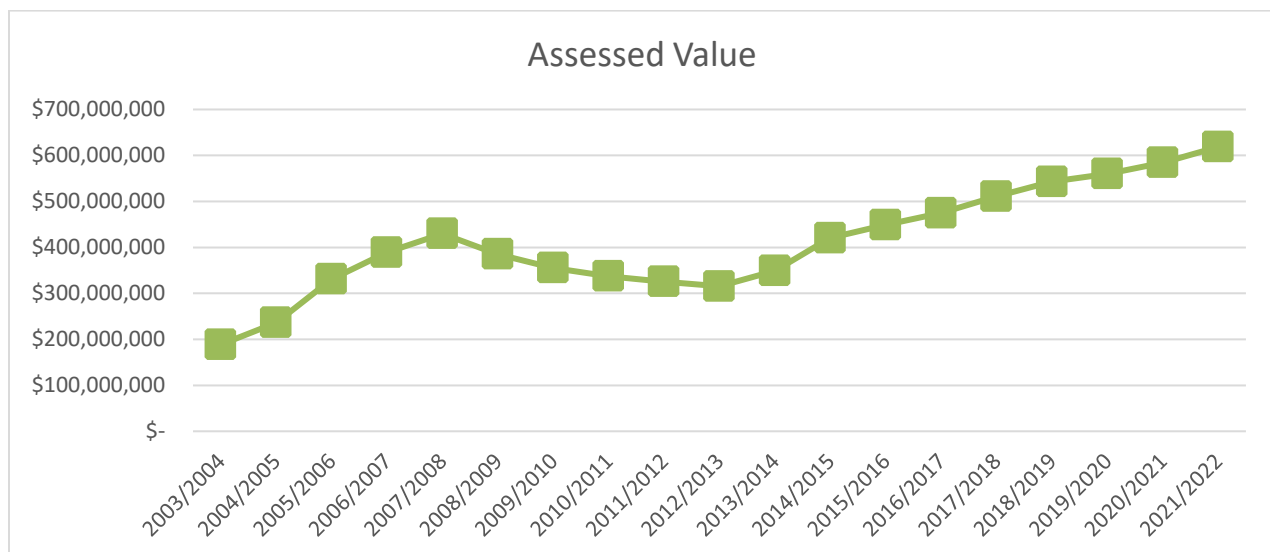
**(Based on average annual rate of growth)*

These charts reflect the steady growth of Hughson's population. The last three years (2021-2023) are based on projected figures.

City of Hughson Property Value Assessment

FY 2003-2004 Through FY 2021-2022

Fiscal Year	Assessed Value	Increase/Decrease	% Change
2003/2004	\$ 188,530,106	35257448	23
2004/2005	\$ 236,186,339	47656233	25.28
2005/2006	\$ 330,960,828	94774489	40.13
2006/2007	\$ 388,944,627	57983799	17.52
2007/2008	\$ 429,875,791	40931164	10.52
2008/2009	\$ 385,323,806	-44551985	-10.36
2009/2010	\$ 355,222,310	-30101496	-7.81
2010/2011	\$ 337,096,063	-18126247	-5.1
2011/2012	\$ 325,253,198	-11842865	-3.51
2012/2013	\$ 315,212,923	10040275	-3.09
2013/2014	\$ 349,202,171	33989248	10.78
2014/2015	\$ 420,566,402	71364231	20.4
2015/2016	\$ 448,838,146	28271744	6.72
2016/2017	\$ 474,770,390	25932244	5.78
2017/2018	\$ 510,846,665	36076275	7.6
2018/2019	\$ 542,953,090	32106425	6.28
2019/2020	\$ 559,913,150	16960060	3.12
2020/2021	\$ 584,376,990	24463840	4.37
2021/2022	\$ 618,489,609	34112619	5.84



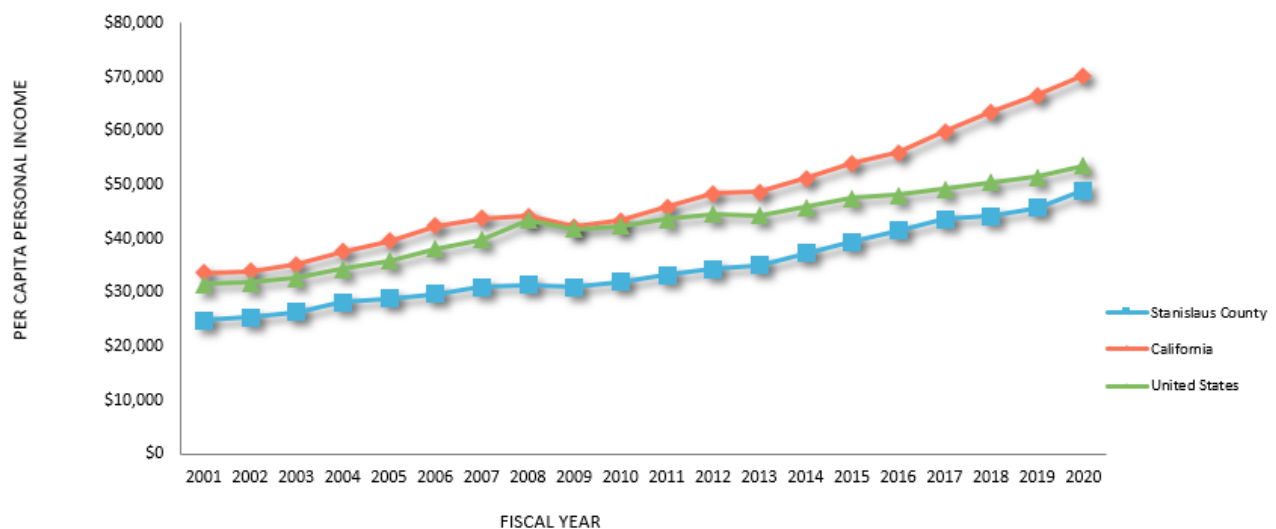
Per Capita Personal Income

2001-2020

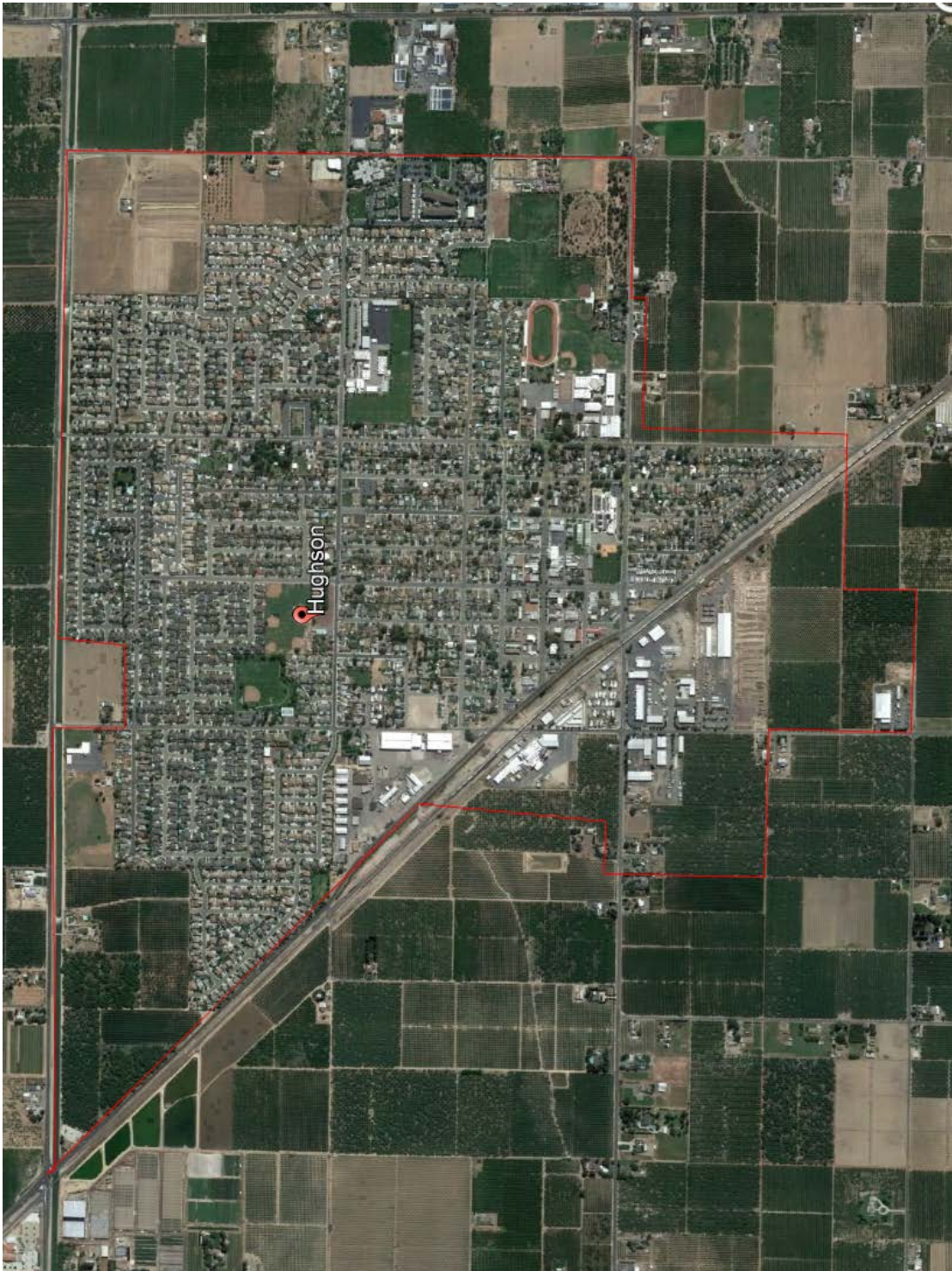
Year	Stanislaus County	California	United States
2001	\$24,763	\$33,671	\$31,525
2002	\$25,418	\$33,901	\$31,789
2003	\$26,330	\$35,234	\$32,657
2004	\$28,165	\$37,551	\$34,280
2005	\$28,953	\$39,521	\$35,859
2006	\$29,781	\$42,334	\$38,130
2007	\$30,937	\$43,692	\$39,776
2008	\$31,344	\$44,162	\$43,431
2009	\$30,939	\$42,224	\$41,750
2010	\$31,918	\$43,317	\$42,367
2011	\$33,253	\$45,849	\$43,553
2012	\$34,377	\$48,369	\$44,605
2013	\$35,077	\$48,570	\$44,264
2014	\$37,352	\$51,134	\$45,776
2015	\$39,445	\$53,949	\$47,571
2016	\$41,538	\$55,987	\$48,036
2017	\$43,631	\$59,796	\$49,175
2018	\$44,120	\$63,557	\$50,450
2019	\$45,742	\$66,619	\$51,424
2020	\$48,954	\$70,192	\$53,504

SOURCE: Economic Research: Federal Reserve

<https://fred.stlouisfed.org/>

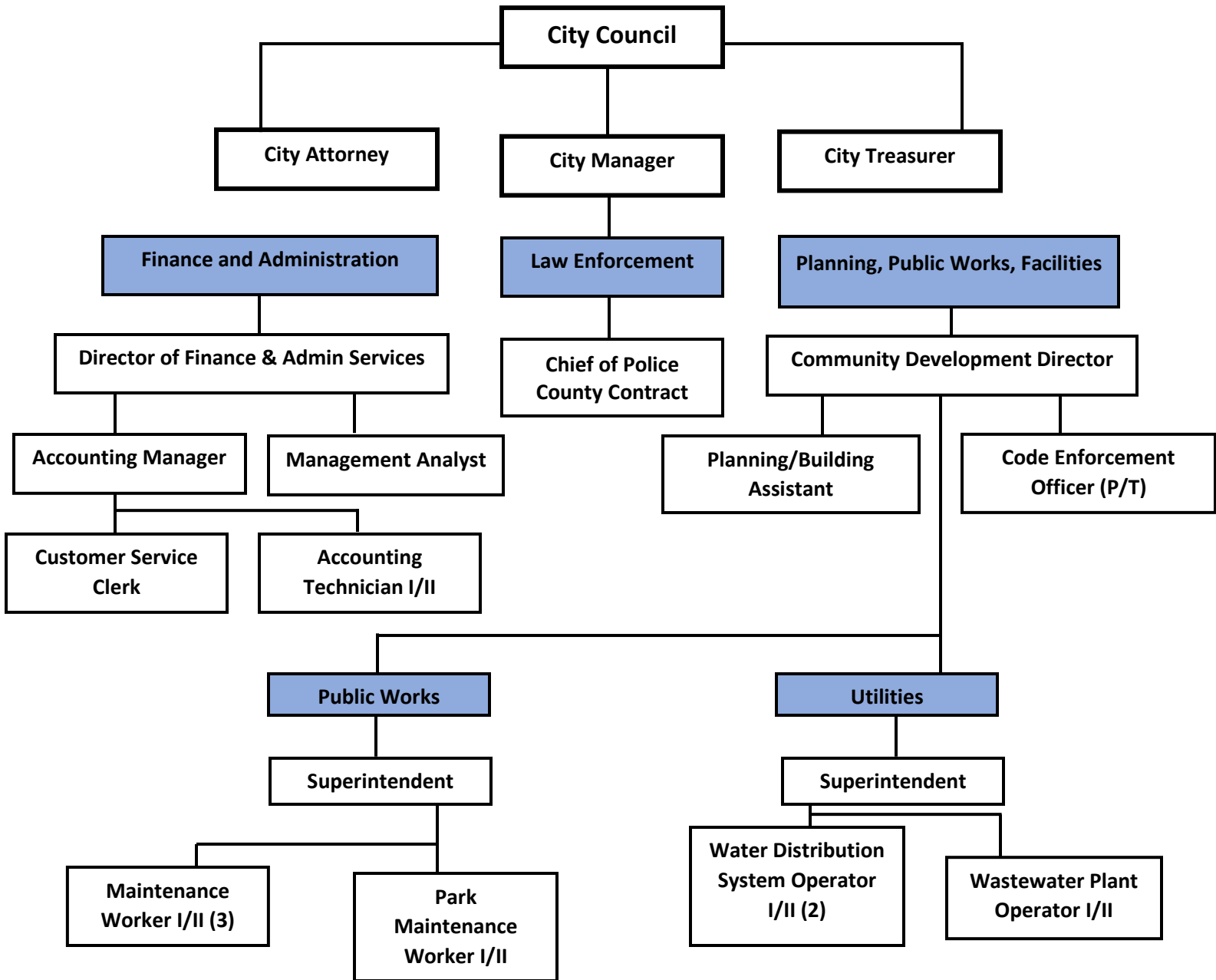


City of Hughson: Map



City of Hughson Organizational Chart

FY 2021-2022



2021 CITY OF HUGHSON GOALS REPORT

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

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

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

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

VISION STATEMENT:

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

MISSION STATEMENT:

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

VALUES:

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

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

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

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

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

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

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

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

GOALS AND ACTIONS:

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

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

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

2021-2022 GOALS

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

GOALS AND ACTIONS:

1. Complete Applicable Measure L Projects

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

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

ACTIONS:

1.1. Coordinate with contract City Engineer to ensure future Measure L projects are designed, engineered and ready for construction.

1.1.1. Tully Road Overlay

1.1.2. Whitmore Avenue Overlay

1.2. Coordinate with StanCOG to ensure City is meeting project delivery, accounting, and reporting obligations to receive applicable Measure L funding

1.3. Coordinate with Stanislaus County and other neighboring agencies on any projects that may affect travelers in Hughson.

1.3.1. Coordinate with Stanislaus County on section of Whitmore Avenue that is in the unincorporated area.

1.4. Find opportunities to leverage Measure L monies to expand the scope of listed projects or increase the number of projects.

1.4.1. Leverage Tully Road Measure L Project with CDBG funds to extend sidewalks, curbs, and gutters on Tully Road, south of Fox Road.

GOALS AND ACTIONS:

2. Complete Well No. 7 Replacement Project

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

The City has coordinated with the State the execution of a Project Installment Sale Agreement or "Funding Agreement". The City will receive \$9,624,572 in grant funding and 1.4% interest loan in the amount of \$3,175,428 to fund the \$12.8 million project. This first phase of the project broke ground in early 2019.

ACTIONS:

2.1 Continue to provide quarterly Compliance Order updates to the State Water Board.

2.2 Release for bid, select and manage contractors for the four (4) phases of the project—well drilling, storage tank, water treatment equipment and general well construction.

2.3 Ensure Hughson Municipal Water System comes into compliance with the State of California's MCL (Maximum Contaminant Level) for arsenic.

GOALS AND ACTIONS:

3. Complete Other City Water Projects

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

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

ACTIONS:

3.1 Complete application for funding under the State of California's Consolidation Incentive Program to extend municipal water service to two private water systems (Cobles Corner and Country Villa). If awarded, bring forward to City Council for formal acceptance.

3.2 Continue efforts to identify funding for the implementation of a corrective action plan to bring the City's municipal water system with the State's standard for 1, 2, 3-TCP.

3.3 Implement the City's Water Meter Radio Replacement Project.

GOALS AND ACTIONS:

4. Improve Business Atmosphere in City

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

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

ACTIONS:

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

GOALS AND ACTIONS:

5. Improve Viability of & Expand Industrial Area

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

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

ACTIONS:

5.1 Annex useable property, along major street frontages, into the industrial area.

5.2 Emphasize Tully Road as a quick and easy way to access State Route 99. It takes approximately 7-8 minutes to reach SR-99 from Whitmore Avenue on Tully Road, which has few stops and light traffic.

5.3 Enhance Tully Road to accommodate larger volumes of truck traffic to facilitate growth in the area. Coordinate with Stanislaus County on the portion outside of the City limits.

5.4 Expand coordination with existing business owners to aid, support and opportunity to businesses.

5.5 Actively seek new business opportunities, which are well suited for the City. Proactively reach out to property owners and potential new business owners to catalyze new business.

GOALS AND ACTIONS:

6. Revitalize Downtown

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

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

ACTIONS:

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

GOALS AND ACTIONS:

7. Update Land Use and Development Policies

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

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

ACTIONS:

7.1 Develop a funding strategy and schedule for the update to the City of Hughson's General Plan.

7.2 Pursue external funding that may be available for municipalities for updating land use and development policies.

GOALS AND ACTIONS:

8. Maintain Adequate Resources for Public Safety

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

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

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

ACTIONS:

8.1 Continue to work with Hughson Police Services to ensure they have the tools necessary for the provision of law enforcement services.

8.2 Support the Hughson Fire Protection District with its efforts to generate additional revenue to support the current level of service.

8.3 Work with local public safety partners to ensure their facility and equipment needs are met leveraging local resources to their fullest potential.

GOALS AND ACTIONS:

9. Update City Fees

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

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

ACTIONS:

9.1 Conduct a comprehensive review of the City's current fees for service and bring forward recommended adjustments or additions for City Council consideration.

9.2 Manage consultant (Bartle Wells and Associates) conducting Development Impact Fee update and bring forward recommended adjustments for City Council consideration.

9.3 Conduct outreach with the public and other stakeholders during the fee update process.

GOALS AND ACTIONS:

10. Improve City Facilities

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

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

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

ACTIONS:

10.1 Develop a plan to build a new Corporation Yard.

10.2 Pursue external funding for the modernization of the Lebright Fields property.

10.3 Use, and leverage whenever possible, Park Development Impact Fees to upgrade existing facilities.

10.4 Develop and implement a plan for completion of deferred maintenance at City rented facilities.

GOALS AND ACTIONS:

11. Develop Long Range Financial Model

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

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

ACTIONS:

11.1 Begin development of a draft Long Range Financial Planning Model (LRFPM) utilizing current resources and consultant expert services.

11.2 Present Draft LRFPM to Budget and Finance Subcommittee for discussion and input.

11.3 Modify draft LRFPM based on direction from Budget and Finance Subcommittee and brief other Councilmembers to share major elements.

11.4 Finalize LRFPM after fully vetted by City Council and staff.

11.5 Utilize LRFPM during the annual budget process.

BUDGET PROCESS AND FORMAT

BUDGET PROCESS

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

RESOURCES ALLOCATION

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

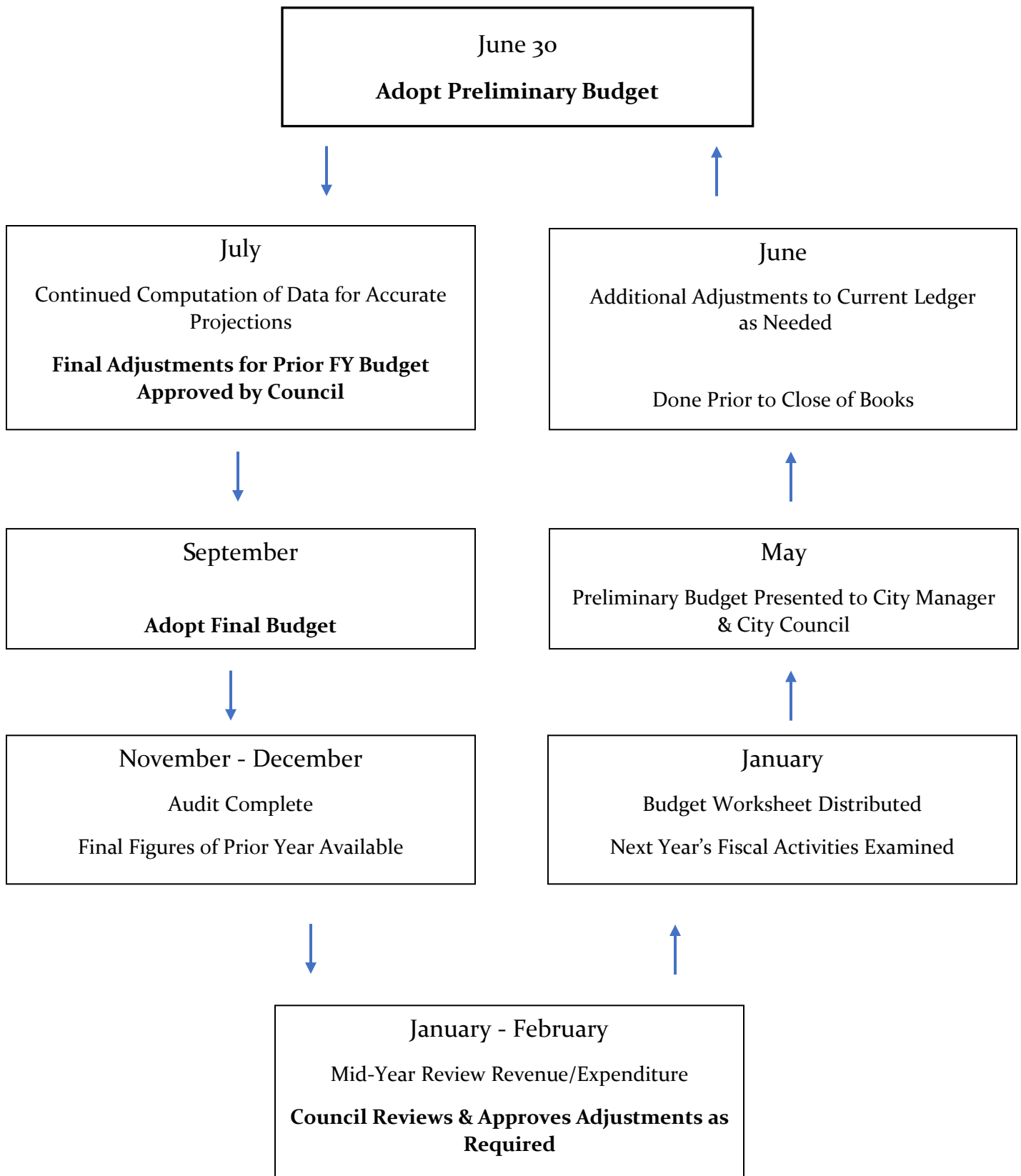
1. Accumulate financial information for all services the City provides and present it in a consistent, easy-to-use format;
2. Analyze the merits of each service;
3. Set priorities as to which services the City can and cannot afford to provide;
4. Make decision about the level and cost of services that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

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

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

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

City of Hughson Budgeting Cycle



BUDGET PREPARATION

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

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

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

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

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

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

arrange the data in various ways. These sheets are presented throughout the Budget document. Once Council adopts the Budget, the actual numbers (revenues and expenses) are imported into the City's computer system (using Tyler Incode10 Software). Using the accounting package (provided by Tyler Technologies), the Budget numbers are tied into the General Ledger, satisfying the need for Budget integration. This comparison of actual to budgeted expenditures is a Generally Accepted Accounting Principle, or GAAP. At the point of processing payables, purchase orders, and other encumbrances, as well as running status reports, staff can access the balance of any account, and compare actual to budget figures. Departments use the hard copy of the Budget document, as well as monthly status reports as run by Finance, to verify the balances and activity in their accounts.

BUDGET FORMAT

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

BASIS OF ACCOUNTING

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

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

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

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

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

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

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

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

FUNDS

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

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

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

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

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

APPROPRIATION LIMIT

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

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

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

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

The City of Hughson’s limit is \$3,934,540 while the proceeds of taxes (appropriations subject to limit) amounted to \$2,555,428.

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

The following page shows how the Fiscal Year 2021-2022 Appropriation Limit was calculated.

City of Hughson Appropriation Limit Calculation Fiscal Year 2021-2022

The City of Hughson, in compliance with Article XIII-B of the California Constitution (Proposition 4) and Section 7910 of the California Government Code, hereby establishes the City of Hughson's Appropriation Limit for the Fiscal Year of 2021-2022:

Appropriation Limit Fiscal Year 2020-2021	3,699,482
Calculation of Factor for Fiscal Year 2021-2022	
Per Capita personal income percentage change: (% change of Per Capita Income: 5.73%)	1.0573
Percent change in population: (% change in population: 0.59%)	1.0059
Change Factor: 1.0573 x 1.0059	1.0635
Appropriation Limit Fiscal Year 2021-2022	<u>3,934,540</u>
Appropriations Subject to Limit	<u><u>2,555,428</u></u>

CITY REVENUE

DESCRIPTION OF REVENUE TYPE

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

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

REVENUE PROJECTIONS

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

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

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

TAXES

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

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

The assessed value of real property does not change, unless there is a change of title or substantial construction. The annual increase is limited to 2%, tied to the CPI and not to the market value. An example of a problem occurring is when a home that sold for \$500,000 in 2003-2004 sells again in 2010 for \$200,000. The original tax was \$5,000; the new tax assessment will go down to \$2,000, and this amount will not change, until the property is resold. Attached is a table of the historic tax roll valuations. This table shows the Assessed Property Tax Value from 2003-2021 for the City of Hughson.

*City of Hughson Assessed Property Tax Value
Fiscal Year 2003-2004 through 2021-2022*

Fiscal Year	Assessed Value	Increase/Decrease	% Change
2003/2004	\$ 188,530,106	35257448	23
2004/2005	\$ 236,186,339	47656233	25.28
2005/2006	\$ 330,960,828	94774489	40.13
2006/2007	\$ 388,944,627	57983799	17.52
2007/2008	\$ 429,875,791	40931164	10.52
2008/2009	\$ 385,323,806	-44551985	-10.36
2009/2010	\$ 355,222,310	-30101496	-7.81
2010/2011	\$ 337,096,063	-18126247	-5.1
2011/2012	\$ 325,253,198	-11842865	-3.51
2012/2013	\$ 315,212,923	10040275	-3.09
2013/2014	\$ 349,202,171	33989248	10.78
2014/2015	\$ 420,566,402	71364231	20.4
2015/2016	\$ 448,838,146	28271744	6.72
2016/2017	\$ 474,770,390	25932244	5.78
2017/2018	\$ 510,846,665	36076275	7.6
2018/2019	\$ 542,953,090	32106425	6.28
2019/2020	\$ 559,913,150	16960060	3.12
2020/2021	\$ 584,376,990	24463840	4.37
2021/2022	\$ 618,489,609	34112619	5.84

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

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

PURPOSE	RATE
State General Fund	3.9375%
Local Revenue (City/County)	2.0625%
County Transportation (LFT)	.25%
Local Health & Social Services Programs	.50%
Public Safety	.50%
TOTAL	7.25%

Components of the Statewide Sales and Use Tax Rate, FY2021

ASSESSMENTS

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

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

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

DEVELOPERS FEES: Developer Fees (also known as Capital Facility Fees, Impact Fees or Municipal Facility Fees) are charges imposed by the City on development projects to mitigate the additional demands they place on infrastructure and public facilities. The use of this revenue-generating mechanism is a widespread practice in California, especially in areas where growth has had an impact on local government. Revenue collected must be used or at least obligated within 5 years of its receipt on capital or equipment-related expenditures. The fees are justified as an offset to the future impact that development will have on existing infrastructure (as a result of population growth). Hughson collects the fees via building permits, or upfront as specified in the development agreement. Income has increased directly in relation to the increase in building. Fees vary from agreement to agreement and

cover several benefits. Additional fees are collected on behalf of Stanislaus County and State of California. Revenue projections are based on the projected number of buildings and the potential subdivisions that are being considered.

BUSINESS LICENSE TAX: This tax is assessed on businesses for the privilege of conducting business within the City. The City of Hughson levies an annual fee ranging from \$36.00 to \$100.00. The fee is strictly a revenue-raising function, not regulatory. There were 410 Business Licenses paid in 2021 bringing in \$24,399.

LICENSES AND PERMITS

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

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

FINES AND PENALTIES

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

INTEREST AND RENT

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

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

GRANT FUNDING FROM OTHER GOVERNMENTAL AGENCIES

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

Another program which provides additional revenue is the Abandoned Vehicle Abatement program. In 1992, the State legislature approved the assessment of a \$1.00 fee on each vehicle being registered.

This money is being distributed to the County to put into place a program which will abate abandoned vehicles in each community. It is used to offset the cost of enforcement.

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

USER FEES

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

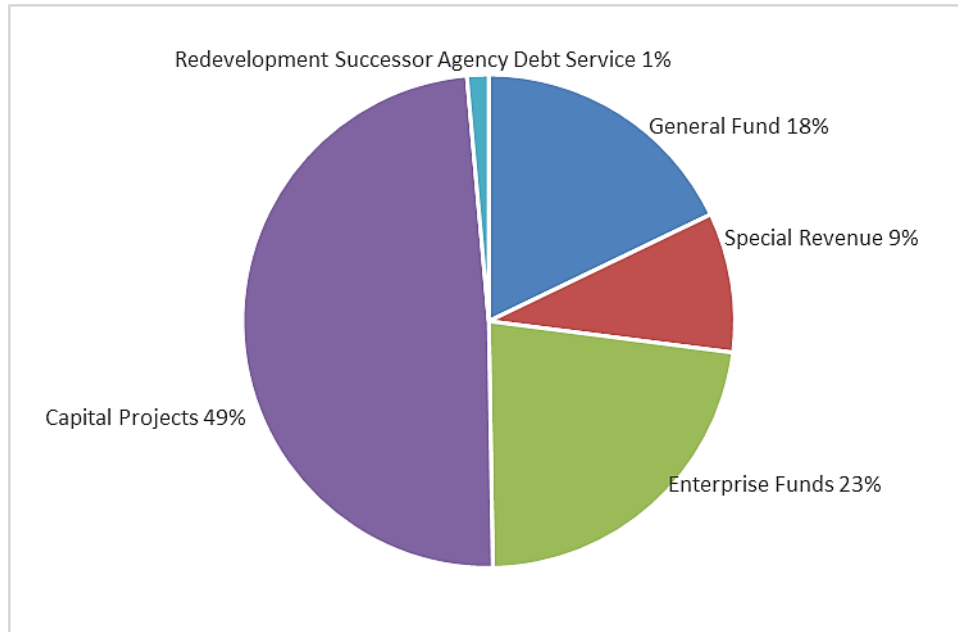
OTHER REVENUE

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

City of Hughson: Revenue by Fund
FY 2018-2019 Actual through FY 2021-2022 Budgeted

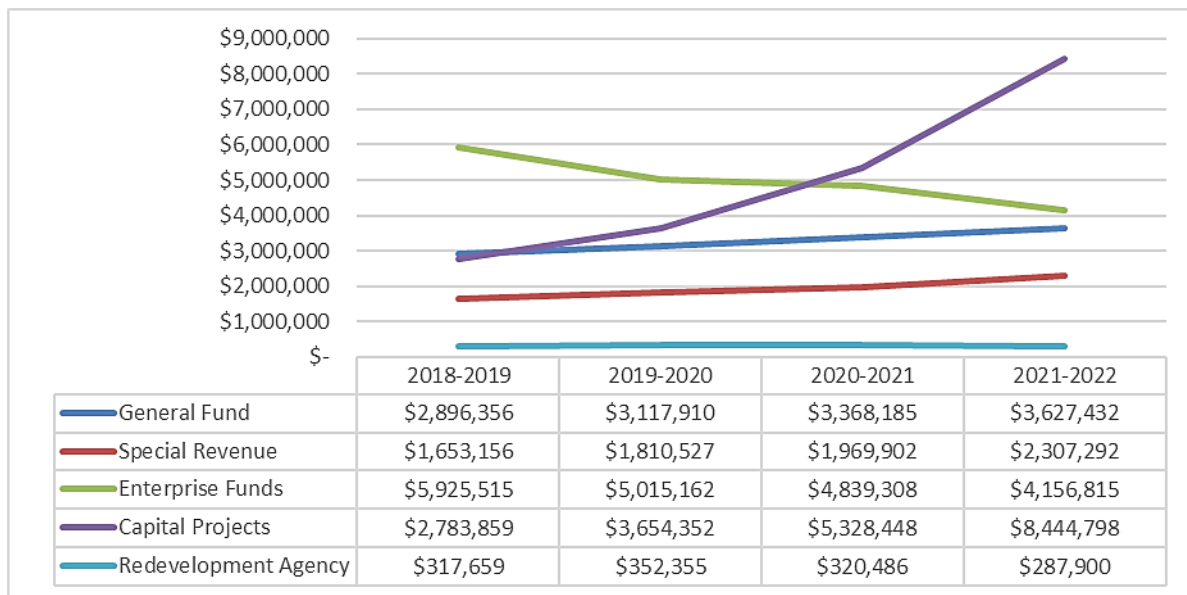
Description of Fund	Total Activity 2018-2019	Total Activity 2019-2020	Total Activity 2020-2021	Final Budget 2021-2022
100 - GENERAL FUND	\$ 2,892,811	\$ 3,087,379	\$ 3,368,902	\$ 3,515,118
105 - GENERAL FUND CONTINGENCY RESERVE	\$ 3,544	\$ 30,531	\$ 1,283	\$ 112,314
210 - SEWER	\$ 3,188,274	\$ 2,904,008	\$ 2,631,930	\$ 2,450,900
215 - SEWER FIXED ASSET REPLACEMENT	\$ 297,141	\$ 301,360	\$ 291,178	\$ 289,850
220 - SEWER DEV IMPACT FEE	\$ 30,486	\$ 290,695	\$ 771,966	\$ 502,000
225 - WWTP EXPANSION	\$ 1,794,974	\$ 1,797,766	\$ 600,843	\$ 597,136
240 - WATER	\$ 2,690,831	\$ 2,076,072	\$ 2,181,201	\$ 2,133,500
250 - WATER DEV IMPACT FEE	\$ 10,290	\$ 111,852	\$ 212,958	\$ 179,000
255 - WATER FIXED ASSET REPLACEMENT	\$ 215,368	\$ 798,651	\$ 2,762,647	\$ 7,592,482
270 - COMMUNITY/SENIOR CENTER	\$ 30,194	\$ 20,310	\$ 11,710	\$ 19,000
280 - USF COMMUNITY CENTER	\$ 16,216	\$ 14,772	\$ 14,467	\$ 4,794
310 - GARBAGE	\$ 531,889	\$ 551,758	\$ 566,597	\$ 580,280
320 - GAS TAX 2103	\$ 35,044	\$ 64,780	\$ 48,893	\$ 56,369
321 - GAS TAX 2105	\$ 42,496	\$ 40,918	\$ 37,181	\$ 41,313
322 - GAS TAX 2106	\$ 30,411	\$ 27,971	\$ 26,006	\$ 28,437
323 - GAS TAX 2107	\$ 53,392	\$ 51,838	\$ 50,312	\$ 52,543
324 - GAS TAX 2107.5	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
325 - MEASURE L SALES TAX - ROADS	\$ 366,711	\$ 367,908	\$ 446,567	\$ 314,880
326 - SB 1-ROADS MAINTENANCE REHABILITATION	\$ 121,411	\$ 130,953	\$ 145,032	\$ 140,197
340 - LANDSCAPE LIGHTING DISTRICT	\$ 149,170	\$ (125,581)	\$ -	\$ -
350 - BENEFIT ASSESSMENT DISTRICT	\$ 67,903	\$ (220,415)	\$ -	\$ -
360 - COMMUNITY FACILITIES DISTRICT	\$ 8,831	\$ (7,190)	\$ -	\$ -
370 - COMMUNITY ENHANCEMENT DEV IMPACT FEE	\$ 2,499	\$ 26,761	\$ 54,650	\$ 40,170
371 - TRENCH CUT FUND	\$ -	\$ 2,577	\$ 117	\$ -
372 - IT RESERVE	\$ 15,374	\$ 10,095	\$ 10,048	\$ 15,000
374 - DIABILITY ACCESS AND EDUCATION	\$ 1,146	\$ 260	\$ 1,440	\$ 1,500
383 - VEHICLE ABATEMENT	\$ 9,684	\$ 22,350	\$ 21,740	\$ 20,000
384 - SUPPLEMENTAL LAW ENFORCEMENT SERVICE FUND	\$ 149,591	\$ 188,670	\$ 110,091	\$ 150,250
392 - 94-STBG-799 HOUSING REHAB	\$ 2,841	\$ 2,601	\$ 1,279	\$ 1,000
394 - 96-STBG-1013 REHAB	\$ 809	\$ 775	\$ 277	\$ 170
410 - LOCAL TRANSPORTATION	\$ -	\$ -	\$ -	\$ -
415 - LOCAL TRANSPORTATION NON MOTORIZED	\$ 12,062	\$ -	\$ -	\$ -
420 - TRANSPORTATION STREET PROJECTS	\$ 40,000	\$ -	\$ -	\$ -
425 - PUBLIC WORKS STREET PROJECTS - CDBG	\$ 345,335	\$ 2,218	\$ (161)	\$ 192,515
450 - STORM DRAIN DEV IMPACT FEE	\$ 9,892	\$ 80,242	\$ 162,705	\$ 130,400
451 - PUBLIC FACILITY DEV IMPACT FEE	\$ 18,565	\$ 99,295	\$ 191,005	\$ 161,100
452 - PUBLIC FACILITY STREETS DEV IMPACT FEE	\$ 18,938	\$ 128,098	\$ 232,520	\$ 190,000
453 - PARK DEV IMPACT FEE	\$ 7,110	\$ 71,202	\$ 150,761	\$ 120,440
454 - PARKLAND IN LIEU	\$ 5,651	\$ 53,215	\$ 114,731	\$ 90,340
520 - RDA SUCCESSOR AGENCY	\$ 317,659	\$ 352,355	\$ 320,486	\$ 287,500
530 - BRITTANY WOODS- LLD	\$ -	\$ 18,837	\$ 8,022	\$ 8,060
531 - CENTRAL HUGHSON 2- LLD	\$ -	\$ 55,076	\$ 14,579	\$ 14,614
532 - FEATHERS GLEN LLD	\$ -	\$ 42,532	\$ 19,796	\$ 20,744
533 - FONTANA RANCH NORTH- LLD	\$ -	\$ 50,651	\$ 22,707	\$ 25,480
534 - FONTANA RANCH SOUTH- LLD	\$ -	\$ (22,439)	\$ 15,366	\$ 16,113
535 - RHAPSODY 1 - LLD	\$ -	\$ 16,296	\$ 6,753	\$ (6,794)
536 - RHAPSODY 2- LLD	\$ -	\$ 25,059	\$ 13,834	\$ 15,381
537 - SANTA FE ESTATES 1 - LLD	\$ -	\$ (31,917)	\$ 7,224	\$ 7,260
538 - SANTA FE ESTATES 2 - LLD	\$ -	\$ (13,941)	\$ 6,614	\$ 6,650
539 - STARN ESTATES - LLD	\$ -	\$ 32,869	\$ 7,649	\$ 7,689
540 - STERLING GLEN 3 - LLD	\$ -	\$ 58,958	\$ 21,754	\$ 23,465
541 - SUNGLOW - LLD	\$ -	\$ 38,177	\$ 9,636	\$ 9,679
542 - WALNUT HAVEN 3 - LLD	\$ -	\$ 12,286	\$ 5,926	\$ 5,962
543 - EUCLID SOUTH - LLD	\$ -	\$ -	\$ 18,877	\$ 18,098
544 - EUCLID NORTH - LLD	\$ -	\$ -	\$ (25)	\$ -
550 - CENTRAL HUGHSON 2 - BAD	\$ -	\$ 74,760	\$ 8,224	\$ 6,771
551 - FEATHERS GLEN - BAD	\$ -	\$ 21,865	\$ 11,651	\$ 12,223
552 - FONTANA RANCH NORTH BAD	\$ -	\$ 121,682	\$ 23,617	\$ 23,660
553 - FONTANA RANCH SOUTH - BAD	\$ -	\$ 16,617	\$ 13,574	\$ 14,238
554 - STERLING GLEN 3 - BAD	\$ -	\$ 55,989	\$ 15,798	\$ 16,647
555 - EUCLID SOUTH - BAD	\$ -	\$ -	\$ 17,300	\$ 19,750
556 - EUCLID NORTH - BAD	\$ -	\$ -	\$ (25)	\$ -
560 - PROVINCE PLACE COMMUNITY FACILITIES DISTRICT	\$ -	\$ 18,099	\$ 16,117	\$ 18,346
TOTAL REVENUE BY FUND	\$ 13,536,543	\$ 13,950,306	\$ 15,826,329	\$ 20,296,534

City of Hughson: Revenue Percentage by Fund Fiscal Year 2021-2022

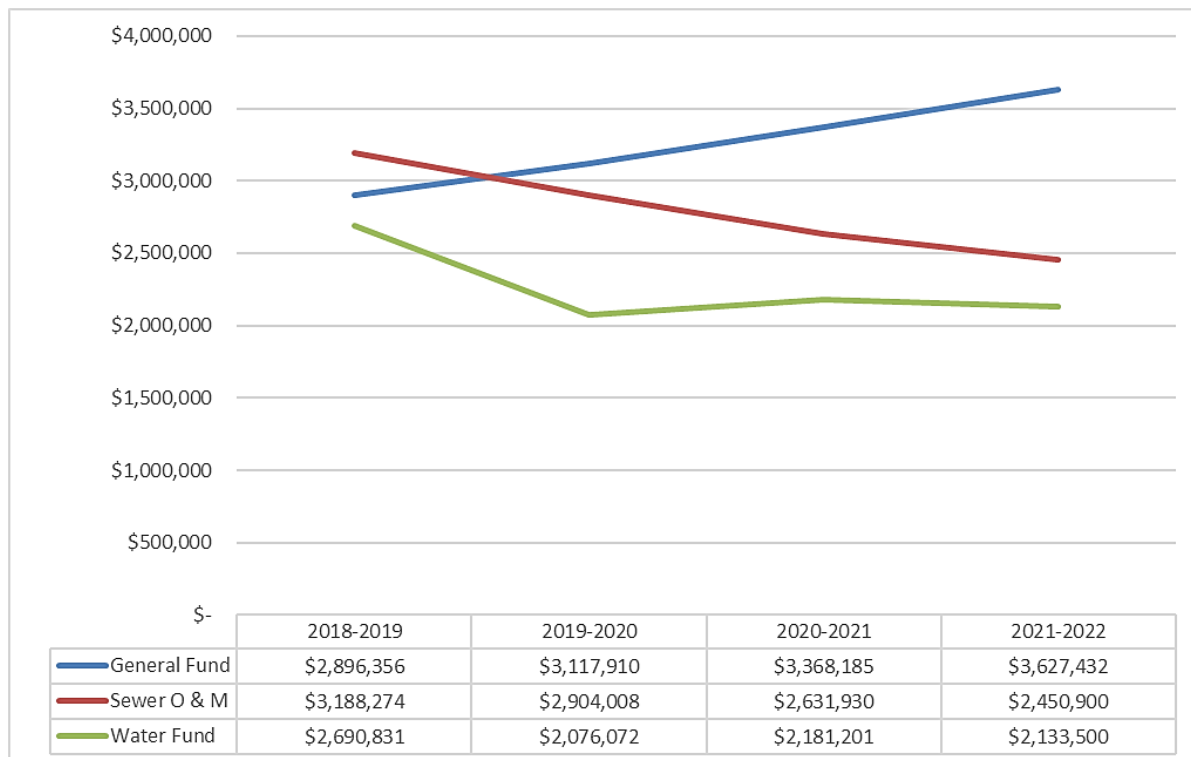


GENERAL FUND	ENTERPRISE FUNDS	REDEV SUCCESS AGENCY
100 General Fund	210 Sewer O & M	520 RDA Debt Service
105 General Fund Reserve	240 Water	
	270 Community Senior Center	
	280 United Samaritans Community Center	
SPECIAL REVENUE	SPECIAL REVENUE	CAPITAL PROJECTS
310 GARBAGE	450 - STORM DRAIN DEV IMPACT FEE	215 SEWER FIXED ASSET REPLACEMENT
320 GAS TAX 2103	530 - BRITTANY WOODS- LLD	220 SEWER DEV IMPACT FEE
321 GAS TAX 2105	531 - CENTRAL HUGHSON 2- LLD	225 WWTP EXPANSION
322 GAS TAX 2106	532 - FEATHERS GLEN LLD	250 WATER DEV FEE
323 GAS TAX 2107	533 - FONTANA RANCH NORTH- LLD	255 WATER FIXED ASSET REPLACEMENT
324 GAS TAX 2107.5	534 - FONTANA RANCH SOUTH- LLD	425 PUBLIC WORKS STREET PROJ-CDBG
325 MEASURE L SALES TAX - ROADS	535 - RHAPSODY 1 - LLD	451 PUBLIC FACILITY DEV
326 SB 1-ROADS MAINT REHAB	536 - RHAPSODY 2- LLD	452 PUBLIC FACILITY-STREETS
370 COMMUNITY ENHANCEMENT DEV IM	537 - SANTA FE ESTATES 1 - LLD	453 PARK DEV IMPACT FEE
371 TRENCH CUT FUND	538 - SANTA FE ESTATES 2 - LLD	454 PARKLAND IN LIEU
372 IT RESERVE	539 - STARN ESTATES - LLD	
374 DISABILITY ACCESS AND EDUC	540 - STERLING GLEN 3 - LLD	
381 AB109 PUBLIC SAFETY	541 - SUNGLOW - LLD	
383 VEHICLE ABATEMENT	542 - WALNUT HAVEN 3 - LLD	
384 SUPPLEMENTAL LAW ENFORCEMEN	543 - EUCLID SOUTH - LLD	
392 94-STBG-799 HOUSING REHAB	550 - CENTRAL HUGHSON 2 - BAD	
393 HOME PROGRAM GRANT FTHBS	551 - FEATHERS GLEN - BAD	
394 96-STBG-1013 REHAB	552 - FONTANA RANCH NORTH BAD	
410 LOCAL TRANSPORTATION	553 - FONTANA RANCH SOUTH - BAD	
415 LOCAL TRANSPORTATION NON MOT	554 - STERLING GLEN 3 - BAD	
420 TRANSPORTATION STREET PROJ	555 - EUCLID SOUTH - BAD	
	556 - EUCLID NORTH - BAD	
	560 - PROVINCE PLACE C F D	

City of Hughson: Historic Revenue by Fund FY 2018-2019 through FY 2021-2022



City of Hughson: Three Major Historic Revenue Sources FY 2017-2018 through FY 2021-2022



City of Hughson: General Fund Revenue by Department FY 2018-2019 Actual Through FY 2021-2022 Budgeted

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Final Budget 2021-2022
Finance				
Business Licenses	\$ 26,979	\$ 27,173	\$ 28,130	\$ 28,000
Permit-Yard Sale	\$ 490	\$ 250	\$ 160	\$ 300
Total Finance	\$ 24,800	\$ 27,469	\$ 28,290	\$ 28,300
Planning - Building				
Permit - Building	\$ 28,619	\$ 98,825	\$ 176,282	\$ 168,000
Permits - Encroachment	\$ 1,450	\$ 2,320	\$ 3,480	\$ 3,000
Permits - Other	\$ 4,133	\$ 13,943	\$ 55,483	\$ 48,000
Fees - Plan Check	\$ 7,450	\$ 33,210	\$ 56,246	\$ 50,000
Violation - Administrative	\$ 200	\$ 2,000	\$ 6,100	\$ 2,000
Violation - Building Code	\$ 25	\$ -	\$ -	\$ -
Planning Revenue	\$ 914	\$ 10,626	\$ 615	\$ 600
Fee-Stanislaus Count PFF Admin	\$ -	\$ -	\$ -	\$ -
Total Planning-Building	\$ 106,631	\$ 42,791	\$ 298,206	\$ 271,600
Police Services				
Fees-Booking	\$ 192	\$ 124	\$ 97	\$ 200
Fees-Vehicle Release	\$ 9,915	\$ 6,750	\$ 3,030	\$ 6,000
Fee-Firework Booth	\$ 255	\$ 560	\$ 255	\$ 200
Fines-Parking	\$ 2,702	\$ 4,984	\$ 7,037	\$ 6,000
Fines-Traffic	\$ 15,612	\$ 15,962	\$ 13,021	\$ 11,000
Public Safety Augmentation	\$ 9,586	\$ 9,337	\$ 9,955	\$ 9,300
Total Police Services	\$ 81,054	\$ 38,262	\$ 33,395	\$ 32,700
Parks and Recreation				
Rental Revenue	\$ 17,324	\$ 15,123	\$ 11,255	\$ 16,000
Grant - Tire Amnesty	\$ -	\$ -	\$ -	\$ -
Total Parks and Recreation	\$ 21,323	\$ 17,324	\$ 11,255	\$ 16,000
Non Departmental				
Tax-Current Property	\$ 292,287	\$ 336,255	\$ 341,811	\$ 345,500
Tax-Other Property	\$ 36,639	\$ 32,894	\$ 6,333	\$ 35,360
Tax-Property Transfer	\$ 16,374	\$ 35,471	\$ 25,406	\$ 25,667
Tax-VLF In Lieu	\$ 666,831	\$ 687,660	\$ 717,707	\$ 725,099
Tax-SB813 Supplemental	\$ 5,986	\$ 5,011	\$ 6,708	\$ 5,469
Tax-Homeowners Property	\$ 4,145	\$ 3,716	\$ 2,849	\$ 2,878
Tax-FHA In Lieu	\$ 120	\$ 122	\$ 126	\$ 126
Tax-Sales	\$ 1,021,317	\$ 881,460	\$ 1,102,903	\$ 1,007,444
Franchise-Gas Utility	\$ 29,096	\$ 14,207	\$ 15,954	\$ 15,000
Franchise-Garbage	\$ 50,267	\$ 56,941	\$ 56,398	\$ 59,800
Franchise-Cable T.V.	\$ 25,814	\$ 34,764	\$ 37,967	\$ 25,000
Franchise - Phone	\$ 7,279	\$ 2,496	\$ 3,600	\$ 2,200
Fee-Returned Check	\$ 1,310	\$ 1,240	\$ 1,130	\$ 1,000
Sale of Documents	\$ 161	\$ 141	\$ 8	\$ 100
Interest Earned	\$ 9,615	\$ 8,859	\$ 3,832	\$ 3,600
Penalties	\$ 8,934	\$ 8,103	\$ 9,600	\$ 9,000
Refund	\$ 9,397	\$ 47,016	\$ 22,570	\$ 15,000
Sundry Revenues	\$ 115	\$ 1,500	\$ 2,481	\$ 1,600
Miscellaneous Revenue	\$ 3,402	\$ 9,465	\$ 38,812	\$ 5,000
Grants	\$ 5,000	\$ 80,312	\$ (126)	\$ 265,000
Transfer In	\$ 170,877	\$ 196,561	\$ 197,687	\$ 214,675
Quasi-External Transaction	\$ 402,000	\$ 402,000	\$ 402,000	\$ 402,000
Total Non Departmental	\$ 2,724,893	\$ 2,766,966	\$ 2,995,756	\$ 3,166,518
Total General Fund Revenue	\$ 2,958,701	\$ 2,892,812	\$ 3,366,902	\$ 3,515,118

The General Fund relies on taxes to fund most of its activity. Council has the most discretion over spending in the General Fund. This year revenue in the General Fund exceeds General Fund expenses.

CITY EXPENDITURES

DESCRIPTION OF EXPENDITURES

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

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

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

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

THE TYPES OF EXPENSES ARE:

SALARY AND BENEFIT COSTS

SALARY: The cost of payment of service for individuals employed with the City. Currently, Hughson has 17 full time allocated positions. This is down from 29 full time employees several years ago. Attached is a table showing the Employee Allocations and the corresponding General Ledger distribution and costs. The anticipated cost for Fiscal Year 2021-2022 salaries is \$1,400,256. A contract with the employees, their representative – OE3 (Operating Engineers Local Union No. 3) and the City ends June 30, 2024.

FRINGE BENEFITS: Costs of employee's fringe benefits include items such as medical insurance and retirement (PERS / FICA / Medicare). It also includes Worker Compensation and Unemployment Tax. The current rate for retirement (PERS) is 14.02% (employer contribution). For PEPRAs Members, the employer contribution is 7.59% and the employee contribution is 6.75%. Projected costs are \$420,637 for FY 2021-22. Medical costs are projected to cost \$311,523. Total salary and benefit costs projected for 2021-22 is \$2,275,418 which makes up 10.7% of the total Budget.

OPERATING AND MAINTENANCE COSTS

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

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

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

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

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

CAPITAL / INSURANCE / DEBT SERVICE / TRANSFERS

CAPITAL: Expenditures for permanent improvements or additions to property or equipment inventory. The item must exist for an extended period of time (as opposed to being consumed within a year or two). Expenditures for Capital Projects are funded out of Capital/Enterprise Funds (Water or Sewer), as opposed to the General Fund. The Major Undertakings this year is the continuation of the Well No. 9 Project, total cost is estimated at \$12,800,000, the Whitmore Crosswalk Project, and the Walker Lane Project.

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

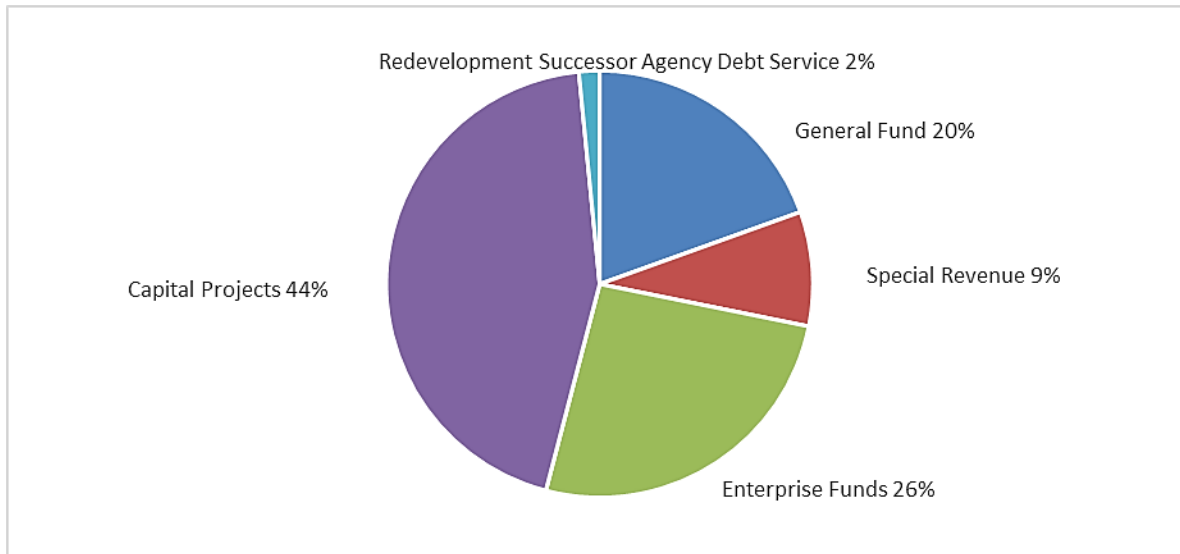
DEBT SERVICE/FINANCING: Costs of paying principal and interest on bonds.

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

City of Hughson: Expenses by Fund FY 2018-2019 Actual Through FY 2021-2022 Budgeted

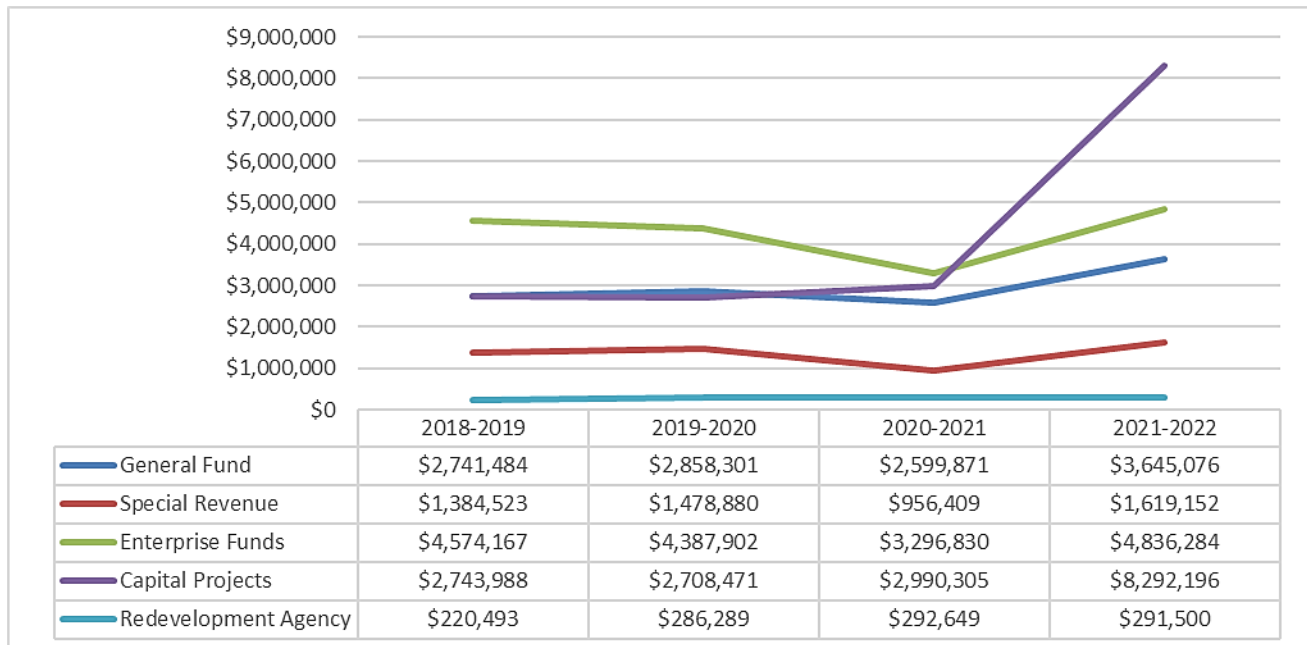
Description of Fund	Total Activity 2018-2019	Total Activity 2019-2020	Total Activity 2020-2021	Final Budget 2021-2022
100 - GENERAL FUND	\$ 2,741,484	\$ 2,858,301	\$ 2,599,871	\$ 3,645,076
210 - SEWER	\$ 3,153,944	\$ 3,227,131	\$ 2,141,390	\$ 2,523,100
215 - SEWER FIXED ASSET REPLACEMENT	\$ 1,039,727	\$ 37,587	\$ 39,161	\$ 47,920
220 - SEWER DEV IMPACT FEE	\$ 1,178	\$ 867	\$ 61,140	\$ 7,000
225 - WWTP EXPANSION	\$ 267,889	\$ 239,346	\$ 432,185	\$ 490,462
240 - WATER	\$ 1,351,016	\$ 1,127,381	\$ 1,116,515	\$ 2,019,814
245 - WATER TCP123	\$ -	\$ 109	\$ 17,222	\$ 255,000
250 - WATER DEV IMPACT FEE	\$ 1,178	\$ 869	\$ 4,845	\$ 7,000
255 - WATER FIXED ASSET REPLACEMENT	\$ 771,051	\$ 2,391,914	\$ 2,391,032	\$ 7,406,000
270 - COMMUNITY/SENIOR CENTER	\$ 52,832	\$ 16,963	\$ 9,201	\$ 21,550
280 - USF COMMUNITY CENTER	\$ 16,375	\$ 16,318	\$ 12,502	\$ 16,820
310 - GARBAGE	\$ 538,770	\$ 539,105	\$ 560,904	\$ 580,280
320 - GAS TAX 2103	\$ 18,851	\$ 75,150	\$ 40,275	\$ 40,600
321 - GAS TAX 2105	\$ 27,781	\$ 20,926	\$ 24,291	\$ 33,000
322 - GAS TAX 2108	\$ 25,000	\$ 23,542	\$ 45,158	\$ 45,000
323 - GAS TAX 2107	\$ 43,038	\$ 41,431	\$ 46,645	\$ 48,000
324 - GAS TAX 2107.5	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
325 - MEASURE L SALES TAX - ROADS	\$ 481,090	\$ 209,813	\$ 6,766	\$ 14,397
326 - SB 1-ROADS MAINTENANCE REHABILITATION	\$ -	\$ 111,632	\$ 16,342	\$ 246,348
340 - LANDSCAPE LIGHTING DISTRICT	\$ 115,823	\$ 27,812	\$ -	\$ -
350 - BENEFIT ASSESSMENT DISTRICT	\$ 31,770	\$ 10,062	\$ -	\$ -
360 - COMMUNITY FACILITIES DISTRICT	\$ 1,576	\$ 65	\$ -	\$ -
370 - COMMUNITY ENHANCEMENT DEV IMPACT FEE	\$ 1,178	\$ 268	\$ 2,139	\$ 7,000
371 - TRENCH CUT FUND	\$ -	\$ 77,000	\$ -	\$ -
372 - IT RESERVE	\$ 7,498	\$ 23,801	\$ 1,919	\$ 10,000
381 - AB109 PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ -
382 - ASSET FORFEITURE	\$ -	\$ -	\$ -	\$ -
383 - VEHICLE ABATEMENT	\$ 9,000	\$ 10,000	\$ 10,000	\$ 20,000
384 - SUPPLEMENTAL LAW ENFORCEMENT SERVICE FUND	\$ 60,084	\$ 126,324	\$ 9,910	\$ 156,450
394 - 98-STBG-1013 REHAB	\$ 15	\$ 15	\$ -	\$ -
410 - LOCAL TRANSPORTATION	\$ 16,124	\$ 20,000	\$ -	\$ -
415 - LOCAL TRANSPORTATION NON MOTORIZED	\$ 5,925	\$ -	\$ -	\$ -
420 - TRANSPORTATION STREET PROJECTS	\$ 11,861	\$ 12,616	\$ 5,820	\$ -
425 - PUBLIC WORKS STREET PROJECTS - CDBG	\$ 342,945	\$ 15,684	\$ 28,362	\$ 305,814
450 - STORM DRAIN DEV IMPACT FEE	\$ -	\$ -	\$ 2,139	\$ 7,000
451 - PUBLIC FACILITY DEV IMPACT FEE	\$ 4,797	\$ 2,087	\$ 21,343	\$ 7,000
452 - PUBLIC FACILITY STREETS DEV IMPACT FEE	\$ 1,178	\$ 867	\$ 2,139	\$ 7,000
453 - PARK DEV IMPACT FEE	\$ 1,178	\$ 5,767	\$ 2,139	\$ 7,000
454 - PARKLAND IN LIEU	\$ 301,006	\$ 867	\$ 2,139	\$ 7,000
510 - WATER/SEWER DEPOSIT	\$ -	\$ -	\$ -	\$ -
520 - RDA SUCCESSOR AGENCY	\$ 220,493	\$ 286,289	\$ 292,649	\$ 291,500
530 - BRITTANY WOODS- LLD	\$ -	\$ 8,126	\$ 9,778	\$ 13,711
531 - CENTRAL HUGHSON 2- LLD	\$ -	\$ 5,526	\$ 6,712	\$ 18,394
532 - FEATHERS GLEN LLD	\$ -	\$ 13,608	\$ 16,047	\$ 30,223
533 - FONTANA RANCH NORTH- LLD	\$ -	\$ 11,881	\$ 16,175	\$ 31,622
534 - FONTANA RANCH SOUTH- LLD	\$ -	\$ 10,243	\$ 12,130	\$ 16,459
535 - RHAPSODY 1- LLD	\$ -	\$ 5,941	\$ 6,145	\$ 11,553
536 - RHAPSODY 2- LLD	\$ -	\$ 5,624	\$ 6,533	\$ 11,194
537 - SANTA FE ESTATES 1- LLD	\$ -	\$ 12,535	\$ 15,956	\$ 25,691
538 - SANTA FE ESTATES 2- LLD	\$ -	\$ 10,309	\$ 12,876	\$ 21,775
539 - STARN ESTATES- LLD	\$ -	\$ 5,631	\$ 5,564	\$ 11,505
540 - STERLING GLEN 3- LLD	\$ -	\$ 11,907	\$ 14,807	\$ 29,352
541 - SUNGLOW- LLD	\$ -	\$ 6,865	\$ 8,556	\$ 16,111
542 - WALNUT HAVEN 3- LLD	\$ -	\$ 6,352	\$ 7,030	\$ 12,036
543 - EUCLID SOUTH- LLD	\$ -	\$ -	\$ 2,037	\$ 17,627
550 - CENTRAL HUGHSON 2- BAD	\$ -	\$ 7,897	\$ 2,806	\$ 19,428
551 - FEATHERS GLEN- BAD	\$ -	\$ 8,791	\$ 9,562	\$ 15,619
552 - FONTANA RANCH NORTH BAD	\$ -	\$ 6,332	\$ 6,934	\$ 21,552
553 - FONTANA RANCH SOUTH- BAD	\$ -	\$ 12,388	\$ 15,539	\$ 23,909
554 - STERLING GLEN 3- BAD	\$ -	\$ 9,170	\$ 7,999	\$ 22,501
555 - EUCLID SOUTH- BAD	\$ -	\$ -	\$ 3,157	\$ 14,692
560 - PROVINCE PLACE COMMUNITY FACILITIES DISTRICT	\$ -	\$ 1,808	\$ 2,578	\$ 25,123
TOTAL EXPENSE BY FUND	\$ 11,664,655	\$ 11,719,843	\$ 10,136,064	\$ 18,684,208

City of Hughson: Expenses by Fund Fiscal Year 2021-2022

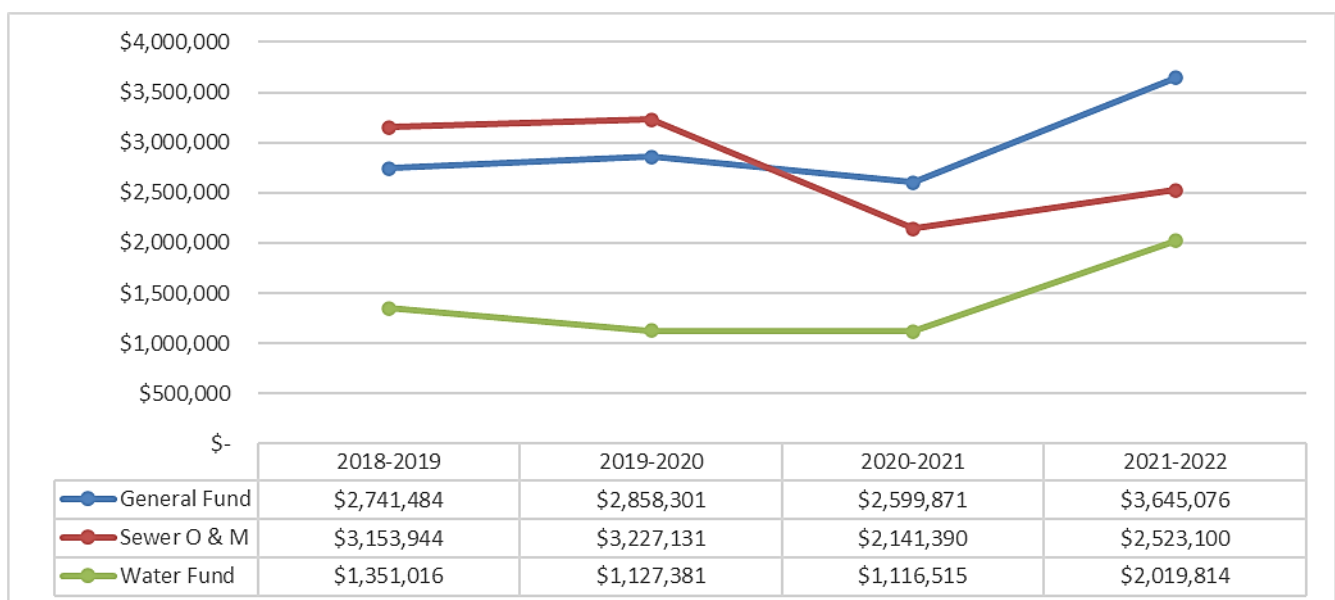


GENERAL FUND		ENTERPRISE FUNDS	REDEV SUCCESS AGENCY
100 General Fund		210 Sewer O & M	520 RDA Debt Service
105 General Fund Reserve		240 Water	
		245 Water TCP123	
		270 Community Senior Center	
		280 United Samaritans Community Center	
SPECIAL REVENUE		SPECIAL REVENUE	CAPITAL PROJECTS
310 GARBAGE		450 - STORM DRAIN DEV IMPACT FEE	215 SEWER FIXED ASSET REPLACEMENT
320 GAS TAX 2103		530 - BRITTANY WOODS- LLD	220 SEWER DEV IMPACT FEE
321 GAS TAX 2105		531 - CENTRAL HUGHSON 2- LLD	225 WWTP EXPANSION
322 GAS TAX 2106		532 - FEATHERS GLEN LLD	250 WATER DEV FEE
323 GAS TAX 2107		533 - FONTANA RANCH NORTH- LLD	255 WATER FIXED ASSET REPLACEMENT
324 GAS TAX 2107.5		534 - FONTANA RANCH SOUTH- LLD	425 PUBLIC WORKS STREET PROJ-CDBG
325 MEASURE L SALES TAX - ROADS		535 - RHAPSODY 1 - LLD	451 PUBLIC FACILITY DEV
326 SB 1-ROADS MAINT REHAB		536 - RHAPSODY 2- LLD	452 PUBLIC FACILITY-STREETS
370 COMMUNITY ENHANCEMENT DEV IMP		537 - SANTA FE ESTATES 1 - LLD	453 PARK DEV IMPACT FEE
371 TRENCH CUT FUND		538 - SANTA FE ESTATES 2 - LLD	454 PARKLAND IN LIEU
372 IT RESERVE		539 - STARN ESTATES - LLD	
374 DISABILITY ACCESS AND EDUC		540 - STERLING GLEN 3 - LLD	
381 AB109 PUBLIC SAFETY		541 - SUNGLOW - LLD	
383 VEHICLE ABATEMENT		542 - WALNUT HAVEN 3 - LLD	
384 SUPPLEMENTAL LAW ENFORCEMENT		543 - EUCLID SOUTH - LLD	
392 94-STBG-799 HOUSING REHAB		550 - CENTRAL HUGHSON 2 - BAD	
393 HOME PROGRAM GRANT FTHBS		551 - FEATHERS GLEN - BAD	
394 96-STBG-1013 REHAB		552 - FONTANA RANCH NORTH BAD	
410 LOCAL TRANSPORTATION		553 - FONTANA RANCH SOUTH - BAD	
415 LOCAL TRANSPORTATION NON MOT		554 - STERLING GLEN 3 - BAD	
420 TRANSPORTATION STREET PROJ		555 - EUCLID SOUTH - BAD	
		556 - EUCLID NORTH - BAD	
		560 - PROVINCE PLACE C F D	

City of Hughson: Historic Expenses by Fund FY 2017-2018 through FY 2021-2022



City of Hughson: Three Major Expenses by Fund FY 2017-2018 through FY 2021-2022



City of Hughson: General Fund Expenses by Department FY 2018-2019 through FY 2021-2022

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Final Budget 2021-2022	% Dept to Total
1005 - LEGISLATIVE	\$ 34,191	\$ 35,113	\$ 31,287	\$ 36,495	1.00%
1010 - CITY MANAGER	\$ 238,362	\$ 267,890	\$ 170,791	\$ 215,080	5.90%
1015 - CITY TREASURER	\$ 969	\$ (534)	\$ 1,184	\$ 1,292	0.04%
1020 - LEGAL SERVICES	\$ 78,282	\$ 122,881	\$ 81,145	\$ 90,000	2.47%
1025 - FINANCE	\$ 258,682	\$ 266,492	\$ 194,998	\$ 335,979	9.22%
1030 - HUMAN RESOURCES/RISK MANAGEMENT	\$ -	\$ -	\$ 461	\$ 925	0.03%
1035 - CITY CLERK	\$ 53,969	\$ 60,632	\$ 82,564	\$ 73,178	2.01%
1040 - PLANNING/BUILDING	\$ 213,958	\$ 255,374	\$ 284,957	\$ 590,006	16.19%
1045 - POLICE SERVICES	\$ 1,355,255	\$ 1,185,416	\$ 1,249,780	\$ 1,499,010	41.12%
1050 - ANIMAL CONTROL	\$ 48,047	\$ 46,736	\$ 31,140	\$ 52,682	1.45%
1055 - PUBLIC WORKS	\$ 51,747	\$ 63,482	\$ 75,278	\$ 80,464	2.21%
1060 - BUILDINGS AND GROUNDS	\$ 54,457	\$ 70,628	\$ 66,981	\$ 95,409	2.62%
1065 - PARKS AND RECREATION	\$ 94,876	\$ 101,472	\$ 98,455	\$ 147,142	4.04%
1070 - STREET MAINTENANCE	\$ 123,396	\$ 108,643	\$ 83,178	\$ 118,682	3.26%
1075 - FLEET MAINTENANCE	\$ 13,348	\$ 91,853	\$ 18,258	\$ 31,640	0.87%
9999 - NON DEPARTMENTAL	\$ 121,944	\$ 182,224	\$ 129,415	\$ 277,092	7.60%
GENERAL FUND TOTAL	\$ 2,741,484	\$ 2,858,302	\$ 2,599,872	\$ 3,645,076	

City of Hughson: Payroll Distribution & Salary/Benefit Cost Fiscal Year 2021-2022

		Annual									Total	Total
		Salary	PERS	Medicare	SUI	Health Includes Vision	Life	Dental	WC	Def Comp	Benefits	Costs
100-1005	Legislative	15,600	-	1,195	-	-	-	-	-	-	1,195	16,795
100-1010	City Manager	145,473	10,495	2,109	434	11,282	1,048	600	6,224	2,765	34,957	180,430
100-1035	City Clerk	35,043	2,660	508	217	4,433	309	663	925	300	10,015	45,058
100-1025	Finance	222,872	25,185	3,232	1,081	28,783	1,876	2,730	3,916	1,494	68,297	291,169
100-9999	PERS - Liability	-	111,576	-	-	-	-	-	-	-	111,576	111,576
100-1015	City Treasurer	1,200	-	92	-	-	-	-	-	-	92	1,292
100-1060	Bldgs & Grounds	31,287	3,237	1,004	239	6,720	307	573	4,862	330	17,272	48,559
100-1065	Parks & Rec	45,753	4,543	1,351	347	10,607	443	966	7,202	480	25,939	71,692
100-1040	Planning/Bldg	156,753	17,656	2,459	1,085	29,700	1,102	3,330	3,351	900	59,583	216,336
100-1045	Police	-	78,133	-	-	-	-	-	-	-	78,133	78,133
100-1055	Public Wrks Adm	33,330	3,365	483	152	6,930	241	777	3,866	210	16,024	49,354
100-1070	Street Maint	55,695	5,262	808	391	17,626	473	1,998	8,484	540	35,582	91,277
Total General Fund		743,006	262,112	13,241	3,946	116,081	5,799	11,637	38,830	7,019	458,664	1,201,670
210-2110	Sewer M & O	215,074	56,170	3,119	1,332	53,915	1,854	6,063	16,850	1,842	141,145	356,219
210-2120	WWTP	77,713	24,933	1,127	412	18,810	614	2,109	10,434	570	59,009	136,722
240-2410	Water M & O	253,060	67,872	3,669	1,601	66,389	2,231	7,461	22,061	2,214	173,498	426,558
530-543	LLD District	75,955	5,500	1,170	564	9,300	620	890	7,810	445	26,299	102,254
550-555	BAD District	34,419	3,850	390	390	6,600	400	350	5,350	245	17,575	51,994
560	CFD Distrcit	1,029	200	50	20	350	25	25	250	20		
Total Other Funds		657,250	158,525	9,525	4,320	155,364	5,744	16,898	62,755	5,336	417,527	1,073,748
		1,400,256	420,637	22,766	8,265	271,445	11,543	28,535	101,585	12,355	876,191	2,275,418

PERS Unfunded Liability Costs - \$199,243 Distributed between Water, Sewer and General Funds

City of Hughson: Payroll Distribution & Salary/Benefit Cost Cont. Fiscal Year 2021-2022

CITY OF HUGHSON - Payroll Distribution - 2021-2022																
2021-2022	100-1005 Legis	100-1010 City Mgr	100-1035 City Clk	100-1025 Finance	100-1015 Treasurer	100-1060 Blds & Grounds	100-1065 Parks & Rec	100-1040 Plan & Bldg	100-1055 Public Works	100-1070 Street Maint	210-2110 Sewer O & M	210-2120 Sewer WWTP	240-2410 Water O & M	LLD	BAD	TOTAL
Mayor	100.00%															100.0%
Mayor Pro Tem	100.00%															100.0%
Council Member	100.00%															100.0%
Council Member	100.00%															100.0%
Council Member	100.00%															100.0%
Planning Commissioner								100.00%								100.0%
Planning Commissioner								100.00%								100.0%
Planning Commissioner								100.00%								100.0%
Planning Commissioner								100.00%								100.0%
Planning Commissioner								100.00%								100.0%
Treasurer					100.00%											100.0%
City Manager		100.00%														100.0%
Finance Director				100.00%												100.0%
Mgmt Analyst/Deputy Clerk			50.00%	50.00%												100.0%
Accounting Manager				33.00%							34.00%		33.00%			100.0%
Accounting Technician				33.00%							34.00%		33.00%			100.0%
Customer Service Clerk				33.00%							34.00%		33.00%			100.0%
Community Dev Director								50.00%	10.00%		20.00%		20.00%			100.0%
Planning & Building Assistant								100.00%								100.0%
PT-Code Enforcement Officer								100.00%								100.0%
PW Superintendent						5.00%	10.00%		25.00%	20.00%	30.00%			5.00%	5.00%	100.0%
Maintenance Wkr I						5.00%	10.00%			35.00%	25.00%	25.00%				100.0%
Maintenance Wkr I						20.00%	25.00%							40.00%	15.00%	100.0%
Maintenance Wkr II						5.00%	10.00%			35.00%	25.00%	25.00%				100.0%
Maintenance Wkr II						20.00%	25.00%							40.00%	15.00%	100.0%
Utilities Superintendent											25.00%	25.00%	50.00%			100.0%
WWTP Operator I											20.00%	70.00%	10.00%			100.0%
Water Distribution Oper											30.00%		70.00%			100.0%
Water Distribution Oper											30.00%		70.00%			100.0%
	5.00	1.00	0.50	2.49	1.00	0.55	0.80	7.50	0.35	0.90	3.07	1.45	3.19	0.85	0.35	28.00
17 Full Time Positions -16 Filled																
1 Part Time Position																
Additional Personnel Support Provided by Contract Service: Express Personnel and Accountemps																

City of Hughson: Capital Projects Fiscal Year 2021-2022

Fund	Dept	Description	Expense Acct	Cost	Description
Capital - Equipment/Buildings					
240	2410	Smart Water Meter Register Project	70055	\$ 535,000	Water Meter Registers Project
Total				<u>\$ 535,000</u>	
Equipment/Buildings					
210	2120	Gate Motor	70050	\$ 10,000	WWTP-gate motor replacement
100/210/240		Truck	70040	\$ 28,000	Fleet vehicle municipal use
Multiple	Multiple	Mower		\$ 35,000	Diesel mower-costs to spread amongst different funds including LLDs and BADs
Total				<u>\$ 73,000</u>	
Total Equipment				<u>\$ 608,000</u>	
Capital - Projects					
215	7000	Tully Rd Sewer Project	61010	\$ 47,920	Design phase of project
245	2420	TCP 123 Treatment and Design	61010	\$ 255,000	TCP 123 Design
255	7000	Well #9-Phase IV	71030	\$ 7,406,000	Well #7-replacement
425	8000	Walker Lane	80580	\$305,814	Curb/gutter/sidewalk/street improvements
Total				<u>\$ 8,014,734</u>	

City of Hughson: Outstanding Debt Service Fiscal Year 2021-2022

Debt Issuance								
Debt Issuance		Interest Rate	Original Principal	Year Issued	Outstanding Principal	Outstanding Interest	Annual Payment Amount	Drive Thru
RDA Refunding & Capital projects (Bond payable from Tax increment)	520	2.00%	\$ 2,660,000	2016	\$ 2,180,000	\$ 742,913	Principal \$ 105,000 Interest \$ 78,825 Total: \$ 183,825	2036
Water Tank Project Loan (Loan payable from revenues of the water system)	240	3.40%	\$ 2,400,000	2006	\$ 791,488	\$ 75,874	Principal \$ 147,808 Interest \$ 25,665 Total: \$ 173,473	2026
STATE WATER RESOURCE BOARD SRF LOAN WWTP Expansion Project (Loan payable from revenues of the WWTP and Sewer Revenues) - AMENDED	225	1%	\$ 20,871,789	2021	\$ 10,667,379	\$ 2,238,934	Principal \$ 484,462 Interest \$ 106,674 Total: \$ 591,136	2041
California DWSRF LOAN (Well 7 Replacement) - No Financing Agreement yet, placeholder	240	0%		2021	\$ -	\$ -	Principal \$ 0 Interest \$ 0	2050
Total Principal					\$ 13,638,867			
Total Interest						\$ 3,057,721		
FY 21-22 Debt Payments							\$ 948,434.00	

City of Hughson: Transfer Table Fiscal Year 2021-2022

Transfer In 49010			Transfer Out 66000		
Fund			Fund		
100	General Fund	214,675	383	Vehicle Abatement	20,000
			320	Gas Tax - 2103	3,600
			520	RDA	96,000
			323	Gas Tax - 2107	25,000
			321	Gas Tax - 2105	17,000
			324	Gas Tax - 2107.5	1,000
			280	Samaritans Center	7,620
			530-542	Landscape Lighting Dis	24,064
			550-554	Benefit Assess District	10,941
			560	Comm Fac District	9,450
		214,675			214,675
105	General Fund Contingency Rsv	124,709	100	General Fund	124,709
270	Community Senior Center	7,500	100	General Fund	7,500
372	IT Replacement	15,000	100	General Fund	5,000
			210	Sewer M & O	5,000
			240	Water	5,000
225	WWTP Expansion	591,136	210	Sewer M & O	591,136
215	Sewer Fixed Asset Replacement	284,850	210	Sewer M & O	284,850
255	Water Fixed Asset Replacement	185,482	240	Water	185,482
		1,208,677			1,208,677
Total Transfers		1,423,352			1,423,352
100	General Fund	402,000	210-2110-61020	Administrative Ser	238,000
			240-2410-61020		164,000
		402,000			402,000

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

2021-2022 CITY BUDGET

City of Hughson: Resolution No. 2021-36

CITY OF HUGHSON CITY COUNCIL RESOLUTION NO. 2021-36

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HUGHSON ADOPTING THE FINAL ANNUAL BUDGET OF THE CITY OF HUGHSON FOR FISCAL YEAR 2021-2022

WHEREAS, the City Manager has submitted the Fiscal Year 2021-2022 Final Budget to the City Council for review and consideration in accordance with established policies and objectives; and

WHEREAS, the Fiscal Year 2021-2022 Budget is based on public comment, significant analysis of the City's needs and direction of the City Council after budget review sessions.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Hughson that the Fiscal Year 2021-2022 Final Budget is hereby approved and the General Fund, Special Revenue, Capital Project Funds, Low Income Housing, Debt Service Fund, Enterprise Funds and Redevelopment Agency Funds Budget for the Fiscal Year beginning July 1, 2021 and ending June 30, 2022 is hereby adopted as reflected in Attachment "A", in the total amount of \$18,300,420.

PASSED AND ADOPTED, by the City Council of the City of Hughson at its regular meeting held on this 27th day of September 2021, by the following roll call votes:

AYES: MAYOR CARR, BAWANAN, RUSH, BUCK, HILL

NOES: NONE.

ABSTENTIONS: NONE.

ABSENT: NONE.

APPROVED:



GEORGE CARR, Mayor

ATTEST:



ASHTON GOSE, Deputy City Clerk

ASHTON GOSE, Deputy City Clerk

City of Hughson: Fund Description Listing

Fiscal Year 2021-2022

FUND #	FUND NAME	SOURCE OF FUNDS	USES OF FUNDS
GENERAL FUND TYPE			
100	General Fund	Property / Sales Tax, State Subventions, Permits/ Licenses, User Fees, Fines	Discretion of Council: Administration, Public Safety, Parks and Recreation
105	General Fund Reserve	Transferred from General Fund	Discretion of Council
SPECIAL REVENUE FUND TYPE			
310	Garbage	User Fees	Cost of garbage service
320-324	Gas Tax 2103-2107.5	State / Federal Gas Tax	Street expenditures
325	Measure L Sales Tax - Roads	Local Gas Tax	Street expenditures
326	SB1 - Roads Maintenance Rehab	Gas Tax	Street expenditures
370	Community Enhancement Dev Imp	Fees collected from Development	Funding for Sports Complex, Community Center, Parks, etc.
371	Trench Cut Fund	Permits when projects require trenching	Street restoration
372	IT Reserve	Transfers from General Fund, Sewer and Water	IT Software and Hardware Upgrades
374	Disability Access and Education	State of California	Maintain ADA Compliance
381	AB109 Public Safety	State of California	Assist Cities with prison realignment program
383	Vehicle Abatement	Assessment of Motor Vehicle Fees	Abandoned vehicle abatement
384	Supplemental Law Enforcement	State of California	Law enforcement related activity
390-395	Grants (CDBG) - Housing	State / Federal HCD; Distributed by County	Housing rehab/construction, PW projects,
410-415	Local Transportation- Street Non Motorized	Transportation Development Act-LTF, other funds for street projects	Used for street projects, sidewalk repair, signal lights, street project local match
450	Storm Drain Dev Impact Fee	Fees collected from Development	Storm drain capital projects
530-543	Landscape Lighting Districts	Tax Assessment	Maintenance of parks and streets
550-555	Benefit Assessment Districts	Tax Assessment	Maintenance of park/drainage basins and streets
560	Community Enhancement District	Tax Assessment	Maintenance of community facilities
ENTERPRISE FUND TYPE			
210	Sewer Operations & Maintenance	User Fees	Sewer operations and maintenance
240-245	Water; Water TCP123	User Fees	Water operations and maintenance
270	Community Senior Center	Rental Income	Senior center operations
280	United Samaritans Comm Center	Rental Income	USF center operations
CAPITAL PROJECTS FUND TYPE			
215	Sewer Fixed Asset Replacement	User Fees	Portion for sewer fixed asset replacement
220	Sewer Development Impact Fee	Fees collected from Development	Sewer Capital Projects
225	WWTP Expansion	User Fees	Fund used to pay debt service
250	Water Development Fee	Fees collected from Development	Water Capital Projects
255	Water Fixed Asset Replacement	User Fees	Portion for water fixed asset replacement
420	Transportation	Other funding sources; includes CMAQ, STIP	Street projects construction
425	Public Works Street Project	Other funding sources; includes CDBG	Street projects construction
451	Public Facility Development	Fees collected from Development	City Hall, Corp Yard Capital Projects
452	Public Facility Streets	Fees collected from Development	Street projects construction
453	Park Development Impact Fee	Fees collected from Development	Park land purchase/development
454	Parkland In Lieu	Fees collected from Development	Park land purchase
PRIVATE TRUST			
520	Redevelopment Successor Agency	Portion of Tax Increment	Payment of Bond

City of Hughson: Adopted Budget Summary

Fiscal Year 2021-2022

Fund Description	Projected Revenues	Projected Expenditures	Revenue vs Expenditures
100 - GENERAL FUND	\$ 3,515,118	\$ 3,645,076	\$ (129,958)
105 - GENERAL FUND CONTINGENCY RESERVE	\$ 112,314	\$ -	\$ 112,314
210 - SEWER	\$ 2,450,900	\$ 2,523,100	\$ (72,200)
215 - SEWER FIXED ASSET REPLACEMENT	\$ 289,850	\$ 47,920	\$ 241,930
220 - SEWER DEV IMPACT FEE	\$ 502,000	\$ 7,000	\$ 495,000
225 - WWTP EXPANSION	\$ 597,136	\$ 106,674	\$ 490,462
240 - WATER	\$ 2,133,500	\$ 2,019,814	\$ 113,686
250 - WATER DEV IMPACT FEE	\$ 179,000	\$ 7,000	\$ 172,000
255 - WATER FIXED ASSET REPLACEMENT	\$ 7,592,482	\$ 7,406,000	\$ 186,482
270 - COMMUNITY/SENIOR CENTER	\$ 19,000	\$ 21,550	\$ (2,550)
280 - USF COMMUNITY CENTER	\$ 4,794	\$ 16,820	\$ (12,026)
310 - GARBAGE	\$ 580,280	\$ 580,280	\$ -
320 - GAS TAX 2103	\$ 56,369	\$ 40,600	\$ 15,769
321 - GAS TAX 2105	\$ 41,313	\$ 33,000	\$ 8,313
322 - GAS TAX 2106	\$ 28,437	\$ 45,000	\$ (16,563)
323 - GAS TAX 2107	\$ 52,543	\$ 48,000	\$ 4,543
324 - GAS TAX 2107.5	\$ 2,000	\$ 1,000	\$ 1,000
325 - MEASURE L SALES TAX - ROADS	\$ 314,880	\$ 14,397	\$ 300,483
326 - SB 1-ROADS MAINTENANCE REHABILITATION	\$ 140,197	\$ 246,348	\$ (106,151)
340 - LANDSCAPE LIGHTING DISTRICT	\$ -	\$ -	\$ -
350 - BENEFIT ASSESSMENT DISTRICT	\$ -	\$ -	\$ -
360 - COMMUNITY FACILITIES DISTRICT	\$ -	\$ -	\$ -
370 - COMMUNITY ENHANCEMENT DEV IMPACT FEE	\$ 40,170	\$ 7,000	\$ 33,170
371 - TRENCH CUT FUND	\$ -	\$ -	\$ -
372 - IT RESERVE	\$ 15,000	\$ 10,000	\$ 5,000
374 - DIABILITY ACCESS AND EDUCATION	\$ 1,500	\$ -	\$ 1,500
383 - VEHICLE ABATEMENT	\$ 20,000	\$ 20,000	\$ -
384 - SUPPLEMENTAL LAW ENFORCEMENT SERVICE FUND	\$ 150,250	\$ 156,450	\$ (6,200)
392 - 94-STBG-799 HOUSING REHAB	\$ 1,000	\$ -	\$ 1,000
394 - 96-STBG-1013 REHAB	\$ 170	\$ -	\$ 170
410 - LOCAL TRANSPORTATION	\$ -	\$ -	\$ -
420 - TRANSPORTATION STREET PROJECTS	\$ -	\$ -	\$ -
425 - PUBLIC WORKS STREET PROJECTS - CDBG	\$ 192,515	\$ 305,814	\$ (113,299)
450 - STORM DRAIN DEV IMPACT FEE	\$ 130,400	\$ 7,000	\$ 123,400
451 - PUBLIC FACILITY DEV IMPACT FEE	\$ 161,100	\$ 7,000	\$ 154,100
452 - PUBLIC FACILITY STREETS DEV IMPACT FEE	\$ 190,000	\$ 7,000	\$ 183,000
453 - PARK DEV IMPACT FEE	\$ 120,440	\$ 7,000	\$ 113,440
454 - PARKLAND IN LIEU	\$ 90,340	\$ 7,000	\$ 83,340
520 - RDA SUCCESSOR AGENCY	\$ 287,500	\$ 291,500	\$ (4,000)
530 - BRITTANY WOODS- LLD	\$ 8,060	\$ 13,711	\$ (5,651)
531 - CENTRAL HUGHSON 2- LLD	\$ 14,614	\$ 18,394	\$ (3,780)
532 - FEATHERS GLEN LLD	\$ 20,744	\$ 30,223	\$ (9,479)
533 - FONTANA RANCH NORTH- LLD	\$ 25,480	\$ 31,622	\$ (6,142)
534 - FONTANA RANCH SOUTH- LLD	\$ 16,113	\$ 16,459	\$ (346)
535 - RHAPSODY 1 - LLD	\$ (6,794)	\$ 11,553	\$ (18,347)
536 - RHAPSODY 2- LLD	\$ 15,381	\$ 11,194	\$ 4,187
537 - SANTA FE ESTATES 1 - LLD	\$ 7,260	\$ 25,691	\$ (18,431)
538 - SANTA FE ESTATES 2 - LLD	\$ 6,650	\$ 21,775	\$ (15,125)
539 - STARN ESTATES - LLD	\$ 7,689	\$ 11,505	\$ (3,816)
540 - STERLING GLEN 3 - LLD	\$ 23,465	\$ 29,352	\$ (5,887)
541 - SUNGLOW - LLD	\$ 9,679	\$ 16,111	\$ (6,432)
542 - WALNUT HAVEN 3 - LLD	\$ 5,962	\$ 12,036	\$ (6,074)
543 - EUCLID SOUTH - LLD	\$ 18,098	\$ 17,627	\$ 471
550 - CENTRAL HUGHSON 2 - BAD	\$ 6,771	\$ 19,428	\$ (12,657)
551 - FEATHERS GLEN - BAD	\$ 12,223	\$ 15,619	\$ (3,396)
552 - FONTANA RANCH NORTH BAD	\$ 23,660	\$ 21,552	\$ 2,108
553 - FONTANA RANCH SOUTH - BAD	\$ 14,238	\$ 23,909	\$ (9,671)
554 - STERLING GLEN 3 - BAD	\$ 16,647	\$ 22,501	\$ (5,854)
555 - EUCLID SOUTH	\$ 19,750	\$ 14,692	\$ 5,058
560 - PROVINCE PLACE COMMUNITY FACILITIES DISTRICT	\$ 18,346	\$ 25,123	\$ (6,777)
TOTAL	\$ 20,296,534	\$ 18,045,420	\$ 2,251,114

City of Hughson: Adopted Budget
General Fund – Projected Revenue
Fiscal Year 2021-2022

Fund-Dept-Acct	Description	Projected Revenue
100-1025-43010	BUSINESS LICENSES	\$ 28,000
100-1025-43040	PERMIT-YARD SALE	\$ 300
100-1040-43020	PERMITS-BUILDING	\$ 168,000
100-1040-43030	PERMITS-ENCROACHMENT	\$ 3,000
100-1040-43050	PERMIT-OTHER	\$ 48,000
100-1040-44030	FEES-PLAN CHECK	\$ 50,000
100-1040-44310	VIOLATION-ADMINISTRATIVE	\$ 2,000
100-1040-44320	VIOLATION-BUILDING CODE	\$ -
100-1040-44410	PLANNING REVENUE	\$ 600
100-1045-44010	FEES-BOOKING	\$ 200
100-1045-44060	FEES-VEHICLE RELEASE	\$ 6,000
100-1045-44080	FEE-FIREWORK BOOTH	\$ 200
100-1045-44210	FINES-PARKING	\$ 6,000
100-1045-44220	FINES-TRAFFIC	\$ 11,000
100-1045-47050	PUBLIC SAFETY AUGMENTATION	\$ 9,300
100-1065-46020	RENTAL REVENUE	\$ 16,000
100-9999-40010	TAX-CURRENT PROPERTY	\$ 345,500
100-9999-40030	TAX-OTHER PROPERTY	\$ 35,360
100-9999-40040	TAX-PROPERTY TRANSFER	\$ 25,667
100-9999-40050	TAX-VLF IN LIEU	\$ 725,099
100-9999-40060	TAX-SB813 SUPPLEMENTAL	\$ 5,469
100-9999-40070	TAX-HOMEOWNERS PROPERTY RELIEF	\$ 2,878
100-9999-40080	TAX-FHA IN LIEU	\$ 126
100-9999-41010	TAX-SALES	\$ 1,007,444
100-9999-42010	FRANCHISE-GAS UTILITY	\$ 15,000
100-9999-42020	FRANCHISE-GARBAGE	\$ 59,800
100-9999-42030	FRANCHISE-CABLE T.V.	\$ 25,000
100-9999-42040	FRANCHISE - PHONE	\$ 2,200
100-9999-44040	FEE-RETURNED CHECK	\$ 1,000
100-9999-46010	SALE OF DOCUMENTS	\$ 100
100-9999-46040	INTEREST EARNED	\$ 3,600
100-9999-46080	PENALTIES	\$ 9,000
100-9999-46090	REFUND	\$ 15,000
100-9999-46110	SUNDRY REVENUES	\$ 1,600
100-9999-46120	MISCELLANEOUS REVENUE	\$ 5,000
100-9999-47510	GRANTS	\$ 265,000
100-9999-49010	TRANSFER IN	\$ 214,675
100-9999-49020	QUASI-EXTERNAL TRANSACTION	\$ 402,000
TOTAL		\$ 3,515,118

City of Hughson: Adopted Budget
General Fund – Estimated Expenditures
Fiscal Year 2021-2022

Fund-Dept-Acct	Description	Estimated Expenditures
100-1005-50010	SALARIES-REGULAR	\$ 15,600
100-1005-51070	MEDICARE TAX	\$ 1,195
100-1005-60010	OFFICE SUPPLIES	\$ 300
100-1005-60020	DEPARTMENT SUPPLIES	\$ 600
100-1005-60040	DUES AND PUBLICATIONS	\$ 5,150
100-1005-60050	TRAINING AND MEETINGS	\$ 5,000
100-1005-60070	PHONE AND INTERNET	\$ 650
100-1005-61010	PROFESSIONAL SERVICES	\$ 8,000
1005	LEGISLATIVE	\$ 36,495
100-1010-50010	SALARIES-REGULAR	\$ 145,473
100-1010-50190	TECHNOLOGY ALLOWANCE	\$ 1,200
100-1010-50200	VEHICLE ALLOWANCE	\$ 6,000
100-1010-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 10,495
100-1010-51020	MEDICAL INSURANCE	\$ 11,282
100-1010-51030	UNEMPLOYMENT INSURANCE	\$ 434
100-1010-51040	WORKERS' COMPENSATION	\$ 6,224
100-1010-51050	LIFE INSURANCE	\$ 1,048
100-1010-51060	DENTAL INSURANCE	\$ 600
100-1010-51070	MEDICARE TAX	\$ 2,109
100-1010-51080	DEFERRED COMPENSATION	\$ 2,765
100-1010-60010	OFFICE SUPPLIES	\$ 400
100-1010-60020	DEPARTMENT SUPPLIES	\$ 500
100-1010-60030	POSTAGE	\$ 100
100-1010-60040	DUES AND PUBLICATIONS	\$ 2,100
100-1010-60050	TRAINING AND MEETINGS	\$ 2,500
100-1010-60070	PHONE AND INTERNET	\$ 2,350
100-1010-60090	RENTS AND LEASES	\$ 1,300
100-1010-61010	PROFESSIONAL SERVICES	\$ 4,800
100-1010-62040	FUEL	\$ 1,400
100-1010-63020	EVENTS	\$ 6,000
100-1010-63030	EMPLOYEE APPRECIATION	\$ 1,000
100-1010-63050	CHAMBER OF COMMERCE	\$ 5,000
1010	CITY MANAGER	\$ 215,080
100-1015-50010	SALARIES-REGULAR	\$ 1,200
100-1015-51070	MEDICARE TAX	\$ 92
1015	CITY TREASURER	\$ 1,292
100-1020-61010	PROFESSIONAL SERVICES	\$ 90,000
1020	LEGAL SERVICES	\$ 90,000

Fund-Dept-Acct	Description	Estimated Expenditures
100-1025-50010	SALARIES-REGULAR	\$ 222,872
100-1025-50030	OVERTIME	\$ -
100-1025-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 25,185
100-1025-51020	MEDICAL INSURANCE	\$ 28,783
100-1025-51030	UNEMPLOYMENT INSURANCE	\$ 1,081
100-1025-51040	WORKERS' COMPENSATION	\$ 3,916
100-1025-51050	LIFE INSURANCE	\$ 1,876
100-1025-51060	DENTAL INSURANCE	\$ 2,730
100-1025-51070	MEDICARE TAX	\$ 3,232
100-1025-51080	DEFERRED COMPENSATION	\$ 1,494
100-1025-60010	OFFICE SUPPLIES	\$ 1,100
100-1025-60020	DEPARTMENT SUPPLIES	\$ 100
100-1025-60030	POSTAGE	\$ 160
100-1025-60040	DUES AND PUBLICATIONS	\$ 750
100-1025-60050	TRAINING AND MEETINGS	\$ 4,800
100-1025-60060	ADVERTISING	\$ 800
100-1025-60070	PHONE AND INTERNET	\$ 750
100-1025-60090	RENTS AND LEASES	\$ 1,150
100-1025-61010	PROFESSIONAL SERVICES	\$ 23,500
100-1025-61050	TEMPORARY EMPLOYEE SERVICES	\$ 600
100-1025-61060	SOFTWARE MAINTENANCE AND SUPPORT	\$ 6,200
100-1025-62040	FUEL	\$ 1,400
100-1025-64020	MISCELLANEOUS BANK CHARGES	\$ 3,500
1025	FINANCE	\$ 335,979
100-1035-50010	SALARIES-REGULAR	\$ 35,043
100-1035-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 2,660
100-1035-51020	MEDICAL INSURANCE	\$ 4,433
100-1035-51030	UNEMPLOYMENT INSURANCE	\$ 217
100-1035-51040	WORKERS' COMPENSATION	\$ 925
100-1035-51050	LIFE INSURANCE	\$ 309
100-1035-51060	DENTAL INSURANCE	\$ 663
100-1035-51070	MEDICARE TAX	\$ 508
100-1035-51080	DEFERRED COMPENSATION	\$ 300
100-1035-60010	OFFICE SUPPLIES	\$ 1,350
100-1035-60020	DEPARTMENT SUPPLIES	\$ 200
100-1035-60030	POSTAGE	\$ 200
100-1035-60040	DUES AND PUBLICATIONS	\$ 200
100-1035-60050	TRAINING AND MEETINGS	\$ 1,000
100-1035-60060	ADVERTISING	\$ 3,000
100-1035-60070	PHONE AND INTERNET	\$ 3,800
100-1035-60090	RENTS AND LEASES	\$ 800
100-1035-60100	INSURANCE AND SURETIES	\$ 370
100-1035-61010	PROFESSIONAL SERVICES	\$ 2,000
100-1035-61040	IT SERVICES	\$ 15,000
100-1035-61170	ELECTION	\$ 200
1035	CITY CLERK	\$ 73,178

Fund-Dept-Acct	Description	Estimated Expenditures
100-1040-50010	SALARIES-REGULAR	\$ 156,753
100-1040-50030	OVERTIME	\$ -
100-1040-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 17,656
100-1040-51020	MEDICAL INSURANCE	\$ 29,700
100-1040-51030	UNEMPLOYMENT INSURANCE	\$ 1,085
100-1040-51040	WORKERS' COMPENSATION	\$ 3,351
100-1040-51050	LIFE INSURANCE	\$ 1,102
100-1040-51060	DENTAL INSURANCE	\$ 3,330
100-1040-51070	MEDICARE TAX	\$ 2,459
100-1040-51080	DEFERRED COMPENSATION	\$ 900
100-1040-60010	OFFICE SUPPLIES	\$ 1,170
100-1040-60020	DEPARTMENT SUPPLIES	\$ 700
100-1040-60030	POSTAGE	\$ 300
100-1040-60040	DUES AND PUBLICATIONS	\$ 4,500
100-1040-60050	TRAINING AND MEETINGS	\$ 1,000
100-1040-60060	ADVERTISING	\$ 2,000
100-1040-60070	PHONE AND INTERNET	\$ 1,000
100-1040-60090	RENTS AND LEASES	\$ 1,000
100-1040-61010	PROFESSIONAL SERVICES	\$ 360,000
100-1040-61060	SOFTWARE MAINTENANCE AND SUPPORT	\$ 2,000
1040	PLANNING/BUILDING	\$ 590,006
100-1045-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	78133
100-1045-61010	PROFESSIONAL SERVICES	1353410
100-1045-62050	POLICE VEHICLE REIMBURSEMENT	67467
1045	POLICE SERVICES	\$ 1,499,010
100-1050-61010	PROFESSIONAL SERVICES	\$ 47,921
100-1050-65020	DEBT SERVICE-ANIMAL CONTROL	\$ 4,761
1050	ANIMAL SERVICES	\$ 52,682
100-1055-50010	SALARIES-REGULAR	\$ 33,330
100-1055-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 3,365
100-1055-51020	MEDICAL INSURANCE	\$ 6,930
100-1055-51030	UNEMPLOYMENT INSURANCE	\$ 152
100-1055-51040	WORKERS' COMPENSATION	\$ 3,866
100-1055-51050	LIFE INSURANCE	\$ 241
100-1055-51060	DENTAL INSURANCE	\$ 777
100-1055-51070	MEDICARE TAX	\$ 483
100-1055-51080	DEFERRED COMPENSATION	\$ 210
100-1055-60010	OFFICE SUPPLIES	\$ 1,100
100-1055-60020	DEPARTMENT SUPPLIES	\$ 4,500
100-1055-60030	POSTAGE	\$ 200
100-1055-60040	DUES AND PUBLICATIONS	\$ 200
100-1055-60050	TRAINING AND MEETINGS	\$ 600
100-1055-60070	PHONE AND INTERNET	\$ 2,710
100-1055-60110	UNIFORM AND CLOTHING	\$ 1,300
100-1055-61010	PROFESSIONAL SERVICES	\$ 13,000
100-1055-61050	TEMPORARY EMPLOYEE SERVICES	\$ 200
100-1055-62040	FUEL	\$ 800
100-1055-63060	CLEANUP DAY	\$ 1,500
100-1055-64070	AB939 GRANT WORK	\$ 5,000
1055	PUBLIC WORKS	\$ 80,464

Fund-Dept-Acct	Description	Estimated Expenditures
100-1060-50010	SALARIES-REGULAR	\$ 31,287
100-1060-50030	OVERTIME	\$ 2,000
100-1060-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 3,237
100-1060-51020	MEDICAL INSURANCE	\$ 6,720
100-1060-51030	UNEMPLOYMENT INSURANCE	\$ 239
100-1060-51040	WORKERS' COMPENSATION	\$ 4,862
100-1060-51050	LIFE INSURANCE	\$ 307
100-1060-51060	DENTAL INSURANCE	\$ 573
100-1060-51070	MEDICARE TAX	\$ 1,004
100-1060-51080	DEFERRED COMPENSATION	\$ 330
100-1060-60010	OFFICE SUPPLIES	\$ 50
100-1060-60020	DEPARTMENT SUPPLIES	\$ 3,800
100-1060-60040	DUES AND PUBLICATIONS	\$ 200
100-1060-60070	PHONE AND INTERNET	\$ 2,850
100-1060-60080	UTILITIES	\$ 15,000
100-1060-60110	UNIFORM AND CLOTHING	\$ 1,300
100-1060-60120	SMALL TOOLS	\$ 500
100-1060-61010	PROFESSIONAL SERVICES	\$ 4,500
100-1060-61050	TEMPORARY EMPLOYEE SERVICES	\$ 6,800
100-1060-61080	PEST CONTROL	\$ -
100-1060-62010	MAINTENANCE BUILDINGS AND GROUNDS	\$ 6,500
100-1060-62030	MAINTENANCE OF EQUIPMENT	\$ 250
100-1060-62040	FUEL	\$ 1,000
100-1060-70020	BUILDING IMPROVEMENTS	\$ 500
100-1060-70050	OTHER EQUIPMENT	\$ 1,600
1060	BUILDINGS AND GROUNDS	\$ 95,409
100-1065-50010	SALARIES-REGULAR	\$ 45,753
100-1065-50030	OVERTIME	\$ 3,000
100-1065-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 4,543
100-1065-51020	MEDICAL INSURANCE	\$ 10,607
100-1065-51030	UNEMPLOYMENT INSURANCE	\$ 347
100-1065-51040	WORKERS' COMPENSATION	\$ 7,202
100-1065-51050	LIFE INSURANCE	\$ 443
100-1065-51060	DENTAL INSURANCE	\$ 966
100-1065-51070	MEDICARE TAX	\$ 1,351
100-1065-51080	DEFERRED COMPENSATION	\$ 480
100-1065-60010	OFFICE SUPPLIES	\$ 100
100-1065-60020	DEPARTMENT SUPPLIES	\$ 5,000
100-1065-60030	POSTAGE	\$ 100
100-1065-60070	PHONE AND INTERNET	\$ 1,600
100-1065-60080	UTILITIES	\$ 39,000
100-1065-60090	RENTS AND LEASES	\$ 2,500
100-1065-60110	UNIFORM AND CLOTHING	\$ 500
100-1065-60120	SMALL TOOLS	\$ 350
100-1065-61010	PROFESSIONAL SERVICES	\$ 3,000
100-1065-61050	TEMPORARY EMPLOYEE SERVICES	\$ 8,500
100-1065-62010	MAINTENANCE BUILDINGS AND GROUNDS	\$ 3,800
100-1065-62030	MAINTENANCE OF EQUIPMENT	\$ 1,000
100-1065-70050	OTHER EQUIPMENT	\$ 7,000
1065	PARKS AND RECREATION	\$ 147,142

Fund-Dept-Acct	Description	Estimated Expenditures
100-1070-50010	SALARIES-REGULAR	\$ 55,695
100-1070-50030	OVERTIME	\$ 4,000
100-1070-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 5,262
100-1070-51020	MEDICAL INSURANCE	\$ 17,626
100-1070-51030	UNEMPLOYMENT INSURANCE	\$ 391
100-1070-51040	WORKERS' COMPENSATION	\$ 8,484
100-1070-51050	LIFE INSURANCE	\$ 473
100-1070-51060	DENTAL INSURANCE	\$ 1,998
100-1070-51070	MEDICARE TAX	\$ 808
100-1070-51080	DEFERRED COMPENSATION	\$ 540
100-1070-60010	OFFICE SUPPLIES	\$ 300
100-1070-60020	DEPARTMENT SUPPLIES	\$ 3,750
100-1070-60040	DUES AND PUBLICATIONS	\$ 385
100-1070-60070	PHONE AND INTERNET	\$ 2,500
100-1070-60110	UNIFORM AND CLOTHING	\$ 1,650
100-1070-60120	SMALL TOOLS	\$ 500
100-1070-61010	PROFESSIONAL SERVICES	\$ 8,000
100-1070-61050	TEMPORARY EMPLOYEE SERVICES	\$ -
100-1070-62010	MAINTENANCE BUILDINGS AND GROUNDS	\$ 1,000
100-1070-62030	MAINTENANCE OF EQUIPMENT	\$ 1,000
100-1070-62040	FUEL	\$ 800
100-1070-70040	VEHICLES	\$ 520
100-1070-70050	OTHER EQUIPMENT	\$ 3,000
1070	STREET MAINTENANCE	\$ 118,682
100-1075-60020	DEPARTMENT SUPPLIES	\$ 100
100-1075-60070	PHONE AND INTERNET	\$ 3,100
100-1075-60120	SMALL TOOLS	\$ 300
100-1075-61010	PROFESSIONAL SERVICES	\$ 1,500
100-1075-62020	MAINTENANCE VEHICLES	\$ 14,500
100-1075-62030	MAINTENANCE OF EQUIPMENT	\$ 1,300
100-1075-62040	FUEL	\$ 1,500
100-1075-70040	VEHICLES	\$ 9,340
1075	FLEET MAINTENANCE	\$ 31,640
100-9999-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 111,576
100-9999-60100	INSURANCE AND SURETIES	\$ 39,405
100-9999-61010	PROFESSIONAL SERVICES	\$ 1,402
100-9999-64060	TAX ADMINISTRATION	\$ -
100-9999-66000	TRANSFER OUT	\$ 124,709
100-9999-66010	IT REPLACEMENT	\$ -
9999	NON DEPARTMENTAL	\$ 277,092
GRAND TOTAL-GENERAL FUND		\$ 3,570,973

City of Hughson: Adopted Budget
Non-General Funds
Fiscal Year 2021-2022

	Fund: 210 - SEWER	
210-2110-45500	SEWER SERVICE REVENUE	\$ 2,400,000
210-2110-46040	INTEREST EARNED	\$ 4,400
210-2110-46080	PENALTIES	\$ 36,000
210-2110-46120	MISCELLANEOUS REVENUE	\$ 10,500
	TOTAL REVENUE	\$ 2,450,900
210-2110-50010	SALARIES-REGULAR	\$ 215,074
210-2110-50030	OVERTIME	\$ 4,000
210-2110-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 56,170
210-2110-51020	MEDICAL INSURANCE	\$ 53,915
210-2110-51030	UNEMPLOYMENT INSURANCE	\$ 1,332
210-2110-51040	WORKERS' COMPENSATION	\$ 16,850
210-2110-51050	LIFE INSURANCE	\$ 1,854
210-2110-51060	DENTAL INSURANCE	\$ 6,063
210-2110-51070	MEDICARE TAX	\$ 3,119
210-2110-51080	DEFERRED COMPENSATION	\$ 1,842
210-2110-60010	OFFICE SUPPLIES	\$ 1,500
210-2110-60020	DEPARTMENT SUPPLIES	\$ 1,000
210-2110-60030	POSTAGE	\$ 14,900
210-2110-60040	DUES AND PUBLICATIONS	\$ 1,000
210-2110-60050	TRAINING AND MEETINGS	\$ 1,000
210-2110-60070	PHONE AND INTERNET	\$ 4,200
210-2110-60090	RENTS AND LEASES	\$ 2,500
210-2110-60100	INSURANCE AND SURETIES	\$ 49,256
210-2110-60110	UNIFORM AND CLOTHING	\$ 2,700
210-2110-60120	SMALL TOOLS	\$ 1,000
210-2110-61005	PERMIT	\$ 10,000
210-2110-61010	PROFESSIONAL SERVICES	\$ 234,201
210-2110-61020	ADMINISTRATIVE SERVICES	\$ 238,000
210-2110-61040	IT SERVICES	\$ 23,000
210-2110-61050	TEMPORARY EMPLOYEE SERVICES	\$ 2,000
210-2110-61060	SOFTWARE MAINTENANCE AND SUPPORT	\$ 9,400
210-2110-61070	LEGAL SERVICES	\$ 2,500
210-2110-62020	MAINTENANCE VEHICLES	\$ 1,500
210-2110-62030	MAINTENANCE OF EQUIPMENT	\$ 39,500
210-2110-62040	FUEL	\$ 4,000
210-2110-66000	TRANSFER OUT	\$ 289,850
210-2110-70040	VEHICLES	\$ 9,340
	2110-SEWER OPERATIONS TOTAL EXPENSES	\$ 1,302,566

	Fund: 210 - SEWER	
210-2120-50010	SALARIES-REGULAR	\$ 77,713
210-2120-50030	OVERTIME	\$ 4,000
210-2120-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 24,933
210-2120-51020	MEDICAL INSURANCE	\$ 18,810
210-2120-51030	UNEMPLOYMENT INSURANCE	\$ 412
210-2120-51040	WORKERS' COMPENSATION	\$ 10,434
210-2120-51050	LIFE INSURANCE	\$ 614
210-2120-51060	DENTAL INSURANCE	\$ 2,109
210-2120-51070	MEDICARE TAX	\$ 1,127
210-2120-51080	DEFERRED COMPENSATION	\$ 570
210-2120-60010	OFFICE SUPPLIES	\$ 800
210-2120-60020	DEPARTMENT SUPPLIES	\$ 9,000
210-2120-60030	POSTAGE	\$ 420
210-2120-60040	DUES AND PUBLICATIONS	\$ 25,000
210-2120-60050	TRAINING AND MEETINGS	\$ 1,500
210-2120-60070	PHONE AND INTERNET	\$ 3,000
210-2120-60080	UTILITIES	\$ 145,000
210-2120-60090	RENTS AND LEASES	\$ 2,750
210-2120-60100	INSURANCE AND SURETIES	\$ 49,256
210-2120-60110	UNIFORM AND CLOTHING	\$ 1,650
210-2120-60120	SMALL TOOLS	\$ 800
210-2120-61010	PROFESSIONAL SERVICES	\$ 67,000
210-2120-61050	TEMPORARY EMPLOYEE SERVICES	\$ 5,000
210-2120-61070	LEGAL SERVICES	\$ 80,000
210-2120-61150	SLUDGE REMOVAL	\$ 30,000
210-2120-61160	ENVIRONMENTAL MONITORING	\$ 3,000
210-2120-62010	MAINTENANCE BUILDINGS AND GROUNDS	\$ 1,500
210-2120-62020	MAINTENANCE VEHICLES	\$ 45,000
210-2120-62030	MAINTENANCE OF EQUIPMENT	\$ 6,000
210-2120-62040	FUEL	\$ 591,136
210-2120-66000	TRANSFER OUT	\$ 12,000
210-2120-70050	OTHER EQUIPMENT	\$ 27,000
	2120 - WWTP OPERATIONS TOTAL EXPENSES	\$ 1,247,534
	SEWER TOTAL EXPENSES	\$ 2,550,100
210	NET (REVENUE vs EXPENSES)	\$ (99,200)

	Fund: 215 - SEWER FIXED ASSET	
215-7000-46040	INTEREST EARNED	\$ 5,000
	TOTAL REVENUE	\$ 5,000
215-7000-61010	PROFESSIONAL SERVICES	\$ 47,920
215-7000-62010	MAINTENANCE BUILDINGS & GROUNDS	\$ -
	TOTAL EXPENSES	\$ 47,920
215	NET (REVENUE vs EXPENSES)	\$ (42,920)
	Fund: 220 - SEWER DEV IMPACT FEE	
220-7000-44910	DEVELOPMENT IMPACT FEES	\$ 500,000
220-7000-46040	INTEREST EARNED	\$ 2,000
	TOTAL REVENUE	\$ 502,000
220-7000-61010	PROFESSIONAL SERVICES	\$ 7,000
	TOTAL EXPENSES	\$ 7,000
220	NET (REVENUE vs EXPENSES)	\$ 495,000
	Fund: 225 - WWTP EXPANSION	
225-2110-46040	INTEREST EARNED	\$ 6,000
225-2110-49010	TRANSFER IN	\$ 591,136
	TOTAL REVENUE	\$ 597,136
225-2110-64010	INTEREST EXPENSE	\$ -
225-2110-64030	GRANT CHARGE	\$ 106,674
	TOTAL EXPENSES	\$ 106,674
225	NET (REVENUE vs EXPENSES)	\$ 490,462

	Fund: 240 - WATER	
240-2410-45100	WATER REVENUE	\$ 2,100,000
240-2410-45144	WATER REVENUE-CONSTRUCTION WATER	\$ 3,000
240-2410-45190	FEE-RECONNECTION	\$ 100
240-2410-46040	INTEREST EARNED	\$ 2,400
240-2410-46080	PENALTIES	\$ 27,000
240-2410-46120	MISCELLANEOUS REVENUE	\$ 1,000
	TOTAL REVENUE	\$ 2,133,500
240-2410-50010	SALARIES-REGULAR	\$ 253,060
240-2410-50030	OVERTIME	\$ 3,600
240-2410-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 67,872
240-2410-51020	MEDICAL INSURANCE	\$ 66,389
240-2410-51030	UNEMPLOYMENT INSURANCE	\$ 1,601
240-2410-51040	WORKERS' COMPENSATION	\$ 22,061
240-2410-51050	LIFE INSURANCE	\$ 2,231
240-2410-51060	DENTAL INSURANCE	\$ 7,461
240-2410-51070	MEDICARE TAX	\$ 3,669
240-2410-51080	DEFERRED COMPENSATION	\$ 2,214
240-2410-60010	OFFICE SUPPLIES	\$ 2,000
240-2410-60020	DEPARTMENT SUPPLIES	\$ 33,000
240-2410-60030	POSTAGE	\$ 15,500
240-2410-60040	DUES AND PUBLICATIONS	\$ 25,000
240-2410-60050	TRAINING AND MEETINGS	\$ 3,900
240-2410-60060	ADVERTISING	\$ -
240-2410-60070	PHONE AND INTERNET	\$ 3,900
240-2410-60080	UTILITIES	\$ 140,000
240-2410-60090	RENTS AND LEASES	\$ 2,725
240-2410-60100	INSURANCE AND SURETIES	\$ 59,108
240-2410-60110	UNIFORM AND CLOTHING	\$ 4,000
240-2410-60120	SMALL TOOLS	\$ 4,500
240-2410-61010	PROFESSIONAL SERVICES	\$ 245,901
240-2410-61020	ADMINISTRATIVE SERVICES	\$ 164,000
240-2410-61040	IT SERVICES	\$ 23,000
240-2410-61050	TEMPORARY EMPLOYEE SERVICES	\$ -
240-2410-61060	SOFTWARE MAINTENANCE AND SUPPORT	\$ 10,000
240-2410-61070	LEGAL SERVICES	\$ 4,000
240-2410-62020	MAINTENANCE VEHICLES	\$ 4,100
240-2410-62030	MAINTENANCE OF EQUIPMENT	\$ 41,000
240-2410-62040	FUEL	\$ 5,000
240-2410-64010	INTEREST EXPENSE	\$ 36,000
240-2410-66000	TRANSFER OUT	\$ 190,482
240-2410-66010	IT REPLACEMENT	\$ 2,500
240-2410-70040	VEHICLES	\$ 12,040
240-2410-70050	OTHER EQUIPMENT	\$ 23,000
240-2410-70055	WATER METER REPLACEMENT	\$ 535,000
	TOTAL EXPENSES	\$ 2,019,814
240	NET (REVENUE vs EXPENSES)	\$ 113,686

	Fund: 250 - WATER DEV IMPACT FEE	
250-7000-44910	DEVELOPMENT IMPACT FEES	\$ 179,000
	TOTAL REVENUE	\$ 179,000
250-7000-61010	PROFESSIONAL SERVICES	\$ 7,000
	TOTAL EXPENSES	\$ 7,000
250	NET (REVENUE vs EXPENSES)	\$ 172,000
	Fund: 255 - WATER FIXED ASSET REPLACEMENT	
255-7000-46040	INTEREST EARNED	\$ 1,000
255-7000-47080	STATE REVOLVING FUND	\$ 7,406,000
255-7000-49010	TRANSFER IN	\$ 185,482
	TOTAL REVENUE	\$ 7,592,482
255-7000-71030	WELL #9	\$ 7,406,000
	TOTAL EXPENSES	\$ 7,406,000
255	NET (REVENUE vs EXPENSES)	\$ 186,482
	Fund: 270 - COMMUNITY/SENIOR CENTER	
270-2710-46020	RENTAL REVENUE	\$ 10,500
270-2710-46030	MOPPING SERVICES	\$ 1,000
270-2710-46130	DONATION	\$ -
270-2710-49010	TRANSFER IN	\$ 7,500
	TOTAL REVENUE	\$ 19,000
270-2710-60020	DEPARTMENT SUPPLIES	\$ 1,100
270-2710-60080	UTILITIES	\$ 5,500
270-2710-61010	PROFESSIONAL SERVICES	\$ 500
270-2710-61080	PEST CONTROL	\$ 1,450
270-2710-61090	JANITORIAL SERVICES	\$ 10,000
270-2710-62010	MAINTENANCE BUILDINGS AND GROUNDS	\$ 1,500
270-2710-62030	MAINTENANCE OF EQUIPMENT	\$ 1,500
	TOTAL EXPENSES	\$ 21,550
270	NET (REVENUE vs EXPENSES)	\$ (2,550)
	Fund: 280 - USF COMMUNITY CENTER	
280-2810-46020	RENTAL REVENUE	\$ 4,794
	TOTAL REVENUE	\$ 4,794
280-2810-60010	OFFICE SUPPLIES	\$ 300
280-2810-60020	DEPARTMENT SUPPLIES	\$ 300
280-2810-60080	UTILITIES	\$ 6,000
280-2810-62010	MAINTENANCE BUILDINGS AND GROUNDS	\$ 1,600
280-2810-62030	MAINTENANCE OF EQUIPMENT	\$ 700
280-2810-64040	MISCELLANEOUS	\$ 300
280-2810-66000	TRANSFER OUT	\$ 7,620
	TOTAL EXPENSES	\$ 16,820
280	NET (REVENUE vs EXPENSES)	\$ (12,026)

	Fund: 310 - GARBAGE	
310-3110-45010	GARBAGE SERVICE REVENUE	\$ 580,150
310-3110-46040	INTEREST EARNED	\$ 130
	TOTAL REVENUE	\$ 580,280
310-3110-60020	DEPARTMENT SUPPLIES	\$ 130
310-3110-61010	PROFESSIONAL SERVICES	\$ 533,738
310-3110-61030	FRANCHISE FEE	\$ 46,412
	TOTAL EXPENSES	\$ 580,280
310	NET (REVENUE vs EXPENSES)	\$ -
	Fund: 320 - GAS TAX 2103	
320-8000-46040	INTEREST EARNED	\$ 130
320-8000-47410	HIGHWAY USER TAX	\$ 56,239
	TOTAL REVENUE	\$ 56,369
320-8000-60020	DEPARTMENT SUPPLIES	\$ 2,000
320-8000-61140	STREET STRIPING	\$ 35,000
320-8000-66000	TRANSFER OUT	\$ 3,600
	TOTAL EXPENSES	\$ 40,600
320	NET (REVENUE vs EXPENSES)	\$ 15,769
	Fund: 321 - GAS TAX 2105	
321-8000-46040	INTEREST EARNED	\$ -
321-8000-47410	HIGHWAY USER TAX	\$ 41,313
	TOTAL REVENUE	\$ 41,313
321-8000-60020	DEPARTMENT SUPPLIES	\$ 15,000
321-8000-61010	PROFESSIONAL SERVICES	\$ 1,000
321-8000-66000	TRANSFER OUT	\$ 17,000
	TOTAL EXPENSES	\$ 33,000
321	NET (REVENUE vs EXPENSES)	\$ 8,313
	Fund: 322 - GAS TAX 2106	
322-8000-47410	HIGHWAY USER TAX	\$ 28,437
	TOTAL REVENUE	\$ 28,437
322-8000-60080	UTILITIES	\$ 45,000
	TOTAL EXPENSES	\$ 45,000
322	NET (REVENUE vs EXPENSES)	\$ (16,563)
	Fund: 323 - GAS TAX 2107	
323-8000-47410	HIGHWAY USER TAX	\$ 52,543
	TOTAL REVENUE	\$ 52,543
323-8000-61010	PROFESSIONAL SERVICES	\$ 23,000
323-8000-66000	TRANSFER OUT	\$ 25,000
	TOTAL EXPENSES	\$ 48,000
323	NET (REVENUE vs EXPENSES)	\$ 4,543

	Fund: 324 - GAS TAX 2107.5	
324-8000-47410	HIGHWAY USER TAX	\$ 2,000
	TOTAL REVENUE	\$ 2,000
324-8000-66000	TRANSFER OUT	\$ 1,000
	TOTAL EXPENSES	\$ 1,000
324	NET (REVENUE vs EXPENSES)	\$ 1,000
	Fund: 325 - MEASURE L SALES TAX - ROADS	
325-8000-41020	TAX-LOCAL STREETS AND ROADS	\$ 241,923
325-8000-41040	TAX-TRAFFIC MANAGEMENT	\$ 48,385
325-8000-41050	TAX-BIKE AND PEDESTRIAN	\$ 24,192
325-8000-46040	INTEREST EARNED	\$ 380
	TOTAL REVENUE	\$ 314,880
325-8000-80025	STANCOG - PMP	\$ 14,397
	TOTAL EXPENSES	\$ 14,397
325	NET (REVENUE vs EXPENSES)	\$ 300,483
	Fund: 326 - SB 1-ROADS MAINTENANCE REHABILITATION	
326-8000-47420	SB 1-ROADS MAINTENANCE REHABILITATION	\$ 140,197
	TOTAL REVENUE	\$ 140,197
326-8000-80020	WHITMORE CROSSWALK	\$ 246,348
	TOTAL EXPENSES	\$ 246,348
326	NET (REVENUE vs EXPENSES)	\$ (106,151)
	Fund: 370 - COMMUNITY ENHANCEMENT DEV IMPACT FEE	
370-7000-44910	DEVELOPMENT IMPACT FEES	\$ 40,000
370-7000-46040	INTEREST EARNED	\$ 170
	TOTAL REVENUE	\$ 40,170
370-7000-61010	PROFESSIONAL SERVICES	\$ 7,000
	TOTAL EXPENSES	\$ 7,000
370	NET (REVENUE vs EXPENSES)	\$ 33,170
	Fund: 371 - TRENCH CUT FUND	
371-8000-44050	FEE - TRENCH CUT	\$ -
	TOTAL REVENUE	\$ -
	TOTAL EXPENSES	\$ -
371	NET (REVENUE vs EXPENSES)	\$ -
	Fund: 372 - IT RESERVE	
372-3720-46040	INTEREST EARNED	\$ -
372-3720-49010	TRANSFER IN	\$ 15,000
	TOTAL REVENUE	\$ 15,000
372-3720-70060	SOFTWARE	\$ 5,000
372-3720-70070	COMPUTER HARDWARE	\$ 5,000
	TOTAL EXPENSES	\$ 10,000
372	NET (REVENUE vs EXPENSES)	\$ 5,000

	Fund: 374 - DIABILITY ACCESS AND EDUCATION	
374-3740-46055	CASP REVENUE	\$ 1,500
	TOTAL REVENUE	\$ 1,500
	TOTAL EXPENSES	\$ -
374	NET (REVENUE vs EXPENSES)	\$ 1,500
	Fund: 383 - VEHICLE ABATEMENT	
383-3830-47040	ABANDONED VEHICLE ABATEMENT	\$ 20,000
	TOTAL REVENUE	\$ 20,000
383-3830-66000	TRANSFER OUT	\$ 20,000
	TOTAL EXPENSES	\$ 20,000
383	NET (REVENUE vs EXPENSES)	\$ -
	Fund: 384 - SUPPLEMENTAL LAW ENFORCEMENT SERVICE	
384-3840-46040	INTEREST EARNED	\$ 250
384-3840-47060	SUPPLEMENTAL LAW ENFORCEMENT SERVICES	\$ 150,000
	TOTAL REVENUE	\$ 150,250
384-3840-60070	PHONE AND INTERNET	\$ 4,000
384-3840-60080	UTILITIES	\$ 1,800
384-3840-61010	PROFESSIONAL SERVICES	\$ 120,650
384-3840-70080	POLICE EQUIPMENT	\$ 30,000
	TOTAL EXPENSES	\$ 156,450
384	NET (REVENUE vs EXPENSES)	\$ (6,200)
	Fund: 392 - 94-STBG-799 HOUSING REHAB	
392-3900-46040	INTEREST EARNED	\$ 200
392-3900-46060	PROGRAM INCOME-CDBG LOAN REPAYMENT	\$ 800
	TOTAL REVENUE	\$ 1,000
	TOTAL EXPENSES	\$ -
392	NET (REVENUE vs EXPENSES)	\$ 1,000
	Fund: 394 - 96-STBG-1013 REHAB	
394-3900-46040	INTEREST EARNED	\$ 170
	TOTAL REVENUE	\$ 170
	TOTAL EXPENSES	\$ -
394	NET (REVENUE vs EXPENSES)	\$ 170
	Fund: 410 - LOCAL TRANSPORATION	
	TOTAL REVENUE	\$ -
410-8000-60080	UTILITIES	\$ -
	TOTAL EXPENSES	\$ -
410	NET (REVENUE vs EXPENSES)	\$ -

	Fund: 420 - TRANSPORTATION STREET PROJECTS	
420-8000-47550	GRANT-RSTP-WHITMORE CROSSWALK	\$ -
	TOTAL REVENUE	\$ -
420-8000-80020	WHITMORE CROSSWALK	\$ -
	TOTAL EXPENSES	\$ -
420	NET (REVENUE vs EXPENSES)	\$ -
	Fund: 425 - PUBLIC WORKS STREET PROJECTS - CDBG	
425-8000-47580	GRANT-CDBG-WALKER LANE	\$ 192,515
	TOTAL REVENUE	\$ 192,515
425-8000-80580	WALKER LANE	\$ 305,814
	TOTAL EXPENSES	\$ 305,814
425	NET (REVENUE vs EXPENSES)	\$ (113,299)
	Fund: 450 - STORM DRAIN DEV IMPACT FEE	
450-7000-44910	DEVELOPMENT IMPACT FEES	\$ 130,000
450-7000-46040	INTEREST EARNED	\$ 400
	TOTAL REVENUE	\$ 130,400
450-7000-61010	PROFESSIONAL SERVICES	\$ 7,000
	TOTAL EXPENSES	\$ 7,000
450	NET (REVENUE vs EXPENSES)	\$ 123,400
	Fund: 451 - PUBLIC FACILITY DEV IMPACT FEE	
451-7000-44910	DEVELOPMENT IMPACT FEES	\$ 160,000
451-7000-46040	INTEREST EARNED	\$ 1,100
	TOTAL REVENUE	\$ 161,100
451-7000-61010	PROFESSIONAL SERVICES	\$ 7,000
451-7000-71010	ENTERPRISE RESOURCE MANAGEMENT	\$ -
	TOTAL EXPENSES	\$ 7,000
451	NET (REVENUE vs EXPENSES)	\$ 154,100
	Fund: 452 - PUBLIC FACILITY STREETS DEV IMPACT FEE	
452-8000-44910	DEVELOPMENT IMPACT FEES	\$ 190,000
	TOTAL REVENUE	\$ 190,000
452-8000-61010	PROFESSIONAL SERVICES	\$ 7,000
	TOTAL EXPENSES	\$ 7,000
452	NET (REVENUE vs EXPENSES)	\$ 183,000
	Fund: 453 - PARK DEV IMPACT FEE	
453-7000-44910	DEVELOPMENT IMPACT FEES	\$ 120,000
453-7000-46040	INTEREST EARNED	\$ 440
	TOTAL REVENUE	\$ 120,440
453-7000-61010	PROFESSIONAL SERVICES	\$ 7,000
	TOTAL EXPENSES	\$ 7,000
453	NET (REVENUE vs EXPENSES)	\$ 113,440

	Fund: 454 - PARKLAND IN LIEU	
454-7000-44910	DEVELOPMENT IMPACT FEES	\$ 90,000
454-7000-46040	INTEREST EARNED	\$ 340
	TOTAL REVENUE	\$ 90,340
454-7000-61010	PROFESSIONAL SERVICES	\$ 7,000
	TOTAL EXPENSES	\$ 7,000
454	NET (REVENUE vs EXPENSES)	\$ 83,340
	Fund: 520 - RDA SUCCESSOR AGENCY	
520-5210-40020	TAX INCREMENT	\$ 286,500
520-5210-46040	INTEREST EARNED	\$ 1,000
	TOTAL REVENUE	\$ 287,500
520-5210-61010	PROFESSIONAL SERVICES	\$ 10,000
520-5210-64010	INTEREST EXPENSE	\$ 85,500
520-5210-65010	RETIRE PRINCIPAL	\$ 100,000
520-5210-66000	TRANSFER OUT	\$ 96,000
	TOTAL EXPENSES	\$ 291,500
520	NET (REVENUE vs EXPENSES)	\$ (4,000)
	Fund: 530 - BRITTANY WOODS- LLD	
530-3405-41030	DIRECT ASSESSMENTS	\$ 8,060
	TOTAL REVENUE	\$ 8,060
530-3405-50010	SALARIES-REGULAR	\$ 3,673
530-3405-50030	OVERTIME	\$ -
530-3405-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 300
530-3405-51020	MEDICAL INSURANCE	\$ 500
530-3405-51030	UNEMPLOYMENT INSURANCE	\$ 24
530-3405-51040	WORKERS' COMPENSATION	\$ 410
530-3405-51050	LIFE INSURANCE	\$ 30
530-3405-51060	DENTAL INSURANCE	\$ 40
530-3405-51070	MEDICARE TAX	\$ 50
530-3405-51080	DEFERRED COMPENSATION	\$ 20
530-3405-60080	UTILITIES	\$ 3,700
530-3405-61010	PROFESSIONAL SERVICES	\$ 565
530-3405-61050	TEMPORARY EMPLOYEE SERVICES	\$ 800
530-3405-64040	MISCELLANEOUS	\$ 2,232
530-3405-66000	TRANSFER OUT	\$ 1,367
	TOTAL EXPENSES	\$ 13,711
530	NET (REVENUE vs EXPENSES)	\$ (5,651)

	Fund: 531 - CENTRAL HUGHSON 2- LLD	
531-3410-41030	DIRECT ASSESSMENTS	\$ 14,614
	TOTAL REVENUE	\$ 14,614
531-3410-50010	SALARIES-REGULAR	\$ 6,127
531-3410-50030	OVERTIME	\$ -
531-3410-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 300
531-3410-51020	MEDICAL INSURANCE	\$ 400
531-3410-51030	UNEMPLOYMENT INSURANCE	\$ 30
531-3410-51040	WORKERS' COMPENSATION	\$ 350
531-3410-51050	LIFE INSURANCE	\$ 30
531-3410-51060	DENTAL INSURANCE	\$ 30
531-3410-51070	MEDICARE TAX	\$ 50
531-3410-51080	DEFERRED COMPENSATION	\$ 20
531-3410-60080	UTILITIES	\$ 850
531-3410-61010	PROFESSIONAL SERVICES	\$ 547
531-3410-61050	TEMPORARY EMPLOYEE SERVICES	\$ 598
531-3410-64040	MISCELLANEOUS	\$ 7,062
531-3410-66000	TRANSFER OUT	\$ 2,000
	TOTAL EXPENSES	\$ 18,394
531	NET (REVENUE vs EXPENSES)	\$ (3,780)
	Fund: 532 - FEATHERS GLEN LLD	
532-3415-41030	DIRECT ASSESSMENTS	\$ 20,744
	TOTAL REVENUE	\$ 20,744
532-3415-50010	SALARIES-REGULAR	\$ 12,504
532-3415-50030	OVERTIME	\$ -
532-3415-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 400
532-3415-51020	MEDICAL INSURANCE	\$ 1,600
532-3415-51030	UNEMPLOYMENT INSURANCE	\$ 80
532-3415-51040	WORKERS' COMPENSATION	\$ 1,300
532-3415-51050	LIFE INSURANCE	\$ 100
532-3415-51060	DENTAL INSURANCE	\$ 150
532-3415-51070	MEDICARE TAX	\$ 200
532-3415-51080	DEFERRED COMPENSATION	\$ 75
532-3415-60080	UTILITIES	\$ 1,025
532-3415-61010	PROFESSIONAL SERVICES	\$ 542
532-3415-61050	TEMPORARY EMPLOYEE SERVICES	\$ 2,400
532-3415-64040	MISCELLANEOUS	\$ 6,929
532-3415-66000	TRANSFER OUT	\$ 2,918
	TOTAL EXPENSES	\$ 30,223
532	NET (REVENUE vs EXPENSES)	\$ (9,479)

	Fund: 533 - FONTANA RANCH NORTH- LLD	
533-3420-41030	DIRECT ASSESSMENTS	\$ 25,480
	TOTAL REVENUE	\$ 25,480
533-3420-50010	SALARIES-REGULAR	\$ 3,126
533-3420-50030	OVERTIME	\$ -
533-3420-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 200
533-3420-51020	MEDICAL INSURANCE	\$ 300
533-3420-51030	UNEMPLOYMENT INSURANCE	\$ 20
533-3420-51040	WORKERS' COMPENSATION	\$ 250
533-3420-51050	LIFE INSURANCE	\$ 20
533-3420-51060	DENTAL INSURANCE	\$ 40
533-3420-51070	MEDICARE TAX	\$ 50
533-3420-51080	DEFERRED COMPENSATION	\$ 10
533-3420-60080	UTILITIES	\$ 13,150
533-3420-61010	PROFESSIONAL SERVICES	\$ 591
533-3420-61050	TEMPORARY EMPLOYEE SERVICES	\$ 401
533-3420-64040	MISCELLANEOUS	\$ 9,752
533-3420-66000	TRANSFER OUT	\$ 3,712
	TOTAL EXPENSES	\$ 31,622
533	NET (REVENUE vs EXPENSES)	\$ (6,142)
	Fund: 534 - FONTANA RANCH SOUTH- LLD	
534-3425-41030	DIRECT ASSESSMENTS	\$ 16,113
	TOTAL REVENUE	\$ 16,113
534-3425-50010	SALARIES-REGULAR	\$ 3,126
534-3425-50030	OVERTIME	\$ -
534-3425-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 100
534-3425-51020	MEDICAL INSURANCE	\$ 200
534-3425-51030	UNEMPLOYMENT INSURANCE	\$ 20
534-3425-51040	WORKERS' COMPENSATION	\$ 250
534-3425-51050	LIFE INSURANCE	\$ 20
534-3425-51060	DENTAL INSURANCE	\$ 40
534-3425-51070	MEDICARE TAX	\$ 50
534-3425-51080	DEFERRED COMPENSATION	\$ 10
534-3425-60080	UTILITIES	\$ 4,400
534-3425-61010	PROFESSIONAL SERVICES	\$ 556
534-3425-61050	TEMPORARY EMPLOYEE SERVICES	\$ 401
534-3425-64040	MISCELLANEOUS	\$ 5,439
534-3425-66000	TRANSFER OUT	\$ 1,847
	TOTAL EXPENSES	\$ 16,459
534	NET (REVENUE vs EXPENSES)	\$ (346)

	Fund: 535 - RHAPSODY I - LLD	
535-3430-41030	DIRECT ASSESSMENTS	\$ (6,794)
	TOTAL REVENUE	\$ (6,794)
535-3430-50010	SALARIES-REGULAR	\$ 1,845
535-3430-50030	OVERTIME	\$ -
535-3430-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 200
535-3430-51020	MEDICAL INSURANCE	\$ 300
535-3430-51030	UNEMPLOYMENT INSURANCE	\$ 20
535-3430-51040	WORKERS' COMPENSATION	\$ 250
535-3430-51050	LIFE INSURANCE	\$ 20
535-3430-51060	DENTAL INSURANCE	\$ 40
535-3430-51070	MEDICARE TAX	\$ 50
535-3430-51080	DEFERRED COMPENSATION	\$ 10
535-3430-60080	UTILITIES	\$ 2,040
535-3430-61010	PROFESSIONAL SERVICES	\$ 579
535-3430-61050	TEMPORARY EMPLOYEE SERVICES	\$ 401
535-3430-64040	MISCELLANEOUS	\$ 4,593
535-3430-66000	TRANSFER OUT	\$ 1,205
	TOTAL EXPENSES	\$ 11,553
535	NET (REVENUE vs EXPENSES)	\$ (18,347)
	Fund: 536 - RHAPSODY 2- LLD	
536-3435-41030	DIRECT ASSESSMENTS	\$ 15,381
	TOTAL REVENUE	\$ 15,381
536-3435-50010	SALARIES-REGULAR	\$ 1,845
536-3435-50030	OVERTIME	\$ -
536-3435-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 200
536-3435-51020	MEDICAL INSURANCE	\$ 300
536-3435-51030	UNEMPLOYMENT INSURANCE	\$ 20
536-3435-51040	WORKERS' COMPENSATION	\$ 250
536-3435-51050	LIFE INSURANCE	\$ 20
536-3435-51060	DENTAL INSURANCE	\$ 40
536-3435-51070	MEDICARE TAX	\$ 50
536-3435-51080	DEFERRED COMPENSATION	\$ 10
536-3435-60080	UTILITIES	\$ 2,225
536-3435-61010	PROFESSIONAL SERVICES	\$ 559
536-3435-61050	TEMPORARY EMPLOYEE SERVICES	\$ 401
536-3435-64040	MISCELLANEOUS	\$ 4,111
536-3435-66000	TRANSFER OUT	\$ 1,163
	TOTAL EXPENSES	\$ 11,194
536	NET (REVENUE vs EXPENSES)	\$ 4,187

	Fund: 537 - SANTA FE ESTATES 1 - LLD	
537-3440-41030	DIRECT ASSESSMENTS	\$ 7,260
	TOTAL REVENUE	\$ 7,260
537-3440-50010	SALARIES-REGULAR	\$ 10,888
537-3440-50030	OVERTIME	\$ -
537-3440-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 1,000
537-3440-51020	MEDICAL INSURANCE	\$ 1,600
537-3440-51030	UNEMPLOYMENT INSURANCE	\$ 80
537-3440-51040	WORKERS' COMPENSATION	\$ 1,300
537-3440-51050	LIFE INSURANCE	\$ 100
537-3440-51060	DENTAL INSURANCE	\$ 150
537-3440-51070	MEDICARE TAX	\$ 200
537-3440-51080	DEFERRED COMPENSATION	\$ 75
537-3440-60080	UTILITIES	\$ 5,287
537-3440-61010	PROFESSIONAL SERVICES	\$ 555
537-3440-61050	TEMPORARY EMPLOYEE SERVICES	\$ 2,400
537-3440-64040	MISCELLANEOUS	\$ 1,555
537-3440-66000	TRANSFER OUT	\$ 501
	TOTAL EXPENSES	\$ 25,691
537	NET (REVENUE vs EXPENSES)	\$ (18,431)
	Fund: 538 - SANTA FE ESTATES 2 - LLD	
538-3445-41030	DIRECT ASSESSMENTS	\$ 6,650
	TOTAL REVENUE	\$ 6,650
538-3445-50010	SALARIES-REGULAR	\$ 10,888
538-3445-50030	OVERTIME	\$ -
538-3445-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 1,000
538-3445-51020	MEDICAL INSURANCE	\$ 1,600
538-3445-51030	UNEMPLOYMENT INSURANCE	\$ 80
538-3445-51040	WORKERS' COMPENSATION	\$ 1,300
538-3445-51050	LIFE INSURANCE	\$ 100
538-3445-51060	DENTAL INSURANCE	\$ 150
538-3445-51070	MEDICARE TAX	\$ 200
538-3445-51080	DEFERRED COMPENSATION	\$ 75
538-3445-60080	UTILITIES	\$ 700
538-3445-61010	PROFESSIONAL SERVICES	\$ 551
538-3445-61050	TEMPORARY EMPLOYEE SERVICES	\$ 2,400
538-3445-64040	MISCELLANEOUS	\$ 1,231
538-3445-66000	TRANSFER OUT	\$ 1,500
	TOTAL EXPENSES	\$ 21,775
538	NET (REVENUE vs EXPENSES)	\$ (15,125)

	Fund: 539 - STARN ESTATES - LLD	
539-3450-41030	DIRECT ASSESSMENTS	\$ 7,689
	TOTAL REVENUE	\$ 7,689
539-3450-50010	SALARIES-REGULAR	\$ 1,845
539-3450-50030	OVERTIME	\$ -
539-3450-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 250
539-3450-51020	MEDICAL INSURANCE	\$ 400
539-3450-51030	UNEMPLOYMENT INSURANCE	\$ 40
539-3450-51040	WORKERS' COMPENSATION	\$ 250
539-3450-51050	LIFE INSURANCE	\$ 20
539-3450-51060	DENTAL INSURANCE	\$ 30
539-3450-51070	MEDICARE TAX	\$ 50
539-3450-51080	DEFERRED COMPENSATION	\$ 20
539-3450-60080	UTILITIES	\$ 2,050
539-3450-60120	SMALL TOOLS	\$ -
539-3450-61010	PROFESSIONAL SERVICES	\$ 577
539-3450-61050	TEMPORARY EMPLOYEE SERVICES	\$ 401
539-3450-64040	MISCELLANEOUS	\$ 4,388
539-3450-66000	TRANSFER OUT	\$ 1,184
	TOTAL EXPENSES	\$ 11,505
539	NET (REVENUE vs EXPENSES)	\$ (3,816)
	Fund: 540 - STERLING GLEN 3 - LLD	
540-3455-41030	DIRECT ASSESSMENTS	\$ 23,465
	TOTAL REVENUE	\$ 23,465
540-3455-50010	SALARIES-REGULAR	\$ 7,911
540-3455-50030	OVERTIME	\$ -
540-3455-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 600
540-3455-51020	MEDICAL INSURANCE	\$ 800
540-3455-51030	UNEMPLOYMENT INSURANCE	\$ 50
540-3455-51040	WORKERS' COMPENSATION	\$ 650
540-3455-51050	LIFE INSURANCE	\$ 50
540-3455-51060	DENTAL INSURANCE	\$ 60
540-3455-51070	MEDICARE TAX	\$ 80
540-3455-51080	DEFERRED COMPENSATION	\$ 50
540-3455-60080	UTILITIES	\$ 4,720
540-3455-61010	PROFESSIONAL SERVICES	\$ 579
540-3455-61050	TEMPORARY EMPLOYEE SERVICES	\$ 1,197
540-3455-64040	MISCELLANEOUS	\$ 9,618
540-3455-66000	TRANSFER OUT	\$ 2,987
	TOTAL EXPENSES	\$ 29,352
540	NET (REVENUE vs EXPENSES)	\$ (5,887)

	Fund: 541 - SUNGLOW - LLD	
541-3460-41030	DIRECT ASSESSMENTS	\$ 9,679
	TOTAL REVENUE	\$ 9,679
541-3460-50010	SALARIES-REGULAR	\$ 4,596
541-3460-50030	OVERTIME	\$ -
541-3460-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 500
541-3460-51020	MEDICAL INSURANCE	\$ 700
541-3460-51030	UNEMPLOYMENT INSURANCE	\$ 40
541-3460-51040	WORKERS' COMPENSATION	\$ 600
541-3460-51050	LIFE INSURANCE	\$ 50
541-3460-51060	DENTAL INSURANCE	\$ 50
541-3460-51070	MEDICARE TAX	\$ 70
541-3460-51080	DEFERRED COMPENSATION	\$ 30
541-3460-60080	UTILITIES	\$ 1,571
541-3460-61010	PROFESSIONAL SERVICES	\$ 591
541-3460-61050	TEMPORARY EMPLOYEE SERVICES	\$ 1,000
541-3460-64040	MISCELLANEOUS	\$ 4,691
541-3460-66000	TRANSFER OUT	\$ 1,622
	TOTAL EXPENSES	\$ 16,111
541	NET (REVENUE vs EXPENSES)	\$ (6,432)
	Fund: 542 - WALNUT HAVEN 3 - LLD	
542-3465-41030	DIRECT ASSESSMENTS	\$ 5,962
	TOTAL REVENUE	\$ 5,962
542-3465-50010	SALARIES-REGULAR	\$ 3,908
542-3465-50030	OVERTIME	\$ -
542-3465-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 350
542-3465-51020	MEDICAL INSURANCE	\$ 500
542-3465-51030	UNEMPLOYMENT INSURANCE	\$ 40
542-3465-51040	WORKERS' COMPENSATION	\$ 450
542-3465-51050	LIFE INSURANCE	\$ 40
542-3465-51060	DENTAL INSURANCE	\$ 50
542-3465-51070	MEDICARE TAX	\$ 50
542-3465-51080	DEFERRED COMPENSATION	\$ 20
542-3465-60080	UTILITIES	\$ 1,575
542-3465-61010	PROFESSIONAL SERVICES	\$ 555
542-3465-61050	TEMPORARY EMPLOYEE SERVICES	\$ 799
542-3465-64040	MISCELLANEOUS	\$ 2,728
542-3465-66000	TRANSFER OUT	\$ 971
	TOTAL EXPENSES	\$ 12,036
542	NET (REVENUE vs EXPENSES)	\$ (6,074)

	Fund: 543 - EUCLID SOUTH - LLD	
543-3740-41030	DIRECT ASSESSMENTS	\$ 18,098
	TOTAL REVENUE	\$ 18,098
543-3740-50010	SALARIES-REGULAR	\$ 3,673
543-3740-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 100
543-3740-51020	MEDICAL INSURANCE	\$ 100
543-3740-51030	UNEMPLOYMENT INSURANCE	\$ 20
543-3740-51040	WORKERS' COMPENSATION	\$ 200
543-3740-51050	LIFE INSURANCE	\$ 20
543-3740-51060	DENTAL INSURANCE	\$ 20
543-3740-51070	MEDICARE TAX	\$ 20
543-3740-51080	DEFERRED COMPENSATION	\$ 20
543-3740-60080	UTILITIES	\$ 4,897
543-3740-61010	PROFESSIONAL SERVICES	\$ 569
543-3740-64040	MISCELLANEOUS	\$ 5,923
543-3740-66000	TRANSFER OUT	\$ 2,065
	TOTAL EXPENSES	\$ 17,627
543	NET (REVENUE vs EXPENSES)	\$ 471
	Fund: 550 - CENTRAL HUGHSON 2 - BAD	
550-3505-41030	DIRECT ASSESSMENTS	\$ 6,771
	TOTAL REVENUE	\$ 6,771
550-3505-50010	SALARIES-REGULAR	\$ 6,127
550-3505-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 250
550-3505-51020	MEDICAL INSURANCE	\$ 400
550-3505-51030	UNEMPLOYMENT INSURANCE	\$ 40
550-3505-51040	WORKERS' COMPENSATION	\$ 250
550-3505-51050	LIFE INSURANCE	\$ 20
550-3505-51060	DENTAL INSURANCE	\$ 30
550-3505-51070	MEDICARE TAX	\$ 50
550-3505-51080	DEFERRED COMPENSATION	\$ 20
550-3505-61010	PROFESSIONAL SERVICES	\$ 715
550-3505-64040	MISCELLANEOUS	\$ 9,328
550-3505-66000	TRANSFER OUT	\$ 2,198
	TOTAL EXPENSES	\$ 19,428
550	NET (REVENUE vs EXPENSES)	\$ (12,657)

	Fund: 551 - FEATHERS GLEN - BAD	
551-3510-41030	DIRECT ASSESSMENTS	\$ 12,223
	TOTAL REVENUE	\$ 12,223
551-3510-50010	SALARIES-REGULAR	\$ 6,706
551-3510-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 800
551-3510-51020	MEDICAL INSURANCE	\$ 1,400
551-3510-51030	UNEMPLOYMENT INSURANCE	\$ 70
551-3510-51040	WORKERS' COMPENSATION	\$ 1,100
551-3510-51050	LIFE INSURANCE	\$ 75
551-3510-51060	DENTAL INSURANCE	\$ 100
551-3510-51070	MEDICARE TAX	\$ 100
551-3510-51080	DEFERRED COMPENSATION	\$ 50
551-3510-61010	PROFESSIONAL SERVICES	\$ 542
551-3510-61050	TEMPORARY EMPLOYEE SERVICES	\$ 1,459
551-3510-64040	MISCELLANEOUS	\$ 1,981
551-3510-66000	TRANSFER OUT	\$ 1,236
	TOTAL EXPENSES	\$ 15,619
551	NET (REVENUE vs EXPENSES)	\$ (3,396)
	Fund: 552 - FONTANA RANCH NORTH BAD	
552-3515-41030	DIRECT ASSESSMENTS	\$ 23,660
	TOTAL REVENUE	\$ 23,660
552-3515-50010	SALARIES-REGULAR	\$ 6,666
552-3515-50030	OVERTIME	\$ -
552-3515-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 300
552-3515-51020	MEDICAL INSURANCE	\$ 600
552-3515-51030	UNEMPLOYMENT INSURANCE	\$ 20
552-3515-51040	WORKERS' COMPENSATION	\$ 500
552-3515-51050	LIFE INSURANCE	\$ 30
552-3515-51060	DENTAL INSURANCE	\$ 50
552-3515-51070	MEDICARE TAX	\$ 50
552-3515-51080	DEFERRED COMPENSATION	\$ 20
552-3515-60080	UTILITIES	\$ 6,172
552-3515-61050	TEMPORARY EMPLOYEE SERVICES	\$ 591
552-3515-61010	PROFESSIONAL SERVICES	\$ 547
552-3515-64040	MISCELLANEOUS	\$ 3,656
552-3515-66000	TRANSFER OUT	\$ 2,350
552-3515-70050	OTHER EQUIPMENT	\$ -
	TOTAL EXPENSES	\$ 21,552
552	NET (REVENUE vs EXPENSES)	\$ 2,108

	Fund: 553 - FONTANA RANCH SOUTH - BAD	
553-3520-41030	DIRECT ASSESSMENTS	\$ 14,238
	TOTAL REVENUE	\$ 14,238
553-3520-50010	SALARIES-REGULAR	\$ 7,339
553-3520-50030	OVERTIME	\$ -
553-3520-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 1,300
553-3520-51020	MEDICAL INSURANCE	\$ 2,100
553-3520-51030	UNEMPLOYMENT INSURANCE	\$ 150
553-3520-51040	WORKERS' COMPENSATION	\$ 1,800
553-3520-51050	LIFE INSURANCE	\$ 150
553-3520-51060	DENTAL INSURANCE	\$ 20
553-3520-51070	MEDICARE TAX	\$ 20
553-3520-51080	DEFERRED COMPENSATION	\$ 75
553-3520-60080	UTILITIES	\$ 4,801
553-3520-61010	PROFESSIONAL SERVICES	\$ 556
553-3520-61050	TEMPORARY EMPLOYEE SERVICES	\$ 2,366
553-3520-64040	MISCELLANEOUS	\$ 1,858
553-3520-66000	TRANSFER OUT	\$ 1,374
553-3520-70050	OTHER EQUIPMENT	\$ -
	TOTAL EXPENSES	\$ 23,909
553	NET (REVENUE vs EXPENSES)	\$ (9,671)
	Fund: 554 - STERLING GLEN 3 - BAD	
554-3525-41030	DIRECT ASSESSMENTS	\$ 16,647
	TOTAL REVENUE	\$ 16,647
554-3525-50010	SALARIES-REGULAR	\$ 3,908
554-3525-50030	OVERTIME	\$ -
554-3525-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 400
554-3525-51020	MEDICAL INSURANCE	\$ 700
554-3525-51030	UNEMPLOYMENT INSURANCE	\$ 40
554-3525-51040	WORKERS' COMPENSATION	\$ 600
554-3525-51050	LIFE INSURANCE	\$ 50
554-3525-51060	DENTAL INSURANCE	\$ 50
554-3525-51070	MEDICARE TAX	\$ 70
554-3525-51080	DEFERRED COMPENSATION	\$ 30
554-3525-61010	PROFESSIONAL SERVICES	\$ 573
554-3525-61050	TEMPORARY EMPLOYEE SERVICES	\$ 727
554-3525-64040	MISCELLANEOUS	\$ 9,959
554-3525-66000	TRANSFER OUT	\$ 2,471
554-3525-70050	OTHER EQUIPMENT	\$ 2,923
	TOTAL EXPENSES	\$ 22,501
554	NET (REVENUE vs EXPENSES)	\$ (5,854)

	Fund: 555 - EUCLID SOUTH - BAD	
555-3470-41030	DIRECT ASSESSMENTS	\$ 19,750
	TOTAL REVENUE	\$ 19,750
555-3470-50010	SALARIES-REGULAR	\$ 3,673
555-3470-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 800
555-3470-51020	MEDICAL INSURANCE	\$ 1,400
555-3470-51030	UNEMPLOYMENT INSURANCE	\$ 70
555-3470-51040	WORKERS' COMPENSATION	\$ 1,100
555-3470-51050	LIFE INSURANCE	\$ 75
555-3470-51060	DENTAL INSURANCE	\$ 100
555-3470-51070	MEDICARE TAX	\$ 100
555-3470-51080	DEFERRED COMPENSATION	\$ 50
555-3470-60080	UTILITIES	\$ 3,162
555-3470-61010	PROFESSIONAL SERVICES	\$ 569
555-3420-64040	MISCELLANEOUS	\$ 2,277
555-3470-66000	TRANSFER OUT	\$ 1,316
	TOTAL EXPENSES	\$ 14,692
555	NET (REVENUE vs EXPENSES)	\$ 5,058
	Fund: 560 - PROVINCE PLACE COMMUNITY FACILITIES DISTRICT	
560-3605-41030	DIRECT ASSESSMENTS	\$ 18,346
	TOTAL REVENUE	\$ 18,346
560-3605-50010	SALARIES-REGULAR	\$ 1,029
560-3605-51010	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 200
560-3605-51020	MEDICAL INSURANCE	\$ 350
560-3605-51030	UNEMPLOYMENT INSURANCE	\$ 20
560-3605-51040	WORKERS' COMPENSATION	\$ 250
560-3605-51050	LIFE INSURANCE	\$ 25
560-3605-51060	DENTAL INSURANCE	\$ 25
560-3605-51070	MEDICARE TAX	\$ 50
560-3605-51080	DEFERRED COMPENSATION	\$ 20
560-3605-60080	UTILITIES	\$ 1,000
560-3605-61010	PROFESSIONAL SERVICES	\$ 539
560-3605-64040	MISCELLANEOUS	\$ 12,165
560-3605-66000	TRANSFER OUT	\$ 9,450
	TOTAL EXPENSES	\$ 25,123
560	NET (REVENUE vs EXPENSES)	\$ (6,777)