

City of Hughson
Special Funds
Budget 2008/2009

Small Business Loan Grant 98 EDBG - 605 Fund				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept.	Description					
Revenues								
92	4739		Loan Repayments					
92	4601		Interest Income	2,747	1,500	1,810	1,850	1,850
Total Revenues				2,747	1,500	1,810	1,850	1,850
Expenditures								
92	6004	900	Dues & Publications				1,850	1,850
92	6201	900	Professional Services					
Total Expenditures				0	0	0	1,850	1,850
Revenues				2,747	1,500	1,810	1,850	1,850
Expenditures				0	0	0	1,850	1,850
Revenues over (Under) Expenditures				2,747	1,500	1,810	0	0

City of Hughson
Special Funds
Budget 2008/2009

Planning & Technical Assistance Grants				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct	Dept.	Description					
Revenues								
93	4743		HCD Grants	17,259		11,493		
93	4601		Interest Income			5		
Total Revenues				17,259	0	11,498	0	0
93	8405		Transfer In	1,250	0	0	5,609	0
Expenditures								
93	6004	900	Dues & Publications					
93	6201	900	Professional Services	35,616				
Total Expenditures				35,616	0	0	0	0
Revenues				18,509	0	11,498	5,609	0
Expenditures				35,616	0	0	0	0
Revenues over (Under) Expenditures				(17,107)	0	11,498	5,609	0
Account Description								
8405	Transfer In from fund 41 Public Facilities.							

City of Hughson
Special Funds
Budget 2008/2009

96-EDBG-438 GRANT								
				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept.	Description					
Revenues								
94	4739		Loan Repayments	391				
94	4601		Interest Income	2		3		
Total Revenues				393	0	3	0	0
94	8405		Transfer In	0		0	0	0
Expenditures								
94	6001	900	Office Supplies					
94	6201	900	Professional Services					
Total Expenditures				0	0	0	0	0
Revenues				393	0	3	0	0
Expenditures				0	0	0	0	0
Revenues over (Under) Expenditures				393	0	3	0	0

City of Hughson
Special Funds
Budget 2008/2009

Program Income (1994 CDBG Housing Rehabilitation Fund 94-STBG-799)								
Fund	Acct	Dept	Description	Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Revenues								
95	4739		94 CDBG Loan Repayments	2,328	2,170	3,377	2,935	2,935
95	4601		Interest Income	541	300	43	36	36
95	4741		CDBG Grant	2,533				
Total Revenues				5,402	2,470	3,420	2,971	2,971
Expenditures								
95	6004	900	Dues & Publications					
95	6201	900	Professional Services	3,514				
95	6201	901	Professional Services	19,787				
Total Expenditures				23,301	0	0	0	0
Revenues				5,402	2,470	3,420	2,971	2,971
Expenditures				23,301	0	0	0	0
Revenues over (Under) Expenditures				(17,899)	2,470	3,420	2,971	2,971

City of Hughson
Special Funds
Budget 2008/2009

HOME Program Grant - FTTHB				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept.	Description					
Revenues								
96	4739		CDBG Loan Repayments					
96	4741		CDBG Grants					
96	4743		HCD Grant					
96	4706		HOME Grant Review		250,000	8,554	10,700	10,700
96	4601		Interest Income	2,424		1,162	1,235	1,235
Total Revenues				2,424	250,000	9,716	11,935	11,935
Expenditures								
96	6201	900	Professional Services	16,149	250,000	33,411	5,000	5,000
96	6003	900	Postage					
96	6005	900	Travel & Meetings					
96	6201	900	Professional Services					
96	6201	901	Professional Services					
Total Expenditures				16,149	250,000	33,411	5,000	5,000
96	8505		Transfers Out		12,500	-		
Revenues				2,424	250,000	9,716	11,935	11,935
Expenditures				16,149	262,500	33,411	5,000	5,000
Revenues over (Under) Expenditures				(13,725)	(12,500)	(23,695)	6,935	6,935
Account Description								
6201	Professional Services-Loans for Housing Program							
8505	Transfer to General Fund for Administrative charges							

City of Hughson
Special Funds
Budget 2008/2009

Program Income (1996 CDBG Housing Rehabilitation Fund 96-STBG-1013)								
Fund	Acct.	Dept.	Description	Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Revenues								
97	4739		Loan Repayments	8,066	11,550	6,362		
97	4741		CDBG Grants					
97	4601		Interest Income	5,697	5,000	2,328	3,000	3,000
Total Revenues				13,763	16,550	8,690	3,000	3,000
Expenditures								
97	6003	900	Postage					
97	6004	900	Dues & Publications					
97	6104	900	Advertising					
97	6201	900	Professional Services	20,842	8,000	3,000	8,000	8,000
97	6201	901	Professional Services	74,552				
Total Expenditures				95,394	8,000	3,000	8,000	8,000
Revenues				13,763	16,550	8,690	3,000	3,000
Expenditures				95,394	8,000	3,000	8,000	8,000
Revenues over (Under) Expenditures				(81,631)	8,550	5,690	(5,000)	(5,000)
Account Description								
6201	Professional Services-Loans for Housing Program							

City of Hughson
Special Funds
Budget 2008/2009

Landscape & Lighting District #1 Sunglow				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept.	Description					
Revenues								
101	4910		Direct Assessments	8,821	9,008	4,116	10,558	10,558
Total Revenues				8,821	9,008	4,116	10,558	10,558
Expenditures								
101	5001	100	Regular Salanes		1,406	1,097	1,903	1,903
101	5110	100	P.E.R.S.		332	245	449	449
101	5120	100	Medical Insurance		341	273	562	562
101	5130	100	Unemployment Insurance		14	13	19	19
101	5140	100	Worker's Compensation		59	44	69	69
101	5150	100	Life Insurance		5	7	6	6
101	5160	100	Dental Insurance		54	0	95	95
101	5170	100	Medicare Tax		22	16	28	28
101	5180	100	Employee Asst. Program		1	1	1	1
Subtotal Salaries				0	2,234	1,696	3,132	3,132
101	6101	100	Department Supplies	257	2,457	327	2,580	2,580
101	6106	100	Utilities	1,081	1,547	909	1,547	1,547
101	6111	100	Maintenance of Equipment	92	0	32		
101	6113	100	Insurance & Sureties		89	78	90	90
101	6201	100	Professional Services		636	0	1,306	1,306
Subtotal Operations & Maintenance				1,430	4,729	1,346	5,523	5,523
101	7006	100	Other Equipment		545	50	745	745
Total Expenditures				1,430	7,508	3,092	9,400	9,400
101	8505		Transfers Out	4,160	1,500	1,125	1,500	1,500
Revenues				8,821	9,008	4,116	10,558	10,558
Expenditures				5,590	9,008	4,217	10,900	10,900
Revenues over (Under) Expenditures				3,231	0	(101)	(342)	(342)
Account Description								
5001	4.6% of salary for the Senior Parks Maintenance Worker							
5110	Public Employees Retirement System-Same percentage as Salanes							
5120	Medical Insurance-Same percentage as Salanes.							
5130	Unemployment Insurance-Same percentage as Salanes							
5140	Worker's Compensation-Same percentage as Salanes.							
5150	Life Insurance-Same percentage as Salanes							
5160	Dental Insurance-Same percentage as Salanes							
5170	Medicare Tax-Same percentage as Salanes.							
5180	Employee Assistance Program-Same percentage as Salanes.							
6101	Department Supplies-Equipment & Matenal Costs \$2,580.							
6106	Utilities - water, sewer, electricity \$1,547.							
6111	Maintenance of Equipment							
6113	Insurance & Sureties-Same percentage as Salanes							
6201	Professional Services - Contract Services \$255; Other Services \$596; Stanislaus County Assessor's Fee \$25; Contingency \$430							
7006	Equipment - A portion of Riding Lawn Mower, Mulching Kit, Power Edger, and Trimmer.							
8505	Transfer Out - to General Fund for Program Administration \$1,500.							

**City of Hughson
Special Funds
Budget 2008/2009**

Landscape & Lighting District #2								
Starr Estates								
Fund	Acct	Dept.	Description	Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Revenues								
102	4910		Direct Assessments	6,599	6,547	2,940	7,742	7,742
Total Revenues				6,599	6,547	2,940	7,742	7,742
Expenditures								
102	5001	100	Regular Salaries		868	678	993	993
102	5110	100	P.E.R.S.		205	151	234	234
102	5120	100	Medical Insurance		211	169	293	293
102	5130	100	Unemployment Insurance		9	8	10	10
102	5140	100	Worker's Compensation		43	35	36	36
102	5150	100	Life Insurance		3	4	3	3
102	5160	100	Dental Insurance		33	-	50	50
102	5170	100	Medicare Tax		13	10	14	14
102	5180	100	Employee Asst. Program		1	1	1	1
Subtotal Salaries				-	1,386	1,056	1,634	1,634
102	6001	100	Office Supplies	16		3		
102	6101	100	Department Supplies	252	1,713	324	1,811	1,811
102	6106	100	Utilities	816	1,258	733	1,258	1,258
102	6111	100	Maintenance of Equipment	86	-	30		
102	6113	100	Insurance & Sureties		65	62	47	47
102	6201	100	Professional Services		340	-	1,188	1,188
Subtotal Operations & Maintenance				1,170	3,376	1,152	4,304	4,304
102	7006	100	Other Equipment		285	50	485	485
Total Expenditures				1,170	5,047	2,258	6,423	6,423
102	8505		Transfers Out	3,320	1,500	1,125	1,500	1,500
Revenues				6,599	6,547	2,940	7,742	7,742
Expenditures				4,490	6,547	3,383	7,923	7,923
Revenues over (Under) Expenditures				2,109	-	(443)	(181)	(181)
Account Description								
5001	2 4% of salary for the Senior Parks Maintenance Worker							
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 \$1811.							
6106	Utilities - water, sewer, electricity \$1258							
6111	Maintenance of Equipment							
6113	Insurance & Sureties-Same percentage as Salaries							
6201	Professional Services - Contract Services \$341; Other Services \$525; Stanislaus County Assessor's Fee \$25; Contingency \$296.							
7006	Equipment - A portion of Riding Lawn Mower, Mulching Kit, Power Edger, and Trimmer.							
8505	Transfer Out - to General Fund for Program Administration \$1,500.							

City of Hughson
Special Funds
Budget 2008/2009

Landscape & Lighting District #3								
Santa Fe Estates								
Fund	Acct.	Dept.	Description	Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Revenues								
103	4910		Direct Assessments	7,343	7,211	3,414	8,401	8,401
Total Revenues				7,343	7,211	3,414	8,401	8,401
Expenditures								
103	5001	100	Regular Salaries		827	645	993	993
103	5110	100	P.E.R.S.		195	144	234	234
103	5120	100	Medical Insurance		201	161	293	293
103	5130	100	Unemployment Insurance		8	8	10	10
103	5140	100	Worker's Compensation		42	31	36	36
103	5150	100	Life Insurance		3	4	3	3
103	5160	100	Dental Insurance		32	-	49	49
103	5170	100	Medicare Tax		12	9	14	14
103	5180	100	Employee Asst Program		1	1	1	1
Subtotal Salaries				-	1,321	1,003	1,633	1,633
103	6101	100	Department Supplies	288	1,666	327	1,772	1,772
103	6106	100	Utilities	1,123	1,119	933	1,119	1,119
103	6111	100	Maintenance of Equipment	53	-	25		
103	6113	100	Insurance & Sureties		63	55	47	47
103	6201	100	Professional Services	189	272	-	1,240	1,240
Subtotal Operations & Maintenance				1,653	3,120	1,340	4,178	4,178
103	7006	100	Other Equipment		1,270	50	1,270	1,270
Total Expenditures				1,653	5,711	2,393	7,081	7,081
103	8505		Transfers Out	3,320	1,500	1,125	1,500	1,500
Revenues				7,343	7,211	3,414	8,401	8,401
Expenditures				4,973	7,211	3,518	8,581	8,581
Revenues over (Under) Expenditures				2,370	-	(104)	(180)	(180)
Account Description								
5001	2.4% of salary for the Senior Parks Maintenance Worker							
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 \$1772.							
6106	Utilities - water, sewer, electricity \$1119.							
6111	Maintenance of Equipment							
6113	Insurance & Sureties-Same percentage as Salaries							
6201	Professional Services - Contract Services \$241; Other Services \$924; Stanislaus County Assessor's Fee \$25; Regulatory Programs \$50.							
7006	Equipment - A portion of Riding Lawn Mower, Mulching Kit, Power Edger, and Trimmer.							
8505	Transfer Out - to General Fund for Program Administration \$1,500							

City of Hughson
Special Funds
Budget 2008/2009

Landscape & Lighting District #4 Walnut Haven III								
Fund	Acct.	Dept	Description	Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Revenues								
104	4910		Direct Assessments	7,524	5,866	2,992	6,807	6,807
Total Revenues				7,524	5,866	2,992	6,807	6,807
Expenditures								
104	5001	100	Regular Salaries		703	548	703	703
104	5110	100	P.E.R.S.		166	122	166	166
104	5120	100	Medical Insurance		171	137	208	208
104	5130	100	Unemployment Insurance		7	6	7	7
104	5140	100	Worker's Compensation		38	32	26	26
104	5150	100	Life Insurance		2	4	2	2
104	5160	100	Dental Insurance		27	-	35	35
104	5170	100	Medicare Tax		10	8	10	10
104	5180	100	Employee Asst Program		1	1	1	1
Subtotal Salaries				-	1,125	858	1,158	1,158
104	6001	100	Office Supplies	16	-	3		
104	6101	100	Department Supplies	368	1,119	335	1,177	1,177
104	6106	100	Utilities	1,013	595	709	595	595
104	6111	100	Maintenance of Equipment	282	-	23		
104	6113	100	Insurance & Sureties		57	57	33	33
104	6201	100	Professional Services	850	525	-	1,310	1,310
Subtotal Operations & Maintenance				2,529	2,296	1,127	3,115	3,115
104	7006	100	Other Equipment		945	50	1,145	1,145
Total Expenditures				2,529	4,366	2,035	5,418	5,418
104	8505		Transfers Out	2,980	1,500	1,125	1,500	1,500
Revenues				7,524	5,866	2,992	6,807	6,807
Expenditures				5,509	5,866	3,160	6,918	6,918
Revenues over (Under) Expenditures				2,015	-	(168)	(111)	(111)
Account Description								
5001	1 7% of salary for the Senior Parks Maintenance Worker							
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 Salanes.							
5160	Dental Insurance-Same percentage as Salanes.							
5170	Medicare Tax-Same percentage as Salanes							
5180	Employee Assistance Program-Same percentage as Salaries.							
6101	Department Supplies-Equipment & Material Costs \$1177.							
6106	Utilities - water, sewer, electricity \$595							
6111	Maintenance of Equipment							
6113	Insurance & Sureties-Same percentage as Salaries							
6201	Professional Services - Contract Services \$190; Other Services \$794; Contingency \$251; Stanislaus County Assessor's Fee \$25; Regulatory Programs \$50.							
7006	Equipment - A portion of Riding Lawn Mower, Mulching Kit, Power Edger, and Trimmer.							
8505	Transfer Out - to General Fund for Program Administration \$1,500							

City of Hughson
Special Funds
Budget 2008/2009

Landscape & Lighting District #5								
Rhapsody I								
Fund	Acct	Dept.	Description	Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Revenues								
105	4910		Direct Assessments	6,041	8,844	3,010	7,057	7,057
Total Revenues				6,041	8,844	3,010	7,057	7,057
Expenditures								
105	5001	100	Regular Salaries		1,531	1,194	1,654	1,654
105	5110	100	P.E.R.S.		361	266	390	390
105	5120	100	Medical Insurance		371	298	488	488
105	5130	100	Unemployment Insurance		16	14	17	17
105	5140	100	Worker's Compensation		63	52	60	60
105	5150	100	Life Insurance		5	6	5	5
105	5160	100	Dental Insurance		58	-	82	82
105	5170	100	Medicare Tax		22	17	24	24
105	5180	100	Employee Asst. Program		1	1	1	1
Subtotal Salaries				-	2,428	1,848	2,721	2,721
105	6101	100	Department Supplies	280	2,199	327	2,314	2,314
105	6106	100	Utilities	919	1,003	797	1,003	1,003
105	6111	100	Maintenance of Equipment	243	-	35		
105	6113	100	Insurance & Sureties		94	91	78	78
105	6201	100	Professional Services	189	640	-	1,876	1,876
Subtotal Operations & Maintenance				1,631	3,936	1,250	5,271	5,271
105	7006	100	Other Equipment		980	50	980	980
Total Expenditures				1,631	7,344	3,148	8,972	8,972
105	8505		Transfers Out	2,310	1,500	1,125	1,500	1,500
Revenues				6,041	8,844	3,010	7,057	7,057
Expenditures				3,941	8,844	4,273	10,472	10,472
Revenues over (Under) Expenditures				2,100	-	(1,263)	(3,415)	(3,415)
Account Description								
5001	4% of salary for the Senior Parks Maintenance Worker							
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 & Matenal Costs \$2314							
6106	Utilities - water, sewer, electrcity \$1003.							
6111	Maintenance of Equipment							
6113	Insurance & Sureties-Same percentage as Salaries							
6201	Professional Services - Contract Services \$351; Other Services \$1232; Stanislaus County Assessor's Fee \$25; Contingency \$267.							
7006	Equipment - A portion of Riding Lawn Mower, Mulching Kit, Power Edger, and Trimmer.							
8505	Transfer Out - to General Fund for Program Administration \$1,500.							

City of Hughson
Special Funds
Budget 2008/2009

Landscape & Lighting District #6										
Brittany Woods										
Fund	Acct.	Dept.	Description	Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed	Council Approved 2008/09		
Revenues										
106	4910		Direct Assessments	7,831	7,870	3,578	9,094	9,094		
Total Revenues				7,831	7,870	3,578	9,094	9,094		
Expenditures										
106	5001	100	Regular Salaries		1,034	807	1,324	1,324		
106	5110	100	P.E.R.S.		244	180	312	312		
106	5120	100	Medical Insurance		251	201	391	391		
106	5130	100	Unemployment Insurance		10	10	14	14		
106	5140	100	Worker's Compensation		48	39	48	48		
106	5150	100	Life Insurance		3	5	4	4		
106	5160	100	Dental Insurance		40	-	66	66		
106	5170	100	Medicare Tax		15	12	19	19		
106	5180	100	Employee Asst. Program		1	1	1	1		
Subtotal Salaries				-	1,646	1,255	2,179	2,179		
106	6001	100	Office Supplies	17	-	3	-	-		
106	6101	100	Department Supplies	252	1,838	324	1,937	1,937		
106	6106	100	Utilities	797	1,214	850	1,214	1,214		
106	6111	100	Maintenance of Equipment	114	-	28	-	-		
106	6113	100	Insurance & Sureties		72	68	63	63		
106	6201	100	Professional Services	225	325	-	828	828		
Subtotal Operations & Maintenance				1,405	3,449	1,273	4,042	4,042		
106	7006	100	Other Equipment		1,275	50	1,575	1,575		
Total Expenditures				1,405	6,370	2,578	7,796	7,796		
106	8505		Transfers Out	3,960	1,500	1,125	1,500	1,500		
Revenues				7,831	7,870	3,578	9,094	9,094		
Expenditures				5,365	7,870	3,703	9,296	9,296		
Revenues over (Under) Expenditures				2,466	-	(125)	(202)	(202)		
Account Description										
5001	3 2% of salary for the Senior Parks Maintenance Worker									
5110	Public Employees Retirement System-Same percentage as Salaries									
5120	Medical Insurance-Same percentage as Salanes.									
5130	Unemployment Insurance-Same percentage as Salanes.									
5140	Worker's Compensation-Same percentage as Salanes.									
5150	Life Insurance-Same percentage as Salanes.									
5160	Dental Insurance-Same percentage as Salanes.									
5170	Medicare Tax-Same percentage as Salanes.									
5180	Employee Assistance Program-Same percentage as Salanes.									
6001	Office Supplies									
6101	Department Supplies-Equipment & Matenal Costs \$1937.									
6106	Utilities - water, sewer, electricity \$1214									
6111	Maintenance of Equipment									
6113	Insurance & Sureties-Same percentage as Salanes									
6201	Professional Services - Contract Services \$255; Other Services \$475; Stanislaus County Assessor's Fee \$25; Contingency \$73									
7006	Equipment - A portion of Riding Lawn Mower, Mulching Kit, Power Edger, and Trimmer									
8505	Transfer Out - to General Fund for Program Administration \$1,500.									

City of Hughson
Special Funds
Budget 2008/2009

Landscape & Lighting District #7								
Rhapsody 2								
				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept.	Description					
Revenues								
107	4910		Direct Assessments	6,887	9,094	3,312	7,440	7,440
Total Revenues				6,887	9,094	3,312	7,440	7,440
Expenditures								
107	5001	100	Regular Salaries		1,241	968	1,654	1,654
107	5110	100	P.E.R.S.		293	216	390	390
107	5120	100	Medical Insurance		301	241	489	489
107	5130	100	Unemployment Insurance		13	12	17	17
107	5140	100	Worker's Compensation		54	42	60	60
107	5150	100	Life Insurance		4	6	5	5
107	5160	100	Dental Insurance		48	-	82	82
107	5170	100	Medicare Tax		18	14	24	24
107	5180	100	Employee Asst. Program		1	1	1	1
Subtotal Salaries				-	1,973	1,500	2,722	2,722
107	6001	100	Office Supplies	17				
107	6101	100	Department Supplies	248	2,509	324	2,673	2,673
107	6106	100	Utilities	1,395	1,330	1,115	1,330	1,330
107	6111	100	Maintenance of Equipment	110	-	32		
107	6113	100	Insurance & Sureties		81	74	78	78
107	6201	100	Professional Services	159	456	-	1,226	1,226
Subtotal Operations & Maintenance				1,929	4,376	1,545	5,307	5,307
107	7006	100	Other Equipment		1,245	50	1,245	1,245
Total Expenditures				1,929	7,594	3,095	9,274	9,274
107	8505		Transfers Out	2,300	1,500	1,125	1,500	1,500
Revenues				6,887	9,094	3,312	7,440	7,440
Expenditures				4,229	9,094	4,220	10,774	10,774
Revenues over (Under) Expenditures				2,658	-	(908)	(3,334)	(3,334)
Account Description:								
5001	4% of salary for the Senior Parks Maintenance Worker							
5110	Public Employees Retirement System-Same percentage as Salanes.							
5120	Medical Insurance-Same percentage as Salanes.							
5130	Unemployment Insurance-Same percentage as Salanes.							
5140	Worker's Compensation-Same percentage as Salanes.							
5150	Life Insurance-Same percentage as Salanes.							
5160	Dental Insurance-Same percentage as Salanes.							
5170	Medicare Tax-Same percentage as Salanes.							
5180	Employee Assistance Program-Same percentage as Salanes.							
6001	Office Supplies							
6101	Department Supplies-Equipment & Matenal Costs \$2508.							
6106	Utilities - water, sewer, electricity \$1330.							
6111	Maintenance of Equipment							
6113	Insurance & Sureties-Same percentage as Salanes							
6201	Professional Services - Contract Services \$159; Stanislaus County Assessor's Fee \$25; Contingency \$222; Regulatory Programs							
7006	Equipment - A portion of Riding Lawn Mower, Mulching Kit, Power Edger, and Trimmer.							
8505	Transfer Out - to General Fund for Program Administration \$1,500							

City of Hughson
Special Funds
Budget 2008/2009

Landscape & Lighting District #8 Sterling Glenn (Santa Fe Estates) Phase II				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept.	Description					
Revenues								
108	4910		Direct Assessments	6,480	6,668	3,012	7,346	7,346
Total Revenues				6,480	6,668	3,012	7,346	7,346
Expenditures								
108	5001	100	Regular Salanes		1,034	807	951	951
108	5110	100	P.E.R.S.		244	180	225	225
108	5120	100	Medical Insurance		251	201	281	281
108	5130	100	Unemployment Insurance		11	10	10	10
108	5140	100	Worker's Compensation		48	39	35	35
108	5150	100	Life Insurance		3	5	3	3
108	5160	100	Dental Insurance		40	0	47	47
108	5170	100	Medicare Tax		15	12	14	14
108	5180	100	Employee Asst. Program		1	1	1	1
Subtotal Salanes				0	1,647	1,255	1,567	1,567
108	6001	100	Office Supplies	33	-	3		
108	6101	100	Department Supplies	248	1,358	324	1,432	1,432
108	6106	100	Utilities	420	807	495	807	807
108	6111	100	Maintenance of Equipment	155	-	31		
108	6113	100	Insurance & Sureties	189	72	68	45	45
108	6201	100	Professional Services		344	-	1,227	1,227
Subtotal Operations & Maintenance				1,045	2,581	921	3,511	3,511
108	7006	100	Other Equipment		940	50	940	940
Total Expenditures				1,045	5,168	2,226	6,018	6,018
108	8505		Transfers Out	1,390	1,500	1,125	1,500	1,500
Revenues				6,480	6,668	3,012	7,346	7,346
Expenditures				2,435	6,668	3,351	7,518	7,518
Revenues over (Under) Expenditures				4,045	-	(339)	(172)	(172)
Account Description								
5001	2.3% of salary for the Senior Parks Maintenance Worker							
5110	Public Employees Retirement System-Same percentage as Salanes							
5120	Medical Insurance-Same percentage as Salanes.							
5130	Unemployment Insurance-Same percentage as Salanes							
5140	Worker's Compensation-Same percentage as Salanes.							
5150	Life Insurance-Same percentage as Salanes.							
5160	Dental Insurance-Same percentage as Salanes.							
5170	Medicare Tax-Same percentage as Salanes.							
5180	Employee Assistance Program-Same percentage as Salanes.							
6001	Office Supplies							
6101	Department Supplies-Equipment & Matenal Costs \$1432.							
6106	Utilities - water, sewer, electricity \$807.							
6111	Maintenance of Equipment							
6113	Insurance & Sureties-Same percentage as Salanes							
6201	Professional Services - Contract Services \$149; Other Services \$788; Stanislaus County Assessor's Fee \$25; Contingency \$215; Regulatory Programs \$50.							
7006	Equipment - A portion of Riding Lawn Mower, Mulching Kit, Power Edger, and Trimmer.							
8505	Transfer Out - to General Fund for Program Administration \$1,500.							

City of Hughson
Special Funds
Budget 2008/2009

Landscape & Lighting District #9 Sterling Glenn (Santa Fe Estates) III				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept.	Description					
Revenues								
109	4910		Direct Assessments	10,215	8,668	5,107	11,009	11,009
Total Revenues				10,215	8,668	5,107	11,009	11,009
Expenditures								
109	5001	100	Regular Salaries		1,158	904	1,655	1,655
109	5110	100	P.E.R.S.		273	201	390	390
109	5120	100	Medical Insurance		281	225	489	489
109	5130	100	Unemployment Insurance		12	11	17	17
109	5140	100	Worker's Compensation		52	42	60	60
109	5150	100	Life Insurance		4	6	5	5
109	5160	100	Dental Insurance		45	-	82	82
109	5170	100	Medicare Tax		17	13	24	24
109	5180	100	Employee Asst. Program		1	1	1	1
Subtotal Salaries				-	1,843	1,403	2,723	2,723
109	6004	100	Dues & Publications	532	-	235		
109	6101	100	Department Supplies	519	2,133	235	2,240	2,240
109	6106	100	Utilities		1,064	69	1,064	1,064
109	6113	100	Insurance & Sureties		77	74	78	78
109	6201	100	Professional Services	488	716	-	850	850
Subtotal Operations & Maintenance				1,539	3,990	613	4,232	4,232
109	7006	100	Other Equipment		1,335	50	1,335	1,335
Total Expenditures				1,539	7,168	2,066	8,290	8,290
109	8505		Transfers Out		1,500	1,125	3,000	3,000
Revenues				10,215	8,668	5,107	11,009	11,009
Expenditures				1,539	8,668	3,191	11,290	11,290
Revenues over (Under) Expenditures				8,676	-	1,916	(281)	(281)
Account Description								
5001	4% of salary for the Senior Parks Maintenance Worker							
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							
6004	Dues & Publications							
6101	Department Supplies-Equipment & Material Costs \$2240.							
6106	Utilities - water, sewer, electricity \$1064							
6113	Insurance & Sureties-Same percentage as Salaries							
6201	Professional Services -Other Services \$445; Stanislaus County Assessor's Fee \$25; Contingency \$380.							
7006	Equipment - A portion of Riding Lawn Mower, Mulching Kit, Power Edger, and Trimmer.							
8505	Transfer Out - to General Fund for Program Administration \$3,000.							

City of Hughson
Special Funds
Budget 2008/2009

Landscape & Lighting District #10 Feathers Glen				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept.	Description					
Revenues								
110	4910		Direct Assessments	9,083	9,698	5,079	10,829	10,829
Total Revenues				9,083	9,698	5,079	10,829	10,829
Expenditures								
110	5001	100	Regular Salaries		1,158	904	1,655	1,655
110	5110	100	P.E.R.S.		273	201	390	390
110	5120	100	Medical Insurance		281	225	489	489
110	5130	100	Unemployment Insurance		12	11	17	17
110	5140	100	Worker's Compensation		52	42	60	60
110	5150	100	Life Insurance		4	6	5	5
110	5160	100	Dental Insurance		45	0	82	82
110	5170	100	Medicare Tax		17	12	24	24
110	5180	100	Employee Asst. Program		1	1	1	1
Subtotal Salaries				0	1,843	1,402	2,723	2,723
110	6101	100	Department Supplies	199	2,265	278	2,389	2,389
110	6106	100	Utilities		1,141	235	1,141	1,141
110	6113	100	Insurance & Sureties		77	74	78	78
110	6201	100	Professional Services	159	2,002	0	2,409	2,409
Subtotal Operations & Maintenance				358	5,485	587	6,017	6,017
110	7006	100	Other Equipment		870	50	870	870
Total Expenditures				358	8,198	2,039	9,610	9,610
110	8505		Transfers Out		1,500	1,125	1,500	1,500
Revenues				9,083	9,698	5,079	10,829	10,829
Expenditures				358	9,698	3,164	11,110	11,110
Revenues over (Under) Expenditures				8,725	0	1,915	(281)	(281)
Account Description								
5001	4% of salary for the Senior Parks Maintenance Worker							
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 \$2389.							
6106	Utilities - water, sewer, electricity \$1141.							
6113	Insurance & Sureties-Same percentage as Salaries							
6201	Professional Services - Other Services \$340; Engineer's Annual Report \$1500; Stanislaus County Assessor's Fee \$25, Contingency \$544.							
7006	Equipment - A portion of Riding Lawn Mower, Mulching Kit, Power Edger, and Trimmer.							
8505	Transfer Out - to General Fund for Program Administration \$1500.							

City of Hughson
Special Funds
Budget 2008/2009

Landscape & Lighting District #11 Central Hughson				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept.	Description					
Revenues								
111	4910		Direct Assessments		4,481	798	9,273	9,273
Total Revenues				-	4,481	798	9,273	9,273
Expenditures								
111	5001	100	Regular Salaries		331	258	1,448	1,448
111	5110	100	P.E.R.S.		78	58	342	342
111	5120	100	Medical Insurance		80	64	427	427
111	5130	100	Unemployment Insurance		3	3	15	15
111	5140	100	Worker's Compensation		27	23	53	53
111	5150	100	Life Insurance		1	2	5	5
111	5160	100	Dental Insurance		13	-	72	72
111	5170	100	Medicare Tax		5	4	21	21
111	5180	100	Employee Asst. Program		1	1	1	1
Subtotal Salaries				-	539	413	2,384	2,384
111	6101	100	Department Supplies		1,301	168	-	-
111	6106	100	Utilities		523	224	3,277	3,277
111	6113	100	Insurance & Sureties		41	34	68	68
111	6201	100	Professional Services		157	537	332	332
Subtotal Operations & Maintenance				-	2,022	963	3,678	3,678
111	7006	100	Other Equipment		420	50		
Total Expenditures				0	2,981	1,426	6,062	6,062
111	8505		Transfers Out		1,500	1,125	3,436	3,436
Revenues				-	4,481	798	9,273	9,273
Expenditures				-	4,481	2,551	9,498	9,498
Revenues over (Under) Expenditures				-	-	(1,753)	(225)	(225)
Account Description								
5001	3.5% of salary for the Senior Parks Maintenance Worker							
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-							
6106	Utilities - water, sewer, electricity \$3277.							
6113	Insurance & Sureties-Same percentage as Salaries							
6201	Professional Services - Stanislaus County Assessor's Fee \$57; Contingency \$275.							
7006	Other Equipment-							

City of Hughson
Special Funds
Budget 2008/2009

Landscape & Lighting District #12 Euclid North (aka Legacy)				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept.	Description					
Revenues								
112	4910		Direct Assessments		9,522	4,200	10,342	10,342
Total Revenues				-	9,522	4,200	10,342	10,342
Expenditures								
112	5001	100	Regular Salaries		1,613	1,259	2,440	2,440
112	5110	100	P.E.R.S.		381	281	576	576
112	5120	100	Medical Insurance		391	314	720	720
112	5130	100	Unemployment Insurance		16	15	25	25
112	5140	100	Worker's Compensation		65	52	89	89
112	5150	100	Life Insurance		5	8	8	8
112	5160	100	Dental Insurance		62	-	121	121
112	5170	100	Medicare Tax		24	18	35	35
112	5180	100	Employee Asst. Program		1	1	2	2
Subtotal Salaries				-	2,558	1,948	4,016	4,016
112	6101	100	Department Supplies		2,486	195	2,199	2,199
112	6106	100	Utilities		1,498	224	1,498	1,498
112	6113	100	Insurance & Sureties		98	97	115	115
112	6201	100	Professional Services		332	-	375	375
Subtotal Operations & Maintenance				-	4,414	516	4,187	4,187
112	7006	100	Other Equipment		1,050	50	1,050	1,050
Total Expenditures				0	8,022	2,514	9,253	9,253
112	8505		Transfers Out		1,500	1,125	1,500	1,500
Revenues				-	9,522	4,200	10,342	10,342
Expenditures				-	9,522	3,639	10,753	10,753
Revenues over (Under) Expenditures				-	-	561	(411)	(411)
Account Description								
5001	5.9% of salary for the Senior Parks Maintenance Worker							
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 \$2199							
6106	Utilities - water, sewer, electricity \$1498							
6113	Insurance & Sureties-Same percentage as Salaries							
6201	Professional Services - Other Services \$350; Stanislaus County Assessor's Fee \$25.							
7006	Equipment - A portion of Riding Lawn Mower, Mulching Kit, Power Edger, and Trimmer.							
8505	Transfer Out - to General Fund for Program Administration \$1,500.							

**City of Hughson
Special Funds
Budget 2008/2009**

Landscape & Lighting District #13								
Euclid South								
				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept	Description					
Revenues								
113	4910		Direct Assessments		8,401	4,761	9,166	9,166
Total Revenues				-	8,401	4,761	9,166	9,166
Expenditures								
113	5001	100	Regular Salaries		1,158	904	1,655	1,655
113	5110	100	P.E.R.S.		273	201	390	390
113	5120	100	Medical Insurance		281	225	489	489
113	5130	100	Unemployment Insurance		12	11	17	17
113	5140	100	Worker's Compensation		52	42	60	60
113	5150	100	Life Insurance		4	6	5	5
113	5160	100	Dental Insurance		45	-	82	82
113	5170	100	Medicare Tax		17	13	24	24
113	5180	100	Employee Asst. Program		1	1	1	1
Subtotal Salaries				-	1,843	1,403	2,723	2,723
113	6101	100	Department Supplies		2,133	195	1,854	1,854
113	6106	100	Utilities		1,143	224	1,143	1,143
113	6113	100	Insurance & Sureties		77	74	79	79
113	6201	100	Professional Services		385	-	829	829
Subtotal Operations & Maintenance				-	3,738	493	3,905	3,905
113	7006	100	Other Equipment		1,320	50	1,320	1,320
Total Expenditures				0	6,901	1,946	7,948	7,948
113	8505		Transfers Out		1,500	1,125	1,500	1,500
Revenues				-	8,401	4,761	9,166	9,166
Expenditures				-	8,401	3,071	9,448	9,448
Revenues over (Under) Expenditures				-	-	1,690	(282)	(282)
Account Description								
5001	4% of salary for the Senior Parks Maintenance Worker							
5110	Public Employees Retirement System-Same percentage as Salanes.							
5120	Medical Insurance-Same percentage as Salanes.							
5130	Unemployment Insurance-Same percentage as Salanes.							
5140	Worker's Compensation-Same percentage as Salanes.							
5150	Life Insurance-Same percentage as Salanes							
5160	Dental Insurance-Same percentage as Salanes.							
5170	Medicare Tax-Same percentage as Salanes.							
5180	Employee Assistance Program-Same percentage as Salanes.							
6101	Department Supplies-Equipment & Matenal Costs \$1854.							
6106	Utilities - water, sewer, electricity \$1,143.							
6113	Insurance & Sureties-Same percentage as Salanes							
6201	Professional Services - Other Services \$440; Stanislaus County Assessor's Fee \$25; Contingency \$364.							
7006	Equipment - A portion of Riding Lawn Mower, Mulching Kit, Power Edger, and Trimmer.							
8505	Transfer Out - to General Fund for Program Administration \$1,500.							

City of Hughson
Special Funds
Budget 2008/2009

Landscape & Lighting District #14 Fontana Ranch North				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept	Description					
Revenues								
114	4910		Direct Assessments		12,403	8,094	13,706	13,706
Total Revenues				-	12,403	8,094	13,706	13,706
Expenditures								
114	5001	100	Regular Salaries		1,282	1,001	1,655	1,655
114	5110	100	P.E.R.S.		302	223	390	390
114	5120	100	Medical Insurance		311	249	489	489
114	5130	100	Unemployment Insurance		13	12	17	17
114	5140	100	Worker's Compensation		55	45	60	60
114	5150	100	Life Insurance		4	7	5	5
114	5160	100	Dental Insurance		50	-	82	82
114	5170	100	Medicare Tax		19	14	24	24
114	5180	100	Employee Asst. Program		1	1	1	1
Subtotal Salaries				-	2,037	1,552	2,723	2,723
114	6101	100	Department Supplies		4,064	195	4,409	4,409
114	6106	100	Utilities		2,424	449	2,424	2,424
114	6113	100	Insurance & Sureties		83	79	79	79
114	6201	100	Professional Services		525	-	1,083	1,083
Subtotal Operations & Maintenance				-	7,096	723	7,995	7,995
114	7006	100	Other Equipment		1,770	50	1,770	1,770
Total Expenditures				0	10,903	2,325	12,488	12,488
114	8505		Transfers Out		1,500	1,125	1,500	1,500
Revenues				-	12,403	8,094	13,706	13,706
Expenditures				-	12,403	3,450	13,988	13,988
Revenues over (Under) Expenditures				-	-	4,644	(282)	(282)
Account Description								
5001	4% of salary for the Senior Parks Maintenance Worker							
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 \$4,064.							
6106	Utilities - water, sewer, electricity \$2,424							
6113	Insurance & Sureties-Same percentage as Salaries							
6201	Professional Services - Stanislaus County Assessor's Fee \$25; Contingency \$500							
7006	Equipment - A portion of Riding Lawn Mower, Mulching Kit, Power Edger, and Trimmer							
8505	Transfer Out - to General Fund for Program Administration \$1,500.							

City of Hughson
Special Funds
Budget 2008/2009

Landscape & Lighting District #15 Fontana Ranch South				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept.	Description					
Revenues								
115	4910		Direct Assessments		7,520	3,765	8,673	8,673
Total Revenues				-	7,520	3,765	8,673	8,673
Expenditures								
115	5001	100	Regular Salaries		1,199	936	1,613	1,613
115	5110	100	P.E.R.S.		283	209	381	381
115	5120	100	Medical Insurance		291	233	476	476
115	5130	100	Unemployment Insurance		12	11	16	16
115	5140	100	Worker's Compensation		53	42	59	59
115	5150	100	Life Insurance		4	6	5	5
115	5160	100	Dental Insurance		46	-	80	80
115	5170	100	Medicare Tax		18	14	23	23
115	5180	100	Employee Asst. Program		1	1	1	1
Subtotal Salaries				-	1,907	1,452	2,654	2,654
115	6101	100	Department Supplies		1,999	132	2,090	2,090
115	6106	100	Utilities		578	578	578	578
115	6113	100	Insurance & Sureties		79	74	76	76
115	6201	100	Professional Services		242	-	770	770
Subtotal Operations & Maintenance				-	2,898	784	3,514	3,514
115	7006	100	Other Equipment		1,215	26	1,215	1,215
Total Expenditures				0	6,020	2,262	7,383	7,383
115	8505		Transfers Out		1,500	1,125	1,500	1,500
Revenues				-	7,520	3,765	8,673	8,673
Expenditures				-	7,520	3,387	8,883	8,883
Revenues over (Under) Expenditures				-	-	378	(210)	(210)
Account Description								
5001	3.9% of salary for the Senior Parks Maintenance Worker							
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 \$2090.							
6106	Utilities - water, sewer, electricity \$578.							
6113	Insurance & Sureties-Same percentage as Salaries							
6201	Professional Services - Other Services \$405; Stanislaus County Assessor's Fee \$25; Contingency \$340.							
7006	Equipment - A portion of Riding Lawn Mower, Mulching Kit, Power Edger, and Trimmer.							
8505	Transfer Out - to General Fund for Program Administration \$1,500.							

City of Hughson
Special Funds
Budget 2008/2009

Benefit Assessment District #1									
Sterling Glenn (Santa Fe Estates) III									
				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09	
Fund	Acct.	Dept.	Description						
Revenues									
201	4910		Direct Assessments	2,909	7,465	3,751	7,811	7,811	
Total Revenues				2,909	7,465	3,751	7,811	7,811	
Expenditures									
201	6201	100	Professional Services	159	7,465	136	5,911	5,911	
201	7006	100	Other Equipment				400	400	
Total Expenditures				159	7,465	136	6,311	6,311	
201	8505		Transfers Out		-	-	1,500	1,500	
Revenues				2,909	7,465	3,751	7,811	7,811	
Expenditures				159	7,465	136	7,811	7,811	
Revenues over (Under) Expenditures				2,750	0	3,615	0	0	
Account Description									
6201	Professional Services - Contract Services \$680; Other Services \$50; Other Incidental Costs \$5044; Stanislaus County Assessor's Fee \$25; Contingency \$62; Regulatory Programs \$50.								
7006	Other Equipment-Capital Improvements \$400								

City of Hughson
Special Funds
Budget 2008/2009

Benefit Assessment District #2								
Feathers Glen								
				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept.	Description					
Revenues								
202	4910		Direct Assessments	2,481	5,945	3,115	6,347	6,347
Total Revenues				2,481	5,945	3,115	6,347	6,347
Expenditures								
202	6201	100	Professional Services	159	5,945	136	4,647	4,647
202	7006	100	Other Equipment				200	200
Total Expenditures				159	5,945	136	4,847	4,847
202	8505		Transfers Out				1500	1500
Revenues				2,481	5,945	3,115	6,347	6,347
Expenditures				159	5,945	136	6,347	6,347
Revenues over (Under) Expenditures				2,322	0	2,979	0	0
Account Description								
6201	Professional Services - Contract Services \$680; Other Services \$50; Other Incidental Costs \$5044; Stanislaus County Assessor's Fee \$25; Contingency \$62; Regulatory Programs \$50.							
7006	Other Equipment-Capital Improvements \$400							

City of Hughson
Special Funds
Budget 2008/2009

Benefit Assessment District #3									
Fontana North									
				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09	
Fund	Acct.	Dept.	Description						
Revenues									
203	4910		Direct Assessments		12,962	8,459	13,277	13,277	
Total Revenues				0	12,962	8,459	13,277	13,277	
Expenditures									
203	6201	100	Professional Services		12,962	136	10,077	10,077	
203	7006	100	Other Equipment				200	200	
Total Expenditures				0	12,962	136	10,277	10,277	
203	8505		Transfers Out				3,000	3,000	
Revenues				0	12,962	8,459	13,277	13,277	
Expenditures				0	12,962	136	13,277	13,277	
Revenues over (Under) Expenditures				0	0	8,323	0	0	
Account Description									
6201	Professional Services - Contract Services \$497; Other Services \$505; Other Incidental Costs \$8512; Stanislaus County Assessor's Fee \$25; Contingency \$488; Regulatory Programs \$50.								
7006	Other Equipment-Capital Improvements \$200								

City of Hughson
Special Funds
Budget 2008/2009

Benefit Assessment District #4								
Fontana South								
				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept.	Description					
Revenues								
204	4910		Direct Assessments		6,627	3,319	6,982	6,982
Total Revenues				0	6,627	3,319	6,982	6,982
Expenditures								
204	6201	100	Professional Services		6,627	136	5,282	5,282
204	7006	100	Other Equipment				200	200
Total Expenditures				0	6,627	136	5,482	5,482
204	8505		Transfers Out				1,500	1,500
Revenues				0	6,627	3,319	6,982	6,982
Expenditures				0	6,627	136	6,982	6,982
Revenues over (Under) Expenditures				0	0	3,183	0	0
Account Description								
6201	Professional Services - Contract Services \$588; Other Services \$50; Other Incidental Costs \$4480; Stanislaus County Assessor's Fee \$25; Contingency \$89; Regulatory Programs \$50.							
7006	Other Equipment-Capital Improvements \$200							

City of Hughson
Special Funds
Budget 2008/2009

Benefit Assessment District #5 Euclid North (aka Legacy)				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09	
Fund	Acct.	Dept.	Description						
Revenues									
205	4910		Direct Assessments		8,303	4,583	8,674	8,674	
Total Revenues				0	8,303	4,583	8,674	8,674	
Expenditures									
205	6201	100	Professional Services		8,303	136	6,974	6,974	
205	7006	100	Other Equipment				200	200	
Total Expenditures				0	8,303	136	7,174	7,174	
205	8505		Transfers Out				1,500	1,500	
Revenues				0	8,303	4,583	8,674	8,674	
Expenditures				0	8,303	136	8,674	8,674	
Revenues over (Under) Expenditures				0	0	4,447	0	0	
Account Description									
6201	Professional Services - Contract Services \$614; Other Services \$386; Other Incidental Costs \$5809; Stanislaus County Assessor's Fee \$25; Contingency \$89; Regulatory Programs \$50.								
7006	Other Equipment-Capital Improvements \$200								

City of Hughson
Special Funds
Budget 2008/2009

Benefit Assessment District #6									
Euclid South									
				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09	
Fund	Acct.	Dept.	Description						
Revenues									
206	4910		Direct Assessments		9,166	4,152	9,641	9,641	
Total Revenues				0	9,166	4,152	9,641	9,641	
Expenditures									
206	6201	100	Professional Services		9,166	136	7,941	7,941	
206	7006	100	Other Equipment				200	200	
Total Expenditures				0	9,166	136	8,141	8,141	
206	8505		Transfers Out				1,500	1,500	
Revenues				0	9,166	4,152	9,641	9,641	
Expenditures				0	9,166	136	9,641	9,641	
Revenues over (Under) Expenditures				0	0	4,016	0	0	
Account Description									
6201	Professional Services - Contract Services \$749; Other Services \$230; Other incidental Costs \$6500; Stanislaus County Assessor's Fee \$25; Contingency \$386; Regulatory Programs \$50.								
7006	Other Equipment-Capital Improvements \$200								

City of Hughson
Special Funds
Budget 2008/2009

Benefit Assessment District #7								
Central Hughson								
				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept.	Description					
Revenues								
207	4910		Direct Assessments		4,282	2,393	19,195	19,195
Total Revenues				0	4,282	2,393	19,195	19,195
Expenditures								
207	6201	100	Professional Services		4,282	136	14,893	14,893
207	7006	100	Other Equipment				0	0
207	8505		Transfers Out				4,302	4,302
Revenues				0	4,282	2,393	19,195	19,195
Expenditures				0	4,282	136	19,195	19,195
Revenues over (Under) Expenditures				0	0	2,257	0	0
Account Description								
6201	Professional Services - Storm Water Management \$3870; Sidewalk Installation & Repair \$1688; Road Maintenance & Repair \$6926; Graffiti Abatement \$271; Street Cleaning \$1244; Other Incidental Costs \$7;							
7006	Other Equipment-Capital Improvements \$200							

City of Hughson

Enterprise Funds:

• Hughson Community Senior Center	69
• United Samaritan Foundation	71
• Sewer Operation & Maintenance	73
• Waste Water Treatment Plant	75
• Water Operation & Maintenance	77

BUDGET 2008/09

**City of Hughson
Enterprise Funds
Budget 2008/2009**

HUGHSON COMMUNITY SENIOR CENTER								
Fund	Acct.	Dept.	Description	Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Revenues								
48	4931		Rental Fee	8,991	10,000	7,230	10,000	10,000
48	4932		Cancellation Fee	200	200	120	200	200
48	4936		Cleaning Fee	1,372	1,860	30	500	500
48	4601		Interest Earned	109	150	0	0	0
Total Revenues				10,672	12,210	7,380	10,700	10,700
Expenditures								
48	5001	360	Regular Salaries	8,957	9,621	7,914	9,621	9,621
48	5110	360	P.E.R.S.	2,254	2,270	1,848	2,270	2,270
48	5120	360	Medical Insurance	408	0	0	0	0
48	5130	360	Unemployment Insurance	199	210	178	210	210
48	5140	360	Worker's Compensation	279	304	307	368	368
48	5150	360	Life Insurance	0	67	0	67	67
48	5160	360	Dental Insurance	0	0	0	0	0
48	5170	360	Medicare Tax	140	139	118	139	139
48	5180	360	Employee Asst. Program	6	6	6	7	7
Subtotal Salaries & Benefits				12,243	12,617	10,371	12,682	12,682
48	6101	360	Departmental Supplies	456	1,000	614	1,000	1,000
48	6105	360	Phone/Radio	52	100	0	0	0
48	6106	360	Utilities	4,302	4,000	3,459	4,000	4,000
48	6108	360	Maintenance Buildings	2,402	1,600	903	1,200	1,200
48	6111	360	Maintenance of Equipment	1,657	1,500	932	1,200	1,200
48	6113	360	Insurance Sureties	584	454	459	478	478
48	6201	360	Professional Services	6,983	11,000	6,526	8,000	8,000
48	6300	360	Depreciation Expense	7,087	8,500	6,375	8,500	8,500
Subtotal Maintenance & Operations				23,523	28,154	19,268	24,378	24,378
Subtotal Expenditures				35,766	40,771	29,639	37,060	37,060
48	7002	360	Buildings					
48	7006	360	Other Equipment		3,000	2,679	1,000	1,000
Subtotal Equipment				0	3,000	2,679	1,000	1,000
Total Expenditures				35,766	43,771	32,318	38,060	38,060
48	8405		Transfer In				32,000	32,000
Revenues				10,672	12,210	7,380	42,700	42,700
Expenditures				35,766	43,771	32,318	38,060	38,060
Revenues over (Under) Expenditures				(25,094)	(31,561)	(24,938)	4,640	4,640

**City of Hughson
Enterprise Funds
Budget 2008/2009**

Hughson Community Senior Center continued							
Account Descriptions							
5001	50% of the Parks & Recreation Coordinator Salary						
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.						
6101	Department Supplies - paper towels, bathroom supplies, trash bags and cleaning supplies.						
6105	Phone - pay phone						
6106	Utilities - lights, electricity						
6108	Maintenance of Building - cleaning, buffing floors, miscellaneous repairs.						
6111	Maintenance of Equipment - percentage of the total cost of service agreements, postage, copier and service semi-annual kitchen hood and fire alarm system.						
6113	Insurance/Sureties - Central San Joaquin Valley Risk Management Agency.						
6201	Professional Services - Clark's Pest Control Services, Gibbs Maintenance						
6300	Depreciation						
7006	Other Equipment-Replacement Tables & Chairs						
8405	Transfer In From General Fund						

City of Hughson
Enterprise Funds
Budget 2008/2009

USF COMMUNITY RESOURCE CENTER											
Fund	Acct.	Dept.	Description	Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09			
Revenues											
50	4601		Interest Earned	170	0	174	200	200			
50	4931		Rental Fee	12,505	9,000	8,245	12,000	12,000			
Total Revenues				12,675	9,000	8,419	12,200	12,200			
Expenditures											
50	5001	365	Regular Salaries		2,737	2,038	2,737	2,737			
50	5110	365	P.E.R.S.		646	461	646	646			
50	5120	365	Medical Insurance		702	563	665	665			
50	5130	365	Unemployment Insurance		30	27	29	29			
50	5140	365	Worker's Compensation		99	74	100	100			
50	5150	365	Life Insurance		9	14	9	9			
50	5160	365	Dental Insurance		111	49	103	103			
50	5170	365	Medicare Tax		40	29	40	40			
50	5180	365	Employee Asst. Program		2	2	2	2			
Subtotal Salaries & Benefits				0	4,376	3,257	4,331	4,331			
50	6001	365	Office Supplies	437	400	232	400	400			
50	6101	365	Departmental Supplies	552	500	206	400	400			
50	6106	365	Utilities	4,516	4,800	3,974	4,180	4,180			
50	6108	365	Maintenance Buildings	28	500	1,860	500	500			
50	6111	365	Maintenance of Equipment	231	200	30	100	100			
50	6113	365	Insurance Sureties	1,101	1,148	309	129	129			
Subtotal Maintenance & Operations				6,865	7,548	6,611	5,709	5,709			
Subtotal Expenditures				6,865	11,924	9,868	10,040	10,040			
50	7002	365	Buildings								
50	7006	365	Other Equipment		0	18	100	100			
Subtotal Equipment				0	0	18	100	100			
Total Expenditures				6,865	11,924	9,886	10,140	10,140			
Revenues				12,675	9,000	8,419	12,200	12,200			
Expenditures				6,865	11,924	9,886	10,140	10,140			
Revenues over (Under) Expenditures				5,810	(2,924)	(1,467)	2,060	2,060			

City of Hughson
Enterprise Funds
Budget 2008/2009

Account Description	
5001	2% of the Senior Parks Maintenance Worker; 5% of the Parks Maintenance Worker.
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 - percentage of all office supplies; pens, pencils, paper, etc.
6101	Department Supplies - janitorial supplies
6106	Utilities - lights, electricity
6108	Maintenance of Buildings - miscellaneous repairs
6111	Maintenance of Equipment - percentage of the total cost of service agreements, postage, copier and service semi- annual kitchen hood and fire alarm system.
6113	Insurance/Sureties - Central San Joaquin Valley Risk Management Agency
7006	Other Equipment-Miscellaneous

City of Hughson
Enterprise Funds
Budget 2008/2009

SEWER O & M								
Fund	Acct.	Dept.	Description	Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Revenues								
60	4409		Sewer Other Permits					
60	4601		Interest Earned					
60	4706		Grant (CNG)	21,351				
60	4808		Sewer Services	1,384,201	1,514,000	1,220,569	1,660,000	1,660,000
60	4803		Utility Penalties					
60	4810		Sewer Miscellaneous	2,716	2,500	157	200	200
60	4829		Sewer Misc. Fees & Chgs					
Total Revenues				1,408,268	1,516,500	1,220,726	1,660,200	1,660,200
Expenditures								
60	5001	330	Regular Salaries	147,593	166,596	139,279	172,082	172,082
60	5002	330	Extra Help	0	0	0		
60	5003	330	Overtime	748	0	426		
60	5105	330	Compensated Absences	34,814	16,500	0		
60	5110	330	P.E.R.S.	33,257	39,310	30,269	40,604	40,604
60	5120	330	Medical Insurance	30,412	32,108	23,199	40,992	40,992
60	5130	330	Unemployment Insurance	1,344	1,344	1,232	1,386	1,386
60	5140	330	Worker's Compensation	5,061	4,982	4,935	6,232	6,232
60	5150	330	Life Insurance	835	427	1,111	440	440
60	5160	330	Dental Insurance	3,136	5,091	3,241	6,488	6,488
60	5170	330	Medicare Tax	2,133	2,416	1,887	3,595	3,595
60	5180	330	E.A.P.	117	99	100	123	123
Subtotal Salaries & Benefits & Benefits				259,450	268,873	205,679	271,942	271,942
60	6001	330	Office Supplies	1,786	1,500	951	1,200	1,200
60	6003	330	Postage	2,906	5,000	1,703	2,600	2,600
60	6004	330	Dues & Publications	1,464	1,600	700	1,000	1,000
60	6005	330	Travel Meetings	798	1,000	552	800	800
60	6101	330	Departmental Supplies	1,338	1,500	1,309	850	850
60	6102	330	Small Tools	320	1,000	223	200	200
60	6103	330	Uniforms & Clothing	1,317	900	2,110	1,200	1,200
60	6104	330	Advertising	0	250	0	100	100
60	6105	330	Phone/Radio	2,529	2,500	1,740	2,100	2,100
60	6107	330	Rents Leases	3,214	3,000	4,043	2,500	2,500
60	6109	330	Vehicle Maintenance	330	1,000	217	325	325
60	6110	330	Petroleum	2,800	3,000	2,083	2,500	2,500
60	6111	330	Maintenance of Equipment	33,523	8,000	2,680	3,200	3,200
60	6113	330	Insurance Sureties	6,741	7,451	7,628	8,084	8,084
60	6201	330	Professional Services	243,634	25,000	93,765	50,000	50,000
60	6203	330	Administrative Services	138,880	181,700	136,275	199,200	199,200
60	6300	330	Depreciation Expense	209,850	249,850	187,387	284,850	284,850
60	6350	330	Lease Interest-Vac Con Truck		9,747	9,747	7,496	7,496
Subtotal Maintenance & Operations				651,430	503,998	453,113	568,205	568,205
60	7003	330	Improve. Other than Bldg	4,211	2,500	58,342		
60	7004	330	Office Furniture & Equip.	1,598	0	69		
60	7005	330	Vehicles	0				
60	7006	330	Other Equipment	0	9,000	5,649	0	0
Subtotal Equipment				5,809	11,500	64,060	0	0
60	8505		Transfer out	209,850	249,850	124,925	284,850	284,850
Total Expenditures				1,126,539	1,034,221	847,777	1,124,997	1,124,997

City of Hughson
Enterprise Funds
Budget 2008/2009

Sewer O & M continued	
Account Description	
5001	10% of the Public Works Superintendent, Administrative Director, Office Assistant I; 15% of the City Manager, Finance Director; 25% of the Management Analyst, Public Works Director/CE, Senior Maintenance Worker II, two (2) Maintenance Worker II, Senior Accounting Technician; 30% of Account Tech. II; 40% of Account Tech. II; 50% of Maintenance Worker II.
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-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 - training manuals, other miscellaneous dues & publications.
6005	Cost of travel expenses for various meetings and training sessions; MUG conference, etc.
6101	Department supplies - degreaser, sewer die, root-b-gone and other miscellaneous supplies.
6102	Small tools - sockets sets, manhole hooks, and other small items needed to work on sewer system.
6103	Uniforms & Clothing - percentage of uniform rentals, Aramark.
6104	Advertising
6105	Phones - percentage of city's telephone charges.
6107	Rents/Leases - percentage of total cost of postage machine and copier; rental of miscellaneous equipment for sewer system.
6109	Maintenance of vehicles - repairs for sewer department vehicles.
6110	Petroleum - gasoline, diesel, oil solvent and grease.
6111	Maintenance of Equipment - percentage of the total cost of service agreements, postage, copies, etc.
6113	Insurance/Sureties - Central San Joaquin Valley Risk Management Agency.
6201	Professional Services - engineering services, 50% of MOM's service and enhancement agreement, 25% of audit charges.
6203	Administrative Services - reimbursement to General Fund for cost of services provided.
6300	Depreciation Expense
6350	Lease Interest-Vac Con Truck
6500	Bad Debt Expense - write-off of unrecovered utility payments.
7003	Improve. Other than Buildings-Hatch Rd. Lift Station Fencing.
8505	Transfer Out - depreciation to Fixed Asset Replacement Fund 61.

City of Hughson
Enterprise Funds
Budget 2008/2009

WWTP Operation & Maintenance							Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept.	Description								
Expenditures											
60	5001	350	Regular Salaries	93,026	114,978	91,584	131,210	131,210			
60	5002	350	Extra Help	0							
60	5003	350	Overtime	0			2,500	2,500			
60	5110	350	P.E.R.S.	21,304	27,130	20,422	30,960	30,960			
60	5120	350	Medical Insurance	22,920	25,084	16,121	26,571	26,571			
60	5130	350	Unemployment Insurance	997	1,050	963	1,176	1,176			
60	5140	350	Worker's Compensation	3,175	3,438	3,375	4,871	4,871			
60	5150	350	Life Insurance	252	333	637	373	373			
60	5160	350	Dental Insurance	1,043	3,978	1,041	4,932	4,932			
60	5170	350	Medicare Tax	1,323	1,667	1,289	3,238	3,238			
60	5180	350	Employee Asst. Program	73	69	66	93	93			
Subtotal Salaries & Benefits				144,113	177,727	135,498	205,924	205,924			
60	6001	350	Office Supplies	1,933	1,800	1,164	1,500	1,500			
60	6003	350	Postage	1,720	1,000	1,418	1,700	1,700			
60	6004	350	Dues & Publications	9,284	7,500	10,690	15,000	15,000			
60	6005	350	Travel Meetings	544	800	404	500	500			
60	6101	350	Departmental Supplies	41,275	25,000	25,468	32,000	32,000			
60	6102	350	Small Tools	2,388	3,000	669	1,000	1,000			
60	6103	350	Uniforms & Clothing	1,934	1,800	3,681	2,200	2,200			
60	6104	350	Advertising	35	200	0	200	200			
60	6105	350	Phone/Radio	3,499	2,500	2,204	2,700	2,700			
60	6106	350	Utilities	82,973	80,000	71,073	95,000	95,000			
60	6107	350	Rents Leases	1,602	2,500	4,026	5,200	5,200			
60	6108	350	Maintenance Buildings	449	3,500	1,428	14,000	14,000			
60	6109	350	Vehicle Maintenance	605	2,000	1,811	2,700	2,700			
60	6110	350	Petroleum Products	3,501	3,000	2,753	3,400	3,400			
60	6111	350	Maintenance of Equipment	44,598	35,000	40,539	8,250	8,250			
60	6113	350	Insurance Sureties	5,814	5,142	5,031	6,319	6,319			
60	6117	350	Sludge Removal	58,203	90,000	27,459	90,000	90,000			
60	6118	350	Environmental Monitoring	0	41,000	0	0	0			
60	6201	350	Professional Services	230,769	170,000	123,966	209,000	209,000			
60	6202	350	Contract Services	0	4,000	114	4,000	4,000			
Subtotal Maintenance & Operations				491,126	479,742	323,898	494,669	494,669			
60	7002	350	Buildings	0	7,000	5,063	0	0			
60	7003	350	Improve Other than Bldgs.	441,628	290,407	3,227	5,000	5,000			
60	7004	350	Office Furniture & Equip.	37,377	1,500	82	200	200			
60	7005	350	Vehicles	0			90,000	90,000			
60	7006	350	Other Equipment	0	15,000	13,257	21,050	21,050			
Subtotal Equipment				479,005	313,907	21,629	116,250	116,250			
Total Expenditures				1,114,244	971,376	481,025	816,843	816,843			

City of Hughson
Enterprise Funds
Budget 2008/2009

WATER OPERATION & MAINTENANCE								
Fund	Acct.	Dept.	Description	Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Revenues								
80	4601		Interest Earned	23,646	2,450	1,522	1,000	1,000
80	4801		Water Services	1,054,066	1,130,000	898,970	1,125,000	1,125,000
80	4803		Utility Penalties	500	600	0	1,000	1,000
80	4805		Water Miscellaneous	5,309	4,500	4,988	8,000	8,000
Total Revenues				1,083,521	1,137,550	905,480	1,135,000	1,135,000
Expenditures								
80	5001	340	Regular Salaries	239,104	246,646	161,429	237,015	237,015
80	5003	340	Overtime	1,498	0	962	2,500	2,500
80	5105	340	Compensated Absences	37,058	18,200	0	0	0
80	5110	340	P.E.R.S.	53,777	58,198	35,300	55,926	55,926
80	5120	340	Medical Insurance	51,865	48,663	24,603	50,323	50,323
80	5130	340	Unemployment Insurance	2,122	2,037	1,503	1,932	1,932
80	5140	340	Worker's Compensation	7,789	7,363	7,711	8,219	8,219
80	5150	340	Life Insurance	1,244	647	1,147	613	613
80	5160	340	Dental Insurance	5,440	7,717	3,304	8,333	8,333
80	5170	340	Medicare Tax	3,467	3,576	2,245	1,001	1,001
80	5180	340	E.A.P.	179	147	147	169	169
Subtotal Salaries & Benefits				403,543	393,194	238,351	366,031	366,031
80	6001	340	Office Supplies	2,123	1,800	1,181	1,500	1,500
80	6003	340	Postage	4,607	1,600	1,169	1,500	1,500
80	6004	340	Dues & Publications	18,155	17,000	17,421	20,000	20,000
80	6005	340	Travel Meetings	2,297	2,000	1,424	2,000	2,000
80	6101	340	Departmental Supplies	20,539	26,000	11,068	19,400	19,400
80	6102	340	Small Tools	1,494	2,000	12	1,850	1,850
80	6103	340	Uniforms & Clothing	2,641	2,000	4,295	2,000	2,000
80	6104	340	Advertising	388	200	100	150	150
80	6105	340	Phone/Radio	2,351	2,500	1,462	1,700	1,700
80	6106	340	Utilities	64,977	60,000	61,712	87,000	87,000
80	6107	340	Rents Leases	1,602	1,000	2,411	2,800	2,800
80	6109	340	Vehicle Maintenance	133	1,500	254	400	400
80	6110	340	Petroleum	4,465	3,500	2,279	2,700	2,700
80	6111	340	Maintenance of Equipment	9,206	20,000	6,819	4,200	4,200
80	6113	340	Insurance Sureties	11,876	11,011	11,347	10,663	10,663
80	6201	340	Professional Services	322,457	68,500	42,069	70,000	70,000
80	6202	340	Contract Services	4,116	35,000	13,559	44,500	44,500
80	6203	340	Administrative Services	109,120	135,700	101,775	130,200	130,200
80	6300	340	Depreciation Expense	89,500	149,500	112,125	159,500	159,500
80	6350	340	Interest Expense	76,160	74,129	101,158	71,970	71,970
80	6500	340	Bad Debt Write off	0	500	0	1,000	1,000
80	6801	340	Loan Principal-Water Tank		39,202	19,826	41,046	41,046
Subtotal Maintenance & Operations				748,207	654,642	513,466	676,079	676,079

**City of Hughson
Enterprise Funds
Budget 2008/2009**

Water O & M continued	
Account Description	
5001	100% of the Senior Water Distribution System Operator, Water Distribution System Operator; 40% Senior Accounting Technician; 30% Account Tech. II; 20% Account Tech II; 25% of (2) Maint. Worker II, Public Works Director/CE, Public Works Superintendent; 20% of the Management Analyst; 15% of the City Manager, Finance Director; 10% Director of Administrative Services, Office Assistant I.
5003	Overtime- as needed for projects.
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 - consumer confidence report, annual permit fee San Joaquin Valley Unified Air Pollution Control, American Water Works annual membership, annual water system fees Dept. of Health, water training materials and other miscellaneous dues, state fees. (\$4K)
6005	Travel/Meetings - cost of travel expenses for various meetings and training sessions; MUG conference, etc.
6101	Department supplies - pipe fittings, glue, pipe joint compound, cutting oil and pipe; Well site Maintenance materials.
6102	Small tools - pipe wrenches, and other small tools needed to work on water system.
6103	Uniforms & Clothing - percentage of uniform rentals, Aramark.
6104	Advertising
6105	Phones - percentage of city's telephone charges.
6106	Utilities - electric service for water wells
6107	Rents/Leases - percentage of total cost of postage machine and copier; rental of misc. equipment for water system.
6109	Vehicle Maintenance
6110	Petroleum - gasoline, diesel, oil solvent and grease.
6111	Maintenance of Equipment - repair wells, pumps, backflow, and percentage of the total cost of service
6113	Insurance/Sureties - Central San Joaquin Valley Risk Management Agency.
6201	Professional Services - engineering services, 50% of MOM's service and enhancement agreement, 25% of audit charges, Legal services \$20K, Lab sampling \$18,500.
6202	Contract Services - EMS (\$25K) Generator Maintenance (\$19,500K).
6203	Administrative Services - reimbursement to General Fund for cost of services provided.
6300	Depreciation Expense
6350	Water Debt interest expense-USDA (\$20,206) & 1/2 Water Tank Loan Interest (\$51,764)
6500	Bad Debt Expense - write-off of unrecovered utility payments.
6801	Loan Principal-Water Tank
7002	Buildings - Roof repairs @ Well #7
7003	Well site control equipment.
7006	Other Equipment - General site improvement & maintenance.
8505	Transfer Out - Depreciation to Water Fixed Asset Replacement Fund 82.

City of Hughson

Capital Projects

- | | |
|-----------------------------|----|
| • Storm Drain | 80 |
| • Community Enhancement | 81 |
| • Public Facilities | 82 |
| • Public Facilities Streets | 83 |
| • Park In Lieu | 84 |
| • Parks Capital Improvement | 85 |
| • Sewer Fixed Asset | 86 |
| • Sewer D.I.F. | 87 |
| • WWTP Expansion 2008 | 88 |
| • Local Transportation | 89 |
| • Transportation Fund | 90 |
| • Water D.I.F. | 91 |
| • Water Fixed Asset | 92 |

BUDGET 2008/09

City of Hughson
Capital Projects
Budget 2008/2009

Storm Drain				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept.	Description					
Revenues								
10	4601		Interest Earned					
10	4603		Storm Drain Fee	204,736	130,000	21,791	40,000	40,000
Total Revenues				204,736	130,000	21,791	40,000	40,000
Expenditures								
10	6201	800	Professional Services				317,700	317,700
10	6202	800	Contract Services	67,804	13,500	13,494		
Subtotal Maintenance & Operations				67,804	13,500	13,494	317,700	317,700
TOTAL EXPENDITURES				67,804	13,500	13,494	317,700	317,700
Revenues				204,736	130,000	21,791	40,000	40,000
Expenditures				67,804	13,500	13,494	317,700	317,700
Revenues over (Under) Expenditures				136,932	116,500	8,297	(277,700)	(277,700)
Account Description								
6201	Planning & Design for EX-P-1; 7th Street Pump Station. Planning (only) for EX-B-1: 7th Street Detention							

City of Hughson
Capital Projects
Budget 2008/2009

Community Enhancement								
Fund	Acct.	Dept.	Description	Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Revenues								
20	4601		Interest Earned	664	200	1,176	900	900
20	4604		Development Impact Fee	54,033	40,000	7,589	10,000	10,000
Total Revenues				54,697	40,200	8,765	10,900	10,900
Expenditures								
TOTAL EXPENDITURES				0	0	0	0	0
Revenues				54,697	40,200	8,765	10,900	10,900
Expenditures				0	0	0	0	0
Revenues over (Under) Expenditures				54,697	40,200	8,765	10,900	10,900

City of Hughson
Capital Projects
Budget 2008/2009

Public Facilities								
				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept.	Description					
Revenues								
41	4601		Interest Earned	59,275	30,000	38,677	39,500	39,500
41	4604		Public Facilities Fee	292,994	300,000	26,878	7,000	7,000
Total Revenues				352,269	330,000	65,555	46,500	46,500
Expenditures								
41	6201	800	Professional Services		30,000	26,000		
41	8001	800	City Hall Annex	632	175,000	173,821		
41	8004	800	Gov. Facilities Master Plan	956				
Total Expenditures				1,588	205,000	199,821	0	0
41	8045		Transfers In					
41	8505		Transfers Out				5,609	5,609
Revenues				352,269	330,000	65,555	46,500	46,500
Expenditures				1,588	205,000	199,821	5,609	5,609
Revenues over (Under) Expenditures				350,681	125,000	(134,266)	40,891	40,891
Account Description								
8505	Transfer Out to fund 93 Planning & Technical Assistance Grant							

City of Hughson
Capital Projects
Budget 2008/2009

Public Facilities Streets								
Fund	Acct.	Dept.	Description	Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Revenues								
42	4601		Interest Earned	1,042	6,000	0		
42	4604		Developer Impact Fee	303,373	200,000	41,642	40,000	40,000
Total Revenues				304,415	206,000	41,642	40,000	40,000
Expenditures								
42	6201	800	Professional Services	5	180,000	127,374	80,000	80,000
42	8019	800	Euclid/Hatch Bridge	1,341,630				
42	8026	800	Fox/Charles Sidewalk Infill	110,694				
Total Expenditures				1,452,329	180,000	127,374	80,000	80,000
Revenues				304,415	206,000	41,642	40,000	40,000
Expenditures				1,452,329	180,000	127,374	80,000	80,000
Revenues over (Under) Expenditures				(1,147,914)	26,000	(85,732)	(40,000)	(40,000)
Account Description								
6201	Update Traffic Model \$25K; Traffic Counts \$25K; Non-Motorized Master Plan \$30K.							

City of Hughson
Capital Projects
Budget 2008/2009

Park In Lieu Fund								
Fund	Acct.	Dept.	Description	Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Revenues								
54	4601		Interest Earned	7,902	3,000	4,295	5,500	5,500
54	4911		Park In Lieu Fees	73,075	50,000	9,955	6,600	6,600
Total Revenues				80,977	53,000	14,250	12,100	12,100
Expenditures								
54	8043	800	Park Land Acquisition				200,000	200,000
Total Expenditures							200,000	200,000
Revenues							12,100	12,100
Expenditures							200,000	200,000
Revenues over (Under) Expenditures							(187,900)	(187,900)

City of Hughson
Capital Projects
Budget 2008/2009

Parks Capital Improvements (DIF)				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept.	Description					
Revenues								
55	4601		Interest Earned	3,482	1,000	3,205	4,000	4,000
55	4605		Development Impact Fees	216,161	170,000	13,335	9,200	9,200
55	4706		Grants	13,998	40,000	0		
Total Revenues				233,641	211,000	16,540	13,200	13,200
Expenditures								
55	6201	800	Professional Services	4,167				
55	8002	800	Starn Park	13,999	30,000	24,634		
55	8005	800	Park Development	15,448	400,000	27,871	200,000	200,000
Total Expenditures				33,614	430,000	52,505	200,000	200,000
Revenues				233,641	211,000	16,540	13,200	13,200
Expenditures				33,614	430,000	52,505	200,000	200,000
Revenues over (Under) Expenditures				200,027	(219,000)	(35,965)	(186,800)	(186,800)
Account Description								
8005	Turf and irrigation for Andrew Fontana Park							

City of Hughson
Capital Projects
Budget 2008/2009

Sewer Fixed Asset Replacement				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept.	Description					
Revenues								
61	4601		Interest Earned		100	713	100	100
61	4809		Connection Fees	6,200	0	1,200		
Total Revenues				6,200	100	1,913	100	100
Expenditures								
61	6201	800	Professional Services		100,000	0		
61	7006	800	Other Equipment		70,000		35,000	35,000
61	8017	800	WWTP-System Improvements	124,296	20,000	34,495	127,350	127,350
61	8038	800	Water Recycling Study	4,017				
61	8041	800	Interim Design	8,034				
Total Expenditures				136,347	190,000	34,495	162,350	162,350
61	8405		Transfers In	209,850	249,850	124,925	284,850	284,850
Revenues				216,050	249,950	126,838	284,950	284,950
Expenditures				136,347	190,000	34,495	162,350	162,350
Revenues over (Under) Expenditures				79,703	59,950	92,343	122,600	122,600
Account Description								
7006	Lift Station Equipment Replacement							
8017	Existing System Improvements -CIP FY 08/09							
8405	Transfer In from Sewer O & M							

City of Hughson
Capital Projects
Budget 2008/2009

Sewer Developer Impact Fees				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept.	Description					
Revenues								
62	4601		Interest Earned	20,916	12,000	3,356	10,000	10,000
62	4604		Developer Impact Fee	222,470	200,000	19,551	142,700	142,700
Total Revenues				243,386	212,000	22,907	152,700	152,700
Expenditures								
62	6201	800	Professional Services	209,664	0	27,383	4,100	4,100
62	7003	800	Imprvmts Other Than Buildings	16,845	1,147,629	825,180	142,700	142,700
62	8037	800	Ground Water Study	11,216				
62	8038	800	Water Recycling Study	7,387				
62	8040	800	Waste Discharge		21,476			
Total Expenditures				245,112	1,169,105	852,563	146,800	146,800
62	8405		Transfers In					
62	8505		Transfers Out					
Revenues				243,386	212,000	22,907	152,700	152,700
Expenditures				245,112	1,169,105	852,563	146,800	146,800
Revenues over (Under) Expenditures				(1,726)	(957,105)	(829,656)	5,900	5,900
Account Description								
6201	1/2 DIF Nexus Study							
7003	Improvements Other Than Buildings - CIP FY 08/09 Projects T1-T5, WAP-1							

City of Hughson
Capital Projects
Budget 2008/2009

Wastewater Treatment Expansion Project 2008								
Fund	Acct.	Dept.	Description	Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Revenues								
66	4601		Interest Earned			3,440	80,000	80,000
66	4751		State Revolving Loan Fund				4,000,000	4,000,000
Total Revenues				0	0	3,440	4,080,000	4,080,000
Expenditures								
66	6201	800	Contract Services				10,000	10,000
66	6350	800	Loan Interest Expense				281,200	281,200
66	6801	800	Loan Principal Expense				221,000	221,000
66	8066	800	Construction Management		0	0	1,925,000	1,925,000
66	8066	800	Expansion Project 2008		0	0	2,075,000	2,075,000
Total Expenditures				0	0	0	4,512,200	4,512,200
66	8405		Transfers In					
66	8505		Transfers Out					
Revenues				0	0	3,440	4,080,000	4,080,000
Expenditures				0	0	0	4,512,200	4,512,200
Revenues over (Under) Expenditures				0	0	3,440	(432,200)	(432,200)
Account Description								
6201	Contract Services - Legal Services							
6350	Loan Interest Expense - Interim Financing with Municipal Finance Corporation							
6801	Loan Principal Expense							
8066	Construction Management							
8066	Construction Expansion Project 2008							

**City of Hughson
Capital Projects
Budget 2008/2009**

Local Transportation Fund								
				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept.	Description					
Revenues								
70	4101		Local Transportation Sales Tax					
70	4104		LTF Allocation	72,393	95,000	45,899	77,000	77,000
70	4601		Interest Earned					
70	4706		Grants	254,157	20,000			
70	4716		Non-Motorized		5,000		3,000	3,000
Total Revenues				326,550	120,000	45,899	80,000	80,000
Expenditures								
70	6201	800	Professional Services	137,485	40,000	19,840	20,000	20,000
70	8016	800	Charles Street	12,233				
Total Expenditures				149,718	40,000	19,840	20,000	20,000
70	8405		Transfers In					
70	8505		Transfers Out					
Revenues				326,550	120,000	45,899	80,000	80,000
Expenditures				149,718	40,000	19,840	20,000	20,000
Revenues over (Under) Expenditures				176,832	80,000	26,059	60,000	60,000
Account Description								
6201	Speed Survey, Parking Study, Truck Loading Plan							

City of Hughson
Capital Projects
Budget 2008/2009

Transportation Fund								
Fund	Acct.	Dept.	Description	Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Revenues								
71	4705		Transportation Infrastructure		400,000			
71	4706		State Transportation Grants		400,000			
71	4747		CMAQ Grant Funding & Match				282,500	282,500
Total Revenues				0	800,000	0	282,500	282,500
Expenditures								
71	8008	800	Capital Project SMP-02		400,000		40,000	40,000
71	8027	800	Locust Street Sidewalk In fill	10,300	310,000	26,440	282,500	282,500
71	8044	800	Plan Line & Right of Way				100,000	100,000
Total Expenditures				10,300	710,000	26,440	422,500	422,500
71	8405		Transfers In					
71	8505		Transfers Out					
Revenues				0	800,000	0	282,500	282,500
Expenditures				10,300	710,000	26,440	422,500	422,500
Revenues over (Under) Expenditures				(10,300)	90,000	(26,440)	(140,000)	(140,000)
Account Description								
8008	Pavement resurfacing-Phase I of Prop 1B money.							
8027	Locust Street Sidewalk In fill							
8044	Professional Services for Right of Way Preservation Phase of Plan Line Development							

City of Hughson
Capital Projects
Budget 2008/2009

Water Developer Impact Fees								
Fund	Acct.	Dept.	Description	Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
81	4601		Interest Earned	51,033	30,000	18,985	25,300	25,300
81	4604		Developer Impact Fee	427,272	250,000	24,717	35,000	35,000
81	4805		Miscellaneous Income	9,144				
Total Revenues				487,449	280,000	43,702	60,300	60,300
Expenditures								
81	6201	800	Professional Services	13,020	250,000	80,302	4,100	4,100
81	6350	800	Loan Interest-Water Tank	55,370	53,609	0	51,764	51,764
81	6801	800	Loan Principal-Water Tank		39,202	19,376	41,046	41,046
81	7003	800	Improvements Other Than Buildings				1,233,950	1,233,950
81	8017	800	Water System Improve.			18		
81	8034	800	Well #8		500,000	0	500,000	500,000
81	8040	800	Waste Discharge	1,002,436	15,976	0		
Total Expenditures				1,070,826	858,787	99,696	1,830,860	1,830,860
81	8405		Transfers In					
81	8505		Transfers Out					
Revenues				487,449	280,000	43,702	60,300	60,300
Expenditures				1,070,826	858,787	99,696	1,830,860	1,830,860
Revenues over (Under) Expenditures				(583,377)	(578,787)	(55,994)	(1,770,560)	(1,770,560)
6201	1/2 DIF Nexus Study							
6350	Loan Interest-Water Tank							
6801	Loan Principal-Water Tank							
7003	Improvements Other Than Buildings - '08 CIP, Page G3 \$859,950; '09 CIP, Page G3 \$374,000.							
8034	Well #8 Site Development							

City of Hughson
Capital Projects
Budget 2008/2009

Water Fixed Asset Replacement								
				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept.	Description					
Revenues								
82	4601		Interest Earned	4,003	2,000	2,377	3,200	3,200
82	4804		Water Connection Fee	9,000	0	1,165		
Total Revenues				13,003	2,000	3,542	3,200	3,200
Expenditures								
82	6201	800	Professional Services		250,000			
82	7003	800	Improvements Other Than Buildings				471,200	471,200
82	8007	800	Third St. Water Line Replace					
82	8020	800	Water Meter Replacement		60,000		500,000	500,000
82	8021	800	Well 6 Arsenic Treatment Design	127,161	0	52,705		
Total Expenditures				127,161	310,000	52,705	971,200	971,200
82	8405		Transfers In	89,500	149,500	74,750	159,500	159,500
Revenues				102,503	151,500	78,292	162,700	162,700
Expenditures				127,161	310,000	52,705	971,200	971,200
Revenues over (Under) Expenditures				(24,658)	(158,500)	25,587	(808,500)	(808,500)
Account Description								
7003	Improvements Other Than Buildings - '08 CIP, Page G1 \$320,200; '09 CIP Page G1 \$151,000.							
8020	Water Meter Replacement							
8405	Transfer In from Water O & M							

Hughson Redevelopment Agency

Redevelopment Agency:

• Debt Service	93
• Low Moderate Housing	94
• Redevelopment Agency (Capital Projects)	96

BUDGET 2008/09

City of Hughson
Redevelopment Agency
Budget 2008/2009

Redevelopment Agency (Debt Service)				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept.	Description					
Revenues								
13	4002		Tax Increment	407,131	407,000	387,738	450,000	450,000
13	4003		Prior Year	292	250	1,219	1,500	1,500
13	4601		Interest Income	48,138	39,000	37,384	39,000	39,000
13	4720		Homeowner's Prop. Tax Relief	4,810	3,000	871	1,500	1,500
13	4725		SB813 Supplemental Taxes	45,051	30,000	38,322	40,000	40,000
13	4829		Misc Fees & Charges	22				
Total Revenues				505,444	479,250	465,534	532,000	532,000
Expenditures								
13	6201	610	Professional Services	1,711	4,100	3,302	4,000	4,000
13	6350	610	Bond Interest	150,476	121,355	124,651	119,810	119,810
13	6600	610	Pass Through Expenses	95,226				
13	6801	610	Bond Principle	42,750	40,000	40,000	44,000	44,000
Subtotal Expenditures				290,163	165,455	167,953	167,810	167,810
13	8405	610	Transfers In					
13	8505	610	Transfers Out				500,000	500,000
Subtotal Transfers				0	0	0	500,000	500,000
Total Expenditures				290,163	165,455	167,953	667,810	667,810
TOTAL REVENUES				505,444	479,250	465,534	532,000	532,000
TOTAL EXPENSES				290,163	165,455	167,953	667,810	667,810
REVENUES OVER (UNDER) EXPENDITURES				215,281	313,795	297,581	(135,810)	(135,810)
Account Description								
6201	Professional Services - Continuing Disclosure Statement by Financial Advisors at 80%.							
6350	Bond Interest Expense - 80% of Interest Payment to Union Bank of California.							
6801	Bond Principal - 80%							
8505	Transfers Out to RDA Capital Fund.							

City of Hughson
Redevelopment Agency
Budget 2008/2009

Redevelopment Agency (Low Moderate Housing)				Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Fund	Acct.	Dept.	Description					
Revenues								
14	4002		Tax Increment	101,783	100,000	96,935	80,000	80,000
14	4003		Prior Year	73	100	305	400	400
14	4601		Interest Income	33,250	20,000	37,421	35,000	35,000
14	4720		Homeowner's Prop. Tax Relief	1,202	800	218	300	300
14	4725		SB813 Supplemental Taxes	11,262	8,000	9,581	12,000	12,000
14	4829		Miscellaneous	6	0			
Total Revenues				147,576	128,900	144,460	127,700	127,700
Expenditures								
14	5001	620	Regular Salaries				67,818	67,818
14	5003	620	Overtime					
14	5110	620	P.E.R.S.				16,002	16,002
14	5120	620	Medical Insurance				10,909	10,909
14	5130	620	Unemployment Insurance				500	500
14	5140	620	Worker's Compensation				2,726	2,726
14	5150	620	Life Insurance				159	159
14	5160	620	Dental Insurance				1,338	1,338
14	5170	620	Medicare Tax				983	983
14	5180	620	E.A.P.				52	52
Subtotal Salaries				0	0	0	100,487	100,487
14	6001	620	Office Supplies	230	200	119	200	200
14	6003	620	Postage	294	350	96	300	300
14	6004	620	Dues & Publications	0	300	0	200	200
14	6005	620	Travel Meetings	0	1,000	0	1,000	1,000
14	6113	620	Insurance Sureties				3,537	3,537
14	6201	620	Professional Services	7,108	208,000	72,826	115,000	115,000
14	6350	620	Bond Interest Expense	6,135	30,339	31,163	29,953	29,953
14	6801	620	Bond Principle	2,250	10,000	10,000	11,000	11,000
Subtotal Maintenance & Operations				16,017	250,189	114,204	161,190	161,190
Total Expenditures				147,576	128,900	144,460	261,677	261,677
14	8505		Transfer Out	0	0	0	15,000	15,000
TOTAL REVENUES				147,576	128,900	144,460	127,700	127,700
TOTAL EXPENSES				147,576	128,900	144,460	276,677	276,677
REVENUES OVER (UNDER) EXPENDITURES				0	0	0	(148,977)	(148,977)

**City of Hughson
Redevelopment Agency
Budget 2008/2009**

Account Description							
5001	60% RDA/Housing Analyst; 15% Senior Building Inspector; 10% Director of Planning & Building; 5% City Manager, Administrative Services Director, Management Analyst, Director of Finance, and Planning & Building Assistant; 3% Senior Accounting Technician; (2) Accounting Technicians II.						
5110	Public Employees Retirement System - same percentage as salaries.						
5120	Medical Insurance - same percentage as salaries.						
5130	Unemployment Insurance - same percentage as salaries.						
5140	Workers' 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, staples, tapes, ribbons, etc.						
6003	Postage - regular/special mailing fees and ups charges.						
6004	Dues & Publications						
6005	Travel/Meetings - includes meals, lodging, registration fees, CRA meetings.						
6113	Insurance Sureties - CSJVRMA						
6201	Professional Services-Self Help Enterprises Rehab homes \$99K; and Continuing Disclosure Statement by Financial Advisors at 20%, \$1K; Legal Services \$15K.						
6350	Bond Interest Expense - 20% of Interest Payment to Union Bank of California.						
6801	Bond Principal - 20%						
8505	Transfer Out to fund 08 Code Enforcement.						

**City of Hughson
Redevelopment Agency
Budget 2008/2009**

Redevelopment Agency (Capital Project Fund)								
Fund	Acct.	Dept.	Description	Actual 2006/07	Adopted 2007/2008	Projected 2007/2008	City Manager Proposed 2008/09	Council Approved 2008/09
Revenues								
15	4601		Interest Income	59,383	40,000	48,616	54,000	54,000
15	4829		Misc. Fees & Charges			20,200	200	200
Total Revenues				59,383	40,000	68,816	54,200	54,200
Expenditures								
15	5001	630	Regular Salaries	120,732	139,857	113,992	148,459	148,459
15	5003	630	Overtime	1,534	0	746		
15	5110	630	P.E.R.S.	26,989	33,001	24,921	35,030	35,030
15	5120	630	Medical Insurance	15,398	19,566	10,709	23,711	23,711
15	5130	630	Unemployment Insurance	778	819	751	949	949
15	5140	630	Worker's Compensation	4,006	4,185	4,265	5,968	5,968
15	5150	630	Life Insurance	771	260	804	301	301
15	5160	630	Dental Insurance	1,416	3,103	1,594	3,352	3,352
15	5170	630	Medicare Tax	1,784	2,028	1,643	2,153	2,153
15	5180	630	E.A.P.	92	84	84	114	114
Subtotal Salaries				173,500	202,903	159,509	220,037	220,037
15	6001	630	Office Supplies	464	750	190	500	500
15	6003	630	Postage	250	500	159	350	350
15	6004	630	Dues & Publications	2,046	1,600	1,353	1,600	1,600
15	6005	630	Travel Meetings	3,179	3,000	2,270	2,200	2,200
15	6007	630	Community Enhancement	37,670	0	1,474	0	0
15	6107	630	Copy Machine Lease	0	4,000	0	4,000	4,000
15	6113	630	Insurance Sureties	6,103	6,526	6,360	7,742	7,742
15	6201	630	Professional Services	102,241	76,400	8,972	55,000	55,000
Subtotal Maintenance & Operations				151,953	92,776	20,778	71,392	71,392
15	7004	630	Office Furniture/Equipment		17,000	14,717	500	500
15	8001	630	Redevelopment Office	225	175,000	173,810		
15	8006	630	Centennial Plaza Project		146,300	130,001		
15	8016	630	Charles St. & 3rd Alley	28,597				
15	7006	630	Emergency Generator PD/EOC				100,000	100,000
15	8003	630	Third/Hughson Streetscape Design & Survey				100,000	100,000
15	8003	630	Third/Hughson Streetscape Construction				400,000	400,000
15	8029	630	Downtown Façade Improvements	0	60,000	0	0	0
15	8043	630	Park and storm basin land acquisition				200,000	200,000
Subtotal Capital				28,822	398,300	318,528	800,500	800,500
Total Expenditures				354,275	693,979	498,815	1,091,929	1,091,929
15	8405		Transfer In	0	0	0	500,000	500,000
15	8505		Transfer Out	0	0	0	45,000	45,000
TOTAL REVENUES				59,383	40,000	68,816	554,200	554,200
TOTAL EXPENSES				354,275	693,979	498,815	1,136,929	1,136,929
REVENUES OVER (UNDER) EXPENDITURES				(294,892)	(653,979)	(429,999)	(582,729)	(582,729)

City of Hughson
Redevelopment Agency
Budget 2008/2009

Account	Description						
5001	40% RDA/Housing Analyst; 35% Senior Building Inspector; 15% Director of Planning & Building, Management Analyst; 20% City Manager, Administrative Services Director, Director of Finance, and Planning & Building Assistant; 7% Senior Accounting Technician; (2) Accounting Technicians II.						
5110	Public Employees Retirement System - same percentage as salaries.						
5120	Medical Insurance - same percentage as salaries.						
5130	Unemployment Insurance - same percentage as salaries.						
5140	Workers' 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 - Membership in the California Redevelopment Associations, special announcements.						
6005	Travel/Meetings - includes meals, lodging, registration fees and transportation to meetings of California Redevelopment Association.						
6007	Community Enhancement						
6107	Copy Machine Lease						
6113	Insurance Sureties - CSJVRMA						
6201	Professional Services - \$15K Legal Services; \$40K Miscellaneous.						
7004	Office Furniture and Equipment-camera and related equipment.						
7006	Emergency Generator PD/EOC						
8003	Third/Hughson Streetscape Design & Survey						
8003	Third/Hughson Streetscape Construction						
8029	Downtown Façade Improvements						
8043	Park and storm basin land acquisition						
8505	Transfer Out to fund 08 Code Enforcement.						