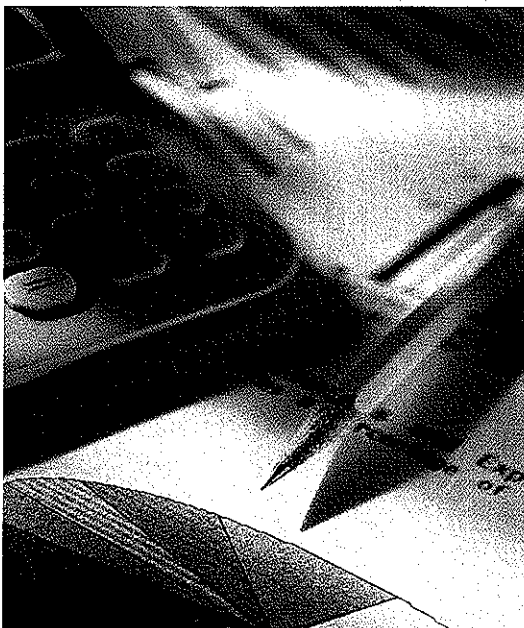




2009-2010

# Budget



**Adopted**

**June 22, 2009  
Resolution No. 09-36**



***Budget***

***Fiscal Year***

***2009/2010***

# ***City of Hughson***

## **City Council**

**MAYOR**

***Ramon Bawanan***

**MAYOR PRO TEM**

***Ben Manley***

**COUNCIL MEMBERS**

***Matt Beekman***

***Thom Crowder***

***Doug Humphreys***

## **Executive Staff**

***Joseph E. Donabed, CITY MANAGER***

***Deborah L. Paul, DIRECTOR OF FINANCE /TREASURER***

***Mary Hemminger, DIRECTOR OF ADMINISTRATIVE SERVICES/CITY CLERK***

***David Chase, P.E., DIRECTOR OF PUBLIC WORKS/CITY ENGINEER***

***Thomas Clark, DIRECTOR OF PLANNING & BUILDING***

***Janet Rasmussen, CHIEF OF POLICE***

***John L. Stovall, CITY ATTORNEY***

**City of Hughson  
2009/2010 Fiscal Year Budget  
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# City of Hughson

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# BUDGET 2009/10



Honorable Mayor and Members of the City Council

June 1, 2009

RE: Transmittal Letter for the 2009/2010 FY Budget

## OVERVIEW

We are pleased to transmit herewith the Fiscal Year 2009/2010 budget for the City of Hughson. This budget is being provided in the same format as in past years which have proven to be easier to read and understand than other budget formats. The budget contains information on the personnel distribution, summary of fund balances and a revenue and expenditure listing for each fund and account within the various funds. This is commonly referred to as a line item budget. This fiscal year appears to be financially difficult in terms of general fund revenue. You will see our estimated revenue, particularly in that fund, is anticipated to be lower than in the previous year.

The enterprise funds and others that have dedicated sources of revenue such as rates or grants/loans are not as impacted. This budget will reflect the major capital expenditures in the utility enterprise funds including the Waste Water Treatment Plant (WWTP) and Well No. 8. The Redevelopment Agency is also proposing the use of Agency funds for a downtown improvement project.

Over the past twelve months, in anticipation of decreasing revenues, we have taken measures to reduce expenditures and have continued these measures in this budget. These measures include:

1. A substantial limitation was placed on all the travel and meeting portions of the budgets.
2. A reduction in the City of Hughson workforce by not filling vacant positions. We currently have five (5) vacant unfilled positions which do not appear in this budget. They are as follows:
  - a. Senior Parks Maintenance Worker
  - b. Senior Water Distribution System Operator
  - c. Planning and Building Assistant
  - d. Parks and Recreation Manager
  - e. Maintenance Worker II

## GENERAL FUND

The General Fund is the fund used for general government purposes. Examples of uses include, but are not limited to, Animal Control, Police Services, Parks and Recreation, Planning,

Engineering, Finance, Public Facilities and Administration. There are many sources of revenue supporting the general fund. The most significant sources in terms of dollar amounts are property tax, sales tax, and sales tax in lieu, state subventions and fees for services. As a result of a weakened economy, we have seen a reduction in the property tax revenue as home prices decline. Surprisingly however we have not seen a substantial reduction in sales tax.

We are projecting a downturn in anticipated revenues in this fund as a result of current economic conditions. We have compensated for this through the reduction of expenditures assigned to this fund. Since there are no major programs proposed and no capital projects proposed, we have reassigned or transferred salaries to those funds where projects will be occurring to cover the staff time in the general fund needed to manage these projects.

As a result, we have lessened the impact on the general fund. However, there is still a short fall between revenues and expenditures for the fiscal year. The estimated revenue is projected to be about the same as last year's amended projection and we are projecting a corresponding decrease in expenditures in the general fund.

## **ENTERPRISE FUNDS AND CAPITAL PROJECT**

The Enterprise Funds, consisting primarily of the Water Operating, Water Fixed Assets, Sewer Operating, Sewer Fixed Assets, and the Waste Water Treatment Plant are funded not by the General Fund but by fees for service. In recent years we instituted a rate increase for both the water and sewer accounts. We are seeing a gradual turn around in the operations fund balances. The major expenditures in the Enterprise Funds include the Waste Water Treatment Plant (WWTP) estimated and recommended for funding at 23 million dollars. This construction cost will be offset by revenue generated from the SRF (State Revolving Fund) loan we have discussed and from the loan received in the last fiscal year. We have established a new fund (Fund 66) to track the cost.

In the water system, we anticipate the continued development of a new water well (Well no. 8). The water system will also need to address the issue of treated surface water from TID. We do not yet have good numbers or a decision from the Council to proceed, but we have allocated some funding to prepare for the ultimate outcome. We continue to explore options aimed at the removal of arsenic from the drinking water system.

The Enterprise Funds also include the Hughson Community Senior Center and the USF 3<sup>rd</sup> Street Community Resources Center, wherein their financial condition remains relatively consistent.

## **REDEVELOPMENT AGENCY (RDA)**

The RDA is organized into three (3) separate departments or funds. Fund 13 is the Debt Service Fund, Fund 14 is the Low and Moderate Income Housing Fund (called low mod) and Fund 15 is the general (Capital) RDA Fund. The revenues for all of these funds are bond proceeds and tax increment. Of these monies the Low Mod Fund receives 20% and the Fund 13 receives the remaining 80%. Revenues are transferred from Fund 13 to Fund 15 for capital projects. This year, in the RDA capital budget (Fund 15) we are proposing one capital project which is the continuation of the Downtown Streetscape Project at Hughson Ave and 3<sup>rd</sup> Street.

## **DEVELOPMENT IMPACT FEES FUNDS (DIF)**

The Development Impact Fee (DIF) Funds managed by the City of Hughson are for the purpose of funding needed infrastructure created by new development. In this series of funds we include Storm Drainage, Community Enhancement, Public Facilities, Streets, Parks and Sewer DIF. Related funds include the Park in lieu, some of the Transportation funds and WWTP Expansion Fund.

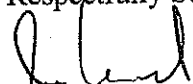
We are not suggesting any projects in the DIF funds other than Well No. 8 which has already been discussed. We are including in the ancillary funds some projects which have a funding source. We have placed park land acquisition in the budget with the offsetting revenue of a State Grant. In the Transportation Fund we are proposing the Locust Street Sidewalk Infill Project, with corresponding offsetting revenue of a CMAQ Grant, repairs to Hatch Road with ARRA money and the Prop 1b Project.

## **GENERAL COMMENTS**

The overall budget picture looks relatively poor as compared to previous years, this most particularly true in the General Fund. This is due to a declining economy resulting in declining revenues. We are anticipating, in some funds, some large capital expenditures this year including the WWTP, the RDA projects identified, and Well No. 8 but we have identified offsetting revenue to cover these expenditures. It will be incumbent upon the finance staff, department heads and the Council to monitor the budgetary conditions as the fiscal year unfolds.

I would like to thank the department heads and management staff who contributed to the development of this budget and a special thanks to the Finance Director Debbie Paul and her staff for all of their work and support in the preparation of this budget.

Respectfully Submitted

  
Joseph E. Donabed  
City Manager

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HUGHSON CITY COUNCIL

RESOLUTION NO. 09-37

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HUGHSON  
ADOPTING THE ANNUAL APPROPRIATIONS  
LIMIT FOR THE FISCAL YEAR 2009/2010**

WHEREAS, the voters of California on November 6, 1979, added Article XIII-B to the State of California placing various limitation on the appropriations of the state and local government; and

WHEREAS, Article XIII-B provides that the appropriations limit for the fiscal year 2009/2010 is calculated by adjusting the base year appropriations of fiscal year 1978/79 for changes in the cost of living and population; and

WHEREAS, the City of Hughson selects the population change and the change in California per capita personal income as the growth factors to be used; and,

WHEREAS, the City of Hughson has complied with all the provisions of Article XIII-B in determining the appropriations limit for fiscal year 2009/2010.

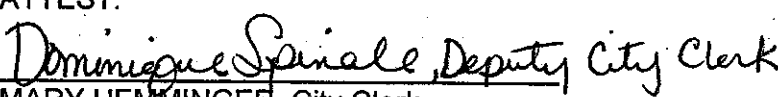
NOW THEREFORE, BE IT RESOLVED that the appropriations subject to limitation in fiscal year 2009/2010 shall be \$1,753,721 and the appropriations limit shall be \$2,191,275 for the City of Hughson.

BE IT FURTHER RESOLVED that the City Manager is authorized to make appropriation adjustments within departments as needed.

APPROVED, PASSED AND ADOPTED by the Hughson City Council at a regular meeting thereof held on June 22, 2009, by the following vote:

AYES:	<u>Council Members Beekman, Manley, Crowder, Humphreys, and Mayor Bawanan</u>
NOES:	<u>None</u>
ABSENT:	<u>None</u>
ABSTAIN:	<u>None</u>

  
\_\_\_\_\_  
RAMON BAWANAN, Mayor

ATTEST:  
  
\_\_\_\_\_  
MARY HEMMINGER, City Clerk

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HUGHSON CITY COUNCIL

RESOLUTION NO. 09-36

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HUGHSON  
ADOPTING THE FISCAL YEAR 2009/2010 BUDGET**

WHEREAS, the City Manager has submitted the Fiscal Year 2009/2010 Budget to the City Council for review and consideration in accordance with established policies and objectives; and

WHEREAS, the Fiscal Year 2009/2010 Budget is based upon significant analysis of the City's needs and direction of the City Council.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Hughson that the Fiscal Year 2009/2010 Budget is hereby approved and the General Fund, Special Revenue, Capital Project Funds, Enterprise Funds and Redevelopment Agency Funds Budget for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010 is hereby adopted as reflected in Attachment A. The adoption of this budget incorporates the line item detail laid out in the budget document.

APPROVED, PASSED AND ADOPTED by the Hughson City Council at a regular meeting thereof held on June 22, 2009, by the following vote:

AYES: Council Members Beekman, Manley, Crowder, Humphreys, and Mayor Bawanan


NOES: None

ABSENT: None

ABSTAIN: None

  
\_\_\_\_\_  
RAMON BAWANAN, Mayor

ATTEST:

  
\_\_\_\_\_  
MARY HEMMINGER, City Clerk

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HUGHSON REDEVELOPMENT AGENCY

RESOLUTION NO. 09-35

RESOLUTION OF THE HUGHSON REDEVELOPMENT AGENCY ADOPTING THE FISCAL YEAR 2009/2010 BUDGET

WHEREAS, the Executive Director has submitted the Fiscal Year 2009/2010 Budget to the Redevelopment Agency Board of Directors for review and consideration in accordance with established policies and objectives; and


WHEREAS, the Fiscal Year 2009/2010 Budget is based upon public comment and direction of the Board of Directors after a scheduled budget study session; and

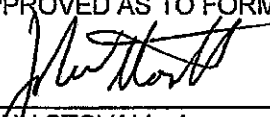
NOW THEREFORE, BE IT RESOLVED, by the Board of Directors of the City of Hughson Redevelopment Agency that the Fiscal Year 2009/2010 Budget is hereby approved and the Capital Project, Low Income Housing and Debit Service Fund budgets for the fiscal year beginning July 1, 2009 and ending June 30, 2010 is hereby adopted as reflected in Attachment A. The adoption of the Budget incorporates the line item details as laid out in the budget.

APPROVED, PASSED AND ADOPTED by the Board of Directors of the Hughson Redevelopment Agency at a regular meeting thereof held on June 22, 2009, by the following vote:

- AYES: Board Members Crowder, Beekman, Manley, Humphreys, and Chair Bawanani
- NOES: None
- ABSENT: None
- ABSTAIN: None

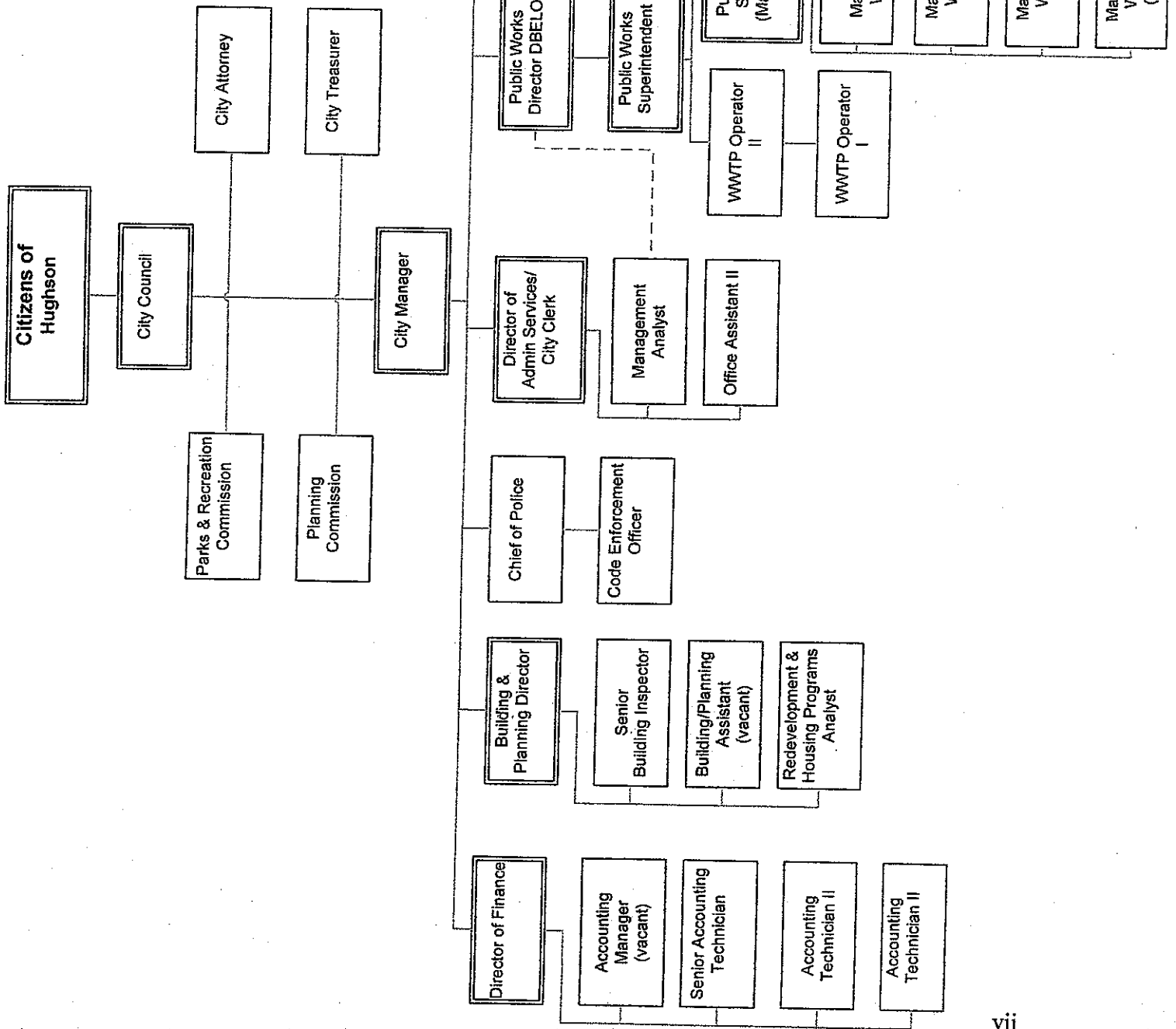
  
RAMON BAWANANI, Agency Chairman

ATTEST:  
  
MARY HEMMINGER, City Clerk

APPROVED AS TO FORM:  
  
JOHN STOVALL, Agency Council

# City of Hughson

Organizational Chart  
2009-2010



**City of Hughson  
Proposed Labor % Distribution  
Fiscal Year 2009/2010**

Position	40-110 Legis.	40-120 City Mgr.	40-130 Admn.	40-140 Finance	40-150 Treasurer	40-170 Bldgs & Grnds.	40-180 Parks & Rec.	40-190 Plan & Bldg.	40-310 Public Works	40-320 Street Maint.	40-325 Fleet Maint.	08-212 Code Enforce.	48-360 Senior Center	50-365 USF 3rd St.
Mayor	100.0%													
Mayor Pro Tem	100.0%													
Council Member	100.0%													
Council Member	100.0%													
Planning Commissioner								100.0%						
Planning Commissioner								100.0%						
Planning Commissioner								100.0%						
Planning Commissioner								100.0%						
Treasurer					100.0%									
Code Enforcement Officer												100.0%		
City Manager		45.0%												
Director of Administrative Services		55.0%												
Office Assistant II		80.0%												
Management Analyst		5.0%						0.0%	0.0%	0.0%				
Director of Finance				45.0%										
Senior Accounting Technician				25.0%										
Account Technician II				40.0%										
Account Technician II				20.0%										
Director of Planning & Building								75.0%						
Planning & Bldg Assistant								50.0%						
Senior Building Inspector														
RDA & Housing Analyst														
Public Works Director/CE									12.4%					
Public Works Superint.									20.0%	10.0%	5.0%			
Senior Maintenance Worker II										25.0%	50.0%			
Maintenance Worker II										50.0%				
Maintenance Worker II										50.0%				
Maintenance Worker II														
WWTP Operator II														
WWTP Operator I														
Senior Water Distribution Sys Op.														
Water Distribution Sys Op.														
Parks & Rec. Coordinator							50.0%							
Senior Parks Maintenance Worker						10.0%	20.0%						50.0%	
Parks Maintenance Worker						10.0%	20.0%						2.0%	5.0%
Parks Maintenance Worker													2.0%	5.0%
	5.00	0.45	1.40	1.30	1.00	0.20	0.90	6.25	0.32	1.35	0.55	1.00	0.54	0.10

**City of Hughson  
Proposed Labor % Distribution  
Fiscal Year 2009/2010**

Position	60-330 Sewer O & M	60-350 Sewer WWTP	80-340 Water O & M	14-620 Low-Mod Housing	15-630 RDA Capital Projects	ILLD #1	ILLD #2	ILLD #3	ILLD #4	ILLD #5	ILLD #6	ILLD #7	ILLD #8	ILLD #9
Mayor														
Mayor Pro Tem														
Council Member														
Council Member														
Council Member														
Planning Commissioner														
Planning Commissioner														
Planning Commissioner														
Planning Commissioner														
Treasurer														
Code Enforcement Officer														
City Manager	15.0%		15.0%	5.0%	20.0%									
Director of Administrative Services	10.0%		10.0%	5.0%	20.0%									
Office Assistant II	10.0%		10.0%											
Management Analyst	25.0%	30.0%	20.0%	5.0%	15.0%									
Director of Finance	15.0%		15.0%	5.0%	20.0%									
Senior Accounting Technician	25.0%		40.0%	3.0%	7.0%									
Account Technician II	30.0%		20.0%	3.0%	7.0%									
Account Technician II	40.0%		30.0%	3.0%	7.0%									
Director of Planning & Building				10.0%	15.0%									
Planning & Bldg Assistant				15.0%	35.0%									
Senior Building Inspector				60.0%	40.0%									
RDA & Housing Analyst														
Public Works Director/CE	20.0%	25.0%	20.0%		20.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Public Works Superintendent	15.0%	25.0%	25.0%											
Senior Maintenance Worker II	25.0%													
Maintenance Worker II	50.0%													
Maintenance Worker II	25.0%		25.0%											
Maintenance Worker II														
WWTP Operator II		100.0%												
WWTP Operator I		100.0%												
Senior Water Distribution Sys Op.			100.0%											
Water Distribution Sys Op.														
Parks & Rec. Coordinator														
Senior Parks Maintenance Worker						1.2%	0.6%	0.6%	0.5%	1.1%	1.4%	1.1%	0.6%	1.1%
Parks Maintenance Worker						1.2%	0.6%	0.6%	0.5%	1.1%	1.4%	1.1%	0.6%	1.1%
Parks Maintenance Worker														
	3.05	2.80	3.30	1.14	2.06	0.03	0.01	0.01	0.01	0.02	0.03	0.02	0.01	0.02

**City of Hughson  
Proposed Labor % Distribution  
Fiscal Year 2009/2010**

LLD #10	LLD #11	LLD #12	LLD #13	LLD #14	LLD #15	LLD #16	BAD #1	BAD #2	BAD #3	BAD #4	BAD #5	BAD #6	BAD #7	BAD #8	TOTAL
110	111	112	113	114	115	116	201	202	203	204	205	206	207	208	
Feathers Glen	Central Hughson 1	Euclid North	Euclid South	Fontana Ranch North	Fontana Ranch South	Central Hughson 2	Sterling Glen	Feathers Glenn	Fontana North	Fontana South	Legacy	Euclid South	Hughson Central 1	Hughson Central 2	
Position															
Mayor															100.0%
Mayor Pro Tem															100.0%
Council Member															100.0%
Council Member															100.0%
Planning Commissioner															100.0%
Planning Commissioner															100.0%
Planning Commissioner															100.0%
Planning Commissioner															100.0%
Treasurer															100.0%
Code Enforcement Officer															100.0%
City Manager															100.0%
Director of Administrative Services															100.0%
Office Assistant II															100.0%
Management Analyst															100.0%
Director of Finance															100.0%
Senior Accounting Technician															100.0%
Account Technician II															100.0%
Account Technician II															100.0%
Director of Planning & Building															100.0%
Planning & Bldg Assistant															100.0%
Senior Building Inspector															100.0%
RDA & Housing Analyst															100.0%
Public Works Director/CE	0.1%	0.2%					0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	100.0%
Public Works Superintendent															100.0%
Senior Maintenance Worker II															100.0%
Maintenance Worker II															100.0%
Maintenance Worker II															100.0%
Maintenance Worker II															100.0%
WWTP Operator II															100.0%
WWTP Operator I															100.0%
Senior Water Distribution Sys Op.															100.0%
Water Distribution Sys Op.															100.0%
Parks & Rec. Coordinator															100.0%
Senior Parks Maintenance Worker															100.0%
Parks Maintenance Worker	1.1%	1.3%	1.1%	1.1%	1.1%	2.5%	7.0%	3.3%	7.7%	3.9%	5.3%	5.9%	4.6%	7.4%	100.0%
Parks Maintenance Worker	1.1%	1.3%	1.1%	1.1%	1.1%	2.5%	7.0%	3.3%	7.7%	3.9%	5.3%	5.9%	4.6%	7.4%	100.0%
	0.02	0.03	0.02	0.02	0.02	0.05	0.14	0.07	0.16	0.08	0.11	0.12	0.09	0.15	34.00

# City of Hughson

## Budget Summary

- Budget Summary 1

Budget  
Summary

# BUDGET 2009/10

City of Hughson  
Budget Summary by Fund  
Fiscal Year 2009/2010

	Fund Description	Estimated Balance 7/1/2009	Estimated Revenues	Transfers In	Transfers Out	Operating Expenditures	Capital Expenditures	Estimated Balance 6/30/10
40	General Fund	23,000	1,811,000	155,172	35,000	1,947,864	5,000	1,308
401	General Fund Contingency Reserve	747,811	14,400	0	25,211	0	0	737,000
	Subtotal	770,811	1,825,400	155,172	60,211	1,947,864	5,000	738,309
	<b>Special Revenues Funds:</b>							
04	Sale of Equipment	25,682	0	0	0	0	0	25,682
05	Solid Waste AB939 Reduction	45,954	5,800	0	35,000	0	0	16,754
07	Public Safety	16,365	6,000	0	5,000	0	0	17,365
08	Vehicle Abatement	(53,960)	15,000	99,000	0	70,455	0	(10,415)
11	Traffic Congestion	39,466	35,350	0	11,500	31,000	0	32,316
19	Asset Forfeiture	1,647	31	0	0	0	0	1,678
25	Gas Tax 2106	65,492	24,900	0	0	0	0	90,392
30	Gas Tax 2107	80,555	46,800	0	30,000	45,500	0	51,855
31	Gas Tax 2105	49,205	33,850	0	0	8,000	0	75,055
35	Gas Tax 2107.5	6,610	2,130	0	0	0	0	8,740
51	Self Insurance	186,579	1,500	0	0	0	0	188,079
52	CLEEP	18,145	500	0	0	0	18,102	543
53	SLESF	55,595	103,000	0	0	100,000	0	58,595
90	Solid Waste	25,457	400,000	0	0	379,100	0	46,357
91	Miscellaneous Grants	846	237,000	0	237,000	0	0	846
92	98-EDBG-605 Small Business	92,648	1,850	0	0	1,850	0	92,648
94	96-EDBG-438	400	5	0	0	0	0	405
95	94-STBG-799 House Rehab	8,090	2,971	0	0	0	0	11,061
96	Home FTHB Program	37,412	11,935	0	0	5,000	0	44,347
97	96-STBG-1013 Rehab	137,610	10,200	0	0	8,000	0	139,810
98	Cal HOME Rehab	0	400,000	0	0	400,000	0	0
100-200	Subtotal LLD's & BAD's	152,763	236,219	0	46,961	166,923	16,830	266,187
	Subtotal	1,100,481	1,575,041	99,000	365,461	1,215,828	34,932	1,158,300
	<b>Enterprise Funds:</b>							
48	Community Senior Center	(12,450)	10,700	35,000	0	36,738	0	(3,488)
50	USF Community Center	15,798	15,450	0	1,500	12,562	0	17,186
60	Sewer O & M	(567,297)	1,731,891	0	284,850	1,241,658	30,000	(391,914)
80	Water O & M	74,466	1,097,875	0	159,500	700,406	253,000	59,435
	Subtotal	(489,483)	2,855,916	35,000	445,850	1,991,364	283,000	(318,781)
	<b>Capital Improvement Funds:</b>							
10	Storm Drain	(48,344)	20,500	0	0	0	0	(27,844)
20	Community Enhancement DIF	64,048	9,250	0	0	0	0	73,298
41	Public Facilities	2,022,535	69,000	0	0	0	0	2,091,535
42	Public Facilities - Streets	(1,130,753)	30,000	0	0	0	0	(1,100,753)
54	Park Development In Lieu	279,979	7,400	237,000	0	0	237,000	287,379
55	Parks Capital Improvements	(8,650)	12,000	0	0	0	0	3,350
61	Sewer F/Asset Replacement	140,750	600	284,850	0	0	0	426,200
62	Sewer DIF	769,899	151,500	0	0	0	0	921,399
66	WWTP Expansion Project	2,528,356	23,133,725	0	0	297,000	23,000,000	2,365,081
70	Local Transportation	(129,191)	74,293	0	0	0	0	(54,898)
71	Transportation	170,160	635,409	0	0	0	948,309	(142,740)
81	Water DIF	178,250	2,094,278	0	0	49,900	2,000,000	222,628
82	Water F/Asset Replacement	(276,455)	699	159,500	0	0	0	(116,256)
	Subtotal	4,560,584	26,238,654	681,350	0	346,900	26,185,309	4,948,379
	<b>Redevelopment Agency:</b>							
13	Debt Service	550,300	485,750	0	500,000	163,705	0	372,345
14	Low Income Housing	853,213	170,735	0	19,500	147,878	0	856,570
15	Capital Projects	624,490	113,750	500,000	79,500	235,946	760,000	162,794
	Subtotal	2,028,003	770,235	500,000	599,000	547,529	760,000	1,391,709
	<b>GRAND TOTALS</b>	<b>7,970,396</b>	<b>33,265,246</b>	<b>1,470,522</b>	<b>1,470,522</b>	<b>6,049,485</b>	<b>27,268,241</b>	<b>7,917,916</b>

# City of Hughson

## Schedule of Transfers:

- Schedule of Transfers 2

Schedule of  
Transfers

# BUDGET 2009/10

City of Hughson  
 Schedule of Transfers by Fund  
 Fiscal Year 2009/2010

<b>Fund #</b>	<b>Fund Description</b>	<b>In</b>	<b>Out</b>
40	General Fund	155,172	35,000
401	General Fund Contingency Reserve	-	25,211
	Subtotal	155,172	60,211
	<b>Special Revenue Funds:</b>		
05	AB939 Source Reduction Recycling		35,000
07	Public Safety Augmentation (1/2% Sales)		5,000
08	Vehicle Abatement	99,000	
11	Traffic Congestion Relief		11,500
30	Gas Tax 2107		30,000
91	Miscellaneous Grants		237,000
	Subtotal LLD's and BAD's		46,961
	Subtotal	99,000	365,461
	<b>Enterprise Funds</b>		
48	Hughson Community Senior Center	35,000	
50	USF Community Resource Center		1,500
60	Sewer O & M		284,850
80	Water O & M		159,500
	Subtotal	35,000	445,850
	<b>Capital Improvement Funds</b>		
54	Park In Lieu Fund	237,000	
61	Sewer Asset Replacement	284,850	
82	Water Asset Replacement	159,500	
	Subtotal	681,350	-
	<b>Redevelopment Agency</b>		
13	Debt Service		500,000
14	RDA Low-Moderate Housing		19,500
15	RDA Capital Projects	500,000	79,500
	Subtotal	500,000	599,000
	<b>Total</b>	<b>1,470,522</b>	<b>1,470,522</b>

# City of Hughson

## General Fund:

• Revenues	3
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• City Treasurer	8
• Legal Services	9
• Buildings & Grounds	10
• Parks & Recreation	11
• Planning & Building	12
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• Public Works Admin.	15
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General Fund

# BUDGET 2009/10

City of Hughson  
General Fund Revenue History and Budget  
Fiscal Year 2009/2010

Fund	Acct.	Description	Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 2009/2010	City Council Approved 2009/2010
40	4001	Current Property	261,085	260,000	212,000	220,000	
40	4003	Prior Years Tax	2,235	3,000	5,000	5,000	
40	4101	Sales Tax	298,374	210,000	255,000	255,000	
40	4102	In Lieu Sales Tax	106,063	88,000	99,500	100,000	
40	4103	Property Transfer Tax	11,547	12,000	12,000	12,000	
40	4201	Gas Utility	19,851	20,000	24,000	24,000	
40	4202	Garbage Franchise	63,573	80,000	65,000	80,000	
40	4203	Cable T.V. Franchise	28,201	25,000	25,000	25,000	
40	4301	Business License	26,670	27,000	24,000	27,000	
40	4401	Building Permits	53,871	25,000	25,000	25,000	
40	4404	PME Fees	12,730	5,000	5,000	5,000	
40	4405	Yard Sale Permits	915	500	600	500	
40	4407	Encroachment Permits	15,680	1,000	400	1,000	
40	4408	Ordinance Update	272	100	100	100	
40	4409	Other Permits	(11,642)	4,000	4,000	4,000	
40	4501	Traffic Fines	36,068	35,000	35,000	35,000	
40	4601	Interest Earned	32,517	25,000	10,000	10,000	
40	4602	Rents & Royalties	2,722	7,000	5,200	7,000	
40	4706	Grants	24,487	10,000	5,000	5,000	
40	4710	Motor Vehicle In Lieu Tax	559,668	500,000	492,150	500,000	
40	4718	Off Highway In Lieu	0	250	0	0	
40	4720	Homeowner's Property Tax Relief	5,422	4,500	2,000	4,500	
40	4725	SB813 Supplemental Taxes	44,928	35,000	20,000	35,000	
40	4728	Stanislaus County Fees	1,109	1,000	1,000	1,000	
40	4731	FHA In Lieu Taxes	113	300	100	300	
40	4735	Variance Application	0	0	1,000	1,000	
40	4803	Utility Penalties	39,213	35,000	44,000	44,000	
40	4813	Plan Check Fees	38,889	10,000	12,000	12,000	
40	4819	Re-Inspection Charges	2,385	2,300	400	1,000	
40	4821	Building Code Violations	3,293	5,000	3,500	3,500	
40	4827	Vehicle Release Fees	13,861	10,000	10,000	10,000	
40	4829	Misc. Fees & Charges	2,249	2,000	1,000	2,000	
40	4830	Returned Check Charges	1,535	1,000	1,800	1,800	
40	4833	Booking Fees	0	200	200	200	
40	4902	Sale of Documents	285	200	300	300	
40	4904	Recovery of Damage to City Property	49	800	800	800	
40	4909	Sale of Surplus Property	224	8,500	8,300	8,000	
40	4910	Direct Assessments	1,654	2,000	2,000	2,000	
40	4915	Misc. Refunds	4,248	4,000	4,000	4,000	
40	4918	General Fund SB 90 Refunds	(1,328)	0	0	0	
40	4919	Sundry Revenues	17,736	20,000	100	1,000	
40	4920	Quasi-External Transactions	317,400	330,000	330,000	330,000	
40	4931	Park Rental Fee	3,153	8,000	8,000	8,000	
40	4933	Security Deposit	0	0	0	0	
		<b>General Fund Revenue</b>	<b>2,041,305</b>	<b>1,817,650</b>	<b>1,754,450</b>	<b>1,811,000</b>	
40	8405	Transfers In	45,000	80,738	80,738	155,172	
40	8505	Transfers Out	56,000	32,000	32,000	35,000	
			(11,000)	48,738	48,738	120,172	
		<b>General Fund Revenue Totals</b>	<b>2,030,305</b>	<b>1,866,388</b>	<b>1,803,188</b>	<b>1,931,172</b>	

City of Hughson  
 General Fund Expenditure History and Budget  
 Fiscal Year 2009/2010

LEGISLATIVE				Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010
Fund	Acct.	Dept.	Description					
40	5001	110	Salaries	15,600	15,600	15,600	15,600	15,600
40	5170	110	FICA and Medicare	1,198	1,193	1,193	1,193	1,193
Subtotal Salaries				16,798	16,793	16,793	16,793	16,793
40	6001	110	Office Supplies	3,451	1,000	1,000	500	500
40	6003	110	Postage	-	-	-	-	-
40	6004	110	Dues & Publications	9,535	10,000	10,000	10,000	10,000
40	6005	110	Travel Meetings	6,361	6,000	6,000	2,000	2,000
40	6101	110	Supplies	945	1,000	1,000	1,000	1,000
40	6105	110	Phone	1,146	1,000	1,000	1,000	1,000
40	6201	110	Professional Services	6,998	5,000	5,000	-	-
40	6202	110	Contract Services	1,412	800	800	800	800
Subtotal Operations & Maintenance				29,848	24,800	24,800	15,300	15,300
40	7004	110	Office Furniture/Equipment	32	-	-	-	-
Subtotal Equipment				32	-	-	-	-
Department Total				46,678	41,593	41,593	32,093	32,093
<b>Account Descriptions</b>								
5001	Salaries for the Mayor and four City Council Members.							
5170	FICA and Medicare Tax for Mayor and City Council.							
6001	Office supplies - paper, pens, pencils, notepads, staples, tapes, ribbons, etc.							
6004	Dues/Publications - Miscellaneous publications, Membership in the League of California Cities. State & local dues.							
6005	Travel/Meetings - Includes meals, lodging, registration fees and transportation to various meetings.							
6007	Community Enhancement							
6101	Department Supplies - cost of printing agendas.							
6105	Phones - percentage of the total cost of telephone charges.							
6201	Professional Services -							
6202	Stanislaus County 211 Help Line.							

City of Hughson  
General Fund Expenditure History and Budget  
Fiscal Year 2009/2010

CITY MANAGER				Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010
Fund	Acct.	Dept.	Description					
40	5001	120	Regular Salaries	67,680	53,425	51,869	53,711	53,711
40	5110	120	P.E.R.S.	12,593	12,239	12,239	11,891	11,891
40	5120	120	Medical Insurance	2,215	7,429	7,429	10,470	10,470
40	5130	120	Unemployment Insurance	173	189	189	151	151
40	5140	120	Worker's Compensation	1,551	2,085	2,085	2,299	2,299
40	5150	120	Life Insurance	394	60	60	98	98
40	5160	120	Dental Insurance	572	926	926	914	914
40	5170	120	Medicare Tax	1,124	752	752	779	779
40	5180	120	Employee Asst. Program	31	40	40	37	37
Subtotal Salaries				86,333	77,145	75,590	80,350	80,350
40	6001	120	Office Supplies	687	800	800	500	500
40	6002	120	Printing	24			-	-
40	6003	120	Postage	82	300	300	100	100
40	6004	120	Dues & Publications	1,091	2,500	2,500	1,500	1,500
40	6005	120	Travel Meetings	2,211	4,000	4,000	1,000	1,000
40	6101	120	Departmental Supplies	490	1,000	1,000	500	500
40	6104	120	Advertising	-	250	250	-	-
40	6105	120	Phone/Radio	1,101	1,200	1,200	1,200	1,200
40	6107	120	Rents Leases	960	700	700	800	800
40	6109	120	Vehicle Maintenance		1,000	1,000	-	-
40	6110	120	Petroleum	987	700	700	700	700
40	6111	120	Maintenance of Equipment	3	100	100	-	-
40	6113	120	Insurance Sureties	2,448	2,705	2,705	3,435	3,435
40	6201	120	Professional Services	10	100	100	-	-
40	6202	120	Contract Services	122	100	100	100	100
Subtotal Operations & Maintenance				10,216	15,455	15,455	9,835	9,835
40	7004	120	Office Furniture/Equipment	36	-			
40	7005	120	Vehicles					
Subtotal Equipment				36	-	-	-	-
<b>Department Total</b>				<b>96,585</b>	<b>92,600</b>	<b>91,045</b>	<b>90,185</b>	<b>90,185</b>
<b>CITY MANAGER continued</b>								
<b>Account Description</b>								
5001	45% of the City Manager's salary and monthly car allowance.							
5002	Extra help - Seasonal part-time help.							
5110	Public Employees Retirement System - same percentage as salaries.							
5120	Medical Insurance - same percentage as salaries.							
5130	Unemployment Insurance - same percentage as salaries.							
5140	Worker's Compensation - same percentage as salaries.							
5150	Life Insurance - same percentage as salaries.							
5160	Dental Insurance - same percentage as salaries.							
5170	Medicare Tax - same percentage as salaries.							
5180	Employee Assistance Program - same percentage as salaries.							
6001	Office supplies - percentage of all supplies such as pens, pencils, staples, ribbons, paper, etc.							
6003	Percentage of all postage, regular/special mailing fees and united parcel charges.							
6004	Dues/Publications - miscellaneous publications, Turlock Journal, special announcements and ICMA dues.							
6005	Travel/Meetings - Cost of travel expenses for various meetings and training sessions; conferences, RMA, League of CA.							
6101	Department supplies - miscellaneous supplies.							
6104	Advertising - ads for new positions.							
6105	Phones - percentage of city's telephone charges and cost of the City Manager cell phone charges.							
6107	Rents/Leases - percentage of total cost of postage machine, copier, miscellaneous rentals.							
6109	Maintenance of Vehicles - department share of the cost to maintain vehicles.							
6110	Petroleum							
6111	Maintenance of Equipment - Department share of the total cost of service agreements, postage, copier, etc.							
6113	Insurance/Sureties - Central San Joaquin Valley Risk Management Agency.							
6201	Professional Services - administration fee for health insurance, and miscellaneous services.							
6202	Contract Services - department share of charges for IT services							

City of Hughson  
General Fund Expenditure History and Budget  
Fiscal Year 2009/2010

ADMINISTRATIVE SERVICES/CITY CLERK				Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010	
Fund	Acct.	Dept.	Description						
40	5001	130	Regular Salaries	87,962	59,940	58,194	64,942	64,942	
40	5110	130	P.E.R.S.	18,729	13,732	13,732	14,377	14,377	
40	5120	130	Medical Insurance	13,166	13,476	13,476	16,528	16,528	
40	5130	130	Unemployment Insurance	712	588	588	470	470	
40	5140	130	Worker's Compensation	2,375	2,339	2,339	2,780	2,780	
40	5150	130	Life Insurance	674	186	186	302	302	
40	5160	130	Dental Insurance	1,908	2,217	2,217	2,154	2,154	
40	5170	130	Medicare Tax	1,258	844	844	942	942	
40	5180	130	Employee Asst. Program	56	45	45	45	45	
Subtotal Salaries				126,840	93,367	91,621	102,540	102,540	
40	6001	130	Office Supplies	1,491	1,400	1,400	1,400	1,400	
40	6003	130	Postage	192	700	700	200	200	
40	6004	130	Dues & Publications	3,305	1,000	1,000	500	500	
40	6005	130	Travel Meetings	3,010	1,600	1,600	300	300	
40	6101	130	Departmental Supplies	292	1,000	1,000	700	700	
40	6104	130	Advertising	1,617	5,000	5,000	1,000	1,000	
40	6105	130	Phone/Radio	1,365	1,200	1,200	1,200	1,200	
40	6107	130	Rents Leases	755	400	400	600	600	
40	6111	130	Maintenance of Equipment	108	500	-	-	-	
40	6113	130	Insurance Sureties	4,182	3,035	3,035	4,153	4,153	
40	6201	130	Professional Services	11,829	8,500	8,500	8,500	8,500	
40	6202	130	Contract Services	36,943	37,500	37,500	32,500	32,500	
Subtotal Operations & Maintenance				65,089	61,835	61,335	51,053	51,053	
40	7004	130	Office Furniture/Equipment	197	2,500	2,500	-	-	
40	7005	130	Vehicles						
Subtotal Equipment				197	2,500	2,500	-	-	
<b>Department Total</b>				<b>192,126</b>	<b>157,702</b>	<b>155,456</b>	<b>153,593</b>	<b>153,593</b>	
<b>ADMINISTRATIVE SERVICES/CITY CLERK continued</b>									
<b>Account Description</b>									
5001	55% Administrative Services Director, 5% Management Analyst, and 80% of the Office Assistant salaries.								
5110	Public Employees Retirement System - same percentage as salaries								
5120	Medical Insurance - same percentage as salaries								
5130	Unemployment Insurance - same percentage as salaries								
5140	Worker's Compensation - same percentage as salaries								
5150	Life Insurance - same percentage as salaries								
5160	Dental Insurance - same percentage as salaries								
5170	Medicare Tax - same percentage as salaries								
5180	Employee Assistance Program - same percentage as salaries								
6001	Office supplies - paper, pens, pencils, notepads, staples, tapes, ribbons, etc.								
6003	Postage -Regular/special mailing fees, Federal Express and UPS.								
6004	Dues/Publications - International Institute of Municipal Clerks, City Clerk's Association, City Clerk Directory.								
6005	Travel/Meetings - Monthly City Clerk Division meetings, and other miscellaneous meetings.								
6101	Department Supplies - City Council tapes, legal paper/binders for minutes.								
6104	Advertising - Legal Notices								
6105	Phones - Shared cost of telephone charges.								
6107	Rents/Leases - Shared cost of postage machine, copier.								
6111	Maintenance of Equipment - Share of cost of service agreements, postage, copier, etc.								
6113	Insurance/Sureties - Central San Joaquin Valley Risk Management Agency, plus City Clerk Bond.								
6201	Professional Services - Fire2Wire (\$700), Webmaster Site Design & Updates (\$7,300), IP Address (\$500).								
6202	Contract Services - Munimetrix (\$2,000) Code Publishing (\$1,500), IT Services (\$28,000).								
7004	Office Furniture/Equipment -								

City of Hughson  
General Fund Expenditure History and Budget  
Fiscal Year 2009/2010

FINANCE				Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010
Fund	Acct.	Dept.	Description					
40	5001	140	Regular Salaries	62,521	65,953	64,032	72,659	72,659
40	5003	140	Overtime	43	-	-	-	-
40	5110	140	P.E.R.S.	13,698	15,109	15,109	16,086	16,086
40	5120	140	Medical Insurance	9,089	14,884	14,884	17,467	17,467
40	5130	140	Unemployment Insurance	554	546	546	437	437
40	5140	140	Worker's Compensation	2,098	2,574	2,574	3,110	3,110
40	5150	140	Life Insurance	514	173	173	281	281
40	5160	140	Dental Insurance	1,440	2,015	2,015	1,654	1,654
40	5170	140	Medicare Tax	936	928	928	1,054	1,054
40	5180	140	Employee Asst. Program	42	50	50	50	50
Subtotal Salaries				90,935	102,232	100,311	112,798	112,798
40	6001	140	Office Supplies	2,440	2,400	2,400	1,200	1,200
40	6003	140	Postage	192	300	300	100	100
40	6004	140	Dues & Publications	150	200	200	200	200
40	6005	140	Travel Meetings	986	1,100	1,100	200	200
40	6101	140	Departmental Supplies	337	400	400	200	200
40	6105	140	Phone/Radio	599	600	600	-	-
40	6107	140	Rents Leases	1,304	1,100	1,100	1,100	1,100
40	6110	140	Petroleum	987	800	800	800	800
40	6111	140	Maintenance of Equipment	58	100	100	-	-
40	6113	140	Insurance Sureties	3,237	3,339	3,339	4,646	4,646
40	6201	140	Professional Services	20,189	25,000	25,000	20,000	20,000
40	6202	140	Contract Services	570	100	100	-	-
40	6351	140	Misc. Bank Charges	2,140	1,400	1,400	2,000	2,000
Subtotal Operations & Maintenance				33,189	36,839	36,839	30,446	30,446
40	7004	140	Office Furn/Equipment	1,986	1,300	1,300	-	-
Subtotal Equipment				1,986	1,300	1,300	-	-
<b>Department Total</b>				<b>126,110</b>	<b>140,371</b>	<b>138,450</b>	<b>143,244</b>	<b>143,244</b>
<b>FINANCE continued</b>								
<b>Account Description</b>								
5001	45% Finance Director's salary, 25% of Senior Accounting Technician (PR & GL), 40% of Account Tech II (AP & BL), and 20% of Account Tech II (Utility Billing).							
5002	Extra Help							
5110	Public Employees Retirement - same percentage as salaries							
5120	Medical Insurance - same percentage as salaries							
5130	Unemployment Insurance - same percentage as salaries							
5140	Worker's Compensation - same percentage as salaries							
5150	Life Insurance - same percentage as salaries							
5160	Dental Insurance - same percentage as salaries							
5170	Medicare Tax - same percentage as salaries							
5180	Employee Assistance Program - same percentage as salaries							
6001	Office supplies - paper, pens, pencils, notepads, staples, tapes, ribbons, etc.							
6003	Postage, regular/special mailing fees and UPS.							
6004	Dues/Publications - Membership in The California Society of Municipal Finance Officers, and the Government Finance Officers Association.							
6005	Travel/Meetings - CSMFO regional meetings lunches.							
6101	Department Supplies							
6104	Advertising - Publish Public Notices for the Budget hearings and required publication of annual report required by the State Controller.							
6105	Phones - Shared cost of telephone charges.							
6107	Rents/Leases - Shared cost of postage machine, copier.							
6109	Maintenance of Vehicles -							
6110	Petroleum Products - Fuels and lubricants.							
6111	Maintenance of Equipment - Shared cost of service agreements, postage, copier, etc.							
6113	Insurance/Sureties - Central San Joaquin Valley Risk Management Agency.							
6201	Professional Services - 40% of audit charges, ongoing cost of Sales Tax Audit services.							
6202	Contract Services -							
7004	Office Furniture/Equipment -							

City of Hughson  
 General Fund Expenditure History and Budget  
 Fiscal Year 2009/2010

CITY TREASURER				Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010	
Fund	Acct.	Dept.	Description						
40	5001	150	Regular Salaries	1,200	1,200	1,200	1,200	1,200	
40	5170	150	FICA and Medicare Tax	109	92	92	92	92	
Subtotal Salaries				1,309	1,292	1,292	1,292	1,292	
40	6004	150	Dues & Publications	110	150	0	0	0	
40	6005	150	Travel Meetings	135	250	0	0	0	
40	6113	150	Insurance Sureties	23	100	0	0	0	
Subtotal Operations & Maintenance				268	500	0	0	0	
<b>Department Total</b>				<b>1,577</b>	<b>1,792</b>	<b>1,292</b>	<b>1,292</b>	<b>1,292</b>	
<b>Account Description</b>									
5001	Salary for City Treasurer								
5170	FICA and Medicare Tax								
6004	Dues/Publications -								
6005	Travel/Meetings -								
6113	Insurance/Sureties - Surety bond for the City Treasurer.								



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BUILDINGS & GROUNDS				Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010
Fund	Acct.	Dept.	Description					
40	5001	170	Regular Salaries	78,385	66,559	81,077	7,972	7,972
40	5003	170	Overtime	785	-			
40	5110	170	P.E.R.S.	17,848	15,248	19,131	1,765	1,765
40	5120	170	Medical Insurance	20,821	24,235	28,229	3,186	3,186
40	5130	170	Unemployment Insurance	862	702	912	67	67
40	5140	170	Worker's Compensation	2,624	2,290	3,259	341	341
40	5150	170	Life Insurance	455	222	289	43	43
40	5160	170	Dental Insurance	2,282	2,233	2,847	244	244
40	5170	170	Medicare Tax	1,141	924	1,175	116	116
40	5180	170	Employee Asst. Program	53	62	62	5	5
Subtotal Salaries				125,256	112,475	136,981	13,739	13,739
40	6001	170	Office Supplies	96	100	100	100	100
40	6101	170	Departmental Supplies	6,746	8,000	8,000	6,500	6,500
40	6103	170	Uniforms & Clothing	1,057	750	750	750	750
40	6105	170	Phone/Radio	556	500	500	3,300	3,300
40	6106	170	Utilities	16,614	13,374	13,374	14,800	14,800
40	6108	170	Maintenance of Buildings	2,392	2,500	2,500	1,000	1,000
40	6110	170	Petroleum Products	790	650	650	790	790
40	6111	170	Maintenance of Equipment	694	800	800	500	500
40	6113	170	Insurance Sureties	3,657	4,228	4,228	510	510
40	6201	170	Professional Services	2,200	1,614	1,614	1,500	1,500
Subtotal Operations & Maintenance				34,821	32,516	32,516	29,750	29,750
40	7002	170	Buildings	5	-	85		
40	7003	170	Imprvnts. other than Bldg			650		
40	7006	170	Equipment		500	500		
Subtotal Equipment				5	500	1,235		
<b>Department Total</b>				<b>160,082</b>	<b>145,491</b>	<b>170,732</b>	<b>43,489</b>	<b>43,489</b>
<b>BUILDINGS &amp; GROUNDS continued</b>								
<b>Account Description</b>								
5001	10% of two Parks Maintenance Workers							
5002	Extra Help - Seasonal Part time help.							
5003	Overtime							
5110	Public Employees Retirement System - same percentage as salaries							
5120	Medical Insurance - same percentage as salaries							
5130	Unemployment Insurance - same percentage as salaries							
5140	Worker's Compensation - same percentage as salaries							
5150	Life Insurance - same percentage as salaries							
5160	Dental Insurance - same percentage as salaries							
5170	Medicare Tax - same percentage as salaries							
5180	Employee Assistance Program - same percentage as salaries							
6001	Department Supplies needed to maintain Buildings & Grounds							
6004	Dues & Publications							
6005	Travel/Meetings - Includes meals, lodging, registration fees and transportation to classes on better maintenance techniques for buildings and grounds.							
6101	Department Supplies needed to maintain buildings and grounds.							
6102	Small Tools							
6103	Uniforms & Clothing - uniform services for the department employees.							
6105	Phones - 5% percent of the total cost of telephone charges.							
6106	Utilities for City Hall and other city facilities.							
6108	Maintenance of Buildings and Grounds including paint, fertilizer and other maintenance supplies.							
6111	Maintenance of Equipment -needed to maintain the City's buildings & grounds.							
6113	Insurance/Sureties - Central San Joaquin Valley Risk Management Agency.							
6201	Professional Services needed to maintain City facilities.							
7002	Buildings -							
7003	Improvements other than buildings -							
7004	Office Furniture/Equipment -							
7006	Equipment -							

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PARKS & RECREATION				Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010
Fund	Acct.	Dept.	Description					
40	5001	180	Regular Salaries	21,274	17,960	17,437	29,850	29,850
40	5002	180	Extra Help	3,426	0			
40	5003	180	Overtime					
40	5110	180	P.E.R.S.	4,882	4,114	4,114	6,608	6,608
40	5120	180	Medical Insurance	2,800	2,693	2,693	6,378	6,378
40	5130	180	Unemployment Insurance	304	302	302	302	302
40	5140	180	Worker's Compensation	2,256	701	701	1,278	1,278
40	5150	180	Life Insurance	80	96	96	86	86
40	5160	180	Dental Insurance	0	454	454	488	488
40	5170	180	Medicare Tax	312	253	253	433	433
40	5180	180	Employee Asst. Program.	46	13	13	20	20
Subtotal Salaries				35,380	26,586	26,063	45,443	45,443
40	6001	180	Office Supplies	126	250	250	150	150
40	6003	180	Postage	16	50	50	50	50
40	6004	180	Dues & Publications	185	300	300	250	250
40	6005	180	Travel Meetings	117	500	500	100	100
40	6101	180	Departmental Supplies	4,076	4,000	4,000	2,500	2,500
40	6105	180	Phone/Radio	556	500	500	500	500
40	6106	180	Utilities	5,522	6,000	6,000	7,200	7,200
40	6107	180	Rents Leases	2,746	2,000	2,000	2,000	2,000
40	6108	180	Maintenance of Buildings	611	400	400	200	200
40	6111	180	Maintenance of Equipment	1,222	2,000	2,000	1,500	1,500
40	6113	180	Insurance Sureties	3,284	909	909	1,909	1,909
40	6201	180	Professional Services	1,476	0	0	100	100
Subtotal Operations & Maintenance				19,937	16,909	16,909	16,459	16,459
40	7002	180	Buildings					
40	7003	180	Improvements Other Than Buildings		8,000	8,000	5,000	5,000
40	7004	180	Office Furniture Equipment	5	0			
40	7006	180	Equipment	7,731	4,700	4,700	0	0
Subtotal Equipment				7,736	12,700	12,700	5,000	5,000
<b>Department Total</b>				<b>63,053</b>	<b>56,195</b>	<b>55,672</b>	<b>66,902</b>	<b>66,902</b>
<b>PARKS &amp; RECREATION continued</b>								
<b>Account Description</b>								
5001	50% Parks & Recreation Coordinator; 10% of two Parks Maintenance Workers.							
5002	Extra Help - Seasonal Part time help.							
5003	Overtime							
5120	Medical Insurance							
5130	Unemployment Insurance							
5140	Worker's Compensation							
5150	Life Insurance							
5160	Dental Insurance							
5170	Medicare Tax							
5180	Employee Assistance Program							
6001	Office supplies - paper, pens, pencils, notepads, staples, tapes, ribbons, etc.							
6003	Postage							
6004	Dues/Publications - Membership in appropriate professional organizations and publication of advertisements for various events.							
6005	Travel/Meetings - Includes meals, lodging, registration fees and Transportation to meetings relating to Park & Recreation activities.							
6101	Department Supplies needed to maintain Park Facilities - Fertilizer							
6105	Phones-Department share of telephone charges.							
6106	Utilities for Recreational Facilities.							
6107	Rents/Leases - Cost to rent equipment occasionally needed for recreation programs.							
6108	Maintenance of Buildings - Bathroom supplies; Cleaning Supplies.							
6111	Maintenance of Equipment - Repairs of lawnmowers and weed eaters.							
6113	Insurance/Securities - Central San Joaquin Valley Risk Management Agency.							
6201	Professional Services -							
7003	Improvements Other Than Buildings - Fontana Park Recycle Grant Improvements							
7006	Equipment-							

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PLANNING & BUILDING				Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010
Fund	Acct.	Dept.	Description					
40	5001	190	Regular Salaries	175,721	109,181	125,275	92,291	92,291
40	5002	190	Extra Help	-	-	-	-	-
40	5003	190	Overtime	624	-	-	-	-
40	5110	190	P.E.R.S.	38,708	24,304	28,852	19,768	19,768
40	5120	190	Medical Insurance	33,262	17,072	17,230	21,128	21,128
40	5130	190	Unemployment Insurance	1,155	810	1,020	420	420
40	5140	190	Worker's Compensation	5,406	3,737	4,915	3,822	3,822
40	5150	190	Life Insurance	1,218	199	266	270	270
40	5160	190	Dental Insurance	2,911	(555)	2,392	1,931	1,931
40	5170	190	Medicare Tax	2,626	1,629	2,002	1,524	1,524
40	5180	190	Employee Asst. Program	109	94	94	61	61
Subtotal Salaries:				261,740	156,471	182,046	141,215	141,215
40	6001	190	Office Supplies	3,263	3,000	3,000	2,000	2,000
40	6003	190	Postage	383	600	600	225	225
40	6004	190	Dues & Publications	7,042	5,500	5,500	5,000	5,000
40	6005	190	Travel & Meetings	2,648	3,000	3,000	500	500
40	6101	190	Departmental Supplies	698	1,000	1,000	600	600
40	6105	190	Phone/Radio	143	150	150	150	150
40	6107	190	Rents Leases	411	300	300	470	470
40	6111	190	Maintenance of Equipment	16	200	200	200	200
40	6113	190	Insurance Sureties	8,262	6,377	6,377	5,710	5,710
40	6201	190	Professional Services	15,725	60,000	75,000	15,000	15,000
40	6202	190	Contract Services	29,728	10,000	10,000	10,000	10,000
Subtotal Operations & Maintenance:				68,319	90,127	105,127	39,855	39,855
40	7004	190	Office Furniture & Equipment	14,554	-	-	-	-
40	7006	190	Equipment	-	500	500	-	-
Subtotal Equipment:				14,554	500	500	-	-
<b>Department Total:</b>				<b>344,613</b>	<b>247,098</b>	<b>287,673</b>	<b>181,070</b>	<b>181,070</b>
<b>PLANNING &amp; BUILDING continued</b>								
<b>Account Description</b>								
5001	100% of 5 Planning Commissioners; 75% of Planning Director, 50% of Building Inspector.							
5002	Extra Help - Seasonal Part time help.							
5003	Overtime							
5110	Public Employees Retirement System - same percentage as salaries							
5120	Medical Insurance - same percentage as salaries							
5130	Unemployment Insurance - same percentage as salaries							
5140	Worker's Compensation - same percentage as salaries							
5150	Life Insurance - same percentage as salaries							
5160	Dental Insurance - same percentage as salaries							
5170	Medicare Tax - same percentage as salaries							
5180	Employee Assistance Program - same percentage as salaries							
6001	Office supplies - paper, pens, pencils, notepads, staples, tapes, ribbons, etc.							
6003	Postage - regular/special mailing fees and UPS, 11% of the total cost of postage.							
6004	Dues/Publications - Membership in Planners Association, planning publications, building and LAFCO dues.							
6005	Travel/Meetings - Misc. required training.							
6101	Department Supplies - supplies							
6104	Advertising - advertise for new positions.							
6105	Phones - Shared cost of telephone charges.							
6107	Rents/Leases - Shared cost of postage machine, copier.							
6111	Maintenance of Equipment - Shared cost of service agreements, postage, copier, etc.							
6113	Insurance/Sureties - Central San Joaquin Valley Risk Management Agency.							
6201	Professional Services - Legal services and reimbursable plan check.							
6202	Contract Services - temporary building inspection services and planning services.							

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POLICE DEPARTMENT				Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010	
Fund	Acct.	Dept.	Description						
40	5002	210	Extra Help	0	0	0	0	0	
			Subtotal Salaries	0	0	0	0	0	
40	6201	210	Professional Services	48,237	35,519	35,519	50,000	50,000	
40	6202	210	Contract Services	769,945	794,848	794,848	773,647	773,647	
			Subtotal Operations & Maintenance	818,182	830,367	830,367	823,647	823,647	
			<b>Department Total</b>	<b>818,182</b>	<b>830,367</b>	<b>830,367</b>	<b>823,647</b>	<b>823,647</b>	
<b>Account Description</b>									
6201	Professional Service - Mileage charges billed separately from the Sheriff's Contract Cost, and California Seat Belt Compliance Campaign Program expenditures.								
6202	Contract Services - Cost of the contract for police services with the Stanislaus County Sheriff's Department.								



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PUBLIC WORKS ADMINISTRATION				Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010
Fund	Acct.	Dept.	Description					
40	5001	310	Regular Salaries	46,684	34,145	33,150	22,775	22,775
40	5002	310	Extra Help					
40	5110	310	P.E.R.S.	10,143	7,822	7,822	5,042	5,042
40	5120	310	Medical Insurance	5,953	6,629	6,629	5,108	5,108
40	5130	310	Unemployment Insurance	250	231	231	109	109
40	5140	310	Worker's Compensation	1,414	1,333	1,333	975	975
40	5150	310	Life Insurance	356	73	73	70	70
40	5160	310	Dental Insurance	783	1,132	1,132	496	496
40	5170	310	Medicare Tax	610	481	481	330	330
40	5180	310	Employee Asst. Program.	29	25	25	16	16
Subtotal Salaries				66,222	51,871	50,876	34,921	34,921
40	6001	310	Office Supplies	2,032	1,291	1,291	900	900
40	6003	310	Postage	131	150	150	50	50
40	6004	310	Dues & Publications	2,064	475	475	800	800
40	6005	310	Travel Meetings	359	2,000	2,000	1,900	1,900
40	6101	310	Departmental Supplies	19	100	100	80	80
40	6105	310	Phone/Radio	1,436	1,200	1,200	2,200	2,200
40	6110	310	Petroleum Products	743	550	550	750	750
40	6113	310	Insurance & Sureties	2,198	1,729	1,729	2,250	2,250
40	6201	310	Professional Services	48,125	20,000	20,000	15,000	15,000
40	6202	310	Contract Services	10,272	7,000	7,000	12,000	12,000
40	6407	310	Encroachment Expenses	5,584	7,000	7,000	425	425
Subtotal Operations & Maintenance				72,963	41,495	41,495	36,355	36,355
40	7004	310	Office Furniture/Equipment	8,442	5,000	2,331	-	-
Subtotal Equipment				8,442	5,000	2,331	-	-
<b>Department Total</b>				<b>147,627</b>	<b>98,366</b>	<b>94,702</b>	<b>71,276</b>	<b>71,276</b>
<b>PUBLIC WORKS ADMINISTRATION continued</b>								
<b>Account Description</b>								
5001	15% of the Public Works Director, plus 40% of Public Works Superintendent.							
5110	Public Employees Retirement System - same percentage as salaries.							
5120	Medical Insurance - same percentage as salaries							
5130	Unemployment Insurance - same percentage as salaries.							
5140	Worker's Compensation - same percentage as salaries.							
5150	Life Insurance - same percentage as salaries.							
5160	Dental Insurance - same percentage as salaries.							
5170	Medicare Tax - same percentage as salaries.							
5180	Employee Assistance Program - same percentage as salaries.							
6001	Office supplies - paper, pens, pencils, notepads, staples, tapes, ribbons, etc.							
6003	Postage, regular/special mailing fees and UPS charges.							
6004	Dues & Publications - memberships in various professional organizations, cost of publishing notices for various public hearings.							
6005	Travel/Meetings - Includes meals, lodging, registration fees and Transportation to various Public Works meetings.							
6101	Department Supplies							
6105	Phones - percentage of telephone charges and cell phone charges.							
6110	Petroleum Products - fuel and lubricants.							
6113	Insurance/Sureties - Central San Joaquin Valley Risk Management Agency.							
6201	Professional Services - cost of professional services needed by the City.							
6202	Contract Services - Plotter Contract.							
6407	Encroachment Expenses							
7004	Office Furniture/Equipment -							

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STREET MAINTENANCE				Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010
Fund	Acct.	Dept.	Description					
40	5001	320	Regular Salaries	69,601	66,253	64,333	53,887	53,887
40	5002	320	Extra Help	-	-	-	-	-
40	5003	320	Overtime	276	-	-	-	-
40	5110	320	P.E.R.S.	14,182	15,180	15,180	11,930	11,930
40	5120	320	Medical Insurance	14,849	21,287	21,287	18,597	18,597
40	5130	320	Unemployment Insurance	674	735	735	454	454
40	5140	320	Worker's Compensation	2,023	2,586	2,586	2,306	2,306
40	5150	320	Life Insurance	527	233	233	292	292
40	5160	320	Dental Insurance	1,852	3,602	3,602	2,053	2,053
40	5170	320	Medicare Tax	1,026	933	933	781	781
40	5180	320	Employee Asst. Program.	41	49	49	37	37
Subtotal Salaries:				105,051	110,858	108,938	90,337	90,337
40	6001	320	Office Supplies	1,169	100	100	600	600
40	6003	320	Postage	191	300	300	80	80
40	6004	320	Dues & Publications	5,303	4,400	4,400	5,500	5,500
40	6005	320	Travel Meetings	262	500	500	500	500
40	6101	320	Departmental Supplies	12,314	3,000	3,000	4,000	4,000
40	6102	320	Small Tools	1,521	200	200	100	100
40	6103	320	Uniforms & Clothing	3,710	2,200	2,200	2,200	2,200
40	6105	320	Phone/Radio	2,153	2,000	2,000	1,500	1,500
40	6106	320	Utilities	28,892	30,000	30,000	-	-
40	6107	320	Rents Leases	5,374	4,000	4,000	5,400	5,400
40	6108	320	Maintenance of Buildings	3,635	5,500	5,500	230	230
40	6109	320	Maintenance of Vehicles	3,098	2,500	2,500	2,000	2,000
40	6110	320	Petroleum Products	3,951	3,200	3,200	3,400	3,400
40	6111	320	Maintenance of Equipment	949	1,300	1,300	1,000	1,000
40	6113	320	Insurance & Sureties	3,007	3,355	3,355	3,138	3,138
40	6201	320	Professional Services	17,816	10,000	10,000	-	-
40	6202	320	Contract Services	(17,424)	8,037	-	200	200
Subtotal Operations & Maintenance				75,921	80,592	72,555	29,848	29,848
40	7006	320	Other Equipment		2,300	2,300	-	-
Subtotal Equipment				64	2,300	2,300	-	-
<b>Department Total</b>				<b>181,036</b>	<b>193,750</b>	<b>183,793</b>	<b>120,185</b>	<b>120,185</b>

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<b>STREET MAINTENANCE continued</b>							
<b>Account Description</b>							
5001	25% of the Senior Maintenance Worker and 50% of two Maintenance Worker II's.						
5002	Extra Help - Seasonal Part time help.						
5003	Overtime						
5110	Public Employees Retirement System - same percentage as salaries.						
5120	Medical Insurance - same percentage as salaries.						
5130	Unemployment Insurance - same percentage as salaries.						
5140	Worker's Compensation - same percentage as salaries.						
5150	Life Insurance - same percentage as salaries.						
5160	Dental Insurance - same percentage as salaries.						
5170	Medicare Tax - same percentage as salaries.						
5180	Employee Assistance Program - same percentage as salaries.						
6001	Office supplies - paper, pens, pencils, notepads, staples, tapes, ribbons, etc.						
6003	Postage, regular/special mailing fees and UPS charges.						
6004	Dues & Publications - Memberships in various professional organizations and cost of publishing notices of public hearings and regulatory fees for storm water.						
6005	Travel/Meetings - includes meals, lodging, registration fees and transportation to various street related meetings.						
6101	Department Supplies - various supplies needed to maintain City streets.						
6102	Small Tools - picks, shovels, drill bits and other small tools needed to maintain City Streets.						
6103	Uniforms & Clothing - uniform services for the department employees.						
6105	Phones - cost of telephone charges and cell phone charges.						
6106	Utilities - electricity for City street lights.						
6107	Rents & Leases - rental of equipment used to maintain City streets.						
6108	Maintenance of Buildings - Misc. paint and maintenance.						
6109	Maintenance of Vehicles						
6110	Petroleum Products - fuel and lubricants.						
6111	Maintenance of Equipment - repairing and maintaining Street Department equipment.						
6113	Insurance/Sureties - Central San Joaquin Valley Risk Management Agency.						
6201	Professional Services - Street related engineering services.						
6202	Contract Services - streets related studies.						
7006	Other Equipment-						

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FLEET MAINTENANCE				Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010
Fund	Acct.	Dept.	Description					
40	5001	325	Regular Salaries	22,937	21,729	21,096	23,715	23,715
40	5003	325	Overtime	533	-			
40	5110	325	P.E.R.S.	4,800	4,978	4,978	5,250	5,250
40	5120	325	Medical Insurance	4,827	6,120	6,120	8,230	8,230
40	5130	325	Unemployment Insurance	193	210	210	185	185
40	5140	325	Worker's Compensation	640	848	848	1,015	1,015
40	5150	325	Life Insurance	181	67	67	119	119
40	5160	325	Dental Insurance	635	1,029	1,029	671	671
40	5170	325	Medicare Tax	329	306	306	344	344
40	5180	325	Employee Asst. Program	13	16	16	16	16
Subtotal Salaries				35,088	35,303	34,670	39,545	39,545
40	6001	325	Office Supplies	67	75	75	30	30
40	6004	325	Dues & Publications	28	50	50	-	-
40	6005	325	Travel Meetings	201	300	300	-	-
40	6101	325	Departmental Supplies	872	900	900	1,500	1,500
40	6102	325	Small Tools	120	75	75	100	100
40	6103	325	Uniforms & Clothing	528	350	350	300	300
40	6105	325	Phone/Radio	1,526	1,500	1,500	1,500	1,500
40	6109	325	Maintenance of Vehicles	5,916	5,200	5,200	2,100	2,100
40	6110	325	Petroleum Products	741	600	600	750	750
40	6111	325	Maintenance of Equipment	446	700	700	500	500
40	6113	325	Insurance & Sureties	1,077	1,100	1,100	1,363	1,363
40	6201	325	Professional Services	1,756	2,000	2,000	1,200	1,200
Subtotal Operations & Maintenance				13,278	12,850	12,850	9,343	9,343
40	7006	325	Other Equipment		3,500	3,500	-	-
Subtotal Equipment				3	3,500	3,500	-	-
<b>Department Total</b>				<b>48,369</b>	<b>51,653</b>	<b>51,020</b>	<b>48,888</b>	<b>48,888</b>
<b>FLEET MAINTENANCE continued</b>								
<b>Account Description</b>								
5001	50% of the salary for the Senior Maintenance Worker II.							
5003	Overtime							
5110	P.E.R.S. - Public Employees Retirement System							
5120	Medical Insurance							
5130	Unemployment Insurance							
5140	Worker's Compensation							
5150	Life Insurance							
5160	Dental Insurance							
5170	Medicare Tax							
5180	Employee Assistance Program							
6001	Office supplies - paper, pens, pencils, notepads, staples, tapes, ribbons, etc.							
6004	Dues & Publications							
6005	Travel/Meetings - Includes meals, lodging, registration fees and Transportation to training seminars.							
6101	Department Supplies cleaning products, lubricants and air filters							
6102	Specialty tools.							
6103	Cost of uniforms and overalls							
6105	Cost of cell phone and land line for the mechanic shop.							
6109	Brakes, oil filters, hoses, belts, starters, alternators and lights							
6110	Petroleum Products - fuels and lubricants.							
6111	Maintenance of Equipment - landscape and street construction equipment maintenance.							
6113	Insurance/Sureties - Central San Joaquin Valley Risk Management Agency.							
6201	Professional Services - Auto air conditioning repair, service for parts cleaning machine and disposal of used oil & filters.							
7006	Other Equipment -							



# City of Hughson

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Special Funds

# BUDGET 2009/10



City of Hughson  
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<b>Public Safety Augmentation Fund</b>				<b>Actual 2007/08</b>	<b>Adopted 2008/2009</b>	<b>Projected 2008/2009</b>	<b>City Manager Proposed 09/10</b>	<b>City Council Approved 2009/2010</b>
<b>Revenues</b>								
7	4737		Public Safety Augmentation	6,748	6,000	6,000	6,000	6,000
7	4601		Interest Income					
Total Revenues				6,748	6,000	6,000	6,000	6,000
<b>Expenditures</b>								
7	8505		Transfers Out	5,000	5,000	5,000	5,000	5,000
Total Expenditures				5,000	5,000	5,000	5,000	5,000
<b>Revenues</b>				6,748	6,000	6,000	6,000	6,000
<b>Expenditures</b>				5,000	5,000	5,000	5,000	5,000
<b>Revenues over (Under) Expenditures</b>				1,748	1,000	1,000	1,000	1,000
<b>Account Description</b>								
8505	Transfer to the General Fund to offset the cost of the Sheriff's contract.							

City of Hughson  
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Vehicle Abatement/Code Enforcement				Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010
Fund	Acct.	Dept.	Description					
<b>Revenues</b>								
08	4601		Interest Earned					
08	4831		Vehicle Abatement	16,914	15,000	15,000	15,000	15,000
08	4706		Grant Revenue					
08	4915		Refunds					
Total Revenues				16,914	15,000	15,000	15,000	15,000
<b>Expenditures</b>								
08	5001	212	Regular Salaries	40,994	41,349	40,145	41,362	41,362
08	5003	212	Overtime		-			
08	5110	212	P.E.R.S.	9,148	9,473	9,473	9,157	9,157
08	5120	212	Medical Insurance	9,595	8,212	8,212	10,470	10,470
08	5130	212	Unemployment Insurance	385	420	420	336	336
08	5140	212	Worker's Compensation	1,204	1,614	1,614	1,770	1,770
08	5150	212	Life Insurance	374	133	133	216	216
08	5160	212	Dental Insurance	551	590	590	561	561
08	5170	212	Medicare Tax	589	582	582	600	600
08	5180	212	E.A.P.	24	29	29	28	28
Subtotal Salaries				62,864	62,402	61,198	64,500	64,500
08	6001	212	Office Supplies	251	300	131	250	250
08	6003	212	Postage	165	600	81	300	300
08	6004	212	Dues & Publications	56	200	-	100	100
08	6005	212	Travel Meetings	897	1,500	-	-	-
08	6101	212	Departmental Supplies	3	300	275	300	300
08	6102	212	Small Tools	-	50	-	-	-
08	6105	212	Phone/Radio	1,170	1,150	1,242	1,360	1,360
08	6109	212	Maintenance of Vehicles	-	500	-	500	500
08	6110	212	Petroleum Products	488	516	474	500	500
08	6113	212	Insurance & Sureties	1,838	2,094	3,024	2,645	2,645
08	6201	212	Professional Services	-	-	-	-	-
Subtotal Maintenance & Operations				4,868	7,210	5,227	5,955	5,955
08	7002	212	Buildings					
08	7004	212	Office Furniture	14				
08	7005	212	Vehicles	1,832				
08	7006	212	Other Equipment					
Subtotal Equipment				1,846	-	-	-	-
Total Expenditures				69,578	69,612	66,425	70,455	70,455
08	8405		Transfer In		60,000	60,000	100,000	100,000
<b>Revenues</b>					15,000	75,000	115,000	115,000
<b>Expenditures</b>				69,578	9,612	66,425	70,455	70,455
<b>Revenues over (Under) Expenditures</b>				(69,578)	5,388	8,575	44,545	44,545

City of Hughson  
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<b>Vehicle Abatement/Code Enforcement continued</b>							
<b>Account Description</b>							
5001	100% of salary for the code enforcement officer.						
5003	Overtime						
5110	Public Employees Retirement System						
5120	Medical Insurance						
5130	Unemployment Insurance						
5140	Worker's Compensation						
5150	Life Insurance						
5160	Dental Insurance						
5170	Medicare Tax						
5180	Employee Assistance Program						
6001	Office Supplies - paper, pens, pencils, notepads, staples, tapes, ribbons, etc.						
6003	Postage						
6004	Dues and Publications						
6005	Travel/Meetings						
6101	Department Supplies						
6102	Small Tools						
6105	Phones - percentage of total cost of telephone charges						
6109	Maintenance of Vehicles - Ford Expedition and radar trailers						
6110	Petroleum Products - fuel and oil, etc.						
6113	Insurance/Sureties - Central San Joaquin Valley Risk Management Agency.						
8405	Transfer In - from RDA						

City of Hughson  
Special Funds  
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Traffic Congestion Mitigation								
Fund	Acct.	Dept.	Description	Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010
<b>Revenues</b>								
11	4746		Traffic Congestion Relief	-	900	35,000	35,000	35,000
11	4601		Interest Income	737	-	350	350	350
Total Revenues				737	900	35,350	35,350	35,350
<b>Expenditures</b>								
11	6101	105	Department Supplies	-	1,000	1,000	1,000	1,000
11	7003	105	Street Striping	30,000			30,000	30,000
Total Expenditures				30,000	1,000	1,000	31,000	31,000
11	8505		Transfer Out				11,500	11,500
<b>Revenues</b>				737	900	35,350	46,850	46,850
<b>Expenditures</b>				30,000	1,000	1,000	31,000	31,000
<b>Revenues over (Under) Expenditures</b>				(29,263)	(100)	34,350	15,850	15,850
<b>Account Description</b>								
6101	Department Supplies-Portion of Road Crack Sealant, Replace Traffic Control Devices.							
7003	Street Striping							
8505	Transfer Out to General Fund for payroll and benefits used for crack sealing & replacing traffic control devices.							

City of Hughson  
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<b>Gas Tax 2106</b>								
				<b>Actual 2007/08</b>	<b>Adopted 2008/2009</b>	<b>Projected 2008/2009</b>	<b>City Manager Proposed 09/10</b>	<b>City Council Approved 2009/2010</b>
<b>Fund</b>	<b>Acct.</b>	<b>Dept.</b>	<b>Description</b>					
<b>Revenues</b>								
25	4707		2106 Allocation	20,682	24,000	22,000	24,000	24,000
25	4601		Interest Income	1,403	1,200	1,200	900	900
<b>Total Revenues</b>				<b>22,085</b>	<b>25,200</b>	<b>23,200</b>	<b>24,900</b>	<b>24,900</b>
<b>Expenditures</b>								
25	6106	700	Utilities	-	12,000		20,000	20,000
25	7005	700	Vehicle-Street Division Pick-up	22,001	-			
<b>Total Expenditures</b>				<b>22,001</b>	<b>12,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues</b>				<b>22,085</b>	<b>25,200</b>	<b>23,200</b>	<b>24,900</b>	<b>24,900</b>
<b>Expenditures</b>				<b>22,001</b>	<b>12,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues over (Under) Expenditures</b>				<b>84</b>	<b>13,200</b>	<b>23,200</b>	<b>24,900</b>	<b>24,900</b>
<b>Account Description</b>								
6106	Utilities							

City of Hughson  
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<b>Gas Tax 2107</b>								
Fund	Acct.	Dept.	Description	Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010
<b>Revenues</b>								
30	4708		2107 Allocation	36,980	44,000	44,000	44,000	44,000
30	4601		Interest Income	2,675	2,500	2,800	2,800	2,800
Total Revenues				39,655	46,500	46,800	46,800	46,800
<b>Expenditures</b>								
30	6202	700	Contract Services	3,388	35,000	55,161	45,500	45,500
30	7006	700	Other Equipment		12,000	12,000	0	0
Total Expenditures				3,388	47,000	67,161	45,500	45,500
30	8505		Transfers Out		30,000	30,000	30,000	30,000
<b>Revenues</b>				39,655	46,500	46,800	46,800	46,800
<b>Expenditures</b>				3,388	77,000	97,161	75,500	75,500
<b>Revenues over (Under) Expenditures</b>				36,267	(30,500)	(50,361)	(28,700)	(28,700)
<b>Account Description</b>								
6202	Contract Services - Street Sweeping Services							
7006	Other Equipment -							
8505	Transfers Out - To General Fund for Labor to install street signs and street lights.							

City of Hughson  
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Gas Tax 2105								
Fund	Acct.	Dept.	Description	Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010
<b>Revenues</b>								
31	4704		2105 Allocation	27,667	33,000	33,000	33,000	33,000
31	4601		Interest Income	1,460	1,600	850	850	850
Total Revenues				29,127	34,600	33,850	33,850	33,850
<b>Expenditures</b>								
31	6101	700	Department Supplies	2,231	4,000	4,000	8,000	8,000
31	6106	700	Utilities	21,909	-			
31	6202	700	Contract Services	38,086	-			
31	7006	700	Other Equipment	16,372	-			
31	8505		Transfers Out					
Total Expenditures				78,598	4,000	4,000	8,000	8,000
<b>Revenues</b>				29,127	34,600	33,850	33,850	33,850
<b>Expenditures</b>				78,598	4,000	4,000	8,000	8,000
<b>Revenues over (Under) Expenditures</b>				(49,471)	30,600	29,850	25,850	25,850
<b>Account Descriptions</b>								
6101	Department Supplies-Road Crack Sealant, Replace Traffic Control Devices.							
6202	Contract Services-							
7006	Other Equipment-							

City of Hughson  
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<b>Gas Tax 2107.5</b>								
Fund	Acct.	Dept.	Description	Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010
<b>Revenues</b>								
35	4709		2107.5 Allocation	2,000	2,000	2,000	2,000	2,000
35	4601		Interest Income	135	130	130	130	130
Total Revenues				2,135	2,130	2,130	2,130	2,130
<b>Expenditures</b>								
35	8505		Transfers Out					
<b>Revenues</b>				2,135	2,130	2,130	2,130	2,130
<b>Expenditures</b>				0	0	0	.0	0
<b>Revenues over (Under) Expenditures</b>				2,135	2,130	2,130	2,130	2,130

City of Hughson  
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CLEEP								
Fund	Acct.	Dept.	Description	Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010
<b>Revenues</b>								
52	4745		CLEEP					
52	4601		Interest Income	575	700	353	500	500
Total Revenues				575	700	353	500	500
<b>Expenditures</b>								
52	6101	214	Department Supplies					
52	7004	214	Furniture & Equipment	10,229	17,550	0	18,102	18,102
52	8505	214	Transfers Out					
Total Expenditures				10,229	17,550	0	18,102	18,102
<b>Revenues</b>				575	700	353	500	500
<b>Expenditures</b>				10,229	17,550	0	18,102	18,102
<b>Revenues over (Under) Expenditures</b>				(9,654)	(16,850)	353	(17,602)	(17,602)

City of Hughson  
Special Funds  
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SLESF				Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010
Fund	Acct.	Dept.	Description					
<b>Revenues</b>								
53	4740		SLESF	100,485	100,000	75,131	100,000	100,000
53	4601		Interest Income	2,857	3,000	1,697	3,000	3,000
Total Revenues				103,342	103,000	76,828	103,000	103,000
<b>Expenditures</b>								
53	6003	215	Postage					
53	6004	215	Publications					
53	6201	215	Professional Services	104,048	100,000	107,277	100,000	100,000
53	7004	215	Furniture & Equipment					
53	7006	215	Other Equipment					
53	8505	215	Transfers Out					
Total Expenditures				104,048	100,000	107,277	100,000	100,000
<b>Revenues</b>				103,342	103,000	76,828	103,000	103,000
<b>Expenditures</b>				104,048	100,000	107,277	100,000	100,000
<b>Revenues over (Under) Expenditures</b>				(706)	3,000	(30,449)	3,000	3,000

City of Hughson  
Special Funds  
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Solid Waste Fund				Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010
Fund	Acct.	Dept.	Description					
<b>Revenues</b>								
90	4812		Refuse Service	397,083	400,000	400,000	400,000	400,000
<b>Total Revenues</b>				<b>397,083</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
<b>Expenditures</b>								
90	6001	380	Office Supplies	21,354	13,000	13,000	13,000	13,000
90	6003	380	Postage	16,268	14,000	14,000	14,000	14,000
90	6101	380	Departmental Supplies	0	100	100	100	100
90	6111	380	Maintenance of Equipment	9	0	0	0	0
90	6116	380	Franchise Fee	33,985	0	0	0	0
90	6201	380	Professional Services	348,627	352,000	352,000	352,000	352,000
90	7004	380	Office Furn/Equipment	191	0	0	0	0
<b>Total Expenditures</b>				<b>420,434</b>	<b>379,100</b>	<b>379,100</b>	<b>379,100</b>	<b>379,100</b>
<b>Revenues</b>				397,083	400,000	400,000	400,000	400,000
<b>Expenditures</b>				420,434	379,100	379,100	379,100	379,100
<b>Revenues over (Under) Expenditures</b>				<b>(23,351)</b>	<b>20,900</b>	<b>20,900</b>	<b>20,900</b>	<b>20,900</b>
<b>Account Descriptions</b>								
6001	Office Supplies							
6003	Postage to mail utility bills.							
6101	Departmental Supplies							
6111	Maintenance of Equipment							
6201	Professional Services - pay R&R Disposal for garbage revenue minus 8 % franchise fee, 20 % of account technician II, postage and utility forms.							

City of Hughson  
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Fiscal Year 2009/2010

Miscellaneous Grants								
Fund	Acct.	Dept.	Description	Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010
<b>Revenues</b>								
91	4601		Interest Income	20				
91	4706		Grant Income		217,000	317,000	237,000	237,000
Total Revenues				20	217,000	317,000	237,000	237,000
<b>Expenditures</b>								
91	6004	906	Dues & Publications					
91	6201	906	Professional Services					
91	7003	906	Improve Other than Buildings					
91	7005	906	Vehicles					
91	7006	906	Other Equipment	0		100,000	0	0
91	8043	906	Park Land Acquisition		217,000	217,000	-	-
Total Expenditures				0	217,000	317,000	0	0
91	8405		Transfer Out				237,000	237,000
<b>Revenues</b>				20	217,000	317,000	237,000	237,000
<b>Expenditures</b>				0	217,000	317,000	0	0
<b>Revenues over (Under) Expenditures</b>				20	0	0	237,000	237,000
<b>Account Descriptions</b>								
4706	Grant Income - 2002 Park Bond \$220K, Roberti Z'Berg \$17K.							
8045	Transfer Out to Fund #54 for purchase of Lebright Fields							

City of Hughson  
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Fiscal Year 2009/2010

<b>Small Business Loan Grant 98 EDBG - 605 Fund</b>								
				<b>Actual 2007/08</b>	<b>Adopted 2008/2009</b>	<b>Projected 2008/2009</b>	<b>City Manager Proposed 09/10</b>	<b>City Council Approved 2009/2010</b>
<b>Fund</b>	<b>Acct.</b>	<b>Dept.</b>	<b>Description</b>					
<b>Revenues</b>								
92	4739		Loan Repayments					
92	4601		Interest Income	2,176	1,850	1,850	1,850	1,850
<b>Total Revenues</b>				<b>2,176</b>	<b>1,850</b>	<b>1,850</b>	<b>1,850</b>	<b>1,850</b>
<b>Expenditures</b>								
92	6004	900	Dues & Publications					
92	6201	900	Professional Services		1,850	1,850	1,850	1,850
<b>Total Expenditures</b>				<b>0</b>	<b>1,850</b>	<b>1,850</b>	<b>1,850</b>	<b>1,850</b>
<b>Revenues</b>				<b>2,176</b>	<b>1,850</b>	<b>1,850</b>	<b>1,850</b>	<b>1,850</b>
<b>Expenditures</b>				<b>0</b>	<b>1,850</b>	<b>1,850</b>	<b>1,850</b>	<b>1,850</b>
<b>Revenues over (Under) Expenditures</b>				<b>2,176</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

City of Hughson  
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Planning & Technical Assistance Grants								
				Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010
Fund	Acct.	Dept.	Description					
<b>Revenues</b>								
93	4743		HCD Grants	11,493	0			
93	4601		Interest Income	5				
Total Revenues				11,498	0	0	0	0
93	8405		Transfer In	0	0	5,609	0	0
<b>Expenditures</b>								
93	6004	900	Dues & Publications					
93	6201	900	Professional Services	0				
Total Expenditures				0	0	0	0	0
<b>Revenues</b>				11,498	0	5,609	0	0
<b>Expenditures</b>				0	0	0	0	0
<b>Revenues over (Under) Expenditures</b>				11,498	0	5,609	0	0
<b>Account Description</b>								
8405	Transfer In							

City of Hughson  
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96-EDBG-438 GRANT								
Fund	Acct.	Dept.	Description	Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010
<b>Revenues</b>								
94	4739		Loan Repayments	0				
94	4601		Interest Income	3		5	5	5
Total Revenues				3	0	5	5	5
94	8405		Transfer In	0		0	0	0
<b>Expenditures</b>								
94	6001	900	Office Supplies					
94	6201	900	Professional Services					
Total Expenditures				0	0	0	0	0
<b>Revenues</b>				3	0	5	5	5
<b>Expenditures</b>				0	0	0	0	0
<b>Revenues over (Under) Expenditures</b>				3	0	5	5	5

City of Hughson  
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Fiscal Year 2009/2010

Program Income (1994 CDBG Housing Rehabilitation Fund 94-STBG-799)								
Fund	Acct.	Dept.	Description	Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010
<b>Revenues</b>								
95	4739		94 CDBG Loan Repayments	4,180	2,935	2,935	2,935	2,935
95	4601		Interest Income	63	36	36	36	36
95	4741		CDBG Grant	0				
Total Revenues				4,243	2,971	2,971	2,971	2,971
<b>Expenditures</b>								
95	6004	900	Dues & Publications					
95	6201	900	Professional Services	0				
95	6201	901	Professional Services	0				
Total Expenditures				0	0	0	0	0
<b>Revenues</b>				4,243	2,971	3,078	2,971	2,971
<b>Expenditures</b>				0	0	0	0	0
<b>Revenues over (Under) Expenditures</b>				4,243	2,971	3,078	2,971	2,971



City of Hughson  
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Program Income (1996 CDBG Housing Rehabilitation Fund 96-STBG-1013)									
Fund	Acct.	Dept.	Description	Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010	
<b>Revenues</b>									
97	4739		Loan Repayments	7,867	0	7,200	7,200	7,200	
97	4741		CDBG Grants						
97	4601		Interest Income	2,808	3,000	3,000	3,000	3,000	
Total Revenues				10,675	3,000	10,200	10,200	10,200	
<b>Expenditures</b>									
97	6003	900	Postage						
97	6004	900	Dues & Publications						
97	6104	900	Advertising						
97	6201	900	Professional Services	74,552	8,000	8,000	8,000	8,000	
97	6201	901	Professional Services						
Total Expenditures				74,552	8,000	8,000	8,000	8,000	
<b>Revenues</b>				10,675	3,000	10,200	10,200	10,200	
<b>Expenditures</b>				74,552	8,000	8,000	8,000	8,000	
<b>Revenues over (Under) Expenditures</b>				(63,877)	(5,000)	2,200	2,200	2,200	
<b>Account Description</b>									
6201	Professional Services-Loans for Housing Program								

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<b>HOME Rehabilitation Fund</b>								
Fund	Acct.	Dept.	Description	Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010
<b>Revenues</b>								
98	4706		HOME Grants		400,000	0	400,000	400,000
98	4739		Loan Repayment	0				
98	4601		Interest Income	0				
<b>Total Revenues</b>				<b>0</b>	<b>400,000</b>	<b>0</b>	<b>400,000</b>	<b>400,000</b>
<b>Expenditures</b>								
98	6001	900	Office Supplies					
98	6003	900	Postage					
98	6101	900	Department Supplies					
98	6201	900	Professional Services				10,000	10,000
98	6201	901	Rehab Loans	0			195,000	195,000
98	6201	901	FTHB Loans				195,000	195,000
98	8505		Transfers Out					
<b>Total Expenditures</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>400,000</b>	<b>400,000</b>
<b>Revenues</b>				<b>0</b>	<b>400,000</b>	<b>0</b>	<b>400,000</b>	<b>400,000</b>
<b>Expenditures</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>400,000</b>	<b>400,000</b>
<b>Revenues over (Under) Expenditures</b>				<b>0</b>	<b>400,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

City of Hughson  
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Landscape & Lighting District #1								
Sunglow								
Fund	Acct.	Dept.	Description	Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010
<b>Revenues</b>								
101	4910		Direct Assessments	8,381	10,558	10,558	12,416	12,416
Total Revenues				8,381	10,558	10,558	12,416	12,416
<b>Expenditures</b>								
101	5001	100	Regular Salaries		1,406	1,903	1,064	1,064
101	5110	100	P.E.R.S.		332	449	236	236
101	5120	100	Medical Insurance		341	562	400	400
101	5130	100	Unemployment Insurance		14	19	8	8
101	5140	100	Worker's Compensation		59	69	46	46
101	5150	100	Life Insurance		5	6	5	5
101	5160	100	Dental Insurance		54	95	31	31
101	5170	100	Medicare Tax		22	28	15	15
101	5180	100	Employee Asst. Program		1	1	1	1
Subtotal Salaries				0	2,234	3,132	1,806	1,806
101	6101	100	Department Supplies	257	2,457	2,580	2,637	2,637
101	6106	100	Utilities	1,081	1,547	1,547	2,089	2,089
101	6113	100	Insurance & Sureties		89	90	61	61
101	6201	100	Professional Services		636	1,306	1,542	1,542
Subtotal Operations & Maintenance				1,338	4,729	5,523	6,329	6,329
101	7006	100	Other Equipment		545	745	1,835	1,835
Total Expenditures				1,338	7,508	9,400	9,970	9,970
101	8505		Transfers Out	1,500	1,500	1,500	1,500	1,500
<b>Revenues</b>				8,381	10,558	10,558	12,416	12,416
<b>Expenditures</b>				2,838	9,008	10,900	11,470	11,470
<b>Revenues over (Under) Expenditures</b>				5,543	1,550	(342)	946	946
<b>Account Description</b>								
5001	Salary - 1.2% each of two Parks Maintenance Workers.							
5110	Public Employees Retirement System-Same percentage as Salaries.							
5120	Medical Insurance-Same percentage as Salaries.							
5130	Unemployment Insurance-Same percentage as Salaries.							
5140	Worker's Compensation-Same percentage as Salaries.							
5150	Life Insurance-Same percentage as Salaries.							
5160	Dental Insurance-Same percentage as Salaries.							
5170	Medicare Tax-Same percentage as Salaries.							
5180	Employee Assistance Program-Same percentage as Salaries.							
6101	Department Supplies-Equipment & Material Costs.							
6106	Utilities - water & electricity.							
6113	Insurance & Sureties-Same percentage as Salaries							
6201	Professional Services - Contract Services \$255; Other Services \$795; Stanislaus County Assessor's Fee \$25; Contingency \$467.							
7006	Equipment -							
8505	Transfer Out - to General Fund for Program Administration.							

City of Hughson  
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<b>Landscape &amp; Lighting District #2</b>								
<b>Starn Estates</b>								
				<b>Actual 2007/08</b>	<b>Adopted 2008/2009</b>	<b>Projected 2008/2009</b>	<b>City Manager Proposed 09/10</b>	<b>City Council Approved 2009/2010</b>
<b>Fund</b>	<b>Acct.</b>	<b>Dept.</b>	<b>Description</b>					
<b>Revenues</b>								
102	4910		Direct Assessments	5,710	7,742	7,742	9,404	9,404
Total Revenues				5,710	7,742	7,742	9,404	9,404
<b>Expenditures</b>								
102	5001	100	Regular Salaries		868	993	585	585
102	5110	100	P.E.R.S.		205	234	129	129
102	5120	100	Medical Insurance		211	293	209	209
102	5130	100	Unemployment Insurance		9	10	4	4
102	5140	100	Worker's Compensation		43	36	25	25
102	5150	100	Life Insurance		3	3	3	3
102	5160	100	Dental Insurance		33	50	17	17
102	5170	100	Medicare Tax		13	14	8	8
102	5180	100	Employee Asst. Program		1	1	1	1
Subtotal Salaries				-	1,386	1,634	981	981
102	6001	100	Office Supplies	16				
102	6101	100	Department Supplies	252	1,713	1,811	1,857	1,857
102	6106	100	Utilities	816	1,258	1,258	1,692	1,692
102	6113	100	Insurance & Sureties		65	47	31	31
102	6201	100	Professional Services		340	1,188	1,800	1,800
Subtotal Operations & Maintenance				1,084	3,376	4,304	5,380	5,380
102	7006	100	Other Equipment		285	485	485	485
Total Expenditures				1,084	5,047	6,423	6,846	6,846
102	8505		Transfers Out	1,500	1,500	1,500	1,500	1,500
<b>Revenues</b>				5,710	7,742	7,742	9,404	9,404
<b>Expenditures</b>				2,584	6,547	7,923	8,346	8,346
<b>Revenues over (Under) Expenditures</b>				3,126	1,195	(181)	1,058	1,058
<b>Account Description</b>								
5001	Salary - 0.6% each of two Parks Maintenance Workers.							
5110	Public Employees Retirement System-Same percentage as Salaries.							
5120	Medical Insurance-Same percentage as Salaries.							
5130	Unemployment Insurance-Same percentage as Salaries.							
5140	Worker's Compensation-Same percentage as Salaries.							
5150	Life Insurance-Same percentage as Salaries.							
5160	Dental Insurance-Same percentage as Salaries.							
5170	Medicare Tax-Same percentage as Salaries.							
5180	Employee Assistance Program-Same percentage as Salaries.							
6001	Office Supplies							
6101	Department Supplies-Equipment & Material Costs.							
6106	Utilities - water & electricity.							
6113	Insurance & Sureties-Same percentage as Salaries							
6201	Professional Services - Contract Services \$341; Other Services \$1,115; Stanislaus County Assessor's Fee \$25; Contingency \$319.							
7006	Equipment -							
8505	Transfer Out - to General Fund for Program Administration.							

City of Hughson  
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Landscape & Lighting District #3								
Santa Fe Estates 1								
Fund	Acct.	Dept.	Description	Actual 2007/08	Adopted 2008/2009	Projected 2008/2009	City Manager Proposed 09/10	City Council Approved 2009/2010
<b>Revenues</b>								
103	4910		Direct Assessments	6,631	8,401	8,401	8,768	8,768
Total Revenues				6,631	8,401	8,401	8,768	8,768
<b>Expenditures</b>								
103	5001	100	Regular Salaries		827	993	585	585
103	5110	100	P.E.R.S.		195	234	129	129
103	5120	100	Medical Insurance		201	293	209	209
103	5130	100	Unemployment Insurance		8	10	4	4
103	5140	100	Worker's Compensation		42	36	25	25
103	5150	100	Life Insurance		3	3	3	3
103	5160	100	Dental Insurance		32	49	17	17
103	5170	100	Medicare Tax		12	14	8	8
103	5180	100	Employee Asst. Program		1	1	1	1
Subtotal Salaries				-	1,321	1,633	981	981
103	6101	100	Department Supplies	288	1,666	1,772	1,822	1,822
103	6106	100	Utilities	1,123	1,119	1,119	1,526	1,526
103	6113	100	Insurance & Sureties		63	47	31	31
103	6201	100	Professional Services	189	272	1,240	1,232	1,232
Subtotal Operations & Maintenance				1,600	3,120	4,178	4,611	4,611
103	7006	100	Other Equipment		1,270	1,270	1,270	1,270
Total Expenditures				1,600	5,711	7,081	6,862	6,862
103	8505		Transfers Out	1,500	1,500	1,500	1,500	1,500
<b>Revenues</b>				6,631	8,401	8,401	8,768	8,768
<b>Expenditures</b>				3,100	7,211	8,581	8,362	8,362
<b>Revenues over (Under) Expenditures</b>				3,531	1,190	(180)	406	406
<b>Account Description</b>								
5001	Salary - 0.6% each of two Parks Maintenance Workers.							
5110	Public Employees Retirement System-Same percentage as Salaries.							
5120	Medical Insurance-Same percentage as Salaries.							
5130	Unemployment Insurance-Same percentage as Salaries.							
5140	Worker's Compensation-Same percentage as Salaries.							
5150	Life Insurance-Same percentage as Salaries.							
5160	Dental Insurance-Same percentage as Salaries.							
5170	Medicare Tax-Same percentage as Salaries.							
5180	Employee Assistance Program-Same percentage as Salaries.							
6101	Department Supplies-Equipment & Material Costs.							
6106	Utilities - water & electricity.							
6113	Insurance & Sureties-Same percentage as Salaries							
6201	Professional Services - Contract Services \$241; Other Services \$596; Contingency \$320; Stanislaus County Assessor's Fee \$25; Regulatory Programs \$50.							
7006	Equipment -							
8505	Transfer Out - to General Fund for Program Administration.							

