



CITY OF HUGHSON COUNCIL MEMBER HANDBOOK

Revised October 2023

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CHAPTER ONE - INTRODUCTION AND OVERVIEW

PURPOSE OF HANDBOOK

The City staff has prepared this Handbook to assist new City Councilmembers to easily familiarize themselves with the City and to be able to easily obtain reference information on City Council adopted practices and procedures pertaining to City Council meetings, an overview of City operations, City Council powers and responsibilities and related matters.

HUGHSON – THE COMMUNITY, THE CITY

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

Long before Hughson was a City, this was a vast prairie which was settled in 1851. Winter wheat was being raised on the open rolling land and by the turn of the century irrigation came. The rolling hills were flattened, and the ability of irrigation enabled farmers to diversify their crops. Along came rail transportation and the area prospered. Agriculture is still the primary foundation of economic activity in the region.

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

The volunteer Fire Department was the first to be established in Stanislaus County, on June 15, 1915. In December of 1972, Hughson was incorporated into a City under the Council Manager Form of government. In 2001, the City contracted with Stanislaus County Sheriff Department for law enforcement services. The City of Hughson is a full-service city, with fire services provided through the Hughson Fire Protection District and law enforcement provided through contract services with Stanislaus County Sheriff's Department.

Hughson is the smallest incorporated City in Stanislaus County but has grown from a population of 3,259 in 1990 to 7,481 in 2020. Hughson is situated to the East of Ceres, to the North of Turlock, and to the Southeast of Modesto.

CITY OF HUGHSON VISION STATEMENT

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

CITY OF HUGHSON MISSION STATEMENT

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

OVERVIEW OF BASIC CITY DOCUMENTS

This Handbook is a summary of important aspects of City Council activities. However, it cannot incorporate all material and information necessary for undertaking the business of a City Council. Many other laws, plans and documents exist which bind the City Council to certain courses of action and practices. A summary of some of the most notable documents which establish City Council direction is provided below.

Hughson Municipal Code:

The Hughson Municipal Code contains local laws and regulations adopted by ordinances. The Hughson Municipal Code is located online at <https://www.codepublishing.com/CA/Hughson/>. At the request of a Councilmember, a hard copy of the Hughson Municipal Code and periodic amendments will be provided. Not all ordinances are published in the City's municipal code, but only those general ordinances which are the laws of the City. A full list of all ordinances is available in the table section of the municipal code, and the reference to each codified ordinance is noted in that table.

California Government Code:

The state government code contains many requirements for the operation of city government and administration of meetings of City Councils throughout the state. Many of these requirements, such as open meeting laws, are replicated or referenced within the municipal code to ensure there is broad awareness of such requirements. Hughson is a "general law" city, rather than a "charter city", which means it is organized and governed in accordance with provisions of the Government Code. Also described within the Government Code is the Council-City Manager form of government which is practiced in Hughson. Basically, this form of government prescribes that a City Council's role is to establish policies and priorities, while the role of the City Manager is to administer the daily affairs of the City government.

General Plan:

The City of Hughson's General Plan, adopted December 12, 2005, provides the fundamental basis for the City's land use and development policy, and represents the basic community values, ideals and aspirations to govern a shared environment through 2025. The General Plan addresses all aspects of development including land use, community character, transportation, housing, public facilities, infrastructure and open space, among other topics. The City is currently in a General Plan Update process that includes the 6th Cycle Housing Element.

California Government Code Section 65300 requires that the General Plan be comprehensive, internally consistent and long-term. The overall role of the Hughson General Plan is to:

- ❖ Define a realistic vision of what the City desires to be in 20 years.
- ❖ Express the policy direction of the City of Hughson regarding the physical, social, economic, cultural and environmental character of the city.
- ❖ Serve as a comprehensive guide for making decisions about land use, community character, circulations, open space, the environment, and public health and safety.
- ❖ Serve as the City's "constitution" for land used and community development. That is, it is to provide the legal foundation for all zoning, subdivision and public facilities ordinances, decisions and projects, all of which must be consistent with the General Plan.
- ❖ Be in a clear and easy to understand form that encourages public debate and understanding.

The General Plan coordinates with the Housing Element update adopted in 2015. The General Plan's implementation includes actions to update other planning documents to ensure consistency with the vision outlined in the Hughson General Plan.

The General Plan includes an introduction and brief overview of Hughson, as well as seven separate "elements" that set goals, policies, and actions for each given subject. These seven elements cover the seven topics required by California State Government Code Section 65302. Some State-required topics have been combined or included into other elements, as allowed by State law. The Housing Element, one of the required elements, was adopted under a separate process and is available as a separate document. A brief explanation of the topics included in the Hughson General Plan is provided here.

Land Use Element: The State-required Land Use Element designates all land within the City for specific uses such as housing, commercial, industrial, open space and recreational, public facilities and agriculture uses. The land Use Element also provides development regulations for each land use category, and overall land use policies for the City. The Land Use Element was last updated in March 2015.

Circulation Element: State law requires that a Circulation Element specify the general location and extent of existing and proposed major streets and other transportation facilities. As required by law, all facilities in the Circulation Element are correlated with the land uses foreseen in the Land Use Element.

Conservation and Open Space Element: This Element combines two elements required under State-law; the Conservation Element and the Open Space Element. It addresses the preservation of open space and the conservation, development and utilization of natural resources. Also included in the Element are goals and policies for the protection and preservation of agricultural, biological and cultural resources. Finally, this Element covers the issues of air quality, energy conservation, and water quality conservation.

Public Services and Facilities: This optional Element assesses the current state of public services and facilities within the City, including law enforcement, fire services (including wildland and urban fires typically discussed in the Safety Element), schools, libraries, government facilities, water, wastewater, storm water drainage, solid waste and utilities. Goals and policies focus on ensuring minimum service levels within Hughson, with and without additional development.

Safety Element: State law requires the development of a Safety Element to protect the community from risks associated with the effects of seismic and other geological hazards, flooding and dam inundation, hazardous materials, as well as ensuring adequate emergency preparedness. As previously mentioned, threats from wildland and urban fires are covered in the Public Services and Facilities Element.

Noise Element: The State also requires a Noise Element as part of the General Plan to address noise problems in the community and analyze and quantify current and projected noise levels from a variety of sources.

Housing Element: As previously stated, the City's Housing Element was adopted in 2015 pursuant to State law. Government Code Section 65588 requires that Housing Elements be updated every eight years and include specific components such as analysis of existing housing stock, analysis of existing and projected housing needs, and quantification of the number of housing units that will be developed, preserved and improved through its policies and actions. The Housing Element is available as a separate document.

(City of Hughson General Plan was Prepared by Design, Community & Environment, 1600 Shattuck Ave. Ste 222, Berkeley, CA 94709. December 12, 2005 – The current General Plan Update is being prepared by De Novo Planning Group)

Budget:

One of the most significant implementation actions the City Council undertakes each year is the approval of the City's budget. The primary purpose of the Budget text is to provide the City Council and other interested parties with an accurate picture of available resources, to set spending priorities and limits, and to legally authorize the appropriations and expenditures of City Funds. It is the means of setting public fiscal policy. It is also a source of financial and other information for Council, City staff and the public.

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

The responsibility of the City Council in this process is to ensure that the needs of the residents are met to the greatest extent possible with the resources that are available. The Council's role is to set policies and provide guidance for the City's future. This part of the process occurs long before the Budget text is prepared. The Council should not concern itself extensively with the administrative and financial details underlying the Budget, as that is the staff's role. Staff coordinates the material, makes informed projections as to the anticipated revenue and expenses, and balances the Budget. Department Heads request the allocation of funds as appropriate and necessary for their Departments to accomplish their goals and duties. These requests are reviewed by the Director of Finance and Administrative Services and City Manager as part of the Budget process.

In addition to adoption of the City's budget, the City Council also approves budgets for the Landscaping and Lighting Districts (LLDs), the Benefit Assessment Districts (BADs) and the Communities Facilities District (CFD).

EMERGENCY OPERATIONS PLAN

Stanislaus County maintains the City of Hughson's Emergency Operations Plan which is part of the nine cities within the county that have adopted the Stanislaus Operation Area Decision Process for Emergency Planning. The plan provides guidance for City response to extraordinary emergency situations associated with natural disasters, technological incidents, and nuclear defense operations, both war and peacetime. The plan concentrates on operational concepts and response procedures relative to large scale disasters primarily and targets hazards as established by the Standardized Emergency Management Systems (SEMS). Additionally, the Operational Area Decision Process Emergency Planning is based upon the FIRESCOPE Decision Process and follows the National Incident Management System (NIMS), and Incident Command Systems (ICS).

The potential for a major catastrophe due to earthquake, flood, or other disaster causes all governmental entities with Stanislaus County to be prepared to share resources and information among themselves, as well as with the State of California, in order to protect public welfare. The California Emergency Services Act (Government Code Section § 8550 et seq.) makes reference to the "operational area" and defines it as an "intermediate level of the state of emergency services organization" created to perform extraordinary functions for both county and city governments within a county area such as strengthening mutual coordination, providing a focal point and conduit for disaster information, and assisting in the efficient management of resources.

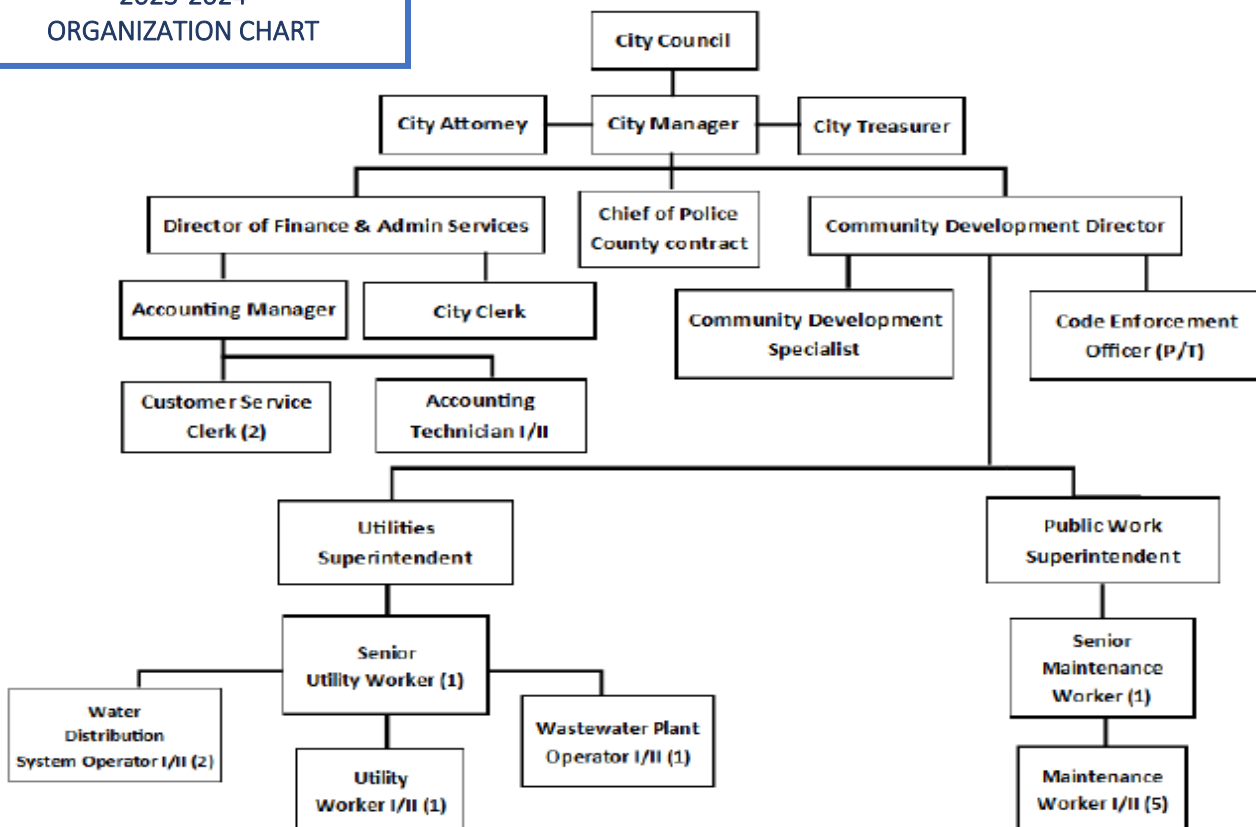
ORIENTATION OF NEW MEMBERS

It is important that members of the Council gain an understanding of the full range of services and programs provided by the organization. As new members join the City Council, the City Manager can facilitate for you to meet with each department and division and provide site tours of City facilities. At any time, if there are facilities or programs about which you would like more information, arrangements should be made through the City Manager's office to increase your awareness of these operations.

OVERVIEW OF DEPARTMENT AND FUNCTIONS

Day-to-day operations are handled by the City's departments. Currently, the City is separated into departments which provide a wide range of services to citizens. An Organization Chart is located below. These services range from street repairs to building code inspections to parks and recreation services. The departments are run by department directors who report to the City Manager. This organization ensures the City Manager can keep the City Council aware of operational issues of importance and City-wide concern.

CITY OF HUGHSON 2023-2024 ORGANIZATION CHART



City Manager:

The City of Hughson operates under a Council-Manager form of Government. The voters elect the City Council, and the Council appoints the City Manager. The City Manager is responsible for the hiring of all employees of the City of Hughson except for the Treasurer, the City Attorney and the various Boards and Commissions.

The City Manager serves as the Chief Executive Officer of the City and directs the activities and operations of all departments, assists the City Council in the conduct of City business and provides administrative oversight to the operation and policy function of the City Government.

Ordinance No. 80-11 defines the duties, responsibilities, and limits of authority of the City Manager. This ordinance is attached in Appendix B.

Chapter 2.08 of the Hughson Municipal Code specifically addresses the role of the City Manager.

City Treasurer:

The City Treasurer, appointed by the City Council, assures proper handling of municipal funds, and oversees the investment of these funds.

City Attorney:

The City Attorney is appointed by the City Council and as of December 12, 1981, The City of Hughson has contracted with Neumiller and Beardslee for City Attorney Services. The City Attorney performs professional and administrative work as chief counsel and legal representative of the City of Hughson. The City Attorney provides legal counsel to the full City Council, the City Manager, Department Heads, and the commissions and boards of the City. The City Attorney's duties include framing all City ordinances and regulations and providing other legal advice to the City Council, City Manager, and all City departments.

Professional Financial Audit Services:

Professional auditing services are provided through contract services from licensed Certified Public Accountants. On July 1, 2023, the City of Hughson entered into an agreement with Moss, Levy & Hartzheim LLP to perform annual financial audits. The Auditor's responsibility is to express opinions on the financial statements based on their audit. The audit is conducted in accordance with Generally Accepted Accounting Principles (GAAP) in the United States of America and the standards applicable to financial audits governed by the Governmental Accounting Standards Board. Those standards require the plan and performance of the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The complete City of Hughson Annual Financial Report for Fiscal Year ending June 30, 2022 will accompany this handbook as an attachment.

City Departments:

Administrative Services Department

The Administrative Services Department oversees Finance, City Clerk, Human Resources, Risk Management, and Information Technology and provides technical and administrative assistance to the City Manager and City Council.

❖ City Clerk

The City Clerk, appointed by the City Manager, plans, organizes, and directs all activities of the City Clerk's office, which include serving as clerk to the City Council, Secretary to the Planning Commission, and Parks, Recreation & Entertainment Commission. The City Clerk is the custodian of City records and the City Seal, is the elections official, and filing Officer for Statements of Economic Interests. The office of the City Clerk prepares agenda packets and minutes for City Council meetings and provides information and services to the public as well as public access of records for review by interested parties.

❖ Human Resources

The Human Resources Division conducts recruitments and testing for all City positions; maintains all employee personnel records; manages employee health and benefits programs, coordinates the worker's compensation program; ensures that

City Personnel Rules and Regulations are implemented; and ensures Equal Employment/Federal Affirmative Action and Harassment policies are implemented.

❖ Risk Management

The purpose of Risk Management is to provide insurance coverage for all City operations as required or as appropriate, to facilitate the transfer of sharing of risk when practical including monitoring worker's compensation and liability claims and recommending disposition of claims. It also administers the City's Safety Program.

The goal is to provide a comprehensive, pro-active, and cost-effective Risk Management program that promotes the health and safety of employees and the public and protects the assets of the City of Hughson. This effort is accomplished through the participation agreement with the Central San Joaquin Valley Risk Management Authority (CSJVRMA).

The Central San Joaquin Valley Risk Management Authority was formed on April 1, 1979. The CSJVRMA is an innovative member-driven joint powers authority of 54 cities, providing quality, cost-effective risk financing and risk control services, several self-insured programs, as well as group purchased programs. All programs are designed to meet the member cities' various insurance needs. All programs except for the Pooled Liability Program and Employee Assistance Program are optional.

The Central San Joaquin Valley Risk Management Authority is a public entity formed by a joint power's agreement in accordance with the California Government Code. The CSJVRMA contracts with Sedgewick, a firm specializing in the management of joint powers authorities, to handle the day-to-day operations of the CSJVRMA. The firm's employees provide general administrative, financial management, underwriting, loss prevention, claims management, litigation management, risk management, accounting, and other services as necessary for the operations of the CSJVRMA.

❖ Information Technology

The City of Hughson currently contracts its Information Technology services with EZ Network Systems. EZ Network Systems provides Professional Managed Information Technology Services for Desktop PC Support, Systems Analysis/Project Management, General Infrastructure Maintenance, Application Maintenance, and IT Management. Additionally, the Information Technology (IT) Division is responsible for the following:

- Installing and maintaining the City's hardware and software technical infrastructure.
- Handling all departmental automated information processing needs;
- Providing IT support services all year.

Department of Finance

Finance is responsible for keeping and reporting the accounting records of the City in accordance with Generally Accepted Accounting Principles (GAAP). This ensures the fiscal foundation necessary to deliver community services. It provides accurate and timely financial information to the City Manager and the City Council which enables them to make sound business decisions. The Department of Finance is responsible for the City Budget preparation and compliance, accounting and financial reporting, cash management, debt issuance and management accounts payables, accounts receivables, payroll, business licensing, utility billing, central cashiering, and sales. In addition, the Finance Department provides customer service for all of the City Hall visitors.

Community Development Department

The Community Development Department is comprised of various City functions including Planning, Building, Public Works, and Code Enforcement.

The Hughson Community Development Department—in cooperation with the City Council, other City Departments, the development community, the public and various partners—is the department responsible for enhancing the quality of life

in our community; promoting safe, attractive, and thriving developments; and facilitating development projects that add to the amenities and character of the City.

The role of the Department is to move the community toward the vision established in the General Plan and other planning documents. The Department establishes and helps to implement policies and goals to provide for the orderly and attractive growth of the community. The Department also works with new and existing residents on Building Permit and Code Enforcement issues to ensure the quality of the community is maintained. Staff coordinates activities to ensure that all applicable codes and laws are implemented and that the directives of the City Council are carried out.

A primary goal of the department, in the Public Works area, is to ensure the public's health and safety. The Department designs, maintains, improves, operates, and repairs the City's infrastructure including water, sewer, and storm drain systems as well as its equipment, vehicles, buildings, parks and streets, in the most cost-effective manner possible while planning to meet the needs of the future.

Police Services

As of September 1, 2001, the City of Hughson has contracted with the Stanislaus County Sheriff to provide the City with Police Services. The Sheriff department is committed to serve, protect, and promote a safe community. This replaces the former Hughson Police Department, yet still provides the City with the same services and protections. The mission statement of Hughson Police is:

- ❖ We, the members of the Hughson Police Services, are committed to being responsive to our community in the delivery of quality services. We recognize our responsibility to maintain order, while affording dignity and respect to every individual. Our objective is to improve the quality of life through a community partnership which promotes safe, secure neighborhoods.

Fire Services – Hughson Fire Protection District

Hughson Fire Protection District is a California Special District providing fire protection for the community of Hughson. The Hughson Fire Protection District was established in 1915. The City of Hughson does not desire to organize a municipal fire department or employ a fire chief to perform the duties required to be performed by a City Fire Chief. The City of Hughson and the Hughson Fire Protection District of Stanislaus County entered into an agreement to designate the Fire Chief to act as the Fire Chief for the City of Hughson on June 20, 1973.



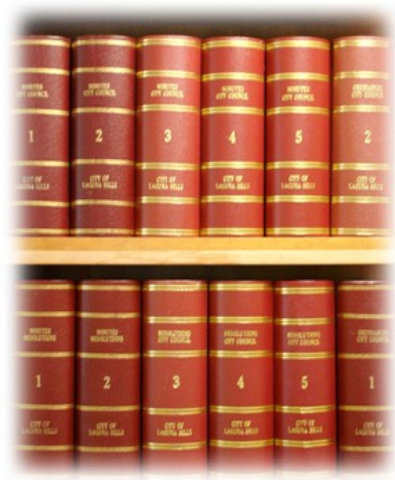
The Hughson Fire Protection District Provides fire suppression, emergency medical services, technical rescue, hazardous material response, fire prevention, public education, and disaster preparedness to approximately 35 square miles of Stanislaus County and approximately 10,000 residents, including the City of Hughson. The Hughson Fire Protection District is dedicated to achieving and maintaining the highest level of service in the most efficient manner possible, and to constantly safeguard and preserve life and property against the elements of fire and disaster.

The Hughson Fire Protection District is made up of a 5-member Board of Directors, 25-30 volunteers and 3 paid staff, all who are dedicated and proud of what they do for the residents of the Hughson Fire Protection District.

CHAPTER TWO - HUGHSON CITY COUNCIL

CITY COUNCIL

The City of Hughson operates according to the Council-City Manager form of government which vests authority in an elected City Council. The City Council is composed of five members elected at-large (the City is not divided into represented districts) on a nonpartisan basis to serve overlapping four-year terms. The Mayor is elected at large and serves a four-year term. The Mayor serves as the presiding officer at City Council meetings and as the official head of the City for legislative and ceremonial purposes. The City Manager is appointed by the City Council and serves at the pleasure of that body.



The City Council is the City’s legislative and policy-making body. The City Council is responsible for passing ordinances and orders necessary for governing the City, as well as setting the direction of City policy. The City Manager is responsible for the overall administration of the City. This responsibility includes implementation of the general policies set by the City Council in addition to the day-to-day operations of all City functions. The City Manager, with the help of the staff, provides the City Council with the information needed to fulfill its policy- making role.

The Council-City Manager form of government separates legislative and executive responsibilities in a manner like state and federal governments. This system provides “checks and balances” of both policy and administrative branches of government by limiting the power of each.

COUNCIL GOALS & OBJECTIVES

In 2023, the City of Hughson held two Council workshops on March 9, and 15, led by consulting firm Sloan, Sakai Yeung & Wong and the City Manager, to discuss the topics of Governance, Fiscal Sustainability, and Strategic Priorities.

On March 9, the first workshop focused on roles in strategic planning, an Environmental Scan and Situational Analysis, and updating the City’s current Vision and Mission Statement and Values.

On March 15, the second workshop was held with a focus on preparation and prioritization of the City’s Goals, Strategies, and Actions.

The priority-setting discussion was grounded on the idea that it is important to keep the long-term view in focus while establishing what can be reasonably accomplished in the short term.

On May 22, 2023, the Hughson City Council adopted the City’s Vision, Mission, Values, and Strategic Priorities, which outline organizational goals and objectives to be accomplished in 2023-2028.

The five Strategic Priorities are:

1. Good Governance
2. Economic Development
3. Infrastructure
4. Ensure Fiscal Health

5. Promote Quality of Life

Goal setting will not solve all the immediate problems nor guarantee that a crisis will not occur; but it will help to get a better idea of what is happening in the community and define what will happen over the long term. A copy of the City of Hughson's City Council Strategic Priorities is attached in Appendix F.

COUNCILMEMBER APPOINTMENTS TO ADVISORY BOARDS

Councilmembers are requested to serve on various City and other agencies boards and committees. Annually, it is the duty of the City Council to review the list of current assignments and make recommendations for appointments. Any Councilmember desiring to serve on a certain committee (or who desires not to be considered) should inform the Mayor. These appointments are subject to approval by the majority of the Council vote.

Below is a list of various boards and committees:

- ❖ 2+2 School District Committee
- ❖ 2+2 Fire District Committee
- ❖ Budget & Finance Subcommittee
- ❖ Economic Development Committee
- ❖ League of California Cities Executive Committee
- ❖ San Joaquin Valley Air Pollution Control District
- ❖ Stanislaus Council of Governments (StanCOG) Policy Board
- ❖ Stanislaus County Disaster Council
- ❖ Stanislaus County Local Task Force on Solid Waste
- ❖ Stanislaus Economic Development Action Committee (EDAC)
- ❖ West Turlock Subbasin Groundwater Sustainability Agency

CITIZEN APPOINTMENTS TO CITY ADVISORY BOARDS

The City has several committees, boards, and commissions. The following is a summary of the specific scope of responsibility for each committee, board, or commission.

Qualifications: Specific qualifications for appointment of members to the various committees, boards, and commissions are set forth in the Hughson Municipal Code.

Appointment: The City Council will make all appointments to committees, boards, and commissions.

Terms: Each advisory board has specific terms, usually two years per term. At the expiration of the term, the incumbent may need to reapply for appointment and compete with other interested candidates of the board position.

Planning Commission: The Planning Commission consists of five members appointed by the City Council to alternating two-year terms. Responsibilities of the Planning Commission range from preparing and recommending to the City Council and amendment or repeal of the General Plan, recommending approval or

disapproval or modification of all maps or plats of land subdivision, hold hearings on planning and zoning matters, advise and recommend the acquisition, used, or disposition of all City owned property and perform such other duties relating to planning and zoning as the Council may require by ordinance or resolution. Members of the Planning Commission receive a \$50 stipend for each meeting attended. Chapter 2.12.110 of the Hughson Municipal Code specifically addresses the role of the Planning Commission.

Parks, Recreation and Entertainment Commission: The Parks, Recreation and Entertainment Commission, which is an advisory board to the Hughson City Council consists of five members, serving alternating two-year terms. No less than three members must be residents of the City of Hughson, but up to two members can reside outside of the City but within the Hughson postal code area.

The commission formulates and recommends to the city council a recreation, park, and entertainment program for the inhabitants of the city, promotes and stimulates public interest in parks, recreation, arts and entertainment programs; advise the City Council on parks, recreation, arts and entertainment experiences; and which encourages to the fullest extent possible the cooperation of the local school authorities and other public and/or private agencies or interests. Advise the city council regarding the acceptance or rejection of offers of donations of money, personal and/or real property to the city for recreation, park and entertainment purposes and use and make recommendations where appropriate. Advise the city council regarding the parks, recreation and entertainment budgets and make recommendations as appropriate. The city council, with recommendation(s) from the Parks, Recreation, and Entertainment Commission, shall by resolution establish, adopt and amend guidelines and policies for the use of facilities within the boundaries of the city of Hughson for city-sponsored and co- sponsored recreational and entertainment activities. The city council may by resolution, with recommendation(s) from the parks, recreation, and entertainment commission, set fees for rental of parks or portions of parks. The donation of plants, buildings, fountains, sculptures, ponds, pools, or any other item or funds for such item for any park or building shall first be approved by the Parks, Recreation and Entertainment commission. Members of the Parks, Recreation and Entertainment Commission serve without compensation.

City of Hughson Ordinance 2016-07, section 2.14.010 of the Hughson Municipal Code specifically addresses the role of the Parks, Recreation and Entertainment Commission.

Economic Development Committee: In June of 2011 the City Council approved the formation of the City of Hughson Economic Development Committee. The committee focuses on the following:

1. To develop and advocate for an economic development strategy that maximizes commercial property tax revenues and generates employment opportunities as part of a broader, long-range strategic plan for the community as established by the City Council.
2. To work with staff to assist in the development of a business incubator in Hughson that will help create new businesses that will stay in Hughson.
3. To advocate for state and federal legislation and regulations that advance economic development in Hughson.
4. To work with staff to obtain federal and state grant funds to further the economic development strategy; and
5. To support and encourage new businesses seeking to locate in Hughson and existing businesses seeking to remain or expand in Hughson.

The committee is comprised of the following make up:

The committee is comprised of six (6) members appointed by and serving at the pleasure of the City Council for terms of two (2) years, to include two members of the council, four (4) community members, with preference given to individuals with professional expertise in agribusiness; commercial real estate financing or development; real estate law; utilities or technology; marketing or merchandising; business or non-profit organization development; training and education; business owners; or participation in business associations and organizations.

The City Manager and Community Development Director serve as ex officio members without the right to vote and are not counted in determining a quorum. Initially, two (2) members shall be appointed for two (2) years and the other four (4) members shall be appointed for (3) years to establish staggered, two-year (2) terms.

Redevelopment Agency – Oversight Board of the Successor Agency: The Legislature created successor agencies to wind down the business and fiscal affairs of the redevelopment agencies dissolved by ABx1 26 (“AB 26”). More specifically, a successor agency must (1) continue to make payments for the “enforceable obligations” of the former redevelopment agency; (2) remit unencumbered funds to the county auditor; and (3) dispose of real property assets. The City Council serves as the Board for the City’s successor agency. Each successor agency has an oversight board to monitor its progress in achieving these goals. In turn, the Department of Finance and the State Controller may review actions of the Oversight Board.

Each oversight board has seven members comprised of members of several different agencies. A majority of the seven members constitutes a quorum and a majority vote of the total membership of the board is required for action. Board members have personal immunity from suits for their actions taken within the scope of their responsibilities. The oversight board has fiduciary responsibilities to the holders of enforceable obligations and taxing entities. Health & Safety Code Section 34179. The holders of enforceable obligations are owed money by the successor agency. The taxing entities will receive property taxes after the following payments have been made pass-through payments: enforceable obligations; and successor agency administrative costs.

The oversight board is also required to direct the successor agency to do all the following:

- Dispose of all assets and property of the former redevelopment agency that were funded by tax increment. The oversight board may direct the successor agency to transfer ownership of certain public assets, such as roads, school buildings, parks and fire stations, to an appropriate public agency pursuant to any existing agreements relating to the construction or use of such assets.
- Cease performance under any agreements that do not meet the definition of “Enforceable Obligations.”
- Terminate any agreements between the redevelopment agency and any public entity providing funding for debt service obligations or for the construction or operation of facilities owned and operated by the public entity, if the oversight board determines that early termination would be in the best interest of the taxing entities.
- Determine whether any agreements with private parties should be terminated or renegotiated to reduce liabilities and increase revenues to the taxing entities.

Health & Safety Code Section 34181 City of Hughson Resolution No. 2012-04, electing to have the City of Hughson serve as the Successor Agency to the Hughson Redevelopment Agency is available by contacting the City of Hughson City Clerk.

Budget and Finance Subcommittee: The Budget and Finance Subcommittee is comprised of two members of the City Council that meet as needed with City staff to provide direction in budget and financial management. The role of the Budget and Finance Subcommittee is primarily to provide financial oversight for the City. Responsibilities of the Budget and Finance Subcommittee include reviewing the budget, monitoring adherence to the budget and reviewing the annual audit. Other areas of focus include the assessment districts, revenue

generating strategies, investment policies, capital improvement plan, capital facilities fees, and finance management system. Once financial items are approved by the Subcommittee, the items are brought before the entire City Council for approval.

CHAPTER THREE - CITY FINANCES

City revenue comes from a variety of sources. Major sources of City revenue for day-to-day operations and services come from sales and use tax, property tax, business license tax (a tax on businesses in the City, usually measured by gross receipts). Unlike a private business, much of the City's revenue is restricted to certain uses by law. Some revenue is payment for a specific service by customers. Still other revenue comes from state and federal agencies, and the City has no control over how much it receives, and the type of project for which the money can be spent. The California Constitution and state law often provide specific distinctions among municipal revenue sources and layers of limitations expending these designated program funds.

TYPES OF REVENUE

Local governments receive revenue from various sources. There are many types of income, and their impact has shifted over the years. Prior to 1978 (pre-Proposition 13), cities relied on Property Tax revenue for much of their funding.

This change of funding has been the single most significant factor in local government finances. The gap has been made up by imposing user fees, obtaining grant funding, and eliminating services to the citizens.

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

Revenue Projections: Projecting the revenue that a City can expect in the upcoming Budget year is a critical and difficult process. The spending plan is directly related to the anticipated revenue. Revenue projections are made conservatively. While it is possible to overstate revenue numbers during the Budget process to allow for greater spending, it is not wise, nor fiscally responsible. Many of the revenue sources are out of the City's control. Property Tax revenue is based on assessed property value. It is collected, then distributed by the County. Motor Vehicle Fees are determined by the State legislature and use the assessed value of property as the formula to distribute the payment. The problem is that the assessed value of Property Tax is used to calculate the revenue. This is good, while assessments are increasing. However, when assessed property value drops, so do the Motor Vehicle Fees. Projected numbers are obtained from the County's Auditor's Office, as it has a better handle on what the local housing and property market holds for the immediate future. Grants, which constitute a large portion of the City's revenue, are awarded through the application process, which can be very competitive. Forecasting this revenue is based on a complete understanding of the program and periodic reviews of the status of funding. If the grant is not received, the project cannot be done, or the service cannot be provided (unless another funding source is identified).

Other funding sources are not easily determined either. The Sales Tax projection is based on prior year collections, along with anticipated economic activity in the area. It is not as difficult to make estimates in a smaller community, where businesses are few. Hughson relies on data furnished by HDL, a contractor who analyzes Sales Tax data. User fees, defined as fees collected by the City for services provided (water, sewer, garbage, etc.) are based on prior participation, along with any new or enhanced programs. Any rate study that has or will be implemented is also incorporated in the projections. Fees are continually evaluated to ensure that they are adequate to cover the cost of the service. However, Proposition 218 does restrict fee increases, requiring a vote to approve and other specific parameters that need to be followed.

The money that the City receives as income has been categorized:

- **Property Taxes:** Property Tax is an Ad Valorem Tax imposed on real property (land and permanently attached improvements) and tangible personal property (movable property). It is based on the value of the property, rather than on a fixed amount or benefit. Proposition 13 states "the maximum amount of any Ad Valorem Tax on

real property shall not exceed one percent of the full cash value of such property...” Cities, counties, school districts and special districts share that 1% Property Tax. The County allocates Property Tax revenues according to the proportion of Property Tax allocated to each to each agency prior to Proposition 13. Since the passage of Proposition 13 in 1978, several other propositions have been passed to clarify its implementation. One of the more significant was Proposition 4 (known as the Gann Initiative). Rather than limiting population and CPI (Consumer Price Index). Specific discussion of Proposition 4 and the Appropriation Limit is found in the Budget Format section.

- **Tax Increment:** The primary source of funding for the Redevelopment Agency (RDA) is the use of Tax Increment. The increment is determined by calculating the difference between the original value assessed when the Redevelopment Agency was established and the current rate. The total one-percent tax rate on that difference is transferred directly to the Redevelopment Agency.

As of February 1, 2012, all RDAs in California have been dissolved, with oversight committees governing unwinding activity. Increment is used to pay off the RDA’s bond obligation.

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

State General Fund	3.9375%
Local Revenue (City/County)	2.0625%
County Transportation (LTF)	.25%
County Mental Health Obligations	.50%
Prop 172-Public Safety	.50%

The rate in Hughson is 7.875%. As of 2017, the sales tax rate in Stanislaus County has increased by 0.5% due to the passage of Measure L, the local Transportation Sales Tax initiative. Over 25 years, the City of Hughson is expected to receive \$7.86 million, of which \$6.05 million is to be used for city street resurfacing projects. Proposition 172 allocates funds for local public safety. Most of these proceeds are retained by the County’s District Attorney’s office.

Sales Tax revenue in the City of Hughson is comparable size in Stanislaus County and the State of California. While the City does not have large retail stores, there are several manufacturing businesses that produce sales tax revenues.

- **Business License Tax:** This tax is assessed on businesses for the privilege of conducting business within the City. The City of Hughson levies an annual fee, this fee is strictly a revenue-raising function, not regulatory.
- **Assessments:** Benefit Assessment District (BAD): Benefit Assessment Districts are formed to provide services to maintain storm drain catch basins and provide street lighting, as well as storm drain management and line maintenance. Funds are generated through fees levied to pay for these services within a pre-determined district. The rate varies from district to district and is computed by a licensed engineer. The assessment is levied on the annual Property Tax bill. Once the rate is approved by the Council, it is submitted to the County Auditor. The establishment of a Benefit Assessment District requires owner approval, but once in place, fees are assessed to the property owner, even if the property subsequently changes hands. The implementation of Proposition 218 has limited the City’s ability to raise the fees. (A district-wide election would be required).
- **Landscape Lighting District (LLD):** Much like the Benefit Assessment District, Landscape Lighting Districts are formed to provide services to maintain parks, streetscape landscaping, street lighting and remove graffiti. City

staff are continually reviewing ways to keep the costs to maintain the Districts within the estimated and actual revenues from each district.

- **Developer Fees:** Developer Fees (also known as Capital Facility Fees or Impact Fees) are imposed by the City on development projects to mitigate the additional demands they place on infrastructure and public facilities. The use of this revenue-generating mechanism is a widespread practice in California, especially in areas where growth has had an impact on local government. Revenue collected should be used or at least obligated within 5 years of its receipt of capital or equipment-related expenditures. The fees are justified as an offset to the future impact that development will have on existing infrastructure (as a result of population growth). Hughson collects the fees via building permits, or upfront as specified in the development agreement. Fees vary from agreement to agreement and cover several benefits. Additional fees are collected on behalf of Stanislaus County and State of California. Revenue projections are based on the projected number of buildings and the potential subdivisions that are being considered.
- **Licenses and Permit Fees:** Cities can charge reimbursement of costs relating to the regulation of certain types of activities. For example, the charge for Dance Permits allows the City to recoup costs that are necessitated by additional police services during a public / private dance. The regulatory function that the City is performing is provided to protect overall community interests. Revenue from this source is not a significant portion of the Budget. Other permits cover yard sales, oversized loads, and encroachment on City property.
- **Building Permits:** Building regulation, plan review and inspection services have been assumed by a contract building inspector/plan check consultant, Pacific Plan Review, owned by Dennis Trumbly. After a dramatic slowdown in housing activity around 2009, the economy and the housing market continue to improve. Remodeling and other home improvements have picked up significantly. There is a notable increase in permits for additions, accessory units, solar, pools, re-roof projects, patios, and the like.
- **Fines and Penalties:** Fines, forfeitures and penalties are revenues received upon conviction of a misdemeanor or municipal infraction. The source of revenue is parking fines and code violations.
- **Interest and Rent:** Municipalities have been given the opportunity to invest their idle funds in interest bearing accounts. Most of the investments are made via investments with Multi Bank Security Inc., deposits to money market accounts and deposits to the State of California Local Agency Investment Fund (LAIF). All interest earned is allocated to the appropriate fund, based on its cash balance at the end of each quarter. A resolution was adopted which allowed interest not to be paid to any fund with a balance under \$100,000 (unless other stipulations exist).

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

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

Another program which provides additional revenue is the Abandoned Vehicle Abatement program. In 1992, the State legislature approved the assessment of a \$1.00 fee on each vehicle being registered. This money is being distributed to the County to put into place a program which will abate abandoned vehicles in each community. It is used to offset the cost of Police Services for enforcement.

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

- **User Fees:** The greatest opportunity available to the City to ensure sufficient revenue for operations is the proper imposition of User Fees. These fees are the charges assessed to a citizen for a specific service or item. As a result

of Proposition 13, and subsequently, Proposition 4, cities have been forced to charge full costs for requested services. The “Costs Reasonably Borne” concept implies a direct relationship between payment of fees/charges and the receipt of a service. The direct fee-for-service principle is not upheld when taxes are used to subsidize services that can be identified and quantified. Local government needs to be cautious when imposing fees to ensure that Proposition 218 is not activated. A recent Court decision has expanded Proposition 218’s definition to include utility services. This adds another layer of work and cost the City.

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

THE CITY BUDGET

Budget Process:

As mentioned in Chapter One, perhaps the most significant action the City Council undertakes each year is the approval of the City’s budget. The budget is based on projected revenues and is the roadmap to spending those revenues for the public benefit. The budget document contains a complete overview of the revenues projected and the proposed departmental expenditures.

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

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

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

Budget Preparation:

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

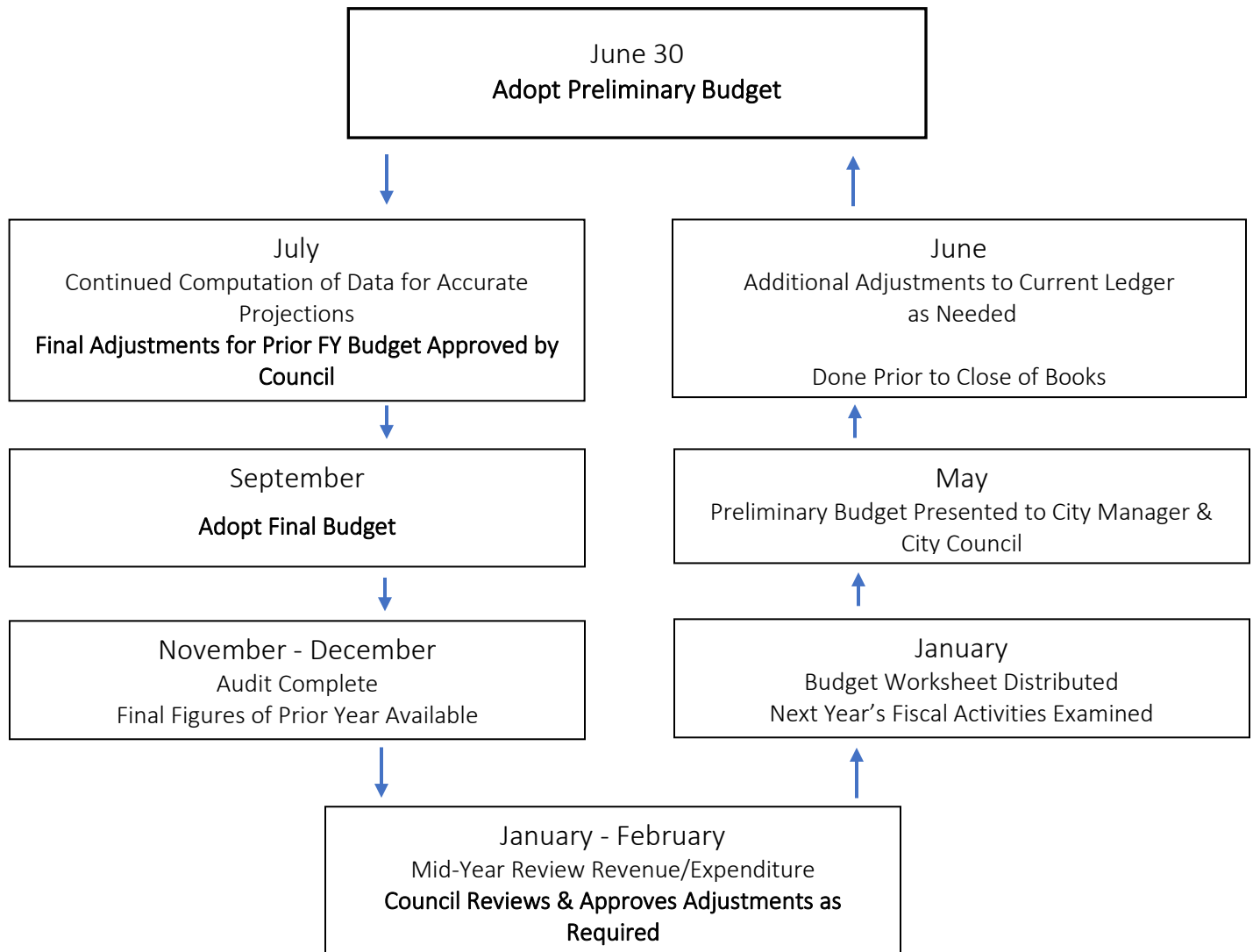
Final Budget: At this point in the process, additional refinement occurs. Year-end balances provide a clearer picture of the City’s financial situation for the new Fiscal Year. The Final Budget is usually adopted in August or September. Revisions are made as needed, and additional meetings are held with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

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

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

CITY OF HUGHSON

Budgeting Cycle



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

It is essential that the City has in place a system of controls to both ensure and demonstrate budgetary compliance. The City implemented Tyler Technologies Finance System in February of 2018. This system allows the creation of a draft budget document (Preliminary Budget), which once approved by the City Council, can be installed, and used for each fiscal year. Using the accounting package (provided by Tyler), the Budget numbers are tied into the General Ledger, satisfying the need for Budget integration. This comparison of actual to budgeted expenditures is a Generally Accepted Accounting Principle, or GAAP. At the point of processing payables, purchase orders, and other encumbrances, as well as running status reports, staff can access the balance of any account, and compare actual to Budget figures. Departments use the hard copy of the Budget document, as well as monthly status reports as run by Finance, to verify the balances and activity in their accounts.

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

- **FUND:** A fund designates the source of the revenue. It indicates money segregated for a specific purpose. It is indicated by the first digits in the account number for a given line item (e.g., General Fund, 100-xxx-xxxx). It is an accounting entity that has a set of self-balancing accounts. This is the major factor that differentiates governmental record-keeping from that of the private sector.

The City of Hughson has three primary fund types. The major category is the **General Fund**. This is the fund used for the City's day-to-day operating expenses and is the fund type over which the Council has control: Monies from this fund can be spent at the City's discretion. The primary source of revenue for this fund is taxes (Property, Sales, and Motor Vehicle Fees). Most of the expenditures from this fund type are for Public Safety, Administration, Parks, Community Development, and other functions for which the City has limited means of cost recovery.

The second fund type is **Special Revenue**. These funds are used to designate monies with appropriation requirements. These requirements are mandated by the State or Federal Government or are imposed by Council action. Gas Tax is a prime example of Special Revenue funds. These funds must be appropriated and accounted for according to very stringent standards. For example, Gas Tax money (320-xxx-xxxx) must be expended only on streets and roads, and there is a State Auditor to ensure compliance. Council discretion on Special Revenue Funds expenditures is very limited. The audit also breaks out **Capital Funds** used to account for the acquisition and construction of major capital facilities.

Enterprise Fund is the third classification of revenue. It is also referred to as the Business Fund. This type of fund is created for items or services from which there is significant potential for financing through user fees. The function can be totally self-funded or subsidized by other resources. Fund 210-xxx-xxxx, Sewer Maintenance & Operation, is an example of an Enterprise Fund. Revenues earned can fund only the costs associated with the operation of the service to which the fund pertains. Though law does not allow the Public Sector to make a "profit", it is still prudent to maintain a healthy reserve (for future expansion, equipment replacement, and preparation for unforeseen events).

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

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

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

The current fiscal year budget is attached in Appendix A-1.

CITY COUNCIL COMPENSATION

State law limits City Council salaries. A City Council may establish a salary by ordinance up to a ceiling determined by a city’s population, although the city’s electorate may approve a higher salary. State law allows an increase in City Council salaries up to 5% per year; however, any salary increase may take effect only when at least one member of the City Council commences a new term. Consistent with the state law limitations, the City’s Municipal Code has fixed City Councilmember salaries at \$250.00 per month, and for the Mayor, \$300.00 per month.

The City provides a Microsoft Surface Pro to Councilmembers, for City use. The City does not however, provide cell phones, or dedicated offices and staff to Councilmembers. Reimbursement for local travel is also expected to be included in the monthly stipend and not reimbursed in addition to the approved monthly Council salary.

There are other limitations on the amount of compensation a City Council can approve for Councilmembers for service on other boards and commissions. For example, the City Council may not approve an additional salary for the Redevelopment Agency – Successor Agency when the Council serves as the City’s Redevelopment Agency – Successor Agency when meetings of the board are held jointly with City Council meetings.

Newly elected Councilmembers must complete certain documents through the Human Resources Department. Staff assistance and the required forms are available in Human Resources. The forms listed below should be completed within thirty (30) days by each newly elected official and returned to Human Resources.

1. Employment Eligibility Verification (I-9 form).
2. W-4 and DE 4.
3. Use of Electronic Communication Policy.

EXPENDITURES GUIDELINES

The City includes funds for Councilmembers to perform official City business. Pursuant to the provisions of Section 36514.5 of the California Government Code and the City of Hughson Municipal Code section 2.24.020, each councilmember shall be reimbursed for actual and necessary expenses incurred in the performance of official duties.

To do the job, there are several highly recommended training classes available from the League of California Cities. Eligible expenses include attendance at conferences or educational seminars.

For travel approved by the City Council, Councilmembers are entitled to reimbursement for travel expenses, including meals for Councilmembers and mileage, when attending functions or training classes on behalf of the City which involve significant level.

It is very important to note that any reimbursable expense must be related to City affairs, and those expenses must be approved by the City Council. Public property and funds may not be used for any private or personal purposes. Courts have ruled that this prohibition includes personal political purposes. For example, the City cannot reimburse a Councilmember for meals at a meeting designed to discuss political or campaign strategies.

When a Councilmember has attended a conference, meeting, etc., and has requested reimbursement, that Councilmember is required by law to report at the next Council Meeting the purpose of the reimbursable expense (Government Code Section 53232.3). The past practice of the City of Hughson Council has been to attend committee meetings, and regional meetings and events involving local travel, without reimbursement from the City.

ADDITIONAL INFORMATION

General information on city finance and fiscal issues facing city governments can be found at the League of California Cities (LCC) website and the companion website the Institute for Local Government (ILG). Councilmembers are encouraged to discuss with staff both general and specific information regarding Hughson's budget and financing. Included with this handbook is the publication "A Primer on California City Finance".

CHAPTER FOUR - CITY COUNCIL MEETINGS

OPEN MEETING LAWS (THE “BROWN ACT”)

The entire City organization conducts its business in compliance with the Ralph M. Brown Act, Government Code Section 54950. (the “Brown Act”) Because this law is such an important part of local government operations, some specific requirements of the law are highlighted below for your information and future reference. A publication of the League of California Cities entitled Open and Public V, A Guide to the Ralph M. Brown Act will be provided with this Handbook which goes into greater detail on this subject. In addition, the City Attorney annually provides the City Council Members with a booklet entitled “A Public Official’s Guide to the Brown Act” which is in Appendix G.



Applicability and Penalties: The intent of the Act is to ensure that deliberation and actions of local public agencies are conducted in open and at public meetings. The law provides for misdemeanor penalties for members of a body who violate the Act (Cal Gov Code Section 54959). In addition, violations are subject to civil action (Cal Gov code Section 54960). The provisions that most directly affect the Council are summarized in this chapter.

1. Applicability: The act applies to Council and all commissions, boards and task forces that advise Council. Staff cannot promote actions which would violate the Act.
2. Meetings: All meetings shall be open and public. A City Council meeting takes place whenever a quorum (generally 3 or more members) is present and information about the business of the body is received: discussion qualify as a meeting. Social functions (e.g., receptions, dinners) do not fall under the Act unless City business is conducted.
3. Agendas: Agendas for regular meetings must be posted 72 hours in advance of the meeting and must meet various requirements.⁴

⁴ *Many individual agenda items have specific and more complex public notice requirements than the regular meeting agenda posting requirement.*

4. Actions: The general rule is that no action can be taken on any item not appearing on the posted agenda. However, there are exceptions to that rule:
 - a. An emergency exists (determined by a separate motion and majority vote of the Council).
 - b. An urgency situation exists, in that the need to act arose subsequent to the agenda being posted and there is a need for immediate action (determined by a separate motion and 2/3 vote of the Council; or if less than 2/3 are present, by unanimous vote).
 - c. The item was continued to another meeting that was scheduled and posted within 5 days of the original agenda.

5. Public Input: The public, by law, has an opportunity to address the Council on any item of interest to the public that is within the jurisdiction of the Council, at the time the matter is heard. The Mayor has the right to establish a time limit on speakers and the total time allocated for an issue. Five minutes per speaker is what the City currently uses, but in unusual circumstances, shorter or longer time periods may be enacted.
6. Public Disruptions: A portion or all the public may be removed if willful disruption makes conducting the meeting “unfeasible”; the press may remain unless they participate in the disruption.
7. Correspondence: All writings distributed for discussion or considerations at a public meeting are public records.
8. Special Meetings: Special meetings may be called by the Mayor or a majority of the Council with strict notification requirements for delivery to the media and Council 24 hours before the time of the meeting.
9. Emergency Meetings: Emergency meetings may be called without notification due to the disruption or threatened disruption of public facilities. Only work stoppages or crippling disasters that impair the public health and/or safety qualify for emergency meetings.
10. AB 2449: A member of the legislative body shall only participate in the meeting remotely pursuant to this subdivision, if all of the following requirements are met:
 - (A) One of the following circumstances applies:
 - (i) The member notifies the legislative body at the earliest opportunity possible, including at the start of a regular meeting, of their need to participate remotely for just cause, including a general description of the circumstances relating to their need to appear remotely at the given meeting. The provisions of this clause shall not be used by any member of the legislative body for more than two meetings per calendar year.
 - (ii) The member requests the legislative body to allow them to participate in the meeting remotely due to emergency circumstances and the legislative body takes action to approve the request. The legislative body shall request a general description of the circumstances relating to their need to appear remotely at the given meeting. A general description of an item generally need not exceed 20 words and shall not require the member to disclose any medical diagnosis or disability, or any personal medical information that is already exempt under existing law, such as the Confidentiality of Medical Information Act (Chapter 1 (commencing with Section 56) of Part 2.6 of Division 1 of the Civil Code). For the purposes of this clause, the following requirements apply:
 - (I) A member shall make a request to participate remotely at a meeting pursuant to this clause as soon as possible. The member shall make a separate request for each meeting in which they seek to participate remotely.
 - (II) The legislative body may take action on a request to participate remotely at the earliest opportunity. If the request does not allow sufficient time to place proposed action on such a request on the posted agenda for the meeting for which the request is made, the legislative body may take action at the beginning of the meeting in accordance with paragraph (4) of subdivision (b) of Section 54954.2.

(B) The member shall publicly disclose at the meeting before any action is taken, whether any other individuals 18 years of age or older are present in the room at the remote location with the member, and the general nature of the member's relationship with any such individuals.

(C) The member shall participate through both audio and visual technology.

11. Other Provisions: The Act provides many other restrictions and requirements; this chapter is intended merely as a Council summary and overview of the Act, and nothing in this Chapter supersedes the provisions of the Brown Act. Please check with the City Attorney if you have any questions about the Brown Act requirements.

FORMATION AND PREPARATION OF THE AGENDA

1. Items Related to City Business: The Mayor, a Council Member, City Manager, City Clerk, or City Attorney may request that an item be placed on the City Council meeting agenda. Requests received by the City Clerk prior to noon on Tuesday before the next City Council meeting will be placed on the agenda.
2. Items Unrelated to City Business: Councilmembers may request that an item unrelated to City business be added to a future agenda.
3. Staff Reports and Council Reports and Comments: Staff Reports and Council Reports and Comments not on the agenda shall be limited to those matters informative in nature and which do not require discussion or action by the Council.
4. Consent Calendar: The City Clerk may place on the consent calendar any item other than ordinance on first reading, or public hearings. Items on the "Consent Calendar" are generally non-controversial items that do not require much, if any, discussion. The consent calendar allows decision-makers to group such items together under one heading and decide them at one time, with one vote. Any item may be removed for discussion upon request by a member of the legislative body for further discussion or for required amendments to the item. This enables the item to be considered and voted upon separately if discussion is needed or if a decision-maker need not vote on that item because of a disqualifying conflict of interest.

Meeting Order of Business: The order of business of all regular meetings of the Council shall be as follows, but may be changed at the discretion of the Mayor:

1. Call to order at 6:00 p.m.
2. Roll Call
3. Flag Salute
4. Invocation
5. Public Business from the Floor
6. Presentations
7. Consent Calendar
 - a. Minutes
 - b. Warrants
8. Unfinished Business
9. Public Hearings to Consider
10. New Business
11. Correspondence

- 12. Staff Reports
- 13. Council Reports and Comments
- 14. Closed Sessions
- 15. Adjournment

COUNCIL MEETINGS AND RULES OF PROCEDURE

Rules of Procedure: The City Council adopts rules of procedure by resolution. The current Rules of Procedure adopted by Council Resolution No. 2019-35 are included in this handbook as Appendix C. The following information is only a portion of the information contained in the adopted Rules of Procedure, and all council members are encouraged to read and be familiar with the all the information in Appendix C.

Regular Meetings: The Council holds its regular meetings on the second and fourth Monday of each month at 6:00 p.m. If the regular meeting date falls on a holiday, the meeting shall be held on the next business day or another day agreed upon by the Council, or the Council may by majority vote cancel the meeting altogether.

Special Meetings: Special meetings may be called by the mayor, the City Manager, or by three or more members of the council with notice being delivered to the legislative body and public at least 24 hours prior to the special meeting. The City Clerk shall prepare a notice of the special meeting time, place, and the business to be transacted, and post any required agenda, in accordance with the Brown Act. Business at a special meeting is limited to only the items specified in the special meeting agenda notice.

Emergency Meetings: In an “emergency situation,” the Council is not required to deliver prior written notice of the meeting. An emergency is defined to include a work stoppage or activity and a crippling disaster, which severely impairs public health, safety, or both, as determined by a majority of the members of the legislative body.

All regular and special meetings of the Council shall be public, provided that the Council may hold a closed session as provided by law during any regular, special, adjourned regular or adjourned special meeting, from which the public shall be excluded.

Study Sessions: Study sessions are often referred to as “workshops.” They can be held prior to or after regular meetings and may be scheduled at any date or time. They are informal but still public meetings under the Brown Act, and public comment may be encouraged but no action may be officially taken.

Teleconferencing: Teleconferencing is available through audio or video means of electronic transmission, or both, and may be used to conduct a meeting of the legislative body. This method may be used to allow members of the body in remote locations to count towards establishing a quorum and to participate in the meeting and vote as though present at the main meeting location.

Teleconference meetings must comply with the following requirements:

1. Meeting must comply in all other respects with the Brown Act and is in all respects the same as a meeting where the members are all physically present.
2. Agendas must be posted at all teleconference locations, and the notice and agenda of the meeting shall identify each teleconference location.

3. Each teleconference location shall be accessible to the public, which shall have the same rights to address the body as if physically present.
4. Teleconferenced meetings shall be conducted in a manner that “protects the statutory and constitutional rights of the parties or public appearing before the legislative body.”
5. A quorum of the body must participate from a location within the territorial boundaries of the jurisdiction.

ALL THE ABOVE MEETINGS MUST BE OPEN TO THE PUBLIC.

Closed Sessions: The Brown Act begins with a strong statement in favor of open meetings; private discussions among a majority of a legislative body are prohibited, unless expressly authorized under the Brown Act. It is not enough that a subject is sensitive, embarrassing, or controversial. Without specific authority in the Brown Act for a closed session, a matter must be discussed in public. Grounds for convening a closed session in this chapter are called “exceptions” because they are exceptions to the general rule that meetings must be conducted openly. This exception is a limited one in that only a narrow range of issues may be discussed in closed session. In accordance with the spirit of the Brown Act, substantial notice and reporting requirements must be complied with prior to and following closed session. Please note: It is not that any item may be discussed in closed session unless it is required to be discussed in open session; it is the other way around. All items must be discussed in an open session unless there is a specific exception allowing them to be discussed in a closed session.

Prior to the closed session, the purpose for the closed session must be disclosed both on the agenda and in the open session. Closed sessions are only allowed for specific purposes and the notice requirements are specific to the issues to be discussed. The oral disclosure may take the form of a reference to the item or items as they are listed by number or letter on the agenda. The agenda notice requirements for closed sessions vary depending upon the content of the session. Below is a list of the type of closed sessions permissible under the Brown Act.

- ❖ *License/Permit Determination*
- ❖ *Conference with Real Property Negotiator*
- ❖ *Conference with Legal Counsel –Existing Litigation*
- ❖ *Conference with Legal Counsel – Anticipated Litigation or Initiated Litigation*
- ❖ *Liability Claims*
- ❖ *Threat to Public Services or Facilities*
- ❖ *Public Employee Appointment*
- ❖ *Public Employment*
- ❖ *Public Employee Performance Evaluation*
- ❖ *Public Employee Discipline/Dismissal/Release*
- ❖ *Conference with Labor Negotiators*
- ❖ *Case Review/Planning*

- ❖ *Report Involving Trade Secret*
- ❖ *Hearings conducted by Hospital Districts*
- ❖ *Insurance Pooling/Tort Liability Losses/Workers' Compensation Liability- Joint Powers Authorities Only*
- ❖ *Charge or complaint involving information protected by Federal Law*
- ❖ *Certain Health Plan Trade Secrets and Payment Rates*
- ❖ *Conference Involving a Joint Powers Agency*
- ❖ *Audit by Bureau of State Audits*

Important Limitations on Closed Sessions: Closed sessions cannot be held to discuss the local agency's available funds, funding priorities or budget. In addition to the agenda requirements, and in some cases oral announcements prior to closed sessions, an oral report, made in open sessions, or a written report is required following the closed session. Generally, the reports shall state the action taken in closed session and the vote or abstention of every member present.

Confidentiality Notice for Closed Sessions: By law, no member of the Council, employee of the City, or any other person required to be present during a closed session shall disclose to any person the content or substance of any discussion which took place during the closed session unless disclosure is authorized by a majority vote of the Council.

A publication of Neumiller & Beardslee entitled "A Public Official's Guide to the Brown Act" is available in Appendix G which goes into greater detail on this subject.

Duties of the Presiding Officer: The Mayor, or in his/her absence the Mayor Pro Tempore, shall preside over the meeting. The Mayor Pro Tempore shall be elected by the Council the night the Council Members are sworn into office following each municipal election. The Presiding Officer shall preserve strict order and decorum at all meetings of the Council, state questions coming before the Council, announce its decision on all subjects and decide all question of order, subject, however, to an appeal to the Council as a whole, in which event a majority vote shall govern and conclusively determine such question of order. The Presiding Officer shall have the right to vary the order of the agenda. The Mayor shall sign all ordinances, resolutions and other documents adopted by the City Council, unless otherwise indicated. In the event of the Mayor's absence, the Mayor Pro Tempore shall sign such documents as have been adopted and approved by the Council. Proclamations shall be signed by the Mayor, or in the Mayor's absence, the Mayor Pro Tempore.

Recesses: Recesses are called by the Mayor/Presiding Officer.

Decorum: As to Councilmembers, while the Council is in session, the members shall preserve order and decorum, and no member shall, either by conversation or otherwise, delay or interrupt the proceedings or the peace of the Council or disturb any member while speaking or refuse to obey the orders of the Council or its presiding officer. Councilmembers shall always be courteous in their dealings with the public, staff, and each other.

As to any other persons, any person making personal, impertinent, or slanderous remarks, or who disrupts the meeting of the Council, may be barred by the presiding officer from further audience before the Council during that meeting, unless permission to continue be granted by majority vote of the Council.

Manner of Addressing Council: Any person desiring to address the Council is requested to first fill out a “City Council Speaker Card” and give it to the City Clerk prior to starting of the meeting. The person may address any item on the agenda or may discuss anything pertaining to the City of Hughson, however, if the item was not posted on the agenda, Council will not be allowed to consider or take action on the item. The person speaking shall be limited to five (5) minutes unless Council by consensus agrees to a longer or shorter time. When addressing the Council each person will be requested to identify themselves. All remarks should be addressed to the Council as a body, and not to any individual member. No other person, or City staff, other than a Council Member or the person having the floor, shall be permitted to enter into any discussion without the permission of the Presiding Officer.

Procedures for Public Hearing: There are several action items that will come before the Council which the agenda will list under public hearings. These are typically land use issues which are required to have specific public notice requirements and a public hearing is specified by state law. Since the Brown Act, discussed at the beginning of this Chapter now affords the public the right to comment on any item on the agenda, there is no longer a significant difference between the rights afforded by a statutory public hearing, and the rights of any citizen regarding some other action item on the agenda. However, public hearings must follow a formal process as set forth in the Rules of Procedures which specify the conduct of the public hearing and shall be as follows:

- a. Presiding officer announces the item and opens the public hearing;
- b. Staff report;
- c. Questions of staff for clarification by Councilmembers;
- d. Statement by proponents;
- e. Questions of proponents or staff by Councilmembers;
- f. Public comments;
- g. As necessary, questions of public or staff by Councilmembers;
- h. Response by proponent;
- i. Response by staff;
- j. Final questions by Councilmembers to staff; proponent or public;
- k. Mayor/Presiding Officer closes public hearing;
- l. Council discussion;
- m. Council action on item.

Attendance at Meetings: If any Councilmember cannot attend a meeting, he or she shall notify the City Clerk as soon as possible.

Validity of Actions: No action taken by Council which is otherwise legally valid shall be voided or nullified by reason of a failure to follow these Rules of Procedure.

ACTIONS BY THE CITY COUNCIL

The City Council takes formal action by one of three ways. The simplest matters are done by what is called a minute order. The presiding officer simply discusses the topic looking to gain consensus among the councilmembers and asks for a motion, a second, and a vote on the matter. An example of this would be consideration of a report from a Department Head looking for direction as to a future course of action.

The most typical council action is taken by way of a formal resolution. A resolution is provided to the council along with a description of the action requested and background on the project which is presented in the staff report. The draft resolution may be approved as presented, or during council deliberations changes may be suggested and incorporated into the resolution. The resolution is approved by the presiding officer asking for a motion to approve, a second, and a vote on the matter. A resolution has the legal effect of being a formal written record of the opinion of the legislative body.

Another tool available to a City Council is the adoption of an ordinance. An ordinance has the force and effect of being a local law, which unless preempted by state or federal law, has all the force and effect of any other local, state, or federal law. General ordinances of the City of Hughson are codified in the Hughson Municipal Code. In most circumstances, a violation of the Hughson Municipal Code may be prosecuted as a criminal misdemeanor in the name of the People of the State of California.

With the rare exception, ordinances are adopted by way of three step process followed in two separate meetings. When introduced at the first meeting, the ordinance must be read in its entirety, unless a majority of the council votes to waive reading the ordinance. Therefore, the first step is for the presiding officer to ask for a motion to waive the reading of the ordinance. Upon hearing the motion and obtaining a second, there is a vote on the matter. Assuming a vote in favor of waiving the reading of the ordinance, the presiding officer or another designated councilmember must read into the record the full ordinance. At the second meeting, the same process is followed with the exception being that the motion would be to adopt the ordinance.

Discussion of the ordinance then takes place in the typical format of presentation of the staff report, presentation of a directly interested party or applicant if there is one, public comment on the ordinance, then deliberations and a vote to approve the introduction of the ordinance. An ordinance must first be introduced, but no ordinance may be passed (except for an urgency ordinance) within five days of its introduction. Therefore, an ordinance must be on two council agendas, first to be introduced, and secondly to be approved, however, it can only be approved at a regular meeting of the City Council.

Adjourning of City Council Meetings: Adjournment can be declared by motion of the City Council. Many cities have adopted a “unanimous consent” format and the Mayor simply declares the meeting adjourned. The City Clerk notes the time of adjournment for the record included in the minutes.

TIPS ON THE DAIS

The Council Chambers is equipped with a public address system and video recording system. The system provides microphones at the dais, cameras, two big screen televisions, staff table, and podium. The public address system not only provides a means for the audience to hear all a speaker’s comments but is also directly tied into a digital recorder so that a verbatim record of the meeting is produced. All City Council Meetings are video recorded and posted on the City’s website for public observation.

Be mindful that you are speaking in a recorded public setting. Even the most harmless humor can easily be misinterpreted after the fact. Never say things near a microphone you do not want heard. Make sure all public speakers come forward to the podium. Do not allow people to speak from the audience as they cannot be heard.

Below are “The Ground Rules for Meeting Conduct.”

GROUND RULES FOR MEETING CONDUCT

Come to the meeting prepared (Surface Pros ready) and with a positive attitude!

Treat members with respect, both during the meeting and outside of the meeting.

Be prompt in arriving to the meeting and in returning from breaks.

Turn cell phones off or to vibrate. If you must take urgent calls on the cell phone, take your conversation outside.

Present yourself in a positive manner.

Talk one at a time, waiting to be recognized by the Mayor/Chairperson.

Limit side conversations.

Be patient when listening to others speak and do not interrupt them.

Speak into the microphone so everyone can hear.

Members need to stay on the topic being discussed.

When a topic or agenda item has been discussed fully, do not bring the subject back up.

Do not discuss personal issues during the meeting, except when it is about the subject being discussed by the Council.

Do not make threats or rude comments to anyone.

Address any concerns about the discussion or the meeting with the Mayor/Chairperson. It is the Mayor/Chairperson’s job to bring the meeting to order.

Be respectful of other people’s ideas or situations when they speak.

HAVE A GOOD TIME AND ENJOY THE MEETING

CHAPTER FIVE - CONFLICTS AND LIABILITY

CONFLICT OF INTEREST

State laws are in place which attempt to eliminate any action by a Councilmember which may reflect a conflict of interest. The purpose of such laws and regulations is to ensure that all actions are taken in the public interest. Newly elected officials are required to file a Statement of Economic Interests (Form 700) within 30 days of being sworn into office. Thereafter, elected officials are required to file an annual Form 700 (due annually before April 1st). The City Clerk's Department will notify you of your filing requirements. **Note: Councilmembers also serve on various joint power agencies, County committees, and standing committees and should verify with each of those agencies to determine their filing requirements.**

Documents filed by the Council, including the Statement of Economic Interest Form 700, (Forms 460 or 470) are available for public review at the City Clerk's office during normal business hours.

Any time a member believes a potential for conflict of interest exists, he/she is encouraged to consult with the City Attorney or private legal counsel for advice. Staff may also request an opinion from the City Attorney regarding a member's potential conflict. Laws that regulate conflicts are very complicated. Violations may result in significant penalties including criminal prosecution.

There are laws that govern conflicts of interest for public officials in California - the Political Reform Act, Government Code §1090 and Government Code §87105 (<http://www.fppc.ca.gov/the-law/the-political-reform-act.html>). In general terms, the Political Reform Act prohibits a public official from having a financial interest in a decision before the official; § 1090 prohibits a public official from being interested in government contracts.

POLITICAL REFORM ACT

The Political Reform Act prohibits public officials from making, participating in, or in any way attempting to use their official position to influence a governmental decision in which they know, or have reason to know, that they have a financial interest. Therefore, if a public official has a conflict of interest, the official must disqualify him or herself from acting on or participating in the decision before the City.

An official has a financial interest if "it is reasonably foreseeable that the decision will have a material financial effect, distinguishable from the effect on the public generally..." on a financial interest of the official or a member of the official's immediate family.

Determining whether a Councilmember has a financial interest is very complicated and fact specific. Financial interests include interests in businesses worth \$2,000 or more, interests in real property, both ownership and leases, worth \$2,000 or more, and gifts of \$420 or more provided to or received within one year of the decision. These dollar amounts are subject to annual increases. Please check with the City Attorney to verify current dollar amounts.

Often the financial interest involved is real property owned or leased by the Councilmember. In these cases, determining whether the Councilmember has a conflict requiring disqualification involves an analysis of the distance the property is from the property involved in the governmental decision, the uniqueness of the

property use, what is between the two properties, exactly what decision is before the Council, and other factors that would influence whether the decision before the Council would have a material financial effect on the Councilmember's property.

Government Code 87105 states that a Council or commission member who has a conflict of interest must now recuse him or herself and leave the room, unless, the matter is on the Consent Calendar. You must take the following steps after you have determined that a conflict of interest exists under the Political Reform Act:

1. Publicly identify the financial interest. This must be done in enough detail for the public to understand the financial interest that creates the conflict of interest. Residential street addresses do not have to be disclosed.
2. Recuse yourself from both the discussion and the vote on the matter. You must recuse yourself from all proceedings related to the matter.
3. Leave the room until the matter has been completed. The matter is considered complete when there is no further discussion, vote, or any other action.

Exception: If the matter is on the consent calendar, you do not have to leave the room.

Exception: If you wish to speak during public comment, you may do so as a private citizen, but this is the only time when you may be in the room while the matter is considered.

The Fair Political Practices Commission (FPPC) has published lengthy regulations and opinions on conflicts of interest that are useful in determining whether a financial interest or decision could give rise to disqualification based on a potential conflict of interest. The FPPC also puts out informational pamphlets to assist public officials in determining what types of situations may give rise to prohibited conflicts of interest. Visit the FPPC website at <http://www.fppc.com>.

GOVERNMENT CODE SECTION 1090

Government Code §1090 is like the Political Reform Act but applies only to city contracts in which a public official has a financial interest. The financial interests covered by §1090 are different from those in the Political Reform Act. Having an interest in a contract may preclude the City from entering into the contract at all. In addition, the penalties for violating §1090 are severe. If a Councilmember believes that he or she may have any financial interest in a contract that will be before the Council, the member should immediately seek advice from the City Attorney.

There are several restrictions placed on Council actions that are highlighted in the League of California Cities Resource Guide (<http://www.cacities.org>). Such restrictions include prohibitions on secrecy, discrimination, and assurance that all City funds are spent for public purposes. Violations of these restrictions may result in personal liability for individual Councilmembers.

COMMON LAW CONFLICT OF INTEREST

The public has a right to fair and unbiased decision makers. The decision maker should not be tempted by his or her own personal interest or pecuniary interest. Examples of bias which could create a common law conflict of

interest are a personal, but not financial interest in the outcome. A people bias, where you hold strong personal feelings positive or negative about one of the parties involved in a proceeding or decision. Or a factual bias, whereby you have information not available to the other decision makers.

CONFLICTS RELATED TO REAL PROPERTY HOLDINGS

The California Political Reform Act and the regulations administered by the FPPC provide that Councilmembers may not participate in certain governmental decisions if they, their spouse or dependent children may have a financial positive or negative interest in the outcome of the decision. If applicable, the Councilmember is disqualified from making, participating in making or using his or her official position to influence the making of the decision **at any stage of the decision-making process.**

Real property interests of the Councilmember, his or her spouse or dependent children often affect participation by Councilmembers. You will have an interest in real property if you, your spouse or dependent children have a direct or indirect equity, option or leasehold interest of \$2,000 or more in parcel of real property (e.g., ownership, mortgages, deeds of trust, option to buy, joint tenancies, partnerships hold real property) and any part of that property is located in the City or within two miles of the City boundaries.

If that real property is the direct subject of a proceeding in the City, it is generally presumed you have a disqualifying interest and you must not participate in any manner regarding the pending matter. For example, the FPPC regulations expressly provide that if your property (described above) is involved in City related zoning, annexations, sale, lease, actual or permitted use of, or taxes or fees imposed on the property or major redevelopment decisions, among other things, you will be presumed to be disqualified.

You are also disqualified if your real property (described above) is not the subject of a City matter but any part of it is within 500 feet of other real property which is the subject of a City proceeding or action. In such cases you will be presumed to have a disqualifying direct interest in the outcome unless you obtain a letter from the FPPC concluding that the outcome will not have a positive or negative financial outcome on you, your spouse or dependent children's own real property.

If you think you may have a disqualifying real property interest (or any other financial interest) in a matter coming before or pending in the City, there are a series of checklists and rules to review to determine whether you can participate or not. Please contact the City Attorney at the earliest possible time to get assistance.

EX PARTE COMMUNICATIONS

All Councilmembers may have "ex parte" communications – meaning communications outside the meeting forum as long as they do not violate the Brown Act; however, such communication should not be encouraged, made or accepted when such communication is designed to influence the official decision or conduct of the official or other officials in order to obtain a more favored treatment or special consideration to advance the personal or private interests of him/herself or others. This guarantees that all interested parties to any matter shall have equal opportunity to express and represent their interests.

Councilmembers who have ex parte communication with a party that appears before them at the meeting, should disclose that he/she had ex parte communication with the party. This can be done by stating that the Councilmember had ex parte communication with a party at a time in the meeting when the item is discussed.

Any written ex parte communication received by an official in matters where all interested parties should have an equal opportunity for a hearing shall be made a part of the record by the recipient.

LIABILITY

The City is a large institution offering a variety of services and may often find itself subject to legal action through lawsuits. For example, those involved in automobile accidents sometimes choose to take actions against a city since the accident occurred on a city roadway. The City must always approach its responsibilities in a manner which reduces risk to all involved; however, with such a wide variety of high-profile services (e.g., police, fire), risk cannot be eliminated.

It is important to note that violations of certain laws and regulations by individual members of the City Council may result in that member being personally liable for damages which would not be covered by the City's insurance. Examples may include discrimination, harassment, or fraud.

ANTI-HARASSMENT

State law prohibits, and the City has policies and procedures which prohibit, any form of harassment. Councilmembers should be familiar with the City's harassment policy included in the Personnel Manual provided with this Handbook. Councilmembers may be personally liable for violations of such policies.

AB 1234 – ETHICS TRAINING FOR PUBLIC OFFICIALS

Assembly Bill 1234 was signed into law and went into effect on January 1, 2006. This State law requires City Councilmembers (those who receive compensation for their service or are eligible to have their expenses reimbursed) to receive two hours of ethics training every two years. Newly seated officials must receive this training within 12 months of taking their positions. The original Certificate of Completion of this training must be filed with the City Clerk by that deadline.

This training covers subjects such as personal financial gain, personal advantages and perks, government transparency, fair process and when to seek advice from agency counsel. The training will cover in detail the laws that are briefly presented above.

CHAPTER SIX - SUPPORT PROVIDED TO THE CITY COUNCIL

STAFF/CLERICAL SUPPORT

General staff and administrative support to members of the City Council is provided through the City Manager's Office. Secretarial services including scheduling of appointments and receipt of telephone messages are available as needed. Sensitivity to the workload of support staff members in the City Manager's Office is appreciated. Please note that individuals may have other work assigned with high priority. Should the requested tasks require significant time commitments, prior consultation with the City Manager is requested.

E-MAIL

Councilmembers will be offered the use of a City e-mail and voicemail account. This technology facilitates efficient communication by Councilmembers. However, their use also raises important legal issues to which Councilmembers must pay special attention. First, the Brown Act prohibits members from using "technological devices" to develop a concurrence by a majority regarding an action to be taken by the Council. "Technological devices" under the Brown Act include phones, faxes, computer e-mail, public access to cable TV and video. Council members should not use e-mail, faxes, or phones for communicating with other Councilmembers in order to develop a majority position on any issue that may come before the full Council.

Second, be aware that any e-mails sent by Councilmembers addressing substantive city business, either from their City account or your personal email, may be public records under the Public Records Act. Even if an e-mail is not printed, the information in the e-mail is stored on the computer network until deleted and may continue to exist on the network's back-up systems even after being deleted. As a result, e-mails can become records of the City maintained in the course of business, and thus available for public disclosure under the Public Records Act.

The City's use of Electronic Communication Policy is available in Appendix A-2.

MAIL, DELIVERIES

Members of the City Council receive mail and other materials from the public, private interests, and staff. The City Clerk maintains a mailbox for each council member at City Hall and mail will be distributed to the Council at each scheduled Council Meeting.

CHAPTER SEVEN - INTERACTION WITH CITY STAFF AND OFFICIALS

OVERVIEW

City Council policy is implemented through professional staff. Therefore, it is critical that the relationship between Council and staff be well understood by all parties so policies and programs may be implemented successfully. The City of Hughson promotes positive relationships between members of the City Council and staff. To maintain these effective relationships, it is important that roles are clearly recognized.

CITY COUNCIL/CITY MANAGER RELATIONSHIP

The employment relationship between the City Council and City Manager honors the fact that the City Manager is the chief executive officer of the City. This means the Council should direct the City Manager to implement policy, then the City Manager should delegate tasks to staff to implement policy. Individual Councilmembers should not directly delegate tasks to staff. Regular communication between the City Council and City Manager is important in maintaining open communications. All dealings with the City Manager, whether in public or private, should respect the authority of the City Manager in administrative matters. Disagreements should be expressed in policy terms, rather than in terms which question satisfaction with or support of the City Manager.

The full City Council retains power to adopt policies, resolutions and ordinances as well as accept, reject, amend, City Manager/staff recommendations regarding City business.

Should a Councilmember become dissatisfied with a department, he/she should always talk it over with the City Manager and/or the Acting City Manager in the absence of the City Manager, not the department head. Concerns about the department head must be taken to the City Manager only. Individuals are encouraged to initiate resolution of problems as soon as possible and not let them worsen.

The City Council should evaluate the City Manager on a regular basis to ensure that both the City Council and City Manager agree about performance and goals based on mutual trust and common objectives.

As in any professional relationship, it is important that the City Manager keeps the City Council informed. The City Manager respects and is sensitive to the political responsibility of the City Council and acknowledges that the final responsibility for establishing the policy direction of the City is held by the City Council. Communication must be undertaken in such a way that all Councilmembers are treated similarly and kept equally informed. It is equally important that the Council provide ongoing feedback, information and perceptions to the City Manager including some response to written communication requesting feedback.

STAFF ROLES

The primary functions of staff are to execute Council policy and actions taken by the Council, and to keep the Council informed under the direction of the City Manager. Through the direction of the City Manager, staff are obligated to take guidance and direction only from the Council as a whole. Staff are directed to reject any attempts by individual members of the Council to unduly direct or otherwise pressure them into making, changing, or otherwise influencing recommendations.

City staff will make every effort to respond in a timely and professional manner to all requests made by individual Councilmembers for information or assistance, provided that, in the judgment of the City Manager, the request is not of a magnitude, either in terms of workload or policy, which would require that it would be more appropriately assigned to staff through the direction of the full City Council.

CITY MANAGER CODE OF ETHICS

The City Manager is subject to a professional code of ethics from his/her professional association. These standards appear in Appendix E of this manual. It should be noted that this code binds the City Manager to certain practices that are designed to ensure actions are in support of the City's best interests. Violations of such standards can result in censure by the professional association.

CITY COUNCIL/CITY ATTORNEY RELATIONSHIP

The City Attorney is the legal advisor for the Council, City Manager and Department Heads. The general legal responsibilities of the City Attorney are to:

1) provide legal assistance necessary for formulation and implementation of legislative policies and projects; 2) represent the City's interest, as determined by the City Council, in litigation, administrative hearings, negotiations and similar proceedings; 3) prepare ordinances, resolutions, contracts and other legal documents to best reflect and implement the purposes for which they are prepared; and 4) to keep City Council and staff apprised of court rulings and legislation affecting the legal interest of the City.

It is important to note that the City Attorney does not represent individual members of Council, but the City Council as a whole. So, information a Councilmember shares with the City Attorney may be disclosed to the entire Council.

CITY MANAGER/CITY ATTORNEY RELATIONSHIP

The City Attorney provides legal support and advice to the City Manager to assist him/her in implementing City Council policies and exercising his/her authority as the chief executive officer of the City. The City Attorney also keeps the City Manager apprised of current relevant court rulings and legislation. It is important to note that the City Attorney represents the City Council and the City as a whole, not the City Manager as an individual. Therefore, the City Attorney may share confidential information obtained from the City Manager with the City Council if necessary, to protect the best interests of the City.

ACCESS TO INFORMATION AND COMMUNICATIONS FLOW

Objectives: It is the responsibility of staff to ensure Councilmembers have access to information from the City and to ensure such information is communicated completely and with candor to those making the request. However, Councilmembers must avoid intrusion into those areas that are the responsibility of staff. Individual Councilmembers may not intervene in staff decision-making, the development of staff recommendations, scheduling of work, and executing department priorities without the prior knowledge and approval of the City Council as a whole. This is necessary to protect staff from undue influence and pressure from individual Councilmembers, and to allow staff to execute priorities given by management and the entire Council without fear of reprisal.

Access to Information: Individual Councilmembers, as well as the Council as a whole, are generally permitted access to any information requested of staff and shall receive the full cooperation and candor of staff in providing any requested information. Appropriate personnel will pass critical information to all City Councilmembers. The Council will always be informed by the City Manager or appropriate staff when a critical or unusual event occurs about which the public would be concerned.

There are limited restrictions when information cannot be provided. There are legal restrictions on the City's ability to release certain personnel information even to members of the City Council. Certain aspects of police department affairs (access to restricted or confidential information related to crimes) may not be available to members of the Council. Confidential personnel information also has restrictions on its ability to be released. Any concerns a Councilmember may have regarding the release of information, or the refusal of staff to release information should be discussed with the City Attorney for clarification.

City Councilmembers have a responsibility in this information flow as well. It is critical that they make extensive use of staff and commission reports and commission minutes. Councilmembers should come to meetings prepared – having read the council agenda packet materials and supporting documents, as well as any additional information or memoranda provided on city projects or evolving issues. Additional information may be requested from staff, if necessary.

DISSEMINATION OF INFORMATION

In cases where a staff response to an individual Councilmember request involves written materials which may be of interest to other Councilmembers, the City Manager will provide copies of the material to all other Councilmembers. In making this judgment, the City Manager will consider whether the information is significant, new, otherwise not available to the Council, or of interest to the Council.

STAFF RELATIONSHIPS WITH ADVISORY BODIES

Staff support Hughson committees, boards, and commissions, but advisory bodies do not have supervisory authority over City employees. While staff may work closely with advisory bodies, staff members remain responsible to their immediate supervisors and ultimately the City Manager and City Council. The members of the commission/ board/committee are responsible for the functions of the advisory body.

RESTRICTIONS ON POLITICAL INVOLVEMENT BY STAFF

Local governments are non-partisan entities. Professional staff, as reflected within the principles of Council-City Manager form of government, formulates recommendations in compliance with Council policy and for the good of the community and is not influenced by political factors. For this reason, it is very important to understand the restrictions of staff in any level of political involvement through campaigns, fund-raisers, or other means.

By working for the City, staff members do not surrender rights to be involved in local elections. Indeed, laws are in place to preserve those rights. However, there are limitations to such involvement. Generally, employees have no restrictions while off the job. No participation in campaigns or other activities may take place while on the job. No City resources may be used by staff in support of any campaign. Even while off the job, no employee

may participate in campaigns or other activities while in a City uniform. For example, posing for a promotional photograph for a candidate for local office while in uniform is inappropriate.

CHAPTER EIGHT - COMMUNICATIONS

OVERVIEW

Councilmembers have regular communications with the general public and communicate with the public to assess community opinions and needs and with staff to provide policy direction and to gain an understanding of the implications of various policy alternatives. Since the City Council performs as a body (that is, acting based on the will of the majority as opposed to individuals), it is important that general guidelines be understood when speaking for the Council. Equally important, when members are expressing personal views and not those of the Council, the public should be so advised.

SPEAKING FOR “THE CITY”

When members are requested to speak to groups regarding the City policy or the Council’s position on an issue, the response should reflect the position of the Council as a whole. When representing the City at meetings or other venues, it is important that those in attendance gain an understanding of the City Council’s position rather than that of an individual member. Of course, a member may clarify their vote on a matter by stating “While I voted against X, the City Council voted in support of it.” or “I’m speaking as a citizen and not on behalf of the City.” But when asked to discuss the position of the City, the comments should reflect the decision of the council on the matter being discussed.

CORRESPONDENCE FROM COUNCILMEMBERS

Members of the City Council may be called upon to write letters to citizens, businesses, or other public agencies. These communications fall into two categories, either the communication is from the City Council, or the Councilmember will be writing simply as an individual member of the City Council.

In the first case, typically the Mayor will be charged with transmitting the City’s position on policy matters to outside agencies on behalf of the City Council. City letterhead is available for this purpose, and staff will assist in the preparation of such correspondence. Official City stationery shall only be used by the Mayor or a designated Councilmember at the direction of the full council or to communicate legislative positions taken by the council in their prior actions on the record. After the City Council has taken a position on an issue, official correspondence should reflect this position.

While members who may disagree with a position are free to prepare correspondence on such issues as private citizens, City letterhead, official Council title, and staff support should not be utilized to criticize or condemn the majority action of the City Council. City letterhead and staff support cannot be utilized for personal or political purposes.

When the correspondence is related to City business and your position as an elected official of the City of Hughson, it is appropriate to use your title in correspondence, and City letterhead is available for such use. Personalized City stationery shall only be used by the Mayor and councilmembers for limited purposes related to City business such as thanking citizens or groups for community activities, letters of recommendation for students and others seeking employment or appointment, extending invitations to City- sponsored meetings, extending congratulations or support to citizens or groups for accomplishments, or answering correspondence sent by constituents. When using personalized stationery, councilmembers should not interpret actions or

positions taken by the full council. Members should clearly indicate within their letters that they are not speaking for the City Council as a whole, but for themselves as one member of the City Council.

Importantly, stationary which is purchased by the City may not be used for solicitation of campaign contributions, to advocate positions on local ballot measures or for personal business not related to the City. No councilmember shall use stationary for mass mailings, defined as more than 200 pieces mailed in the same calendar month.

Depending on the substance of the letter, a letter written using your official City title may come under the definition of a public record and copies of such letters must be provided to the City Clerk for inclusion in the official records of the City. A good guideline for this principle is if the content of the letter is such that you are inclined to keep a copy for your records, it is likely also a letter which meets the definition of a public record and should be copied to the City Clerk.

CEREMONIAL DOCUMENTS, PROCLAMATIONS AND RESOLUTIONS

The City of Hughson will consider a request for a proclamation, letter or certificate of appreciation, or resolution of appreciation or commendation from any group or individual, as long as the request has a significant connection to the City and its adopted goals and policies and/or promotes activities taking place in the City of Hughson. Requests for letters or proclamations are subject to approval by and will be prepared by City staff on behalf of the Mayor or the Mayor's designee. Requests for resolutions will be reviewed and placed on the City Council agenda by the Office of the City Manager. If approved, they will be prepared by City staff to be signed by the Mayor. Examples of various categories of ceremonial documents are as follows:

Letters from the Mayor: May be issued for the following:

- ❖ New Businesses
- ❖ Conferences, conventions, or seminars
- ❖ Sporting events
- ❖ New residents
- ❖ Dignitaries
- ❖ Prominent individuals

Letters of Congratulations or Celebration: May be issued to individuals or organizations within the City for the following:

- ❖ Professional or community celebrations
- ❖ Special events sponsored by community partners
- ❖ Significant birthdays or marriage anniversaries

Letters of Appreciation: May be issued to individuals or organizations for the following:

- ❖ Monetary donations
- ❖ In-kind contributions
- ❖ Cultural contributions
- ❖ Volunteer efforts

Information required: Requestors should indicate the title or nature of the event, the specific date, a brief history of the organization or a biographical outline of the person, and any other pertinent information including an address for the letter.

Mayoral Proclamations: Ceremonial proclamations are often requested of the City in recognition of an event or individual. Proclamations are not statements of policy, but a way the City can make special recognition of an event (e.g., Red Ribbon Week). As part of his/her ceremonial responsibilities, the Mayor is charged with the administration of and issuance of proclamations. Individual Councilmembers do not issue proclamations. Proclamations may be issued for the following:

- ❖ Civic celebrations
- ❖ Organizations contributing to the economic development of the City
- ❖ Issues with widespread community interest with a primary emphasis on requests in support of the stated goals and policies of the City Council.
- ❖ Significant community-based events
- ❖ Significant anniversaries of City of Hughson based institutions, corporations, community partners, and non-profit organizations
- ❖ Fundraisers benefiting the citizens of Hughson

Information required: A brief history of the organization or a description of the purpose, goals, motto or theme of the event is required to complete the proclamation. If funds are to be raised, who will benefit from the event, and what will take place during the time of celebration/recognition, including dates and times.

PRESS & NEWS MEDIA RELATIONS

Councilmembers may receive occasional inquiries from the media. Councilmembers who prefer not to respond, should direct media inquiries to the City Manager's office. A Councilmember who does grant an interview cannot discuss confidential information. If there is any question regarding privacy or confidential information, the City Attorney is available to discuss those concerns. An enthusiastic reporter may offer to discuss a matter "off the record", but they have absolutely no obligation to keep such a promise, and likely a duty to their employer to do just the opposite and report the story. Public information is to be freely and openly provided to members of the press, while balancing the interests of the city, and the privacy rights of the citizens and city employees. Response to telephone inquiries should be limited to answering questions if you feel confident you have the information you need to give an accurate response. Should you need more information, it is appropriate to direct the questions to the City Manager or other professional staff. Requests for research or a report requiring additional staff time should be referred to the City Managers' Office.

It is the duty of the City Manager to coordinate press and news media releases on behalf of the City Council. Councilmembers who wish to issue press releases regarding individual issues of concern should be clear in their remarks that they are not speaking for the City Council as a whole. Councilmembers generally find it helpful, and are encouraged, to have the City Manager's office review individual press releases before they are released to the public. Copies of all press releases shall be forwarded to the City Manager's office and the City Clerk, as they would be considered public records subject to retention rules and disclosure under the Public Records Act.

CHAPTER NINE - LEAVING OFFICE

FILING COUNCIL VACANCIES

Generally, if a vacancy occurs on the City Council during a member's term (e.g., resignation) the Council may appoint an individual to serve the remaining term or call for a special election.

CONFLICTS OF INTEREST WHEN LEAVING OFFICE

A public official may not use his/her official position to influence prospective employment. Government Code Section 87406.3 prohibits elected officials who held a position with the agency from lobbying the agency to take any action within one year of official's department from office or employment. However, the individual MAY appear before the agency with which the official worked if the official is appearing on behalf of another public agency.

CHAPTER TEN - ADDITIONAL TRAINING AND RESOURCE MATERIAL

LEAGUE OF CALIFORNIA CITIES

The League is an association of all cities in California. It provides many levels of service including the production of educational conferences for local officials, publication of various newsletters and a monthly magazine Western City. The League also has lobbyists on staff who represent the interest of cities before the state legislature and federal government.

Committees having local officials as members are also organized around the interests of City departments (e.g. City Council, City Manager, City Clerk, Fire, Police) to address issues as they arise. The League's website address is www.cacities.org. There are several important and useful educational documents on the League's website and members are encouraged to review the materials as often as possible to stay abreast of current issues of importance to California cities.

A valuable resource if you have questions regarding rules of procedure, not included in the adopted council rules, can be found on the League's website. Look for the League publication entitled Rosenberg's Rules of Order Simple Parliamentary Procedure for the 21st Century.

INSTITUTE FOR LOCAL GOVERNMENT

The Institute for Local Government provides information skills and resources to the entire range of city and county officials that result in more effective local governments and stronger communities. The Institute's website address is www.ca-ilg.org. The ILG is the research and education affiliate of the California State Association of Counties and the League of California Cities. Similar to the League of California Cities website, you will find numerous educational guides and publications on the ILG website such as a guide to local planning, Understanding the Basics of Land Use and Planning, and a discussion of city finance in Understanding the Basics of City and County Revenue.

There is also practical advice for conduct at meetings, such as an article on Dealing with Emotional Audiences. The ILG website is a valuable source of information which shouldn't be overlooked.

NATIONAL LEAGUE OF CALIFORNIA CITIES

The National League of Cities is the oldest and largest national organization representing municipal governments throughout the United States. Its mission is to strengthen and promote cities as centers of opportunity, leadership, and governance. Their website address is www.nlc.org.

INTERNATIONAL CITY MANAGEMENT ASSOCIATION (ICMA)

ICMA is a professional association of local government chief executives. The association has an extensive list of publications to assist local officials. The Association's Elected Officials Handbook series can be of great value to Councilmembers. Publications have also been developed on every basic city service. ICMA's website address is www.icma.org.

LOCAL GOVERNMENT COMMISSION

The Commission is a California-based organization which has focused largely on planning and resource conservation issues. It conducts workshops, offers periodic seminars, and publishes several newsletters. The Commission's website address is www.lgc.org.

OTHER REFERENCE MATERIALS ON FILE

Other reference materials which may be of interest are on file with the City Clerk or may be accessed at the below links:

- The Political Reform Act
www.fppc.ca.gov
- City of Hughson Municipal Code
www.hughson.org
- California Government Codes
www.leginfo.ca.gov/calaw/html

APPENDIX A –

City of Hughson Legislative Program



City of Hughson Legislative Program

General Principles

Home Rule

We support self-governance by locally elected officials as provided for in the State's Constitution. Specifically, we feel local governments should control their rights of way, have condemnation authority, be immune from tort liability, and be free to voluntarily cooperate with other public and private entities, as well as State government, to ensure the best level of service for our citizens. We do not support actions at the state level that erode representative democracy or local self-determination.

Annexation

The ability of the City of Hughson to promote and plan for growth is inherent to the ultimate success of our community and Stanislaus County. We support the ability of cities to use their annexation powers as they are currently established in state statute. We oppose any change that limits the authority of cities to grow through annexation.

Rights-of-Way

We oppose any legislation that would restrict the ability of cities to control public property and rights-of-way or the ability of cities to franchise those entities that use the rights-of-way including the implementation of statewide franchises.

Unfunded Mandates

We oppose unfunded mandates. If the state or federal governments seek to promote particular policy objectives, an appropriate level of funding should accompany such mandates.

Environmental/Utilities

Strategy: Infrastructure

- Support federal and state funding targeted towards regional and interregional water resource planning efforts and related land use planning.
- Support measures, which increase water supply through recharging and strengthen the City's rights for use of surface water.
- Support a fiscally and environmentally responsible reauthorization of the Safe Drinking Water Act.
- Support measures that will fund water management improvements.

Strategy: Livable Community

- Support legislation that provides direct funding for conservation and demand reduction projects in city facilities; seek grant or loan funding for essential services (i.e. police/fire, water/wastewater) to purchase new or replace existing back-up generators that are more energy efficient and less polluting.

Strategy: Government Operations

- Support measures that improve water quality within the city/region without lowering MCLs or requiring more monitoring.
- Oppose mandatory groundwater management unless it is reasonable and the management reflects the representative views of all agencies which will be regulated, particularly local government.
- Support legislation that provides local government and agency flexibility in meeting air quality requirements for existing backup generators for sewer, water and storm-pumping facilities.
- Support legislation and increased funding for juvenile crime prevention and abatement programs.
- Support legislation that will reimburse agencies responsible for identifying, tagging and removing waste from illegal drug labs.
- Support legislation that would make Bureau of Narcotics Enforcement Task Force labs available to our jurisdiction for evidence process and drug lab clean-up.
- Support legislation that facilitates local law enforcement ability to acquire the needed Federal Homeland Security funds.
- Support legislation enhancing sentencing and eliminating sentencing consolidation or reductions for those convicted of auto theft.

Public Works/Transportation/Telecommunications**Strategy: Infrastructure**

- Support development of state programs that would provide funding for construction of new transportation infrastructure and upgrades within communities experiencing explosive residential growth.
- Support legislation that provides additional funds for infrastructure or which provides options for financing developer requirements.
- Support legislation that enhances resources for local jurisdiction to maintain and operate their infrastructure.
- Support legislation to fund telecommunication planning and implementation.
- Support legislation to fund GIS to better manage regional resources, respond to emergencies and plan for growth.

Strategy: Planning for the Future

- Support State and Federal legislation to reaffirm home rule in oversight and revaluation of telecommunication entities, using public right-of-ways and affecting conditions addressed by local planning and land use policies.

Strategy: Government Operations

- Support legislation that provides increased local control over spending on streets and highways.
- Support legislation that provides additional funding to assist public transit systems in meeting air quality standards.
- Support State legislation that protects current City revenues:
 - SLESF (Supplemental Law Enforcement Services Fund)
 - Vehicle License Fees, Property Taxes, Sales Taxes

CITY OF HUGHSON
CITY COUNCIL
RESOLUTION NO. 2014-10

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HUGHSON
APPROVING THE HUGHSON LEGISLATIVE PROGRAM**

WHEREAS, a Legislative Program is a tool that the City Council and staff can utilize to support the goals and objectives of the City; and

WHEREAS, development of a Legislative Program provides the opportunity to identify issues and priorities that may be addressed through legislative advocacy; and

WHEREAS, adoption of a Legislative Program enables the City Council and staff to react quickly to most legislative issues as they arise and the document can be provided to State and Federal representatives so they are made aware of the issues that are important to Hughson; and

WHEREAS, legislative issues received by the City of Hughson will be discussed by the Mayor and City Manager and determined whether appropriate for formal City Council consideration and action; and

WHEREAS, the City Council authorizes the Mayor, or designee, to sign letters on behalf of the City Council on proposed legislation based on the adopted Hughson Legislative Program and analysis provided by City staff; and

WHEREAS, the Mayor has the authority on behalf of the City Council to respond to legislative items consistent with the adopted Hughson Legislative Program and considered urgent which is defined as requiring response prior to the next available City Council meeting; and

WHEREAS, the City Manager will be directed to report on such legislative activity on a quarterly basis; and

NOW, THEREFORE BE IT RESOLVED that the following items are approved and adopted by the City Council of the City of Hughson:

1. The City Council approves and adopts the Hughson Legislative Program.
2. The City Council authorizes the Mayor and the City Manager to review legislative matters received by the City and to determine whether such items should be considered by the City Council.
3. The City Council authorizes the Mayor, or designee, to sign letters on behalf of the City Council on proposed legislation consistent with the adopted Hughson Legislative Program.
4. The City Council authorizes the Mayor to respond to urgent legislative items on behalf of the City Council provided the legislative items are consistent with the adopted Hughson Legislative Program.

5. The City Manager is directed to report to the City Council on such legislative activity on a quarterly basis.

PASSED AND ADOPTED by the City Council of the City of Hughson at a regular meeting held on the 24th of March, 2014 by the following roll call vote:

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

NOES: NONE

ABSTENTION: NONE

ABSENT: NONE



MATT BEEKMAN, Mayor

ATTEST:



DOMINQUE SPINALE, Deputy City Clerk

APPENDIX A₁ –
Fiscal Year Budget

**CITY OF HUGHSON
CITY COUNCIL
RESOLUTION NO. 2023-49**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HUGHSON ADOPTING
THE FINAL ANNUAL BUDGET FOR FISCAL YEAR 2023-24**

WHEREAS, City Staff has submitted the Fiscal Year 2023-24 Final Budget to the City Council for review and consideration in accordance with established policies and objectives; and

WHEREAS, the Fiscal Year 2023-24 Budget is based on public comment, significant analysis of the City's needs and direction of the City Council after budget review sessions.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Hughson that the Fiscal Year 2023-24 Final Budget is hereby approved and the General Fund, Special Revenue, Capital Project Funds, Low Income Housing, Debt Service Fund, Enterprise Funds and Redevelopment Agency Funds Budget for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024 is hereby adopted as reflected in the attachment Fiscal Year 2023-24 Final Budget, in the total amount of \$18,206,223.

PASSED AND ADOPTED, by the City Council of the City of Hughson at its regular meeting held on this 11th day of September 2023, by the following roll call votes:

AYES: MAYOR CARR, CROOKER, RUSH, STRAIN

NOES: NONE.

ABSTENTIONS: NONE.


ABSENT: NONE.

APPROVED:



GEORGE CARR, Mayor

ATTEST:



ASHTON GOSE, City Clerk

CITY OF HUGHSON
FY 23-24 FINAL BUDGET
GENERAL FUND SUMMARY

			FY 2023-24 Preliminary Comparison To FY 2023-24 Final	
	FY 2023-24 Preliminary	FY 2023-24 Final	Increase (Decrease)	
Fund: 100 - GENERAL FUND				NOTES
Department:				
1005 - LEGISLATIVE	\$ 43,193.00	\$ 43,193.00	\$ -	
1010 - CITY MANAGER	\$ 252,919.00	\$ 252,919.00	\$ -	
1015 - CITY TREASURER	\$ 1,292.00	\$ 1,292.00	\$ -	
1020 - LEGAL SERVICES	\$ 115,000.00	\$ 100,000.00	\$ (15,000)	Change in estimated expenses
1025 - FINANCE	\$ 394,061.00	\$ 374,397.00	\$ (19,664)	Reallocation of support staff
1030 - HUMAN RESOURCES/RISK MANAGEMEN	\$ 10,425.00	\$ 10,425.00	\$ -	
1035 - CITY CLERK	\$ 100,083.00	\$ 100,083.00	\$ -	
1040 - PLANNING/BUILDING	\$ 429,461.00	\$ 414,158.00	\$ (15,303)	Reallocation of support staff
1045 - POLICE SERVICES	\$ 1,784,433.00	\$ 1,784,433.00	\$ -	
1050 - ANIMAL CONTROL	\$ 45,169.00	\$ 45,169.00	\$ -	
1055 - PUBLIC WORKS	\$ 135,682.00	\$ 141,807.00	\$ 6,125	
1060 - BUILDINGS AND GROUNDS	\$ 110,022.00	\$ 119,136.00	\$ 9,114	<-- Addition of Senior Maint. Worker, Maint I/II & uniform expense
1065 - PARKS AND RECREATION	\$ 138,173.00	\$ 147,574.00	\$ 9,401	
1070 - STREET MAINTENANCE	\$ 123,024.00	\$ 147,394.00	\$ 24,370	
1075 - FLEET MAINTENANCE	\$ 23,320.00	\$ 83,320.00	\$ 60,000	Replacement Truck
9999 - NON DEPARTMENTAL	\$ 222,239.00	\$ 257,086.00	\$ 34,847	Increase in transfer to Fund 105 Reserve & IT Replacement costs
	\$ 3,928,496.00	\$ 4,022,386.00	\$ 93,890	
<u>Less one -time expenses and transfers</u>				
Truck Purchase	\$ -	\$ (60,000.00)		
General Plan Update - GF Portion	\$ (100,000.00)	\$ (100,000.00)		
Transfer Out to Fund 105	\$ (39,500.00)	\$ (61,847.00)		
Total	\$ (139,500.00)	\$ (221,847.00)		
EXPENDITURES	\$ 3,788,996.00	\$ 3,800,539.00	\$ (11,543)	
REVENUES	\$ 3,911,028.00	\$ 3,990,288.00	\$ 79,260	
DIFFERENCE	\$ (17,468.00)	\$ (32,098.00)		Projected positive balance Rev/Exp
DIFFERENCE	\$ 122,032.00	\$ 189,749.00		Positive balance in General Fund when considering one-time expenses

Fund 105 General Fund Contingency Reserve
Fiscal Year 2023-24 Final Budget

Current Fund Balance

as of 6/30/2023 \$ 1,225,331.00

Estimated General Fund Expenses

FY 2023-24 3,960,539.00

Less one time purchase of truck (60,000.00)

Estimated Expenses 3,900,539.00

Required Reserve 33% 1,287,178.00

Transfer-in to meet reserve 61,847.00

Estimated Fund Balance as of 6/30/2024 \$ 1,287,178.00



CITY OF HUGHSON FINAL BUDGET ADJUSTMENTS FISCAL YEAR 2023-24

EXHIBIT A

		2023-24 PRELIMINARY	Prior Approved Adjustments	Proposed Final Budget	Total Adjustments	New Adjustments	REASON FOR VARIANCE
Fund: 100 - GENERAL FUND							
Revenue							
100-9999-40010	TAX-CURRENT PROPERTY	\$ 434,000		\$ 460,966	\$ 26,966	\$ 26,966	Updated figures received for 23/24 Property Tax Income
100-9999-40060	TAX-SB813 SUPPLEMENTAL	\$ 5,800		\$ 16,203	\$ 10,403	\$ 10,403	Revised estimate for SB8313 income
100-9999-47510	GRANTS	\$ 105,000		\$ 160,000	\$ 55,000	\$ 55,000	Revised estimate for GRANT funding
100-9999-49010	TRANSFER IN	\$ 367,436		\$ 354,327	\$ (13,109)	\$ (13,109)	Received actual budget figures from Harris & Associates
	REVENUE			\$ 79,260	\$ 79,260		Increase in estimated revenue
Expense							
	PAYROLL RELATED ITEMS - SALARY, PERS, MEDICAL						Increase of \$91,430 for new Sr. Maint. Worker & Maint Worker I/II,
	INSUR, UNEMPLOYMENT, WORKERS COMP, DEFERRED						Decrease of \$53,967 for reallocation of support staff in Finance &
Various	COMP	\$ 795,499		\$ 832,962	\$ 37,463	\$ 37,463	Community Development
100-1020-61010	PROFESSIONAL SERVICES	\$ 115,000		\$ 100,000	\$ (15,000)	\$ (15,000)	Revised estimate of expense
100-1035-61010	PROFESSIONAL SERVICES	\$ 1,500	\$ 8,650	\$ 10,150	\$ 8,650		- Codification of Municipal Code, approved July 10th
100-1055-61010	PROFESSIONAL SERVICES	\$ 40,000		\$ 30,000	\$ (10,000)	\$ (10,000)	Revised estimate of expense
100-1055-61180	SB 1383 EXPENSES	\$ 20,718		\$ 16,203	\$ (4,515)	\$ (4,515)	Revised estimate for SB8313 expense
100-1025-64020	MISCELLANEOUS BANK CHARGES	\$ 10,000		\$ 15,000	\$ 5,000	\$ 5,000	Revised estimate of expense
100-9999-66000	TRANSFER OUT	\$ 39,500		\$ 69,347	\$ 29,847	\$ 29,847	Higher transfer needed for reserve due to increase in expenses
100-9999-66010	IT REPLACEMENT	\$ -		\$ 5,000	\$ 5,000	\$ 5,000	IT replacement budget
100-1075-70040	VEHICLES	\$ -		\$ 60,000	\$ 60,000	\$ 60,000	Purchase of new truck
Various	UNIFORM AND CLOTHING	\$ 6,100		\$ 7,695	\$ 1,595	\$ 1,595	Increased expense due to new Sr. Maint. Worker & Maint Worker I/II
Various	TEMPORARY EMPLOYEE SERVICES	\$ 31,000		\$ 15,500	\$ (15,500)	\$ (15,500)	Decrease in expected expense for temp labor due to new position
	EXPENSE			\$ 102,540	\$ 93,890		Increase in estimated expense
				NET ADJUSTMENT	\$ (14,630)		Net adjustment
Fund: 105 - GENERAL FUND CONTINGENCY RESERVE							
Revenue							
105-9999-49010	TRANSFER IN	\$ 27,000	\$ -	\$ 61,847	\$ 34,847	\$ 34,847	Increase needed due to increase in General Fund expenses
				NET ADJUSTMENT	\$ 34,847		Net adjustment
Fund: 210 - SEWER OPERATIONS							
Revenue							
210-2110-45500	SEWER SERVICE REVENUE	\$ 2,400,000		\$ 2,440,000	\$ 40,000	\$ 40,000	Revised estimate of expected revenues
	REVENUE			\$ 40,000	\$ 40,000		Increase in estimated revenue
Expense							
	PAYROLL RELATED ITEMS - SALARY, PERS, MEDICAL						
	INSUR, UNEMPLOYMENT, WORKERS COMP, DEFERRED						
Various	COMP	\$ 559,909		\$ 687,355	\$ 127,446	\$ 127,446	Increase in payroll related items for Sr. Utility Worker and Utility Worker I/II
Various	UNIFORM AND CLOTHING	\$ 4,300		\$ 8,600	\$ 4,300	\$ 4,300	Increase in expense for new positions
210-2110-61010	PROFESSIONAL SERVICES	\$ 150,000		\$ 75,000	\$ (75,000)	\$ (75,000)	Revised estimate based on historical costs vs future cost analysis
Various	TEMPORARY EMPLOYEE SERVICES	\$ 44,000		\$ 22,000	\$ (22,000)	\$ (22,000)	Decrease in expected expense for temp labor due to new positions
210-2120-61160	ENVIRONMENTAL MONITORING	\$ 30,000		\$ -	\$ (30,000)	\$ (30,000)	Not needed for 2023/24
210-2110-62030	MAINTENANCE OF EQUIPMENT	\$ 39,000		\$ 9,000	\$ (30,000)	\$ (30,000)	Revised estimate based on historical costs vs future cost analysis
210-2120-62030	MAINTENANCE OF EQUIPMENT	\$ 50,000		\$ 30,000	\$ (20,000)	\$ (20,000)	Revised estimate based on historical costs vs future cost analysis
	EXPENSE			\$ (45,254)	\$ (45,254)		Decrease in estimated expense
				NET ADJUSTMENT	\$ 85,254		Net adjustment

			2023-24 PRELIMINARY	Prior Approved Adjustments	Proposed Final Budget	Total Adjustments	New Adjustments	REASON FOR VARIANCE
Fund: 240 - WATER								
Revenue								
240-2410-45100	WATER REVENUE		\$	2,100,000	\$	2,175,000	\$ 75,000	Revised estimate of expected revenues
REVENUE						\$	75,000	Increase in estimated revenue
Expense								
	PAYROLL RELATED ITEMS - SALARY, PERS, MEDICAL INSUR, UNEMPLOYMENT, WORKERS COMP, DEFERRED COMP		\$	453,303	\$	655,809	\$ 202,506	Increase in payroll related items for new positions, Sr. Utility Worker & Utility Worker I/II
240-2410-61010	PROFESSIONAL SERVICES		\$	285,841	\$	200,000	\$ (85,841)	Revised estimate based on historical costs vs future cost analysis
240-2410-61050	TEMPORARY EMPLOYEE SERVICES		\$	8,000	\$	4,000	\$ (4,000)	Decrease in expected expense for temp labor due to new positions
240-2410-60110	UNIFORM AND CLOTHING		\$	4,700	\$	7,000	\$ 2,300	Increase in expense for new positions
240-2410-62030	MAINTENANCE OF EQUIPMENT		\$	71,000	\$	40,000	\$ (31,000)	Revised estimate based on historical costs vs future cost analysis
240-2410-70055	WATER METER REPLACEMENT		\$	50,000	\$	10,000	\$ (40,000)	Project nearing completion, estimated remaining costs
EXPENSE						\$	43,965	Increase in estimated expenses
NET ADJUSTMENT							\$	31,035
Fund: 245 - WATER TCP123								
Expense								
245-2420-61010	PROFESSIONAL SERVICES		\$	-	\$	50,000	\$ 50,000	Revised estimate in expenses
EXPENSE						\$	50,000	Increase in estimated expenses
NET ADJUSTMENT							\$	(50,000)
Fund: 255 - WATER FIXED ASSET REPLACEMENT								
Expense								
255-7000-71060	WELL #8		\$	-	\$	40,488	\$ 40,488	Well 8 Driveway Grading, Resolution 2023-34
EXPENSE						\$	40,488	No new adjustments, all adjustments from council approved items
NET ADJUSTMENT							\$	-
Fund: 310 - GARBAGE								
310-3110-61030	FRANCHISE FEE		\$	91,800	\$	-	\$ 75,000	Revised expense based on historical costs
NET ADJUSTMENT							\$	16,800
Fund 323 - GAS TAX 2107								
323-9999-49010	TRANSFER IN		\$	9,221	\$	9,714	\$ 493	Revised calculated transfer
NET ADJUSTMENT							\$	493
Fund: 325 - MEASURE L SALES TAX - ROADS								
Expense								
325-8000-80100	SURFACE IMPROVEMENTS		\$	-	\$	882,000	\$ 882,000	Surface improvement project, Resolution 2023-41
EXPENSE						\$	882,000	No new adjustments, all adjustments from council approved items
NET ADJUSTMENT							\$	-
Fund: 370 COMMUNITY ENHANCEMENT DEV IMPACT FEES								
Revenue								
370-7000-44920	DOWNTOWN REVITALIZATION		\$	-	\$	40,000	\$ 40,000	New Fee for new developments
REVENUE						\$	40,000	
NET ADJUSTMENT							\$	40,000
Fund: 371 - TRENCH CUT FUND								
Expense								
371-8000-80100	SURFACE IMPROVEMENTS		\$	-	\$	138,380	\$ 138,380	Surface improvement project, Resolution 2023-41
EXPENSE						\$	138,380	No new adjustments, all adjustments from council approved items
NET ADJUSTMENT							\$	-
Fund: 380 - CORONAVIRUS LOCAL FISCAL RECOVERY FUND								

Fund: 425 - PUBLIC WORKS STREET PROJECTS = CDBG

425-8000-47580	GRANT-CDBG-WALKER LANE	\$	-	\$	-	\$	419,911	\$	419,911	\$	419,911	Grants will cover cost of Walker Lane including small bal from 2022/23
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Fund: 452 -PUBLIC FACILITY DEV IMPACT FEE

452-8000-80100	SURFACE IMPROVEMENTS	\$	-	\$	605,810	\$	605,810	\$	605,810	\$	-	Surface improvement project, Resolution 2023-41
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Fund: 453 -PARK DEV IMPACT FEE

453-7000-71055	LEBRIGHT PARK	\$	508,000	\$	72,299	\$	580,299	\$	72,299	\$	-	Leabright Restroom, Resolution 2023-39
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	NET ADJUSTMENT BAD	\$	867	Received Final Budget from Harris & Associates
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Hughson

Budget Comparison Report

Account Summary

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
Fund: 100 - GENERAL FUND								
Revenue								
100-1025-43010	BUSINESS LICENSES	26,489.00	22,229.00	617.00	26,000.00	26,000.00	0.00	0.00%
100-1025-43040	PERMIT-YARD SALE	315.00	265.00	55.00	200.00	200.00	0.00	0.00%
100-1035-90000	National Night Out Donations	0.00	100.00	0.00	0.00	0.00	0.00	0.00%
100-1035-90001	Trunk or Tent and Treat Donati	0.00	250.00	0.00	0.00	0.00	0.00	0.00%
100-1035-90002	Hughson has Heart Donations	0.00	400.00	0.00	0.00	0.00	0.00	0.00%
100-1040-43020	PERMITS-BUILDING	200,156.54	148,579.87	18,963.46	150,000.00	150,000.00	0.00	0.00%
100-1040-43030	PERMITS-ENCROACHMENT	3,480.00	4,002.00	290.00	3,500.00	3,500.00	0.00	0.00%
100-1040-43050	PERMIT-OTHER	86,654.66	45,937.42	3,885.94	50,000.00	50,000.00	0.00	0.00%
100-1040-44030	FEES-PLAN CHECK	65,059.30	85,505.16	5,059.91	65,000.00	65,000.00	0.00	0.00%
100-1040-44310	VIOLATION-ADMINISTRATIVE	2,100.00	4,100.00	1,185.00	3,000.00	3,000.00	0.00	0.00%
100-1040-44410	PLANNING REVENUE	9,828.75	44,355.75	0.00	10,000.00	10,000.00	0.00	0.00%
100-1045-44010	FEES-BOOKING	82.97	278.70	0.00	150.00	150.00	0.00	0.00%
100-1045-44060	FEES-VEHICLE RELEASE	4,680.00	4,933.25	1,260.00	4,000.00	4,000.00	0.00	0.00%
100-1045-44080	FEE-FIREWORK BOOTH	255.00	255.00	0.00	255.00	255.00	0.00	0.00%
100-1045-44210	FINES-PARKING	5,624.51	4,911.27	975.00	5,000.00	5,000.00	0.00	0.00%
100-1045-44220	FINES-TRAFFIC	16,089.45	6,270.71	458.81	6,000.00	6,000.00	0.00	0.00%
100-1045-47050	PUBLIC SAFETY AUGMENTATIO	11,879.59	13,409.05	2,263.21	12,500.00	12,500.00	0.00	0.00%
100-1065-46020	RENTAL REVENUE	15,257.00	15,913.00	4,509.00	15,000.00	15,000.00	0.00	0.00%
100-9999-40010	TAX-CURRENT PROPERTY	316,357.82	406,495.64	0.00	434,000.00	460,966.00	26,966.00	6.21%
100-9999-40030	TAX-OTHER PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-9999-40040	TAX-PROPERTY TRANSFER	74,197.33	44,237.00	2,189.54	38,000.00	38,000.00	0.00	0.00%
100-9999-40050	TAX-VLF IN LIEU	759,601.00	825,296.00	0.00	866,560.00	866,560.00	0.00	0.00%
100-9999-40060	TAX-SB813 SUPPLEMENTAL	5,238.89	10,125.38	0.00	5,800.00	16,203.00	10,403.00	179.36%
100-9999-40070	TAX-HOMEOWNERS PROPERTY	2,813.00	3,298.14	0.00	3,000.00	3,000.00	0.00	0.00%
100-9999-40080	TAX-FHA IN LIEU	123.63	152.04	0.00	120.00	120.00	0.00	0.00%
100-9999-41010	TAX-SALES	1,138,201.70	1,045,029.73	85,058.19	1,078,897.00	1,078,897.00	0.00	0.00%
100-9999-42010	FRANCHISE-GAS UTILITY	17,538.91	22,160.38	0.00	25,000.00	25,000.00	0.00	0.00%
100-9999-42020	FRANCHISE-GARBAGE	71,971.68	85,927.64	4,003.44	91,800.00	91,800.00	0.00	0.00%
100-9999-42030	FRANCHISE-CABLE T.V.	33,427.99	26,445.81	1,162.79	30,000.00	30,000.00	0.00	0.00%
100-9999-42040	FRANCHISE - PHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-9999-44040	FEE-RETURNED CHECK	875.00	820.00	0.00	100.00	100.00	0.00	0.00%

Budget Comparison Report

						Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget 2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
Account Number								
100-9999-46010	SALE OF DOCUMENTS	6.70	56.70	20.80	10.00	10.00	0.00	0.00%
100-9999-46040	INTEREST EARNED	-9,540.77	3,002.30	0.00	0.00	0.00	0.00	0.00%
100-9999-46080	PENALTIES	12,604.82	15,596.98	3,755.47	15,500.00	15,500.00	0.00	0.00%
100-9999-46090	REFUND	10,053.41	12,557.58	0.00	20,000.00	20,000.00	0.00	0.00%
100-9999-46100	SALE OF SURPLUS PROPERTY	3,500.00	0.00	205.00	0.00	0.00	0.00	0.00%
100-9999-46110	GENERAL PLAN UPDATE FEE	2,769.60	1,788.70	288.50	2,000.00	2,000.00	0.00	0.00%
100-9999-46120	MISCELLANEOUS REVENUE	14,884.57	45,417.06	515.37	35,000.00	35,000.00	0.00	0.00%
100-9999-46140	CASH OVER/CASH UNDER	171.02	60.00	0.00	0.00	0.00	0.00	0.00%
100-9999-47510	GRANTS	25,718.00	0.00	0.00	105,000.00	160,000.00	55,000.00	52.38%
100-9999-49010	TRANSFER IN	328,752.00	208,037.00	0.00	367,436.00	354,327.00	-13,109.00	-3.57%
100-9999-49020	QUASI-EXTERNAL TRANSACTION	402,000.00	402,000.00	0.00	442,200.00	442,200.00	0.00	0.00%
Total Revenue:		3,659,218.07	3,560,199.26	136,721.43	3,911,028.00	3,990,288.00	79,260.00	2.03%
Expense								
100-1005-50010	SALARIES-REGULAR	15,600.00	15,600.00	2,600.00	15,600.00	15,600.00	0.00	0.00%
100-1005-51070	MEDICARE TAX	1,193.64	1,193.64	198.94	1,193.00	1,193.00	0.00	0.00%
100-1005-60010	OFFICE SUPPLIES	276.04	384.48	43.48	300.00	300.00	0.00	0.00%
100-1005-60020	DEPARTMENT SUPPLIES	319.46	357.07	0.00	500.00	500.00	0.00	0.00%
100-1005-60040	DUES AND PUBLICATIONS	5,087.00	5,393.93	554.00	6,000.00	6,000.00	0.00	0.00%
100-1005-60050	TRAINING AND MEETINGS	10,189.86	13,929.70	1,536.67	11,000.00	11,000.00	0.00	0.00%
100-1005-60070	PHONE AND INTERNET	432.08	459.45	73.30	600.00	600.00	0.00	0.00%
100-1005-61010	PROFESSIONAL SERVICES	7,440.80	16,352.62	5,151.94	8,000.00	8,000.00	0.00	0.00%
100-1010-50010	SALARIES-REGULAR	138,808.71	149,062.04	26,299.74	175,433.00	175,433.00	0.00	0.00%
100-1010-50190	TECHNOLOGY ALLOWANCE	1,200.00	1,200.00	200.00	1,200.00	1,200.00	0.00	0.00%
100-1010-50200	VEHICLE ALLOWANCE	5,520.00	5,520.00	920.00	6,000.00	6,000.00	0.00	0.00%
100-1010-51010	PUBLIC EMPLOYEES RETIREMENT	10,591.00	11,246.59	2,018.48	12,920.00	12,920.00	0.00	0.00%
100-1010-51020	MEDICAL INSURANCE	13,011.06	13,851.60	2,403.08	15,120.00	15,120.00	0.00	0.00%
100-1010-51030	UNEMPLOYMENT INSURANCE	168.00	165.43	0.00	434.00	434.00	0.00	0.00%
100-1010-51040	WORKERS' COMPENSATION	4,008.05	4,739.18	1,444.64	5,780.00	5,780.00	0.00	0.00%
100-1010-51050	LIFE INSURANCE	652.83	485.76	80.96	486.00	486.00	0.00	0.00%
100-1010-51060	DENTAL INSURANCE	587.76	575.76	95.96	576.00	576.00	0.00	0.00%
100-1010-51070	MEDICARE TAX	2,149.48	2,317.94	405.04	2,544.00	2,544.00	0.00	0.00%
100-1010-51075	EMPLOYMENT TRAINING TAX	0.00	7.00	0.00	14.00	14.00	0.00	0.00%
100-1010-51080	DEFERRED COMPENSATION	2,727.09	2,984.28	513.52	3,300.00	3,300.00	0.00	0.00%
100-1010-60010	OFFICE SUPPLIES	314.35	384.47	43.44	400.00	400.00	0.00	0.00%
100-1010-60020	DEPARTMENT SUPPLIES	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
100-1010-60030	POSTAGE	69.56	92.09	7.50	150.00	150.00	0.00	0.00%
100-1010-60040	DUES AND PUBLICATIONS	1,123.70	42.00	0.00	2,100.00	2,100.00	0.00	0.00%
100-1010-60050	TRAINING AND MEETINGS	755.45	1,142.64	0.00	3,000.00	3,000.00	0.00	0.00%
100-1010-60070	PHONE AND INTERNET	1,512.30	1,608.13	256.59	2,000.00	2,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
100-1010-60090	RENTS AND LEASES	706.45	563.70	44.60	1,300.00	1,300.00	0.00	0.00%
100-1010-61010	PROFESSIONAL SERVICES	2,111.83	2,254.58	19.11	4,800.00	4,800.00	0.00	0.00%
100-1010-61070	LEGAL SERVICES	0.00	135.44	0.00	0.00	0.00	0.00	0.00%
100-1010-62040	FUEL	1,391.27	1,047.52	374.46	2,000.00	2,000.00	0.00	0.00%
100-1010-63020	EVENTS	4,789.41	4,338.58	444.53	9,000.00	9,000.00	0.00	0.00%
100-1010-63030	EMPLOYEE APPRECIATION	894.29	2,359.87	0.00	3,862.00	3,862.00	0.00	0.00%
100-1010-63050	CHAMBER OF COMMERCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-1015-50010	SALARIES-REGULAR	0.00	900.00	200.00	1,200.00	1,200.00	0.00	0.00%
100-1015-51070	MEDICARE TAX	0.00	68.85	15.30	92.00	92.00	0.00	0.00%
100-1020-61010	PROFESSIONAL SERVICES	95,929.47	94,953.94	9,332.75	115,000.00	100,000.00	-15,000.00	-13.04%
100-1025-50010	SALARIES-REGULAR	205,198.47	215,947.74	45,286.47	264,392.00	230,766.00	-33,626.00	-12.72%
100-1025-50030	OVERTIME	53.94	90.46	22.06	0.00	0.00	0.00	0.00%
100-1025-51010	PUBLIC EMPLOYEES RETIREMEI	23,669.71	19,913.25	2,841.01	20,305.00	17,723.00	-2,582.00	-12.72%
100-1025-51020	MEDICAL INSURANCE	29,847.19	28,750.06	5,751.97	30,000.00	42,901.00	12,901.00	43.00%
100-1025-51030	UNEMPLOYMENT INSURANCE	667.17	574.00	0.00	1,224.00	954.00	-270.00	-22.06%
100-1025-51040	WORKERS' COMPENSATION	1,338.36	1,582.50	482.39	1,930.00	2,667.00	737.00	38.19%
100-1025-51050	LIFE INSURANCE	1,048.21	529.45	44.33	1,010.00	859.00	-151.00	-14.95%
100-1025-51060	DENTAL INSURANCE	3,290.00	3,248.71	583.79	3,782.00	3,011.00	-771.00	-20.39%
100-1025-51070	MEDICARE TAX	2,979.77	3,067.88	533.07	3,834.00	3,346.00	-488.00	-12.73%
100-1025-51075	EMPLOYMENT TRAINING TAX (0.20	27.26	0.00	42.00	42.00	0.00	0.00%
100-1025-51080	DEFERRED COMPENSATION	1,098.40	1,072.65	216.04	1,692.00	1,278.00	-414.00	-24.47%
100-1025-60010	OFFICE SUPPLIES	831.54	905.55	268.49	850.00	850.00	0.00	0.00%
100-1025-60020	DEPARTMENT SUPPLIES	195.71	258.90	0.00	350.00	350.00	0.00	0.00%
100-1025-60030	POSTAGE	162.29	254.61	17.50	300.00	300.00	0.00	0.00%
100-1025-60040	DUES AND PUBLICATIONS	485.00	220.00	0.00	500.00	500.00	0.00	0.00%
100-1025-60050	TRAINING AND MEETINGS	4,602.02	1,413.66	473.00	5,200.00	5,200.00	0.00	0.00%
100-1025-60060	ADVERTISING	220.15	485.63	0.00	650.00	650.00	0.00	0.00%
100-1025-60070	PHONE AND INTERNET	648.13	689.22	109.96	700.00	700.00	0.00	0.00%
100-1025-60090	RENTS AND LEASES	817.54	650.97	47.45	800.00	800.00	0.00	0.00%
100-1025-61010	PROFESSIONAL SERVICES	22,381.10	29,980.53	2,567.38	40,000.00	40,000.00	0.00	0.00%
100-1025-61050	TEMPORARY EMPLOYEE SERV(I	1,084.01	0.00	0.00	0.00	0.00	0.00	0.00%
100-1025-61060	SOFTWARE MAINTENANCE AN	2,700.00	6,116.02	0.00	6,500.00	6,500.00	0.00	0.00%
100-1025-61070	LEGAL SERVICES	0.00	135.44	0.00	0.00	0.00	0.00	0.00%
100-1025-62040	FUEL	1,391.27	367.59	0.00	0.00	0.00	0.00	0.00%
100-1025-64020	MISCELLANEOUS BANK CHARG	4,888.36	19,674.28	0.00	10,000.00	15,000.00	5,000.00	50.00%
100-1030-60010	OFFICE SUPPLIES	37.16	0.00	0.00	100.00	100.00	0.00	0.00%
100-1030-60020	DEPARTMENT SUPPLIES	179.81	75.74	0.00	200.00	200.00	0.00	0.00%
100-1030-60030	POSTAGE	7.11	0.00	0.00	25.00	25.00	0.00	0.00%
100-1030-60040	DUES AND PUBLICATIONS	60.00	2,600.00	0.00	2,600.00	2,600.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
100-1030-60050	TRAINING AND MEETINGS	1,995.62	459.34	175.25	2,000.00	2,000.00	0.00	0.00%
100-1030-60060	ADVERTISING	0.00	316.62	0.00	500.00	500.00	0.00	0.00%
100-1030-61010	PROFESSIONAL SERVICES	0.00	4,007.34	5,439.49	5,000.00	5,000.00	0.00	0.00%
100-1030-61070	LEGAL SERVICES	0.00	135.44	0.00	0.00	0.00	0.00	0.00%
100-1035-50010	SALARIES-REGULAR	33,934.90	44,462.02	10,046.52	45,843.00	45,843.00	0.00	0.00%
100-1035-51010	PUBLIC EMPLOYEES RETIREMEI	2,631.54	3,148.13	564.20	3,521.00	3,521.00	0.00	0.00%
100-1035-51020	MEDICAL INSURANCE	4,787.57	4,293.74	612.64	5,000.00	5,000.00	0.00	0.00%
100-1035-51030	UNEMPLOYMENT INSURANCE	83.96	77.51	0.00	217.00	217.00	0.00	0.00%
100-1035-51040	WORKERS' COMPENSATION	665.68	787.09	239.93	960.00	960.00	0.00	0.00%
100-1035-51050	LIFE INSURANCE	218.15	155.37	25.90	193.00	193.00	0.00	0.00%
100-1035-51060	DENTAL INSURANCE	648.23	635.06	105.83	650.00	650.00	0.00	0.00%
100-1035-51070	MEDICARE TAX	497.14	609.62	107.18	665.00	665.00	0.00	0.00%
100-1035-51075	EMPLOYMENT TRAINING TAX (0.00	3.47	0.00	14.00	14.00	0.00	0.00%
100-1035-51080	DEFERRED COMPENSATION	299.65	299.61	49.95	300.00	300.00	0.00	0.00%
100-1035-60010	OFFICE SUPPLIES	1,161.84	1,481.70	156.49	1,200.00	1,200.00	0.00	0.00%
100-1035-60020	DEPARTMENT SUPPLIES	0.00	133.00	172.60	200.00	200.00	0.00	0.00%
100-1035-60030	POSTAGE	185.48	223.90	20.00	250.00	250.00	0.00	0.00%
100-1035-60040	DUES AND PUBLICATIONS	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
100-1035-60050	TRAINING AND MEETINGS	534.75	1,371.04	172.00	1,500.00	1,500.00	0.00	0.00%
100-1035-60060	ADVERTISING	1,325.22	712.25	0.00	2,000.00	2,000.00	0.00	0.00%
100-1035-60070	PHONE AND INTERNET	3,956.21	4,193.50	702.03	4,020.00	4,020.00	0.00	0.00%
100-1035-60090	RENTS AND LEASES	563.49	449.27	34.51	500.00	500.00	0.00	0.00%
100-1035-60100	INSURANCE AND SURETIES	466.69	210.93	328.39	500.00	500.00	0.00	0.00%
100-1035-61010	PROFESSIONAL SERVICES	1,770.45	1,033.72	5,463.19	10,150.00	10,150.00	0.00	0.00%
100-1035-61040	IT SERVICES	16,566.34	21,180.20	2,553.72	22,000.00	22,000.00	0.00	0.00%
100-1035-61070	LEGAL SERVICES	0.00	135.36	0.00	0.00	0.00	0.00	0.00%
100-1035-61170	ELECTION	28.04	11,752.49	0.00	200.00	200.00	0.00	0.00%
100-1035-90003	National Night Out	0.00	0.00	204.73	0.00	0.00	0.00	0.00%
100-1040-50010	SALARIES-REGULAR	140,006.61	117,802.26	20,887.03	145,000.00	133,934.00	-11,066.00	-7.63%
100-1040-50030	OVERTIME	0.00	48.23	196.80	0.00	0.00	0.00	0.00%
100-1040-51010	PUBLIC EMPLOYEES RETIREMEI	13,375.76	8,697.04	1,619.26	14,878.00	12,454.00	-2,424.00	-16.29%
100-1040-51020	MEDICAL INSURANCE	19,876.30	18,552.80	5,049.65	20,000.00	20,300.00	300.00	1.50%
100-1040-51030	UNEMPLOYMENT INSURANCE	496.42	593.90	0.00	1,085.00	896.00	-189.00	-17.42%
100-1040-51040	WORKERS' COMPENSATION	2,004.04	2,369.59	722.32	2,890.00	2,952.00	62.00	2.15%
100-1040-51050	LIFE INSURANCE	564.33	240.89	62.85	487.00	359.00	-128.00	-26.28%
100-1040-51060	DENTAL INSURANCE	2,130.50	1,953.99	532.65	3,300.00	2,200.00	-1,100.00	-33.33%
100-1040-51070	MEDICARE TAX	2,623.29	4,089.89	476.84	2,586.00	2,128.00	-458.00	-17.71%
100-1040-51075	EMPLOYMENT TRAINING TAX (4.89	27.50	0.00	35.00	35.00	0.00	0.00%
100-1040-51080	DEFERRED COMPENSATION	587.50	300.45	50.04	900.00	600.00	-300.00	-33.33%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
100-1040-60010	OFFICE SUPPLIES	1,323.87	1,781.66	940.56	1,700.00	1,700.00	0.00	0.00%
100-1040-60020	DEPARTMENT SUPPLIES	406.15	933.56	0.00	800.00	800.00	0.00	0.00%
100-1040-60030	POSTAGE	231.85	279.86	25.00	300.00	300.00	0.00	0.00%
100-1040-60040	DUES AND PUBLICATIONS	3,370.40	3,778.18	5,572.48	6,000.00	6,000.00	0.00	0.00%
100-1040-60050	TRAINING AND MEETINGS	201.79	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
100-1040-60060	ADVERTISING	375.46	0.00	0.00	1,500.00	1,500.00	0.00	0.00%
100-1040-60070	PHONE AND INTERNET	648.13	689.22	109.96	1,000.00	1,000.00	0.00	0.00%
100-1040-60090	RENTS AND LEASES	708.40	565.65	46.01	1,000.00	1,000.00	0.00	0.00%
100-1040-61010	PROFESSIONAL SERVICES	215,609.86	169,001.63	-135,701.48	225,000.00	225,000.00	0.00	0.00%
100-1040-61050	TEMPORARY EMPLOYEE SERV	451.65	0.00	0.00	0.00	0.00	0.00	0.00%
100-1040-61060	SOFTWARE MAINTENANCE AN	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-1040-61070	LEGAL SERVICES	0.00	135.36	0.00	0.00	0.00	0.00	0.00%
100-1045-51010	PUBLIC EMPLOYEES RETIREMEI	75,534.00	79,659.00	76,202.00	82,400.00	82,400.00	0.00	0.00%
100-1045-61010	PROFESSIONAL SERVICES	1,329,686.38	1,515,539.66	138,567.05	1,610,753.00	1,610,753.00	0.00	0.00%
100-1045-62050	POLICE VEHICLE REIMBURSEMI	67,467.00	87,348.96	7,606.67	91,280.00	91,280.00	0.00	0.00%
100-1050-61010	PROFESSIONAL SERVICES	42,003.47	43,417.00	0.00	45,169.00	45,169.00	0.00	0.00%
100-1050-65020	DEBT SERVICE-ANIMAL CONTR	4,760.25	72,380.16	0.00	0.00	0.00	0.00	0.00%
100-1055-50010	SALARIES-REGULAR	34,702.17	34,299.63	5,545.21	36,478.00	50,315.00	13,837.00	37.93%
100-1055-51010	PUBLIC EMPLOYEES RETIREMEI	3,542.05	2,522.42	425.89	2,801.00	3,864.00	1,063.00	37.95%
100-1055-51020	MEDICAL INSURANCE	5,034.56	7,103.34	1,184.15	7,500.00	12,134.00	4,634.00	61.79%
100-1055-51030	UNEMPLOYMENT INSURANCE	58.80	54.37	0.00	152.00	291.00	139.00	91.45%
100-1055-51040	WORKERS' COMPENSATION	2,004.04	2,369.59	722.32	2,890.00	4,822.00	1,932.00	66.85%
100-1055-51050	LIFE INSURANCE	158.25	115.36	19.25	140.00	197.00	57.00	40.71%
100-1055-51060	DENTAL INSURANCE	552.72	745.50	124.29	770.00	1,077.00	307.00	39.87%
100-1055-51070	MEDICARE TAX	504.40	483.08	77.27	529.00	730.00	201.00	38.00%
100-1055-51075	EMPLOYMENT TRAINING TAX (0.00	2.46	0.00	14.00	14.00	0.00	0.00%
100-1055-51080	DEFERRED COMPENSATION	152.58	210.10	35.01	210.00	360.00	150.00	71.43%
100-1055-60010	OFFICE SUPPLIES	1,087.87	1,396.99	147.82	1,500.00	1,500.00	0.00	0.00%
100-1055-60020	DEPARTMENT SUPPLIES	4,639.78	3,755.40	340.84	4,600.00	4,600.00	0.00	0.00%
100-1055-60030	POSTAGE	231.87	279.88	25.00	250.00	250.00	0.00	0.00%
100-1055-60040	DUES AND PUBLICATIONS	0.00	200.00	0.00	200.00	200.00	0.00	0.00%
100-1055-60050	TRAINING AND MEETINGS	1,249.29	522.41	0.00	1,100.00	1,100.00	0.00	0.00%
100-1055-60060	ADVERTISING	0.00	0.00	0.00	600.00	600.00	0.00	0.00%
100-1055-60070	PHONE AND INTERNET	2,808.54	2,986.55	476.51	2,930.00	2,930.00	0.00	0.00%
100-1055-60110	UNIFORM AND CLOTHING	1,318.35	1,697.70	162.37	1,600.00	1,920.00	320.00	20.00%
100-1055-61010	PROFESSIONAL SERVICES	36,123.64	30,025.84	28.61	40,000.00	30,000.00	-10,000.00	-25.00%
100-1055-61050	TEMPORARY EMPLOYEE SERV	0.00	0.00	0.00	4,000.00	2,000.00	-2,000.00	-50.00%
100-1055-61070	LEGAL SERVICES	0.00	135.46	0.00	0.00	0.00	0.00	0.00%
100-1055-61180	SB 1383 EXPENSES	0.00	3,796.65	0.00	20,718.00	16,203.00	-4,515.00	-21.79%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
100-1055-62040	FUEL	2,208.55	1,691.20	280.84	1,700.00	1,700.00	0.00	0.00%
100-1055-63060	CLEANUP DAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-1055-64070	AB939 GRANT WORK	61.54	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
100-1060-50010	SALARIES-REGULAR	26,150.25	28,805.92	4,876.85	34,286.00	39,528.00	5,242.00	15.29%
100-1060-50030	OVERTIME	1,478.99	1,889.72	133.57	2,000.00	2,000.00	0.00	0.00%
100-1060-51010	PUBLIC EMPLOYEES RETIREMEI	2,656.07	2,854.48	513.85	3,829.00	4,232.00	403.00	10.52%
100-1060-51020	MEDICAL INSURANCE	7,336.59	7,580.04	841.35	8,000.00	13,353.00	5,353.00	66.91%
100-1060-51030	UNEMPLOYMENT INSURANCE	154.61	102.28	0.00	239.00	314.00	75.00	31.38%
100-1060-51040	WORKERS' COMPENSATION	1,338.36	1,582.50	482.39	1,930.00	5,514.00	3,584.00	185.70%
100-1060-51050	LIFE INSURANCE	158.95	120.82	14.82	99.00	122.00	23.00	23.23%
100-1060-51060	DENTAL INSURANCE	781.76	724.74	85.45	885.00	950.00	65.00	7.34%
100-1060-51070	MEDICARE TAX	401.36	444.20	72.25	497.00	573.00	76.00	15.29%
100-1060-51075	EMPLOYMENT TRAINING TAX (0.17	4.88	0.00	7.00	7.00	0.00	0.00%
100-1060-51080	DEFERRED COMPENSATION	203.66	212.58	53.00	330.00	398.00	68.00	20.61%
100-1060-60010	OFFICE SUPPLIES	54.28	76.87	8.70	50.00	50.00	0.00	0.00%
100-1060-60020	DEPARTMENT SUPPLIES	4,243.16	4,108.88	315.80	4,100.00	4,100.00	0.00	0.00%
100-1060-60040	DUES AND PUBLICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-1060-60070	PHONE AND INTERNET	2,733.69	2,881.35	442.04	2,620.00	2,620.00	0.00	0.00%
100-1060-60080	UTILITIES	15,898.16	18,490.96	2,849.84	20,000.00	20,000.00	0.00	0.00%
100-1060-60110	UNIFORM AND CLOTHING	1,516.86	817.29	147.57	1,500.00	1,725.00	225.00	15.00%
100-1060-60120	SMALL TOOLS	500.00	823.35	0.00	500.00	500.00	0.00	0.00%
100-1060-61010	PROFESSIONAL SERVICES	5,722.76	4,638.51	297.96	5,500.00	5,500.00	0.00	0.00%
100-1060-61050	TEMPORARY EMPLOYEE SERV	5,144.81	13,821.97	4,683.63	12,000.00	6,000.00	-6,000.00	-50.00%
100-1060-61080	PEST CONTROL	0.00	0.00	0.00	700.00	700.00	0.00	0.00%
100-1060-62010	MAINTENANCE BUILDINGS ANI	5,464.47	6,710.47	527.59	7,000.00	7,000.00	0.00	0.00%
100-1060-62030	MAINTENANCE OF EQUIPMEN	298.82	135.32	56.02	350.00	350.00	0.00	0.00%
100-1060-62040	FUEL	2,529.42	1,800.00	96.33	2,000.00	2,000.00	0.00	0.00%
100-1060-70020	BUILDING IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-1060-70050	OTHER EQUIPMENT	1,600.00	2,187.46	0.00	1,600.00	1,600.00	0.00	0.00%
100-1065-50010	SALARIES-REGULAR	39,156.61	43,008.11	7,257.69	50,413.00	55,256.00	4,843.00	9.61%
100-1065-50030	OVERTIME	2,001.11	2,452.94	203.43	3,000.00	3,000.00	0.00	0.00%
100-1065-51010	PUBLIC EMPLOYEES RETIREMEI	3,792.27	4,064.33	733.57	5,357.00	5,729.00	372.00	6.94%
100-1065-51020	MEDICAL INSURANCE	11,118.18	11,440.37	1,385.26	12,000.00	18,413.00	6,413.00	53.44%
100-1065-51030	UNEMPLOYMENT INSURANCE	210.99	143.99	0.00	347.00	426.00	79.00	22.77%
100-1065-51040	WORKERS' COMPENSATION	2,004.04	2,369.59	722.32	2,890.00	7,708.00	4,818.00	166.71%
100-1065-51050	LIFE INSURANCE	241.04	180.36	23.57	157.00	180.00	23.00	14.65%
100-1065-51060	DENTAL INSURANCE	1,204.99	1,126.48	142.92	1,354.00	1,419.00	65.00	4.80%
100-1065-51070	MEDICARE TAX	597.33	657.41	107.54	731.00	801.00	70.00	9.58%
100-1065-51075	EMPLOYMENT TRAINING TAX (0.21	6.85	0.00	14.00	14.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
100-1065-51080	DEFERRED COMPENSATION	317.73	327.68	76.92	480.00	548.00	68.00	14.17%
100-1065-60010	OFFICE SUPPLIES	81.31	115.34	13.05	100.00	100.00	0.00	0.00%
100-1065-60020	DEPARTMENT SUPPLIES	5,501.46	4,880.82	693.87	5,500.00	5,500.00	0.00	0.00%
100-1065-60030	POSTAGE	46.36	55.98	5.00	100.00	100.00	0.00	0.00%
100-1065-60050	TRAINING AND MEETINGS	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
100-1065-60070	PHONE AND INTERNET	1,620.30	1,723.03	274.92	1,820.00	1,820.00	0.00	0.00%
100-1065-60080	UTILITIES	31,036.47	21,437.66	3,231.31	22,000.00	22,000.00	0.00	0.00%
100-1065-60090	RENTS AND LEASES	1,601.05	4,259.78	356.16	4,110.00	4,110.00	0.00	0.00%
100-1065-60110	UNIFORM AND CLOTHING	606.13	700.00	88.58	1,000.00	1,150.00	150.00	15.00%
100-1065-60120	SMALL TOOLS	335.07	148.56	0.00	500.00	500.00	0.00	0.00%
100-1065-61010	PROFESSIONAL SERVICES	1,182.39	43,686.44	19.11	3,000.00	3,000.00	0.00	0.00%
100-1065-61050	TEMPORARY EMPLOYEE SERV	6,431.02	17,277.44	5,854.54	15,000.00	7,500.00	-7,500.00	-50.00%
100-1065-62010	MAINTENANCE BUILDINGS AN	1,167.14	3,674.06	44.29	3,800.00	3,800.00	0.00	0.00%
100-1065-62030	MAINTENANCE OF EQUIPMEN	1,000.79	885.10	56.50	1,200.00	1,200.00	0.00	0.00%
100-1065-62040	FUEL	1,015.01	500.00	60.21	1,000.00	1,000.00	0.00	0.00%
100-1065-70050	OTHER EQUIPMENT	8,299.95	1,694.18	0.00	2,000.00	2,000.00	0.00	0.00%
100-1070-50010	SALARIES-REGULAR	52,656.36	56,945.76	9,180.73	62,961.00	77,089.00	14,128.00	22.44%
100-1070-50030	OVERTIME	3,156.73	4,391.97	1,242.39	3,600.00	3,600.00	0.00	0.00%
100-1070-51010	PUBLIC EMPLOYEES RETIREME	3,919.07	4,228.10	707.78	5,959.00	7,044.00	1,085.00	18.21%
100-1070-51020	MEDICAL INSURANCE	16,775.34	17,247.19	2,940.27	18,270.00	25,019.00	6,749.00	36.94%
100-1070-51030	UNEMPLOYMENT INSURANCE	156.72	154.95	0.00	391.00	605.00	214.00	54.73%
100-1070-51040	WORKERS' COMPENSATION	6,684.77	7,904.18	2,409.42	9,640.00	10,262.00	622.00	6.45%
100-1070-51050	LIFE INSURANCE	358.35	254.28	43.12	256.00	327.00	71.00	27.73%
100-1070-51060	DENTAL INSURANCE	2,026.77	2,010.43	337.90	1,980.00	2,174.00	194.00	9.80%
100-1070-51070	MEDICARE TAX	807.18	881.19	148.64	913.00	1,118.00	205.00	22.45%
100-1070-51075	EMPLOYMENT TRAINING TAX (0.00	7.35	0.00	14.00	14.00	0.00	0.00%
100-1070-51080	DEFERRED COMPENSATION	559.36	562.91	95.25	540.00	742.00	202.00	37.41%
100-1070-60010	OFFICE SUPPLIES	0.00	40.88	0.00	300.00	300.00	0.00	0.00%
100-1070-60020	DEPARTMENT SUPPLIES	4,646.01	3,807.08	690.24	4,000.00	4,000.00	0.00	0.00%
100-1070-60030	POSTAGE	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
100-1070-60040	DUES AND PUBLICATIONS	0.00	600.00	0.00	1,000.00	1,000.00	0.00	0.00%
100-1070-60070	PHONE AND INTERNET	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-1070-60110	UNIFORM AND CLOTHING	1,936.60	2,292.25	177.24	2,000.00	2,900.00	900.00	45.00%
100-1070-60120	SMALL TOOLS	500.00	609.47	0.00	500.00	500.00	0.00	0.00%
100-1070-61010	PROFESSIONAL SERVICES	10,462.66	6,305.86	0.00	6,500.00	6,500.00	0.00	0.00%
100-1070-61050	TEMPORARY EMPLOYEE SERV	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-1070-62010	MAINTENANCE BUILDINGS AN	112.03	500.00	29.48	500.00	500.00	0.00	0.00%
100-1070-62030	MAINTENANCE OF EQUIPMEN	698.70	842.85	40.03	1,000.00	1,000.00	0.00	0.00%
100-1070-62040	FUEL	2,204.04	2,206.96	0.00	2,200.00	2,200.00	0.00	0.00%

Budget Comparison Report

						Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget 2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
Account Number								
100-1070-70040	VEHICLES	273.30	405.51	0.00	400.00	400.00	0.00	0.00%
100-1070-70050	OTHER EQUIPMENT	2,943.14	498.34	0.00	0.00	0.00	0.00	0.00%
100-1075-60020	DEPARTMENT SUPPLIES	100.00	200.00	32.02	200.00	200.00	0.00	0.00%
100-1075-60070	PHONE AND INTERNET	2,916.56	3,101.42	494.85	3,320.00	3,320.00	0.00	0.00%
100-1075-60120	SMALL TOOLS	100.00	1,000.00	0.00	300.00	300.00	0.00	0.00%
100-1075-61010	PROFESSIONAL SERVICES	805.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%
100-1075-62020	MAINTENANCE VEHICLES	15,247.94	13,716.21	1,126.44	14,500.00	14,500.00	0.00	0.00%
100-1075-62030	MAINTENANCE OF EQUIPMENT	770.97	741.01	664.03	1,000.00	1,000.00	0.00	0.00%
100-1075-62040	FUEL	2,453.46	2,127.10	468.06	2,500.00	2,500.00	0.00	0.00%
100-1075-70040	VEHICLES	9,096.22	0.00	0.00	0.00	60,000.00	60,000.00	0.00%
100-9999-51010	PUBLIC EMPLOYEES RETIREMEI	107,864.40	107,722.09	126,573.60	112,231.00	112,231.00	0.00	0.00%
100-9999-60100	INSURANCE AND SURETIES	37,370.85	44,100.82	43,721.32	63,208.00	63,208.00	0.00	0.00%
100-9999-61010	PROFESSIONAL SERVICES	402.00	1,010.88	0.00	1,000.00	1,000.00	0.00	0.00%
100-9999-64060	TAX ADMINISTRATION	4,851.41	6,260.05	0.00	6,300.00	6,300.00	0.00	0.00%
100-9999-66000	TRANSFER OUT	137,209.00	133,459.00	0.00	39,500.00	69,347.00	29,847.00	75.56%
100-9999-66010	IT REPLACEMENT	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00%
Total Expense:		3,369,652.90	3,714,965.65	503,231.14	3,928,496.00	4,022,386.00	93,890.00	2.39%
Total Fund: 100 - GENERAL FUND:		289,565.17	-154,766.39	-366,509.71	-17,468.00	-32,098.00	-14,630.00	83.75%
Fund: 105 - GENERAL FUND CONTINGENCY RESERVE								
Revenue								
105-9999-46040	INTEREST EARNED	-2,555.48	862.80	0.00	0.00	0.00	0.00	0.00%
105-9999-49010	TRANSFER IN	124,709.00	124,709.00	0.00	27,000.00	61,847.00	34,847.00	129.06%
Total Revenue:		122,153.52	125,571.80	0.00	27,000.00	61,847.00	34,847.00	129.06%
Total Fund: 105 - GENERAL FUND CONTINGENCY RESERVE:		122,153.52	125,571.80	0.00	27,000.00	61,847.00	34,847.00	129.06%
Fund: 210 - SEWER								
Revenue								
210-2110-45500	SEWER SERVICE REVENUE	2,316,700.19	2,392,098.90	608,089.63	2,400,000.00	2,440,000.00	40,000.00	1.67%
210-2110-46040	INTEREST EARNED	-8,863.29	2,436.53	0.00	0.00	0.00	0.00	0.00%
210-2110-46080	PENALTIES	34,702.40	36,451.74	8,302.04	35,000.00	35,000.00	0.00	0.00%
210-2110-46120	MISCELLANEOUS REVENUE	12,662.20	10,601.45	300.10	11,000.00	11,000.00	0.00	0.00%
210-2120-49010	TRANSFER IN	0.00	0.00	0.00	252,516.00	252,516.00	0.00	0.00%
Total Revenue:		2,355,201.50	2,441,588.62	616,691.77	2,698,516.00	2,738,516.00	40,000.00	1.48%
Expense								
210-2110-50010	SALARIES-REGULAR	192,816.27	209,596.79	28,202.99	219,584.00	286,182.00	66,598.00	30.33%
210-2110-50030	OVERTIME	4,452.78	8,601.08	2,021.24	5,000.00	5,000.00	0.00	0.00%
210-2110-51010	PUBLIC EMPLOYEES RETIREMEI	199,254.53	61,132.46	33,961.07	68,317.00	71,128.00	2,811.00	4.11%
210-2110-51020	MEDICAL INSURANCE	41,027.65	46,345.59	6,688.91	50,000.00	84,809.00	34,809.00	69.62%
210-2110-51030	UNEMPLOYMENT INSURANCE	790.05	523.35	0.00	1,480.00	1,967.00	487.00	32.91%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
210-2110-51040	WORKERS' COMPENSATION	16,711.94	19,760.44	6,023.56	24,105.00	21,503.00	-2,602.00	-10.79%
210-2110-51050	LIFE INSURANCE	1,027.06	748.43	90.48	978.00	1,144.00	166.00	16.97%
210-2110-51060	DENTAL INSURANCE	4,809.48	5,429.11	775.63	5,858.00	6,600.00	742.00	12.67%
210-2110-51070	MEDICARE TAX	2,817.40	3,097.83	397.54	3,619.00	4,150.00	531.00	14.67%
210-2110-51075	EMPLOYMENT TRAINING TAX (0.20	24.43	0.00	42.00	42.00	0.00	0.00%
210-2110-51080	DEFERRED COMPENSATION	1,170.71	1,356.93	201.55	2,046.00	2,522.00	476.00	23.26%
210-2110-60010	OFFICE SUPPLIES	969.05	1,663.76	543.82	1,500.00	1,500.00	0.00	0.00%
210-2110-60020	DEPARTMENT SUPPLIES	648.93	574.57	10.83	1,000.00	1,000.00	0.00	0.00%
210-2110-60030	POSTAGE	13,248.82	17,262.18	4,130.16	15,000.00	15,000.00	0.00	0.00%
210-2110-60040	DUES AND PUBLICATIONS	143.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
210-2110-60050	TRAINING AND MEETINGS	170.00	167.41	0.00	500.00	500.00	0.00	0.00%
210-2110-60070	PHONE AND INTERNET	2,916.56	3,101.42	494.85	4,000.00	4,000.00	0.00	0.00%
210-2110-60090	RENTS AND LEASES	1,574.99	1,256.23	97.78	2,500.00	2,500.00	0.00	0.00%
210-2110-60100	INSURANCE AND SURETIES	46,708.90	55,125.60	54,646.18	79,010.00	79,010.00	0.00	0.00%
210-2110-60110	UNIFORM AND CLOTHING	3,268.09	4,088.98	295.36	2,500.00	5,000.00	2,500.00	100.00%
210-2110-60120	SMALL TOOLS	95.83	258.72	27.09	500.00	500.00	0.00	0.00%
210-2110-61005	PERMIT	7,067.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
210-2110-61010	PROFESSIONAL SERVICES	48,628.79	67,644.25	2,603.62	150,000.00	75,000.00	-75,000.00	-50.00%
210-2110-61020	ADMINISTRATIVE SERVICES	238,000.00	238,000.00	0.00	261,800.00	261,800.00	0.00	0.00%
210-2110-61040	IT SERVICES	24,846.80	31,767.08	3,830.18	30,417.00	30,417.00	0.00	0.00%
210-2110-61050	TEMPORARY EMPLOYEE SERV	1,897.01	0.00	0.00	4,000.00	2,000.00	-2,000.00	-50.00%
210-2110-61060	SOFTWARE MAINTENANCE AN	0.00	8,562.42	0.00	9,400.00	9,400.00	0.00	0.00%
210-2110-61070	LEGAL SERVICES	0.00	6,047.25	0.00	0.00	0.00	0.00	0.00%
210-2110-62020	MAINTENANCE VEHICLES	232.06	528.27	7.66	1,500.00	1,500.00	0.00	0.00%
210-2110-62030	MAINTENANCE OF EQUIPMEN	6,016.75	8,722.71	5,681.27	39,000.00	9,000.00	-30,000.00	-76.92%
210-2110-62040	FUEL	5,125.15	5,048.64	799.80	7,200.00	7,200.00	0.00	0.00%
210-2110-66000	TRANSFER OUT	289,850.00	289,850.00	0.00	284,850.00	284,850.00	0.00	0.00%
210-2110-66010	IT REPLACEMENT	0.00	2,886.15	0.00	5,000.00	5,000.00	0.00	0.00%
210-2110-70040	VEHICLES	9,992.10	0.00	0.00	0.00	0.00	0.00	0.00%
210-2120-50010	SALARIES-REGULAR	92,449.29	90,663.72	10,881.25	99,610.00	110,170.00	10,560.00	10.60%
210-2120-50030	OVERTIME	378.40	1,999.39	0.00	4,000.00	4,000.00	0.00	0.00%
210-2120-51010	PUBLIC EMPLOYEES RETIREMEI	23,954.95	31,651.93	17,926.85	36,197.00	38,544.00	2,347.00	6.48%
210-2120-51020	MEDICAL INSURANCE	25,643.70	22,729.98	2,972.27	23,933.00	29,818.00	5,885.00	24.59%
210-2120-51030	UNEMPLOYMENT INSURANCE	216.45	205.16	0.00	412.00	694.00	282.00	68.45%
210-2120-51040	WORKERS' COMPENSATION	7,350.45	8,691.27	2,649.35	10,595.00	13,548.00	2,953.00	27.87%
210-2120-51050	LIFE INSURANCE	531.43	344.92	44.33	298.00	421.00	123.00	41.28%
210-2120-51060	DENTAL INSURANCE	2,858.56	2,542.93	323.95	2,090.00	2,610.00	520.00	24.88%
210-2120-51070	MEDICARE TAX	1,274.47	1,279.16	151.74	1,154.00	1,597.00	443.00	38.39%
210-2120-51075	EMPLOYMENT TRAINING TAX (0.00	9.47	0.00	21.00	21.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Parent Budget	Budget	to Parent	%
				2023-2024	2023-2024	Budget	
Account Number		2021-2022	2022-2023	2023-2024		Increase /	
		Total Activity	Total Activity	YTD Activity	PRELIMINARY	FINAL	(Decrease)
				Through Jun			
210-2120-51080	DEFERRED COMPENSATION	788.98	716.28	91.22	570.00	885.00	315.00 55.26%
210-2120-60010	OFFICE SUPPLIES	794.26	384.57	95.40	1,000.00	1,000.00	0.00 0.00%
210-2120-60020	DEPARTMENT SUPPLIES	4,280.56	9,642.91	502.16	10,000.00	10,000.00	0.00 0.00%
210-2120-60030	POSTAGE	463.70	559.76	50.00	500.00	500.00	0.00 0.00%
210-2120-60040	DUES AND PUBLICATIONS	25,159.25	25,882.00	0.00	30,000.00	30,000.00	0.00 0.00%
210-2120-60050	TRAINING AND MEETINGS	0.00	235.00	0.00	1,500.00	1,500.00	0.00 0.00%
210-2120-60070	PHONE AND INTERNET	3,204.52	3,711.71	626.18	3,220.00	3,220.00	0.00 0.00%
210-2120-60080	UTILITIES	119,172.67	129,862.13	22,107.02	130,000.00	130,000.00	0.00 0.00%
210-2120-60090	RENTS AND LEASES	1,769.17	1,410.03	306.39	2,750.00	2,750.00	0.00 0.00%
210-2120-60100	INSURANCE AND SURETIES	46,708.90	55,125.60	54,646.18	79,010.00	79,010.00	0.00 0.00%
210-2120-60110	UNIFORM AND CLOTHING	2,012.83	2,296.75	147.57	1,800.00	3,600.00	1,800.00 100.00%
210-2120-60120	SMALL TOOLS	422.13	248.16	16.25	800.00	800.00	0.00 0.00%
210-2120-61010	PROFESSIONAL SERVICES	55,580.63	55,095.59	20,031.36	167,000.00	167,000.00	0.00 0.00%
210-2120-61050	TEMPORARY EMPLOYEE SERV	10,851.51	34,350.70	8,386.88	40,000.00	20,000.00	-20,000.00 -50.00%
210-2120-61070	LEGAL SERVICES	100.00	0.00	0.00	5,000.00	5,000.00	0.00 0.00%
210-2120-61150	SLUDGE REMOVAL	71,307.68	82,375.96	0.00	80,000.00	80,000.00	0.00 0.00%
210-2120-61160	ENVIRONMENTAL MONITORIN	-16,334.75	0.00	0.00	30,000.00	0.00	-30,000.00 -100.00%
210-2120-62010	MAINTENANCE BUILDINGS ANI	3,000.00	2,354.19	205.38	3,000.00	3,000.00	0.00 0.00%
210-2120-62020	MAINTENANCE VEHICLES	0.00	1,399.87	392.64	1,500.00	1,500.00	0.00 0.00%
210-2120-62030	MAINTENANCE OF EQUIPMEN	21,463.26	20,856.98	16,109.65	50,000.00	30,000.00	-20,000.00 -40.00%
210-2120-62040	FUEL	6,982.74	11,422.47	1,267.88	11,000.00	11,000.00	0.00 0.00%
210-2120-66000	TRANSFER OUT	591,136.16	591,136.16	0.00	591,136.00	591,136.00	0.00 0.00%
210-2120-70050	OTHER EQUIPMENT	7,599.74	0.00	0.00	0.00	0.00	0.00 0.00%
Total Expense:		2,277,399.54	2,288,356.83	311,463.47	2,709,802.00	2,664,548.00	-45,254.00 -1.67%
Total Fund: 210 - SEWER:		77,801.96	153,231.79	305,228.30	-11,286.00	73,968.00	85,254.00 -755.40%
Fund: 215 - SEWER FIXED ASSET REPLACEMENT							
Revenue							
215-7000-46040	INTEREST EARNED	-12,403.67	3,370.65	0.00	0.00	0.00	0.00 0.00%
215-7000-49010	TRANSFER IN	284,850.00	284,850.00	0.00	284,850.00	284,850.00	0.00 0.00%
Total Revenue:		272,446.33	288,220.65	0.00	284,850.00	284,850.00	0.00 0.00%
Expense							
215-7000-61010	PROFESSIONAL SERVICES	37,073.47	0.00	0.00	0.00	0.00	0.00 0.00%
215-7000-62010	MAINTENANCE BUILDINGS & G	0.00	40,499.99	12,900.00	51,600.00	51,600.00	0.00 0.00%
215-7000-64080	DEPRECIATION	1,007,309.00	0.00	0.00	0.00	0.00	0.00 0.00%
215-7000-72000	TULLY/2ND WATER/SEWER IMI	0.00	662,969.45	0.00	612,000.00	612,000.00	0.00 0.00%
215-7000-73000	Vac-Con Truck Purchase	0.00	0.00	0.00	338,338.00	338,338.00	0.00 0.00%
Total Expense:		1,044,382.47	703,469.44	12,900.00	1,001,938.00	1,001,938.00	0.00 0.00%
Total Fund: 215 - SEWER FIXED ASSET REPLACEMENT:		-771,936.14	-415,248.79	-12,900.00	-717,088.00	-717,088.00	0.00 0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent Budget	%
Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
Fund: 220 - SEWER CAPACITY FEE								
Revenue								
220-7000-44910	SEWER CAPACITY FEES	660,240.00	459,943.13	68,775.00	502,000.00	502,000.00	0.00	0.00%
220-7000-46040	INTEREST EARNED	-748.61	359.03	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	659,491.39	460,302.16	68,775.00	502,000.00	502,000.00	0.00	0.00%
Expense								
220-7000-61010	PROFESSIONAL SERVICES	4,461.40	162.50	0.00	10,000.00	10,000.00	0.00	0.00%
220-7000-66000	TRANSFER OUT	0.00	0.00	0.00	252,516.00	252,516.00	0.00	0.00%
	Total Expense:	4,461.40	162.50	0.00	262,516.00	262,516.00	0.00	0.00%
	Total Fund: 220 - SEWER CAPACITY FEE:	655,029.99	460,139.66	68,775.00	239,484.00	239,484.00	0.00	0.00%
Fund: 225 - WWTP EXPANSION								
Revenue								
225-2110-46040	INTEREST EARNED	-110,636.49	-24,497.93	0.00	24,570.00	24,570.00	0.00	0.00%
225-2110-49010	TRANSFER IN	106,673.80	348,904.98	0.00	591,136.00	591,136.00	0.00	0.00%
225-2110-49030	ASSET TRANSFER	484,462.36	242,231.18	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	480,499.67	566,638.23	0.00	615,706.00	615,706.00	0.00	0.00%
Expense								
225-2110-64030	GRANT CHARGE	106,673.79	101,829.16	0.00	96,936.00	96,936.00	0.00	0.00%
	Total Expense:	106,673.79	101,829.16	0.00	96,936.00	96,936.00	0.00	0.00%
	Total Fund: 225 - WWTP EXPANSION:	373,825.88	464,809.07	0.00	518,770.00	518,770.00	0.00	0.00%
Fund: 240 - WATER								
Revenue								
240-2410-45100	WATER REVENUE	2,098,438.86	2,070,323.48	564,373.29	2,100,000.00	2,175,000.00	75,000.00	3.57%
240-2410-45122	WATER REVENUE-PROFESSION	0.00	-841.75	0.00	0.00	0.00	0.00	0.00%
240-2410-45144	WATER REVENUE-CONSTRUCTI	1,725.97	4,845.54	-1,961.58	16,000.00	16,000.00	0.00	0.00%
240-2410-45190	FEE-RECONNECTION	0.00	3,370.00	515.00	3,100.00	3,100.00	0.00	0.00%
240-2410-46040	INTEREST EARNED	-1,766.78	1,132.55	0.00	0.00	0.00	0.00	0.00%
240-2410-46080	PENALTIES	29,445.93	28,290.53	7,160.58	27,000.00	27,000.00	0.00	0.00%
240-2410-46120	MISCELLANEOUS REVENUE	0.00	0.00	1,177.91	1,000.00	1,000.00	0.00	0.00%
240-2410-49030	TRANSFER IN-ASSET	3,841,841.79	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	5,969,685.77	2,107,120.35	571,265.20	2,147,100.00	2,222,100.00	75,000.00	3.49%
Expense								
240-2410-50010	SALARIES-REGULAR	195,000.98	222,969.29	33,237.80	290,347.00	390,330.00	99,983.00	34.44%
240-2410-50030	OVERTIME	3,730.86	5,611.69	990.93	5,000.00	5,000.00	0.00	0.00%
240-2410-51010	PUBLIC EMPLOYEES RETIREMEI	164,549.29	64,985.79	38,788.60	74,739.00	82,417.00	7,678.00	10.27%
240-2410-51020	MEDICAL INSURANCE	35,043.27	42,080.41	7,345.01	45,000.00	120,184.00	75,184.00	167.08%
240-2410-51030	UNEMPLOYMENT INSURANCE	819.53	525.55	0.00	1,745.00	2,881.00	1,136.00	65.10%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
240-2410-51040	WORKERS' COMPENSATION	15,373.58	18,177.94	5,541.17	22,175.00	36,018.00	13,843.00	62.43%
240-2410-51050	LIFE INSURANCE	1,034.71	769.55	108.93	1,121.00	1,543.00	422.00	37.64%
240-2410-51060	DENTAL INSURANCE	4,157.69	4,910.73	822.71	6,512.00	8,154.00	1,642.00	25.21%
240-2410-51070	MEDICARE TAX	2,812.70	3,237.96	453.48	4,210.00	5,660.00	1,450.00	34.44%
240-2410-51075	EMPLOYMENT TRAINING TAX (0.20	24.40	0.00	42.00	42.00	0.00	0.00%
240-2410-51080	DEFERRED COMPENSATION	1,031.79	1,223.61	211.10	2,412.00	3,580.00	1,168.00	48.42%
240-2410-60010	OFFICE SUPPLIES	1,353.64	2,836.11	538.82	3,500.00	3,500.00	0.00	0.00%
240-2410-60020	DEPARTMENT SUPPLIES	45,857.81	75,557.75	19,825.83	119,000.00	119,000.00	0.00	0.00%
240-2410-60030	POSTAGE	14,176.23	18,381.70	4,230.16	15,600.00	15,600.00	0.00	0.00%
240-2410-60040	DUES AND PUBLICATIONS	25,630.51	29,824.32	15,793.95	29,951.00	29,951.00	0.00	0.00%
240-2410-60050	TRAINING AND MEETINGS	1,948.58	1,136.41	203.25	4,000.00	4,000.00	0.00	0.00%
240-2410-60060	ADVERTISING	0.00	220.15	0.00	0.00	0.00	0.00	0.00%
240-2410-60070	PHONE AND INTERNET	3,204.58	3,039.71	458.23	4,120.00	4,120.00	0.00	0.00%
240-2410-60080	UTILITIES	130,601.59	128,709.38	38,047.42	135,000.00	135,000.00	0.00	0.00%
240-2410-60090	RENTS AND LEASES	1,769.36	1,410.04	106.40	2,500.00	2,500.00	0.00	0.00%
240-2410-60100	INSURANCE AND SURETIES	58,748.57	66,152.05	65,592.93	94,813.00	94,813.00	0.00	0.00%
240-2410-60110	UNIFORM AND CLOTHING	4,852.88	5,838.63	694.25	4,700.00	7,000.00	2,300.00	48.94%
240-2410-60120	SMALL TOOLS	4,293.85	1,251.42	64.34	1,500.00	1,500.00	0.00	0.00%
240-2410-61010	PROFESSIONAL SERVICES	210,018.83	179,723.19	2,686.85	285,841.00	200,000.00	-85,841.00	-30.03%
240-2410-61020	ADMINISTRATIVE SERVICES	82,000.00	164,000.00	0.00	180,400.00	180,400.00	0.00	0.00%
240-2410-61040	IT SERVICES	24,848.03	31,768.69	3,830.40	30,418.00	30,418.00	0.00	0.00%
240-2410-61050	TEMPORARY EMPLOYEE SERV	1,897.01	0.00	0.00	8,000.00	4,000.00	-4,000.00	-50.00%
240-2410-61060	SOFTWARE MAINTENANCE AN	0.00	9,785.63	0.00	10,000.00	10,000.00	0.00	0.00%
240-2410-61070	LEGAL SERVICES	0.00	1,847.25	0.00	5,000.00	5,000.00	0.00	0.00%
240-2410-62020	MAINTENANCE VEHICLES	3,580.44	577.13	416.41	2,000.00	2,000.00	0.00	0.00%
240-2410-62030	MAINTENANCE OF EQUIPMEN	16,724.71	37,068.89	10,071.90	71,000.00	40,000.00	-31,000.00	-43.66%
240-2410-62040	FUEL	5,140.91	6,743.08	999.05	7,000.00	7,000.00	0.00	0.00%
240-2410-64010	INTEREST EXPENSE	25,664.83	20,596.65	8,343.68	15,355.00	15,355.00	0.00	0.00%
240-2410-64080	DEPRECIATION	198,180.00	0.00	0.00	0.00	0.00	0.00	0.00%
240-2410-66000	TRANSFER OUT	190,482.00	190,482.00	0.00	185,482.00	185,482.00	0.00	0.00%
240-2410-66010	IT REPLACEMENT	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
240-2410-70040	VEHICLES	590.65	1,209.08	0.00	1,500.00	1,500.00	0.00	0.00%
240-2410-70050	OTHER EQUIPMENT	1,640.57	0.00	0.00	0.00	0.00	0.00	0.00%
240-2410-70055	WATER METER REPLACEMENT	0.00	16,457.75	3,191.80	50,000.00	10,000.00	-40,000.00	-80.00%
240-2410-70060	HYDRANT FLUSHING PROJECT	0.00	1,122.00	5,486.00	0.00	0.00	0.00	0.00%
Total Expense:		1,476,760.18	1,360,255.93	268,081.40	1,724,983.00	1,768,948.00	43,965.00	2.55%
Total Fund: 240 - WATER:		4,492,925.59	746,864.42	303,183.80	422,117.00	453,152.00	31,035.00	7.35%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%	
					Parent Budget			
					2023-2024 PRELIMINARY	2023-2024 FINAL		Increase / (Decrease)
Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun				
Fund: 245 - WATER TCP123								
Revenue								
245-2420-46070	TCP123 FMC SETTLEMENT FUN	999,900.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	0.00%
	Total Revenue:	999,900.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	0.00%
Expense								
245-2420-61010	PROFESSIONAL SERVICES	145,796.28	32,530.05	0.00	0.00	50,000.00	50,000.00	0.00%
	Total Expense:	145,796.28	32,530.05	0.00	0.00	50,000.00	50,000.00	0.00%
	Total Fund: 245 - WATER TCP123:	854,103.72	967,469.95	0.00	1,000,000.00	950,000.00	-50,000.00	-5.00%
Fund: 250 - WATER CAPACITY FEE								
Revenue								
250-7000-44910	WATER CAPACITY FEES	190,663.00	165,430.50	40,595.00	410,724.00	410,724.00	0.00	0.00%
	Total Revenue:	190,663.00	165,430.50	40,595.00	410,724.00	410,724.00	0.00	0.00%
Expense								
250-7000-61010	PROFESSIONAL SERVICES	4,461.40	162.50	0.00	10,000.00	10,000.00	0.00	0.00%
	Total Expense:	4,461.40	162.50	0.00	10,000.00	10,000.00	0.00	0.00%
	Total Fund: 250 - WATER CAPACITY FEE:	186,201.60	165,268.00	40,595.00	400,724.00	400,724.00	0.00	0.00%
Fund: 255 - WATER FIXED ASSET REPLACEMENT								
Revenue								
255-7000-46040	INTEREST EARNED	-5,170.11	-122.52	0.00	0.00	0.00	0.00	0.00%
255-7000-47080	STATE REVOLVING FUND	2,501,085.00	4,593,904.00	0.00	2,283,402.00	2,283,402.00	0.00	0.00%
255-7000-49010	TRANSFER IN	185,482.00	185,482.00	0.00	185,482.00	185,482.00	0.00	0.00%
	Total Revenue:	2,681,396.89	4,779,263.48	0.00	2,468,884.00	2,468,884.00	0.00	0.00%
Expense								
255-7000-66030	TRANSFER OUT-ASSET	3,841,841.79	0.00	0.00	0.00	0.00	0.00	0.00%
255-7000-71030	WELL #9	0.00	2,364,642.40	7,076.41	2,283,402.00	2,283,402.00	0.00	0.00%
255-7000-71060	WELL #8	0.00	36,195.82	0.00	40,488.00	40,488.00	0.00	0.00%
255-7000-71090	Well #3	0.00	8,437.44	0.00	0.00	0.00	0.00	0.00%
255-7000-72000	TULLY/2ND WATER/SEWER IMI	0.00	128,549.21	0.00	232,000.00	232,000.00	0.00	0.00%
255-7000-73000	Vac-Con Truck Purchase	0.00	0.00	0.00	112,779.00	112,779.00	0.00	0.00%
	Total Expense:	3,841,841.79	2,537,824.87	7,076.41	2,668,669.00	2,668,669.00	0.00	0.00%
	Total Fund: 255 - WATER FIXED ASSET REPLACEMENT:	-1,160,444.90	2,241,438.61	-7,076.41	-199,785.00	-199,785.00	0.00	0.00%
Fund: 270 - COMMUNITY/SENIOR CENTER								
Revenue								
270-2710-46020	RENTAL REVENUE	19,208.96	6,434.34	1,740.00	15,000.00	15,000.00	0.00	0.00%
270-2710-46120	MISCELLANEOUS REVENUE	0.00	0.00	0.00	151,000.00	151,000.00	0.00	0.00%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
270-2710-49010	TRANSFER IN	7,500.00	3,750.00	0.00	7,500.00	7,500.00	0.00	0.00%
	Total Revenue:	26,708.96	10,184.34	1,740.00	173,500.00	173,500.00	0.00	0.00%
Expense								
270-2710-60020	DEPARTMENT SUPPLIES	1,100.00	1,300.00	42.28	1,300.00	1,300.00	0.00	0.00%
270-2710-60080	UTILITIES	3,701.80	5,948.30	861.88	5,500.00	5,500.00	0.00	0.00%
270-2710-61010	PROFESSIONAL SERVICES	0.00	232,676.43	99,029.63	151,000.00	151,000.00	0.00	0.00%
270-2710-61080	PEST CONTROL	1,432.50	1,599.00	283.00	1,450.00	1,450.00	0.00	0.00%
270-2710-61090	JANITORIAL SERVICES	10,675.00	5,516.13	905.00	10,000.00	10,000.00	0.00	0.00%
270-2710-62010	MAINTENANCE BUILDINGS ANI	1,442.69	1,506.92	7,750.05	1,500.00	1,500.00	0.00	0.00%
270-2710-62030	MAINTENANCE OF EQUIPMEN	179.61	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
270-2710-64080	DEPRECIATION	24,176.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	42,707.60	248,546.78	108,871.84	171,750.00	171,750.00	0.00	0.00%
Total Fund: 270 - COMMUNITY/SENIOR CENTER:		-15,998.64	-238,362.44	-107,131.84	1,750.00	1,750.00	0.00	0.00%
Fund: 280 - USF COMMUNITY CENTER								
Revenue								
280-2810-46020	RENTAL REVENUE	6,634.00	2,210.00	0.00	2,500.00	2,500.00	0.00	0.00%
	Total Revenue:	6,634.00	2,210.00	0.00	2,500.00	2,500.00	0.00	0.00%
Expense								
280-2810-60010	OFFICE SUPPLIES	336.68	704.47	65.47	400.00	400.00	0.00	0.00%
280-2810-60020	DEPARTMENT SUPPLIES	0.00	300.00	3.65	300.00	300.00	0.00	0.00%
280-2810-60080	UTILITIES	2,850.48	3,329.50	542.60	3,200.00	3,200.00	0.00	0.00%
280-2810-62010	MAINTENANCE BUILDINGS ANI	288.35	500.00	0.00	500.00	500.00	0.00	0.00%
280-2810-62030	MAINTENANCE OF EQUIPMEN	0.00	696.88	0.00	700.00	700.00	0.00	0.00%
280-2810-64040	MISCELLANEOUS	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
280-2810-66000	TRANSFER OUT	5,715.00	0.00	0.00	7,620.00	7,620.00	0.00	0.00%
	Total Expense:	9,190.51	5,530.85	611.72	13,020.00	13,020.00	0.00	0.00%
Total Fund: 280 - USF COMMUNITY CENTER:		-2,556.51	-3,320.85	-611.72	-10,520.00	-10,520.00	0.00	0.00%
Fund: 310 - GARBAGE								
Revenue								
310-3110-45010	GARBAGE SERVICE REVENUE	742,866.63	911,927.15	232,325.89	939,000.00	939,000.00	0.00	0.00%
310-3110-46040	INTEREST EARNED	-370.12	37.75	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	742,496.51	911,964.90	232,325.89	939,000.00	939,000.00	0.00	0.00%
Expense								
310-3110-60020	DEPARTMENT SUPPLIES	115.56	0.00	0.00	0.00	0.00	0.00	0.00%
310-3110-61010	PROFESSIONAL SERVICES	687,344.01	852,506.03	0.00	847,200.00	847,200.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
310-3110-61030	FRANCHISE FEE	46,675.59	67,601.17	0.00	91,800.00	75,000.00	-16,800.00	-18.30%
	Total Expense:	734,135.16	920,107.20	0.00	939,000.00	922,200.00	-16,800.00	-1.79%
	Total Fund: 310 - GARBAGE:	8,361.35	-8,142.30	232,325.89	0.00	16,800.00	16,800.00	0.00%
Fund: 320 - GAS TAX 2103								
Revenue								
320-8000-46040	INTEREST EARNED	-451.89	171.50	0.00	0.00	0.00	0.00	0.00%
320-8000-47410	HIGHWAY USER TAX	57,821.14	55,674.40	11,018.98	69,434.00	69,434.00	0.00	0.00%
	Total Revenue:	57,369.25	55,845.90	11,018.98	69,434.00	69,434.00	0.00	0.00%
Expense								
320-8000-60020	DEPARTMENT SUPPLIES	0.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00%
320-8000-61140	STREET STRIPING	35,000.00	0.00	0.00	35,000.00	35,000.00	0.00	0.00%
320-8000-66000	TRANSFER OUT	3,600.00	3,600.00	0.00	3,600.00	3,600.00	0.00	0.00%
	Total Expense:	38,600.00	3,600.00	0.00	41,100.00	41,100.00	0.00	0.00%
	Total Fund: 320 - GAS TAX 2103:	18,769.25	52,245.90	11,018.98	28,334.00	28,334.00	0.00	0.00%
Fund: 321 - GAS TAX 2105								
Revenue								
321-8000-46040	INTEREST EARNED	0.00	74.48	0.00	0.00	0.00	0.00	0.00%
321-8000-47410	HIGHWAY USER TAX	40,604.55	38,925.28	7,569.07	47,022.00	47,022.00	0.00	0.00%
	Total Revenue:	40,604.55	38,999.76	7,569.07	47,022.00	47,022.00	0.00	0.00%
Expense								
321-8000-60020	DEPARTMENT SUPPLIES	3,084.63	6,646.05	3,025.14	7,500.00	7,500.00	0.00	0.00%
321-8000-61010	PROFESSIONAL SERVICES	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
321-8000-66000	TRANSFER OUT	17,000.00	17,000.00	0.00	17,000.00	17,000.00	0.00	0.00%
	Total Expense:	21,084.63	23,646.05	3,025.14	25,500.00	25,500.00	0.00	0.00%
	Total Fund: 321 - GAS TAX 2105:	19,519.92	15,353.71	4,543.93	21,522.00	21,522.00	0.00	0.00%
Fund: 322 - GAS TAX 2106								
Revenue								
322-8000-47410	HIGHWAY USER TAX	28,418.10	27,145.84	5,267.54	31,933.00	31,933.00	0.00	0.00%
	Total Revenue:	28,418.10	27,145.84	5,267.54	31,933.00	31,933.00	0.00	0.00%
Expense								
322-8000-60080	UTILITIES	43,767.48	48,169.09	7,632.33	45,000.00	45,000.00	0.00	0.00%
	Total Expense:	43,767.48	48,169.09	7,632.33	45,000.00	45,000.00	0.00	0.00%
	Total Fund: 322 - GAS TAX 2106:	-15,349.38	-21,023.25	-2,364.79	-13,067.00	-13,067.00	0.00	0.00%
Fund: 323 - GAS TAX 2107								
Revenue								
323-8000-47410	HIGHWAY USER TAX	48,563.10	53,008.79	10,331.94	56,400.00	56,400.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
Account Number		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	Increase /	
		Total Activity	Total Activity	YTD Activity	PRELIMINARY	FINAL	(Decrease)	
				Through Jun				
323-9999-49010	TRANSFER IN	0.00	0.00	0.00	9,221.00	9,714.00	493.00	5.35%
	Total Revenue:	48,563.10	53,008.79	10,331.94	65,621.00	66,114.00	493.00	0.75%
Expense								
323-8000-61010	PROFESSIONAL SERVICES	22,694.61	22,740.84	1,895.07	25,000.00	25,000.00	0.00	0.00%
323-8000-66000	TRANSFER OUT	25,000.00	25,000.00	0.00	25,000.00	25,000.00	0.00	0.00%
	Total Expense:	47,694.61	47,740.84	1,895.07	50,000.00	50,000.00	0.00	0.00%
	Total Fund: 323 - GAS TAX 2107:	868.49	5,267.95	8,436.87	15,621.00	16,114.00	493.00	3.16%
Fund: 324 - GAS TAX 2107.5								
Revenue								
324-8000-47410	HIGHWAY USER TAX	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
	Total Revenue:	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
Expense								
324-8000-66000	TRANSFER OUT	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
	Total Expense:	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
	Total Fund: 324 - GAS TAX 2107.5:	1,000.00	1,000.00	2,000.00	1,000.00	1,000.00	0.00	0.00%
Fund: 325 - MEASURE L SALES TAX - ROADS								
Revenue								
325-8000-41020	TAX-LOCAL STREETS AND ROADS	387,848.11	283,984.11	62,309.92	300,000.00	300,000.00	0.00	0.00%
325-8000-41025	INTEREST-STREETS & ROADS	290.00	701.31	0.00	0.00	0.00	0.00	0.00%
325-8000-41040	TAX-TRAFFIC MANAGEMENT	77,569.62	56,796.82	12,461.99	60,000.00	60,000.00	0.00	0.00%
325-8000-41045	INTEREST-TRAFFIC MANAGEMENT	57.96	140.26	0.00	0.00	0.00	0.00	0.00%
325-8000-41050	TAX-BIKE AND PEDESTRIAN	38,785.52	28,433.06	6,230.99	30,000.00	30,000.00	0.00	0.00%
325-8000-41055	INTEREST-BIKE & PEDESTRIAN	28.26	35.48	0.00	0.00	0.00	0.00	0.00%
325-8000-46040	INTEREST EARNED	-2,621.23	1,120.45	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	501,958.24	371,211.49	81,002.90	390,000.00	390,000.00	0.00	0.00%
Expense								
325-8000-80015	STREET OVERLAY-MISC	0.00	6,352.50	2,145.00	0.00	0.00	0.00	0.00%
325-8000-80025	StanCOG-PMP	14,396.80	0.00	0.00	0.00	0.00	0.00	0.00%
325-8000-80100	SURFACE IMPROVEMENTS	0.00	1,800.00	1,080.00	882,000.00	882,000.00	0.00	0.00%
	Total Expense:	14,396.80	8,152.50	3,225.00	882,000.00	882,000.00	0.00	0.00%
	Total Fund: 325 - MEASURE L SALES TAX - ROADS:	487,561.44	363,058.99	77,777.90	-492,000.00	-492,000.00	0.00	0.00%
Fund: 326 - SB 1-ROADS MAINTENANCE REHABILITATION								
Revenue								
326-8000-47420	SB 1-ROADS MAINTENANCE REHABILITATION	148,104.41	171,724.43	15,011.73	181,616.00	181,616.00	0.00	0.00%
	Total Revenue:	148,104.41	171,724.43	15,011.73	181,616.00	181,616.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2023-2024	2023-2024	Budget	
					PRELIMINARY	FINAL	Increase /	
							(Decrease)	
Account Number		2021-2022	2022-2023	2023-2024				
		Total Activity	Total Activity	YTD Activity				
				Through Jun				
Expense								
326-8000-80020	WHITMORE SIDEWALK IMPROV	8,741.50	74,400.87	0.00	243,717.00	243,717.00	0.00	0.00%
	Total Expense:	8,741.50	74,400.87	0.00	243,717.00	243,717.00	0.00	0.00%
Total Fund: 326 - SB 1-ROADS MAINTENANCE REHABILITATION:		139,362.91	97,323.56	15,011.73	-62,101.00	-62,101.00	0.00	0.00%
Fund: 370 - COMMUNITY ENHANCEMENT DEV IMPACT FEE								
Revenue								
370-7000-44910	DEVELOPMENT IMPACT FEES	47,112.00	30,240.00	8,790.00	108,864.00	108,864.00	0.00	0.00%
370-7000-44920	DOWNTOWN REVITALIZATION	0.00	0.00	0.00	0.00	40,000.00	40,000.00	0.00%
370-7000-46040	INTEREST EARNED	-550.47	193.68	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	46,561.53	30,433.68	8,790.00	108,864.00	148,864.00	40,000.00	36.74%
Expense								
370-7000-61010	PROFESSIONAL SERVICES	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
	Total Expense:	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
Total Fund: 370 - COMMUNITY ENHANCEMENT DEV IMPACT F...		46,561.53	30,433.68	8,790.00	98,864.00	138,864.00	40,000.00	40.46%
Fund: 371 - TRENCH CUT FUND								
Revenue								
371-8000-44050	FEE - TRENCH CUT	219,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	219,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense								
371-8000-80100	SURFACE IMPROVEMENTS	0.00	0.00	0.00	138,380.32	138,380.32	0.00	0.00%
	Total Expense:	0.00	0.00	0.00	138,380.32	138,380.32	0.00	0.00%
Total Fund: 371 - TRENCH CUT FUND:		219,000.00	0.00	0.00	-138,380.32	-138,380.32	0.00	0.00%
Fund: 372 - IT RESERVE								
Revenue								
372-3720-46040	INTEREST EARNED	-275.15	79.59	0.00	0.00	0.00	0.00	0.00%
372-3720-49010	TRANSFER IN	15,000.00	15,000.00	0.00	15,000.00	15,000.00	0.00	0.00%
	Total Revenue:	14,724.85	15,079.59	0.00	15,000.00	15,000.00	0.00	0.00%
Expense								
372-3720-70060	SOFTWARE	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
372-3720-70070	COMPUTER HARDWARE	3,157.90	10,843.52	0.00	30,000.00	30,000.00	0.00	0.00%
	Total Expense:	3,157.90	10,843.52	0.00	35,000.00	35,000.00	0.00	0.00%
Total Fund: 372 - IT RESERVE:		11,566.95	4,236.07	0.00	-20,000.00	-20,000.00	0.00	0.00%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget 2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)
Fund: 374 - DIABILITY ACCESS AND EDUCATION							
Revenue							
374-3740-46055	CASP REVENUE	1,234.62	1,077.30	41.04	1,200.00	1,200.00	0.00
	Total Revenue:	1,234.62	1,077.30	41.04	1,200.00	1,200.00	0.00
Total Fund: 374 - DIABILITY ACCESS AND EDUCATION:		1,234.62	1,077.30	41.04	1,200.00	1,200.00	0.00
Fund: 380 - CORONAVIRUS LOCAL FISCAL RECOVERY FUND							
Revenue							
380-9999-40010	CLFRF TRANCHE FUNDS RECEIV	61,703.86	0.00	0.00	0.00	0.00	0.00
	Total Revenue:	61,703.86	0.00	0.00	0.00	0.00	0.00
Expense							
380-1055-50020	SALARIES-EXTRA HELP	0.00	39,405.00	9,630.00	40,000.00	40,000.00	0.00
380-1055-51010	PUBLIC EMPLOYEES RETIREMEI	0.00	217.54	479.24	0.00	0.00	0.00
380-1055-51030	UNEMPLOYMENT INSURANCE	0.00	312.80	0.00	0.00	0.00	0.00
380-1055-51070	MEDICARE TAX	0.00	3,014.49	736.70	3,060.00	3,060.00	0.00
380-1055-51075	EMPLOYMENT TRAINING TAX	0.00	14.01	0.00	0.00	0.00	0.00
380-2000-61010	EC-2 PROFESSIONAL SERVICES	10,300.00	5,891.80	5,000.00	6,000.00	6,000.00	0.00
380-4000-51000	EC 4-CLFRF/ARPA-PREMIUM P/	51,403.86	70,759.53	0.00	0.00	0.00	0.00
380-6000-61000	SCANNERS	0.00	5,328.47	0.00	0.00	0.00	0.00
380-6000-61001	CARPORTS	0.00	40,151.30	0.00	0.00	0.00	0.00
380-6000-61002	ARPA-CHRISTMAS TREE	0.00	11,961.50	0.00	0.00	0.00	0.00
380-6000-61003	ARPA-A/C UNITS	0.00	67,056.10	0.00	0.00	0.00	0.00
380-6000-61004	ARPA-4TH ST CONCRETE-COMI	0.00	115,309.81	0.00	0.00	0.00	0.00
380-6000-61006	STORMWATER PUMPS TULLY/I	0.00	24,390.00	0.00	0.00	0.00	0.00
380-6000-61007	COMMUNITY SENIOR CENTER I	0.00	168,635.97	63,768.25	78,100.00	78,100.00	0.00
380-6000-61008	3RD STREET ADA	0.00	33,155.00	0.00	0.00	0.00	0.00
380-6000-61009	NEW OFFICES- PLANNING/BUIL	0.00	64,999.37	4,150.00	0.00	0.00	0.00
380-6000-61010	Professional Services	0.00	3,600.00	0.00	0.00	0.00	0.00
380-6000-61011	HUGHSON CIVIC CENTER	0.00	0.00	0.00	100,000.00	100,000.00	0.00
380-6000-61012	SR. CENTER/ CITY HALL OUTSID	0.00	0.00	841.75	30,000.00	30,000.00	0.00
380-6000-61013	SR. CENTER/ CITY HALL GUTTE	0.00	0.00	0.00	5,000.00	5,000.00	0.00
380-6000-61014	STARN PARK SHADE REPLACEM	0.00	0.00	0.00	5,000.00	5,000.00	0.00
380-6000-61015	STARN PARK- SHADE PAINTING	0.00	0.00	0.00	4,100.00	4,100.00	0.00
380-6000-61016	EUCLID PLAYGROUND SHADE	0.00	0.00	0.00	24,409.00	24,409.00	0.00
380-6000-61017	VOLT SCHOLARSHIPS	0.00	0.00	25,000.00	25,000.00	25,000.00	0.00
380-6000-61020	SIDEWALK REPAIRS	0.00	867.65	0.00	0.00	0.00	0.00
380-6000-64040	ARPA-MISCELLANEOUS	0.00	12,076.77	5,757.13	0.00	0.00	0.00
380-7000-61021	CONCRETE CUTTER	0.00	0.00	0.00	7,000.00	7,000.00	0.00

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)
380-7000-61022	ASPHALT GRINDER	0.00	0.00	0.00	17,000.00	17,000.00	0.00
	Total Expense:	61,703.86	667,147.11	115,363.07	344,669.00	344,669.00	0.00
Total Fund: 380 - CORONAVIRUS LOCAL FISCAL RECOVERY FU...		0.00	-667,147.11	-115,363.07	-344,669.00	-344,669.00	0.00
Fund: 383 - VEHICLE ABATEMENT							
Revenue							
383-3830-47040	ABANDONED VEHICLE ABATEM	19,183.24	25,771.43	9,276.63	20,000.00	20,000.00	0.00
	Total Revenue:	19,183.24	25,771.43	9,276.63	20,000.00	20,000.00	0.00
Expense							
383-3830-66000	TRANSFER OUT	20,000.00	20,000.00	0.00	20,000.00	20,000.00	0.00
	Total Expense:	20,000.00	20,000.00	0.00	20,000.00	20,000.00	0.00
Total Fund: 383 - VEHICLE ABATEMENT:		-816.76	5,771.43	9,276.63	0.00	0.00	0.00
Fund: 384 - SUPPLEMENTAL LAW ENFORCEMENT SERVICE FUND							
Revenue							
384-3840-46040	INTEREST EARNED	-1,325.64	367.09	0.00	0.00	0.00	0.00
384-3840-46120	MISCELLANEOUS REVENUE	21,094.20	0.00	0.00	0.00	0.00	0.00
384-3840-47060	SUPPLEMENTAL LAW ENFORCE	115,297.73	100,688.42	65,271.25	150,000.00	150,000.00	0.00
	Total Revenue:	135,066.29	101,055.51	65,271.25	150,000.00	150,000.00	0.00
Expense							
384-3840-60070	PHONE AND INTERNET	0.00	13,810.72	380.10	14,000.00	14,000.00	0.00
384-3840-60080	UTILITIES	1,740.18	1,777.07	333.00	1,800.00	1,800.00	0.00
384-3840-61010	PROFESSIONAL SERVICES	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00
384-3840-66000	TRANSFER OUT	115,000.00	0.00	0.00	150,000.00	150,000.00	0.00
384-3840-70080	POLICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expense:	121,740.18	20,587.79	713.10	170,800.00	170,800.00	0.00
Total Fund: 384 - SUPPLEMENTAL LAW ENFORCEMENT SERVIC...		13,326.11	80,467.72	64,558.15	-20,800.00	-20,800.00	0.00
Fund: 392 - 94-STBG-799 HOUSING REHAB							
Revenue							
392-3900-46040	INTEREST EARNED	-562.05	160.67	0.00	0.00	0.00	0.00
392-3900-46060	PROGRAM INCOME-CDBG LOA	0.00	1,071.14	0.00	1,600.00	1,600.00	0.00
	Total Revenue:	-562.05	1,231.81	0.00	1,600.00	1,600.00	0.00
Total Fund: 392 - 94-STBG-799 HOUSING REHAB:		-562.05	1,231.81	0.00	1,600.00	1,600.00	0.00

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
Fund: 394 - 96-STBG-1013 REHAB								
Revenue								
394-3900-46040	INTEREST EARNED	-517.33	146.86	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	-517.33	146.86	0.00	0.00	0.00	0.00	0.00%
	Total Fund: 394 - 96-STBG-1013 REHAB:	-517.33	146.86	0.00	0.00	0.00	0.00	0.00%
Fund: 420 - TRANSPORTATION STREET PROJECTS								
Revenue								
420-8000-47550	GRANT-RSTP-WHITMORE CROSSWALK	487.00	1,417.89	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	487.00	1,417.89	0.00	0.00	0.00	0.00	0.00%
Expense								
420-8000-80020	WHITMORE CROSSWALK	0.00	450.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	0.00	450.00	0.00	0.00	0.00	0.00	0.00%
	Total Fund: 420 - TRANSPORTATION STREET PROJECTS:	487.00	967.89	0.00	0.00	0.00	0.00	0.00%
Fund: 425 - PUBLIC WORKS STREET PROJECTS - CDBG								
Revenue								
425-8000-47580	GRANT-CDBG-WALKER LANE	37,151.32	6,600.00	2,537.54	0.00	419,911.01	419,911.01	0.00%
	Total Revenue:	37,151.32	6,600.00	2,537.54	0.00	419,911.01	419,911.01	0.00%
Expense								
425-8000-80580	WALKER LANE	868.71	21,172.50	1,080.00	392,997.27	392,997.27	0.00	0.00%
	Total Expense:	868.71	21,172.50	1,080.00	392,997.27	392,997.27	0.00	0.00%
	Total Fund: 425 - PUBLIC WORKS STREET PROJECTS - CDBG:	36,282.61	-14,572.50	1,457.54	-392,997.27	26,913.74	419,911.01	-106.85%
Fund: 450 - STORM DRAIN DEV IMPACT FEE								
Revenue								
450-7000-44910	DEVELOPMENT IMPACT FEES	135,072.00	95,125.98	14,070.00	303,912.00	303,912.00	0.00	0.00%
450-7000-46040	INTEREST EARNED	-1,875.82	599.53	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	133,196.18	95,725.51	14,070.00	303,912.00	303,912.00	0.00	0.00%
Expense								
450-7000-61010	PROFESSIONAL SERVICES	0.00	31,131.92	0.00	240,129.00	240,129.00	0.00	0.00%
	Total Expense:	0.00	31,131.92	0.00	240,129.00	240,129.00	0.00	0.00%
	Total Fund: 450 - STORM DRAIN DEV IMPACT FEE:	133,196.18	64,593.59	14,070.00	63,783.00	63,783.00	0.00	0.00%
Fund: 451 - PUBLIC FACILITY DEV IMPACT FEE								
Revenue								
451-7000-44910	DEVELOPMENT IMPACT FEES	146,400.00	97,252.44	15,250.00	50,000.00	50,000.00	0.00	0.00%
451-7000-46040	INTEREST EARNED	-4,096.89	1,225.02	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	142,303.11	98,477.46	15,250.00	50,000.00	50,000.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2023-2024	2023-2024	Budget	
					PRELIMINARY	FINAL	Increase /	
							(Decrease)	
Account Number		2021-2022	2022-2023	2023-2024				
	Expense	Total Activity	Total Activity	YTD Activity				
				Through Jun				
451-7000-61010		PROFESSIONAL SERVICES	20,986.40	1,150.00	0.00	4,200.00	4,200.00	0.00 0.00%
451-7000-71010		ENTERPRISE RESOURCE MANA	2,778.16	0.00	0.00	0.00	0.00	0.00 0.00%
Total Expense:		23,764.56	1,150.00	0.00	4,200.00	4,200.00	0.00	0.00%
Total Fund: 451 - PUBLIC FACILITY DEV IMPACT FEE:		118,538.55	97,327.46	15,250.00	45,800.00	45,800.00	0.00	0.00%
Fund: 452 - PUBLIC FACILITY STREETS DEV IMPACT FEE								
Revenue								
452-8000-44910		DEVELOPMENT IMPACT FEES	196,848.00	123,030.00	10,252.50	240,000.00	240,000.00	0.00 0.00%
Total Revenue:		196,848.00	123,030.00	10,252.50	240,000.00	240,000.00	0.00	0.00%
Expense								
452-8000-61010		PROFESSIONAL SERVICES	0.00	0.00	0.00	10,000.00	10,000.00	0.00 0.00%
452-8000-80100		SURFACE IMPROVEMENTS	0.00	0.00	0.00	605,810.00	605,810.00	0.00 0.00%
Total Expense:		0.00	0.00	0.00	615,810.00	615,810.00	0.00	0.00%
Total Fund: 452 - PUBLIC FACILITY STREETS DEV IMPACT FEE:		196,848.00	123,030.00	10,252.50	-375,810.00	-375,810.00	0.00	0.00%
Fund: 453 - PARK DEV IMPACT FEE								
Revenue								
453-7000-44910		DEVELOPMENT IMPACT FEES	121,614.00	80,010.00	0.00	75,000.00	75,000.00	0.00 0.00%
453-7000-46040		INTEREST EARNED	-1,889.07	452.01	0.00	0.00	0.00	0.00 0.00%
453-7000-47540		PER CAPITA GRANT REVENUE	0.00	0.00	0.00	182,536.00	182,536.00	0.00 0.00%
Total Revenue:		119,724.93	80,462.01	0.00	257,536.00	257,536.00	0.00	0.00%
Expense								
453-7000-61010		PROFESSIONAL SERVICES	4,200.00	0.00	0.00	20,000.00	20,000.00	0.00 0.00%
453-7000-71055		LEBRIGHT PARK	0.00	297,913.07	140,304.00	580,298.60	580,298.60	0.00 0.00%
Total Expense:		4,200.00	297,913.07	140,304.00	600,298.60	600,298.60	0.00	0.00%
Total Fund: 453 - PARK DEV IMPACT FEE:		115,524.93	-217,451.06	-140,304.00	-342,762.60	-342,762.60	0.00	0.00%
Fund: 454 - PARKLAND IN LIEU								
Revenue								
454-7000-44910		DEVELOPMENT IMPACT FEES	96,525.00	59,730.00	0.00	100,000.00	100,000.00	0.00 0.00%
454-7000-46040		INTEREST EARNED	-1,480.51	470.00	0.00	0.00	0.00	0.00 0.00%
Total Revenue:		95,044.49	60,200.00	0.00	100,000.00	100,000.00	0.00	0.00%
Expense								
454-7000-61010		PROFESSIONAL SERVICES	0.00	0.00	0.00	10,000.00	10,000.00	0.00 0.00%
Total Expense:		0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
Total Fund: 454 - PARKLAND IN LIEU:		95,044.49	60,200.00	0.00	90,000.00	90,000.00	0.00	0.00%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		
					2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	%
Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun				
Fund: 520 - RDA SUCCESSOR AGENCY								
Revenue								
520-5210-40020	TAX INCREMENT	365,096.40	378,664.43	0.00	291,600.00	291,600.00	0.00	0.00%
520-5210-46040	INTEREST EARNED	-1,007.34	992.38	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	364,089.06	379,656.81	0.00	291,600.00	291,600.00	0.00	0.00%
Expense								
520-5210-61010	PROFESSIONAL SERVICES	8,559.80	11,117.90	0.00	12,000.00	12,000.00	0.00	0.00%
520-5210-64010	INTEREST EXPENSE	81,196.57	75,423.64	0.00	72,300.00	72,300.00	0.00	0.00%
520-5210-64080	DEPRECIATION	27,490.00	0.00	0.00	0.00	0.00	0.00	0.00%
520-5210-65010	RETIRE PRINCIPAL	0.00	110,000.00	0.00	110,000.00	110,000.00	0.00	0.00%
520-5210-66000	TRANSFER OUT	96,000.00	96,000.00	0.00	96,000.00	96,000.00	0.00	0.00%
	Total Expense:	213,246.37	292,541.54	0.00	290,300.00	290,300.00	0.00	0.00%
Total Fund: 520 - RDA SUCCESSOR AGENCY:		150,842.69	87,115.27	0.00	1,300.00	1,300.00	0.00	0.00%
Fund: 530 - BRITTANY WOODS- LLD								
Revenue								
530-3405-41030	DIRECT ASSESSMENTS	8,022.00	8,022.00	0.00	8,018.00	8,060.00	42.00	0.52%
	Total Revenue:	8,022.00	8,022.00	0.00	8,018.00	8,060.00	42.00	0.52%
Expense								
530-3405-50010	SALARIES-REGULAR	2,289.91	2,552.52	354.64	3,419.00	4,001.00	582.00	17.02%
530-3405-50030	OVERTIME	149.87	207.84	7.94	206.00	0.00	-206.00	-100.00%
530-3405-51010	PUBLIC EMPLOYEES RETIREMEI	254.59	276.61	40.91	415.00	476.00	61.00	14.70%
530-3405-51020	MEDICAL INSURANCE	612.79	641.91	47.08	1,142.00	1,350.00	208.00	18.21%
530-3405-51030	UNEMPLOYMENT INSURANCE	15.90	9.94	0.00	25.00	31.00	6.00	24.00%
530-3405-51040	WORKERS' COMPENSATION	357.36	422.56	128.81	636.00	430.00	-206.00	-32.39%
530-3405-51050	LIFE INSURANCE	13.37	10.17	0.91	8.00	10.00	2.00	25.00%
530-3405-51060	DENTAL INSURANCE	62.28	56.98	4.42	81.00	93.00	12.00	14.81%
530-3405-51070	MEDICARE TAX	35.57	40.04	5.23	50.00	58.00	8.00	16.00%
530-3405-51075	EMPLOYMENT TRAINING TAX (0.02	0.46	0.00	0.00	0.00	0.00	0.00%
530-3405-51080	DEFERRED COMPENSATION	15.81	17.05	4.04	34.00	40.00	6.00	17.65%
530-3405-60080	UTILITIES	3,668.70	3,653.23	622.50	3,893.00	3,145.00	-748.00	-19.21%
530-3405-61010	PROFESSIONAL SERVICES	628.39	429.33	319.28	565.00	565.00	0.00	0.00%
530-3405-61050	TEMPORARY EMPLOYEE SERVI	604.49	1,624.07	550.33	800.00	583.00	-217.00	-27.13%
530-3405-64040	MISCELLANEOUS	317.11	764.96	185.98	2,303.00	417.00	-1,886.00	-81.89%
530-3405-66000	TRANSFER OUT	1,367.00	1,367.00	0.00	1,437.00	1,513.00	76.00	5.29%
	Total Expense:	10,393.16	12,074.67	2,272.07	15,014.00	12,712.00	-2,302.00	-15.33%
Total Fund: 530 - BRITTANY WOODS- LLD:		-2,371.16	-4,052.67	-2,272.07	-6,996.00	-4,652.00	2,344.00	-33.50%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
Fund: 531 - CENTRAL HUGHSON 2- LLD								
Revenue								
531-3410-41030	DIRECT ASSESSMENTS	14,579.44	14,142.49	0.00	14,576.00	14,614.00	38.00	0.26%
	Total Revenue:	14,579.44	14,142.49	0.00	14,576.00	14,614.00	38.00	0.26%
Expense								
531-3410-50010	SALARIES-REGULAR	1,718.23	1,915.32	592.54	3,419.00	6,674.00	3,255.00	95.20%
531-3410-50030	OVERTIME	112.25	155.64	13.25	206.00	0.00	-206.00	-100.00%
531-3410-51010	PUBLIC EMPLOYEES RETIREMEI	190.76	207.39	68.32	415.00	794.00	379.00	91.33%
531-3410-51020	MEDICAL INSURANCE	459.42	480.96	78.84	1,142.00	2,252.00	1,110.00	97.20%
531-3410-51030	UNEMPLOYMENT INSURANCE	11.94	7.51	0.00	25.00	51.00	26.00	104.00%
531-3410-51040	WORKERS' COMPENSATION	308.32	364.56	111.13	636.00	942.00	306.00	48.11%
531-3410-51050	LIFE INSURANCE	9.96	7.72	1.57	8.00	17.00	9.00	112.50%
531-3410-51060	DENTAL INSURANCE	46.85	43.05	7.38	81.00	155.00	74.00	91.36%
531-3410-51070	MEDICARE TAX	26.60	29.98	8.76	50.00	97.00	47.00	94.00%
531-3410-51075	EMPLOYMENT TRAINING TAX (0.01	0.31	0.00	0.00	0.00	0.00	0.00%
531-3410-51080	DEFERRED COMPENSATION	12.06	12.83	6.61	34.00	67.00	33.00	97.06%
531-3410-60080	UTILITIES	795.52	795.52	140.69	894.00	942.00	48.00	5.37%
531-3410-61010	PROFESSIONAL SERVICES	608.39	415.66	309.11	547.00	550.00	3.00	0.55%
531-3410-61050	TEMPORARY EMPLOYEE SERVI	452.76	1,216.33	412.13	598.00	625.00	27.00	4.52%
531-3410-64040	MISCELLANEOUS	6,435.61	3,128.83	360.99	7,387.00	2,926.00	-4,461.00	-60.39%
531-3410-66000	TRANSFER OUT	2,000.00	2,000.00	0.00	2,103.00	2,216.00	113.00	5.37%
	Total Expense:	13,188.68	10,781.61	2,111.32	17,545.00	18,308.00	763.00	4.35%
Total Fund: 531 - CENTRAL HUGHSON 2- LLD:		1,390.76	3,360.88	-2,111.32	-2,969.00	-3,694.00	-725.00	24.42%
Fund: 532 - FEATHERS GLEN LLD								
Revenue								
532-3415-41030	DIRECT ASSESSMENTS	20,711.24	21,923.36	0.00	21,920.00	23,259.00	1,339.00	6.11%
	Total Revenue:	20,711.24	21,923.36	0.00	21,920.00	23,259.00	1,339.00	6.11%
Expense								
532-3415-50010	SALARIES-REGULAR	6,880.85	7,669.45	1,210.38	3,419.00	13,620.00	10,201.00	298.36%
532-3415-50030	OVERTIME	450.36	624.27	27.05	206.00	0.00	-206.00	-100.00%
532-3415-51010	PUBLIC EMPLOYEES RETIREMEI	764.57	831.23	139.53	415.00	1,621.00	1,206.00	290.60%
532-3415-51020	MEDICAL INSURANCE	1,841.87	1,929.02	161.08	1,142.00	4,596.00	3,454.00	302.45%
532-3415-51030	UNEMPLOYMENT INSURANCE	47.83	29.90	0.00	25.00	104.00	79.00	316.00%
532-3415-51040	WORKERS' COMPENSATION	1,135.14	1,342.22	409.15	636.00	1,923.00	1,287.00	202.36%
532-3415-51050	LIFE INSURANCE	40.39	31.74	3.18	8.00	35.00	27.00	337.50%
532-3415-51060	DENTAL INSURANCE	187.48	170.98	15.13	81.00	315.00	234.00	288.89%
532-3415-51070	MEDICARE TAX	106.57	120.52	17.96	50.00	198.00	148.00	296.00%
532-3415-51075	EMPLOYMENT TRAINING TAX (0.06	1.40	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
532-3415-51080	DEFERRED COMPENSATION	47.48	51.28	13.49	34.00	137.00	103.00	302.94%
532-3415-60080	UTILITIES	1,325.92	1,065.14	204.78	1,078.00	108.00	-970.00	-89.98%
532-3415-61010	PROFESSIONAL SERVICES	602.97	412.01	306.29	542.00	542.00	0.00	0.00%
532-3415-61050	TEMPORARY EMPLOYEE SERVI	1,816.16	4,879.13	1,653.29	2,400.00	0.00	-2,400.00	-100.00%
532-3415-64040	MISCELLANEOUS	2,428.87	4,613.47	445.00	7,249.00	0.00	-7,249.00	-100.00%
532-3415-66000	TRANSFER OUT	2,918.00	2,918.00	0.00	3,068.00	3,231.00	163.00	5.31%
Total Expense:		20,594.52	26,689.76	4,606.31	20,353.00	26,430.00	6,077.00	29.86%
Total Fund: 532 - FEATHERS GLEN LLD:		116.72	-4,766.40	-4,606.31	1,567.00	-3,171.00	-4,738.00	-302.36%
Fund: 533 - FONTANA RANCH NORTH- LLD								
Revenue								
533-3420-41030	DIRECT ASSESSMENTS	25,436.80	28,328.78	0.00	28,325.00	30,028.00	1,703.00	6.01%
Total Revenue:		25,436.80	28,328.78	0.00	28,325.00	30,028.00	1,703.00	6.01%
Expense								
533-3420-50010	SALARIES-REGULAR	1,154.91	1,287.97	302.26	3,419.00	3,405.00	-14.00	-0.41%
533-3420-50030	OVERTIME	75.28	104.31	6.75	206.00	0.00	-206.00	-100.00%
533-3420-51010	PUBLIC EMPLOYEES RETIREMEI	128.10	139.44	34.87	415.00	405.00	-10.00	-2.41%
533-3420-51020	MEDICAL INSURANCE	308.66	323.36	40.22	1,142.00	1,149.00	7.00	0.61%
533-3420-51030	UNEMPLOYMENT INSURANCE	7.97	5.01	0.00	25.00	26.00	1.00	4.00%
533-3420-51040	WORKERS' COMPENSATION	217.23	256.84	78.29	636.00	481.00	-155.00	-24.37%
533-3420-51050	LIFE INSURANCE	6.50	5.06	0.81	8.00	9.00	1.00	12.50%
533-3420-51060	DENTAL INSURANCE	31.57	29.00	3.78	81.00	79.00	-2.00	-2.47%
533-3420-51070	MEDICARE TAX	17.93	20.42	4.46	50.00	49.00	-1.00	-2.00%
533-3420-51075	EMPLOYMENT TRAINING TAX (0.01	0.19	0.00	0.00	0.00	0.00	0.00%
533-3420-51080	DEFERRED COMPENSATION	7.79	8.59	3.39	34.00	34.00	0.00	0.00%
533-3420-60080	UTILITIES	9,607.00	9,348.08	2,239.04	13,832.00	14,566.00	734.00	5.31%
533-3420-61010	PROFESSIONAL SERVICES	657.61	449.39	333.98	591.00	591.00	0.00	0.00%
533-3420-61050	TEMPORARY EMPLOYEE SERVI	303.56	815.55	276.33	410.00	467.00	57.00	13.90%
533-3420-64040	MISCELLANEOUS	7,619.76	4,710.92	320.00	10,207.00	8,156.00	-2,051.00	-20.09%
533-3420-66000	TRANSFER OUT	3,712.00	3,712.00	0.00	3,904.00	4,111.00	207.00	5.30%
Total Expense:		23,855.88	21,216.13	3,644.18	34,960.00	33,528.00	-1,432.00	-4.10%
Total Fund: 533 - FONTANA RANCH NORTH- LLD:		1,580.92	7,112.65	-3,644.18	-6,635.00	-3,500.00	3,135.00	-47.25%
Fund: 534 - FONTANA RANCH SOUTH- LLD								
Revenue								
534-3425-41030	DIRECT ASSESSMENTS	16,077.24	16,954.72	0.00	17,419.00	18,936.00	1,517.00	8.71%
Total Revenue:		16,077.24	16,954.72	0.00	17,419.00	18,936.00	1,517.00	8.71%
Expense								
534-3425-50010	SALARIES-REGULAR	1,154.91	1,287.97	302.26	3,419.00	0.00	-3,419.00	-100.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
534-3425-50030	OVERTIME	75.28	104.31	6.75	206.00	0.00	-206.00	-100.00%
534-3425-51010	PUBLIC EMPLOYEES RETIREMEI	128.10	139.44	34.87	415.00	0.00	-415.00	-100.00%
534-3425-51020	MEDICAL INSURANCE	308.66	323.36	40.22	1,142.00	0.00	-1,142.00	-100.00%
534-3425-51030	UNEMPLOYMENT INSURANCE	7.97	5.01	0.00	25.00	0.00	-25.00	-100.00%
534-3425-51040	WORKERS' COMPENSATION	217.23	256.84	78.29	636.00	0.00	-636.00	-100.00%
534-3425-51050	LIFE INSURANCE	6.50	5.06	0.81	8.00	0.00	-8.00	-100.00%
534-3425-51060	DENTAL INSURANCE	31.57	29.00	3.78	81.00	0.00	-81.00	-100.00%
534-3425-51070	MEDICARE TAX	17.93	20.42	4.46	50.00	0.00	-50.00	-100.00%
534-3425-51075	EMPLOYMENT TRAINING TAX (0.01	0.19	0.00	0.00	0.00	0.00	0.00%
534-3425-51080	DEFERRED COMPENSATION	7.79	8.59	3.39	34.00	0.00	-34.00	-100.00%
534-3425-60080	UTILITIES	4,765.90	4,573.06	1,188.29	4,628.00	4,874.00	246.00	5.32%
534-3425-61010	PROFESSIONAL SERVICES	617.95	422.04	314.20	556.00	556.00	0.00	0.00%
534-3425-61050	TEMPORARY EMPLOYEE SERV	303.56	815.55	276.33	401.00	496.00	95.00	23.69%
534-3425-64040	MISCELLANEOUS	4,769.46	3,426.97	136.59	5,679.00	8,987.00	3,308.00	58.25%
534-3425-66000	TRANSFER OUT	1,847.00	1,847.00	0.00	1,942.00	2,045.00	103.00	5.30%
Total Expense:		14,259.82	13,264.81	2,390.24	19,222.00	16,958.00	-2,264.00	-11.78%
Total Fund: 534 - FONTANA RANCH SOUTH- LLD:		1,817.42	3,689.91	-2,390.24	-1,803.00	1,978.00	3,781.00	-209.71%
Fund: 535 - RHAPSODY I - LLD								
Revenue								
535-3430-41030	DIRECT ASSESSMENTS	6,753.20	6,710.20	0.00	6,750.00	6,794.00	44.00	0.65%
Total Revenue:		6,753.20	6,710.20	0.00	6,750.00	6,794.00	44.00	0.65%
Expense								
535-3430-50010	SALARIES-REGULAR	1,154.91	1,305.61	178.94	3,419.00	2,009.00	-1,410.00	-41.24%
535-3430-50030	OVERTIME	75.28	104.31	3.99	206.00	0.00	-206.00	-100.00%
535-3430-51010	PUBLIC EMPLOYEES RETIREMEI	128.10	140.57	20.62	415.00	239.00	-176.00	-42.41%
535-3430-51020	MEDICAL INSURANCE	308.66	323.45	23.81	1,142.00	678.00	-464.00	-40.63%
535-3430-51030	UNEMPLOYMENT INSURANCE	7.97	5.35	0.00	25.00	15.00	-10.00	-40.00%
535-3430-51040	WORKERS' COMPENSATION	217.23	256.84	78.29	636.00	284.00	-352.00	-55.35%
535-3430-51050	LIFE INSURANCE	6.50	5.06	0.48	8.00	5.00	-3.00	-37.50%
535-3430-51060	DENTAL INSURANCE	31.57	29.24	2.19	81.00	47.00	-34.00	-41.98%
535-3430-51070	MEDICARE TAX	17.93	20.69	2.65	50.00	29.00	-21.00	-42.00%
535-3430-51075	EMPLOYMENT TRAINING TAX (0.01	0.22	0.00	0.00	0.00	0.00	0.00%
535-3430-51080	DEFERRED COMPENSATION	7.79	8.75	1.95	34.00	20.00	-14.00	-41.18%
535-3430-60080	UTILITIES	1,957.73	1,975.41	361.28	2,145.00	2,260.00	115.00	5.36%
535-3430-61010	PROFESSIONAL SERVICES	644.27	440.27	327.19	579.00	579.00	0.00	0.00%
535-3430-61050	TEMPORARY EMPLOYEE SERV	303.56	815.55	276.33	401.00	496.00	95.00	23.69%
535-3430-64040	MISCELLANEOUS	3,192.72	927.51	60.00	4,783.00	3,303.00	-1,480.00	-30.94%

Budget Comparison Report

					Comparison 1		Comparison 1				
					Parent Budget	Budget	to Parent	%			
Account Number					2023-2024	2023-2024	Increase /				
					PRELIMINARY	FINAL	(Decrease)				
535-3430-66000											
TRANSFER OUT					1,205.00	1,205.00	0.00	1,267.00	1,334.00	67.00	5.29%
Total Expense:					9,259.23	7,563.83	1,337.72	15,191.00	11,298.00	-3,893.00	-25.63%
Total Fund: 535 - RHAPSODY I - LLD:					-2,506.03	-853.63	-1,337.72	-8,441.00	-4,504.00	3,937.00	-46.64%
Fund: 536 - RHAPSODY 2- LLD											
Revenue											
536-3435-41030											
DIRECT ASSESSMENTS					15,344.50	15,214.15	0.00	15,341.00	15,901.00	560.00	3.65%
Total Revenue:					15,344.50	15,214.15	0.00	15,341.00	15,901.00	560.00	3.65%
Expense											
536-3435-50010											
SALARIES-REGULAR					1,154.83	1,287.97	178.94	3,419.00	2,009.00	-1,410.00	-41.24%
536-3435-50030											
OVERTIME					131.79	162.00	3.99	206.00	0.00	-206.00	-100.00%
536-3435-51010											
PUBLIC EMPLOYEES RETIREMEI					135.29	140.81	20.62	415.00	239.00	-176.00	-42.41%
536-3435-51020											
MEDICAL INSURANCE					319.15	325.19	23.81	1,142.00	678.00	-464.00	-40.63%
536-3435-51030											
UNEMPLOYMENT INSURANCE					8.53	5.38	0.00	25.00	15.00	-10.00	-40.00%
536-3435-51040											
WORKERS' COMPENSATION					217.23	256.84	78.29	636.00	284.00	-352.00	-55.35%
536-3435-51050											
LIFE INSURANCE					6.83	5.11	0.48	8.00	5.00	-3.00	-37.50%
536-3435-51060											
DENTAL INSURANCE					32.10	29.09	2.19	81.00	47.00	-34.00	-41.98%
536-3435-51070											
MEDICARE TAX					18.81	21.30	2.65	50.00	29.00	-21.00	-42.00%
536-3435-51075											
EMPLOYMENT TRAINING TAX (0.01	0.21	0.00	0.00	0.00	0.00	0.00%
536-3435-51080											
DEFERRED COMPENSATION					8.32	8.68	1.95	34.00	20.00	-14.00	-41.18%
536-3435-60080											
UTILITIES					2,361.24	2,364.81	394.56	2,340.00	2,465.00	125.00	5.34%
536-3435-61010											
PROFESSIONAL SERVICES					621.73	424.78	315.89	559.00	559.00	0.00	0.00%
536-3435-61050											
TEMPORARY EMPLOYEE SERVI					303.56	815.55	276.33	401.00	496.00	95.00	23.69%
536-3435-64040											
MISCELLANEOUS					2,365.06	300.00	60.00	4,281.00	2,770.00	-1,511.00	-35.30%
536-3435-66000											
TRANSFER OUT					1,163.00	1,163.00	0.00	1,223.00	1,288.00	65.00	5.31%
Total Expense:					8,847.48	7,310.72	1,359.70	14,820.00	10,904.00	-3,916.00	-26.42%
Total Fund: 536 - RHAPSODY 2- LLD:					6,497.02	7,903.43	-1,359.70	521.00	4,997.00	4,476.00	859.12%
Fund: 537 - SANTA FE ESTATES 1 - LLD											
Revenue											
537-3440-41030											
DIRECT ASSESSMENTS					7,158.00	7,092.00	0.00	7,221.00	7,260.00	39.00	0.54%
Total Revenue:					7,158.00	7,092.00	0.00	7,221.00	7,260.00	39.00	0.54%
Expense											
537-3440-50010											
SALARIES-REGULAR					6,880.77	7,669.45	1,053.52	3,419.00	0.00	-3,419.00	-100.00%
537-3440-50030											
OVERTIME					450.36	624.27	23.56	206.00	0.00	-206.00	-100.00%
537-3440-51010											
PUBLIC EMPLOYEES RETIREMEI					764.56	831.23	121.53	415.00	0.00	-415.00	-100.00%
537-3440-51020											
MEDICAL INSURANCE					1,841.85	1,929.02	140.18	1,142.00	0.00	-1,142.00	-100.00%
537-3440-51030											
UNEMPLOYMENT INSURANCE					47.83	29.90	0.00	25.00	0.00	-25.00	-100.00%
537-3440-51040											
WORKERS' COMPENSATION					1,135.14	1,342.22	409.15	636.00	0.00	-636.00	-100.00%

Budget Comparison Report

						Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget 2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
Account Number								
537-3440-51050	LIFE INSURANCE	40.39	31.74	2.78	8.00	0.00	-8.00	-100.00%
537-3440-51060	DENTAL INSURANCE	187.48	170.98	13.17	81.00	0.00	-81.00	-100.00%
537-3440-51070	MEDICARE TAX	106.57	120.52	15.61	50.00	0.00	-50.00	-100.00%
537-3440-51075	EMPLOYMENT TRAINING TAX (0.06	1.40	0.00	0.00	0.00	0.00	0.00%
537-3440-51080	DEFERRED COMPENSATION	47.47	51.28	11.75	34.00	0.00	-34.00	-100.00%
537-3440-60080	UTILITIES	5,165.14	7,454.81	2,028.86	5,561.00	5,856.00	295.00	5.30%
537-3440-61010	PROFESSIONAL SERVICES	617.58	422.04	313.63	555.00	555.00	0.00	0.00%
537-3440-61050	TEMPORARY EMPLOYEE SERV	1,816.16	4,879.13	1,653.29	2,400.00	706.00	-1,694.00	-70.58%
537-3440-64040	MISCELLANEOUS	117.10	142.68	150.78	1,111.00	12,564.00	11,453.00	1,030.87%
537-3440-66000	TRANSFER OUT	501.00	501.00	0.00	501.00	501.00	0.00	0.00%
Total Expense:		19,719.46	26,201.67	5,937.81	16,144.00	20,182.00	4,038.00	25.01%
Total Fund: 537 - SANTA FE ESTATES 1 - LLD:		-12,561.46	-19,109.67	-5,937.81	-8,923.00	-12,922.00	-3,999.00	44.82%
Fund: 538 - SANTA FE ESTATES 2 - LLD								
Revenue								
538-3445-41030	DIRECT ASSESSMENTS	6,614.18	6,614.18	0.00	6,611.00	6,649.00	38.00	0.57%
Total Revenue:		6,614.18	6,614.18	0.00	6,611.00	6,649.00	38.00	0.57%
Expense								
538-3445-50010	SALARIES-REGULAR	6,880.77	7,669.45	1,053.52	3,419.00	0.00	-3,419.00	-100.00%
538-3445-50030	OVERTIME	393.85	566.58	23.56	206.00	0.00	-206.00	-100.00%
538-3445-51010	PUBLIC EMPLOYEES RETIREMEI	757.36	829.86	121.53	415.00	0.00	-415.00	-100.00%
538-3445-51020	MEDICAL INSURANCE	1,831.34	1,927.19	140.18	1,142.00	0.00	-1,142.00	-100.00%
538-3445-51030	UNEMPLOYMENT INSURANCE	47.27	29.53	0.00	25.00	0.00	-25.00	-100.00%
538-3445-51040	WORKERS' COMPENSATION	1,135.14	1,342.22	409.15	636.00	0.00	-636.00	-100.00%
538-3445-51050	LIFE INSURANCE	40.06	31.69	2.78	8.00	0.00	-8.00	-100.00%
538-3445-51060	DENTAL INSURANCE	186.95	170.89	13.17	81.00	0.00	-81.00	-100.00%
538-3445-51070	MEDICARE TAX	105.69	119.64	15.61	50.00	0.00	-50.00	-100.00%
538-3445-51075	EMPLOYMENT TRAINING TAX (0.06	1.38	0.00	0.00	0.00	0.00	0.00%
538-3445-51080	DEFERRED COMPENSATION	46.93	51.19	11.75	34.00	0.00	-34.00	-100.00%
538-3445-60080	UTILITIES	655.44	655.44	109.24	736.00	775.00	39.00	5.30%
538-3445-61010	PROFESSIONAL SERVICES	612.53	418.39	311.37	551.00	551.00	0.00	0.00%
538-3445-61050	TEMPORARY EMPLOYEE SERV	1,816.16	4,879.13	1,653.29	2,400.00	793.00	-1,607.00	-66.96%
538-3445-64040	MISCELLANEOUS	2,213.48	0.00	219.98	1,253.00	12,626.00	11,373.00	907.66%
538-3445-66000	TRANSFER OUT	1,500.00	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00%
Total Expense:		18,223.03	20,192.58	4,085.13	12,456.00	16,245.00	3,789.00	30.42%
Total Fund: 538 - SANTA FE ESTATES 2 - LLD:		-11,608.85	-13,578.40	-4,085.13	-5,845.00	-9,596.00	-3,751.00	64.17%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
Fund: 539 - STARN ESTATES - LLD								
Revenue								
539-3450-41030	DIRECT ASSESSMENTS	7,648.82	7,648.82	0.00	7,646.00	7,689.00	43.00	0.56%
	Total Revenue:	7,648.82	7,648.82	0.00	7,646.00	7,689.00	43.00	0.56%
Expense								
539-3450-50010	SALARIES-REGULAR	1,154.83	1,287.97	178.94	3,419.00	2,009.00	-1,410.00	-41.24%
539-3450-50030	OVERTIME	97.74	127.27	3.99	206.00	0.00	-206.00	-100.00%
539-3450-51010	PUBLIC EMPLOYEES RETIREMEI	130.95	139.98	20.62	415.00	239.00	-176.00	-42.41%
539-3450-51020	MEDICAL INSURANCE	312.82	324.09	23.81	1,142.00	678.00	-464.00	-40.63%
539-3450-51030	UNEMPLOYMENT INSURANCE	8.20	5.16	0.00	25.00	15.00	-10.00	-40.00%
539-3450-51040	WORKERS' COMPENSATION	217.23	256.84	78.29	636.00	284.00	-352.00	-55.35%
539-3450-51050	LIFE INSURANCE	6.63	5.08	0.48	8.00	5.00	-3.00	-37.50%
539-3450-51060	DENTAL INSURANCE	31.75	29.03	2.19	81.00	47.00	-34.00	-41.98%
539-3450-51070	MEDICARE TAX	18.29	20.78	2.65	50.00	29.00	-21.00	-42.00%
539-3450-51075	EMPLOYMENT TRAINING TAX (0.01	0.21	0.00	0.00	0.00	0.00	0.00%
539-3450-51080	DEFERRED COMPENSATION	7.97	8.62	1.95	34.00	20.00	-14.00	-41.18%
539-3450-60080	UTILITIES	2,056.81	2,103.85	346.59	2,156.00	2,271.00	115.00	5.33%
539-3450-61010	PROFESSIONAL SERVICES	641.75	438.45	326.06	577.00	577.00	0.00	0.00%
539-3450-61050	TEMPORARY EMPLOYEE SERVI	303.50	815.32	276.43	401.00	496.00	95.00	23.69%
539-3450-64040	MISCELLANEOUS	3,607.54	404.61	102.00	4,615.00	3,124.00	-1,491.00	-32.31%
539-3450-66000	TRANSFER OUT	1,184.00	1,184.00	0.00	1,244.00	1,311.00	67.00	5.39%
	Total Expense:	9,780.02	7,151.26	1,364.00	15,009.00	11,105.00	-3,904.00	-26.01%
Total Fund: 539 - STARN ESTATES - LLD:		-2,131.20	497.56	-1,364.00	-7,363.00	-3,416.00	3,947.00	-53.61%
Fund: 540 - STERLING GLEN 3 - LLD								
Revenue								
540-3455-41030	DIRECT ASSESSMENTS	23,424.76	24,245.00	0.00	24,747.00	26,186.00	1,439.00	5.81%
	Total Revenue:	23,424.76	24,245.00	0.00	24,747.00	26,186.00	1,439.00	5.81%
Expense								
540-3455-50010	SALARIES-REGULAR	3,432.82	3,826.93	766.32	3,419.00	8,617.00	5,198.00	152.03%
540-3455-50030	OVERTIME	218.90	305.58	17.11	206.00	0.00	-206.00	-100.00%
540-3455-51010	PUBLIC EMPLOYEES RETIREMEI	380.58	414.37	88.31	415.00	1,025.00	610.00	146.99%
540-3455-51020	MEDICAL INSURANCE	917.79	962.55	102.03	1,142.00	2,908.00	1,766.00	154.64%
540-3455-51030	UNEMPLOYMENT INSURANCE	23.81	14.85	0.00	25.00	66.00	41.00	164.00%
540-3455-51040	WORKERS' COMPENSATION	567.59	671.12	204.57	636.00	1,217.00	581.00	91.35%
540-3455-51050	LIFE INSURANCE	20.12	15.99	2.03	8.00	22.00	14.00	175.00%
540-3455-51060	DENTAL INSURANCE	93.68	85.64	9.55	81.00	200.00	119.00	146.91%
540-3455-51070	MEDICARE TAX	52.93	59.71	11.34	50.00	125.00	75.00	150.00%
540-3455-51075	EMPLOYMENT TRAINING TAX (0.03	0.68	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2023-2024	2023-2024	Budget	
					PRELIMINARY	FINAL	Increase /	
							(Decrease)	
Account Number		2021-2022	2022-2023	2023-2024				
		Total Activity	Total Activity	YTD Activity				
				Through Jun				
540-3455-51080	DEFERRED COMPENSATION	23.56	25.55	8.55	34.00	87.00	53.00	155.88%
540-3455-60080	UTILITIES	4,995.13	4,944.30	870.46	5,350.00	5,634.00	284.00	5.31%
540-3455-61010	PROFESSIONAL SERVICES	643.00	439.36	326.28	577.00	577.00	0.00	0.00%
540-3455-61050	TEMPORARY EMPLOYEE SERV	905.44	2,432.63	824.34	1,197.00	1,458.00	261.00	21.80%
540-3455-64040	MISCELLANEOUS	5,195.13	1,052.86	212.99	10,172.00	3,780.00	-6,392.00	-62.84%
540-3455-66000	TRANSFER OUT	2,987.00	2,987.00	0.00	3,406.00	3,587.00	181.00	5.31%
Total Expense:		20,457.51	18,239.12	3,443.88	26,718.00	29,303.00	2,585.00	9.68%
Total Fund: 540 - STERLING GLEN 3 - LLD:		2,967.25	6,005.88	-3,443.88	-1,971.00	-3,117.00	-1,146.00	58.14%
Fund: 541 - SUNGLOW - LLD								
Revenue								
541-3460-41030	DIRECT ASSESSMENTS	9,582.38	9,369.66	0.00	9,632.00	9,679.00	47.00	0.49%
Total Revenue:		9,582.38	9,369.66	0.00	9,632.00	9,679.00	47.00	0.49%
Expense								
541-3460-50010	SALARIES-REGULAR	2,870.07	3,199.32	444.09	3,419.00	5,006.00	1,587.00	46.42%
541-3460-50030	OVERTIME	181.82	254.22	9.94	206.00	0.00	-206.00	-100.00%
541-3460-51010	PUBLIC EMPLOYEES RETIREMEI	317.99	346.17	51.21	415.00	596.00	181.00	43.61%
541-3460-51020	MEDICAL INSURANCE	766.90	804.23	59.03	1,142.00	1,689.00	547.00	47.90%
541-3460-51030	UNEMPLOYMENT INSURANCE	19.85	12.41	0.00	25.00	38.00	13.00	52.00%
541-3460-51040	WORKERS' COMPENSATION	525.55	621.41	189.42	636.00	707.00	71.00	11.16%
541-3460-51050	LIFE INSURANCE	16.80	13.01	1.10	8.00	13.00	5.00	62.50%
541-3460-51060	DENTAL INSURANCE	78.18	71.33	5.51	81.00	116.00	35.00	43.21%
541-3460-51070	MEDICARE TAX	44.53	50.37	6.58	50.00	73.00	23.00	46.00%
541-3460-51075	EMPLOYMENT TRAINING TAX (0.02	0.55	0.00	0.00	0.00	0.00	0.00%
541-3460-51080	DEFERRED COMPENSATION	19.72	21.30	4.97	34.00	50.00	16.00	47.06%
541-3460-60080	UTILITIES	1,539.36	1,539.36	256.56	1,651.00	1,739.00	88.00	5.33%
541-3460-61010	PROFESSIONAL SERVICES	656.72	448.47	333.98	591.00	591.00	0.00	0.00%
541-3460-61050	TEMPORARY EMPLOYEE SERV	756.25	2,031.87	688.52	1,000.00	1,167.00	167.00	16.70%
541-3460-64040	MISCELLANEOUS	3,371.35	200.00	296.99	5,453.00	1,424.00	-4,029.00	-73.89%
541-3460-66000	TRANSFER OUT	1,622.00	1,622.00	0.00	1,705.00	1,796.00	91.00	5.34%
Total Expense:		12,787.11	11,236.02	2,347.90	16,416.00	15,005.00	-1,411.00	-8.60%
Total Fund: 541 - SUNGLOW - LLD:		-3,204.73	-1,866.36	-2,347.90	-6,784.00	-5,326.00	1,458.00	-21.49%
Fund: 542 - WALNUT HAVEN 3 - LLD								
Revenue								
542-3465-41030	DIRECT ASSESSMENTS	5,817.60	5,763.40	0.00	5,923.00	5,962.00	39.00	0.66%
Total Revenue:		5,817.60	5,763.40	0.00	5,923.00	5,962.00	39.00	0.66%
Expense								
542-3465-50010	SALARIES-REGULAR	2,289.83	2,534.88	378.13	3,419.00	0.00	-3,419.00	-100.00%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
542-3465-50030	OVERTIME	138.64	196.35	8.45	206.00	0.00	-206.00	-100.00%
542-3465-51010	PUBLIC EMPLOYEES RETIREMEI	253.13	275.20	43.60	415.00	0.00	-415.00	-100.00%
542-3465-51020	MEDICAL INSURANCE	610.68	641.45	50.31	1,142.00	0.00	-1,142.00	-100.00%
542-3465-51030	UNEMPLOYMENT INSURANCE	15.79	9.53	0.00	25.00	0.00	-25.00	-100.00%
542-3465-51040	WORKERS' COMPENSATION	392.39	463.97	141.43	636.00	0.00	-636.00	-100.00%
542-3465-51050	LIFE INSURANCE	13.30	10.15	0.96	8.00	0.00	-8.00	-100.00%
542-3465-51060	DENTAL INSURANCE	62.18	56.72	4.75	81.00	0.00	-81.00	-100.00%
542-3465-51070	MEDICARE TAX	35.35	39.59	5.58	50.00	0.00	-50.00	-100.00%
542-3465-51075	EMPLOYMENT TRAINING TAX (0.02	0.43	0.00	0.00	0.00	0.00	0.00%
542-3465-51080	DEFERRED COMPENSATION	15.69	16.87	4.26	34.00	0.00	-34.00	-100.00%
542-3465-60080	UTILITIES	1,544.40	1,544.40	257.40	1,656.00	1,745.00	89.00	5.37%
542-3465-61010	PROFESSIONAL SERVICES	617.58	422.04	313.63	555.00	555.00	0.00	0.00%
542-3465-61050	TEMPORARY EMPLOYEE SERVI	604.49	1,624.07	550.33	799.00	933.00	134.00	16.77%
542-3465-64040	MISCELLANEOUS	2,239.27	200.00	202.00	2,728.00	6,411.00	3,683.00	135.01%
542-3465-66000	TRANSFER OUT	971.00	971.00	0.00	2,827.00	0.00	-2,827.00	-100.00%
Total Expense:		9,803.74	9,006.65	1,960.83	14,581.00	9,644.00	-4,937.00	-33.86%
Total Fund: 542 - WALNUT HAVEN 3 - LLD:		-3,986.14	-3,243.25	-1,960.83	-8,658.00	-3,682.00	4,976.00	-57.47%
Fund: 543 - EUCLID SOUTH LLD								
Revenue								
543-3470-41030	DIRECT ASSESSMENTS	18,059.90	18,916.88	0.00	18,913.00	19,878.00	965.00	5.10%
Total Revenue:		18,059.90	18,916.88	0.00	18,913.00	19,878.00	965.00	5.10%
Expense								
543-3470-50010	SALARIES-REGULAR	0.00	0.00	354.64	3,419.00	4,001.00	582.00	17.02%
543-3470-50030	OVERTIME	0.00	0.00	7.94	206.00	0.00	-206.00	-100.00%
543-3470-51010	PUBLIC EMPLOYEES RETIREMEI	0.00	0.00	40.91	415.00	476.00	61.00	14.70%
543-3470-51020	MEDICAL INSURANCE	0.00	0.00	47.08	1,142.00	1,350.00	208.00	18.21%
543-3470-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	25.00	31.00	6.00	24.00%
543-3470-51040	WORKERS' COMPENSATION	0.00	0.00	0.00	636.00	565.00	-71.00	-11.16%
543-3470-51050	LIFE INSURANCE	0.00	0.00	0.91	8.00	10.00	2.00	25.00%
543-3470-51060	DENTAL INSURANCE	0.00	0.00	4.42	81.00	93.00	12.00	14.81%
543-3470-51070	MEDICARE TAX	0.00	0.00	5.23	50.00	58.00	8.00	16.00%
543-3470-51080	DEFERRED COMPENSATION	0.00	0.00	4.04	34.00	40.00	6.00	17.65%
543-3470-60080	UTILITIES	453.62	502.48	107.69	5,151.00	5,424.00	273.00	5.30%
543-3470-61010	PROFESSIONAL SERVICES	632.55	432.07	321.54	569.00	569.00	0.00	0.00%
543-3470-61050	TEMPORARY EMPLOYEE SERVI	0.00	0.00	0.00	300.00	0.00	-300.00	-100.00%
543-3470-64040	MISCELLANEOUS	2,662.42	1,012.61	302.00	6,185.00	4,001.00	-2,184.00	-35.31%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
543-3470-66000	TRANSFER OUT	2,065.00	2,065.00	0.00	2,171.00	2,287.00	116.00	5.34%
	Total Expense:	5,813.59	4,012.16	1,196.40	20,392.00	18,905.00	-1,487.00	-7.29%
	Total Fund: 543 - EUCLID SOUTH LLD:	12,246.31	14,904.72	-1,196.40	-1,479.00	973.00	2,452.00	-165.79%
Fund: 544 - EUCLID NORTH LLD								
Revenue								
544-3475-41030	DIRECT ASSESSMENTS	0.00	15,520.00	0.00	15,516.00	16,190.00	674.00	4.34%
	Total Revenue:	0.00	15,520.00	0.00	15,516.00	16,190.00	674.00	4.34%
Expense								
544-3470-50010	SALARIES- REGULAR	0.00	0.00	244.84	3,419.00	2,756.00	-663.00	-19.39%
544-3470-50030	OVERTIME	0.00	0.00	5.48	206.00	0.00	-206.00	-100.00%
544-3470-51010	PUBLIC EMPLOYEES RETIREMEI	0.00	0.00	28.24	415.00	328.00	-87.00	-20.96%
544-3470-51020	MEDICAL INSURANCE	0.00	0.00	32.55	1,142.00	930.00	-212.00	-18.56%
544-3470-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	25.00	21.00	-4.00	-16.00%
544-3470-51040	WORKERS' COMPENSATION	0.00	0.00	0.00	636.00	389.00	-247.00	-38.84%
544-3470-51050	LIFE INSURANCE	0.00	0.00	0.60	8.00	7.00	-1.00	-12.50%
544-3470-51060	DENTAL INSURANCE	0.00	0.00	3.04	81.00	64.00	-17.00	-20.99%
544-3470-51070	MEDICARE TAX	0.00	0.00	3.65	50.00	40.00	-10.00	-20.00%
544-3470-51080	DEFERRED COMPENSATION	0.00	0.00	2.74	34.00	28.00	-6.00	-17.65%
544-3470-60080	UTILITIES	0.00	0.00	0.00	3,548.00	3,551.00	3.00	0.08%
544-3470-61010	PROFESSIONAL SERVICES	0.00	0.00	310.81	550.00	550.00	0.00	0.00%
544-3470-64040	MISCELLANEOUS	0.00	230.73	302.00	4,260.00	2,951.00	-1,309.00	-30.73%
544-3470-66000	TRANSFER OUT	0.00	0.00	0.00	1,495.00	1,575.00	80.00	5.35%
	Total Expense:	0.00	230.73	933.95	15,869.00	13,190.00	-2,679.00	-16.88%
	Total Fund: 544 - EUCLID NORTH LLD:	0.00	15,289.27	-933.95	-353.00	3,000.00	3,353.00	-949.86%
Fund: 550 - CENTRAL HUGHSON 2 - BAD								
Revenue								
550-3505-41030	DIRECT ASSESSMENTS	8,180.22	7,574.87	0.00	8,227.00	9,279.00	1,052.00	12.79%
	Total Revenue:	8,180.22	7,574.87	0.00	8,227.00	9,279.00	1,052.00	12.79%
Expense								
550-3505-50010	SALARIES-REGULAR	7.20	9.45	547.49	2,720.00	4,076.00	1,356.00	49.85%
550-3505-50030	OVERTIME	0.00	0.00	10.57	110.00	0.00	-110.00	-100.00%
550-3505-51010	PUBLIC EMPLOYEES RETIREMEI	0.54	0.75	60.24	313.00	451.00	138.00	44.09%
550-3505-51020	MEDICAL INSURANCE	1.48	2.10	80.43	882.00	1,357.00	475.00	53.85%
550-3505-51030	UNEMPLOYMENT INSURANCE	0.00	0.02	0.00	19.00	32.00	13.00	68.42%
550-3505-51040	WORKERS' COMPENSATION	217.23	256.84	78.29	708.00	583.00	-125.00	-17.66%
550-3505-51050	LIFE INSURANCE	0.02	0.00	1.56	7.00	12.00	5.00	71.43%
550-3505-51060	DENTAL INSURANCE	0.16	0.30	7.71	66.00	559.00	493.00	746.97%

Budget Comparison Report

					Comparison 1		Comparison 1	
					Parent Budget	Budget	to Parent	%
					2023-2024	2023-2024	Budget	
					PRELIMINARY	FINAL	Increase /	
							(Decrease)	
Account Number								
550-3505-51070	MEDICARE TAX	0.10	0.15	8.07	39.00	59.00	20.00	51.28%
550-3505-51080	DEFERRED COMPENSATION	0.04	0.00	5.78	26.00	40.00	14.00	53.85%
550-3505-61010	PROFESSIONAL SERVICES	793.43	541.46	404.05	715.00	715.00	0.00	0.00%
550-3505-61050	TEMPORARY EMPLOYEE SERV	0.00	0.00	0.00	200.00	0.00	-200.00	-100.00%
550-3505-64040	MISCELLANEOUS	1,567.11	5,533.00	88.70	5,999.00	9,942.00	3,943.00	65.73%
550-3505-66000	TRANSFER OUT	2,198.00	2,198.00	0.00	6,048.00	2,434.00	-3,614.00	-59.76%
Total Expense:		4,785.31	8,542.07	1,292.89	17,852.00	20,260.00	2,408.00	13.49%
Total Fund: 550 - CENTRAL HUGHSON 2 - BAD:		3,394.91	-967.20	-1,292.89	-9,625.00	-10,981.00	-1,356.00	14.09%
Fund: 551 - FEATHERS GLEN - BAD								
Revenue								
551-3510-41030	DIRECT ASSESSMENTS	12,190.28	12,566.60	0.00	12,563.00	13,152.00	589.00	4.69%
Total Revenue:		12,190.28	12,566.60	0.00	12,563.00	13,152.00	589.00	4.69%
Expense								
551-3510-50010	SALARIES-REGULAR	4,907.10	5,473.52	598.46	2,720.00	4,460.00	1,740.00	63.97%
551-3510-50030	OVERTIME	273.59	379.41	11.55	110.00	0.00	-110.00	-100.00%
551-3510-51010	PUBLIC EMPLOYEES RETIREMEI	517.34	563.13	65.90	313.00	494.00	181.00	57.83%
551-3510-51020	MEDICAL INSURANCE	1,294.19	1,353.93	88.02	882.00	1,485.00	603.00	68.37%
551-3510-51030	UNEMPLOYMENT INSURANCE	30.52	19.51	0.00	19.00	35.00	16.00	84.21%
551-3510-51040	WORKERS' COMPENSATION	959.98	1,135.09	346.01	708.00	638.00	-70.00	-9.89%
551-3510-51050	LIFE INSURANCE	28.84	22.42	1.72	7.00	13.00	6.00	85.71%
551-3510-51060	DENTAL INSURANCE	133.36	123.37	8.42	66.00	101.00	35.00	53.03%
551-3510-51070	MEDICARE TAX	75.37	85.12	8.83	39.00	65.00	26.00	66.67%
551-3510-51075	EMPLOYMENT TRAINING TAX (0.03	0.89	0.00	0.00	0.00	0.00	0.00%
551-3510-51080	DEFERRED COMPENSATION	34.07	36.49	6.34	26.00	44.00	18.00	69.23%
551-3510-61010	PROFESSIONAL SERVICES	602.97	412.01	306.29	542.00	542.00	0.00	0.00%
551-3510-61050	TEMPORARY EMPLOYEE SERV	1,103.56	2,964.84	1,004.65	1,459.00	1,167.00	-292.00	-20.01%
551-3510-64040	MISCELLANEOUS	17.11	950.00	-160.70	1,706.00	1,116.00	-590.00	-34.58%
551-3510-66000	TRANSFER OUT	1,236.00	1,236.00	0.00	1,638.00	1,369.00	-269.00	-16.42%
Total Expense:		11,214.03	14,755.73	2,285.49	10,235.00	11,529.00	1,294.00	12.64%
Total Fund: 551 - FEATHERS GLEN - BAD:		976.25	-2,189.13	-2,285.49	2,328.00	1,623.00	-705.00	-30.28%
Fund: 552 - FONTANA RANCH NORTH BAD								
Revenue								
552-3515-41030	DIRECT ASSESSMENTS	23,616.80	23,616.80	0.00	23,614.00	24,708.00	1,094.00	4.63%
Total Revenue:		23,616.80	23,616.80	0.00	23,614.00	24,708.00	1,094.00	4.63%
Expense								
552-3515-50010	SALARIES-REGULAR	1,849.14	5,062.95	597.02	2,720.00	4,434.00	1,714.00	63.01%
552-3515-50030	OVERTIME	102.67	142.36	11.55	110.00	0.00	-110.00	-100.00%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
Account Number								
552-3515-51010	PUBLIC EMPLOYEES RETIREMEI	194.76	211.88	65.78	313.00	491.00	178.00	56.87%
552-3515-51020	MEDICAL INSURANCE	487.09	1,509.54	87.64	882.00	1,476.00	594.00	67.35%
552-3515-51030	UNEMPLOYMENT INSURANCE	11.46	7.34	0.00	19.00	34.00	15.00	78.95%
552-3515-51040	WORKERS' COMPENSATION	434.43	1,513.69	156.59	708.00	635.00	-73.00	-10.31%
552-3515-51050	LIFE INSURANCE	10.62	8.42	1.71	7.00	13.00	6.00	85.71%
552-3515-51060	DENTAL INSURANCE	50.39	46.32	8.40	66.00	101.00	35.00	53.03%
552-3515-51070	MEDICARE TAX	28.33	32.11	8.81	39.00	64.00	25.00	64.10%
552-3515-51075	EMPLOYMENT TRAINING TAX (0.01	0.31	0.00	0.00	0.00	0.00	0.00%
552-3515-51080	DEFERRED COMPENSATION	13.01	13.81	6.34	26.00	44.00	18.00	69.23%
552-3515-60080	UTILITIES	0.00	0.00	0.00	6,492.00	6,836.00	344.00	5.30%
552-3515-61010	PROFESSIONAL SERVICES	656.72	448.47	333.98	591.00	591.00	0.00	0.00%
552-3515-61050	TEMPORARY EMPLOYEE SERVI	414.13	4,112.64	377.02	547.00	2,358.00	1,811.00	331.08%
552-3515-64040	MISCELLANEOUS	1,017.11	1,150.00	-200.90	2,791.00	1,777.00	-1,014.00	-36.33%
552-3515-66000	TRANSFER OUT	2,350.00	2,350.00	0.00	3,475.00	2,602.00	-873.00	-25.12%
Total Expense:		7,619.87	16,609.84	1,453.94	18,786.00	21,456.00	2,670.00	14.21%
Total Fund: 552 - FONTANA RANCH NORTH BAD:		15,996.93	7,006.96	-1,453.94	4,828.00	3,252.00	-1,576.00	-32.64%
Fund: 553 - FONTANA RANCH SOUTH - BAD								
Revenue								
553-3520-41030	DIRECT ASSESSMENTS	14,201.24	14,977.46	0.00	15,387.00	16,732.00	1,345.00	8.74%
Total Revenue:		14,201.24	14,977.46	0.00	15,387.00	16,732.00	1,345.00	8.74%
Expense								
553-3520-50010	SALARIES-REGULAR	7,957.22	5,874.30	654.74	2,720.00	4,882.00	2,162.00	79.49%
553-3520-50030	OVERTIME	443.93	615.47	12.65	110.00	0.00	-110.00	-100.00%
553-3520-51010	PUBLIC EMPLOYEES RETIREMEI	839.14	913.45	72.10	313.00	540.00	227.00	72.52%
553-3520-51020	MEDICAL INSURANCE	2,098.77	1,194.53	96.13	882.00	1,626.00	744.00	84.35%
553-3520-51030	UNEMPLOYMENT INSURANCE	49.56	31.69	0.00	19.00	38.00	19.00	100.00%
553-3520-51040	WORKERS' COMPENSATION	1,569.58	855.90	565.73	708.00	699.00	-9.00	-1.27%
553-3520-51050	LIFE INSURANCE	46.72	36.35	1.84	7.00	14.00	7.00	100.00%
553-3520-51060	DENTAL INSURANCE	216.16	199.45	9.24	66.00	111.00	45.00	68.18%
553-3520-51070	MEDICARE TAX	121.94	138.08	9.70	39.00	71.00	32.00	82.05%
553-3520-51075	EMPLOYMENT TRAINING TAX (0.06	1.51	0.00	0.00	0.00	0.00	0.00%
553-3520-51080	DEFERRED COMPENSATION	55.31	59.18	6.92	26.00	48.00	22.00	84.62%
553-3520-60080	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
553-3520-61010	PROFESSIONAL SERVICES	617.95	422.04	314.20	556.00	556.00	0.00	0.00%
553-3520-61050	TEMPORARY EMPLOYEE SERVI	1,790.38	1,809.95	1,629.88	2,366.00	875.00	-1,491.00	-63.02%
553-3520-64040	MISCELLANEOUS	517.11	800.00	-140.60	1,407.00	1,278.00	-129.00	-9.17%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
553-3520-66000	TRANSFER OUT	1,374.00	1,374.00	0.00	1,949.00	1,522.00	-427.00	-21.91%
	Total Expense:	17,697.83	14,325.90	3,232.53	11,168.00	12,260.00	1,092.00	9.78%
	Total Fund: 553 - FONTANA RANCH SOUTH - BAD:	-3,496.59	651.56	-3,232.53	4,219.00	4,472.00	253.00	6.00%
Fund: 554 - STERLING GLEN 3 - BAD								
Revenue								
554-3525-41030	DIRECT ASSESSMENTS	16,532.82	17,173.85	0.00	17,591.00	18,703.00	1,112.00	6.32%
	Total Revenue:	16,532.82	17,173.85	0.00	17,591.00	18,703.00	1,112.00	6.32%
Expense								
554-3525-50010	SALARIES-REGULAR	2,447.68	2,730.12	347.86	2,720.00	2,599.00	-121.00	-4.45%
554-3525-50030	OVERTIME	136.67	189.51	6.71	110.00	0.00	-110.00	-100.00%
554-3525-51010	PUBLIC EMPLOYEES RETIREMEI	258.55	280.33	38.25	313.00	288.00	-25.00	-7.99%
554-3525-51020	MEDICAL INSURANCE	646.23	678.99	51.19	882.00	866.00	-16.00	-1.81%
554-3525-51030	UNEMPLOYMENT INSURANCE	15.46	9.72	0.00	19.00	20.00	1.00	5.26%
554-3525-51040	WORKERS' COMPENSATION	525.55	621.41	189.42	708.00	372.00	-336.00	-47.46%
554-3525-51050	LIFE INSURANCE	16.44	13.94	0.99	7.00	8.00	1.00	14.29%
554-3525-51060	DENTAL INSURANCE	65.48	58.89	4.97	66.00	59.00	-7.00	-10.61%
554-3525-51070	MEDICARE TAX	37.28	40.94	5.11	39.00	38.00	-1.00	-2.56%
554-3525-51075	EMPLOYMENT TRAINING TAX (0.02	0.98	0.00	0.00	0.00	0.00	0.00%
554-3525-51080	DEFERRED COMPENSATION	16.77	17.14	3.73	26.00	26.00	0.00	0.00%
554-3525-61010	PROFESSIONAL SERVICES	637.61	435.72	323.80	573.00	573.00	0.00	0.00%
554-3525-61050	TEMPORARY EMPLOYEE SERV	550.52	1,479.00	501.17	727.00	875.00	148.00	20.36%
554-3525-64040	MISCELLANEOUS	17.11	2,228.23	-417.50	13,434.00	14,049.00	615.00	4.58%
554-3525-66000	TRANSFER OUT	2,471.00	2,471.00	0.00	3,241.00	2,736.00	-505.00	-15.58%
554-3525-70050	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	7,842.37	11,255.92	1,055.70	22,865.00	22,509.00	-356.00	-1.56%
	Total Fund: 554 - STERLING GLEN 3 - BAD:	8,690.45	5,917.93	-1,055.70	-5,274.00	-3,806.00	1,468.00	-27.83%
Fund: 555 - EUCLID SOUTH - BAD								
Revenue								
555-3470-41030	DIRECT ASSESSMENTS	19,710.38	19,710.38	0.00	19,707.00	20,337.00	630.00	3.20%
	Total Revenue:	19,710.38	19,710.38	0.00	19,707.00	20,337.00	630.00	3.20%
Expense								
555-3470-50010	SALARIES-REGULAR	0.00	0.00	328.01	2,720.00	2,443.00	-277.00	-10.18%
555-3470-50030	OVERTIME	0.00	0.00	6.33	110.00	0.00	-110.00	-100.00%
555-3470-51010	PUBLIC EMPLOYEES RETIREMEI	0.00	0.00	36.10	313.00	270.00	-43.00	-13.74%
555-3470-51020	MEDICAL INSURANCE	0.00	0.00	48.25	882.00	814.00	-68.00	-7.71%
555-3470-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	19.00	19.00	0.00	0.00%
555-3470-51040	WORKERS' COMPENSATION	0.00	0.00	0.00	708.00	350.00	-358.00	-50.56%

Budget Comparison Report

				Comparison 1		Comparison 1	
				Parent Budget	Budget	to Parent	
				2023-2024	2023-2024	Budget	%
				PRELIMINARY	FINAL	Increase /	
						(Decrease)	
Account Number		2021-2022	2022-2023	2023-2024			
		Total Activity	Total Activity	YTD Activity			
				Through Jun			
555-3470-51050	LIFE INSURANCE	0.00	0.00	0.92	7.00	7.00	0.00
555-3470-51060	DENTAL INSURANCE	0.00	0.00	4.67	66.00	56.00	-10.00
555-3470-51070	MEDICARE TAX	0.00	0.00	4.81	39.00	35.00	-4.00
555-3470-51080	DEFERRED COMPENSATION	0.00	0.00	3.49	26.00	24.00	-2.00
555-3470-60080	UTILITIES	0.00	0.00	0.00	3,326.00	3,502.00	176.00
555-3470-61010	PROFESSIONAL SERVICES	632.55	432.07	321.54	569.00	569.00	0.00
555-3470-61050	TEMPORARY EMPLOYEE SERV	0.00	0.00	0.00	100.00	0.00	-100.00
555-3470-64040	MISCELLANEOUS	0.00	0.00	0.00	1,734.00	2,727.00	993.00
555-3470-66000	TRANSFER OUT	1,316.00	1,316.00	0.00	2,150.00	1,458.00	-692.00
Total Expense:		1,948.55	1,748.07	754.12	12,769.00	12,274.00	-495.00
Total Fund: 555 - EUCLID SOUTH - BAD:		17,761.83	17,962.31	-754.12	6,938.00	8,063.00	1,125.00
Fund: 556 - EUCLID NORTH -BAD							
Revenue							
556-3475-41030	DIRECT ASSESSMENTS	0.00	13,170.00	0.00	13,167.00	13,754.00	587.00
Total Revenue:		0.00	13,170.00	0.00	13,167.00	13,754.00	587.00
Expense							
556-3470-50010	SALARIES- REGULAR	0.00	0.00	227.28	2,720.00	1,683.00	-1,037.00
556-3470-50030	OVERTIME	0.00	0.00	4.40	110.00	0.00	-110.00
556-3470-51010	PUBLIC EMPLOYEES RETIREMEI	0.00	0.00	25.04	313.00	186.00	-127.00
556-3470-51020	MEDICAL INSURANCE	0.00	0.00	33.65	882.00	560.00	-322.00
556-3470-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	13.00	13.00
556-3470-51040	WORKERS' COMPENSATION	0.00	0.00	0.00	708.00	241.00	-467.00
556-3470-51050	LIFE INSURANCE	0.00	0.00	0.74	7.00	5.00	-2.00
556-3470-51060	DENTAL INSURANCE	0.00	0.00	3.48	66.00	38.00	-28.00
556-3470-51070	MEDICARE TAX	0.00	0.00	3.67	39.00	24.00	-15.00
556-3470-51080	DEFERRED COMPENSATION	0.00	0.00	2.49	26.00	17.00	-9.00
556-3470-60080	UTILITIES	0.00	0.00	0.00	2,291.00	2,413.00	122.00
556-3470-61010	PROFESSIONAL SERVICES	0.00	0.00	310.81	0.00	550.00	550.00
556-3470-64040	MISCELLANEOUS	0.00	0.00	0.00	1,607.00	2,441.00	834.00
556-3470-66000	TRANSFER OUT	0.00	0.00	0.00	1,556.00	1,083.00	-473.00
Total Expense:		0.00	0.00	611.56	10,325.00	9,254.00	-1,071.00
Total Fund: 556 - EUCLID NORTH -BAD:		0.00	13,170.00	-611.56	2,842.00	4,500.00	1,658.00
Fund: 560 - PROVINCE PLACE COMMUNITY FACILITIES DISTRICT							
Revenue							
560-3605-41030	DIRECT ASSESSMENTS	18,352.86	19,198.95	0.00	19,180.00	20,152.00	972.00
Total Revenue:		18,352.86	19,198.95	0.00	19,180.00	20,152.00	972.00

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
Expense								
560-3605-50010	SALARIES-REGULAR	0.00	0.00	0.00	2,720.00	0.00	-2,720.00	-100.00%
560-3605-50030	OVERTIME	0.00	0.00	0.00	110.00	0.00	-110.00	-100.00%
560-3605-51010	PUBLIC EMPLOYEES RETIREMEI	0.00	0.00	0.00	313.00	0.00	-313.00	-100.00%
560-3605-51020	MEDICAL INSURANCE	0.00	0.00	0.00	882.00	0.00	-882.00	-100.00%
560-3605-51030	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	19.00	0.00	-19.00	-100.00%
560-3605-51040	WORKERS' COMPENSATION	238.14	281.72	85.89	708.00	0.00	-708.00	-100.00%
560-3605-51050	LIFE INSURANCE	0.00	0.00	0.00	7.00	0.00	-7.00	-100.00%
560-3605-51060	DENTAL INSURANCE	0.00	0.00	0.00	66.00	0.00	-66.00	-100.00%
560-3605-51070	MEDICARE TAX	0.00	0.00	0.00	39.00	0.00	-39.00	-100.00%
560-3605-51080	DEFERRED COMPENSATION	0.00	0.00	0.00	26.00	0.00	-26.00	-100.00%
560-3605-60080	UTILITIES	369.84	384.56	65.84	1,000.00	0.00	-1,000.00	-100.00%
560-3605-61010	PROFESSIONAL SERVICES	599.20	409.28	304.59	539.00	539.00	0.00	0.00%
560-3605-61050	TEMPORARY EMPLOYEE SERVI	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
560-3605-64040	MISCELLANEOUS	1,736.13	0.00	0.00	11,054.00	16,291.00	5,237.00	47.38%
560-3605-66000	TRANSFER OUT	9,450.00	9,450.00	0.00	6,587.00	2,322.00	-4,265.00	-64.75%
Total Expense:		12,393.31	10,525.56	456.32	24,070.00	19,152.00	-4,918.00	-20.43%
Total Fund: 560 - PROVINCE PLACE COMMUNITY FACILITIES DI...		5,959.55	8,673.39	-456.32	-4,890.00	1,000.00	5,890.00	-120.45%
Report Total:		6,934,852.90	4,737,127.54	390,197.73	-244,631.19	345,335.82	589,967.01	-241.17%

Budget Comparison Report

Group Summary

Account Typ...	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
Fund: 100 - GENERAL FUND							
Revenue	3,659,218.07	3,560,199.26	136,721.43	3,911,028.00	3,990,288.00	79,260.00	2.03%
Expense	3,369,652.90	3,714,965.65	503,231.14	3,928,496.00	4,022,386.00	93,890.00	2.39%
Total Fund: 100 - GENERAL FUND:	289,565.17	-154,766.39	-366,509.71	-17,468.00	-32,098.00	-14,630.00	83.75%
Fund: 105 - GENERAL FUND CONTINGENCY RESERVE							
Revenue	122,153.52	125,571.80	0.00	27,000.00	61,847.00	34,847.00	129.06%
Total Fund: 105 - GENERAL FUND CONTINGENCY RESERVE:	122,153.52	125,571.80	0.00	27,000.00	61,847.00	34,847.00	129.06%
Fund: 210 - SEWER							
Revenue	2,355,201.50	2,441,588.62	616,691.77	2,698,516.00	2,738,516.00	40,000.00	1.48%
Expense	2,277,399.54	2,288,356.83	311,463.47	2,709,802.00	2,664,548.00	-45,254.00	-1.67%
Total Fund: 210 - SEWER:	77,801.96	153,231.79	305,228.30	-11,286.00	73,968.00	85,254.00	-755.40%
Fund: 215 - SEWER FIXED ASSET REPLACEMENT							
Revenue	272,446.33	288,220.65	0.00	284,850.00	284,850.00	0.00	0.00%
Expense	1,044,382.47	703,469.44	12,900.00	1,001,938.00	1,001,938.00	0.00	0.00%
Total Fund: 215 - SEWER FIXED ASSET REPLACEMENT:	-771,936.14	-415,248.79	-12,900.00	-717,088.00	-717,088.00	0.00	0.00%
Fund: 220 - SEWER CAPACITY FEE							
Revenue	659,491.39	460,302.16	68,775.00	502,000.00	502,000.00	0.00	0.00%
Expense	4,461.40	162.50	0.00	262,516.00	262,516.00	0.00	0.00%
Total Fund: 220 - SEWER CAPACITY FEE:	655,029.99	460,139.66	68,775.00	239,484.00	239,484.00	0.00	0.00%
Fund: 225 - WWTP EXPANSION							
Revenue	480,499.67	566,638.23	0.00	615,706.00	615,706.00	0.00	0.00%
Expense	106,673.79	101,829.16	0.00	96,936.00	96,936.00	0.00	0.00%
Total Fund: 225 - WWTP EXPANSION:	373,825.88	464,809.07	0.00	518,770.00	518,770.00	0.00	0.00%
Fund: 240 - WATER							
Revenue	5,969,685.77	2,107,120.35	571,265.20	2,147,100.00	2,222,100.00	75,000.00	3.49%
Expense	1,476,760.18	1,360,255.93	268,081.40	1,724,983.00	1,768,948.00	43,965.00	2.55%
Total Fund: 240 - WATER:	4,492,925.59	746,864.42	303,183.80	422,117.00	453,152.00	31,035.00	7.35%
Fund: 245 - WATER TCP123							
Revenue	999,900.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	0.00%
Expense	145,796.28	32,530.05	0.00	0.00	50,000.00	50,000.00	0.00%
Total Fund: 245 - WATER TCP123:	854,103.72	967,469.95	0.00	1,000,000.00	950,000.00	-50,000.00	-5.00%
Fund: 250 - WATER CAPACITY FEE							
Revenue	190,663.00	165,430.50	40,595.00	410,724.00	410,724.00	0.00	0.00%
Expense	4,461.40	162.50	0.00	10,000.00	10,000.00	0.00	0.00%
Total Fund: 250 - WATER CAPACITY FEE:	186,201.60	165,268.00	40,595.00	400,724.00	400,724.00	0.00	0.00%

Budget Comparison Report

Account Typ...	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
Fund: 255 - WATER FIXED ASSET REPLACEMENT							
Revenue	2,681,396.89	4,779,263.48	0.00	2,468,884.00	2,468,884.00	0.00	0.00%
Expense	3,841,841.79	2,537,824.87	7,076.41	2,668,669.00	2,668,669.00	0.00	0.00%
Total Fund: 255 - WATER FIXED ASSET REPLACEMENT:	-1,160,444.90	2,241,438.61	-7,076.41	-199,785.00	-199,785.00	0.00	0.00%
Fund: 270 - COMMUNITY/SENIOR CENTER							
Revenue	26,708.96	10,184.34	1,740.00	173,500.00	173,500.00	0.00	0.00%
Expense	42,707.60	248,546.78	108,871.84	171,750.00	171,750.00	0.00	0.00%
Total Fund: 270 - COMMUNITY/SENIOR CENTER:	-15,998.64	-238,362.44	-107,131.84	1,750.00	1,750.00	0.00	0.00%
Fund: 280 - USF COMMUNITY CENTER							
Revenue	6,634.00	2,210.00	0.00	2,500.00	2,500.00	0.00	0.00%
Expense	9,190.51	5,530.85	611.72	13,020.00	13,020.00	0.00	0.00%
Total Fund: 280 - USF COMMUNITY CENTER:	-2,556.51	-3,320.85	-611.72	-10,520.00	-10,520.00	0.00	0.00%
Fund: 310 - GARBAGE							
Revenue	742,496.51	911,964.90	232,325.89	939,000.00	939,000.00	0.00	0.00%
Expense	734,135.16	920,107.20	0.00	939,000.00	922,200.00	-16,800.00	-1.79%
Total Fund: 310 - GARBAGE:	8,361.35	-8,142.30	232,325.89	0.00	16,800.00	16,800.00	0.00%
Fund: 320 - GAS TAX 2103							
Revenue	57,369.25	55,845.90	11,018.98	69,434.00	69,434.00	0.00	0.00%
Expense	38,600.00	3,600.00	0.00	41,100.00	41,100.00	0.00	0.00%
Total Fund: 320 - GAS TAX 2103:	18,769.25	52,245.90	11,018.98	28,334.00	28,334.00	0.00	0.00%
Fund: 321 - GAS TAX 2105							
Revenue	40,604.55	38,999.76	7,569.07	47,022.00	47,022.00	0.00	0.00%
Expense	21,084.63	23,646.05	3,025.14	25,500.00	25,500.00	0.00	0.00%
Total Fund: 321 - GAS TAX 2105:	19,519.92	15,353.71	4,543.93	21,522.00	21,522.00	0.00	0.00%
Fund: 322 - GAS TAX 2106							
Revenue	28,418.10	27,145.84	5,267.54	31,933.00	31,933.00	0.00	0.00%
Expense	43,767.48	48,169.09	7,632.33	45,000.00	45,000.00	0.00	0.00%
Total Fund: 322 - GAS TAX 2106:	-15,349.38	-21,023.25	-2,364.79	-13,067.00	-13,067.00	0.00	0.00%
Fund: 323 - GAS TAX 2107							
Revenue	48,563.10	53,008.79	10,331.94	65,621.00	66,114.00	493.00	0.75%
Expense	47,694.61	47,740.84	1,895.07	50,000.00	50,000.00	0.00	0.00%
Total Fund: 323 - GAS TAX 2107:	868.49	5,267.95	8,436.87	15,621.00	16,114.00	493.00	3.16%
Fund: 324 - GAS TAX 2107.5							
Revenue	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
Expense	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
Total Fund: 324 - GAS TAX 2107.5:	1,000.00	1,000.00	2,000.00	1,000.00	1,000.00	0.00	0.00%

Budget Comparison Report

Account Typ...	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
Fund: 325 - MEASURE L SALES TAX - ROADS							
Revenue	501,958.24	371,211.49	81,002.90	390,000.00	390,000.00	0.00	0.00%
Expense	14,396.80	8,152.50	3,225.00	882,000.00	882,000.00	0.00	0.00%
Total Fund: 325 - MEASURE L SALES TAX - ROADS:	487,561.44	363,058.99	77,777.90	-492,000.00	-492,000.00	0.00	0.00%
Fund: 326 - SB 1-ROADS MAINTENANCE REHABILITATION							
Revenue	148,104.41	171,724.43	15,011.73	181,616.00	181,616.00	0.00	0.00%
Expense	8,741.50	74,400.87	0.00	243,717.00	243,717.00	0.00	0.00%
Total Fund: 326 - SB 1-ROADS MAINTENANCE REHABILITATION:	139,362.91	97,323.56	15,011.73	-62,101.00	-62,101.00	0.00	0.00%
Fund: 370 - COMMUNITY ENHANCEMENT DEV IMPACT FEE							
Revenue	46,561.53	30,433.68	8,790.00	108,864.00	148,864.00	40,000.00	36.74%
Expense	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
Total Fund: 370 - COMMUNITY ENHANCEMENT DEV IMPACT F...	46,561.53	30,433.68	8,790.00	98,864.00	138,864.00	40,000.00	40.46%
Fund: 371 - TRENCH CUT FUND							
Revenue	219,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense	0.00	0.00	0.00	138,380.32	138,380.32	0.00	0.00%
Total Fund: 371 - TRENCH CUT FUND:	219,000.00	0.00	0.00	-138,380.32	-138,380.32	0.00	0.00%
Fund: 372 - IT RESERVE							
Revenue	14,724.85	15,079.59	0.00	15,000.00	15,000.00	0.00	0.00%
Expense	3,157.90	10,843.52	0.00	35,000.00	35,000.00	0.00	0.00%
Total Fund: 372 - IT RESERVE:	11,566.95	4,236.07	0.00	-20,000.00	-20,000.00	0.00	0.00%
Fund: 374 - DIABILITY ACCESS AND EDUCATION							
Revenue	1,234.62	1,077.30	41.04	1,200.00	1,200.00	0.00	0.00%
Total Fund: 374 - DIABILITY ACCESS AND EDUCATION:	1,234.62	1,077.30	41.04	1,200.00	1,200.00	0.00	0.00%
Fund: 380 - CORONAVIRUS LOCAL FISCAL RECOVERY FUND							
Revenue	61,703.86	0.00	0.00	0.00	0.00	0.00	0.00%
Expense	61,703.86	667,147.11	115,363.07	344,669.00	344,669.00	0.00	0.00%
Total Fund: 380 - CORONAVIRUS LOCAL FISCAL RECOVERY FU...	0.00	-667,147.11	-115,363.07	-344,669.00	-344,669.00	0.00	0.00%
Fund: 383 - VEHICLE ABATEMENT							
Revenue	19,183.24	25,771.43	9,276.63	20,000.00	20,000.00	0.00	0.00%
Expense	20,000.00	20,000.00	0.00	20,000.00	20,000.00	0.00	0.00%
Total Fund: 383 - VEHICLE ABATEMENT:	-816.76	5,771.43	9,276.63	0.00	0.00	0.00	0.00%
Fund: 384 - SUPPLEMENTAL LAW ENFORCEMENT SERVICE FU...							
Revenue	135,066.29	101,055.51	65,271.25	150,000.00	150,000.00	0.00	0.00%
Expense	121,740.18	20,587.79	713.10	170,800.00	170,800.00	0.00	0.00%
Total Fund: 384 - SUPPLEMENTAL LAW ENFORCEMENT SERVIC...	13,326.11	80,467.72	64,558.15	-20,800.00	-20,800.00	0.00	0.00%

Budget Comparison Report

Account Typ...	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
Fund: 392 - 94-STBG-799 HOUSING REHAB							
Revenue	-562.05	1,231.81	0.00	1,600.00	1,600.00	0.00	0.00%
Total Fund: 392 - 94-STBG-799 HOUSING REHAB:	-562.05	1,231.81	0.00	1,600.00	1,600.00	0.00	0.00%
Fund: 394 - 96-STBG-1013 REHAB							
Revenue	-517.33	146.86	0.00	0.00	0.00	0.00	0.00%
Total Fund: 394 - 96-STBG-1013 REHAB:	-517.33	146.86	0.00	0.00	0.00	0.00	0.00%
Fund: 420 - TRANPORTATION STREET PROJECTS							
Revenue	487.00	1,417.89	0.00	0.00	0.00	0.00	0.00%
Expense	0.00	450.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 420 - TRANPORTATION STREET PROJECTS:	487.00	967.89	0.00	0.00	0.00	0.00	0.00%
Fund: 425 - PUBLIC WORKS STREET PROJECTS - CDBG							
Revenue	37,151.32	6,600.00	2,537.54	0.00	419,911.01	419,911.01	0.00%
Expense	868.71	21,172.50	1,080.00	392,997.27	392,997.27	0.00	0.00%
Total Fund: 425 - PUBLIC WORKS STREET PROJECTS - CDBG:	36,282.61	-14,572.50	1,457.54	-392,997.27	26,913.74	419,911.01	-106.85%
Fund: 450 - STORM DRAIN DEV IMPACT FEE							
Revenue	133,196.18	95,725.51	14,070.00	303,912.00	303,912.00	0.00	0.00%
Expense	0.00	31,131.92	0.00	240,129.00	240,129.00	0.00	0.00%
Total Fund: 450 - STORM DRAIN DEV IMPACT FEE:	133,196.18	64,593.59	14,070.00	63,783.00	63,783.00	0.00	0.00%
Fund: 451 - PUBLIC FACILITY DEV IMPACT FEE							
Revenue	142,303.11	98,477.46	15,250.00	50,000.00	50,000.00	0.00	0.00%
Expense	23,764.56	1,150.00	0.00	4,200.00	4,200.00	0.00	0.00%
Total Fund: 451 - PUBLIC FACILITY DEV IMPACT FEE:	118,538.55	97,327.46	15,250.00	45,800.00	45,800.00	0.00	0.00%
Fund: 452 - PUBLIC FACILITY STREETS DEV IMPACT FEE							
Revenue	196,848.00	123,030.00	10,252.50	240,000.00	240,000.00	0.00	0.00%
Expense	0.00	0.00	0.00	615,810.00	615,810.00	0.00	0.00%
Total Fund: 452 - PUBLIC FACILITY STREETS DEV IMPACT FEE:	196,848.00	123,030.00	10,252.50	-375,810.00	-375,810.00	0.00	0.00%
Fund: 453 - PARK DEV IMPACT FEE							
Revenue	119,724.93	80,462.01	0.00	257,536.00	257,536.00	0.00	0.00%
Expense	4,200.00	297,913.07	140,304.00	600,298.60	600,298.60	0.00	0.00%
Total Fund: 453 - PARK DEV IMPACT FEE:	115,524.93	-217,451.06	-140,304.00	-342,762.60	-342,762.60	0.00	0.00%
Fund: 454 - PARKLAND IN LIEU							
Revenue	95,044.49	60,200.00	0.00	100,000.00	100,000.00	0.00	0.00%
Expense	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
Total Fund: 454 - PARKLAND IN LIEU:	95,044.49	60,200.00	0.00	90,000.00	90,000.00	0.00	0.00%
Fund: 520 - RDA SUCCESSOR AGENCY							
Revenue	364,089.06	379,656.81	0.00	291,600.00	291,600.00	0.00	0.00%

Budget Comparison Report

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				2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
Expense	213,246.37	292,541.54	0.00	290,300.00	290,300.00	0.00	0.00%
Total Fund: 520 - RDA SUCCESSOR AGENCY:	150,842.69	87,115.27	0.00	1,300.00	1,300.00	0.00	0.00%
Fund: 530 - BRITTANY WOODS- LLD							
Revenue	8,022.00	8,022.00	0.00	8,018.00	8,060.00	42.00	0.52%
Expense	10,393.16	12,074.67	2,272.07	15,014.00	12,712.00	-2,302.00	-15.33%
Total Fund: 530 - BRITTANY WOODS- LLD:	-2,371.16	-4,052.67	-2,272.07	-6,996.00	-4,652.00	2,344.00	-33.50%
Fund: 531 - CENTRAL HUGHSON 2- LLD							
Revenue	14,579.44	14,142.49	0.00	14,576.00	14,614.00	38.00	0.26%
Expense	13,188.68	10,781.61	2,111.32	17,545.00	18,308.00	763.00	4.35%
Total Fund: 531 - CENTRAL HUGHSON 2- LLD:	1,390.76	3,360.88	-2,111.32	-2,969.00	-3,694.00	-725.00	24.42%
Fund: 532 - FEATHERS GLEN LLD							
Revenue	20,711.24	21,923.36	0.00	21,920.00	23,259.00	1,339.00	6.11%
Expense	20,594.52	26,689.76	4,606.31	20,353.00	26,430.00	6,077.00	29.86%
Total Fund: 532 - FEATHERS GLEN LLD:	116.72	-4,766.40	-4,606.31	1,567.00	-3,171.00	-4,738.00	-302.36%
Fund: 533 - FONTANA RANCH NORTH- LLD							
Revenue	25,436.80	28,328.78	0.00	28,325.00	30,028.00	1,703.00	6.01%
Expense	23,855.88	21,216.13	3,644.18	34,960.00	33,528.00	-1,432.00	-4.10%
Total Fund: 533 - FONTANA RANCH NORTH- LLD:	1,580.92	7,112.65	-3,644.18	-6,635.00	-3,500.00	3,135.00	-47.25%
Fund: 534 - FONTANA RANCH SOUTH- LLD							
Revenue	16,077.24	16,954.72	0.00	17,419.00	18,936.00	1,517.00	8.71%
Expense	14,259.82	13,264.81	2,390.24	19,222.00	16,958.00	-2,264.00	-11.78%
Total Fund: 534 - FONTANA RANCH SOUTH- LLD:	1,817.42	3,689.91	-2,390.24	-1,803.00	1,978.00	3,781.00	-209.71%
Fund: 535 - RHAPSODY I - LLD							
Revenue	6,753.20	6,710.20	0.00	6,750.00	6,794.00	44.00	0.65%
Expense	9,259.23	7,563.83	1,337.72	15,191.00	11,298.00	-3,893.00	-25.63%
Total Fund: 535 - RHAPSODY I - LLD:	-2,506.03	-853.63	-1,337.72	-8,441.00	-4,504.00	3,937.00	-46.64%
Fund: 536 - RHAPSODY 2- LLD							
Revenue	15,344.50	15,214.15	0.00	15,341.00	15,901.00	560.00	3.65%
Expense	8,847.48	7,310.72	1,359.70	14,820.00	10,904.00	-3,916.00	-26.42%
Total Fund: 536 - RHAPSODY 2- LLD:	6,497.02	7,903.43	-1,359.70	521.00	4,997.00	4,476.00	859.12%
Fund: 537 - SANTA FE ESTATES 1 - LLD							
Revenue	7,158.00	7,092.00	0.00	7,221.00	7,260.00	39.00	0.54%
Expense	19,719.46	26,201.67	5,937.81	16,144.00	20,182.00	4,038.00	25.01%
Total Fund: 537 - SANTA FE ESTATES 1 - LLD:	-12,561.46	-19,109.67	-5,937.81	-8,923.00	-12,922.00	-3,999.00	44.82%
Fund: 538 - SANTA FE ESTATES 2 - LLD							
Revenue	6,614.18	6,614.18	0.00	6,611.00	6,649.00	38.00	0.57%

Budget Comparison Report

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				2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
Expense	18,223.03	20,192.58	4,085.13	12,456.00	16,245.00	3,789.00	30.42%
Total Fund: 538 - SANTA FE ESTATES 2 - LLD:	-11,608.85	-13,578.40	-4,085.13	-5,845.00	-9,596.00	-3,751.00	64.17%
Fund: 539 - STARN ESTATES - LLD							
Revenue	7,648.82	7,648.82	0.00	7,646.00	7,689.00	43.00	0.56%
Expense	9,780.02	7,151.26	1,364.00	15,009.00	11,105.00	-3,904.00	-26.01%
Total Fund: 539 - STARN ESTATES - LLD:	-2,131.20	497.56	-1,364.00	-7,363.00	-3,416.00	3,947.00	-53.61%
Fund: 540 - STERLING GLEN 3 - LLD							
Revenue	23,424.76	24,245.00	0.00	24,747.00	26,186.00	1,439.00	5.81%
Expense	20,457.51	18,239.12	3,443.88	26,718.00	29,303.00	2,585.00	9.68%
Total Fund: 540 - STERLING GLEN 3 - LLD:	2,967.25	6,005.88	-3,443.88	-1,971.00	-3,117.00	-1,146.00	58.14%
Fund: 541 - SUNGLOW - LLD							
Revenue	9,582.38	9,369.66	0.00	9,632.00	9,679.00	47.00	0.49%
Expense	12,787.11	11,236.02	2,347.90	16,416.00	15,005.00	-1,411.00	-8.60%
Total Fund: 541 - SUNGLOW - LLD:	-3,204.73	-1,866.36	-2,347.90	-6,784.00	-5,326.00	1,458.00	-21.49%
Fund: 542 - WALNUT HAVEN 3 - LLD							
Revenue	5,817.60	5,763.40	0.00	5,923.00	5,962.00	39.00	0.66%
Expense	9,803.74	9,006.65	1,960.83	14,581.00	9,644.00	-4,937.00	-33.86%
Total Fund: 542 - WALNUT HAVEN 3 - LLD:	-3,986.14	-3,243.25	-1,960.83	-8,658.00	-3,682.00	4,976.00	-57.47%
Fund: 543 - EUCLID SOUTH LLD							
Revenue	18,059.90	18,916.88	0.00	18,913.00	19,878.00	965.00	5.10%
Expense	5,813.59	4,012.16	1,196.40	20,392.00	18,905.00	-1,487.00	-7.29%
Total Fund: 543 - EUCLID SOUTH LLD:	12,246.31	14,904.72	-1,196.40	-1,479.00	973.00	2,452.00	-165.79%
Fund: 544 - EUCLID NORTH LLD							
Revenue	0.00	15,520.00	0.00	15,516.00	16,190.00	674.00	4.34%
Expense	0.00	230.73	933.95	15,869.00	13,190.00	-2,679.00	-16.88%
Total Fund: 544 - EUCLID NORTH LLD:	0.00	15,289.27	-933.95	-353.00	3,000.00	3,353.00	-949.86%
Fund: 550 - CENTRAL HUGHSON 2 - BAD							
Revenue	8,180.22	7,574.87	0.00	8,227.00	9,279.00	1,052.00	12.79%
Expense	4,785.31	8,542.07	1,292.89	17,852.00	20,260.00	2,408.00	13.49%
Total Fund: 550 - CENTRAL HUGHSON 2 - BAD:	3,394.91	-967.20	-1,292.89	-9,625.00	-10,981.00	-1,356.00	14.09%
Fund: 551 - FEATHERS GLEN - BAD							
Revenue	12,190.28	12,566.60	0.00	12,563.00	13,152.00	589.00	4.69%
Expense	11,214.03	14,755.73	2,285.49	10,235.00	11,529.00	1,294.00	12.64%
Total Fund: 551 - FEATHERS GLEN - BAD:	976.25	-2,189.13	-2,285.49	2,328.00	1,623.00	-705.00	-30.28%
Fund: 552 - FONTANA RANCH NORTH BAD							
Revenue	23,616.80	23,616.80	0.00	23,614.00	24,708.00	1,094.00	4.63%

Budget Comparison Report

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				2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
Expense	7,619.87	16,609.84	1,453.94	18,786.00	21,456.00	2,670.00	14.21%
Total Fund: 552 - FONTANA RANCH NORTH BAD:	15,996.93	7,006.96	-1,453.94	4,828.00	3,252.00	-1,576.00	-32.64%
Fund: 553 - FONTANA RANCH SOUTH - BAD							
Revenue	14,201.24	14,977.46	0.00	15,387.00	16,732.00	1,345.00	8.74%
Expense	17,697.83	14,325.90	3,232.53	11,168.00	12,260.00	1,092.00	9.78%
Total Fund: 553 - FONTANA RANCH SOUTH - BAD:	-3,496.59	651.56	-3,232.53	4,219.00	4,472.00	253.00	6.00%
Fund: 554 - STERLING GLEN 3 - BAD							
Revenue	16,532.82	17,173.85	0.00	17,591.00	18,703.00	1,112.00	6.32%
Expense	7,842.37	11,255.92	1,055.70	22,865.00	22,509.00	-356.00	-1.56%
Total Fund: 554 - STERLING GLEN 3 - BAD:	8,690.45	5,917.93	-1,055.70	-5,274.00	-3,806.00	1,468.00	-27.83%
Fund: 555 - EUCLID SOUTH - BAD							
Revenue	19,710.38	19,710.38	0.00	19,707.00	20,337.00	630.00	3.20%
Expense	1,948.55	1,748.07	754.12	12,769.00	12,274.00	-495.00	-3.88%
Total Fund: 555 - EUCLID SOUTH - BAD:	17,761.83	17,962.31	-754.12	6,938.00	8,063.00	1,125.00	16.22%
Fund: 556 - EUCLID NORTH -BAD							
Revenue	0.00	13,170.00	0.00	13,167.00	13,754.00	587.00	4.46%
Expense	0.00	0.00	611.56	10,325.00	9,254.00	-1,071.00	-10.37%
Total Fund: 556 - EUCLID NORTH -BAD:	0.00	13,170.00	-611.56	2,842.00	4,500.00	1,658.00	58.34%
Fund: 560 - PROVINCE PLACE COMMUNITY FACILITIES DISTRICT							
Revenue	18,352.86	19,198.95	0.00	19,180.00	20,152.00	972.00	5.07%
Expense	12,393.31	10,525.56	456.32	24,070.00	19,152.00	-4,918.00	-20.43%
Total Fund: 560 - PROVINCE PLACE COMMUNITY FACILITIES DI...	5,959.55	8,673.39	-456.32	-4,890.00	1,000.00	5,890.00	-120.45%
Report Total:	6,934,852.90	4,737,127.54	390,197.73	-244,631.19	345,335.82	589,967.01	-241.17%

Fund	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
100 - GENERAL FUND	289,565.17	-154,766.39	-366,509.71	-17,468.00	-32,098.00	-14,630.00	83.75%
105 - GENERAL FUND CONTINGENCY RESE...	122,153.52	125,571.80	0.00	27,000.00	61,847.00	34,847.00	129.06%
210 - SEWER	77,801.96	153,231.79	305,228.30	-11,286.00	73,968.00	85,254.00	-755.40%
215 - SEWER FIXED ASSET REPLACEMENT	-771,936.14	-415,248.79	-12,900.00	-717,088.00	-717,088.00	0.00	0.00%
220 - SEWER CAPACITY FEE	655,029.99	460,139.66	68,775.00	239,484.00	239,484.00	0.00	0.00%
225 - WWTP EXPANSION	373,825.88	464,809.07	0.00	518,770.00	518,770.00	0.00	0.00%
240 - WATER	4,492,925.59	746,864.42	303,183.80	422,117.00	453,152.00	31,035.00	7.35%
245 - WATER TCP123	854,103.72	967,469.95	0.00	1,000,000.00	950,000.00	-50,000.00	-5.00%
250 - WATER CAPACITY FEE	186,201.60	165,268.00	40,595.00	400,724.00	400,724.00	0.00	0.00%
255 - WATER FIXED ASSET REPLACEMENT	-1,160,444.90	2,241,438.61	-7,076.41	-199,785.00	-199,785.00	0.00	0.00%
270 - COMMUNITY/SENIOR CENTER	-15,998.64	-238,362.44	-107,131.84	1,750.00	1,750.00	0.00	0.00%
280 - USF COMMUNITY CENTER	-2,556.51	-3,320.85	-611.72	-10,520.00	-10,520.00	0.00	0.00%
310 - GARBAGE	8,361.35	-8,142.30	232,325.89	0.00	16,800.00	16,800.00	0.00%
320 - GAS TAX 2103	18,769.25	52,245.90	11,018.98	28,334.00	28,334.00	0.00	0.00%
321 - GAS TAX 2105	19,519.92	15,353.71	4,543.93	21,522.00	21,522.00	0.00	0.00%
322 - GAS TAX 2106	-15,349.38	-21,023.25	-2,364.79	-13,067.00	-13,067.00	0.00	0.00%
323 - GAS TAX 2107	868.49	5,267.95	8,436.87	15,621.00	16,114.00	493.00	3.16%
324 - GAS TAX 2107.5	1,000.00	1,000.00	2,000.00	1,000.00	1,000.00	0.00	0.00%
325 - MEASURE L SALES TAX - ROADS	487,561.44	363,058.99	77,777.90	-492,000.00	-492,000.00	0.00	0.00%
326 - SB 1-ROADS MAINTENANCE REHABIL...	139,362.91	97,323.56	15,011.73	-62,101.00	-62,101.00	0.00	0.00%
370 - COMMUNITY ENHANCEMENT DEV I...	46,561.53	30,433.68	8,790.00	98,864.00	138,864.00	40,000.00	40.46%
371 - TRENCH CUT FUND	219,000.00	0.00	0.00	-138,380.32	-138,380.32	0.00	0.00%
372 - IT RESERVE	11,566.95	4,236.07	0.00	-20,000.00	-20,000.00	0.00	0.00%
374 - DIABILITY ACCESS AND EDUCATION	1,234.62	1,077.30	41.04	1,200.00	1,200.00	0.00	0.00%
380 - CORONAVIRUS LOCAL FISCAL RECOV...	0.00	-667,147.11	-115,363.07	-344,669.00	-344,669.00	0.00	0.00%
383 - VEHICLE ABATEMENT	-816.76	5,771.43	9,276.63	0.00	0.00	0.00	0.00%
384 - SUPPLEMENTAL LAW ENFORCEMENT..	13,326.11	80,467.72	64,558.15	-20,800.00	-20,800.00	0.00	0.00%
392 - 94-STBG-799 HOUSING REHAB	-562.05	1,231.81	0.00	1,600.00	1,600.00	0.00	0.00%
394 - 96-STBG-1013 REHAB	-517.33	146.86	0.00	0.00	0.00	0.00	0.00%
420 - TRANSPORTATION STREET PROJECTS	487.00	967.89	0.00	0.00	0.00	0.00	0.00%
425 - PUBLIC WORKS STREET PROJECTS - ...	36,282.61	-14,572.50	1,457.54	-392,997.27	26,913.74	419,911.01	-106.85%
450 - STORM DRAIN DEV IMPACT FEE	133,196.18	64,593.59	14,070.00	63,783.00	63,783.00	0.00	0.00%
451 - PUBLIC FACILITY DEV IMPACT FEE	118,538.55	97,327.46	15,250.00	45,800.00	45,800.00	0.00	0.00%
452 - PUBLIC FACILITY STREETS DEV IMPA...	196,848.00	123,030.00	10,252.50	-375,810.00	-375,810.00	0.00	0.00%
453 - PARK DEV IMPACT FEE	115,524.93	-217,451.06	-140,304.00	-342,762.60	-342,762.60	0.00	0.00%
454 - PARKLAND IN LIEU	95,044.49	60,200.00	0.00	90,000.00	90,000.00	0.00	0.00%
520 - RDA SUCCESSOR AGENCY	150,842.69	87,115.27	0.00	1,300.00	1,300.00	0.00	0.00%
530 - BRITTANY WOODS- LLD	-2,371.16	-4,052.67	-2,272.07	-6,996.00	-4,652.00	2,344.00	-33.50%

Budget Comparison Report

Fund	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 PRELIMINARY	2023-2024 FINAL	Increase / (Decrease)	
531 - CENTRAL HUGHSON 2- LLD	1,390.76	3,360.88	-2,111.32	-2,969.00	-3,694.00	-725.00	24.42%
532 - FEATHERS GLEN LLD	116.72	-4,766.40	-4,606.31	1,567.00	-3,171.00	-4,738.00	-302.36%
533 - FONTANA RANCH NORTH- LLD	1,580.92	7,112.65	-3,644.18	-6,635.00	-3,500.00	3,135.00	-47.25%
534 - FONTANA RANCH SOUTH- LLD	1,817.42	3,689.91	-2,390.24	-1,803.00	1,978.00	3,781.00	-209.71%
535 - RHAPSODY I - LLD	-2,506.03	-853.63	-1,337.72	-8,441.00	-4,504.00	3,937.00	-46.64%
536 - RHAPSODY 2- LLD	6,497.02	7,903.43	-1,359.70	521.00	4,997.00	4,476.00	859.12%
537 - SANTA FE ESTATES 1 - LLD	-12,561.46	-19,109.67	-5,937.81	-8,923.00	-12,922.00	-3,999.00	44.82%
538 - SANTA FE ESTATES 2 - LLD	-11,608.85	-13,578.40	-4,085.13	-5,845.00	-9,596.00	-3,751.00	64.17%
539 - STARN ESTATES - LLD	-2,131.20	497.56	-1,364.00	-7,363.00	-3,416.00	3,947.00	-53.61%
540 - STERLING GLEN 3 - LLD	2,967.25	6,005.88	-3,443.88	-1,971.00	-3,117.00	-1,146.00	58.14%
541 - SUNGLOW - LLD	-3,204.73	-1,866.36	-2,347.90	-6,784.00	-5,326.00	1,458.00	-21.49%
542 - WALNUT HAVEN 3 - LLD	-3,986.14	-3,243.25	-1,960.83	-8,658.00	-3,682.00	4,976.00	-57.47%
543 - EUCLID SOUTH LLD	12,246.31	14,904.72	-1,196.40	-1,479.00	973.00	2,452.00	-165.79%
544 - EUCLID NORTH LLD	0.00	15,289.27	-933.95	-353.00	3,000.00	3,353.00	-949.86%
550 - CENTRAL HUGHSON 2 - BAD	3,394.91	-967.20	-1,292.89	-9,625.00	-10,981.00	-1,356.00	14.09%
551 - FEATHERS GLEN - BAD	976.25	-2,189.13	-2,285.49	2,328.00	1,623.00	-705.00	-30.28%
552 - FONTANA RANCH NORTH BAD	15,996.93	7,006.96	-1,453.94	4,828.00	3,252.00	-1,576.00	-32.64%
553 - FONTANA RANCH SOUTH - BAD	-3,496.59	651.56	-3,232.53	4,219.00	4,472.00	253.00	6.00%
554 - STERLING GLEN 3 - BAD	8,690.45	5,917.93	-1,055.70	-5,274.00	-3,806.00	1,468.00	-27.83%
555 - EUCLID SOUTH - BAD	17,761.83	17,962.31	-754.12	6,938.00	8,063.00	1,125.00	16.22%
556 - EUCLID NORTH -BAD	0.00	13,170.00	-611.56	2,842.00	4,500.00	1,658.00	58.34%
560 - PROVINCE PLACE COMMUNITY FACIL...	5,959.55	8,673.39	-456.32	-4,890.00	1,000.00	5,890.00	-120.45%
Report Total:	6,934,852.90	4,737,127.54	390,197.73	-244,631.19	345,335.82	589,967.01	-241.17%



Pooled Cash Report

Hughson

For the Period Ending 8/31/2023

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
CLAIM ON CASH				
001-10001	CLAIM ON CASH	0.00	0.00	0.00
100-10001	CLAIM ON CASH-GENERAL	3,855,651.36	(223,592.31)	3,632,059.05
105-10001	CLAIM ON CASH - CONTINGENCY RESERVE	1,225,331.19	0.00	1,225,331.19
110-10001	CLAIM ON CASH -FIXED ASSETS	0.00	0.00	0.00
210-10001	CLAIM ON CASH -SEWER	3,613,022.80	71,824.53	3,684,847.33
215-10001	CLAIM ON CASH -SEWER FIXED ASSET REPLACEMENT	4,761,891.81	(8,025.00)	4,753,866.81
220-10001	CLAIM ON CASH -SEWER CAPACITY FEES	522,970.91	68,775.00	591,745.91
225-10001	CLAIM ON CASH -WWTP EXPANSION	(175,924.76)	0.00	(175,924.76)
240-10001	CLAIM ON CASH -WATER	1,469,814.72	(42,071.45)	1,427,743.27
245-10001	CLAIM ON CASH -WATER TCP123	4,612,866.17	0.00	4,612,866.17
250-10001	CLAIM ON CASH -WATER CAPACITY FEES	560,265.45	40,595.00	600,860.45
255-10001	CLAIM ON CASH -WATER FIXED ASSET REPLACEMENT	3,165,839.05	(10,960.71)	3,154,878.34
270-10001	CLAIM ON CASH -COMMUNITY/SENIOR CENTER	(263,079.58)	(63,446.39)	(326,525.97)
280-10001	CLAIM ON CASH -USF COMMUNITY CENTER	(6,576.68)	(607.39)	(7,184.07)
310-10001	CLAIM ON CASH -GARBAGE	125,541.32	54,532.04	180,073.36
320-10001	CLAIM ON CASH -GAS TAX 2103	251,698.11	5,608.27	257,306.38
321-10001	CLAIM ON CASH -GAS TAX 2105	111,700.68	1,832.32	113,533.00
322-10001	CLAIM ON CASH -GAS TAX 2106	(38,336.14)	(4,920.51)	(43,256.65)
323-10001	CLAIM ON CASH -GAS TAX 2107	56,841.84	3,300.82	60,142.66
324-10001	CLAIM ON CASH -GAS TAX 2107.5	4,672.14	2,000.00	6,672.14
325-10001	CLAIM ON CASH-MEASURE L SALES TAX - ROADS	1,720,270.00	0.00	1,720,270.00
326-10001	CLAIM ON CASH-SB 1-RDS MAINTENANCE REHAB	557,426.97	0.00	557,426.97
370-10001	CLAIM ON CASH -COMMUNITY ENHANCEMENT DE	281,784.67	8,790.00	290,574.67
371-10001	CLAIM ON CASH - TRENCH CUT FUND	222,093.60	0.00	222,093.60
372-10001	CLAIM ON CASH - IT RESERVE	122,278.32	0.00	122,278.32
373-10001	CLAIM ON CASH - SELF-INSURANCE	73,303.49	0.00	73,303.49
374-10001	CLAIM ON CASH - DISABILITY ACCESS AND EDUCATI	5,070.42	15.28	5,085.70
380-10001	CLAIM ON CASH-CLFRF/ARPA	1,067,224.31	(41,942.46)	1,025,281.85
381-10001	CLAIM ON CASH-AB109 PUBLIC SAFETY	35,722.29	0.00	35,722.29
382-10001	CLAIM ON CASH-ASSET FORFEITURE	1,660.43	0.00	1,660.43
383-10001	CLAIM ON CASH-VEHICLE ABATEMENT	45,989.03	9,276.63	55,265.66
384-10001	CLAIM ON CASH-SUPPLEMENTAL LAW ENFORCEME	602,598.53	(713.10)	601,885.43
385-10001	CLAIM ON CASH-FEDERAL FUNDED OFFICER FUND	6,620.00	0.00	6,620.00
390-10001	CLAIM ON CAHSH-98-EDBG-605 BUSINESS ASSISTAI	93,595.60	0.00	93,595.60
391-10001	CLAIM ON CASH-96-EDBG-438	403.43	0.00	403.43
392-10001	CLAIM ON CASH-94-STBG-799 HOUSING REHAB	231,112.80	0.00	231,112.80
393-10001	CLAIM ON CASH-HOME PROGRAM GRANT FTHBS	35,043.29	0.00	35,043.29
394-10001	CLAIM ON CASH-96-STBG-1013 REHAB	210,914.79	0.00	210,914.79
395-10001	CLAIM ON CASH-CalHOME REHAB	40,000.00	0.00	40,000.00
410-10001	CLAIM ON CASH-LOCAL TRANSPORTATION	51,671.34	0.00	51,671.34
415-10001	CLAIM ON CASH-LOCAL TRANSPORTATION NON MO	13,219.00	0.00	13,219.00
420-10001	CLAIM ON CASH-TRANSPORTATION STREET PROJECT	(239,970.26)	0.00	(239,970.26)
425-10001	CLAIM ON CASH-PUBLIC WORKS STREET PROJECTS	(28,101.28)	1,187.54	(26,913.74)
450-10001	CLAIM ON CASH-STORM DRAIN DEV IMPACT FEE	853,853.96	14,070.00	867,923.96
451-10001	CLAIM ON CASH-PUBLIC FACILITY DEV IMPACT FEE	1,772,781.12	15,250.00	1,788,031.12
452-10001	CLAIM ON CASH-PUBLIC FACILITY STREETS DEV IMP	605,810.51	10,252.50	616,063.01
453-10001	CLAIM ON CASH-PARK DEV IMPACT FEE	576,560.55	(140,304.00)	436,256.55
454-10001	CLAIM ON CASH-PARKLAND IN LIEU	682,152.78	0.00	682,152.78
510-10001	CLAIM ON CASH-WATER/SEWER DEPOSIT	107,823.52	(7,433.25)	100,390.27
520-10001	CLAIM ON CASH-RDA SUCCESSOR AGENCY	583,795.83	0.00	583,795.83
521-10001	CLAIM ON CASH-RDA FIX ASSETS	0.00	0.00	0.00
530-10001	CLAIM ON CASH- LANDSCAPE LIGHTING DISTRICT	1,764.25	(1,088.18)	676.07
531-10001	CLAIM ON CASH-LANDSCAPE LIGHTING DISTRICT	61,468.27	(1,028.39)	60,439.88

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
532-10001	CLAIM ON CASH-LANDSCAPE LIGHTING DISTRICT	26,192.80	(2,176.03)	24,016.77	
533-10001	CLAIM ON CASH-LANDSCAPE LIGHTING DISTRICT	53,000.66	(2,266.79)	50,733.87	
534-10001	CLAIM ON CASH-LANDSCAPE LIGHTING DISTRICT	(24,690.96)	(1,274.56)	(25,965.52)	
535-10001	CLAIM ON CASH-LANDSCAPE LIGHTING DISTRICT	7,252.60	(609.96)	6,642.64	
536-10001	CLAIM ON CASH-LANDSCAPE LIGHTING DISTRICT	40,851.70	(710.17)	40,141.53	
537-10001	CLAIM ON CASH-LANDSCAPE LIGHTING DISTRICT	(87,288.73)	(2,898.18)	(90,186.91)	
538-10001	CLAIM ON CASH-LANDSCAPE LIGHTING DISTRICT	(56,646.08)	(1,834.50)	(58,480.58)	
539-10001	CLAIM ON CASH-LANDSCAPE LIGHTING DISTRICT	27,311.93	(612.00)	26,699.93	
540-10001	CLAIM ON CASH-LANDSCAPE LIGHTING DISTRICT	61,733.91	(1,734.85)	59,999.06	
541-10001	CLAIM ON CASH-LANDSCAPE LIGHTING DISTRICT	26,597.92	(1,168.94)	25,428.98	
542-10001	CLAIM ON CASH-LANDSCAPE LIGHTING DISTRICT	(2,980.01)	(969.09)	(3,949.10)	
543-10001	CLAIM ON CASH- LANDSCAPE LIGHTING DISTRICT	43,741.16	(625.45)	43,115.71	
544-10001	CLAIM ON CASH-LANDSCAPE LIGHTING DISTRICT	15,087.39	(446.66)	14,640.73	
550-10001	CLAIM ON CASH-BENEFIT ASSESSMENT DISTRICT	74,024.10	(503.54)	73,520.56	
551-10001	CLAIM ON CASH-BENEFIT ASSESSMENT DISTRICT	13,045.00	(897.02)	12,147.98	
552-10001	CLAIM ON CASH-BENEFIT ASSESSMENT DISTRICT	154,561.59	(578.20)	153,983.39	
553-10001	CLAIM ON CASH-BENEFIT ASSESSMENT DISTRICT	(1,961.29)	(1,250.13)	(3,211.42)	
554-10001	CLAIM ON CASH-BENEFIT ASSESSMENT DISTRICT	69,061.35	(479.51)	68,581.84	
555-10001	CLAIM ON CASH-BENEFIT ASSESSMENT DISTRICT	49,646.78	(212.78)	49,434.00	
556-10001	CLAIM ON CASH-BENEFIT ASSESSMENT DISTRICT	12,991.78	(147.93)	12,843.85	
560-10001	CLAIM ON CASH-COMMUNITY FACILITIES DISTRICT	37,120.86	(65.84)	37,055.02	
TOTAL CLAIM ON CASH		34,788,786.41	(260,285.34)	34,528,501.07	
CASH IN BANK					
Cash in Bank					
999-10000	CASH- GENERAL CHECKING (POOLED)	(1,250,461.78)	(1,044,249.36)	(2,294,711.14)	
999-10010	CASH IN BANK-MONEY MARKET	33,449,631.35	744,108.81	34,193,740.16	
999-10011	CASH IN BANK-MM 2	0.00	0.00	0.00	
999-10020	SECURITIES-REGULAR	1,054,487.46	0.00	1,054,487.46	
999-10030	SECURITIES-WWTP	1,494,374.65	0.00	1,494,374.65	
999-10050	CASH IN BANK -LAIF	43,390.63	0.00	43,390.63	
999-10060	REDEVELOPMENT AGENCY -LAIF	43,252.62	0.00	43,252.62	
TOTAL: Cash in Bank		34,834,674.93	(300,140.55)	34,534,534.38	
TOTAL CASH IN BANK		34,834,674.93	(300,140.55)	34,534,534.38	
DUE TO OTHER FUNDS					
999-20000	DUE TO OTHER FUNDS (POOLED CASH)	34,794,819.72	(260,285.34)	34,534,534.38	
TOTAL DUE TO OTHER FUNDS		34,794,819.72	(260,285.34)	34,534,534.38	
Claim on Cash	34,528,501.07	Claim on Cash	34,528,501.07	Cash in Bank	34,534,534.38
Cash in Bank	34,534,534.38	Due To Other Funds	34,534,534.38	Due To Other Funds	34,534,534.38
Difference	(6,033.31)	Difference	(6,033.31)	Difference	0.00

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
ACCOUNTS PAYABLE PENDING				
001-20099	DUE TO -CLEARING FUND	0.00	0.00	0.00
100-20099	DUE TO-GENERAL	329,543.68	(333,319.05)	(3,775.37)
105-20099	DUE TO - CONTINGENCY RESERVE	0.00	0.00	0.00
110-20099	DUE TO -FIXED ASSETS	0.00	0.00	0.00
210-20099	DUE TO -SEWER	29,721.94	(11,056.48)	18,665.46
215-20099	DUE TO -SEWER FIXED ASSET REPLACEMENT	(0.01)	0.00	(0.01)
220-20099	DUE TO -SEWER CAPACITY FEES	0.00	0.00	0.00
225-20099	DUE TO -WWTP EXPANSION	0.00	0.00	0.00
240-20099	DUE TO -WATER	36,527.83	(31,824.43)	4,703.40
245-20099	DUE TO -WATER TCP123	3,487.10	0.00	3,487.10
250-20099	DUE TO -WATER CAPACITY FEES	0.00	0.00	0.00
255-20099	DUE TO -WATER FIXED ASSET REPLACEMENT	10,708.11	(6,748.11)	3,960.00
270-20099	DUE TO -COMMUNITY/SENIOR CENTER	45,695.18	(45,695.18)	0.00
280-20099	DUE TO -USF COMMUNITY CENTER	312.49	(312.49)	0.00
310-20099	DUE TO -GARBAGE	0.00	0.00	0.00
320-20099	DUE TO -GAS TAX 2103	0.00	0.00	0.00
321-20099	DUE TO -GAS TAX 2105	161.06	(161.06)	0.00
322-20099	DUE TO -GAS TAX 2106	3,739.58	(3,739.58)	0.00
323-20099	DUE TO -GAS TAX 2107	0.00	0.00	0.00
324-20099	DUE TO -GAS TAX 2107.5	0.00	0.00	0.00
325-20099	DUE TO-MEASURE L SALES TAX - ROADS	1,800.00	0.00	1,800.00
326-20099	DUE TO -SB 1-RDS MAINTENANCE REHAB	780.00	0.00	780.00
370-20099	DUE TO -COMMUNITY ENHANCEMENT DEV IMPAC	0.00	0.00	0.00
371-20099	DUE TO - TRENCH CUT FUND	0.00	0.00	0.00
372-20099	DUE TO - IT RESERVE	0.00	0.00	0.00
373-20099	DUE TO - SELF-INSURANCE	0.00	0.00	0.00
374-20099	DUE TO - DIABILITY ACCESS AND EDUCATION	0.00	0.00	0.00
381-20099	DUE TO -AB109 PUBLIC SAFETY	0.00	0.00	0.00
382-20099	DUE TO -ASSET FORFEITURE	0.00	0.00	0.00
383-20099	DUE TO -VEHICLE ABATEMENT	0.00	0.00	0.00
384-20099	DUE TO -SUPPLEMENTAL LAW ENFORCEMENT SER	317.36	(317.36)	0.00
385-20099	DUE TO -FEDERAL FUNDED OFFICER FUND	0.00	0.00	0.00
390-20099	DUE TO -98-EDBG-605 BUSINESS ASSISTANCE	0.00	0.00	0.00
391-20099	DUE TO -96-EDBG-438	0.00	0.00	0.00
392-20099	DUE TO -94-STBG-799 HOUSING REHAB	0.00	0.00	0.00
393-20099	DUE TO -HOME PROGRAM GRANT FTHBS	0.00	0.00	0.00
394-20099	DUE TO -96-STBG-1013 REHAB	0.00	0.00	0.00
395-20099	DUE TO -CalHOME REHAB	0.00	0.00	0.00
410-20099	DUE TO -LOCAL TRANSPORATION	0.00	0.00	0.00
415-20099	DUE TO -LOCAL TRANSPORATION NON MOTORIZEE	0.00	0.00	0.00
420-20099	DUE TO -LOCAL TRANSPORATION STREET PROJECTS	0.00	0.00	0.00
425-20099	DUE TO -LOCAL TRANSPORATION STREET PROJECTS	5,100.00	(1,350.00)	3,750.00
450-20099	DUE TO -STORM DRAIN DEV IMPACT FEE	0.00	0.00	0.00
451-20099	DUE TO -PUBLIC FACILITY DEV IMPACT FEE	0.00	0.00	0.00
452-20099	DUE TO -PUBLIC FACILITY STREETS DEV IMPACT FEE	0.00	0.00	0.00
453-20099	DUE TO -PARK DEV IMPACT FEE	140,304.00	(140,304.00)	0.00
454-20099	DUE TO -PARKLAND IN LIEU	0.00	0.00	0.00
510-20099	DUE TO -WATER/SEWER DEPOSIT	0.00	0.00	0.00
520-20099	DUE TO -RDA SUCCESSOR AGENCY	0.00	0.00	0.00
521-20099	DUE TO -RDA FIX ASSETS	0.00	0.00	0.00
TOTAL ACCOUNTS PAYABLE PENDING		<u>608,198.32</u>	<u>(574,827.74)</u>	<u>33,370.58</u>
DUE FROM OTHER FUNDS				
999-10100	DUE FROM- GENERAL	(329,543.68)	333,319.05	3,775.37
999-10101	DUE FROM-CLEARING ACCOUNT	0.00	0.00	0.00
999-10105	DUE FROM -CONTINGENCY RESERVE	0.00	0.00	0.00
999-10110	DUE FROM -FIXED ASSETS	0.00	0.00	0.00
999-10210	DUE FROM - SEWER	(29,721.94)	11,056.48	(18,665.46)
999-10215	DUE FROM -SEWER FIXED ASSET REPLACEMENT	0.01	0.00	0.01
999-10220	DUE FROM -SEWER DEV IMPACT FEE	0.00	0.00	0.00

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
999-10225	DUE FROM -WWTP EXPANSION	0.00	0.00	0.00	
999-10240	DUE FROM - WATER	(36,527.83)	31,824.43	(4,703.40)	
999-10245	DUE FROM -WATER TCP123	(3,487.10)	0.00	(3,487.10)	
999-10250	DUE FROM -WATER TCP123	0.00	0.00	0.00	
999-10255	DUE FROM -WATER FIXED ASSET REPLACEMENT	(10,708.11)	6,748.11	(3,960.00)	
999-10270	DUE FROM -COMMUNITY/SENIOR CENTER	(45,695.18)	45,695.18	0.00	
999-10280	DUE FROM -USF COMMUNITY CENTER	(312.49)	312.49	0.00	
999-10310	DUE FROM -GARBAGE	0.00	0.00	0.00	
999-10320	DUE FROM -GAS TAX 2103	0.00	0.00	0.00	
999-10321	DUE FROM -GAS TAX 2105	(161.06)	161.06	0.00	
999-10322	DUE FROM -GAS TAX 2106	(3,739.58)	3,739.58	0.00	
999-10323	DUE FROM -GAS TAX 2107	0.00	0.00	0.00	
999-10324	DUE FROM -GAS TAX 2107.5	0.00	0.00	0.00	
999-10325	DUE FROM-MEASURE L SALES TAX - ROADS	(1,800.00)	0.00	(1,800.00)	
999-10326	DUE FROM -SB 1-RDS MAINTENANCE REHAB	(780.00)	0.00	(780.00)	
999-10340	DUE FROM -LANDSCAPE LIGHTING DISTRICT	16,793.00	8,153.62	24,946.62	
999-10350	DUE FROM -BENEFIT ASSESSMENT DISTRICT	0.00	0.00	0.00	
999-10360	DUE FROM - COMMUNITY FACILITIES DISTRICTS	0.00	0.00	0.00	
999-10370	DUE FROM -COMMUNITY ENHANCEMENT DEV IMI	0.00	0.00	0.00	
999-10371	DUE FROM - TRENCH CUT FUND	0.00	0.00	0.00	
999-10372	DUE FROM - IT RESERVE	0.00	0.00	0.00	
999-10373	DUE FROM - SELF-INSURANCE	0.00	0.00	0.00	
999-10380	DUE FROM-CLFRF/ARPA	(30,637.96)	(4,149.93)	(34,787.89)	
999-10381	DUE FROM -AB109 PUBLIC SAFETY	0.00	0.00	0.00	
999-10382	DUE FROM -ASSET FORFEITURE	0.00	0.00	0.00	
999-10383	DUE FROM -VEHICLE ABATEMENT	0.00	0.00	0.00	
999-10384	DUE FROM -SUPPLEMENTAL LAW ENFORCEMENT S	(317.36)	317.36	0.00	
999-10385	DUE FROM -FEDERAL FUNDED OFFICER FUND	0.00	0.00	0.00	
999-10390	DUE FROM-98-EDBG-605 BUSINESS ASSISTANCE	0.00	0.00	0.00	
999-10391	DUE FROM -96-EDBG-438	0.00	0.00	0.00	
999-10392	DUE FROM -94-STBG-799 HOUSING REHAB	0.00	0.00	0.00	
999-10393	DUE FROM -HOME PROGRAM GRANT FTHBS	0.00	0.00	0.00	
999-10395	DUE FROM -CalHOME REHAB	0.00	0.00	0.00	
999-10410	DUE FROM -LOCAL TRANSPORTATION	0.00	0.00	0.00	
999-10415	DUE FROM-LOCAL TRANSPORTATION NON MOTOR	0.00	0.00	0.00	
999-10420	DUE FROM-TRANPORTATION STREET PROJECTS	0.00	0.00	0.00	
999-10425	DUE FROM-PUBLIC WORKS STREET PROJECTS - CDE	(5,100.00)	1,350.00	(3,750.00)	
999-10450	DUE FROM -STORM DRAIN DEV IMPACT FEE	0.00	0.00	0.00	
999-10451	DUE FROM -PUBLIC FACILITY DEV IMPACT FEE	0.00	0.00	0.00	
999-10452	DUE FROM -PUBLIC FACILITY STREETS DEV IMPACT	0.00	0.00	0.00	
999-10453	DUE FROM -PARK DEV IMPACT FEE	(140,304.00)	140,304.00	0.00	
999-10454	DUE FROM -PARKLAND IN LIEU	0.00	0.00	0.00	
999-10510	DUE FROM -WATER/SEWER DEPOSIT	0.00	0.00	0.00	
999-10520	DUE FROM -RDA SUCCESSOR AGENCY	0.00	0.00	0.00	
999-10521	DUE FROM -RDA FIX ASSETS	0.00	0.00	0.00	
999-10522	DUE FROM - DISABILITY ACCESS AND EDUCATION	0.00	0.00	0.00	
999-10530	Due from - Brittany Wood	(24,434.79)	(511.83)	(24,946.62)	
TOTAL DUE FROM OTHER FUNDS		(646,478.07)	578,319.60	(68,158.47)	
ACCOUNTS PAYABLE					
999-20199	ACCOUNTS PAYABLE	646,478.07	(578,319.60)	68,158.47	
TOTAL ACCOUNTS PAYABLE		646,478.07	(578,319.60)	68,158.47	
AP Pending	33,370.58	AP Pending	33,370.58	Due From Other Funds	68,158.47
Due From Other Funds	68,158.47	Accounts Payable	68,158.47	Accounts Payable	68,158.47
Difference	(34,787.89)	Difference	(34,787.89)	Difference	0.00

APPENDIX A₂ –

Use of Electronic Communications Policy

CITY OF HUGHSON
AMENDED
ELECTRONIC COMMUNICATIONS AND
INTERNET ACCESS POLICY

Purpose:

The purpose of this policy is to establish guidelines for the use of computer systems, electronic mail (hereinafter "E-mail") and Internet Access on the City of Hughson's (hereinafter "City") computer network. The City's computer systems, E-mail and Internet Access are business tools which will be used in accordance with generally accepted business practices and current law reflected in the California Public Records Act to provide an efficient and effective means of City communications.

Application:

This policy, as approved by the City Council on April 28, 2003, shall apply to all City officials, appointees, employees, volunteers, consultants and other non-employees utilizing general application computer systems and electronic communications owned, managed, supervised, controlled or operated by the City.

Provisions:

Information technology facilitates electronic communication between staff, residents and other organizations. Computer systems and electronic communications are for business-related purposes only. The data created, stored on, or transmitted using City computer systems is the property of the City, except as otherwise required by law. City Management reserves the right to access all data stored on or transmitted using its computer systems. The City respects the individual privacy of its employees, however, employees do not have the right to privacy concerning work-related conduct, use of City owned equipment or supplies, or electronic communications that are sent or received from the City. Consequently, ***E-mail and Internet Access users shall have no reasonable expectation of privacy in communications sent over the City's general application computer network as such communications are not confidential.*** The City reserves the right to lawfully inspect and service all aspects of its computer system.

The determination of those department employees who will be provided or denied E-mail and/or Internet access shall be at the sole discretion of the City Manager.

In addition to existing systems and services, this Administrative Policy is intended to apply to new computer based systems and services as implemented in the future.

A. **PROPER USE OF COMPUTER SYSTEMS AND ELECTRONIC COMMUNICATIONS**

1. The use of E-mail and Internet access is for City Business activities. Some incidental

and occasional personal use of the E-mail system is permitted as long as such use is kept to a minimum. Personal messages are not confidential and subject to access and disclosure pursuant to the provisions of this policy.

2. Users of E-mail are responsible for the management of data and messages. Data stored on the network server will be backed up regularly. Sensitive and confidential data shall be protected with passwords.
3. Employees shall protect all computer equipment against viruses, physical abuse and unauthorized use. Specifically, employees shall use and not disable virus protection software and not willfully introduce virus-infected files.

B. PROHIBITED USES OF E-MAIL AND INTERNET ACCESS

Unless otherwise permitted by law, the following constitutes abuse of the City's computer systems and electronic communications and are prohibited:

1. Messages that disrupt or threaten to disrupt the efficient operation of City business or administration are prohibited. Messages prohibited in this section include, but are not limited to:
 - a. Messages that publicize a personal dispute, other than according to an approved grievance procedure.
 - b. Messages that constitute or counsel insubordination.
 - c. Messages that may harm close working relationships
 - d. Messages that harm the integrity of the computer system or network.
2. Messages that violate law, violate individual rights, create potential liability for the City, or violate public policy are prohibited. These prohibited messages include, but are not limited to:
 - a. Any message that would be in conflict with the City's Harassment Policy and/or comments or images (including screen savers and wallpaper) that could offend on any basis protected by law such as, but not limited to, race, color, religion, sex, national origin, ancestry, age, physical disability, mental disability, medical condition, veteran status, marital status, sexual orientation or any other status protected by local, state or federal law.
 - b. Any message or comment containing disparaging remarks concerning elected officials, appointed officials, employees, volunteers, consultants or other non-employees of the City.
 - c. Any E-Mail message, any Internet site or screen saver, including wallpaper, that any reasonable person would find to be defamatory, offensive, harassing, derogatory or disruptive.

- d. Messages that may undermine the City's ability to provide public services through its employees.
 - e. Messages that are pornographic, obscene, indecent, or sexually explicit.
 - f. Messages that contain the use of racial, religious, or ethnic slurs.
 - g. Messages intended to harass or annoy, including derogatory, vulgar, defamatory, or hate messages.
 - h. Messages that contain threats to personal safety.
3. Messages that contain confidential, privileged or otherwise private information except when such messages are transmitted for an authorized purpose and are transmitted in an appropriately secure manner. These messages include, but are not limited to:
- 1. Personnel, payroll and medical files or confidential information from these files.
 - 2. Financial or account codes, numbers or authorizations that could be misused if intercepted by or disclosed to unauthorized persons or that may otherwise lead to unauthorized financial obligations to the City.
 - 3. Privileged or confidential communications or documents from or to legal counsel.
4. Personal messages which include, but are not limited to:
- 1. Messages for personal gain or profit or for private or non-City commercial activity including personal research or surveys.
 - 2. Messages to promote, distribute materials, or solicit individuals on behalf of commercial ventures, political causes (unless specifically authorized), religious causes, charitable organizations or other organizations in which the user is involved.
 - 3. Chain letters.
 - 4. Junk mail sent via distribution lists that concern non-City business related topics.
 - 5. Participation in non-business related "chat-rooms" discussions.
5. Using someone's password or code without authorization.
6. Disclosing anyone's password or code including the employee's own without authorization.

7. Use of the Internet or E-Mail system for gambling.
8. Messages sent anonymously or with fictitious names.

C. STATUS OF ELECTRONIC DATA AND MESSAGES

1. E-mail communications are ***not confidential*** and are subject to review by authorized personnel, as designated by the City Manager or Department Director, and disclosure to the public.
2. E-mail communications may be subpoenaed or requested under the Public Records Act and/or may be used as evidence in court or as part of an investigation. The content of E-mail may be subject to disclosure within or outside of the City without employee permission or knowledge.
3. The City, through its authorized personnel, has the authority to access communications in the E-mail system at any time for any lawful City business-related reason.
4. The City has unlimited access to protect system security or the City's property rights. However, the City does not routinely monitor E-mail communications or Internet usage and expects that employees will voluntarily abide by this policy. With the approval of the City Manager, the Director of Administrative Services may establish rules for the retention/storage/deletion of electronic mail in order to preserve the integrity of the file server and system.

D. RECORDS MANAGEMENT

1. E-mail messages which are intended to be retained in the ordinary course of the City's business are recognized as official records that need protection/retention in accordance with the California Public Records Act. Because the E-mail system is not designed for long term storage, E-mail communications which are intended to be retained as an official record should be stored in appropriate electronic form or printed out and the hard copy filed in the appropriate subject file.
2. The City will maintain E-mail messages designated as official records for a minimum of two (2) years or as otherwise designated in the City's retention schedule. These are subject to public disclosure, even if they are drafts or informal notes, unless the need to retain their confidentiality outweighs the need for disclosure, or the E-mail message is otherwise exempt under any provision of the Public Records Act or other state or federal law.
3. E-mail communications that are not intended to be retained and which serve no useful purpose to the City should be deleted from the system.

E. E-MAIL PROCEDURES/ETIQUETTE

Employees who are granted E-Mail and Internet access are required to abide by the following procedures and etiquette. Employees are to:

1. Remember they are representing the City through their communications both internally and externally, and it is critical that they maintain a positive image for both themselves and the City.
2. As a good business practice, E-Mail is to be checked at least once each work day and messages responded to promptly.
3. Be certain that their messages are addressed to the proper person. The list of persons being E-mailed when choosing a "REPLY ALL" function must be checked prior to sending the E-Mail message. E-mail should not be used for broadcast purposes unless the message is of interest to all users.
4. Capitalize words only to emphasize an important point or to distinguish a title or heading. Capitalizing whole words that are not titles is generally interpreted as shouting.
5. Be professional and careful of what is said about others. E-mail is easily forwarded and blind copied.
6. Be cautious when using sarcasm and humor. Without face to face communication, humor may be viewed as criticism. By the same token, E-Mail users must carefully read what others write. The perceived tone may easily be misinterpreted.
7. Be aware that deleting or erasing information, documents, or messages maintained on the City's network is, in many cases, ineffective. Information kept on the City's system may be electronically recalled or recreated regardless of whether it may have been erased or deleted by an employee. Further, since the City may periodically back-up files and messages, and because of the way in which computers re-use file storage space, files and messages may exist even after a user assumes they are deleted. Finally, information or messages may still exist in the storage areas of other users. Therefore, employees who delete or erase information or messages should not assume that such information or messages are confidential.

F. PENALTIES FOR MISUSE OF E-MAIL OR INTERNET ACCESS

1. All E-mail and Internet Access users will be provided a copy of this regulation, upon the granting of access to the computer network. Each such person shall be required to complete an "Employee Acknowledgement" in substantially the form attached hereto as Attachment A. One copy of the form shall be given to the employee, and another shall be kept in the employee's personnel file.
2. Failure on the part of any employee to comply with the provisions of this policy may result in suspension or revocation of the privilege of using or accessing E-mail and Internet Access, as well as disciplinary action up to, and including, termination of employment.
3. Failure on the part of any contractor or consultant to comply with the provisions of this policy will constitute grounds for termination of their contract with the City.

CITY OF HUGHSON

EMPLOYEE ACKNOWLEDGMENT

ELECTRONIC COMMUNICATIONS AND INTERNET ACCESS POLICY

I hereby acknowledge receiving and reading a copy of Administrative Policy **ELECTRONIC COMMUNICATION AND INTERNET ACCESS POLICY**. I also understand that any questions concerning the policy may be addressed to the City Manager.

I understand that the City's E-mail and Internet access system and computer network are for City business only. I further understand that all information contained on or communicated through the E-mail and Internet access system and computer network is subject to monitoring, review and disclosure.

(Initial)

Consequently, I have no expectation of privacy in communications stored on, or communicated through, any City computer system or network as such communications are **not** private or confidential.

(Initial)

Finally, I understand that violation of this Administrative Policy may result in disciplinary action, up to and including dismissal.

(Initial)

Name (printed or typed): _____

Signature: _____ Date: _____

APPENDIX A₃ –

Policy for Reimbursement of Travel and Business Expenses

CITY OF HUGHSON

POLICY FOR REIMBURSEMENT OF TRAVEL AND BUSINESS EXPENSES

1. PURPOSE.

- 1.1. The purpose of this Policy for Reimbursement of Travel and Business Expenses ("Policy") is to define and clarify authorized reimbursable travel and business expenses incurred by City employees and city officials in connection with their official City responsibilities, both within and outside of the City of Hughson, and within and outside of the County of Stanislaus, and to establish procedures for the authorization and reimbursement of such expenses.
- 1.2. In order to protect public resources and foster public trust in the use of those resources, as well as comply with state law requirements regarding reimbursement of expenses, the City hereby sets forth this Policy. This Policy complies with the requirements of the California Government Code, including sections 53232, and following, enacted in 2005 by AB 1234.
- 1.3. In addition, this Policy complies with the applicable income and tax regulations. Travel and business expense reimbursements or advances paid under an accountable plan are tax-free. By contrast, a reimbursement or advance paid under a non-accountable plan is considered taxable wages; therefore taxes must be withheld and paid, and these payments reported as income on an employee's W-2. This Policy meets the requirements of an accountable plan (business connection, substantiation, and return of unsubstantiated amounts). All travel and expenses reimbursed must have documentation supporting the place and business purpose consistent with the requirements of this Policy.

2. GENERAL RULES

- 2.1. Applicability. Unless otherwise specified, this Policy is applicable to all City employees and all City officials. City officials include elected officials and appointed members of boards and commissions of the City.
- 2.2. Definition of Travel. For the purpose of this Policy, the word "travel" is used to denote activities of individuals required in connection with authorized attendance at conferences and meetings, either formal or informal, including necessary transportation. Travel is further designated as local or non-local as defined below.
 - 2.2.1. Local Travel. Official travel performed within a distance of 100 miles from the City of Hughson and accomplished within one day.
 - 2.2.2. Non-Local Travel. Official travel involving at least one over-night absence from the City of Hughson or to a location more than 100 miles distance from the City of Hughson.

2.3. Related to City Business. City officials and employees shall be expected to exercise good judgment and show proper regard for economy when incurring expenses in connection with the conduct of official City business. Any expense for which an employee or official requests reimbursement should directly and clearly relate to the conduct of City business, and in the event of an audit subsequent to the reimbursement, should leave no question that such expenditure in fact did relate and was necessary to the conduct of City business.

2.4. Expenses Eligible for Reimbursement.

2.4.1. City funds, equipment, supplies (including letterhead), titles, and employee time must only be used for official, authorized City business.

2.4.2. For City officials and employees, expenses incurred in connection with the following types of activities generally constitute authorized expenses which are eligible for reimbursement provided that they are otherwise consistent with this Policy:

2.4.2.1 Communicating with representatives of local, regional, state and national government on City adopted policy positions;

2.4.2.2 Attending educational seminars designed to improve officials' and employees' skill and information levels;

2.4.2.3 Participating in local, regional, state and national organizations whose activities affect the City's interests;

2.4.2.4 Recognizing service to the City (for example, thanking a longtime employee with a retirement gift or celebration of nominal value and cost);

2.4.2.5 Attending City events; and

2.4.2.6 Attending meetings regarding City-related business, including meeting with City staff.

2.4.3. For City officials both elected and appointed all other expenditures not specified in section 2.4.2 above, require prior approval by the Hughson City Council during a public meeting and must be otherwise consistent with State law.

2.5. Expenses Not Eligible for Reimbursement.

2.5.1. For both City employees and officials, expenses incurred which are not associated with official city business are not eligible for reimbursement. This includes, but is not limited to, the following types of expenses:

2.5.1.1 The personal portion of any trip;

2.5.1.2 Political or charitable contributions or events;

2.5.1.3 Family expenses, including partner's expenses, when accompanying an employee or official on City-related business, as well as children or pet-related expenses;

2.5.1.4 Entertainment expenses, including theater, movies (either in-room or at the theater), sporting events (including gym, massage and/or golf related expenses), or other cultural events;

2.5.1.5 Alcohol/personal bar expenses;

2.5.1.6 Non-mileage personal automobile expenses, including repairs, traffic/parking citations, insurance or gasoline; and

2.5.1.7 Personal losses incurred while on City business.

2.5.2. Any questions regarding the propriety of a particular type of expense should be resolved before the expense is incurred, by the City Manager regarding employees, or if known in advance by the City Council regarding officials.

2.6 Expenditures Not Specified by Policy. This Policy provides information and guidance in determining expenses which are appropriate to the conduct of City business. However, for City employees, the City Manager may, at their discretion, approve or disapprove any of the types of travel and business expenses identified in this Policy, or any other expenses not listed, as the City Manager deems appropriate to specific circumstances. For City officials, both elected and appointed, any expenditure for reimbursement for expenses occurred which fall outside of this Policy must receive the prior approval, if known in advance, or approval after the fact, if the expense is not known in advance. The approval must be given by the Hughson City Council during a public meeting

3. TRANSPORTATION EXPENSES.

3.1. General Rules for Transportation Expenses.

3.1.1. The transportation modes specified in this Policy may be employed for the purpose of traveling on City business.

3.1.2. Travel time shall not exceed one (1) day in each direction while in route to and from business, conferences or meetings, unless justified and approved by a Department Head or City Manager.

3.1.3. All travel will be by the mode least costly to the City. In arriving at the lowest cost mode, factors such as time, distance traveled and cost of transportation must be considered.

3.1.4. When two (2) or more persons are traveling by automobile, whether personal or City vehicle, every reasonable effort is to be made to ride together.

3.2. Air and Rail.

3.2.1. Allowance for air and rail travel will be actual round-trip fare and will be made by coach or tourist class or by the method least costly to the City. Exceptions will be reviewed on a case-by-case basis and approved by the City Manager, i.e. special accommodations. For City officials both elected and appointed see section 2.5.2.

3.2.2. Special efforts shall be made to take advantage of discounts and special fares when such fares and discounts produce "real savings" to the City.

3.2.3. If other travel arrangements are made, or are made in conjunction with approved personal leave, reimbursement shall be computed at the coach rate, using the shortest and most direct route to and from the location of the City business.

3.3. Private Automobile.

3.3.1. With prior written approval from the Department Head, a personal vehicle may be used for transportation in lieu of air travel or a City vehicle.

3.3.2. If a personal automobile is used, the reimbursement of mileage will not exceed the cost of coach air travel from a local airport to the destination and transportation to and from the airport.

3.3.3. The mileage allowance for use of a personal automobile will be based on the mileage allowance rate published and approved by the Internal Revenue Services. Current rates can be found on their website at www.irs.gov. Allowable mileage is from work site to destination. If leaving from a different site that results in less miles driven, reimbursement will be for the fewest miles driven. A google or map quest print out should support the mileage reimbursement.

3.4. City Vehicle.

3.4.1. Use of departmentally assigned or pool City vehicles may be authorized for travel to and from designated places on City business outside the local area when this method of transportation can be demonstrated as the most economical means available.

3.4.2. There shall be no allowance or reimbursement for transportation when a City owned vehicle is used.

3.4.3. In the event fuel needs to be purchased for official City business, the fuel costs will be reimbursed. The City maintains the practice of fueling city vehicles at the Corporation Yard, but recognizes that fueling needs may arise that require reimbursement. Should the City enter into a Fuel Procurement Card Program ("Gas Card"), information will be provided and associated cards will be available for City officials and employee use, for city related travel.

3.4.4. Any out-of-pocket expenses incurred to operate a City vehicle shall be reimbursed only if receipts are provided.

3.5. Garage and Parking Expenses.

3.5.1. Charges for parking and storage for private or City vehicles may be reimbursed.

3.5.2. Receipts for such expenses should be retained and submitted with requests for reimbursement.

3.6. Vehicle Rentals, Public Transportation and Tolls.

3.6.1. Expenses for transportation of rental vehicles, taxis, buses, shuttles, Uber, Lyft, and other forms of public transportation may be reimbursed where such conveyances are reasonable and necessary in the conduct of City business.

3.6.2. Receipts for such expenses, including tolls, should be retained and submitted with requests for reimbursements.

3.6.3. Corporate rates should be requested for vehicle rentals.

3.7. Use of Privately Owned/Chartered Aircraft.

3.7.1. Use of privately owned aircraft directly or indirectly related to official City business is strictly prohibited. Reimbursement for private aircraft use will not be provided.

3.7.2. At the City Manager's discretion, a waiver of the private plane restriction may be made if circumstances exist that clearly preclude the use of other carriers. Such a waiver requires written authorization from the City Manager after compliance with City insurance and pilot qualification standards. More specifically, the guidelines outlined below will apply to the City Manager's consideration of an employee's request to use a privately owned aircraft.

3.7.2.1 Any request must be submitted at least two weeks prior to the flight occurrence to include destination, names of employees and any other occupants, type of aircraft, landing points, and any other information that may be deemed as necessary.

3.7.2.2 The aircraft must either be owned by the employee or rented from a commercial aircraft firm.

3.7.2.3 The City must be named as co-insured on an insurance policy that has a minimum of \$1 million coverage with no more than \$1,000 deductible. Proof of insurance with the City named as co-insured must be submitted and approved.

3.7.2.4 The pilot must be rated for Instrument Flight Rules and show proof of such qualification. Instrument Flight Rules will also be the method of flight rather than Visual Flight Rules and all details of how such Instrument Flight Rules procedures will be accomplished must be submitted prior to the flight.

3.7.3. Notwithstanding the requirements listed above, the City Manager, at their sole discretion, can deny any request for the use of a privately owned or chartered aircraft.

4. ACCOMMODATIONS.

- 4.1. Whenever possible, single rooms at corporate/government/group rates are to be secured. These rates must be specifically requested.
- 4.2. If the employee wishes to reserve a double room or some other accommodation, then single room, corporate/government/group rates, if available, are to be charged to the City.
- 4.3. Special efforts shall be made to obtain accommodations at or near the facility where official City business is to take place.
- 4.4. The principle of least cost shall be followed provided the accommodations are adequate. Travel time and transportation costs shall be considered in accommodation arrangements.
- 4.5. For officials and employees, if lodging is in connection with a conference or organized educational activity, lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is available to the official at the time of booking. If the group rate is not available, the official or employee shall use comparable lodging and may be reimbursed for the actual lodging costs.

5. MEALS

5.1. Non-Local Travel.

5.1.1. Any official or employee who is authorized to travel in the discharge of official duties may receive, in addition to transportation and hotel accommodation expenses, a meal allowance for each day or part thereof. The maximum allowance shall not exceed the per-diem amount specifically established by this Policy as set forth in section 5.4 of this Policy entitled "Meal Allowance Policy."

5.1.2. Meal allowance shall be allowed or reimbursed for days actually spent on City business, for programmed days of a conference or meeting, and for time spent in travel, per the established per diem meal allowances defined in 5.4 of this Policy. When meals are included in the cost of conference/seminar registration, reimbursement cannot be claimed separately from registration costs. An exception may be where a "continental breakfast" is included with registration. In the case of a continental breakfast, a separate breakfast meal may be reimbursed.

5.1.3. Receipts are not required for non-local per diem travel. Employees and City Officials may elect to return the amount of the per-diem if the total amount was not expended.

5.2. Local Travel.

5.2.1. Occasionally, City employees are required to attend local meetings on City business during which a meal is served or necessary. Allowable expenses for such meetings include the cost of the meal and tip.

5.2.2. Employees who, during the normal course of performing their duties, must provide for meals for representatives of governmental agencies or other persons doing business with or for the City in order to most effectively execute their responsibilities, may be authorized reimbursement for expenses associated with such meals. Business meals cannot be claimed when attending a conference, seminar or when an employee has paid "registration fees" in which case, per diem will be claimed, if applicable. When requesting such reimbursement, documentation shall be submitted in accordance with City procedures which will include: copy of receipt, description or purpose of meal, listing of all persons, organizations and title.

5.2.3 Allowable expenses for local travel and one-day trainings will typically not be advanced. Original receipts and supporting documentation will be presented for reimbursement through the Accounts Payable process within the Finance Department.

5.3. Other Meals. Expenses for other meals not defined in this provision, such as City awards luncheons and dinners, retirement luncheons and dinners and meals associated with service club meetings shall not be authorized for reimbursement unless specifically approved by the City Manager for City employees and by the City Council for City officials.

5.4. Meal Allowance Policy.

5.4.1. For all non-local travel, City officials and employees may request a meal allowance of \$45.00 per day **or** reimbursement of actual meal expenses incurred.

5.4.2. Reimbursement for actual expenses in excess of the established per diem shall be made only if receipts are provided and the amount to be reimbursed is due to an extenuating and documented situation. Such reimbursement requires City Manager approval.

5.4.3. Per diem or reimbursement for meals will not be allowed when a meal is provided within the registration fee. One exception is when a "continental breakfast" is provided.

5.4.4. In the event that the individual is not on City business for the entire day, the meal allowance will be prorated according to the following formula:

5.4.4.1 Breakfast: \$15.00 - to be paid if travel begins prior to 7:00 a.m. or returns after 9:00 a.m.

5.4.4.2 Lunch: \$20.00 - to be paid if travel begins prior to 11:00 a.m. or returns after 1:00 p.m.

5.4.4.3 Dinner. \$25.00 - to be paid if travel begins prior to 5:00 p.m. or returns after 7:00 p.m.

5.4.5. It will be the Department Head's responsibility to monitor the time of departure and arrival to ensure proper payment of meal allowance.

5.4.6. City officials and employees must provide original receipts for all meals that are subject to reimbursement, such as one-day trainings and local travels. The reimbursement amount is up to the amounts referenced in the Meal Allowance Policy, section 5.4.4. The receipt shall accompany a demand request, with necessary approvals, and be presented to Accounts Payable-Finance Department.

5.5. Tips and Gratuities. Reasonable expenses for tips (no more than 18%) and gratuities, in addition to the meal allowances, are allowable for meals, hotel and transportation purposes.

6. **REGISTRATION FEES.**

6.1. Fees charged for registration at any convention or meeting may be reimbursed. A receipt or some other proof of the fee amount, such as a copy of the conference program setting forth the fee rate, shall be provided with any such reimbursement request.

7. **TELEPHONE AND INTERNET.**

7.1. Telephone and internet expenses may be incurred only for the conduct of City business by employees traveling in conjunction with their official capacities.

8. **ADVANCE FUNDS.**

8.1. City employees and City officials shall be eligible for a travel advance for non-local travel, based on the per diem amounts and calculated based on the travel request and estimated expense report, after its approval by the Finance Director. A copy of the complete travel request must be submitted to the Finance Director at the time the travel advance is requested. A travel advance check to the employee will be made in accordance with the Accounts Payable schedule in an amount equal to 100% of the trip costs borne by the employee. Additionally, if possible, the City shall pay in advance registration, transportation costs, and lodging, including one (1) night for travel time. Travel advances will only be given for non-local travel. Travel advances are not required in order to claim per-diem for non-local travel; however, conference agendas must designate which meals are provided so that the allotment for the meal can be deducted from the per-diem. Exceptions to this requirement require the approval of the City Manager. For City officials both elected and appointed see section 2.5.2.

8.2. No later than thirty (30) days after returning to the job, the employee will complete the Travel Expense Report form to show actual or authorized expenses (with receipts) and submit it to the Finance Department for auditing, reconciliation and settlement. All advances including travel, registration, lodging, meal allowance, and transportation, will be deducted from the total expense. If the advance exceeds the actual expenses, a remittance must accompany the completed claim for payment. If the trip is canceled, all advances must be returned immediately. If the claim for payment is not submitted within the required thirty days, the trip authorization may be closed out and the employee may not be reimbursed for out-of-pocket expenses incurred.

8.3. The Finance Department shall audit the items submitted for arithmetic accuracy and the allowability of the expenditures, and when appropriate, prepare a check for payment to the employee.

- 8.4. In those cases where two or more employees travel together in another employee's private vehicle, mileage reimbursement, where appropriate, shall be paid to one employee only. It is the employee's responsibility to submit all receipts.
- 8.5. Costs which are reimbursed to the employee, without proper documentation (receipt) must be considered taxable income and must be reported on year-end W-2s pursuant to IRS regulations of an "accountable plan" and expenses incurred over the authorized "per diem" amounts shall be the responsibility of the employee.

9. **ATTENDANCE APPROVAL REQUIRED.**

- 9.1. Employees. For employees, all out-of-state travel and Department Head attendance at conferences or overnight travel, must be approved by the City Manager. Other travel is subject to Department Head approval. At no time shall a department be left without a qualified person on duty, including weekends and holidays, without City Manager approval. Expenses incurred by employees prior to or without proper authorization may be the responsibility of that employee.
- 9.2. City Manager. City Manager travel authorization is specified in the City Council approved Contract.
- 9.3. Officials. For officials, all anticipated conferences, conventions, and professional meetings shall be budgeted for in the budget, or specifically approved by the City Council. As the trip is paid for with public funds, it shall be the responsibility of the official undertaking the trip to make every effort to attend the entire conference and as many sessions as possible.

10. **SPOUSES.**

- 10.1. Although fiscal and legal requirements do not allow the use of City funds for spouses to accompany City officials and employees, the attendance of spouses serves and promotes desirable City purposes and goals. It is the policy of the City to encourage their participation at the City official's or employee's own expense. Spouses are often expressly invited to attend conferences, and business meetings. Their presence at gatherings of mixed social and business purposes serves not only the beneficial purpose of presenting the best picture of City "families" to others, but spouses contribute valuable information, viewpoints and opinions in discussions about City and governmental business. The spouse's contribution is both substantive and ceremonial.

11. **RECEIPT REQUIREMENT FOR OFFICIALS AND EMPLOYEES.**

- 11.1. All cash advance expenditures, credit card expenses and expense reimbursement requests made by an official must be submitted on an expense form provided by the City.
- 11.2. Expense reports must document that the expense in question met the requirements of this Policy.
- 11.3. Officials and employees must submit their expense reports within thirty (30) calendar days of an expense being incurred, unless otherwise unreasonable and such expense reports must be

accompanied by receipts documenting each expense. Inability to provide such documentation in a timely fashion may result in the expense being borne by the official or employee and ineligible for reimbursement from the City.

APPENDIX B –

City Manager/Executive Director Authority

Ordinance No. 80-11

1 cause to be paid him any unpaid balance of his salary up to the date
2 upon which the removal shall become effective. The Council, in re-
3 moving the Manager, shall use its uncontrolled discretion and its
4 action shall be final.

5 Section 4. POWERS AND DUTIES: The City Manager shall be
6 the administrative head of the government of the City under the
7 direction and control of the City Council except as otherwise pro-
8 vided in this Ordinance. He shall be responsible for the efficient
9 administration of all the affairs of the City which are under his
10 control. In addition to his general powers as administrative head,
11 and not as a limitation thereon, it shall be his duty and he shall
12 have the powers set forth in the following subsections:

13 a) Law Enforcement: It shall be the duty of
14 the City Manager to enforce all laws and Ordinances of the City and
15 to see that all franchises, contracts, permits, and privileges
16 granted by the City Council are faithfully observed.

17 b) Authority over Employees: It shall be the
18 duty of the City Manager, and he shall have the authority to con-
19 trol, order and give directions to all heads of departments and to
20 subordinate officers and employees of the City under his jurisdiction.

21 c) Power of Appointment and Removal: Subject
22 to the employee merit system rules and regulations of the City, it
23 shall be the duty of the City Manager to, and he shall, appoint,
24 remove, promote and demote any and all officers and employees of the
25 City, except the City Treasurer, the City Attorney, Commissioners,
26 and all elected officials.

1 d) Administrative Reorganization of Offices: It
2 shall be the duty and responsibility of the City Manager to conduct
3 studies and effect such administrative reorganization of offices,
4 positions, or units under his direction as may be indicated in the
5 interest of efficient, effective, and economical conduct of the
6 City's business.

7 e) Ordinances: It shall be the duty of the City
8 Manager and he shall recommend to the City Council for adoption such
9 measures, Resolutions, and Ordinances as he deems necessary.

10 f) Attendance at Council Meetings: It shall be
11 the duty of the City Manager to attend all meeting of the City
12 Council, unless he is excused therefrom by the Mayor individually,
13 or by the City Council.

14 g) Finance and Reporting: The City Manager
15 shall be the Finance Officer of the City, and it shall be his duty
16 to, and he shall have the authority to control, regulate and autho-
17 rize the purchasing and fiscal management activities of the City,
18 within and in accord with the limitations prescribed by the General
19 Laws of the State of California and as allocated pursuant to the
20 adopted City Budget, and he shall keep the City Council at all times
21 fully advised of the financial condition and needs of the City; and,
22 at the end of each fiscal year cause to be presented a complete
23 report to the City Council on the financial status and fiscal
24 activities of the City.

25 h) Budget: It shall be the duty of the City
26 Manager to prepare and submit the proposed annual budget and the

1 proposed annual salary plan to the City Council for its approval.

2 i) Expenditure Control and Purchasing: It shall
3 be the duty of the City Manager to see that no expenditures shall be
4 submitted or recommended to the City Council, except on approval of
5 the City Manager or his authorized representative. The City Manager
6 or his authorized representative, shall be responsible for the pur-
7 chase of all supplies for all the departments or divisions of the
8 City; further, it shall be the duty of the City Manager to establish
9 a centralized purchasing system for all City offices, departments,
10 and agencies.

11 j) Investigations and Complaints: It shall be
12 the duty of the City Manager to make investigations into the affairs
13 of the City and any department or division thereof, and any contract
14 or the proper performance of any obligations of the City; further,
15 it shall be the duty of the City Manager to investigate all com-
16 plaints in relation to matters concerning the administration of the
17 City government and in regard to the service maintained by public
18 utilities in the City.

19 k) Public Buildings: It shall be the duty of
20 the City Manager and he shall exercise general supervision over all
21 public buildings, public parks, and all other public property which
22 is under the control and jurisdiction of the City.

23 l) Additional Duties: It shall be the duty of
24 the City Manager to perform such other duties and exercise such
25 other powers as may be delegated to him from time to time by Ordi-
26 nance, Resolution, or other official action of the City Council.

1 Section 5. CITY MANAGER - COUNCIL TABLE: The City Manager
2 shall be provided a seat at the City Council Table and shall be
3 entitled to participate in the deliberations of the City Council,
4 but shall not have a vote.

5 Section 6. MANAGER PRO TEMPORE: The City Manager shall
6 appoint one of the officers or department heads of the City to serve
7 as Manager Pro Tempore during any temporary absence or disability
8 of the City Manager.

9 Section 7. RESIDENCE REQUIREMENTS: Residence in the City
10 at the time of appointment shall not be required as a condition of
11 employment; however, residence in the City within six (6) months
12 after the acceptance of an appointment to this position shall be
13 encouraged.

14 Section 8. ELIGIBILITY: No member of the City Council
15 shall be eligible for appointment as City Manager until two (2)
16 years have elapsed after such Council member has ceased to be a
17 member of the City Council.

18 Section 9. BOND: The City Manager and Manager Pro Tempore
19 shall furnish a corporate surety bond to be approved by the City
20 Council, and shall be conditioned upon the faithful performance of
21 the duties imposed upon the City Manager or Manager Pro Tempore as
22 herein prescribed. Any premium for such bond shall be a proper
23 charge against the City.

24 Section 10. COMPENSATION: The City Manager shall receive
25 such compensation as the City Council shall from time to time
26 determine.

1
2 Section 11. INTERNAL RELATIONS: The City Council and its
3 members shall deal with the administrative services of the City only
4 through the City Manager, except for the purpose of inquiry, and
5 neither the City Council nor any member thereof shall give orders or
6 instructions to any subordinates of the City Manager. The City
7 Manager shall take his orders and instructions from the City Council
8 only when sitting in a duly convened meeting of the City Council
9 and no individual councilman shall give any orders or instructions
10 to the City Manager.

11 Section 12. AGREEMENTS ON EMPLOYMENT: Nothing in this
12 Ordinance shall be construed as a limitation on the power or
13 authority of the City Council to enter into any supplemental
14 agreement with the City Manager delineating additional terms and
15 conditions of employment not inconsistent with any provisions of
16 this Ordinance.

17 Section 13. REPEAL: The CITY OF HUGHSON ORDINANCES
18 NO. 73-10, NO. 75-2, and NO. 75-5 are hereby repealed.

19 Section 14. POSTING: Prior to the expiration of fifteen
20 (15) days after the adoption hereof the Clerk shall cause this
21 Ordinance to be posted in at least three (3) public places in the
22 CITY OF HUGHSON in accordance with Section 36933 of the Government
23 Code of the State of California.

24
25 THE FOREGOING ORDINANCE was introduced at the regular
26

1 meeting of the City Council of the CITY OF HUGHSON held on December
2 8,, 1980, and was adopted by said City Council at the regular
3 meeting of December 22, 1980, by the following vote:

4 AYES: Councilmembers LEMA, TRIEWEILER, THOMS,
5 and Mayor PARKER

6 NOES: None

7 ABSENT: Councilmember KING

8
9 
10 JACK M. PARKER, Mayor

11 ATTEST

12 
13 GAYLE ROBERTSON, City Clerk
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APPENDIX C –

Policies Re: Meetings and Rules of Order

Resolution No. 2019-35

CITY OF HUGHSON
CITY COUNCIL
RESOLUTION NO. 2019-35

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HUGHSON REPEALING
RESOLUTION NO. 2012-49, AND ESTABLISHING NEW COUNCIL POLICIES
REGARDING MEETINGS AND RULES OF ORDER**

BE IT RESOLVED that the City Council of the City of Hughson does hereby adopt the following policy for the conduct of meetings of the Hughson City Council, superseding and repealing Resolution No. 2012-49.

AGENDA:

- A. *Preparation*. The City Clerk is hereby directed to prepare an agenda for each Council meeting according to the order of business.
- B. *Agenda Items*. The Mayor, a Council Member, City Manager, City Clerk, or City Attorney may request that an item be placed on the City Council meeting agenda. Requests received by the City Clerk prior to noon on the 2nd Wednesday before the next City Council meeting will be placed on the agenda.
- C. 1. *Staff Reports and Comments*. Staff reports not on the agenda shall be limited to those matters informative in nature and which do not require action by the Council.

2. *Council Reports and Comments*. Council members may report on their activities which do not require Council discussion or action.
- D. *Consent Calendar*. The City Clerk may place on the consent calendar any item other than ordinances on first reading, or public hearings. Any Council member may remove any item from the consent calendar at the meeting.

ORDER OF BUSINESS:

All meetings of the Council shall be conducted in accordance with the Ralph M. Brown Act, California Government Code sections 54950 et seq., as it is now or may be hereafter be amended. The regular Council meetings are scheduled for the 2nd and 4th Mondays of every month at 7:00 p.m. Agendas for all meetings shall be posted in accordance with the Ralph M. Brown Act, in the following locations:

- 1. On the bulletin board in the City Hall at 7018 Pine Street, Hughson, California; and
- 2. The City of Hughson internet website: www.hughson.org

Agenda descriptions of closed session items shall follow the format established in California Government Code section 54954.5, as it is now or may be amended. The business of the Council shall be taken up for consideration and disposition in substantially the following order, except as may be otherwise directed by the Mayor, or in his/her absence the Mayor Pro Tempore:

A. Pledge of Allegiance to the Flag.

B. Invocation.

C. Public Comment.

D. Presentations.

E. Consent Calendar.

- i. Minutes.
- ii. Warrants.

F. Unfinished Business.

G. Public Hearings.

H. New Business.

I. Correspondence.

J. Comments.

- i. Staff Reports.
- ii. Council Comments.
- iii. Mayor's Comments.

K. Closed Session.

Special Meetings. Special meetings may be called by the Mayor, the City Manager, or by three or more members of the Council. The City Clerk shall prepare a notice of the special meeting time, place and business to be transacted, and post any required agenda, in accordance with the Brown Act.

Emergency Meetings. In an "emergency situation" as defined in Government Code section 54956.5, the Council may meet without complying with either the 24-hour notice requirement or the 24-hour posting requirement for a special meeting. An emergency situation is defined to include a work stoppage or activity and a crippling disaster, which severely impairs public health, safety, or both, as determined by a majority of the members of the legislative body.

Duties of the Presiding Officer. The Mayor, or in his/her absence the Mayor Pro Tempore, shall preside over the meeting. The Mayor Pro Tempore shall be elected by the

Council the night the Council Members are sworn into office following each municipal election. The Presiding Officer shall preserve strict order and decorum at all meetings of the Council, state questions coming before the Council, announce its decision on all subjects and decide all question of order, subject, however, to an appeal to the Council as a whole, in which event a majority vote shall govern and conclusively determine such question of order. The Presiding Officer shall have the right to vary the order of the agenda. The Mayor shall sign all ordinances, resolutions and other documents adopted by the City Council, unless otherwise indicated. In the event of the Mayor's absence, the Mayor Pro Tempore shall sign such documents as have been adopted and approved by the Council. Proclamations shall be signed by the Mayor, or in the Mayor's absence, the Mayor Pro Tempore.

Quorum. Three Council Members shall constitute a quorum for holding a meeting.

Preparation of the Minutes. The minutes of the Council shall be kept by the City Clerk, and such minutes, when approved by the Council, shall become the official records of the City of Hughson. The City Clerk shall prepare action minutes which do not require comments made by the Council Members.

Rules of Debate:

- A. *The Presiding Officer may debate and vote.* The Presiding Officer may move, second and debate from the chair, subject only to such limitations of debate as are by these rules imposed on all Council Members and shall not be deprived of any of the rights and privileges of a Council Member by reason of the person acting as the Presiding Officer.
- B. *Getting the Floor.* Every Council Member desiring to speak shall first be recognized by the Presiding Officer, and shall confine themselves to the question under debate, avoiding all personalities and indecorous language.
- C. *Interruptions.* A Council Member once recognized, shall not be interrupted when speaking, unless it is to call the Council Member to order, or as herein otherwise provided. If a Council Member while speaking is called to order, the Member shall cease speaking until the question of order is determined, and if in order, the Member shall be permitted to proceed.
- D. *Rules of Order.* "Rosenberg's Rules of Order" in its current form and as revised in the future, shall govern the conduct of the meetings of the Council except otherwise set forth herein.
- E. Notwithstanding the above, a majority of the members present may override a ruling of the Presiding Officer.

Addressing the Council. Any person desiring to address the Council is requested to first fill out a "City Council Speaker Card" and give it to the City Clerk prior to starting of the meeting. The person may address any item on the agenda or may discuss anything

pertaining to the City of Hughson, however, if the item was not posted on the agenda, Council will not be allowed to consider or take action on the item. The person speaking shall be limited to five (5) minutes, unless Council by consensus agrees to a longer or shorter time. When addressing the Council each person will be requested to identify themselves. All remarks should be addressed to the Council as a body, and not to any individual member. No other person, or City staff, other than a Council Member or the person having the floor, shall be permitted to enter into any discussion without the permission of the Presiding Officer.

After the close of public comment, no person shall address the Council unless permission is granted by the Presiding Officer.

Voting. All members of the Council, when present, must vote.

Enforcement of Order. The Chief of Police, or his duly authorized representative, shall be ex-officio Sergeant-at-Arms of the Council and may wear their uniform. This person shall carry out all orders and instructions given by the Presiding Officer for the purpose of maintaining order in the Council Chambers.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Hughson, that the within policies regarding meetings and rules of order is adopted as the policy of the City Council of the City of Hughson.

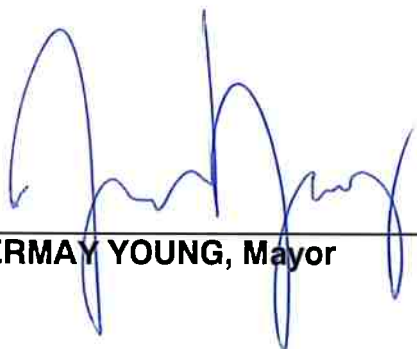
PASSED AND ADOPTED by the City Council of the City of Hughson at a regular scheduled meeting held this 23rd day of September 2019, by the following roll call votes:

AYES: MAYOR YOUNG, HILL, BUCK, CARR

NOES: NONE.

ABSTENTIONS: NONE.

ABSENT: BAWANAN


JERMAY YOUNG, Mayor

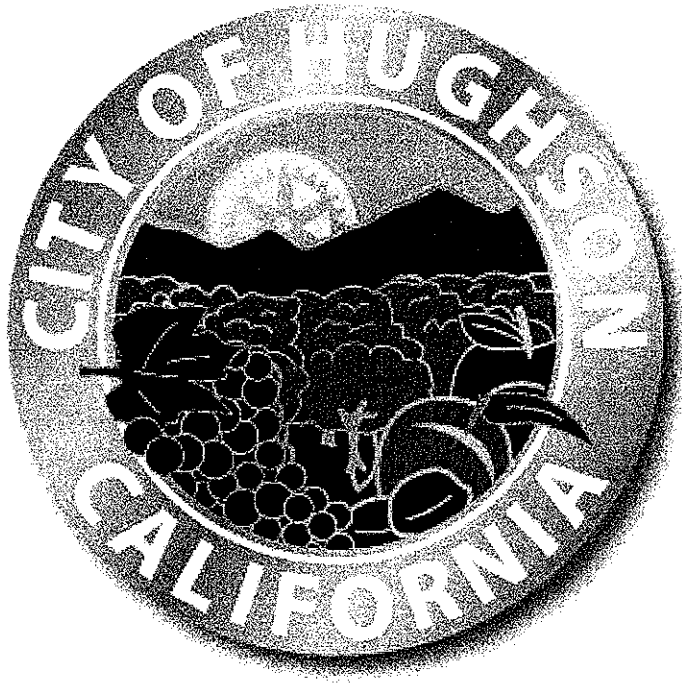
ATTEST:



ASHTON GOSE, Deputy City Clerk

APPENDIX D –

City of Hughson Code of Conduct for Elected Officials



CODE OF CONDUCT FOR ELECTED OFFICIALS

**Adopted February 9, 2004
Resolution No. 04-19**

THIS CODE OF CONDUCT is designed to describe the manner in which Councilmembers should treat one another, city staff, constituents, and others with whom they come into contact with in representing the City of Hughson. It reflects the work of a Committee chosen by the Council, consisting of two members of the Concerned Citizens Committee, and two Councilmembers, that was charged with defining more closely the behavior, manners, and courtesies that are suitable for various occasions. That Committee also considered a wide variety of policy changes and clarifications designed to make public meetings and the process of governance run more smoothly.

The constant and consistent theme through all of the conduct guidelines is “respect.” Councilmembers experience huge workloads and tremendous stress in making decisions that could impact thousands of lives. Despite these pressures, elected officials are called upon to exhibit appropriate behavior at all times. Demonstrating respect for each individual through words and actions is the touchstone that can help guide Councilmembers to do the right thing in even the most difficult situations.

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OVERVIEW OF ROLES AND RESPONSIBILITIES

Other resources that are helpful in defining roles and responsibilities of elected officials can be found in the Leadership Guide for Mayors and Councilmembers published by the League of California Cities.

MAYOR

- Is separately elected
- Acts as the official head of the City for all ceremonial purposes
- Chairs Council meetings
- Calls for special meetings
- Is recognized as spokesperson for City
- Selects substitute for City representation when Mayor cannot attend
- Makes judgment calls on proclamations, special orders of the day, etc.
- Recommends subcommittees as appropriate for Council approval
- Leads the Council into an effective, cohesive working team
- Signs documents on behalf of the City
- Serves as official delegate of the City to the U.S. Conference of Mayors and other events and conferences

VICE MAYOR

- Serves at the pleasure of the Council, selected on a rotating basis
- Performs the duties of the Mayor if the Mayor is absent or disabled
- Chairs Council meetings at the request of, or in the absence of the Mayor
- Represents the City at ceremonial functions at the request of the Mayor

ALL COUNCILMEMBERS

- Fully participate in City Council meetings and other public forums while demonstrating respect, kindness, consideration, and courtesy to others
- Prepare in advance of Council meetings and shall be familiar with issues on the agenda
- Represent the City at ceremonial functions at the request of the Mayor
- Shall be respectful of other people's time, stay focused, and act effectively during public meetings
- Serve as a model of leadership and civility to the community
- Inspire public confidence in Hughson government
- Demonstrate honesty and integrity in every action and statement
- Participate in scheduled activities to increase team effectiveness and review Council procedures such as this Code of Conduct

All members of the Hughson City Council, including those serving as Mayor and Vice Mayor, have equal votes. No Councilmember has more power than any other Councilmember, and all should be treated with equal respect.

MEETING CHAIR

- Maintains order, decorum, and the fair and equitable treatment of all speakers
- Keeps discussion and questions focused on specific agenda item under consideration
- Makes preliminary rulings with advice, if requested, from the City Attorney who acts as an advisory parliamentarian. Chair rulings may be overturned if a Councilmember so moves and the majority of the Council votes to overrule the Chair.

The Mayor will chair official meetings of the City Council, unless the Vice Mayor or another Councilmember is designated as Chair of a specific meeting.

FORMER COUNCILMEMBERS

Past members should recognize that their privileged access to staff and facilities can no longer be provided.

POLICIES AND PROTOCOL RELATED TO CONDUCT

Ceremonial Events

Requests (for a City representative at ceremonial events will be handled by City staff. The Mayor will serve as the designated City representative. If the Mayor is unavailable, then City staff will determine if event organizers would like another representative from the Council. If yes, then the Mayor will recommend which Councilmember should be asked to serve as a substitute. Invitations received at City Hall are presumed to be for official City representation. Invitations addressed to Councilmembers at their homes are presumed to be for unofficial, personal consideration.

Correspondence Signatures

Councilmembers may, but do not need to, acknowledge the receipt of correspondence, or copies of correspondence, during Council meetings. City staff will prepare official letters in response to public inquiries and concerns. These letters will carry the signature of the Mayor unless the Mayor requests that they be signed by another Councilmember or City staff. If correspondence is addressed only to one Councilmember, that Councilmember should check with staff on the best way to respond to the sender.

Endorsement of Candidates

Councilmembers have the right to endorse candidates for all Council seats or other elected offices. It is inappropriate to mention endorsements during Council meetings or other official City meetings.

Non-agenda Items

During the public comment period on the agenda, citizens, Councilmembers and staff may bring forth issues or questions that are not on the meeting's agenda. Topics should be legislative items requiring action by the Mayor or the Council, study issues for future consideration, and requests for information. Each speaker, citizen, or elected official will be limited to five minutes.

Public Announcements in Council Meetings

Councilmembers are encouraged to report on their activities and other items of public interest. Councilmembers speak during the Council Comments portion of the Council meeting. Councilmembers who wish to recognize achievements or promote an event should place the matter on the agenda.

Public Meeting Hearing Protocol

After presentation of the matter by staff if appropriate, the applicant or appellant shall have the right to speak first. The Chair will determine the length of time allowed for this presentation. Speakers representing either pro or con points of view will be allowed to follow. The Chair will determine how much time will be allowed for each speaker, with

three to five minutes the standard time granted. The applicant or appellant will be allowed to make closing comments. The Chair has the responsibility to run an efficient public meeting and has the discretion to modify the public hearing process in order to make the meeting run smoothly. Councilmembers will not express opinions during the public hearing portion of the meeting except to ask pertinent questions of the speaker or staff. "I think" and "I feel" statements by Councilmembers are not appropriate until after the close of the public hearing. Councilmembers should refrain from arguing or debating with the public during a public hearing and shall always show respect for different points of view.

Travel Expenses

The policies and procedures related to the reimbursement of travel expenses for official City business by Councilmembers are outlined in the City's Travel Policy.

COUNCIL CONDUCT WITH ONE ANOTHER

Councils are composed of individuals with a wide variety of backgrounds, personalities, values, opinions, and goals. Despite this diversity, all have chosen to serve in public office in order to preserve and protect the present and future of the community. In all cases, this common goal should be acknowledged even as Council may “agree to disagree” on contentious issues.

In Public Meetings

- Use formal titles. The Council should refer to one another formally during public meetings as Mayor, Vice Mayor or Councilmember followed by the individual’s last name.
- Practice civility and decorum in discussions and debate. Difficult questions, tough challenges to a particular point of view, and criticism of ideas and information are legitimate elements of a free democracy in action. This does not allow, however, Councilmembers to make belligerent, personal, impertinent, slanderous, threatening, abusive, or disparaging comments. No shouting or physical actions that could be construed as threatening will be tolerated.
- Honor the role of the Chair in maintaining order. It is the responsibility of the Chair to keep the comments of Councilmembers on track during public meetings. Councilmembers should honor efforts by the Chair to focus discussion on current agenda items. If there is disagreement about the agenda or the Chair’s action, those objections should be voiced politely and with reason, following procedures outlined in parliamentary procedure.
- Avoid personal comments that could offend other Councilmembers. If a Councilmember is personally offended by the remarks of another Councilmember, the offended Councilmember should make notes of the actual words used and call for a “point of personal privilege” that challenges the other Councilmember to justify or apologize for the language used. The Chair will maintain control of this discussion.
- Demonstrate effective problem-solving approaches. Councilmembers have a public stage to show how individuals with disparate points of view can find common ground and seek a compromise that benefits the community as a whole.

In Private Encounters

- Continue respectful behavior in private. The same level of respect and consideration of differing points of view that is deemed appropriate for public discussions should be maintained in private conversations.
- Be aware of the insecurity of written notes, voicemail messages, and e-mail.

Technology allows words written or said without much forethought to be distributed wide and far. Would you feel comfortable to have this note faxed to others? How would you feel if this voicemail message was played on a speakerphone in a full office? What

would happen if this e-mail message were forwarded to others? Written notes, voicemail messages and e-mail should be treated as potentially "public" communication.

- Even private conversations can have a public presence. Elected officials are always on display –people around them they may not know will monitor their actions, mannerisms, and language. Lunch table conversations will be eavesdropped upon, parking lot debates will be watched, and casual comments between individuals before and after public meetings noted.

COUNCIL CONDUCT WITH CITY STAFF

Governance of a City relies upon the cooperative efforts of elected officials who set policy and City staff who implement and administer the Council's policies. Therefore, every effort should be made to be cooperative and show mutual respect for the contributions made by each individual for the good of the community.

- Treat all staff as professionals. Clear, honest communication that respects the abilities, experience, and dignity of each individual is expected. Poor behavior towards staff is not acceptable.
- Limit contact to specific City staff. Questions of City staff and/or requests for additional background information should be directed only to the City Manager, City Attorney, or Assistant City Manager. The Office of the City Manager should be copied on any request, except those to the City Attorney. Requests for follow-up or directions to staff should be made only through the City Manager or the City Attorney when appropriate. When in doubt about what staff contact is appropriate, Councilmembers should ask the City Manager for direction. Materials supplied to a Councilmember in response to a request, including from the City Attorney, will be made available to all members of the Council so that all have equal access to information.
- Do not disrupt City staff work. City staff should not be disturbed while in meetings, on the phone, or engrossed in performing their job functions, in order to meet a Councilmember's individual needs.
- Never publicly criticize an individual past or present employee (including appointed officials). Council should never express concerns about the performance of a City employee in public, to the employee directly, or to the employee's manager. Comments about staff performance should only be made to the City Manager through private correspondence or conversation. Comments about staff in the office of the City Attorney should be made directly to the City Attorney.
- Do not get involved in administrative functions. Councilmembers must not attempt to influence City staff on the making of appointments, awarding of contracts, selecting of consultants, processing of development applications, or granting of City licenses and permits.
- Check with City staff on correspondence before taking action. Before sending correspondence, Councilmembers should check with City staff to see if an official City response has already been sent or is in progress.
- Do not attend meetings with City staff unless requested by staff. Even if the Councilmember does not say anything, the Councilmember's presence implies support, shows partiality, intimidates staff, and hampers staffs' ability to do their job objectively.
- Limit requests for staff support. Routine secretarial support will be provided to all Councilmembers for City business. All mail for Councilmembers is opened by the City Clerk's office unless a Councilmember requests other arrangements. Requests for additional staff support — even in high priority or emergency situations — should be

made to the City Manager who is responsible for allocating City resources in order to maintain a professional, well-run City government.

- Do not solicit political support from staff. Councilmembers should not solicit any type of political support (financial contributions, display of posters or lawn signs, name on support list, etc.) from City staff. City staff may, as private citizens with constitutional rights, support political candidates but all such activities must be done away from the workplace.

COUNCIL CONDUCT WITH THE PUBLIC

In Public Meetings

Making the public feel welcome is an important part of the democratic process. No signs of partiality, prejudice or disrespect should be evident on the part of individual Councilmembers toward an individual participating in a public forum. Every effort should be made to be fair and impartial in listening to public testimony.

- Be welcoming to speakers and treat them with care and gentleness. "I give many public presentations so standing up in front of a group and using a microphone is not new to me. But I found that speaking in front of Council was an entirely different experience. I was incredibly nervous and my voice was shaking. I think the reason was because the issue was so personal to me. The Council was going to take a vote that would affect my family's daily life and my home. I was feeling a lot of emotion. The way that the Council treats people during public hearings can do a lot to make them relax or to push their emotions to a higher level of intensity.
- Be fair and equitable in allocating public hearing time to individual speakers. "The first thing the Mayor said to me was to be brief because the meeting was running late and the Council was eager to go home. That shouldn't be my problem. I'm sorry my item was at the end of the agenda and that there were a lot of speakers, but it is critically important to me and I should be allowed to say what I have to say and believe that the Council is listening to me."

The Chair will determine and announce limits on speakers at the start of the public hearing process. Generally, each speaker will be allocated five minutes, with applicants and appellants or their designated representatives allowed more time. If many speakers are anticipated, the Chair may shorten the time limit and/or ask speakers to limit themselves to new information and points of view not already covered by previous speakers.

No speaker will be turned away unless he or she exhibits inappropriate behavior. Each speaker may only speak once during the public hearing unless the Council requests additional clarification later in the process. After the close of the public hearing, no more public testimony will be accepted unless the Chair reopens the public hearing for a limited and specific purpose.

- Give the appearance of active listening. It is disconcerting to speakers to have Councilmembers not look at them when they are speaking. It is fine to look down at documents or to make notes, but reading for a long period of time, gazing around the room, gives the appearance of disinterest. Be aware of facial expressions, especially those that could be interpreted as smirking, disbelief, anger, or boredom.
- Ask for clarification, but avoid debate and argument *with* the public. Only the Chair –not individual Councilmembers – can interrupt a speaker during a presentation. However, a Councilmember can ask the Chair for a point of order if the speaker is off the topic or exhibiting behavior or language the Councilmember finds disturbing. If speakers become flustered or defensive by Council questions, it is the responsibility of the Chair

to calm and focus the speaker and to maintain the order and decorum of the meeting. Questions by Councilmembers to members of the public testifying should seek to clarify or expand information. It is never appropriate to belligerently challenge or belittle the speaker. Councilmembers' personal opinions or inclinations about upcoming votes should not be revealed until after the public hearing is closed.

- No personal attacks of any kind, under any circumstances. Councilmembers should be aware that their body language and tone of voice, as well as the words they use, could appear to be intimidating or aggressive
- Follow parliamentary procedure in conducting public meetings. The City Attorney serves as advisory parliamentarian for the City and is available to answer questions or interpret situations according to parliamentary procedures. The Chair, subject to the appeal of the full Council, makes final rulings on parliamentary procedure.

In Unofficial Settings

- Make no promises on behalf of the Council. Councilmembers will frequently be asked to explain a Council action or to give their opinion about an issue as they meet and talk with constituents in the community. It is appropriate to give a brief overview of City policy and to refer to City staff for further information. It is inappropriate to overtly or implicitly promise Council action, or to promise City staff will do something specific (fix a pothole, remove a library book, plant new flowers in the median, etc.) A Councilmember may state that he or she will bring the matter to the Council.
- Make no personal comments about other Councilmembers. It is acceptable to publicly disagree about an issue, but it is unacceptable to make derogatory comments about other Councilmembers, (including former Councilmembers), their opinions or actions.
- Remember that despite population figures, Hughson is a small town at heart. The community is constantly observing Councilmembers every day that they serve in office. Their behaviors and comments serve as models for proper deportment in the City of Hughson. Honesty and respect for the dignity of each individual should be reflected in every word and action taken by Councilmembers, 24 hours a day, seven days a week. It is a serious and continuous responsibility.

COUNCIL CONDUCT WITH OTHER PUBLIC AGENCIES

- Be clear about representing the City or personal interests. If a Councilmember appears before another governmental agency or organization to give a statement on an issue, the Councilmember must clearly state: 1) if his or her statement reflects personal opinion or is the official stance of the City; and 2) whether this is the majority or minority opinion of the Council.

If the Councilmember is representing the City, the Councilmember must support and advocate the official City position on an issue, not a personal viewpoint. If the Councilmember is representing another organization whose position is different from the City, the Councilmember should withdraw from voting on the issue if it significantly impacts or is detrimental to the City's interest. Councilmembers should be clear about which organizations they represent and inform the Mayor and Council of their involvement.

- Correspondence also should be equally clear about representation. City letterhead may be used when the Councilmember is representing the City and the City's official position. A copy of official correspondence should be filed in the Council Office as part of the permanent public record.

It is best that City letterhead not be used for correspondence of Councilmembers representing a personal point of view, or a dissenting point of view from an official Council position. However, should Councilmembers use City letterhead to express a personal opinion, the official City position must be stated clearly so the reader understands the difference between the official City position and the viewpoint of the Councilmember.

COUNCIL CONDUCT WITH COMMISSIONS

The City has established several Commissions as a means of gathering more community input. Citizens who serve on Commissions become more involved in government and serve as advisors to the City Council. They are a valuable resource to the City's leadership and should be treated with appreciation and respect.

- If attending a Commission meeting, be careful to only express personal opinions. Councilmembers may attend any Commission meeting, which are always open to any member of the public; however, they should be sensitive that their participation – especially if it is on behalf of an individual, business or developer – could be viewed as unfairly affecting the process. Any public comments by a Councilmember at a Commission meeting should be clearly made as individual opinion and not a representation of the feelings of the entire City Council.
- Limit contact with Commission members to questions of clarification. It is inappropriate for a Councilmember to contact a Commission member to lobby on behalf of an individual, business, or developer. It is acceptable for Councilmembers to contact Commission members in order to clarify a position taken by the Commission.
- Remember that Commissions serve the community, not individual Councilmembers. The Mayor appoints (unless the law requires Council approval) individuals to serve on Commissions and it is the responsibility of Commissions to follow policy established by the Council. Commission members do not report to individual Councilmembers, nor should Councilmembers feel they have the power or right to threaten Commission members with removal if they disagree about an issue. Appointment and re-appointment to a Commission should be based on such criteria as expertise, ability to work with staff and the public, and commitment to fulfilling official duties. A Commission appointment should not be used as a political “reward.”
- Be respectful of diverse opinions. A primary role of Commissions is to represent many points of view in the community and to provide the Council with advice based on a full spectrum of concerns and perspectives. Councilmembers may have a closer working relationship with some individuals serving on Commissions, but must be fair and respectful of all citizens serving on Commissions.
- Keep political support away from public forums. Commission members may offer political support to a Councilmember, but not in a public forum while conducting official duties. Conversely, Councilmembers may support Commission members who are running for office, but not in an official forum in their capacity as a Councilmember.
- Inappropriate behavior can lead to removal. Inappropriate behavior by a Commission member should be noted to the Mayor, and the Mayor should counsel the offending member. If inappropriate behavior continues, the individual is subject to removal from the Commission.

COUNCIL CONDUCT WITH THE MEDIA

Councilmembers are frequently contacted by the media for background and quotes.

- The best advice for dealing with the media is to never go “off the record.” Most members of the media represent the highest levels of journalistic integrity and ethics, and can be trusted to keep their word. But one bad experience can be catastrophic. Words that are not said cannot be quoted.
- The Mayor is the official spokesperson for the Council on City policy. The Mayor is the designated representative of the Council to present and speak on the official City position. If the media contacts an individual Councilmember, the Councilmember should be clear about whether their comments represent the official City position or a personal viewpoint.
- Choose words carefully and cautiously. Comments taken out of context can cause problems. Be especially cautious about humor, sardonic asides, sarcasm, or word play. It is never appropriate to use personal slurs or swear words when talking with the media.

SANCTIONS

- Public Disruption

Members of the public who do not follow proper conduct after a warning in a public hearing may be barred from further testimony at that meeting or removed from the Council Chambers.

- Inappropriate Staff Behavior

Councilmembers should refer to the City Manager any City staff or to the City Attorney any City Attorney's staff who do not follow proper conduct in their dealings with Councilmembers, other City staff or the public. These employees may be disciplined in accordance with standard City procedures for such actions.

- Councilmembers' Behavior and Conduct

City Councilmembers who intentionally and repeatedly do not follow proper conduct may be reprimanded or formally censured by the Council, lose seniority or committee assignments or have official travel restricted. Serious infractions of the Code of Conduct could lead to other sanctions as deemed appropriate by Council.

Councilmembers should point out to the offending Councilmember infractions of the Code of Conduct. If the offenses continue, then the matter should be referred to the Mayor in private. If the Mayor is the individual whose actions are being challenged, then the matter should be referred to the Vice Mayor.

It is the responsibility of the Mayor to initiate action if a Councilmember's behavior may warrant sanction. If the Mayor takes no action, the alleged violation(s) can be brought up with the full Council in a public meeting.

If violation of the Code of Conduct is outside of the observed behaviors by the Mayor or Councilmembers, the alleged violation should be referred to the Mayor. The Mayor should ask the City Manager and/or the City Attorney to investigate the allegation and report the findings to the Mayor. It is the Mayor's responsibility to take the next appropriate action. These actions can include, but are not limited to: discussion and counseling with the individual, recommending sanction to the full Council to consider in a public meeting, and forming a Council ad hoc subcommittee to review the allegation, the investigation and findings, as well as to recommend sanction options for Council consideration. Videotaping of the complaint hearing should be used for a Council ad hoc subcommittee.

PRINCIPLES OF PROPER CONDUCT

Proper conduct is....

- Keeping promises
- Being dependable
- Building a solid reputation
- Participating and being available
- Demonstrating patience
- Showing empathy
- Holding onto ethical principles under stress
- Listening attentively
- Studying thoroughly
- Keeping integrity intact
- Overcoming discouragement
- Going above and beyond, time and time again
- Modeling a professional manner

Proper conduct is not...

- Showing antagonism or hostility
- Deliberately lying or misleading
- Speaking recklessly
- Spreading rumors
- Stirring up bad feelings, divisiveness
- Acting in a self-righteous manner
- Interrupting

It all comes down to respect...

Respect for one another as individuals

Respect for the validity of different opinions

Respect for the democratic process

Respect for the community that we serve

CHECKLIST FOR MONITORING CONDUCT

1. Will my decision/statement/action violate the trust, rights or good will of others?
2. What are my interior motives and the spirit behind my actions?
3. If I have to justify my conduct in public tomorrow, will I do so with pride or shame?
4. How would my conduct be evaluated by people whose integrity and character I respect?
5. Even if my conduct is not illegal or unethical, is it done at someone else's expense? Will I destroy their trust in me? Will it harm their reputation?
6. Is my conduct fair? Just? Morally right?
7. If I were on the receiving end of my conduct, would I approve and agree, or would I take offense?
8. Does my conduct give others reason to trust or distrust me?
9. Am I willing to take an ethical stand when it is called for? Am I willing to make my ethical beliefs public in a way that makes it clear what I stand for?
10. Do I exhibit the same conduct in my private life as I do in my public life?
11. Can I take legitimate pride in the way I conduct myself and the example I set?
12. Do I listen and understand the views of others?
13. Do I question and confront different points of view in a constructive manner?
14. Do I work to resolve differences and come to mutual agreement?
15. Do I support others and show respect for their ideas?
16. Will my conduct cause public embarrassment to someone else?

GLOSSARY OF TERMS

Attitude	The manner in which one shows one's dispositions, opinions, and feelings
Behavior	External appearance or action manner of behaving; carriage of oneself
Civility	Politeness, consideration, courtesy
Conduct	The way one acts; personal behavior
Courtesy	Politeness connected with kindness
Decorum	Suitable; proper, good taste in behavior
Manners	A way of acting; a style, method, or form; the way in which things are done
Point of order	An interruption of a meeting to question whether rules or bylaws are being broken, such as the speaker has strayed from the motion currently under consideration
Point of Personal Privilege	A challenge to a speaker to defend or apologize for comments
Propriety	conforming to acceptable standards of behavior
Protocol	The courtesies that are established as proper and correct
Respect	The act of noticing with attention; holding in esteem; courteous regard

APPENDIX E –

City Manager Code of Ethics Policy

ICMA Code of Ethics

The mission of ICMA is to create excellence in local governance by developing and fostering professional local government management worldwide. To further this mission, certain principles, as enforced by the Rules of Procedure, shall govern the conduct of every member of ICMA, who shall:

1. Be dedicated to the concepts of effective and democratic local government by responsible elected officials and believe that professional general management is essential to the achievement of this objective.
2. Affirm the dignity and worth of the services rendered by government and maintain a constructive, creative, and practical attitude toward local government affairs and a deep sense of social responsibility as a trusted public servant.
3. Be dedicated to the highest ideals of honor and integrity in all public and personal relationships in order that the member may merit the respect and confidence of the elected officials, of other officials and employees, and of the public.
4. Recognize that the chief function of local government at all times is to serve the best interests of all of the people.
5. Submit policy proposals to elected officials; provide them with facts and advice on matters of policy as a basis for making decisions and setting community goals; and uphold and implement local government policies adopted by elected officials.
6. Recognize that elected representatives of the people are entitled to the credit for the establishment of local government policies; responsibility for policy execution rests with the members.
7. Refrain from all political activities which undermine public confidence in professional administrators. Refrain from participation in the election of the members of the employing legislative body.
8. Make it a duty continually to improve the member's professional ability and to develop the competence of associates in the use of management techniques.
9. Keep the community informed on local government affairs; encourage communication between the citizens and all local government officers; emphasize friendly and courteous service to the public; and seek to improve the quality and image of public service.
10. Resist any encroachment on professional responsibilities, believing the member should be free to carry out official policies without interference, and handle each problem without discrimination on the basis of principle and justice.
11. Handle all matters of personnel on the basis of merit so that fairness and impartiality govern a member's decisions, pertaining to appointments, pay adjustments, promotions, and discipline.
12. Public office is a public trust. A member shall not leverage his or her position for personal gain or benefit.

Adopted by the ICMA Executive Board in 1924, and most recently revised by the membership in April 2015.



Leaders at the Core of Better Communities

APPENDIX F –

City of Hughson Strategic Priorities

CITY OF HUGHSON

City Council Strategic Priorities

On May 22, 2023, the Hughson City Council adopted the City's Vision, Mission, Values, and Strategic Priorities, which outline organizational goals and objectives to be accomplished in 2023-2028.



Background:

In 2023, the City of Hughson held two Council workshops on March 9, and 15, led by consulting firm Sloan, Sakai Yeung & Wong and the City Manager, to discuss the topics of Governance, Fiscal Sustainability, and Strategic Priorities.

On March 9, the first workshop focused on roles in strategic planning, an Environmental Scan and Situational Analysis, and updating the City's current Vision and Mission Statement and Values.

On March 15, the second workshop was held with a focus on preparation and prioritization of the City's Goals, Strategies, and Actions.

The priority-setting discussion was grounded on the idea that it is important to keep the long-term view in focus while establishing what can be reasonably accomplished in the short term.

Vision

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

Mission

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

Values

Fiscal Responsibility

Customer Focused

Partnership Building

Results Oriented

Open and Accessible

Public Safety

Innovative

Five Strategic Priorities

Good Governance
Economic Development
Infrastructure
Ensure Fiscal Health
Promote Quality of Life

Governance

* 2023-2025 Short-term Priorities

Strategy #1

Model Good Governance and Transparency

- Transparency in all public meetings.
- Continue to provide new Council Member orientations.
- Continue to maintain proper Fair Political Practices Commission (FPPC) reporting, AB1234 Ethics Training and AB1825 Sexual Harassment Training.
- Increase public awareness around City projects and other civic matters.
- Increase public awareness around City Council meetings and agenda items.

Strategy #2

Provide Adequate Resources for Efficient Government Services*

- Conduct a staffing assessment.
- Review opportunities to outsource services.
- Provide employee development opportunities.

Economic Development

Strategy #1

Support Resources for Businesses through:

- Continuing to support the Hughson Chamber of Commerce.
- Continuing to support Opportunity Stanislaus.
- Continuing to support the Valley Sierra Small Business Development Center.

Strategy #2

Complete the General Plan Update and Housing Element Project*

Strategy #3

Revitalize Downtown Hughson*

Examples include:

- Shadow Art
- Murals
- Pedestrian crosswalks

Strategy #4

Annexation of Industrial Zoned Land *

Provide Infrastructure to Promote Industrial Business

(in combination with Strategy 2 General Plan Update)

Strategy #5

Review Business Leases at the Incubation Center (located in the City Hall Annex)

- Review business leases to determine if businesses can move to a permanent Hughson Avenue location.
- Advertise Incubation Center vacancies and opportunities.
- Incentivize business opportunities within the City.

Maintain Infrastructure and Leverage Funds

Strategy #1

Maintain Streets and City-owned Sidewalk Infrastructure

- Complete the Measure L Annual Plan. *
- Continued maintenance of streets (potholes and annual street striping).
- Complete the Whitmore Pedestrian Crossing Project in coordination with BNSF. *
- Review traffic calming measures in priority areas.
- Complete CDBG Projects
 - Walker Lane*
 - Tully Road
 - 7th Street
- Replace the ADA parking on 3rd Street. *
- Create ADA Parking on Hughson Avenue. *

Strategy #2

Maintain Stormwater Infrastructure

- Finalize a trash capture system.
- Tie in 2-3 dry wells to the stormwater system.

Strategy #3

Maintain Wastewater Treatment Facility and Sewer

- Proactively maintain Wastewater Treatment Plant facilities and sewer infrastructure, by replacing aging infrastructure, and maintaining infrastructure.
- Ensure technical backing for a Salt Ordinance is approved for wastewater. *

Strategy #4

Maintain Water Infrastructure

- TCP Treatment at Well 8 (City back-up well). *
- Drought Contingency Plan.
- Riverview Consolidation Project.
- Whitmore Consolidation Project.
- Proactively maintain water facilities and infrastructure and replacing aging infrastructure.
- Coordinate with Duarte Nursery for water connection.

Strategy #5

Maintain Parks Infrastructure

- Complete a restroom and concession stand project and ADA walkways at Lebright Fields. *
- Pave the Lebright Fields parking lot and install a tie in to the storm drain system. *
- Replace lighting at Lebright Fields with LED.

Ensure Fiscal Health

Strategy #1

Maintain a Structurally Sound Budget

- Develop a Capital Improvement Plan.
- Develop Water, Wastewater Treatment Plant, Sewer, and Stormwater maintenance plans.
- Conduct a comprehensive review of the City's fees for service, for City Council review. *
- Develop a Deferred Maintenance Plan, and Vehicle Replacement Plan. *
- Conduct a review of current Development Impact Fees and Capacity Fees.
- Continue to maintain a 33% Contingency Reserve.

Strategy #2

Provide Efficient Government Operations Using Technology

- Acquire a public-facing permit system including the state-mandated solar permitting system.
- Conduct a review and update of Code Enforcement regulations and nuisance procedures.

Promote Quality of Life

Strategy #1

Strengthen Community Safety Through Crime Prevention Reduction Activities

- Implement and enhance the use of technology. Using social media, cameras, and crime analytics to generate evidence-based intelligence.
- Continue to work with Hughson Police Services to ensure they have the tools necessary for the provision of law enforcement services.

Strategy #2

Support the Hughson Volunteer Fire Protection District with its Efforts to Generate Revenue to Support the Current and Increasing Level of Service

- Continue City/Fire 2+2 Committee bi-monthly meetings.

Strategy #3

Strengthen Emergency Operations Preparedness

- Ensure all employees are trained in the appropriate FEMA National Incident Management System (NIMS) level for their position. *
- Continue to partner with Stanislaus County and other cities on the Multi-Jurisdictional Hazard Mitigation Plan (every five (5) years).

Strategy #4

Research and Development for Potential Recreational Activities

- Conduct a Community Survey to determine interest in recreational activities.
- Research on how other cities hold recreational activities and funding sources.
- Develop programs, secure funding, and hire instructors.
- Continue to support family friendly events in Hughson:
 - Hughson Fruit and Nut Festival
 - Christmas Parade
 - Hughson has Heart
 - National Night Out
 - Trunk, or Tent and Treat
 - Operation Santa and Light Up the Town

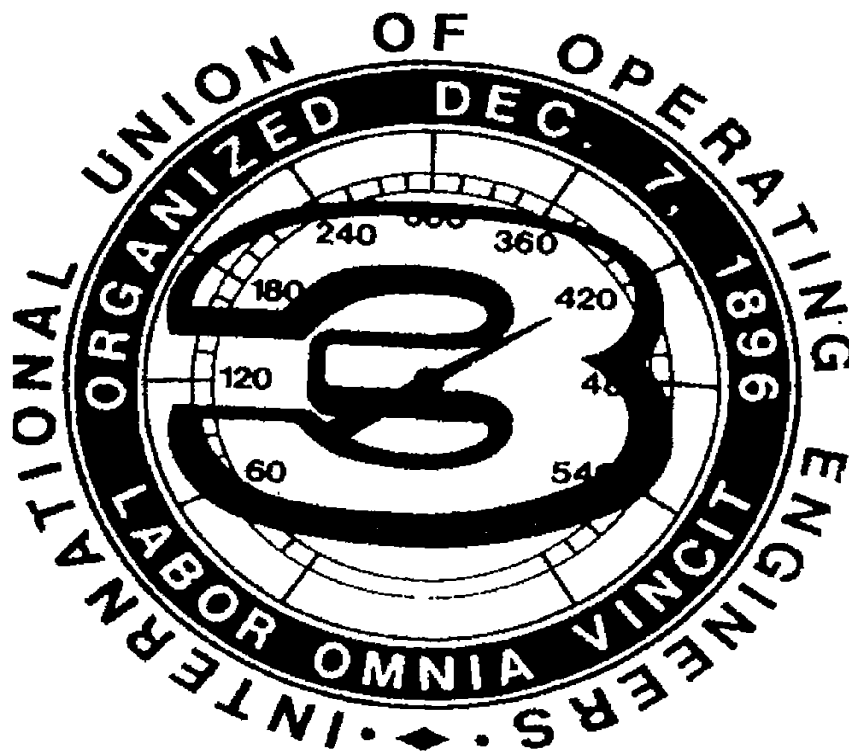
APPENDIX G –

A Public Officials Guide to the Brown Act

APPENDIX I –

City of Hughson and OE₃ Memorandum of Understanding

MEMORANDUM OF UNDERSTANDING
BETWEEN
THE CITY OF HUGHSON
AND
OPERATING ENGINEERS LOCAL UNION No. 3 ON BEHALF OF
THE CITY OF HUGHSON EMPLOYEES ASSOCIATION



July 1, 2021 to June 30, 2024

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SECTION 1. TERM OF UNDERSTANDING

This Memorandum of Understanding shall be in full force and effect for a period commencing on July 1, 2021 to June 30, 2024 unless modified, changed, or otherwise altered by force of law or by mutual agreement between the parties to this Understanding.

SECTION 2. PURPOSE

The purpose of this Memorandum of Understanding is to promote, and provide harmonious relations, peaceful resolution of disputes, and cooperation and understanding between the City and its employees covered herein, and to set forth the full and entire understanding reached as a result of meeting and conferring on hours, wages, and working conditions in accordance with state and federal law and city ordinances, rules and regulations.

SECTION 3. RECOGNITION

Operating Engineers Local 3, AFL-CIO, hereinafter referred to, as the "Union" is the recognized employee organization for the Professional and Technical Bargaining Unit, certified pursuant to Resolution 04-36, adopted by the City Council on April 26, 2004 and the Skilled Trades and Maintenance Unit, certified pursuant to Resolution 04-36 adopted by the City Council on April 26, 2004. As of July 1, 2012 both bargaining units were merged into one group known as "The City of Hughson Employees Association" and Operating Engineers Local 3, AFL-CIO is recognized as the exclusive sole bargaining representative for all classifications in "The City of Hughson Employees Association."

This Memorandum of Understanding shall cover the following Job Classifications:

- Accounting Technician I/II
- Building Inspector
- Code Enforcement Officer
- Customer Service Clerk
- Maintenance Worker I/II
- Mechanic/Maintenance Worker II
- Parks and Recreation Coordinator
- Parks Maintenance Worker
- Planning and Building Assistant
- Public Works Supervisor
- Senior Accounting Technician
- Senior Maintenance Worker
- Senior Parks Maintenance Worker
- Senior Water Treatment/Distribution System Operator
- Wastewater Chief Plant Operator
- Wastewater Treatment Plant Operator I/II
- Wastewater Treatment Plant Operator-In-Training
- Water Treatment/Distribution System Operator I/II

SECTION 4. UNION SECURITY

A. Dues Deduction

The Union may have the regular dues of its members within the representation unit deducted from employees' paychecks under procedures prescribed by the City for such deductions. The Union has the exclusive privilege of dues deduction for its members.

Authorization, cancellation or modification of payroll deductions shall be made upon forms provided or approved by the City. The payroll deduction authorization shall remain in effect until canceled or modified by the employee by written notice to the City or until the first day of the calendar month following the transfer of the employee to a unit represented by another employee organization as the representative of the unit to which the employee is assigned, or until employment with the City is terminated.

If an employee is promoted to a position, which is represented by another employee organization, or to an unrepresented unit, membership dues for the former unit will not be deducted from the employee's paycheck by the City.

Amounts deducted and withheld by the City shall be transmitted to the officer designated in writing by the Union as the person authorized to receive such funds, at the address specified.

The employee's earnings must be sufficient, after all other required deductions are made, to cover the amount of the deductions herein authorized. When an employee is in a non-pay status for an entire pay period, no withholdings will be made to cover that pay period from future earnings nor will the employee deposit the amount with the City which would have been withheld if the employee had been in pay status during that pay period. In the case of an employee who is in a non-pay status during a part of the pay period, and the salary is not sufficient to cover the full withholding, no deduction shall be made.

All other required deductions have priority over the employee organization deduction.

B. Indemnity and Refund

The Union shall indemnify, defend and hold the City harmless against any claim made and against any suit initiated against the City on account of the deduction of Union dues or premiums for benefits. In addition, the Union shall refund to the City any amounts paid to it in error upon presentation of supporting evidence.

SECTION 5. INFORMATION AND USE OF FACILITIES

The City shall provide the Union with: (1) the name, job title, department, work location, work, home, and personal cellular telephone numbers, personal e-mail addresses on file with the City, and home address of any newly hired employee within 30 days of the date of hire or by the first pay period of the month following hire, whichever is later; (2) provide

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a list of that same information for all employees in the bargaining unit upon request by the Union but no more frequently than every 120 days; (3) at least 10 days' notice of a scheduled new employee orientation unless there is an urgent need that is critical to the City's operations that was not reasonably foreseeable; and (4) access to the new employee during the orientation subject to agreed-upon terms as to the time and manner of the meeting. The purpose of such meeting shall be to allow the Union an opportunity to discuss the rights and obligations of the City, the Union, and the employee under this Understanding and to answer questions about membership.

The Union shall be allowed by the Department in which it represents employees use of space on available bulletin boards for communications having to do with official Union business such as times and places of meetings, provided that such use does not interfere with the needs of the Department or the City. The Union may submit to the City's Employee Relations Officer written communications having to do with official Union business for distribution by the City to identified shop stewards which distribution may be by e-mail.

Any representative of the Union shall give notice to the Department Head or designated representative when contacting Department employees on City facilities during the duty period of the employees, provided that solicitation for membership or other internal Union business shall be conducted during the non-duty hours of all employees concerned. Pre-arrangement for routine contact may be made with individual Department Heads and when made shall continue until revoked by the Department Head.

City buildings and other facilities may be made available for use by City Employees of the Union or their representatives in accordance with such administrative procedures as may be established by the City Manager or department heads concerned.

SECTION 6. ADVANCE NOTICE

Except in cases of emergency, reasonable advance written notice shall be given to the Union if affected by any ordinance, resolution, rule or regulation directly relating to matters within the scope of representation proposed to be adopted by the City and shall be given the opportunity to negotiate if requested with the designated management representatives prior to adoption.

In cases of emergency when the foregoing procedure is not practical or in the best public interest, the City may adopt or put into practice immediately such measures as are required. At the earliest practicable date thereafter the Union shall be provided with the notice described about and be given an opportunity if requested to negotiate changes to said notice with the management representatives designated by the City Manager.

SECTION 7. ATTENDANCE AT MEETINGS BY EMPLOYEES

City employees who are official representatives or unit representatives of the Union shall be given reasonable time off with pay to attend meetings with City management representatives, or be present at City hearings where matters within the scope of representation or grievances are being considered. Such employee representatives shall

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submit a request for excused absence to their respective department heads, in a manner satisfactory prior to the scheduled meetings whenever possible.

Time spent for this purpose during the representative's scheduled hours of work shall count as hours worked.

Attendance at meetings during non-work hours will not be counted as hours worked except in extraordinary circumstances as determined by the City.

SECTION 8. EMPLOYER-EMPLOYEE RELATIONS

A. Access to Personnel File

Employees may inspect all their individual personnel files upon request, in writing, to the Personnel Officer, at reasonable intervals during regular-business hours of the City. Once a year, copies of personnel file contents can be requested. A copy of the file will be provided without cost to the employee.

B. Contracting Out Work

The City agrees to meet and confer with representatives of the bargaining unit prior to contracting out any work normally performed by bargaining unit employees, if such contracting out would displace a regular employee of the bargaining unit. The City further agrees that work performed by employees of the bargaining unit will not be performed by non-bargaining unit employees, if such work would displace a regular employee of the bargaining unit.

SECTION 9. NO STRIKE

- A. The employees covered by this Understanding recognize and agree that the rendering of services to the community cannot under any circumstances or conditions be withheld, interrupted, or discontinued, and that to do so could endanger the health, safety, and welfare of the inhabitants thereof. Therefore, during the term of this Understanding, neither the bargaining unit nor its agents or any employee, for any reason, will authorize, institute, aid, condone, or engage in a slowdown, work stoppage, strike, or any other interference with the work stoppage, strike, or any other obligations of the City, nor will it honor picket lines or sympathy strikes of other employers.
- B. The bargaining unit agrees to notify all employees of their obligation and responsibility for maintaining compliance with this section, including their responsibility to remain at work during any interruption which may be caused or initiated by others, and to encourage employees violating this section to return to work.

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- C. The City may impose discipline, including discharge or suspension without pay, on any, some, or all of the employees participating therein, as the City may choose.
- D. Nothing contained herein shall preclude the City from obtaining judicial restraint and damages in the event of a violation of this section.

SECTION 10. MANAGEMENT RIGHTS

- A. It is understood and agreed that the City possess the sole right and authority to operate and direct the employees of the City and its various departments in all aspects including, but not limited to:
 - 1. The right to determine its mission and policies, and to set forth all standards of service offered to the public.
 - 2. To plan, direct, control, and determine the operations or services to be conducted by employee of the City.
 - 3. To direct the working forces.
 - 4. To determine the number of personnel needed to carry out the departmental mission.
 - 5. To hire, assign, schedule, and transfer employees within the department or other related functions.
 - 6. To promote, demote, suspend, discipline, or discharge for just cause or release from probation.
 - 7. To establish work and productivity standards subject to meeting and conferring as required by law.
 - 8. To assign overtime.
 - 9. To lay off or relieve employees due to lack of work or funds, or for other legitimate reasons.
 - 10. To make, publish, and enforce rules and regulations subject to meeting and conferring as required by law.
 - 11. To introduce new or improved methods, equipment, or facilities.
 - 12. To determine whether goods and services shall be made or purchased.
 - 13. To take any and all actions as may be necessary to carry out the mission of the City in situations of civil emergency as may be declared by the Mayor, the City Council, the City Manager, or the Police Chief, provided that no right

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enumerated herein shall be exercised or enforced in a manner contrary to or inconsistent with the provisions of the Understanding.

- B. The preceding list is not intended to be exhaustive and this Understanding reserves the City all rights or powers not expressly limited by the terms of this Understanding. The Mayor, City Council, and City Manager have sole authority to determine the purpose and mission of the City and the amount of budget to be adopted thereto.
- C. Nothing contained in this Understanding shall be construed as a guarantee of permanent employment, and continuance of employment shall be subject to good behavior, satisfactory work performance, necessity for the performance of work, and the availability of funds.

SECTION 11. NONDISCRIMINATION

A. Discrimination Prohibited

Neither the City nor the bargaining unit shall discriminate against any employee covered by this Understanding on the basis of: race, ethnicity, or color; religion or religious creed; sex (including pregnancy, perceived pregnancy, childbirth, breastfeeding, or related medical conditions), gender, gender identity, or gender expression; sexual orientation; national origin, ancestry, or citizenship; age; physical or mental disability; legally-protected medical condition or information (including genetic information); marital or domestic partner status; family or medical leave status; military caregiver or veteran status; or any other protected class under federal, state, or local law.

B. Union Membership/Agency Shop

Neither the City nor the Union shall interfere with the right of employees covered by this Understanding to become or not to become members of a Union, and there shall be no discrimination against any such employees because of lawful Union membership or non-membership activity or status.

Accordingly, membership in the Union shall not be compulsory. A bargaining unit member has the right to choose, either; to become a member of the Union; or, to pay to the Union a fee for representation services; or, to refrain from either of the above courses of action upon the grounds of a bona fide religious objection as defined by Section 3502.5 of the Government Code to the payment of any fee in support of a Union or "employee organization" as defined in Section 3540.1(d) of the Government Code.

Such exempt bargaining unit member shall, as an alternative to payment of a representation fee to the Union, pay an amount equivalent to such representation fee to a charity to be mutually agreed to by the bargaining unit member and the Union.

C. Union Fair Representation

The bargaining unit agrees to and acknowledges its responsibility to fairly represent all employees in the bargaining unit without regard employment status or any of the protected classes referred to above.

SECTION 12. PAY AND BENEFITS

A. Retirement

Retirement for employees covered hereunder shall be 2.7% at 55 for “classic” members and 2.0% at 62 for new members under the California Public Employee Retirement System (PERS).

The employee contribution that must be paid by “classic” members shall be 8% per year during the term of this Understanding. New members must pay the full amount of the PERS-required contribution.

“Classic” members and new members are as defined by the California Public Employees’ Pension Reform Act of 2013 (PEPRA).

B. Survivor's Benefit

The City shall provide PERS survivor benefits pursuant to California Government Code § 21574, to the extent allowed by law. City and employee will each pay their own share.

C. Deferred Compensation Plan

The City offers to all regular employees a voluntary Deferred Compensation Plan. The employee may elect to have any amount of money up to the legal limit withheld from their regular paycheck and placed in the Deferred Compensation Plan. A brochure explaining this benefit is available in the employment package.

For a represented employee participating in the Deferred Compensation Plan, the City shall pay into the deferred compensation Plan in a dollar for dollar match up to a maximum of Fifty dollars (\$50.00) per month.

D. Overtime

It is the policy of the City to discourage employees from working in excess of their regularly scheduled hours. Overtime will be required of any employee only when necessary for the protection of persons or property, or in other circumstances when the public interest requires overtime as established by the supervisor. Overtime may be authorized only by designated supervisory personnel.

Time worked in excess of regularly scheduled work shift shall be compensated at one-and-one-half (1 ½) times the regular rate of pay, or compensatory time-off (“comp time”) at the rate of one-and-one-half (1 ½) hours credit per hour worked, except that, with the prior

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concurrence of the employee, time worked in excess of a regularly-scheduled work shift within a workweek (defined as the period from midnight on Sunday to midnight on the following Sunday) may be offset by reducing a shift within the same workweek by the same number of hours worked in excess of the regularly-scheduled work shift, and no overtime or “comp time” shall be incurred or accrued unless the total time worked in that workweek is in excess of the total of the regularly-scheduled work shifts for that workweek. Overtime is paid in 15-minute increments.

“Comp time” may be granted in lieu of overtime pay under specific circumstances with prior approval from the Department head or supervisor. An employee may not accumulate more than eighty (80) hours of “comp time” and any “comp time” hours accrued above eighty (80) hours will be paid as overtime wages. Cash out of accumulated “comp time” hours will be required upon an employee’s promotion out of an existing classification or separation from employment with the City.

Except as otherwise specifically provided in this Understanding, wages and hours shall be governed by the federal Fair Labor Standards Act (FLSA).

E. Longevity

The City shall establish a Longevity Pay Differential above the base rate of pay, as indicated below. A regular employee will be eligible for five percent (5%) longevity pay when they have ten (10) years of service with the City of Hughson and will receive an additional two and one-half percent (2.5%) when they have fifteen (15) years of service with the City of Hughson and will receive an additional two and one-half percent (2.5%) when they have twenty (20) years of service with the City of Hughson. Years of service shall be based on total hours of completed continuous service with the City; provided, however, that employees on the date of City Council approval of the MOU amendment who had previously separated from City service for 180 days or less, but who have completed a total of at least ten (10) or more years of combined service or who have completed a total of at least fifteen (15) or more years of combined service or who have completed a total of at least twenty (20) or more years of combined service, shall be eligible to receive the differential.

For purposes of the Longevity Pay Differential only, a year of completed City of Hughson service is defined as 2,080 service hours with the City:

20,800 hours (10 years) = 5% 31,200 hours (15 years) = additional 2.5% 41,600 hours
(20 years) = additional 2.5%

The Longevity Pay Differential shall not be considered when determining the appropriate rate of pay for a promotion or demotion.

F. Pay for Employees in an "Acting" Capacity

Any employee who, whether by reason of an emergency situation such as an accident, injury, or sickness, or any other reason, is formally assigned to and performs the duties of a higher level position on an "acting" basis for longer than thirty (30) continuous work days shall, commencing with the sixth (6) work day of such assignment, receive the first salary step of the assigned position to continue for so long as he/she performs the duties of the higher classification. Such assignment shall be approved by the City Manager.

Any employee serving in an acting capacity that is already receiving that pay or more shall be paid one step above his or her current salary. There shall be no additional compensation for an employee in an acting capacity occurring because of annual vacation to another employee.

G. Employee Benefits

The City provides certain benefits for its employees, depending on employee categories. The City reserves the right to eliminate or modify any of the benefits at any time, subject to such requirements for meet-and-confer as may be established by law.

(1) Workers' Compensation.

All employees are covered by Workers' Compensation, as required by law. Any on-the-job injuries or illness must be immediately reported to the employee's supervisor and to the employee performing the Risk Management function.

(2) Group Medical-Dental-Life-Vision Insurance Benefits.

Regular employees and their dependents may participate in the City's group medical, dental, life, and vision insurance programs. All regular employees shall be included automatically in the programs, unless the employee waives coverage in writing.

The City pays the cost for group insurance coverage for the employee as established by City Council resolution and as follows: Up to \$1,650 per month for medical and 100% for dental and vision.

If the employee waives medical coverage, the employee shall be paid \$500 per month for each month that he or she waives the coverage, provided that the employee provides proof of medical coverage through another source. All payments under opt-out arrangements will count as employee contributions unless the arrangement is an "eligible opt-out arrangement" as one that meets the following criteria:

1. The employee must provide "reasonable evidence" that the employee and all members of the employee's tax family (dependents on his/her tax return) have or are expected to have minimum essential coverage (MEC) for the relevant period (the plan year for which the opt-out payment is offered).

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2. The MEC cannot be coverage in the individual market, either on or off of the exchange; but it can be government coverage such as Medicare Part A, most Medicaid, CHIP and most TRICARE programs.
3. “Reasonable evidence” may be the employee’s attestation.
4. Reasonable evidence/attestation must be provided at least annually.
5. Reasonable evidence must be provided no earlier than a reasonable period before coverage starts (e.g., open enrollment), and the employer can allow employees to provide it after the plan year starts.

The arrangement must provide that the employer cannot make opt-out payments (and the employer in fact must not) if the employer knows or has reason to know that the employee or family member does not or will not have MEC.

Pursuant to the Consolidated omnibus Budget Reconciliation Act of 1985 (COBRA), employees and their dependents are entitled to a continuation option of group health plan benefits coverage at group rates plus costs to the City on the occurrence of certain qualifying events such as termination or retirement. These terms are applicable to those organizations consisting of twenty (20) or more employees.

During the term of this MOU, the City and Union agree to review the health insurance marketplace for medical plans and discuss options that are fiscally sound for the City while maintaining optimal service and coverage for the covered employees and dependents.

SECTION 13. PAY RATES

Pay rates are set forth in Exhibit A attached hereto.

SECTION 14. HOURS OF WORK

City Administration hours are from 8:00 a.m. to 5:00 p.m., Monday through Friday. Administration includes the Office of the City Manager, Community Development Department, and the Finance/Administrative Services Department. Public Works/Utilities Divisions hours are 7:00 a.m. to 3:30 p.m., Monday through Friday. Where deviations to this schedule are required, for the benefit of the City or the employees, the City agrees to meet and confer over the impacts and appropriateness of such a schedule change.

Employees in Administration take an unpaid one-hour lunch break as scheduled by the supervisor or Department head. Public Works/Utilities employees take an unpaid half-hour lunch break from 12:00 p.m. to 12:30 p.m. All employees are allowed two fifteen (15) minute paid break periods, one in the morning and one in the afternoon.

SECTION 15. JURY DUTY AND COURT APPEARANCES

This section shall not apply to any employee who is named party to an action unrelated to the City and its activities or is serving as a paid expert witness. In such cases, employees may request vacation or personal leave.

When an employee is required to serve on inquest or jury trial duty or is subpoenaed as a witness to appear before a court, administrative agency, public body or commission, the employee must promptly notify his or her supervisor. While on jury duty, a regular employee will receive full pay, but shall pay to the City all fees received from the court, administrative agency, public body or commission, excluding reimbursement for mileage.

SECTION 16. SICK LEAVE

Sick leave with pay shall be granted to a regular employee who is unable to perform his or her regular duties because of a personal illness, off-duty injury, or because of confinement for medical treatment.

The Department head or supervisor may require a physician's certificate explaining the reason for any employee's absence. At the discretion of the City Manager, an employee may be required to sign an affidavit stating he or she was ill.

Sick leave shall be accumulated at the rate of eight hours per month, to a maximum of not to exceed 125 working days (1,000 hours). At the end of the payroll period in which the leave accumulation reaches or exceeds the stated maximum, the employee's sick leave will stop accruing, and no further sick leave will accrue until the balance is reduced below the stated limit. The City will, as a courtesy only without liability, endeavor to give thirty (30) days' notice that the employee will cease to accrue sick leave unless the time is taken.

An employee having at least four (4) years of continuous employment with the City may, at the option of the employee, be paid up to 50% of his or her unused sick leave earned during the previous 12-month period or convert that or any portion of that amount to vacation time. The remaining percentage of unused sick leave shall be retained in the employee's accumulated total of unused sick leave.

Upon retirement, any employee having at least twenty (20) years of continuous service with the City of Hughson, and having unused accumulated sick leave, shall be paid an amount equivalent to 25% of his or her then current daily wage rate for each day of unused sick leave. At his or her option, the employee may convert the amount due to medical/dental insurance premiums for coverage offered by the City to current employees. To be eligible for insurance premium payment, the employee must also be eligible for the insurance coverage as provided in the policy between the City and the carrier selected.

The employee shall report sick leave prior to the start of his or her work shift whenever possible and at least one-half hour after the start of the shift.

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If an employee becomes ill while on vacation, his or her period of illness may be charged to sick leave upon presentation of a doctor's certificate stating the nature and extent of the illness. In the case of frequent use of sick leave, an employee may be requested to file a physician's statement for each illness. An employee may also be required to take an examination by a physician designated by the City and to authorize consultation with his or her own physician concerning his or her illness.

Employees shall, whenever possible, make dental, medical and similar appointments on Saturday, or other non-work days. If this is not possible, sick leave shall be used for these purposes for a minimum period of (1) hour and should not exceed four (4) hours except in unusual circumstances.

With the approval of the City Manager, any eligible employee may be granted up to five (5) days leave with pay in the event of a catastrophic illness on the part of a family member living in the employee's house. Use of leave with pay for this purpose is intended to apply in serious and unforeseen conditions where the presence of the employee in the home is required. For the purpose of this section, immediate family shall be defined as mother, father, sister, brother, spouse, child, grandchild, grandparent, mother-in-law, father-in-law of the employee.

For employee injury or disability falling with the provisions of the State Workman's Compensation Disability Act, disability compensation at the rate allowed under said Act shall be the basic remuneration during the employee's regular pay and his or her disability compensation allowance shall be granted for, but not to exceed, one (1) year, for any period of incapacity. In the case of the miscellaneous employee, the first seven (7) days of his or her absence shall be deemed to be sick leave and shall be paid by the City. Thereafter, the only compensation payable to the miscellaneous employee shall be such as shall be payable by the insurance carrier under the Workman's Compensation Act. However, sick leave may be used by the employee, in which case the compensation shall be paid over to the City. During the time the City is required to pay and actually pays a miscellaneous employee for sick leave while disabled, the City shall be entitled to receive all payments which otherwise would be payable to such employees for temporary disability or retirement.

SECTION 17. VACATION LEAVE

A. Vacation Leave

The City provides benefits to eligible employees to enable them to take paid time off for rest and recreation. The City believes this time is valuable for employees in order to enhance their productivity and to make their work experience with the City personally satisfying. The City also provides long-service employees with additional vacation benefits as years of service are accumulated.

Vacation leave is a right; however, the use of same shall be approved by the Department Head, taking into account the desires and seniority of employees and more particularly, the workload requirements of the department. Employees shall take vacation leave regularly each year and shall be encouraged to take vacation at least a full week at a time. Vacation may be scheduled at the request of the employee by the Department Head, but must consider all needs of the City.

All regular employees are eligible to accrue and take vacation benefits based on their continuous length of service, measured from the date of hire. "Continuous length of service" is defined as service that is uninterrupted by termination of employment.

The City shall respond to all annual leave requests within five (5) working days after the employee has submitted his or her request to the department head/supervisor.

Regular employees, except as provided in any applicable memorandum of understanding, shall earn annual leave at the following rates (subject to Section 17.B of this MOU):

- 1) Less than five years' service = 8 hours per month (12 days per year).
- 2) After five years' service = 11.32 hours per month (17 days per year).
- 3) After ten years' service = 14 hours per month (21 days per year).
- 4) After fifteen years' service = 16 hours per month (24 days per year).

B. Vacation Leave Accumulation

In order to give effect to this Understanding and to realize the greatest benefit from vacation leave for both employees and the City, limitations shall be placed upon the amount of unused vacation leave an employee is allowed to accumulate. Maximum accumulation shall be 320 hours.

At the end of the payroll period in which the leave accumulation reaches or exceeds the stated limit, the employee's vacation leave shall cease accruing, and no further vacation shall accrue until the balance is reduced below the stated limit. It is the employee's responsibility to seek the use of the vacation leave in a timely manner.

The City will, as a courtesy only without liability, endeavor to give thirty (30) days' notice that the employee will cease to accrue vacation leave unless the time is taken. If the employee is unable to use the time because of departmental staffing needs, he or she shall

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be paid for the amount of time in excess of the limit at the end of the month, and accrual may thereafter recur. Upon termination, an employee shall be paid for accrued and unused vacation time.

C. Cash Payment Option for Vacation

An employee may elect to receive a cash payment for up to a maximum of 40 hours of his/her accumulated vacation balance prior to commencement of a scheduled vacation of forty (40) consecutive hours or more. To exercise the cash payment option an employee must have forty (40) hours of accumulated vacation time remaining after the cash option and scheduled vacation have occurred. This option may be exercised once within a fiscal year.

SECTION 18. HOLIDAYS

Regular employees shall be entitled to the following holidays with pay:

Two Floating Holidays	Independence Day (4 th of July)
New Year's Day	Labor Day
Martin Luther King's Birthday	Veterans Day
Lincoln's Birthday	Thanksgiving Day (4 th Thursday in November)
Washington's Birthday	Day after Thanksgiving Day (4 th Friday in November)
Memorial Day	Christmas Day - December 25
Any day or part of day declared by the City Manager to be a holiday.	

When an employee gives adequate notice, the City will make reasonable accommodations for the employee to observe the Sabbath or other religious observance if it will not unduly interfere with City operations. Such release time may be charged to administrative leave, compensatory time off, vacation, or leave without pay at the discretion of the employee.

When a holiday falls on a Sunday, the following Monday shall be observed as a holiday. When a holiday falls on a Saturday, the preceding Friday shall be observed as a holiday.

To be paid for a holiday the employee must have been in paid status on the workdays for his or her classification, which immediately precedes and succeeds the holiday.

Any employee who might be required to work on any of the above holidays shall be compensated at overtime rates in accordance with Section 12.C of the Memorandum of Understanding. If a holiday falls on an employee's regular day off, he/she shall be entitled to equivalent time off at a later date.

The "Floating Holiday" is to be used during the calendar year and cannot be carried over to the next year.

SECTION 19. BEREAVEMENT LEAVE

Any eligible employee shall be granted bereavement leave with pay as necessary but not to exceed three (3) workdays upon the occasion of the death of a close relative. For purposes of the section, close relative shall be those specified in Section 16 of this MOU. Additional bereavement leave not to exceed five (5) calendar days for travel purposes may be granted by the City Manager when circumstances warrant the same.

SECTION 20. GRIEVANCES

A. Purpose of Grievance Procedure

The grievance procedures set forth herein are designed to resolve grievances informally and to provide an orderly procedure for such resolution. The grievance procedure is available only to regular employees.

B. Time Limits

Each person involved in a grievance shall act quickly so that the grievance may be solved promptly. Each person shall make every effort possible to complete action within the time limits contained within these grievance procedures, but with the written consent of the other parties involved or in the case of extenuating circumstances, the time limits of any step may be extended.

C. Presentation of Grievance

An employee may present a grievance while on duty, provided such use of on-duty time is kept to a reasonable minimum as determined by the City Manager. Employees should present grievances as soon as possible after the events that gave rise to the employee's concerns.

D. Grievance Procedure/First Step (Informal Discussions)

Initially, a grievance shall be personally discussed between the employee and his or her immediate supervisor. The employee shall have a decision or response from the immediate supervisor within five (5) working days.

E. Grievance Procedure/Second Step (Formal Grievance)

If an informal grievance is not resolved to the satisfaction of the grievant, the grievant may initiate a formal grievance in writing to the Department head (unless the Department Head is his or her immediate supervisor, in which event the grievance shall be to the City Manager). The formal grievance should set forth the factual and other bases for the employee's complaint and must identify the rule or issue allegedly being violated by the City. The formal grievance shall be initiated within fifteen (15) working days of the decision rendered in the informal grievance procedure.

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Within fifteen (15) working days after the filing of the formal grievance, the Department head shall give his or her decision in writing to the grievant.

F. Grievance Procedure/Third Step (Appeal)

If the grievant is not satisfied with the decision rendered by the Department head, the grievant may appeal the decision in writing within five (5) working days to the City Manager. If the grievant does not appeal the decision to the City Manager in writing within five (5) working days, the issue will be considered settled. The appeal shall state the date and nature of the grievance, and shall state all specific facts or omissions upon which the appeal is based.

Within ten (10) working days of the filing of an appeal, the City Manager shall have a meeting with the aggrieved and/or his or her representative, and other persons as the City Manager shall direct.

Within ten (10) working days after the meeting on the appeal, the City Manager shall issue a written decision concerning the employee's appeal. The decision of the City Manager shall be final.

SECTION 21. "Y" RATE

When an employee's classification is changed to a lower paid classification as the result of a classification study or other action, the employee may be placed on a "Y" rate. A "Y" rate means that the monthly compensation for the employee shall remain in effect until such time as further changes in the pay range of the new classification exceeds the "Y" rate.

SECTION 22. UNIFORM ALLOWANCE

The City will provide uniforms and laundering thereof for each Public Works Department/Utilities employee and said employees shall wear the uniforms on the job. Additionally the City will provide a winter weight safety coat in safety orange or yellow as part of the City's uniform. Any special uniform requirements will be determined with Department Head approval and as to appropriateness.

SECTION 23 SAFETY EQUIPMENT

The City shall provide or reimburse the employee for the cost of safety shoes where required and the cost shall be established by the City.

SECTION 24. STANDBY DUTY

When necessary and in the interest of City operations, a department head may assign employees to "standby" status.

Application of "standby" shall be as follows:

- (1) Each employee so assigned to "standby" shall be provided with a City issued cell phone while on standby duty and shall be able to report to the work site within thirty (30) minutes.
- (2) Employees on standby shall have the option to trade days and/or weeks of standby status with another qualified employee in the same unit or division with department head approval.
- (3) Standby shall be assigned in a minimum of eight (8) hours blocks, i.e., Monday-Friday workweek standby may be 8, 16 or 24-hour blocks.

Standby for weekends. i.e. Saturday, Sunday or extended holiday weekends (Friday-Sunday or Saturday-Monday) will be assigned in 8 to 48 hour blocks.

Compensation for "standby duty" shall be as follows:

- (1) Employees assigned to standby duty shall be paid or may accrue compensatory time-off of two (2) hours at the straight-time rate for every eight (8) hours of standby and shall be paid or may accrue compensatory time-off at a one and one-half (1 ½) rate for reporting to work while on standby duty status.
- (2) Employees assigned to standby duty on holidays observed by the City shall be paid or may accrue compensatory time-off of two (2) hours at the straight-time rate for every eight (8) hours of standby, and shall be paid or may accrue compensatory time-off at a two and one-half (2 ½) rate for reporting to work while on standby duty status.
- (3) Standby duty pay at the straight-time rate is intended to compensate for all time spent taking or responding to calls that do not require reporting to the worksite (including on holidays). Employees on standby duty will not be entitled to any additional pay for those calls.

SECTION 25. CALL BACK

When an employee returns to work duty at the request of the department head or his designee for an emergency or for some other need of the City after said employee has been released from work duty, said employee shall be entitled to call-back compensation.

Call back compensation shall be paid at time and one-half (1 ½) for all time actually worked with a minimum of two (2) hours pay. For the purposes of computing time for this provision,

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time will commence when the employee leaves their home to respond to the call back and will end when they return home.

SECTION 26. INCENTIVE PAY

The following incentives are available to employees within this bargaining unit. The maximum incentive pay an employee can receive for the combination of qualified licenses and certificates, bilingual certification, and/or educational degrees is five percent (5%). All percentages refer to percent of base pay.

Proof establishing eligibility for incentive pay must be presented to the City Manager for approval. The incentive pay will be included on the next payroll following approval by the City Manager. It is the responsibility of the employee to provide adequate proof.

A. Licenses and Certificates (Public Works/Utilities employees only)

Backflow Device–Reporting*	2%
Backflow Device	1%
Pesticide Qualified Applicator License–Reporting *	2%
Pesticide Qualified Applicator License	1%
Water Distribution Operator I	1%
Water Distribution Operator II	1%
Water Treatment Operator I	1%
Water Treatment Operator II	1%

*Management will identify and select one member responsible for reporting.

The maximum incentive pay an employee can receive for qualified licenses or certificates is five percent (5%) of base pay. Those employees who are required through their job description to maintain a listed license or certificate are not eligible for the incentive.

B. Bilingual Certification

All employees who are certified as bilingual in English-Spanish in the spoken word shall receive additional compensation known as Bilingual Pay in the amount of one and one-half percent (1.5%) of the employees' base pay. Employees who are certified as bilingual in English-Spanish in both the spoken and written form shall receive an additional compensation of two and one-half percent (2.5%) of the employees' base pay. For the terms of this MOU, the positions designated as eligible to receive additional compensation for both written and spoken Bilingual Pay are: Accounting Technician I/II, Customer Service Representative, and Planning and Building Assistant.

Other represented positions are eligible, upon certification approval by the City, to receive 1.5% additional compensation for spoken English-Spanish bilingual skills.

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Said certifications shall be determined by the City subject to review and input by the Union. Employees shall be fluent to a level so as to easily communicate with Spanish speaking customers and the public on City business matters.

The maximum incentive pay for bilingual certification that an employee can receive is two and one-half percent (2.5%).

C. Educational Degrees (All City of Hughson Employees Association members)

Employees who have obtained a job-related Associates of Science or Arts degree from an accredited college shall receive additional compensation in the amount of one and one-half percent (1.5%) of base pay.

An employee who has obtained a Bachelor of Science or Arts Degree shall receive additional compensation of three percent (3%) of base pay.

The maximum incentive pay an employee can receive for a qualified educational degree is three percent (3%). Those employees who are required through their job description to maintain the degree are not eligible for the incentive.

SECTION 27. ENTIRE UNDERSTANDING

This Understanding supersedes and cancels all prior practices and agreements, whether written or oral, unless expressly stated to the contrary herein. The parties acknowledged that during the negotiations, which resulted in this Understanding, each had the unlimited right and opportunity to make demands and proposals with respect to any subject or matter not removed by law from the area of collective bargaining, and that the understandings and agreements arrived at by the parties after the exercise of that right and opportunity are set forth in this Understanding. The bargaining unit recognizes that the City has the freedom to make changes in all operations or terms and conditions of employment without further negotiations with the bargaining unit except as such may violate any expressed terms of this Understanding. This constitutes the complete and entire agreement between the parties and may only be amended during its term by the parties' mutual agreement in writing and, if required, approved by the City Council, except that for any matters not covered herein, but covered in the City's Personnel Rules or Regulations, the latter shall control.

SECTION 28. SAVINGS

If any provision of this Understanding is subsequently declared by legislative or judicial authority to be invalid, unlawful, unenforceable, or not in accordance with applicable statutes, all other provisions of this Understanding shall remain in full force and effect.

If any provisions of this Understanding are found to be in conflict with the statutory powers of the City, said statutory powers shall take precedence.

The provisions of this Understanding shall be subordinate and subject to any present or subsequent federal law, state law, or City Charter provision.

The terms of this Understanding supersedes any inconsistent provision in an ordinance, rule or other governing document with the City has power to amend.

SECTION 29. FULL UNDERSTANDING, MODIFICATION AND WAIVER

This Understanding sets forth the full and entire understanding of the parties regarding the matters set forth herein, and any and all prior or existing Memoranda of Understanding, Understandings, and Agreements, regarding the matters set forth herein, whether formal or informal are hereby superseded and terminated in their entirety.

Existing practices and/or benefits, which have a direct effect on employee wages, hours, and other terms and conditions of employment, which are not referenced in this Understanding shall continue without change unless modified or abolished by mutual agreement of the parties.

It is the intent of the parties that Ordinances, Board resolutions, rules and regulations enacted pursuant to this Understanding be administered and observed in good faith.

Nothing in this Understanding shall preclude the parties' from mutually agreeing to meet and confer on any subject within the scope of representation during the term of this Understanding.

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EXHIBIT "A"

City of Hughson											
Salary Schedule											
Fiscal Year 2021-2022											
City of Hughson Employee Association Members	Range	Salary Range									
		A		B		C		D		E	
		Bi-Monthly	Monthly	Bi-Monthly	Monthly	Bi-Monthly	Monthly	Bi-Monthly	Monthly	Bi-Monthly	Monthly
Accounting Technician I	79	\$1,629.78	\$3,259.56	\$1,711.27	\$3,422.53	\$1,796.83	\$3,593.66	\$1,886.67	\$3,773.34	\$1,981.01	\$3,962.01
Accounting Technician II	92	\$1,854.84	\$3,709.68	\$1,947.58	\$3,895.16	\$2,044.96	\$4,089.92	\$2,147.21	\$4,294.42	\$2,254.57	\$4,509.14
Building Inspector	111	\$2,240.85	\$4,481.70	\$2,352.89	\$4,705.78	\$2,470.54	\$4,941.07	\$2,594.06	\$5,188.12	\$2,723.77	\$5,447.53
Code Enforcement Officer	96	\$1,930.16	\$3,860.31	\$2,026.66	\$4,053.32	\$2,128.00	\$4,255.99	\$2,234.40	\$4,468.79	\$2,346.12	\$4,692.23
Customer Service Clerk	60	\$1,349.03	\$2,698.06	\$1,416.49	\$2,832.97	\$1,487.31	\$2,974.62	\$1,561.68	\$3,123.35	\$1,639.76	\$3,279.51
Maintenance Worker I	72	\$1,520.13	\$3,040.25	\$1,596.13	\$3,192.26	\$1,675.94	\$3,351.87	\$1,759.74	\$3,519.47	\$1,847.72	\$3,695.44
Maintenance Worker II	85	\$1,730.04	\$3,460.08	\$1,816.55	\$3,633.09	\$1,907.37	\$3,814.74	\$2,002.74	\$4,005.48	\$2,102.88	\$4,205.75
Mechanic/Maintenance Worker II	89	\$1,800.29	\$3,600.58	\$1,890.31	\$3,780.61	\$1,984.82	\$3,969.64	\$2,084.06	\$4,168.12	\$2,188.26	\$4,376.52
Park Maintenance Worker	81	\$1,662.54	\$3,325.07	\$1,745.67	\$3,491.33	\$1,832.95	\$3,665.89	\$1,924.60	\$3,849.19	\$2,020.83	\$4,041.65
Planning and Building Assistant	101	\$2,028.61	\$4,057.22	\$2,130.04	\$4,260.08	\$2,236.55	\$4,473.09	\$2,348.37	\$4,696.74	\$2,465.79	\$4,931.58
Public Works Supervisor	106	\$2,132.09	\$4,264.18	\$2,238.70	\$4,477.39	\$2,350.63	\$4,701.26	\$2,468.16	\$4,936.32	\$2,591.57	\$5,183.14
Senior Accounting Technician	96	\$1,930.16	\$3,860.31	\$2,026.66	\$4,053.32	\$2,128.00	\$4,255.99	\$2,234.40	\$4,468.79	\$2,346.12	\$4,692.23
Senior Maintenance Worker	89	\$1,800.29	\$3,600.58	\$1,890.31	\$3,780.61	\$1,984.82	\$3,969.64	\$2,084.06	\$4,168.12	\$2,188.26	\$4,376.52
Senior Parks Maintenance Worker	89	\$1,800.29	\$3,600.58	\$1,890.31	\$3,780.61	\$1,984.82	\$3,969.64	\$2,084.06	\$4,168.12	\$2,188.26	\$4,376.52
Senior Water Distribution/Treatment System Operator	109	\$2,196.70	\$4,393.39	\$2,306.53	\$4,613.06	\$2,421.86	\$4,843.71	\$2,542.95	\$5,085.90	\$2,670.10	\$5,340.19
Wastewater Chief Plant Operator	109	\$2,196.70	\$4,393.39	\$2,306.53	\$4,613.06	\$2,421.86	\$4,843.71	\$2,542.95	\$5,085.90	\$2,670.10	\$5,340.19
Wastewater Treatment Plant Operator I	93	\$1,873.39	\$3,746.78	\$1,967.06	\$3,934.11	\$2,065.41	\$4,130.82	\$2,168.68	\$4,337.36	\$2,277.12	\$4,554.23
Wastewater Treatment Plant Operator II	101	\$2,028.61	\$4,057.22	\$2,130.04	\$4,260.08	\$2,236.55	\$4,473.09	\$2,348.37	\$4,696.74	\$2,465.79	\$4,931.58
Wastewater Treatment Plant Operator-In-Training	72	\$1,520.13	\$3,040.25	\$1,596.13	\$3,192.26	\$1,675.94	\$3,351.87	\$1,759.74	\$3,519.47	\$1,847.72	\$3,695.44
Water Treatment/Distribution System Operator I	87	\$1,764.82	\$3,529.63	\$1,853.06	\$3,706.11	\$1,945.71	\$3,891.42	\$2,043.00	\$4,085.99	\$2,145.15	\$4,290.29
Water Treatment/Distribution System Operator II	97	\$1,949.46	\$3,898.91	\$2,046.93	\$4,093.85	\$2,149.28	\$4,298.55	\$2,256.74	\$4,513.47	\$2,369.58	\$4,739.15

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City of Hughson											
Salary Schedule											
Fiscal Year 2022-2023											
City of Hughson Employee Association Members	Range	Salary Range									
		A		B		C		D		E	
		Bi-Monthly	Monthly	Bi-Monthly	Monthly	Bi-Monthly	Monthly	Bi-Monthly	Monthly	Bi-Monthly	Monthly
Accounting Technician I	84	\$1,712.92	\$3,425.83	\$1,798.56	\$3,597.12	\$1,888.49	\$3,776.97	\$1,982.91	\$3,965.82	\$2,082.06	\$4,164.11
Accounting Technician II	102	\$2,048.90	\$4,097.79	\$2,151.34	\$4,302.68	\$2,258.91	\$4,517.82	\$2,371.86	\$4,743.71	\$2,490.45	\$4,980.89
Building Inspector	114	\$2,308.75	\$4,617.50	\$2,424.19	\$4,848.37	\$2,545.40	\$5,090.79	\$2,672.67	\$5,345.33	\$2,806.30	\$5,612.59
Code Enforcement Officer	105	\$2,110.98	\$4,221.96	\$2,216.53	\$4,433.06	\$2,327.36	\$4,654.71	\$2,443.73	\$4,887.45	\$2,565.91	\$5,131.82
Customer Service Clerk	66	\$1,432.03	\$2,864.05	\$1,503.63	\$3,007.25	\$1,578.81	\$3,157.61	\$1,657.75	\$3,315.50	\$1,740.64	\$3,481.27
Maintenance Worker I	78	\$1,613.64	\$3,227.28	\$1,694.33	\$3,388.65	\$1,779.04	\$3,558.08	\$1,867.99	\$3,735.98	\$1,961.39	\$3,922.78
Maintenance Worker II	92	\$1,854.84	\$3,709.68	\$1,947.58	\$3,895.16	\$2,044.96	\$4,089.92	\$2,147.21	\$4,294.42	\$2,254.57	\$4,509.14
Mechanic/Maintenance Worker II	92	\$1,854.84	\$3,709.68	\$1,947.58	\$3,895.16	\$2,044.96	\$4,089.92	\$2,147.21	\$4,294.42	\$2,254.57	\$4,509.14
Park Maintenance Worker	84	\$1,712.92	\$3,425.83	\$1,798.56	\$3,597.12	\$1,888.49	\$3,776.97	\$1,982.91	\$3,965.82	\$2,082.06	\$4,164.11
Planning and Building Assistant	104	\$2,090.08	\$4,180.16	\$2,194.59	\$4,389.17	\$2,304.31	\$4,608.62	\$2,419.53	\$4,839.06	\$2,540.51	\$5,081.01
Public Works Supervisor	109	\$2,196.70	\$4,393.39	\$2,306.53	\$4,613.06	\$2,421.86	\$4,843.71	\$2,542.95	\$5,085.90	\$2,670.10	\$5,340.19
Senior Accounting Technician	99	\$1,988.64	\$3,977.28	\$2,088.07	\$4,176.14	\$2,192.48	\$4,384.95	\$2,302.10	\$4,604.20	\$2,417.21	\$4,834.41
Senior Maintenance Worker	92	\$1,854.84	\$3,709.68	\$1,947.58	\$3,895.16	\$2,044.96	\$4,089.92	\$2,147.21	\$4,294.42	\$2,254.57	\$4,509.14
Senior Parks Maintenance Worker	92	\$1,854.84	\$3,709.68	\$1,947.58	\$3,895.16	\$2,044.96	\$4,089.92	\$2,147.21	\$4,294.42	\$2,254.57	\$4,509.14
Senior Water Distribution/Treatment System Operator	112	\$2,263.26	\$4,526.51	\$2,376.42	\$4,752.84	\$2,495.24	\$4,990.48	\$2,620.00	\$5,240.00	\$2,751.00	\$5,502.00
Wastewater Chief Plant Operator	112	\$2,263.26	\$4,526.51	\$2,376.42	\$4,752.84	\$2,495.24	\$4,990.48	\$2,620.00	\$5,240.00	\$2,751.00	\$5,502.00
Wastewater Treatment Plant Operator I	96	\$1,930.16	\$3,860.31	\$2,026.66	\$4,053.32	\$2,128.00	\$4,255.99	\$2,234.40	\$4,468.79	\$2,346.12	\$4,692.23
Wastewater Treatment Plant Operator II	104	\$2,090.08	\$4,180.16	\$2,194.59	\$4,389.17	\$2,304.31	\$4,608.62	\$2,419.53	\$4,839.06	\$2,540.51	\$5,081.01
Wastewater Treatment Plant Operator-In-Training	75	\$1,566.19	\$3,132.37	\$1,644.50	\$3,288.99	\$1,726.72	\$3,453.44	\$1,813.06	\$3,626.11	\$1,903.71	\$3,807.41
Water Treatment/Distribution System Operator I	91	\$1,836.48	\$3,672.95	\$1,928.30	\$3,856.60	\$2,024.72	\$4,049.43	\$2,125.95	\$4,251.90	\$2,232.25	\$4,464.49
Water Treatment/Distribution System Operator II	104	\$2,090.08	\$4,180.16	\$2,194.59	\$4,389.17	\$2,304.31	\$4,608.62	\$2,419.53	\$4,839.06	\$2,540.51	\$5,081.01

City of Hughson Employees Association - Draft

City of Hughson											
Salary Schedule											
Fiscal Year 2023-2024											
City of Hughson Employee Association Members	Range	Salary Range									
		A		B		C		D		E	
		Bi-Monthly	Monthly	Bi-Monthly	Monthly	Bi-Monthly	Monthly	Bi-Monthly	Monthly	Bi-Monthly	Monthly
Accounting Technician I	86	\$1,747.34	\$3,494.68	\$1,834.71	\$3,669.42	\$1,926.45	\$3,852.89	\$2,022.77	\$4,045.53	\$2,123.91	\$4,247.81
Accounting Technician II	104	\$2,090.08	\$4,180.16	\$2,194.59	\$4,389.17	\$2,304.31	\$4,608.62	\$2,419.53	\$4,839.06	\$2,540.51	\$5,081.01
Building Inspector	116	\$2,355.16	\$4,710.31	\$2,472.91	\$4,945.82	\$2,596.56	\$5,193.11	\$2,726.39	\$5,452.77	\$2,862.71	\$5,725.41
Code Enforcement Officer	107	\$2,153.41	\$4,306.82	\$2,261.08	\$4,522.16	\$2,374.14	\$4,748.27	\$2,492.84	\$4,985.68	\$2,617.49	\$5,234.97
Customer Service Clerk	68	\$1,460.81	\$2,921.62	\$1,533.85	\$3,067.70	\$1,610.54	\$3,221.08	\$1,691.07	\$3,382.14	\$1,775.62	\$3,551.24
Maintenance Worker I	80	\$1,646.08	\$3,292.15	\$1,728.38	\$3,456.76	\$1,814.80	\$3,629.60	\$1,905.54	\$3,811.08	\$2,000.82	\$4,001.63
Maintenance Worker II	94	\$1,892.12	\$3,784.24	\$1,986.73	\$3,973.46	\$2,086.07	\$4,172.13	\$2,190.37	\$4,380.73	\$2,299.89	\$4,599.77
Mechanic/Maintenance Worker II	94	\$1,892.12	\$3,784.24	\$1,986.73	\$3,973.46	\$2,086.07	\$4,172.13	\$2,190.37	\$4,380.73	\$2,299.89	\$4,599.77
Park Maintenance Worker	86	\$1,747.34	\$3,494.68	\$1,834.71	\$3,669.42	\$1,926.45	\$3,852.89	\$2,022.77	\$4,045.53	\$2,123.91	\$4,247.81
Planning and Building Assistant	106	\$2,132.09	\$4,264.18	\$2,238.70	\$4,477.39	\$2,350.63	\$4,701.26	\$2,468.16	\$4,936.32	\$2,591.57	\$5,183.14
Public Works Supervisor	111	\$2,240.85	\$4,481.70	\$2,352.89	\$4,705.78	\$2,470.54	\$4,941.07	\$2,594.06	\$5,188.12	\$2,723.77	\$5,447.53
Senior Accounting Technician	101	\$2,028.61	\$4,057.22	\$2,130.04	\$4,260.08	\$2,236.55	\$4,473.09	\$2,348.37	\$4,696.74	\$2,465.79	\$4,931.58
Senior Maintenance Worker	94	\$1,892.12	\$3,784.24	\$1,986.73	\$3,973.46	\$2,086.07	\$4,172.13	\$2,190.37	\$4,380.73	\$2,299.89	\$4,599.77
Senior Parks Maintenance Worker	94	\$1,892.12	\$3,784.24	\$1,986.73	\$3,973.46	\$2,086.07	\$4,172.13	\$2,190.37	\$4,380.73	\$2,299.89	\$4,599.77
Senior Water Distribution/Treatment System Operator	114	\$2,308.75	\$4,617.50	\$2,424.19	\$4,848.37	\$2,545.40	\$5,090.79	\$2,672.67	\$5,345.33	\$2,806.30	\$5,612.59
Wastewater Chief Plant Operator	114	\$2,308.75	\$4,617.50	\$2,424.19	\$4,848.37	\$2,545.40	\$5,090.79	\$2,672.67	\$5,345.33	\$2,806.30	\$5,612.59
Wastewater Treatment Plant Operator I	98	\$1,968.95	\$3,937.90	\$2,067.40	\$4,134.79	\$2,170.77	\$4,341.53	\$2,279.31	\$4,558.61	\$2,393.27	\$4,786.54
Wastewater Treatment Plant Operator II	106	\$2,132.09	\$4,264.18	\$2,238.70	\$4,477.39	\$2,350.63	\$4,701.26	\$2,468.16	\$4,936.32	\$2,591.57	\$5,183.14
Wastewater Treatment Plant Operator-In-Training	77	\$1,597.67	\$3,195.33	\$1,677.55	\$3,355.10	\$1,761.43	\$3,522.85	\$1,849.50	\$3,698.99	\$1,941.97	\$3,883.94
Water Treatment/Distribution System Operator I	93	\$1,873.39	\$3,746.78	\$1,967.06	\$3,934.11	\$2,065.41	\$4,130.82	\$2,168.68	\$4,337.36	\$2,277.12	\$4,554.23
Water Treatment/Distribution System Operator II	106	\$2,132.09	\$4,264.18	\$2,238.70	\$4,477.39	\$2,350.63	\$4,701.26	\$2,468.16	\$4,936.32	\$2,591.57	\$5,183.14

**For Operating Engineers Local Union No. 3
of the International Union of Operating Engineers, AFL-CIO**

Russ Burns
Business Manager

Date

Carl Goff
President

Date

Dan Reding
Vice-President

Date

James K. Sullivan
Recording-Corresponding Secretary

Date

Jim Neep
Director, Public Employee Division

Date

Darren Semore
Business Representative

Date

For City of Hughson

Merry Mayhew
City Manager

Date

APPENDIX K –

Contract – City Manager

SECOND AMENDED AND RESTATED EMPLOYMENT CONTRACT

THIS SECOND AMENDED AND RESTATED EMPLOYMENT CONTRACT ("Contract") is made and entered into this 8th day of August, 2022, by and between the City of Hughson, California, a general law city organized under the laws of the State of California, hereinafter called "Employer," and Merry Mayhew, hereinafter called "Employee", and is effective as of June 1, 2022 ("Effective Date").

The parties agree as follows:

SECTION 1. DUTIES.

A. General.

Employer hereby employs Employee as City Manager to perform the functions and duties specified in the laws of the State of California, the Municipal Code of the City of Hughson, and the Ordinances and Resolutions of the City of Hughson, and to perform such other duties and functions as the Council shall from time to time assign.

SECTION 2. TERM.

A. The term of this Contract shall be for two (2) years, commencing the Effective Date and terminating at 11:59 P.M. on May 31, 2024.

B. Nothing in this Contract shall prevent, limit, or otherwise interfere with the right of Employee to resign at any time.

C. Notwithstanding any other provision in this Section 2, this contract may be earlier terminated in accordance with Section 7 of this contract

D. Employee shall remain in the exclusive employment of Employer, and shall neither accept other employment nor become employed by any other employer except upon written approval of Employer.

E. The term "employed" shall not be construed to include occasional teaching, writing, or consulting performed on Employee's time off.

SECTION 3. DISABILITY.

If Employee shall, for whatever reason, become incapable of performing any of the essential functions of Employee's position, even with reasonable accommodation by Employer, either

1. Permanently, or
2. For a period exceeding the period of leave available to the Employee under the Family Medical Leave Act or the California Family Rights Act, or accrued sick leave, whichever is longer,

then Employee shall be deemed to have suffered a disability. Employer and Employee agree that the time period specified in 2. above is a reasonable accommodation by Employer, and that granting longer time would be an undue hardship on Employer due to the importance of the City having a permanent city manager.

SECTION 4. SALARY.

Employer agrees to pay Employee, effective June 1, 2022, for her duties, at Range 201, Step C of the City's Salary Schedule which as of the Effective Date of this Contract through May 30, 2023, is a base monthly salary of twelve thousand ninety eight dollars and eighty-six cents (\$12,098.86), payable in installments at the same time as other Employees of the Employer are paid. Thereafter, Employee shall receive a five percent (5%) step increase in Base Salary each June 1 upon receiving a performance evaluation of at least satisfactory. After the execution of this Contract, if the Employer provides a cost of living adjustment ("COLA") to all employees of the City, Employee shall be entitled to the same COLA. For purposes of calculating future base monthly salary increases as a result of a COLA, the amount of the COLA shall be applied only to the base month salary set forth in the City Salary Schedule. The City Council shall have the discretion to increase Employee's base monthly salary at any time.

SECTION 5. HOURS OF WORK.

Employee is expected to devote a great deal of time outside normal office hours to business of Employer. To that end Employee will be allowed to take compensatory time off as she shall deem appropriate, during said office hours.

SECTION 6. AUTOMOBILE ALLOWANCE.

Employee shall receive an automobile allowance of \$460.00 per month for the general business use of her personal vehicle, however, Employer shall also reimburse Employee at the IRS standard mileage rate for any business use of her personal vehicle for any single business trip totaling more than 100 miles. Employee may, at her discretion, use a City vehicle for business purposes.

Employee shall receive a technology allowance of \$100.00 per month for the business use of Employee's cell phone.

SECTION 7. TERMINATION

This contract shall terminate upon the occurrence of any of the following events:

- A. The death of Employee.
- B. The dissolution or bankruptcy of Employer.
- C. The disability of Employee, as defined in Section 3 of this contract.
- D. The majority of the City Council of Employer votes to terminate the Employee at a duly authorized meeting without cause.
- E. If the Employer, citizens or legislature act or acts to amend any provision of applicable law which substantially changes the role, powers, duties, authority, or responsibilities of the Employee, the Employee shall have the right to declare that such amendments constitute termination.
- F. If the Employer reduces the base salary, compensation or any other financial benefit of the Employee, unless it is applied in no greater percentage than the average reduction of all department heads, such action shall constitute a breach of this agreement and will be regarded as termination.
- G. If the Employee resigns following an offer to accept resignation, or a suggestion that Employee resign, whether formal or informal, by any member of the City Council of Employer acting as representative of the majority of the City Council, then the Employee may declare a termination as of the date of the suggestion.
- H. Breach of contract declared by either party with a thirty (30) day cure period for either Employee or Employer. Written notice of a breach of contract shall be provided.
- I. Conviction of Employee of any public offense which is a felony, and/or involves moral turpitude, and/or the punishment for which includes a prohibition of holding public employment.

SECTION 8. SEVERANCE PAY

If this Contract is terminated because of the reasons specified in Section 7.D., 7.E., 7.F., 7.G., or an uncured breach by Employer pursuant to 7.H., Employer shall pay severance pay to Employee in an amount equal to Six (6) months' salary if termination occurs prior to the last Six (6) months of the term of this Contract. If the Contract is terminated as set forth in this section during the last Six months of the term of this Contract, Employer shall pay severance pay to Employee in an amount equal to the number of months remaining of the term of this Contract.

If this contract is terminated for any reason specified in Section 7, Employee shall be paid for all accrued vacation time and accrued paid holidays.

SECTION 9. VACATION AND SICK LEAVE.

Employee shall accrue vacation, sick, or other Employer-authorized, leave, in the same manner as other Employees of City.

SECTION 10. DISABILITY, HEALTH AND LIFE INSURANCE.

Employee shall be provided the same disability, health, dental, vision and life insurance that is presently provided other management employees.

SECTION 11. RETIREMENT.

The Employer shall provide a qualified 457 deferred compensation plan for Employee's continued participation, and in addition to the base salary paid by the Employer to Employee, Employer agrees to pay an amount equal to two per-cent (2%) of Employee's base salary into the designated plan on Employee's behalf, in equal proportionate amounts each pay period.

SECTION 12. DUES AND SUBSCRIPTIONS.

Employer shall budget and pay for the professional dues and subscriptions of Employee necessary for her continuation and full participation in national, regional, state and local associations and organizations necessary and desirable for her continued professional participation, growth and advancement and for the good of Employer. The limit of such expenses shall be \$200.00 monthly.

SECTION 13. PROFESSIONAL DEVELOPMENT.

A. Employer shall budget for and pay the travel and subsistence expenses of Employee for professional official travel, meetings and occasions adequate to continue the professional development of Employee and to adequately pursue necessary official and other functions for Employer, including but not limited to the State League of California Cities, International City/County Management Association, and such other national, regional, state and local governmental groups and committees thereof of which Employee may serve as a member.

B. Employer shall budget and pay for the travel and subsistence expense of Employee for short courses, institutes and seminars necessary for her professional development and for the good of the Employer.

C. The expenses specified in Section 13.A. and Section 13.B. shall be preapproved by the City Council.

D. Employer will perform a written annual performance evaluation within 30 days of June 1, of each year of this Contract. In the event that Employer fails to timely perform the evaluation, Employee may issue a written notice under Section 7.H demanding that the Employer perform the evaluation within 30 days of the date of the written notice. In the event

the Employer fails to perform the evaluation within 30 days of Employee's written notice, Employee may declare a termination of the Contract under Section 7.H.

SECTION 14. REIMBURSEMENT OF EXPENSES.

To the extent Employee necessarily issues expenses in the performance of her duties, Employee will receive reimbursement therefore. Employee shall submit a claim form to employer in the form and manner required of any employee. The requirement for a claim form shall apply to mileage reimbursement under Section 6 of this contract.

SECTION 15. INDEMNIFICATION.

Beyond that required under Federal, State or Local Law, Employer shall defend, save harmless and indemnify Employee against any tort, professional liability claim or demand or other legal action, whether groundless or otherwise, arising out of an alleged act or omission occurring in the performance of Employee's duties as City Manager, or resulting from the exercise of judgment or discretion in connection with the performance of program duties or responsibilities, unless the act or omission involved willful or wanton conduct. The Employee may request and the Employer shall not unreasonably refuse to provide independent legal representation at Employer's expense and Employer may not unreasonably withhold approval. Legal representation, provided by Employer for Employee, shall extend until a final determination of the legal action including any appeals brought by either party. The Employer shall indemnify employee against any and all losses, damages, judgments, interest, settlements, fines, court costs and other reasonable costs and expenses of legal proceedings including attorneys' fees, and any other liabilities incurred by, imposed upon, or suffered by such Employee in connection with or resulting from any claim, action, suit, or proceeding, actual or threatened, arising out of or in connection with the performance of her duties. Any settlement of any claim must be made with prior approval of the Employer in order for indemnification, as provided in this Section, to be available.

Employee recognizes that Employer shall have the right to compromise or settle a claim or suit and agrees that she will sign any settlement agreement involving only the payment of money by the Employer or a third party. However, if the Employee is a named party to the suit and the settlement agreement requires that the Employee perform or refrain from performing any conduct, Employee's written consent must be given for the compromise or settlement, which consent shall not be unreasonably withheld. Further, Employer agrees to pay all reasonable litigation expenses of Employee throughout the pendency of any litigation to which the Employee is a party, witness or advisor to the Employer. Such expense payments shall continue beyond Employee's service to the Employer as long as litigation is pending. Further, Employer agrees to pay Employee reasonable consulting fees and travel expenses when Employee serves as a witness, advisor or consultant to Employer regarding pending litigation if those services occur after Employee is no longer an Employee of the Employer.

SECTION 16. BONDING.

Employer shall bear the full cost of any fidelity or other bonds required of the Employee under any law or ordinance.

SECTION 17. OTHER TERMS AND CONDITIONS OF EMPLOYMENT.

A. Employer, in consultation with Employee, shall fix any such other terms and conditions of employment as it may determine from time to time, relating to the performance of Employee, provided such terms and conditions are not inconsistent with or in conflict with the provisions of this Contract, the Municipal Code, or any other law.

B. Unless otherwise specifically provided herein, all provisions of the Municipal Code and regulations and rules of Employer relating to vacation and sick leave, retirement system contributions, holidays and other fringe benefits and working conditions as they now exist or hereafter may be amended, also shall apply to Employee as they would to other employees of the Employer.

SECTION 18. NOTICES.

Notices pursuant to this Contract shall be in writing given by deposit in the custody of the United State Postal Service, postage prepaid, addressed as follows:

- (1) Employer: Mayor,
City of Hughson, P.O. Box 9,
Hughson, CA 95326
- (2) Employee: Merry Mayhew
1901 Wallace Avenue
Ceres, CA 95307

Alternatively, notices required pursuant to this Contract may be personally served in the same manner as is applicable to civil judicial process. Notice shall be deemed given as of the date of personal service or as of the date of deposit of such written notice in the course of transmission in the United States Postal Service.

SECTION 19. GENERAL PROVISIONS.

A. The text herein shall constitute the entire Contract between the parties.

B. This Contract shall be binding upon and inure to the benefit of the heirs at law and executors of Employee.

C. This Contract shall become effective on the date first written above.

D. If any provision, or any portion thereof, contained in this Contract is held unconstitutional, invalid or unenforceable, the remainder of this Contract, or portion thereof, shall be deemed severable, shall not be affected and shall remain in full force and effect.

IN WITNESS WHEREOF, the City of Hughson has caused this Contract to be signed and executed in its behalf by its Mayor and duly attested by its City Clerk, and the Employee has signed and executed this Contract, both in duplicate, the day and year first above written.

"EMPLOYER"

CITY OF HUGHSON

By: _____
GEORGE CARR, Mayor

ATTEST:

ASHTON GOSE, Deputy City Clerk

APPROVED AS TO FORM:

DANIEL J. SCHROEDER, City Attorney

"EMPLOYEE"

MERRY MAYHEW

APPENDIX L –

Contract – City Attorney



Neumiller & Beardslee

ATTORNEYS AND COUNSELORS | EST. 1903

A Professional Corporation

ATTORNEY-CLIENT REPRESENTATION AGREEMENT

THIS AGREEMENT (“**Agreement**”) is entered into by and between Neumiller & Beardslee, A Professional Corporation (“**Firm**”) and the City of Hughson (“**Client**”).

SECTION 1 CONDITION

If this Agreement accurately describes the services the Firm is to perform for you and the terms for payment of the resulting legal fees and expenses that you will incur, please countersign one of the duplicate originals of this letter and return it to us. **THIS AGREEMENT WILL TAKE EFFECT AS PROVIDED BY SECTION 18.**

SECTION 2 SCOPE AND NATURE OF SERVICES

Client hires the Firm to provide legal services and to perform all normal and usual duties of a City Attorney, including, without limitation, those specified in the California Government Code, and shall serve as chief legal advisor to Client. This Agreement also covers other legal matters which Client may refer to the Firm from time to time and which the Firm agrees to represent Client. Firm will provide those legal services reasonably required to represent Client. The Firm will take reasonable steps to keep Client informed of progress and to respond to Client’s inquiries. Services in any matter not described above will require a separate written agreement.

SECTION 3 ATTORNEY-CLIENT CONFIDENTIALITY

This Agreement contains attorney work product prepared only for the confidential use of the Client and is subject to the attorney-client privilege.

SECTION 4 CLIENT’S DUTIES

Client agrees to be truthful with the Firm, to cooperate, to keep the Firm informed of any information or developments which may come to Client’s attention that impact the services provided by the Firm. Client agrees to abide by this Agreement, pay the Firm’s invoices on time, and to keep the Firm advised of Client’s address, telephone number and whereabouts. Client will assist the Firm in providing necessary information and documents and will appear when necessary at legal proceedings.

SECTION 5 BILLING PRACTICES, INVOICES, PAYMENTS, AND LATE CHARGES

A. Separate Files for Matters. The Firm will typically set up separate files for each matter for which we provide service and will invoice those files to you under the assigned matter names. When the Firm's services are completed for a matter, the Firm will separately close and then store the closed files. The Firm may classify small matters that do not warrant setting up separate files as part of a "general" category and will invoice those matters under the "general" matter (although separate files will be opened for minor work if you request).

B. Billing Factors. The Firm takes into account a number of factors in billing for services rendered, and all invoices are reviewed before they are issued to ensure that the amount charged is appropriate. The principal factor is usually the Firm's schedule of hourly rates. Most invoices for services are simply the product of the hours worked, multiplied by the hourly rates for the attorneys and legal assistants who performed the work.

C. Activities Billed. The Firm will charge for all activities undertaken in providing legal services to Client under this Agreement, including but not limited to the following: (i) conferences (including preparation and participation); (ii) review and preparation of correspondence and legal documents; (iii) legal research and case analysis; and (iv) telephone and e-mail communications. The Firm will charge for the performance of work by individual matter on an hourly basis.

D. Use of Multiple Attorneys. Depth and diversity of experience and skill is a major asset of the Firm. From time to time, it will be reasonable and necessary for two or more attorneys to meet or confer regarding the facts, law, strategy or tactics of a situation, in order to provide services to Client in the most efficient, prudent, and cost-effective manner. When two or more of the Firm's personnel are engaged in working on a matter at the same time, such as in conferences between them, or with Client, the Firm will review and consider the subject of the work and the reasonable necessity of having multiple personnel involved in determining whether the total amount billed for such conferences, consultations or meetings should be invoiced.

E. Monthly Statements. The Firm will send Client monthly statements reflecting attorney fees and costs incurred and their basis, any amounts applied from Client's trust account deposits, and any current balance owed. Client will pay any balance in full upon receipt. Any balance remaining unpaid after thirty (30) days will incur late charges at the rate of seven-tenths of one percent (0.7%) per month, compounded annually, but in no event higher than the maximum interest rate permitted by law.

SECTION 6 LEGAL FEES

Client shall pay Firm for services performed as follows:

A. Client shall pay fee of \$1,600.00 per month for Attorney's attendance, at up to 3 meetings per month. The fee shall be paid whether or not such meetings are held or attendance is waived.

B. For hours worked in excess of the 3 meetings set forth above, Client shall pay \$250.00 per hour for time worked by principals, shareholders and of counsel; \$215.00 per hour for time worked by Associates; and \$130.00 per hour for Paralegals, Legal Interns and Legal Assistants.

Our time is billed in increments of not less than one-tenth of an hour for each task performed at a time and rounding up for each partial increment. In addition, we will generally bill a minimum of two-tenths of an hour for each task given administrative costs and lost productivity associated with shifting attention from task to task. All time recorded on a given day may be recorded in one entry and in certain situations may be recorded in one entry for all days spent on a matter. The rates on the schedule set out below are subject to change upon thirty (30) days' written notice to Client. If Client declines to pay increased rates, the Firm will have the right to withdraw as attorney for Client.

SECTION 7 COSTS AND OTHER CHARGES

A. **General.** The Firm will incur various costs and expenses in performing legal services under this Agreement. Client agrees to pay for all costs, disbursements and expenses in addition to the hourly fees. The costs and expenses commonly include, service of process charges, filing fees, court and deposition reporters' fees, jury fees, notary fees, deposition costs, out-of-country long distance telephone charges, messenger and other delivery fees, postage, photocopying and other reproduction costs, travel costs, including parking, mileage, transportation, meals and hotel costs, investigation expenses, consultants' fees, expert witness, professional, mediator, arbitrator and/or special master fees and other similar items. Except for the items listed below, all costs and expenses will be charged at the Firm's cost.

In-office photocopying (black/white copies)	\$0.25 per page
In-office photocopying (color copies)	\$1.00 per page
Facsimile charges	\$1.00 per page
Mileage	IRS Allowable Rate

B. **Out of town travel.** Client agrees to pay transportation, meals, lodging and all other costs of any necessary out-of-town travel to the Firm's personnel. Client will also be charged the hourly rates for the time the Firm's personnel spend traveling.

C. **Experts, Consultants and Investigators.** To aid in the preparation or presentation of Client's case, it may become necessary to hire expert witness, consultants or investigators. Client agrees to pay such fees and charges. The Firm will select any expert witnesses, consultants or investigators to be hired, and Client will be informed of persons chosen and their charges.

D. **Court Action or Arbitration.** If the matter involves a court action or arbitration, Client understands that Client may be required to pay fees or costs, or both, to other parties in the action. Any such payment will be entirely the responsibility of Client.

SECTION 8 ESTIMATED FEES AND COSTS

From time to time, estimates of fees and costs likely to be incurred in a given matter or if a given course of action is pursued may be provided by the Firm. Any estimate provided to Client at any time is only an estimate and is not a flat fee or a not-to-exceed amount. Actual legal fees can vary widely depending upon the circumstances of the matter, including the number of meetings, the number of changes required to documents, and how much coordination with third parties is required to obtain information or for other purposes. The estimate also *excludes* any costs or amounts necessary to be paid

to third (3rd) parties to complete the work, unless such fees or amount are specifically noted in the estimate. The Firm does not guarantee that actual fees and costs will fall within any estimate provided.

SECTION 9 NO GUARANTY OF OUTCOME

Nothing in this Agreement and nothing in the Firm's statements to Client will be construed as a promise or guarantee about the outcome of the matter. While the Firm will make every effort to achieve favorable results for Client, the Firm makes no promise or guarantee of any result. The Firm's comments about the outcome of the matter are expressions of opinion only.

SECTION 10 LITIGATION REPRESENTATION

If this matter involves litigation, the Firm will represent Client through trial and post-trial motions. This Agreement does not cover representation on appeal or in execution proceedings after judgment unless specifically included in the scope of representation above. Separate arrangements must be agreed to between the Firm and Client for appeals or for execution proceedings after judgment.

SECTION 11 TAX ADVICE AND REPRESENTATION

The Firm will not provide tax advice or representation with or before taxing agencies or authorities, however, we will be happy to work with your tax professional or CPA to coordinate results intended to implement their advice or strategies, but not in any way that could be construed to violate matters specified in the *IRS Circular 230 Disclosure*, which provides that any U.S. tax advice contained in a communication shall not be used for and cannot be used for: (i) purposes of avoiding any tax related penalties that may be imposed under Federal tax laws, or (ii) the promotion, marketing or recommending to another party of any transaction or matter for such purposes.

SECTION 12 CONFLICTS OF INTEREST

Pursuant to *California Rules of Professional Conduct*, an attorney must avoid representation of adverse interests. Adverse interests may be in the form of actual or potential conflicts. An actual conflict of interest typically exists when the attorney is representing or has previously represented a party whose interests are adverse to Client's interests in the present matter. A potential conflict occurs where representation of Client in the current matter could develop into an actual conflict in the future. In the event of an actual or potential conflict, the Firm may, and in some cases must, withdraw from Client's representation, or in some cases the Firm may proceed with representation after fully informing Client of the actual or potential conflict and obtaining the written consent of Client and any other necessary parties. Conflicts that would cause the Firm to be in violation of any provision of the *California Rules of Professional Conduct*, *Business and Professions Code*, or any other applicable law cannot be waived by the client, and the Firm will be required to withdraw as counsel. **IF CLIENT IS AWARE OF ANY ACTUAL OR POTENTIAL CONFLICT, CLIENT MUST NOTIFY THE FIRM BEFORE SIGNING THIS AGREEMENT.**

SECTION 13 ELECTRONIC RESOURCES AND CLOUD STORAGE

To increase the Firm's efficiency for the Client, the Firm regularly makes use of email and cellular telephone communications. These technologies are not encrypted and although the Firm believes

the risk is slight, there is some possibility that confidential communications with the Client could become compromised. The Firm also makes use of off-site computer storage facilities which, although such facilities are encrypted and password protected, does expose communications and material kept at the computer storage facility or "in the cloud" to possible compromise. By agreeing to the Firm's representation, Client consents to the Firm's use of these technologies.

SECTION 14 CLIENT FILES

At the termination of services under this Agreement, or as the Firm completes individual matters for Client and closes the active files for those matters, the Firm will release promptly to Client, upon Client's request, all of Client's papers and property as to the closed matters, subject to any protective order or nondisclosure agreement. After five (5) years have passed, since the termination of services under this Agreement or from the closing date of particular client matters under this Agreement, the Firm may dispose of Client's papers and property. If Client desires to have the Firm retain Client's papers and property beyond five (5) years, after the termination of such services, Client must make separate arrangements with the Firm. "Client's papers and property" include correspondence, deposition transcripts, exhibits, experts' reports, legal documents, physical evidence, and other items reasonably necessary to Client's representation, whether Client paid for them or not, to the extent necessary to avoid prejudicing Client's interest, and including electronic versions of those documents as available.

SECTION 15 WITHDRAWAL AND TERMINATION OF REPRESENTATION

The Client has the right to terminate the Firm as Client's attorney at any time, in which case the Client will advise the Firm of that decision, in writing. The Firm reserves the right to withdraw from representing the Client, if the Client fails to follow the terms of this Agreement, if the Client has misrepresented or failed to disclose material facts to the Firm, or if the Client has not followed the Firm's advice. If the Firm is required to file a motion to withdraw as attorney, the Client agrees that any of the above will constitute good cause for withdrawal. Good cause for withdrawal will also be any circumstance that would render the Firm's continuing representation unlawful or unethical. On termination of the Firm, the Client will be responsible for obtaining new counsel and for paying the balance due to the Firm for costs and services rendered to the time of termination.

SECTION 16 INTEGRATION CLAUSE

This Agreement, when signed by Client, is the sole Agreement between the Firm and the Client with regard to the matters it addresses unless an Advance Deposit Agreement, Joint Representation Agreement or Grant of Lien Agreement have also been entered into between Firm and the Client in which case those agreements a applicable will also be a part of the overall agreement between the Firm and Client. No prior agreement, arrangement, or understandings pertaining to those matters is affective for any purpose. This Agreement may only be changed by a writing signed by both parties or an oral agreement but only to the extent that the parties perform the oral agreement.

SECTION 17 SEVERABILITY IN EVENT OF PARTIAL INVALIDITY

If any provision of this Agreement is held in whole or in part to be unenforceable for any reason, the remainder of that provision and of the entire Agreement will be severable and remain in effect.

SECTION 18 EFFECTIVE DATE

The effective date of this Agreement will be the date on which the Firm is in receipt of a copy of this Agreement, fully signed by Client, along with any advance deposit if one was requested. The attorney-client relationship will commence on the effective date of this Agreement, except that the terms of this Agreement and the attorney-client relationship will apply to any work that the Firm may have done for Client's benefit before the date of this Agreement. **THE FIRM HAS NO OBLIGATION TO PROVIDE LEGAL SERVICES, UNTIL YOU RETURN AN EXECUTED COPY OF THIS AGREEMENT TO THE FIRM. IF YOU FAIL TO RETURN AN EXECUTED COPY OF THIS AGREEMENT TO THE FIRM, YOU ARE STILL OBLIGATED TO PAY FOR SERVICES PERFORMED AT YOUR REQUEST.**

SECTION 19 MEDIATION

If a dispute arises out of or relating to any aspect of this Agreement between Client and Law Firm, or the breach thereof, and if the dispute cannot be settled through negotiation, Law Firm and Client agree to discuss in good faith the use of mediation before resorting to arbitration, litigation, or any other dispute resolution procedure.

SECTION 20 ARBITRATION

A. **Arbitration of all Disputes Including Claims of Malpractice.** Any controversy between the parties regarding the construction, application or performance of any services under this Agreement, and any claim arising out of or relating to this Agreement or its breach, shall be submitted to binding arbitration upon the written request of either party after the service of that request on the other party. The parties shall appoint one person to hear and determine the dispute. If the parties cannot agree, then the arbitration service *Judicial Arbitration and Mediation Service* ("JAMS") shall be asked to choose an impartial arbitrator pursuant to their rules whose decision shall be final and conclusive on all parties. The Firm and Client shall each have the right of discovery in connection with any arbitration proceeding in accordance with *Code of Civil Procedure Section 1283.05*. The parties shall bear their own legal fees and costs for all claims. The sole and exclusive venue for the arbitration and or any legal dispute shall be San Joaquin County, California.

B. **Binding Arbitration.** If there is any disagreement between the parties concerning fees, this Agreement or any other claim, including a claim of attorney malpractice, relating to the legal matter that arises out of the Firm's legal representation, the Client agrees to submit that dispute to binding arbitration, under the rules of JAMS.

C. **Alternative State Bar Arbitration of Fees.** In any dispute subject to the jurisdiction of the State of California over attorney's fees, charges, costs or expenses, Client has the right to elect arbitration pursuant to the fee arbitration procedures of the State Bar of California, as set forth in *California Business and Professions Code Section 6200, et seq.* rather than using the procedures set out in **Subsection B** of this Section. The State Bar of California procedures permit a trial after arbitration, unless the parties agree in writing, after the dispute has arisen, to be bound by the arbitration award. If, after receiving a notice of Client's right to arbitrate, Client does not elect to proceed under the State Bar fee arbitration procedures, and file a request for fee arbitration within thirty (30) days, any dispute over

fees, charges, costs or expenses, will be resolved by binding arbitration as provided in **Subsection B** of this Section.

D. Disclosures and Confirmation Regarding Arbitration. Because each party is giving up a right, Client is encouraged to have independent counsel of Client's choice review these arbitration provisions and this entire Agreement before signing this Agreement. Client and the Firm confirm that they have read and understand **Subsections A through D** of this Section, and voluntarily agree to binding arbitration. In doing so, Client and the Firm voluntarily give up important constitutional rights to trial by judge or jury, as well as rights to an appeal.

Client




The Firm

**SECTION 21
USE OF SCANNED AND ELECTRONIC SIGNATURES**

By agreeing to the Firm's representation, Client agrees that scanned counterparts of this Agreement that have been signed by and exchanged between Client and the Firm will be deemed binding and effective in the same manner as signed original documents.

AGREED AND ACCEPTED this 14th day of September, 2015.



Raul Mendez, City Manager
City of Hughson

Daniel J. Schroeder
Attorney at Law

9-28-15
Date

ENCLOSED ARE TWO (2) ORIGINALS OF THIS AGREEMENT. IF THE TERMS OF THIS AGREEMENT MEET WITH YOUR APPROVAL, PLEASE SIGN ONE (1) ORIGINAL AGREEMENT AND RETURN TO ME IN THE ENCLOSED RETURN ENVELOPE. YOU MAY RETAIN THE OTHER ORIGINAL FOR YOUR FILE. IF PREFERRED, YOU MAY SEND THE SIGNED AGREEMENT TO THE FIRM BY FACSIMILE OR BY EMAIL IN PDF FORMAT.



CITY OF HUGHSON PERSONNEL MANUAL

ADOPTED JUNE 27, 2016
(RESOLUTION NO. 16-22)

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CITY OF HUGHSON
PERSONNEL POLICY MANUAL
EMPLOYEE ACKNOWLEDGMENT

I have received my copy of the City of Hughson Personnel Policy Manual. I understand that I am responsible for familiarizing myself with information in this manual and understand that it describes the general personnel policies of the City that governs my employment. Since the information, policies, and benefits described in this booklet are subject to change, I understand and agree that any such changes can be made unilaterally by the City in its sole and absolute discretion, and that material changes will be made known to employees through the usual channels of communication within a reasonable period of time.

Date: _____

Signature: _____

Print Name: _____

CITY OF HUGHSON
PERSONNEL POLICY MANUAL
STATEMENT OF PURPOSE

The personnel rules and procedures outlined in this document apply to all employees regardless of union or association affiliation, except as noted herein. The purpose of these rules and procedures is to establish a high degree of understanding, cooperation, efficiency, and unity for employees in the City service, and to establish systematic and uniform procedures for the handling of personnel matters, and to implement the provisions of Hughson Municipal Code § 2.08.070, which state: “The city manager shall have the power and shall be required to appoint, and, when necessary for the good of the service, remove any employee of the City, subject to the personnel rules, except the city attorney, city treasurer, commissioners and elected officials.”

The fundamental objectives of this document are to:

1. Maintain and promote economy and efficiency in the City service.
2. Maintain a uniform job classification and a compensation plan based upon the relative duties of each classification.
3. Provide fair and equal opportunity to all persons who apply for City employment through nondiscriminatory and practical methods of selection.
4. Promote high morale among employees by providing good working conditions, opportunity for advancement, consideration for employees’ welfare, and a basis for understanding the conditions of City employment.
5. Develop a program of recruitment and advancement that will make City service employment equitable and attractive as a career, and encourage each employee to give his or her best service to the City.
6. Carry out the personnel policies of the City Council.

This Personnel Manual shall not apply to any employees in a represented employee’s organization unit to the extent to which this policy is inconsistent with the terms of an agreement or memorandum of understanding covering such employees. If this policy is contrary to or inconsistent with the terms of an agreement or memorandum of understanding, the language in the agreement or memorandum of understanding will control.

This Personnel Manual supersedes and replaces all previous personnel policies, practices, and guidelines. The City Council reserves full discretion to add to, modify, or delete provisions of this Personnel Manual, at any time without advance notice.

SECTION 1. GENERAL PROVISIONS.

1.01. Title.

This manual shall be known and may be cited as the “Personnel Manual.”

1.02. Purpose.

The purpose and objectives of the Personnel Manual are described in the Statement of Purpose on page 1.

1.03. Non-Discrimination.

The City of Hughson is committed to a policy of equal employment opportunity for applicants and employees. Employment decisions will comply with all applicable laws prohibiting discrimination in employment, including Title VII of the Civil Rights Act of 1964, the Age Discrimination in Employment Act of 1967, the Immigration and Nationality Act, and all applicable Local, state and federal laws.

Furthermore, the City believes that all persons are entitled to equal employment opportunity and does not unlawfully discriminate against its employees or applicant because of race, religious creed, color, national origin, ancestry, age, marital status, physical or mental disability, medical condition, gender, or the pregnancy, childbirth, or related individual condition of a female employee. Equal employment opportunity will be extended to all persons in all aspects of the employer-employee relationship, including recruitment, hiring, upgrading, training, promotion, transfer, discipline, layoff, recall, and termination.

1.04. Policy Against Harassment.

The City of Hughson is committed to providing a work environment that is free of discrimination. In keeping with this commitment, the City maintains a strict policy prohibiting unlawful harassment, on the basis of race, religious creed, color, national origin, ancestry, medical condition (as defined in California Government Code), marital status, age, sexual orientation, the pregnancy, childbirth or related individual condition of a female employee, gender, or physical or mental disability.

Unlawful harassment of an applicant or employee by a supervisor, management employee or coworker on the bases listed above will not be tolerated.

Disciplinary action up to and including termination will be taken for behavior described in the following definition of harassment.

Harassment includes, but is not limited to:

A. Verbal Harassment. For example, epithets, derogatory comments or slurs on any of the bases listed above.

B. Physical Harassment. For example, assault, impeding or blocking movement, or any physical interference with normal work or movement when directed at an individual on any of the bases listed above.

C. Visual Forms of Harassment. For example, derogatory posters, notices, bulletins, cartoons, or drawings on any of the bases listed above.

D. Sexual Harassment. Unwelcome sexual advances, requests for sexual

favours, and other verbal or physical conduct of a sexual nature which is conditioned upon an employment benefit, unreasonably interferes with an individual's work performance, or creates an offensive work environment.

Many persons are not aware that their behavior is offensive or potentially could constitute harassment. Any individual (employee or applicant) who believes that he or she has been harassed, on any of the bases listed above, should immediately inform the offender that his or her behavior is unacceptable and should cease. If an employee believes he or she is the subject of harassment and feels threatened or has difficulty expressing disapproval, informal assistance and counseling should be sought from the supervisor and/or Department Head. An individual may seek at his or her own expense advice and counseling outside of the Department (e.g., employee organizations, and community counseling centers). When an individual's effort to resolve a harassment complaint informally does not satisfactorily resolve the situation, or if the individual does not desire to resolve the complaint informally, the individual should file a complaint of the incident and the name(s) of the individual(s) involved to the supervisor and/or Department Head nearest them in the chain of command who is not involved in the harassment.

Supervisors and/or Department Heads shall immediately report any incident of harassment to the City Manager. In the event that the City Manager is the person of whom the complaint is made, the supervisor and/or Department Head shall immediately report any incident of harassment to the Mayor.

Within 24 hours of receiving such a report, the City Manager or the City Manager's designated representative (unless either is the person complained of, in which case the City Manager (or the Mayor if the Mayor is substituted for the City Manager) shall substitute for that person) shall interview the complainant. The Mayor shall report all complaints of harassment to the City Council in closed session at the next regular meeting, in accordance with the Brown Act. If, in the interviewing party's opinion, there are grounds to investigate further, the interviewing party(ies) shall promptly thereafter interview the person of whom complaint is made, and other persons who may be considered necessary, such as percipient witnesses. If, in the opinion of the investigators, the matter can then be resolved by appropriate warnings, correction action short of the imposition of discipline, or conciliation between the parties, they shall do so.

The interviews and investigations shall be restricted to the harassment issue under investigation; a record, including tape recordings, may be kept, and the City Manager (or Mayor) and City Manager's (or Mayor's) designated representative shall maintain a confidential holding file documenting any investigations made, and the resolutions thereof. Parties interviewed shall not be placed under oath, nor shall they be entitled to representation during the initial investigation.

If the matter cannot be resolved by appropriate warnings, corrective action short of the imposition of discipline or conciliation, and the investigators feel that the imposition of discipline is required, such discipline shall be imposed pursuant to the procedures established in this Personnel Manual.

In the event the imposition of discipline is required, all rights to representation, hearings, and appeal granted by the City's Municipal Code, Personnel Manual, and applicable state or federal law shall be observed.

All investigations will remain confidential to the extent allowed by law. At no time will

information concerning a complaint be released to anyone not involved with the investigation except that the City Manager (or Mayor, as appropriate) will report to the City Council in closed session the fact of, and the resolution of, any such investigation if allowed to do so pursuant to the Brown Act, and the investigators may consult with the City Attorney as necessary. Such reports as may be required by the Government Code shall be made. The purpose of this provision is to protect the confidentiality of the employee, to encourage the reporting of incidents of harassment, and to protect the reputation of any person wrongfully charged with harassment.

There will be no retaliation for the making of a complaint, but the making of a knowingly false complaint of harassment may be grounds for discipline.

All employees, supervisors, and managers shall be sent copies of this Policy and this Policy shall be posted in appropriate places.

Harassment as defined above, violates Title VII of the Civil Rights Act of 1964, the California Government Code, and regulatory guidelines of the Equal Employment Opportunity Commission, and the California Fair Employment and Housing Commission. In addition to notifying the City about harassment or retaliation complaints, affected employees may also direct their complaints to the California Department of Fair Employment and Housing (“DFEH”), which has the authority to conduct investigations of the facts. The deadline for filing complaints with the DFEH is one year from the date of the alleged unlawful conduct. If the DFEH believes that a complaint is valid and settlement efforts fail, the DFEH may seek an administrative hearing before the California Fair Employment and Housing Commission (“FEHC”) or file a lawsuit in court. Both the FEHC and the courts have the authority to award monetary and non-monetary relief in meritorious cases. You can contact the nearest DFEH office or the FEHC at the locations listed in the City’s DFEH poster or by checking the state government listing in the local directory.

Violation of this policy may constitute cause for discipline, up to and including termination.

1.05. Immigration Law Compliance.

The City is committed to full compliance with the federal immigration laws. These laws require that all individuals pass an employment verification procedure before they are permitted to work. This procedure has been established by law and requires that every individual provide satisfactory evidence of his or her identity and legal authority to work in the United States no later than three business days after he or she begins work. Accordingly, all newly hired employees must go through this procedure.

1.06. Age Requirements.

The minimum age requirement for regular employment by the City of Hughson is eighteen (18) years of age.

1.07. Fair Employment Practices.

Any technique or procedure used in recruitment and selection of employees shall be designed to measure only the job related qualifications of applicants. No questions in any tests, or in any application forms, or by any department manager shall be so framed as to attempt to elicit information concerning the prohibited bases of discrimination set forth in Section 1.03 above, or political opinion or affiliation. Nothing herein contained shall be construed to preclude

the execution of loyalty oaths as is permitted by law.

1.08. Dissemination of the Personnel Policy.

Copies of the Personnel Policy shall be provided to all employees. Copies shall be on file in the Personnel Department and in each department manager's office. Where departmental rules and regulations are in force, copies of such rules will also be available to employees of that department.

1.09. City Rights.

The City Manager and other persons such as the City Council may authorize, has the exclusive right, in accordance with applicable laws and regulations, to take certain actions including, but not limited to, the following:

- A. Directing of employees in the performance of their duties;
- B. Hiring, promoting, transferring, classifying, and assigning employees;
- C. Disciplining or dismissing employees;
- D. Determining the City's purpose, budget, and organization; and
- E. Determining and effectuating methods of implementing the foregoing.

1.10. Personnel Management Responsibilities.

The City Manager is responsible to the City Council, pursuant to the Hughson Municipal Code Section 2.08.070, to appoint, and when necessary for the good of the City, to remove any employee of the City, subject to the Personnel Manual, except the city attorney, city treasurer, commissioners and elected officials.

1.11. Administration of Rules.

The City Manager, subject to the direction of the City Council, is responsible for the administration of the rules set forth in this Personnel Manual.

1.12. Delegation of Powers by the City Manager.

The City Manager, in his or her absence or disability, may delegate any of his or her authority set forth in these rules as he or she may deem appropriate and necessary.

1.13. Employee Organizations.

Employees of the City shall have the right to form, join and participate in the activities of employee organizations of their own choosing for the purpose of representation on all matters of employer-employee relations including but not limited to wages, hours, and other terms and conditions of employment. Employees of the City also shall have the right to refuse to join or participate in the activities of employees organizations and shall have the right to represent themselves individually in their employment relations with the City. No employee shall be interfered with, intimidated, restrained, coerced or discriminated against by the City or by any employee organization because of his or her exercise of these rights.

In the event provisions of these rules contradict those included in a Memorandum of Understanding accepted by the City Council and in effect between the City and formally recognized employee organizations, the terms of the Memorandum of Understanding shall prevail.

1.14. Driving Record.

The following policy shall be applicable to each City employee. (Refer to section 8.17 for mileage reimbursement for use of personal vehicles for city business.)

The City will obtain a driver's record report from the State Department of Motor Vehicles for each existing and new employee(s). The City may from time to time obtain updated reports. Any employee subject to this policy shall cooperate with the City in obtaining such reports.

Each employee subject to this policy shall maintain a safe and careful driving record.

This policy is not intended to require that each employee or applicant possess a driver's license.

1.15. Employment of Relatives.

Relatives of present employees may be hired by the City only if (1) individuals concerned will not work in a direct supervisory relationship, and (2) the present employee is not in a position classified as "confidential," and (3) the employment will not pose difficulties for supervision, safety, security, or morale. "Relatives" are defined to include spouses, registered domestic partners, children, sisters, brothers, mothers or fathers, or children-in law, sisters-in-law, mothers-in-law, brothers-in-law, or fathers-in-law.

In the event that a change in status occurs (as by marriage, promotion, job assignment, demotion, adoption) with respect to present employees then the present employees will be permitted to continue employment with the City only if they do not work in a direct supervisory relationship with one another, and neither is in a "confidential" position, and they do not pose difficulties for supervision, security, safety, or morale. If employees whose status changes do work in a direct supervisory relationship with one another, or one is in a confidential position, or the relationship poses difficulties for supervisors, safety, security, or morale, then the City will attempt to reassign one of the employees to another position for which he or she is qualified, if such a position is available. If no such position is available, then one of the employees will be required to leave the City employment. The decision as to which employee will leave is left solely to the affected employees.

This policy shall be effective for all employees hired after the date of the resolution of the City Council adopting these Rules.

1.16. Safety.

Every employee is responsible for safety. To achieve our goal of providing a completely safe work place, everyone must be safety-conscious. Please report any unsafe or hazardous condition directly to your supervisor immediately. Every effort will be made to remedy problems as quickly as possible.

In case of an accident involving a personal injury which is work-related, regardless of how serious, please notify your supervisor and the employee performing the Risk Management function immediately. Failure to report accidents can result in a violation of legal requirements, and can lead to difficulties in processing insurance and benefit claims.

If an employee is injured on the job, he or she will be entitled to benefits under the Worker's Compensation laws in most cases. The City carries Worker's Compensation insurance

and will assist employees to obtain all benefits to which they are legally entitled.

1.17. Personnel Records.

The City Clerk shall maintain a roster card for each employee, showing his or her name, title, department, salary, changes in employment status, leave record, and other pertinent information. Personnel files shall also be maintained for each employee, to include the employment application, copies of personnel actions, accident reports, training courses completed, commendations, reprimands, and other pertinent documents.

All personnel records including applications, examination papers, eligible lists, etc., shall be considered confidential and shall be made available only to the employee or to a department head and concerned; except that an employee may inspect his or her personnel records at reasonable intervals and at reasonable times. A candidate in an examination may review only his or her own test papers when test material is open for inspection. A candidate shall not have the ability to review any confidential portions of any background investigation in order to maintain the integrity of receiving truthful information from respondents

All employees, including those on leave of absence, shall keep the Personnel Office informed as to their current home address at all times.

SECTION 2. DEFINITIONS.

2.01. Administrative Leave.

Administrative leave may be provided to management and mid-management employees who do not incur overtime. The amount of time off will be governed by the current memorandum of understanding which is in effect.

2.02. Allocation.

The official determination of the class to which a position belongs or the approved number of positions in an appropriate class.

2.03. Anniversary Date.

The date the employee began a current continuous service.

2.04. Appointing Power.

The officers of the City, who in their individual capacities, or the City Council, have the final authority to make the appointment to the position to be filled.

2.05. Authorized Position.

A specific work position, within a job classification, which is or may be held by an employee, and has been expressly approved by the City Council by inclusion within the budget.

2.06. Bereavement Leave.

A period of time allowed with pay to a regular employee in the event of death within the immediate family.

2.07. City.

City means the City of Hughson, a municipal corporation, and where appropriate herein, “City” refers to the City Council, the governing body of said city, or any duly authorized management employee as herein defined.

2.08. Class.

All positions sufficiently similar in duties, authority, responsibility, and working conditions to permit grouping under a common title and the application with equity of common standards of selection, transfer, promotion and salary.

2.09. Compensation.

The salary, wage allowance and all other forms of valuable consideration earned by or paid to any employee by reason of his service in a position, but not to include any compensation for expenses incurred incidental to employment.

2.10. Compensation Time (Comp. Time).

Accumulated time which an employee can bank in lieu of overtime payment.

2.11. Continuous Employment.

City employment which is uninterrupted except by authorized absences.

2.12. Continuous Examination.

An open competitive examination which is administered periodically.

2.13. Demotion.

A disciplinary change in job classification to a lower salary or salary range.

2.14. Department.

A major administrative branch of the City, involving a general line of work, with one or more employees under the charge of a designated department head.

2.15. Disciplinary Action.

The written reprimand, dismissal, demotion, reduction in pay, suspension or termination of an employee for punitive reasons and not for any non-punitive reasons.

2.16. Dismissal.

Involuntary termination of employment with the City.

2.17. Eligible.

A person who was successful in the examination process.

2.18. Eligible Applicant Pool.

That list of individuals who have successfully passed all employment tests for an authorized position, but have not been hired.

2.19. Employee.

A person who is legally occupying a position in City service or who is on an authorized leave of absence from the position. Employees are separated into different employment categories as set forth in Section 5.00 of this Personnel Manual.

2.20. Employee Organization.

Any organization which includes employees of the City and which has as one of its primary purposes representing such employees in their employment relations with the City.

2.21. Good Standing.

Being currently employed, and not under disciplinary action, by the City.

2.22. Grievance.

Any good faith or reasonable complaint of one or more employees or a dispute between the City and one or more employees involving the terms and conditions of his or her employment, but not involving imposition of discipline.

2.23. Immediate Family.

The term immediate family is defined as the employee's wife, husband, registered domestic partner, son, daughter, mother, father, brother, sister, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, or daughter-in-law, grandparent or grandchild.

2.24. Job Classification.

Descriptive title of a certain type of job performed by a City employee. Inherent in each classification are certain duties, responsibilities, and degrees of authority.

2.25. Jury Duty.

Time off to serve as required by law on an inquest or trial jury, or to appear in court as a witness.

2.26. Leave of Absence.

An authorized absence from duty without pay of any regular employee pursuant to Subsection 9.05 of this Personnel Manual.

2.27. Merit Increase.

A step increase in an employee's designated salary range.

2.28. Military Leave.

Time off for employees to serve in the armed forces of the federal government, or for military training, or for members of the reserve component of the armed forces who are called to active duty.

2.29. Overtime.

Hours worked by an employee in excess of their regular work schedule or shift.

2.30. Performance Evaluation.

A review and evaluation of an employee's performance and capabilities in his or her authorized position by his or her immediate supervisor.

2.31. Personnel Manual/Rules.

This group of rules and procedures concerning City employment.

2.32. Personnel Officer.

That person charged with the responsibility and given commensurate authority to enforce these rules and regulations. In the absence of another person so designated, the City Manager is the personnel officer.

2.33. Probationary Period.

A period to be considered an integral part of the examination process during which an employee is required to demonstrate fitness for the position to which the employee is appointed by actual performance of the duties of the position, and during which the employee may be terminated with or without cause, and with or without notice.

2.34. Salary Range.

Categories which determine the minimum and maximum salary payable for each employment classification.

2.35. Salary Step.

A level of salary payable in each salary range.

2.36. Sick Leave.

A paid absence from duty by an employee due to illness.

2.37. Suspension.

The temporary separation from service of an employee, without pay, for disciplinary purposes.

2.38. Termination.

The conclusion or cessation of employment with the City, whether initiated by the City or the employee.

2.39. Vacancy.

An unfilled authorized position with the City.

SECTION 3. GENERAL INFORMATION OF THE CITY ORGANIZATION.

3.01. Governing Body.

The City Council, elected to the office by the people, is the governing body of the City of Hughson. It is their duty and responsibility to enact municipal laws and to formulate the general policies of City government for the general welfare of the people. It is also their duty to interpret

these policies when in need of clarification.

3.02. Administration.

The City of Hughson is a general law city and operates under the council-manager form of government. Under this form of government the City Council appoints an administrator of City Government who is referred to as the City Manager. He or she is responsible to the City Council for managing the administrative affairs of the City, and assuring that the City functions properly and in the best interest of the people. He or she is assisted in accomplishing this by working through various department heads and assistant staff.

SECTION 4. CLASSIFICATION DESCRIPTION PLAN.

4.01. Personnel Organization.

The City is organized into several departments. Each department includes one or more job classifications. Each job classification has one or more authorized positions.

4.02. Preparation of Plan.

The City Manager or a delegated individual or individuals shall ascertain and record the duties and responsibilities of all positions in the City service, except City Manager, City Treasurer, and City Attorney, and shall recommend a classification plan for such positions.

The classification plan shall consist of classes of positions in the City service defined by class specifications, including the title. The classification plan shall be so developed and maintained that all positions substantially similar with respect to duties, responsibilities, authority, and character of work are included within the same class.

4.03. Adoption, Amendment, and Revision of Plan.

The classification plan shall be adopted by the City Council and may be amended from time to time. During the process of consideration, any recognized employee organization affected shall be advised. Amendments and revisions of the plan may be suggested by an interested party, including any recognized employee organization.

4.04. Allocation of Positions.

Following the adoption of the classification plan and consultation with any recognized employee organization affected, the City Manager shall allocate every position in the City employee (except City Manager, City Treasurer, and City Attorney) to one of the classes established by the plan.

4.05. New Positions.

A new position shall not be created and filled until the classification plan has been amended to provide thereof and an appropriate employment list established for such position.

4.06. Reclassification.

Positions, the assigned duties of which have been materially changed by the City so as to necessitate reclassification, whether new or already created, may be allocated by the City Manager to a more appropriate class.

SECTION 5. EMPLOYMENT CATEGORIES.

In order to determine eligibility for various benefits, the following employment categories have been established.

5.01. Probationary Employees.

Employees are hired by the City on a probationary basis for a period of twelve (12) months for miscellaneous personnel, and twenty-four (24) months for sworn Police personnel for the purpose of assessing their ability to perform assigned tasks. Such employment may be terminated at any time during the probationary period if such action is deemed appropriate by the employee or the City, with or without cause, and with or without notice. The probationary period may be extended by the City, in its sole discretion, if it determines that such an extension is desirable or appropriate, for up to an additional full period. A new probationary period shall commence upon assignment to a different position.

5.02. Regular Full-Time Employees.

A regular full-time employee is an employee of the City who is regularly assigned to work forty (40) or more hours per week in an authorized position, which position exists continuously, and who has completed his or her probationary period.

5.03. Temporary Employees.

A temporary employee is any employee who is not a regular employee, as defined in Subsection 5.02 of this Personnel Manual, or a probationary employee, as defined in Subsection 5.01 of this Personnel Manual, or an elected or appointed employee as defined in Subsections 5.05 and 5.06 of this Personnel Manual, or a part-time employee as defined in Subsection 5.04. of this Personnel Manual. Thus, employees who work in a position which exists only seasonally, or employees who hold a job of limited duration arising out of special projects, abnormal work load, or emergencies (regardless of the number of hours worked) are temporary employees. These employees are not eligible for City provided benefits, except as provided by applicable law. Temporary employees can be terminated with or without notice, and with or without cause, at any time, by the employee or City. An employee will not change from temporary status to another status unless specifically informed of such a change, in writing, by the City Manager, and Section 7 shall apply to such change.

5.04. Regular Part-Time Employees.

A regular part-time employee is an employee who has been appointed to an authorized position, which position exists continuously, in which the employee will be regularly scheduled to work fewer hours than an employee appointed to a fulltime position. Part-time appointees shall become eligible to receive partial (pro-rated to 40 hours per week) vacation leave, holiday pay and sick leave provided that they have current membership in the Public Employees Retirement System (PERS), that they have worked twelve consecutive months of regularly scheduled halftime employment or more and that they meet the City of Hughson's requirements for the PERS system.

5.05. Rehired Employees.

Regular employees who are rehired following a break in service in excess of 30 days (other than an approved leave of absence) must serve a new probationary period whether or not such a period was previously completed. Such employees are considered new employees from

the effective date of their reemployment for all purposes, including for purposes of measuring benefits and seniority.

5.06. Emergency Employees.

To meet the immediate requirements of an emergency condition, such as extraordinary fire, flood or earthquake, which threatens public life or property, any legally competent officer or employee, with the approval of the City Manager may employ such persons as may be needed for the duration of the emergency without regard to the rules affecting appointments.

5.07. Appointed Employees.

The City of Hughson has three positions which are filled directly by the City Council, and to which the Personnel rules do not apply. These are the City Manager, City Treasurer, and the City Attorney, who serve solely at the pleasure of the City Council, subject to applicable provisions of law.

SECTION 6. FAIR LABOR STANDARDS ACT EMPLOYEE CATEGORIES.

6.01. Non-Exempt Personnel.

Non-Exempt personnel include all employees who are covered by the overtime provisions of the Federal Fair Labor Standards Act (FLSA) or any applicable state laws. Employees in this category are generally entitled to overtime pay for work in excess of forty (40) hours in a work week.

6.02. Exempt Personnel.

This category includes all employees who are classified exempt from the overtime provisions of the Federal Fair Labor Standards Act (FLSA) and any applicable state laws. Such employees include employees who qualify as exempt department managers and mid-management personnel and elected officials.

SECTION 7. RECRUITMENT PROCESS.

7.01. Announcement.

All recruiting for regular (full-time and part-time) positions shall be conducted in accordance with this Section 7.

All examinations for classes for regular (full-time or part-time) positions in the City service shall be publicized by such methods as the City Manager or his or her designee deems appropriate. Recruiting for temporary employees may be conducted and/or advertised in such manner as the City Manager deems appropriate. Special recruiting may be conducted, if necessary, to insure that all segments of the community are aware of the forthcoming examinations. The announcements shall specify the title and pay of the class for which the examination is announced; the nature of the work to be performed; preparation desirable for the performance of the work of the class; the manner of making application, the form or forms of examination which may be used, and other pertinent information.

7.02. Application Forms.

Applications shall be made as prescribed on the examination announcement. Application

forms shall require information covering training, experience, and other pertinent information, and may include certificates of one or more examining physicians and references. All applications must be signed by the person applying.

7.03. Disqualification.

The City Manager or his or her designee may reject any application which indicates that the applicant does not possess the minimum qualifications required for the position. Applications may be rejected if the applicant has made any false statement of any material fact or practiced deception or fraud in an application.

7.04. Examination Process.

The selection techniques used in the examination process shall be impartial and relate to those subjects which fairly measure the relative capacities of the persons examined to execute the duties and responsibilities of the class to which they seek to be appointed. Examinations shall consist of selection techniques which will test fairly the qualifications of candidates such as, but not necessarily limited to, achievement and aptitude tests, other written tests, personal interview, performance tests, physical agility tests, evaluation of daily work performance, work samples, medical tests, psychological tests, successful completion of prescribed training, or any combination of these or other prescribed training or any combination of these or other tests. The probationary period shall be considered as a portion of the examination process. Examinations shall be designed to provide equal opportunity to all candidates by being based on an analysis of the essential requirements of the class, covering only factors related to such requirements.

7.05. Promotional Examinations.

Promotional examinations may be conducted whenever the needs of the City require. Promotional examinations may include any of the selection techniques approved by the City. Only regular or probationary employees who meet the requirements set forth in the promotional examination announcements may compete in promotional examinations.

All job openings shall be posted for a period of sixteen (16) working days on each bulletin board at all work locations. If applicable, the job posting shall include the name of the validated test(s) to be used.

It is the City's policy to give qualified employees preference over other applicants when filling vacancies within the organization. However, because of legal requirements and because of the levels of education and other qualifications required for many positions, promotions from within are not always possible. An employee's past performance, qualifications, potential, abilities, and job experiences are important factors that are considered in the selection of employees for promotion. Any employee who meets minimum qualifications for the position is guaranteed entrance to the first examination, written or oral. If all applicants are equal in qualifications at the final interview stage, then a qualified employee will receive the position in preference to a qualified non-employee.

7.06. Continuous Examinations.

Open-competitive examinations may be administered periodically for a single class as the needs of the service require. Applications will be kept on file by the department affected, for as long as that department head or the City Manager deems appropriate.

7.07. Notification of Examination Results and Review.

Each candidate of an examination shall be given notice of the results thereof, and if successful, of the final earned score and/or whether or not they have been placed on the employment list.

All candidates shall have the right to inspect their own test answer sheet within five (5) working days after the notifications of examination results have been postmarked. Any error in computation, if called to the attention of the Personnel Department within this period, will be corrected. However, such corrections shall not require invalidation of appointments previously made.

7.08. Background Checks.

Background checks will also be conducted for all applicant positions prior to appointment, as well as when the City Manager deems appropriate.

7.09. Medical Examinations.

A medical examination, including drug and alcohol testing, at City expense is required before appointment for all city employees. Such medical examination will be required only after an offer of employment has been made. Such examination shall be performed by a licensed physician of the City's choice. Documents indicating that the employee has received a medical clearance shall be made part of his or her personnel file, but all information obtained as a result of the examination shall be kept in a separate file, in accordance with the American with Disabilities Act. The City Manager may establish job-related physical standards for each job classification.

Only a conditional appointment will be offered to an applicant who has not yet submitted to an authorized examination. Employment will be contingent on a satisfactory examination.

7.10. Appointment.

The position of City Manager, City Treasurer, and City Attorney shall be filled by City Council appointment. All other positions shall be filled by appointment by the City Manager. All appointments shall be as a regular employee, temporary employee, part-time employee, emergency employee or probationary employee.

7.11. Probationary Periods.

All new employees shall serve a probationary period as outlined in Subsection 5.01 of this manual. The employee will not be eligible to take vacation leave during the first six months of the probationary period. The employee shall be eligible for sick leave benefits as of the date of hire.

The City can extend the duration of the probationary period one or more times if, in its sole and absolute discretion, it determines that such an extension is appropriate, pursuant to Subsection 5.01. A new probationary period will begin upon assignment of an employee to a new position; if the assignment to the new position is a result of promotion, Section 7.14 will apply. The employment relationship can be terminated by the employee or the City at any time during a probationary period with or without cause, and with or without notice, and without compliance with Chapter 10 of this Manual.

7.12. Reports on Probationers.

Department heads shall be responsible for the preparation and submission of performance evaluations as required by the City Manager. The department head shall recommend retention or rejection of the probationer prior to the expiration of the probationary period.

7.13. Release Following Promotion.

An employee released during probationary period following promotion shall be reinstated at his/her former salary step to his/her former position or a position in the class from which he/she was promoted unless the reason for his/her release is cause for dismissal. "Release" in this section means failure of the probationary period. If no vacancy exists in this class, the employee with the least amount of time in this class shall be demoted to the most recent class in which he/she has satisfactorily served. If any employee is caused to be released by such action, he/she shall be placed on a reemployment register for the classification from which he/she was released. Any employee who is released during a probationary period following promotion shall retain his/her rights to appeal the dismissal from the City, but not the right to appeal his/her release from the position from which demoted.

7.14. Seniority.

Upon completion of his or her probationary period, an employee's seniority shall be established. The seniority date begins at the original date of hire in a regular position.

SECTION 8. SALARY AND COMPENSATION PLAN ADMINISTRATION.

8.01. Salary Ranges.

The City has adopted certain salary ranges for fulltime City employees. These ranges may be changed from time to time by City Council action or in accordance with approved agreements, or memoranda of understanding with recognized employee organizations.

8.02. Salary Organization.

There shall be a salary range for each authorized position. Each salary range shall include salary steps (A step, B step, C step, D step, and E step) respectively.

8.03. Administration of Salaries.

A. The City has a salary schedule which denotes the steps in the pay ranges of the City salary plan.

B. Except as otherwise provided by the City Manager or this manual, employees and candidates shall be employed or appointed at the entry level of the salary range for their particular class. Advancement within a salary range shall not be automatic, but shall be given only upon approval of the City Manager. An employee may be considered for increases in salary according to the following schedule, but all advances or increases will be based on merit and performance:

(1). Step A shall be paid upon initial appointment to City service for a period of six (6) months, except when another step is indicated as the beginning pay step.

(2). After satisfactory completion of at least six (6) months' service at Entry Level, (Step A) employees may be considered for merit increase to B Level. Employees

appointed at other than Step A may be considered for an increase to the next higher step upon the satisfactory completion of at least twelve (12) months' service.

(3). New positions or promotions for any position shall not exceed one step per service year and shall include a complete written personnel evaluation prior to any step increase.

(4). A employee who has ten (10) years of service with the City of Hughson shall be eligible for a longevity pay bonus of five percent (5%) above the E step of the range they occupy provided the performance of the employee is job standard. Longevity pay shall not be considered automatic but will be based upon merit and consistent job standard performance. To receive said pay bonus, the employee shall be evaluated annually by his supervisor, recommended on an annual basis by his or her Department Head and approved by the City Manager in an effort to maintain the longevity pay status.

INCENTIVE PAY

The following incentives are available to employees within this bargaining unit. Those employees who are required through their job description to maintain a listed license, certificate or degree are not eligible for that incentive.

Maintenance Worker Classifications:

- | | |
|---|----|
| a. Water Distribution Operator I | 1% |
| b. Water Distribution Operator II | 1% |
| c. Water Treatment Operator I | 1% |
| d. Water Treatment Operator II | 1% |
| e. Pesticide Qualified Applicator License (QAL) | 1% |
- (Management will identify and select one member of Public Works who will receive the QAL incentive pay.)

Professional and Technical Classifications:

Bilingual Pay (Accounting Technician I/II only):

- a. Employees who are certified as bilingual in English –Spanish in the spoken word shall receive additional compensation in the amount of one and one-half percent (1.5%) of base pay.
- b. Employees who are certified as bilingual in English-Spanish both spoken and written shall receive additional compensation in the amount of two and one-half percent (2.5%) of base pay. Said certification shall be determined by the City subject to review and input by the union. Bilingual employees shall be fluent to a level so as to easily communicate with Spanish speaking customers and the public on City business matters.
- c. The maximum Bilingual Pay incentive that can be received is two and one-half percent (2.5%) of base pay.

Education Pay (All City of Hughson Employees Association members):

- a. Employees who have obtained a job related Associates of Science or Arts degree from an accredited college shall receive additional compensation in the amount of one and one-half percent (1.5%) of base pay.
- b. An employee who has obtained a Bachelor of Science or Arts Degree shall receive additional compensation of three percent (3%) of base pay.

The maximum incentive pay an employee can receive for qualified certificates is three percent (3%).

The maximum education incentive pay an employee can receive for a qualified degree is three percent (3%).

The maximum incentive pay an employee can receive for the combination of qualified certificates and degree is five percent (5%).

Proof of certification must be presented to the City Manager for approval. The incentive pay will be included on the payroll following approval by the City Manager. It is the responsibility of the employee to provide certification.

8.04. Temporary Employees.

The following policies shall be applicable to temporary employees:

- A. They shall have no right to, or expectation of, reemployment after the term of such temporary employment.
- B. They shall not serve a probationary period.
- C. They may be terminated at any time, with or without cause, and with or without notice, and without compliance with Chapter 10 of this Manual.
- D. Their term of employment shall cease when the City Manager determines there is no longer a need for such seasonal or temporary employees.
- E. They shall receive no employee benefits other than wages, except as provided by law.

8.05. Part-Time Employees.

The following policies shall apply for part-time employees:

- A. They may become eligible for fulltime employment should a position for which they are qualified becomes open.
- B. They shall become eligible to receive partial vacation leave granted to full time employees, provided that they have current membership in the Public Retirement System and have worked at least twelve (12) consecutive months of regularly scheduled half time

employment.

8.06. Performance Evaluations.

- A. An employee's supervisor will prepare at least once per year, after probation ends, in writing, a performance evaluation for each regular employee.
- B. Performance evaluations may also be prepared in the following instances:
 - (1). When an employee has worked an initial six (6) month period in his or her new job position (this applies not only to newly hired employees, but also to employees who have been promoted or otherwise transferred to new job positions);
 - (2). Upon completion of the employee's first twelve (12) months of service following the probationary period and annually thereafter;
 - (3). When an employee is being considered for promotion, transfer, demotion, termination, or when other disciplinary action is being considered.
 - (4). Whenever the employee's supervisor believes there has been a significant change in the employee's performance.
 - (5). All performance evaluations become a permanent part of the employee's personnel file.
- C. Upon the completion of the performance evaluation, a meeting shall be held between the employee and the supervisor to discuss the employee's performance and to assist in developing the employee's maximum potential within City service.
- D. Employees receiving less than an overall average rating on their performance evaluation will not be entitled to a merit increase in salary.

8.07. Change in Pay Following Promotion.

When an employee is promoted, he or she shall normally receive the first step in the salary range for the new position. However, if such step is equal to or less than his or her present salary, or he or she would be eligible for step advancement shortly in his or her previous position, he or she may receive the next step in the salary range of the new position which is immediately above his or her present salary.

8.08. Re-Classification Change in Pay.

A reclassification study and change reflect an equity adjustment based on the assigned duties and responsibilities of the position. When a position is reallocated to a classification with a higher pay range, and the incumbent employee retains the position, the employee will retain the same step assignment and his accrued time-in-step. No minimum salary adjustments will be applied. When a position is reallocated to a classification with a lower salary range, the incumbent employee shall not be reduced in pay while he continues to occupy the position. If his current salary rate exceeds the maximum step of the new range, his salary shall be frozen at its current level. When the incumbent leaves the position, his replacement may be hired at the beginning rate; rate will normally be the beginning rate, but is negotiable.

8.09. Pay for Employees in an "Acting" Capacity.

Any employee who is formally assigned to and performs the duties of a higher level

position on an “acting” basis for longer than thirty (30) continuous work days shall, commencing with the sixth (6) work day of such assignment, receive the first salary step of the assigned position to continue for so long as he performs the duties of the higher classification.

Any employee who is assigned to and performs the duties of a higher level position on an “acting” basis in an emergency situation such as an accident, injury, or sickness for longer than thirty (30) continuous work days shall receive compensation from the sixth (6) work day in the first salary step of the assigned position for so long as he or she performs the duties of the higher classification. Such pay shall be retroactive to the sixth (6) day. Such assignment shall be approved by the City Manager.

Any employee serving in an acting capacity whose compensation at their regular position is greater than the first salary step of the acting position, shall be paid one step above his or her current salary. There shall be no additional compensation for an employee in an acting capacity occurring because of annual vacation.

8.10. Employee Benefits.

The City provides certain benefits for its employees, depending on employee categories. The City reserves the right to eliminate or modify any of the benefits at any time, subject to such requirements for meet-and-confer as may be established by law.

A. Workers’ Compensation. All employees are covered by Workers’ Compensation, as required by law. Any on-the-job injuries or illness must be immediately reported to the employee’s supervisor and to the employee performing the Risk Management function.

B. Group Medical-Dental-Life-Vision Insurance Benefits. Regular employees and their dependents may participate in the City’s group medical, dental, life, and vision insurance programs. All regular employees shall be included automatically in the programs, unless coverage is waived by the employee. The City pays the cost for employee group insurance coverage as established by City Council resolution.

For employees hired prior to July 1, 2014, the City will establish a maximum payment level for Group Medical-Dental-Vision costs based on the San Joaquin Valley Insurance Authority (SJVIA) Anthem Blue Cross PPO rate (effective July 2014). At initial enrollment, the employee will have the one-time option to change current status (single employee, employee and spouse, employee and child or family). Thereafter, employee status may change only upon a qualifying life event which shall have the same meaning as an event allowing an out of open enrollment period change in typical insurance plans (i.e., marriage, divorce, birth of a child) For employees hired after July 1, 2014, the City will pay the cost of Group Medical-Dental-Vision for employee and dependents to a maximum of \$920 per month. The City and employee will share equally in the cost of any excess above these maximum thresholds.

Maximum payment level based on SJVIA Anthem Blue Cross PPO rate (July 2014)

Single Employee	\$7,836 (includes \$3,000 HSA Contribution)
Employee and Spouse:	\$15,600 (includes \$6,000 HSA Contribution)

Employee and Child:	\$15,144 (includes \$6,000 HSA Contribution)
Family:	\$21,348 (Include \$6,000 HSA Contribution)

C. Pursuant to the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), employees and their dependents are entitled to a continuation option of group health plan benefits coverage at group rates plus costs to the City on the occurrence of certain qualifying events such as termination and retirement.

8.11. Retirement Plan.

The City's retirement program through the Public Employee's Retirement System is available to employees as provided in the contract between the City and PERS. Retirement for employees covered hereunder shall be 2.7% at 55 for current members and 2.0% at 62 for new members under the California Public Employee Retirement System.

Current members as defined by the California Public Employees' Pension Reform Act of 2013 to pay 2% increase per year of PERS employee share contribution. New members would fall under the California Public Employees' Pension Reform Act of 2013 and pay the full amount of the employee share contribution.

Annual PERS employee share contribution (Current members):

Fiscal Year 2014-2015:	2% increase from prior year.
Fiscal Year 2015-2016:	2% increase from prior year.
Fiscal Year 2016-2017:	2% increase from prior year.
Fiscal Year 2017-2018:	2% increase from prior year.

For further information, please contact the Personnel Department.

8.12. Deferred Compensation.

The City offers to all regular employees a voluntary Deferred Compensation Plan. The employee may elect to have any amount of money up to the legal limit withheld from their regular paycheck and placed in the Deferred Compensation Plan. A brochure explaining this benefit is available in the employment package.

For an employee participating in the deferred compensation program, the City shall pay into deferred compensation in a dollar for dollar match up to a maximum of Twenty Five Dollars (\$25.00) per month.

For an employee with a management classification participating in the deferred compensation program, the City shall pay into deferred compensation in a dollar for dollar match up to a maximum of Fifty Dollars (\$50.00) per month.

8.13. Credit Union Program.

The City offers to all employees, whether regular, temporary or part-time, a volunteer payroll deduction to be placed in the Credit Union Program. Brochures explaining this benefit are in the employment package.

8.14. Unemployment Insurance.

Unemployment insurance is provided in accordance with current state and federal laws.

8.15. Damaged Clothing Reimbursement.

The City will reimburse any employee for the accidental destruction of, or damage to, personal clothing when used on the job. Reimbursement shall be based on the cost of repair, as approved by the City Manager through a reimbursement claim form, but if the damage cannot be repaired then reimbursement shall be based on the article's market value.

8.16. Mileage Reimbursement.

Reimbursement shall be made in accordance with the City's adopted travel policy, except that notwithstanding the travel policy, prior to use of the personal vehicle, the employee must meet the standards and present evidence of coverage as set forth in the Central San Joaquin Valley Risk Management Authority Pooled Liability Program Master Plan, Section 2B, and the requirements of that Policy and Procedure.

If an employee is involved in an accident while using their personal vehicle for City business, the employee's insurance will be liable. The use of City vehicles in lieu of personal vehicles is strongly encouraged.

8.17. Uniform Allowance.

The City will provide uniforms and laundering thereof for each Public Works Department employee and said employees shall wear the uniforms on the job.

8.18. Safety Equipment.

The City shall provide or reimburse the employee for the cost of safety shoes where required and the cost shall be established by the City. Additionally, the City will provide a winter weight safety coat in safety orange or yellow as part of the City's uniform. Any special uniform requirements will be determined with Department Head approval and as to appropriateness.

SECTION 9. EMPLOYMENT HOURS, LEAVES, VACATION, AND HOLIDAYS.

9.01. Hours of Work.

City Administration hours are generally from 8:00 A.M. to 5:00 P.M., Monday through Friday. Work hours for Public Works are generally 7:30 A.M. to 12:00 P.M. and 12:30 P.M. to 4:00 P.M., Monday through Friday. Administration includes the Office of the City Manager, Finance Department, Planning Department, and the City Clerk's Department. The City Manager or Department Head may vary start and stop times from time to time. The City Manager may allow work at home for Department Heads. Where deviations to this schedule are required, for the benefit of the City or the employees, the City agrees to meet and confer over the impacts and appropriateness of such a schedule change.

Employees shall have an unpaid one (1) hour lunch. Public Works employees shall have a thirty (30) minute lunch break. Employees shall have two fifteen (15) minute break periods, one in the morning and one in the afternoon.

9.02. Overtime.

It is the policy of the City to discourage employees from working in excess of their regular schedule. Overtime will be required of any employee only when necessary for the protection of persons or property, or in other circumstances when the public interest requires overtime as established by the supervisor. Overtime may be authorized only by designated supervisory personnel.

Time worked in excess of regularly scheduled work shift shall be compensated at one-and-one-half (1 ½) times the regular rate of pay, or compensatory time off at the rate of one-and-one-half (1 ½) hours credit per hour worked, except that, with the prior concurrence of the employee, time worked in excess of a regularly-scheduled work shift within a workweek (defined as the period from midnight on Sunday to midnight on the following Sunday) may be offset by reducing a shift within the same workweek by the same number of hours worked in excess of the regularly-scheduled work shift, and no overtime shall be incurred unless the total time worked in that workweek is in excess of the total of the regularly-scheduled work shifts for that workweek. Overtime is paid in 15-minute increments. It is the policy of the City to discourage employees from working in excess of their regular schedule. Overtime will be required of any employee only when necessary for the protection of persons or property, or in other circumstances when the public interest requires overtime as established by the supervisor. Overtime may be authorized only by designated supervisory personnel.

Overtime shall be paid for in accordance with the Federal Fair Labor Standards Act. Compensatory time off will be granted to an employee under specific circumstances with prior approval from the Department head or supervisor, in lieu of overtime pay, but in no event more than eighty (80) hours. Compensatory time can be accumulated, and if so, the hours above eighty (80) will be paid at the rate specified by law. Such overtime shall be compensated for on the basis of one and one-half hours off for each hour of overtime worked. Cash out of accumulated balance will be required upon employee promotion out of existing classification.

9.03. Administrative Leave.

It is the policy of the City to allow employees in the management and mid-management categories to receive administrative leave since they do not receive overtime. Management employees employed as of January 1 of each calendar year may receive 80 hours and mid-management personnel may receive 40 hours of administrative leave. Certain Mid-Management personnel may be granted additional administrative leave not to exceed eighty (80) hours by the City Manager upon recommendation of the Department Head that such employee(s) are working extraordinary hours beyond that expected by Mid-Management personnel. Balances must be used prior to December 31 of that same calendar year or they will be lost. Administrative leave is not compensable by pay.

New employees, or employees becoming eligible due to a promotion, receive administrative leave on a prorated basis, with seven (7) hours for management personnel and three (3) hours for mid-management personnel granted for each full calendar month remaining in the fiscal year.

For example only, a management employee hired on February 15 would receive 28 hours of administrative leave for that fiscal year.

Administrative leave is not a vested or earned right or form of compensation under this

Personnel Manual, therefore there will not be reimbursement for accrued administrative leave. Administrative leave will be taken at the discretion of the City Manager.

9.04. Jury Duty and Court Appearances.

This section shall not apply to any employee who is a named party to an action unrelated to the City and its activities or is serving as a paid expert witness. In such cases, employees may request vacation or personal leave.

When an employee is required to serve on an inquest or on a jury or grand jury or is subpoenaed as a witness to appear before a court, administrative agency, public body or commission, as required by law, the employee must promptly notify his or her supervisor. While on jury duty, a regular employee will receive full pay, but shall pay to the City all fees received from the court, administrative agency, public body or commission, excluding reimbursement for mileage.

9.05. Leave of Absence.

Upon written request and in the sole discretion of the City Manager, a leave of absence without pay may be granted to any regular employee or reserve police officer for a period not to exceed six (6) months for the following reasons:

- A. Illness or disability not covered by paid sick leave, if written confirmation from the employee's physician or other licensed health care practitioner of the illness or disability is provided.
- B. Education or training which will materially benefit City service.
- C. Other personal reasons that need immediate emergency attention.

Request for leaves of absence in excess of six months may be considered by the City Manager, who will evaluate potential benefits to the City, and may grant such extended leave of absence, in his or her sole discretion.

Requests for leave of absence shall be submitted to the employee's supervisor and referred to City Manager and shall state specifically the reasons for the request, the date when it is desired to begin the leave, and the probable date of return. Upon return from an authorized leave of absence, the employee on leave shall be returned to the position he or she vacated, even if a replacement has been obtained.

In the event a probationary or regular employee is transferred or promoted on a temporary basis for the duration of a leave of absence, of another employee, such appointment shall have no permanent effect on the status of the employee so promoted or transferred, and he or she shall be returned to his or her prior position and be entitled to all rights and privileges as though he or she had not been temporarily promoted or transferred.

Accumulated sick leave (if the leave of absence is for illness purposes) and/or accumulated annual leave may be used prior to being granted a leave of absence. Employees shall not accrue annual vacation or sick leave while on a leave of absence; however, employees returning to work following a leave of absence shall retain their accumulated time, if not otherwise used. During such leave of absence, the City shall not pay for Group Medical-Dental-Life-Vision Insurance Benefits (but the employee may pay the full premiums therefore), except that the City shall pay for Group Medical-Dental-Life-Vision Insurance benefits during that

period of any such leave of absence for which the absent employee shall have been determined to be disabled in accordance with California law.

The policy set forth in this Subsection 9.05, shall not apply to disability leave for pregnancy, childbirth, or related medical condition, which is set within Subsection 9.07 of this Personnel Manual, nor to Family Care and Medical Leave, which is set forth within Subsection 9.15 of this Personnel Manual.

9.06. Unauthorized Leave of Absence.

Any employee, who is absent for three (3) consecutive working days without being on sick leave, vacation leave, or authorized leave of absence shall automatically have resigned his or her employment with the City.

Nothing in this section shall limit the department supervisor's authority to discipline or dismiss an employee due to an unauthorized absence.

An employee terminating employment in the manner described in this section will be considered to have voluntarily resigned his or her City employment.

9.07. Disability Leave for Pregnancy, Childbirth or Related Medical Condition.

An employee is disabled by a pregnancy, childbirth or related medical condition, if in the opinion of her own doctor or other licensed health care practitioner; she is unable because of pregnancy, childbirth or related medical condition, to perform the essential duties of her job or to perform these duties without undue risk to herself or other persons.

For any person who is disabled by pregnancy, childbirth or related medical condition, a leave of absence without pay may be taken, upon the giving of reasonable notice of the date the leave will commence and the estimated duration of any such leave. An employee is not required to provide notice of any intended leave until such time as she can ascertain with reasonable certainty the expected date that any leave will commence. The City will require written confirmation from the employee's physician or other licensed health care practitioner that she is or will be disabled by pregnancy, childbirth or related medical condition. Such leave may extend for up to four (4) months for each pregnancy and need not be taken in one (1) continuous period of time. Any employee may utilize any accrued vacation time or other paid leave, including sick leave, during the otherwise unpaid portion of any pregnancy disability leave. Employees while on pregnancy, childbirth or related medical condition disability leave will not accumulate sick or vacation time during the duration of the leave of absence, except as vacation or sick leave is satisfied. During such leave of absence, the City shall not pay for Group Medical-Dental-Life-Vision Insurance Benefits, (but the employee may pay the full premium therefore), except that the City shall pay for Group Medical-Dental-Life-Vision Insurance benefits during that period of any such leave of absence for which the absent employee has been determined to be disabled in accordance with California Unemployment Insurance Code §§ 2601 and following.

Upon return from any pregnancy disability leave, the employee shall be entitled to return to her original job unless the job has ceased to exist for reasons unrelated to her leave or preservation of the job would undermine the City's ability to operate safely and efficiently. If the original job is not available for the reasons specified above, the employee is entitled to return to a substantially similar job, unless there is no substantially similar job available or filling a substantially similar job with the returning employee would substantially undermine the City's ability to operate safely and efficiently.

9.08. Permanent Disability.

Medical care and payments for permanent disabilities incurred in the course of employment are prescribed in the Workers' Compensation Act.

9.09. Sick Leave.

Sick leave with pay shall be granted to a regular employee who is unable to perform his or her regular duties because of a personal illness, off-duty injury, or because of confinement for medical treatment. Accrued sick leave may be used, up to 48 hours, to attend the illness of a child, parent, spouse or domestic partner of the employee.

The department head or supervisor may require a physician's certificate explaining the reason for any employee's absence. At the discretion of the City Manager, an employee may be required to sign an affidavit stating he or she was ill.

Sick leave shall be accumulated at the rate of eight hours per month, to a maximum not to exceed 125 working days (1000 hours). The use of accumulated sick leave of more than 960 hours must be verified by a physician. At the end of the payroll period in which the leave accumulation reaches or exceeds the stated maximum, the employee's sick leave will stop accruing, and no further sick leave will accrue until the balance is reduced below the stated limit. A thirty (30) day notice will be issued to those employees who are nearing the maximum number of accrued sick leave hours.

An employee having at least four (4) years of continuous employment with the City may, at the option of the employee, be paid up to 50% of his or her unused sick leave earned during the previous 12 month period or convert that or any portion of that amount to vacation time. The remaining percentage of unused sick leave shall be retained in the employee's accumulated total of unused sick leave.

Upon retirement, any employee having at least twenty (20) years of continued service with the City of Hughson, having unused accumulated sick leave shall be paid thereafter in an amount equivalent to twenty-five (25%) of his or her then current daily wage rate for each day of unused sick leave. The employee will have the option of converting the amount due to either paid medical/dental insurance premiums for coverage offered by the City to current employees, or receive a single lump sum cash payment. To be eligible for insurance premium payment, the employee must also be eligible for the insurance coverage as provided in the policy between the City and the carrier selected.

Upon retirement, any employee, with a management classification, having at least ten (10) years continued service with the City of Hughson, having unused accumulated sick leave, shall be paid thereafter in an amount equivalent to fifty percent (50%) of his or her then current daily wage rate for each day of unused sick leave. The employee shall have the option of converting one hundred percent (100%) of unused sick leave to paid medical/dental/vision insurance premiums for coverage offered by the City to current employees. To be eligible for insurance premium payments, the employee must also be eligible for the insurance coverage as provided by the policy between the City and the carrier selected.

The employee shall report sick leave prior to the start of his or her work shift whenever possible and at least within one-half hour after the start of the shift. Police personnel will report sick prior to the start of their assigned shift.

If an employee becomes ill while on vacation, his or her period of illness may be charged to sick leave upon presentation of a doctor's certificate stating the nature and extent of the illness. In the case of frequent use of sick leave, an employee may be requested to file a physician's statement for each illness. An employee may also be required to take an examination by a physician designated by the City and to authorize consultation with his or her own physician concerning his or her illness in accordance with applicable local, state and federal law.

Employees shall, whenever possible, make dental, medical and similar appointments on Saturday, or other non-workday. If this is not possible, sick leave shall be used for these purposes for a minimum period of (1) hour and should not exceed four (4) hours except in unusual circumstances.

With the approval of the City Manager, any eligible employee may be granted up to five (5) days leave with pay in the event of a catastrophic illness on the part of a family member living in the employee's house. Use of leave with pay for this purpose is intended to apply in serious and unforeseen conditions where the presence of the employee in the home is required. For the purpose of this section, immediate family shall be defined as mother, father, sister, brother, spouse, child, grandchild, grandparent, mother-in-law or father-in-law of the employee.

For employee injury or disability falling within the provisions of the State Workman's Compensation Disability Act, disability compensation at the rate allowed under said Act shall be the basic remuneration during the employee's regular pay and his disability compensation allowance shall be granted for, but not to exceed, one (1) year, for any period of incapacity. In the case of the miscellaneous employee, the first seven (7) days of his absence shall be deemed to be sick leave and shall be paid by the City. Thereafter, the only compensation payable to the miscellaneous employee shall be payable by the insurance carrier under the Workman's Compensation Act. However, sick leave may be used by the employee, in which case the compensation shall be paid over to the City. During the time the City is required to pay and actually pays a public safety employee on disability leave or a miscellaneous employee for sick leave while disabled, the City shall be entitled to receive all payments which otherwise would be payable to such employees for temporary disability or retirement.

9.10. Vacation Leave.

The City provides benefits to eligible employees to enable them to take paid time off for rest and recreation. The City believes this time is valuable for employees in order to enhance their productivity and to make their work experience with the City personally satisfying. The City also provides long-service employees with additional vacation benefits as years of service are accumulated.

Vacation leave is a right; however, the use of same shall be approved by the Department Head, taking into account the desires and seniority of employees and more particularly, the workload requirements of the department. Employees shall take vacation leave regularly each year and shall be encouraged to take vacation at least a full week at a time. Vacation may be scheduled at the request of the employee by the department head, but must consider all needs of the City.

All regular employees are eligible to accrue and take vacation benefits based on their continuous length of service, measured from the date of hire. "Continuous length of service" is defined as service that is uninterrupted by termination of employment.

The City shall respond to all annual leave requests within five (5) working days after the employee has submitted his or her request to the Department Head/supervisor.

Regular employees, except as provided in any applicable memorandum of understanding, shall earn annual leave at the following rates (subject to Subsection 9.11 of this Personnel Manual):

- A. Less than five year's service = 8 hours per month (12 days per year).
- B. After five years' service = 11.32 hours per month (17 days per year).
- C. After ten years' service = 14 hours per month (21 days per year).
- D. After fifteen years' service = 16 hours per month (24 days per year).

9.11. Vacation Leave Accumulation.

In order to give effect to this policy and to realize the greatest benefit from vacation leave for both employees and the City, limitations shall be placed upon the amount of unused vacation leave an employee is allowed to accumulate. Maximum accumulation shall be three hundred twenty (320) hours at the beginning of any calendar year.

At the end of the payroll period in which the leave accumulation reaches or exceeds the stated limit, the employee's vacation leave shall cease accruing, and no further vacation shall accrue until the balance is reduced below the stated limit. It is the employee's responsibility to seek the use of the vacation leave in a timely manner.

The City will, as a courtesy only, without liability, endeavor to give thirty (30) days notice that an employee will cease to accrue vacation leave unless the time is taken. If the employee is unable to use the time because of departmental staffing needs, he or she shall be paid for the amount of time in excess of the limit at the end of the month, and accrual may thereafter recur. Upon termination, an employee shall be paid for accrued and unused vacation time.

An employee may elect to receive a cash payment for up to a maximum of forty (40) hours of his/her accumulated vacation balance prior to commencement of a scheduled vacation of forty (40) consecutive hours or more. To exercise the cash payment option an employee must have forty (40) hours of accumulated vacation time remaining after the cash option and scheduled vacation have occurred. This option may be exercised once within the same fiscal year.

9.12. Holidays.

Where holidays are addressed in an applicable memorandum of understanding, the provisions of the memorandum of understanding shall control. Where not covered in a memorandum of understanding, regular employees shall be entitled to the following holidays with pay:

Two Floating Holidays
New Year's Day
Martin Luther King's Birthday
Lincoln's Birthday

Washington's Birthday
Memorial Day
Independence Day (4th of July)
Labor Day
Veterans Day
Thanksgiving Day (4th Thursday of November)
Day after Thanksgiving Day (4th Friday of November)
Christmas Day - December 25

Any day or part of day declared by the City Manager to be a holiday.

When an employee gives adequate notice, the City will make reasonable accommodation for the employee to observe the Sabbath if it will not unduly interfere with City operations. Such release time may be charged to administrative leave, compensatory time off, vacation, or leave without pay at the discretion of the employee.

When a holiday falls on a Sunday, the following Monday shall be observed as a holiday. When a holiday falls on a Saturday, the preceding Friday shall be observed as a holiday.

To be paid for a holiday the employee must have been in paid status on the workdays for his or her classification which immediately precedes and succeeds the holiday.

"Holiday Pay" shall be built into police officer's regular salary and no additional compensation shall be granted, except that police-shift personnel who do work on either Thanksgiving Day or Christmas Day shall receive an extra four (4) hours' pay for each such eight (8) hours worked. Any other employee who might be required to work on any of the above holidays shall be compensated at overtime rates in accordance with Section 9.02 of these rules. If a holiday falls on a non-police personnel employee's regular day off, he shall be entitled to equivalent time off at a later date.

The "Floating Holiday" is to be used during the calendar year and cannot be carried over to the next year.

9.13. Bereavement Leave.

Any eligible employee shall be granted bereavement leave with pay as necessary but not to exceed three (3) work days upon the occasion of the death of a close relative. For purposes of this section, close relative shall be those specified in Section 9.09 of these rules as "immediate family". Additional bereavement leave not to exceed five (5) calendar days for travel purposes may be granted by the City Manager when circumstances warrant the same.

9.14. Military Leave.

Leave, reinstatement, pay, and benefits for employees of the City shall be provided in accordance with federal law (38 U.S.C. §§ 2021 and following) and California law (Military and Veterans Code §§ 395 and following).

9.15. Family Care and Medical Leave.

The City provides family care and medical leave for up to 12 weeks per year in accordance with California's Moore-Brown-Roberti Family Rights Act and the Federal Family and Medical Leave Act of 1993, and disability leave as required to reasonably accommodate

employees with a qualified disability under the Americans with Disabilities Act (“ADA”) or with a workplace injury.

The City also provides up to twelve (12) weeks of family care and medical leave for a qualified exigency, as defined by the Family Medical Leave Act and related regulations, arising when an employee’s spouse, child or parent is on active duty or is notified of an impending order to active duty. Examples of a qualified exigency include attending military ceremonies and attending counseling sessions. In addition, the City provides up to twenty-six (26) weeks of family care and medical leave (Military FMLA leave) to an employee to care for a spouse, child, parent or nearest blood relative who is a service member recovering from a serious illness or injury incurred while on active duty.

A. Eligibility.

To be eligible for family care and medical leave, an employee must (1) have worked for the City for at least twelve (12) months prior to the date on which the leave is to commence; and (2) have worked at least 1,250 hours in the twelve (12) months preceding the leave.

B. Permissible Uses of Family Care and Medical Leave.

“Family care leave” may be requested for (1) the birth or adoption of an employee’s child; (2) the placement of a foster child with the employee; or (3) the serious health condition of an employee’s child, spouse, or parent, (4) a qualified exigency, as defined by the Family Medical Leave Act and related regulations, arising when an employee’s spouse, child or parent is on active duty or is notified of an impending order to active duty, or (5) an employee to care for a spouse, child, parent or nearest blood relative who is a service member recovering from a serious illness or injury incurred while on active duty. “Medical leave” may be requested for an employee’s own serious health condition. A “serious health condition” is one that requires either in-patient care in a medical facility or continuing treatment or supervision by a health care provider.

C. Substitution of Paid Leave for Family Care and Medical Leave.

Employees are required to substitute accrued vacation time and other paid personal leave (except sick leave) for all family care and medical leaves. Employees are required to substitute sick leave only for medical leaves. Employees may elect to substitute sick leave for other types of family care leave.

D. Amount of Leave.

Provided all the conditions of this policy are met, an employee may take a maximum of 12 weeks of family care and medical leave or 26 weeks for Military FMLA leave in a rolling 12-month period measured backwards from the date the employee’s leave commences. Parents who are both employed by the City may take a maximum combined total of 12 weeks of family care leave in a 12-month period for the birth, adoption, or foster care of their child.

The substitution of paid leave for family care or medical leave does not extend the total duration of family care and medical leave to which an employee is entitled to beyond 12 weeks in a 12-month period. For example, if an employee has accrued four weeks of unused paid vacation time at the time of the request for family care or medical leave, that paid vacation time will be substituted for the first four weeks of family care or medical leave, leaving up to eight additional weeks of unpaid leave.

Family care leave taken for the birth, adoption, or foster care placement of a child generally must be taken in blocks of at least two weeks' duration; however, the City will provide employees with family care leave for birth, adoption, or foster care placement for less than two weeks' duration on any two (2) occasions. Family care leaves for the birth, adoption or foster care placement of a child must be concluded within one year of the birth, adoption or placement.

Family care or medical leave for the employee's own serious health condition, or for the serious health condition of the employee's spouse, parent, or child, may be taken intermittently or on a reduced schedule where medically necessary. If leave is taken intermittently or on a reduced schedule, the City retains the discretion to transfer the employee temporarily to an alternative position with equivalent pay and benefits which better accommodates the employee's leave schedule.

E. Leave's Effect on Pay.

Except to the extent that other paid leave is substituted for family care or medical leave, family care and medical leave is unpaid.

F. Leave's Effect on Benefits.

During an employee's family care or medical leave, for up to a maximum of 12 weeks in a 12-month period, the City shall continue to pay for the employee's participation in the City's group health plans, to the same extent and under the same terms and conditions as would apply had the employee not taken leave.

Employees on family care and medical leave accrue employment benefits, such as sick leave, vacation benefits, or seniority only when paid leave is being substituted for unpaid leave and only if the employee would otherwise be entitled to such accrual.

G. Procedure for Requesting Family Care and Medical Leave.

(1). Notice Requirements.

Employees should notify the City of their request for family care or medical leave as soon as they are aware of the need for such leave. For foreseeable events, if possible, the employee must provide 30 calendar days' advance notice to the City of the need for family care or medical leave. For events that are unforeseeable 30 days in advance, but are not emergencies, the employee must notify the City as soon as he or she learns of the need for the leave, ordinarily no later than 1 to 2 working days after the employee learns of the need for the leave. If the leave is requested in connection with a planned, non-emergency medical treatment, the employee may be required to reschedule the treatment so as to minimize disruption of the City's business.

If an employee fails to provide the requisite 30-day advance notice for foreseeable events without any reasonable excuse for the delay, the City reserves the right to delay the taking of the leave until at least 30 days after the date the employee provides notice of the need for family care or medical leave.

All requests for family care or medical leave should include the anticipated date(s) and duration of the leave. Any requests for extensions of a family care or medical leave must be received at least five (5) working days before the date on which the employee was originally scheduled to return to work and must include the revised anticipated date(s) and duration of the family care or medical leave.

(2). Medical Certification.

Any request for medical leave for an employee's own serious health condition or for family care leave to care for a child, spouse, or parent with a serious health condition must be supported by medical certification from a health care provider. For foreseeable leaves, employees must provide the required medical certification before the leave begins. When this is not possible, employees must provide the required certification within 15 calendar days after the City's request for certification, unless it is not practicable under the circumstances to do so, despite the employee's good faith efforts. Failure to provide the required medical certification may result in the denial of foreseeable leaves until such certification is provided. In the case of unforeseeable leaves, failure to provide the required medical certification within 15 days of being requested to do so may result in a denial of employee's continued leave. Any request for an extension of the leave also must be supported by an updated medical certification.

The medical certification for a child, spouse, or parent with a serious health condition shall include (a) the date on which the serious health condition commenced; (b) the probable duration of the condition; (c) the health care provider's estimate of the amount of time needed for family care; (d) the health care provider's assurance that the health care condition warrants the participation of the employee to provide family care; and (e) in the case of intermittent or reduced schedule leave where medically necessary, the probable duration of such a schedule.

The medical certification for leave for the employee's own serious health condition shall include (a) the date on which the serious health condition commenced; (b) the probable duration of the condition; (c) a statement that, due to the serious health condition, the employee is unable to perform the functions of his or her position; and (d) in the case of intermittent leave or reduced schedule leave where medically necessary, the probable duration of such a schedule. In addition, the certification may, at the employee's option, identify the nature of the serious health condition involved. If the City has reason to doubt the validity of the certification provided by the employee, the City may require the employee to obtain a second opinion from a doctor of the City's choosing at the City's expense. If the employee's health care provider and the doctor providing the second opinion do not agree, the City may require a third opinion, also at the City's expense, performed by a mutually agreeable doctor who will make a final determination. Before permitting the employee to return to work, the City also may require the employee to provide medical certification that he or she is able to return to work.

(3). Leave's Effect on Reinstatement.

Employees returning from family care or medical leave are entitled to reinstatement to the same or comparable position consistent with applicable law.

9.16. Catastrophic Leave Policy.

A. Conditions of Participation. Applications for receipt of catastrophic leave donations will be processed by the City Manager, or his or her designee.

B. An employee becomes eligible to receive catastrophic leave donations when the following two (2) conditions occur:

(1). The employee has exhausted, or will soon exhaust all his/her accrued leave, as a result of a verifiable long-term illness or injury suffered by either the employee or a relative, as defined in Section 1.16.

(2). The employee has received approval for an unpaid leave of absence from his/her supervisor.

C. Any other employee (the donating employee) may donate accrued vacation, compensatory time, administrative leave, or holiday time; sick leave may not be donated, except as provided below. Donations must be in forty hour increments.

D. Donated leave shall be added to a bank reserved for the recipient employee, in the order of receipt from the donating employee, but shall not be added to the recipient employee's sick leave balance until needed by the recipient employee.

E. Once donated to an individual, donated leave cannot be reclaimed by the donor, but, in the event the receiving employee shall return to work without having used all donated leave, the balance of unused donated leave shall be returned to all donating employees.

F. Sick leave may be donated only by an employee having at least four (4) years of continuous employment with the City. The maximum amount such an employee may donate is fifty percent (50%) of the donating employee's unused sick leave earned during the previous 12-month period and such amount donated shall be treated, for the donating employee, as though it had been converted to cash pursuant to Section 9.09.

G. Processing of Donations. Upon receipt of donation authorizations, the City Manager, or his or her designee, shall take the following actions:

(1). Verify that donating employee has the minimum required leave balance required for the donation and convert donated time to dollars at the hourly rate of the donor and subtract from the designated leave category. Pay supplements which are a percentage of base salary (except above class pay and special assignment pay) shall be added to the base salary prior to converting the value of the donated time to the recipient.

(2). Convert donated dollars as computed above to hours at the hourly rate of the recipient, and add to a bank reserved for the recipient employee. Upon need the hours shall be added to the recipient's sick leave balance.

(3). Adjust records of donor and donee employees accordingly.

(4). Retain a confidential file of donation authorizations.

H. Treatment of Donated Time. Donated time is treated as sick leave accrued by the recipient of the donation. Donated time does not alter the employment rights of the City or the recipient, nor extend or alter limitations otherwise applicable to Leaves of Absence or Sick Leave, except as noted herein.

9.17. Standby Duty.

When necessary and in the interest of city operations, a Department Head may assign employees to "standby" status.

A. Application of "standby" shall be as follows:

(1). Each employee so assigned to "standby" shall be provided with a City issued cell phone or pager while on standby duty and shall be able to report to the work site within thirty (30) minutes.

(2). Employees on standby shall have the option to trade days and/or weeks of standby status with another qualified employee in the same unit or division with

Department Head approval.

(3). Standby shall be assigned in a minimum of either eight (8) hour blocks, i.e., Monday-Friday workweek standby may be eight (8), sixteen (16) or forty-eight (48) hour blocks.

Standby weekends i.e., Saturday, Sunday or extended holiday weekends (Friday-Sunday or Saturday-Monday) will be assigned in eight (8) to forty-eight (48) hour blocks.

B. Compensation for “standby” shall be as follows:

(1). Employees assigned to standby duty shall be paid two (2) hours of straight time pay for every eight (8) hours of standby, and time and one-half (1 ½) for all actual time worked while on standby duty status.

(2). Employees assigned to standby duty on holidays observed by the City shall be paid two (2) hours of straight time pay for every eight (8) hours of standby, and double time and one-half (2-1/2) for all time worked while on standby duty status.

9.18. Callback.

When an employee returns to work duty at the request of the Department Head or his designee for an emergency or for some other need of the City after said employee has been released from work duty, said employee shall be entitled to call back compensation.

Call back compensation shall be paid at time and one-half (1½) for all time actually worked with a minimum of two (2) hours pay. For the purpose of computing time for this provision, time will commence when the employee leaves their home to respond to the call back and will end when they return home.

9.19. Military Spouse Leave

The City provides up to ten (10) days of unpaid leave when an employee’s spouse is on leave from military deployment (Military Spouse Leave”)

A. Eligibility. To be eligible for Military Spouse Leave, the employee must:

(1). Work an average of twenty (20) or more hours per week;

(2). Have a spouse that is a member of a) the Armed Forces of the United States and has been deployed during a period of military conflict to an area designated as a combat theater or combat zone by the President of the United States, b) the National Guard who has been deployed during a military conflict, or c) Reserves who has been deployed during a military conflict.

(3). Provide the City written notice of their intention to take Military Spouse Leave within two (2) business days of receiving official notice that their spouse will be on leave from deployment; and

(4). Provide the City written documentation certifying that his or her spouse will be on leave from deployment during the time that they will be using Military Spouse Leave.

B. Procedure for Requesting Military Spouse Leave. Employees should notify the City of their request for Military Spouse Leave within two (2) business days of

receiving official notice that their spouse will be on leave from deployment. In addition, employees shall provide the City with written documentation certifying that his or her spouse will be on leave from deployment during the time that they will be using Military Spouse Leave.

SECTION 10. DISCIPLINARY ACTION.

10.01. Disciplinary Power.

The City Manager, or designated representative with vested disciplinary power, shall be allowed full freedom in such matters, it being the intent and spirit of this section to provide a fair and honest approach to municipal employment for every employee of the City, but in no sense to impede or curtail the responsible officer in securing efficient service.

Employees are expected to observe certain standards of job performance and good conduct. When performance or conduct does not meet City standards, the City will endeavor when it deems appropriate to provide the employee a reasonable opportunity to correct the deficiency. If, however, the employee fails to make the correction, he or she will be subject to discipline including termination.

The rules set forth below are intended to provide employees with fair notice of what is expected of them. Necessarily, however, such rules cannot identify every type of unacceptable conduct and performance. Therefore, employees should be aware that conduct not specifically listed below, but which adversely affects or is otherwise detrimental to the interest of the City, other employees, or the public, may result in disciplinary action.

The discipline procedures in this section represent guidelines which the City believes are generally appropriate to govern employee conduct. They are not, however, absolute rules. The City retains discretion to determine what constitutes proper disciplinary action and procedure in each individual situation.

These guidelines do not grant any employee a specific guarantee that any particular disciplinary decision or procedure will be utilized by the City. Any employee may be disciplined (up to and including termination) for any reason the City finds sufficient.

10.02. Causes of Disciplinary Action.

The following list of causes for disciplinary action is included in this Personnel Manual for illustrative purposes only. The publication of this list does not mean that other causes for disciplinary action may not arise. The City may discipline any employee for any reason it deems sufficient. Grounds for disciplinary action, include, but are not limited to, the following:

A. Fraud or deceit in securing employment.

B. Incompetence. As used herein, the term “incompetence” shall mean that the employee lacks adequate ability, knowledge or fitness to perform the duties which are within the scope of the employee’s employment. “Fitness” is a physical or mental inability to perform the duties of the classification, and shall be applied in a manner consistent with local, state, and federal statutes, regulations, and case law with respect to employment of the physically or mentally disabled. An employee who is physically or mentally disabled and therefore is incapable of performing the duties of the classification and for such incapability is terminated shall be considered to have been released rather than to have been disciplined. Such released employees shall be considered to have left in good standing.

- C. Inefficiency in performance of work which results in performance lower than that which is typically expected of a similar employee in a similar position.
- D. Inexcusable neglect of duty.
- E. Insubordination.
- F. Dishonesty, rationally related to employment.
- G. Unless authorized to do so, consuming, possessing an open container of, or being under the influence of, an alcoholic beverage, while on duty.
- H. Unless legally authorized to do so, using, consuming, injecting, possessing, being under the influence of, selling or offering for sale, while on duty, any controlled substance as that term is defined in the California health and Safety Code.
- I. Addiction to the use of any “controlled substance,” as that term is defined in the California Health and Safety Code.
- J. Inexcusable absence without leave.
- K. Failure to return from an authorized leave of absence.
- L. Use of leaves of absence, including sick leave, in a manner inconsistent with this Personnel Manual.
- M. Conviction of a felony or conviction of a misdemeanor which is of such a nature as to adversely affect the employee’s ability to perform the duties and responsibilities of his other position. A plea of guilty or conviction following a plea of nolo contendere is deemed to be a conviction within the meaning of this section. Notwithstanding any further proceedings in the case or any appeal or appellate decision, a conviction shall be deemed to be complete upon the date the court imposes judgment and sentence.
- N. Discourteous treatment of any member of the public where, at the time of the incident, such members of the public would reasonably believe that the employee was acting within the scope of the City employment.
- O. Discourteous treatment of any other City employee is a situation where an employment relationship exists at the time of the incident.
- P. Willful disobedience of a lawful rule, order of direction, including the Police General Orders.
- Q. Negligence which causes damage to City or public property.
- R. Intentional misconduct which causes damage to City or public property.
- S. Unauthorized possession, use, or removal from City facilities, of City or public property.
- T. Any conduct rationally related to employment which impairs, disrupts or brings discredit to the employee’s employment or the public service.
- U. Violation of the provisions set forth in this Personnel Manual.
- V. Habitual absence or tardiness.
- W. Failure to perform assigned work in an efficient manner.

- X. Being wasteful of materials, property or working time.
- Y. Repeated garnishment of wages due to nonpayment of legally acquired debts.

10.03. Definitions of "Disciplinary Action".

The term "disciplinary action" as used in this Personnel Manual shall mean and include:

A. Oral Warning: An oral admonition to an employee whose conduct or performance must be improved and which detail the areas for improvement, the degree of improvement required, and a notice that failure to improve will result in more serious disciplinary action. A memorandum of the oral warning shall be placed in the employee's personnel file, and/or kept by the Department Head. If it is placed in the personnel file, it shall be removed after six months, or after the issue is satisfactorily addressed, whichever is sooner.

B. Written Reprimand: A formal written notice to an employee which summarizes previous disciplinary action, if any, and which details a record of conduct or performance that is below standard and which advises that continued conduct or performance at such levels may result in suspension, extension of probationary period, withholding of salary step increase, demotion or dismissal. At the time a written reprimand is issued, the individual shall be counseled and given an opportunity to review the reprimand and sign it, and/or make comments thereon, before it is placed in his or her personnel file.

C. Withholding Salary Step Increase: A withholding of a pay step increase where performance falls short of the normal established standards or where performance is clearly inadequate in one or more of the critical job duties for the position. At the time of such withholding, the reasons therefore shall be placed in writing, and the individual shall be counseled and given an opportunity to review the reasons and sign it, or make comments thereon, before it is placed in his or her personnel file.

D. Reduction in Pay: A reduction in pay, in an amount, and for a period of time, specified in the disciplinary action. At the time of such reduction in pay, the reasons therefore shall be placed in writing, and the individual shall be counseled and given an opportunity to review the reasons and sign it, or make comments thereon, before it is placed in his or her personnel file.

E. Suspension: A temporary removal of an employee from the service of the City without pay. A suspension of this type does not include suspension pending an investigation of alleged misconduct, or pursuant to Section 10.06 of this Personnel Manual. At the time of such suspension, the reasons therefore shall be placed in writing, and the individual shall be counseled and given an opportunity to review the writing and sign it, or make comments thereon, before it is placed in his or her personnel file.

F. Demotion: The removal of an employee from a position to one of lower grade or classification when such employee is no longer able or willing to perform the duties of the previous position, but may still function effectively at a lower level. At the time of such demotion, the reasons therefore shall be placed in writing, and the individual shall be counseled and given an opportunity to review the writing and sign it, or make comments thereon, before it is placed in his or her personnel file.

G. Dismissal: The removal of an employee from the service of the City when it has been determined that the employee has not or cannot meet the standards of conduct or

performance required by the City or has committed one or more offenses for which no other measure is appropriate. At the time of such dismissal, the writing therefore shall be placed in writing, and the individual shall be counseled and given an opportunity to review the reasons and sign it, or make comments thereon, before it is placed in his or her personnel file.

H. The above such actions may be taken with respect to an employee for misconduct pursuant to Subsection 10.02 of this Personnel Manual. The severity of any disciplinary action may be based, in the discretion of the City Manager or the designated representative in whom is vested disciplinary power, on the number and severity of previous disciplinary actions.

10.04. Notice of Disciplinary Action.

For any disciplinary action other than an oral or written reprimand, the employee shall be given a notice of disciplinary action, which shall contain:

- A. A statement of the disciplinary action to be taken against the employee;
- B. A statement of the facts upon which the disciplinary action is based, which shall set forth clearly and with particularity the charges against the employee so that the employee can understand the charges including a copy of any applicable written document, and the names of any witness(es) precipitating the discipline;
- C. A statement indicating the cause for the disciplinary action, including references to Subsection 10.02 of this Manual where appropriate;
- D. A statement which generally describes any disciplinary actions taken against the employee in the past; and
- E. A statement advising the employee that the written notice is to be placed in the employee's official personnel file and that the employee has the right to an informal (Skelly) hearing before imposition of the discipline, in accordance with Subsection 10.07 of this Personnel Manual.
- F. The date the discipline is to be imposed, unless an informal (Skelly) hearing is requested, which date shall not be less than five (5) working days from the date service is deemed complete, as specified herein.

The written notice of disciplinary action shall be deemed sufficient notice to the employee if the required information is contained therein. The written notice of disciplinary action may be personally served, or mailed to the employee by certified mail, return receipt requested, addressed to the last address which such employee has furnished to the personnel office. Service is deemed complete upon personal service, or on the date the certified mail is received.

10.05. Suspension Prior to Disciplinary Action or Dismissal.

Prior to the effective date of any disciplinary action or dismissal, the City Manager may suspend, with pay, the affected employee if the City Manager determines such suspension is necessary to protect the health, safety, and welfare of the residents or other employees of the

City. The rights and benefits provided to an employee so suspended shall not otherwise be affected.

10.06. Informed (Skelly) Hearing Procedure.

For any discipline other than oral or written reprimand, the affected employee shall have a right to a hearing in accordance with this Subsection. If the affected employee shall notify the person imposing discipline or the City Manager in writing of his or her desire to have a hearing, prior to the effective date of the imposition of discipline pursuant to Subsection 10.04.F of this Personnel Manual, the imposition of discipline shall be stayed until a hearing has been held. The hearing shall be held within a reasonable time, and shall be held by the applicable Department Head, unless he or she is the person originating the discipline, in which case it shall be held by a person appointed by the City Manager who can be fair and impartial in conducting the hearing. The hearing shall include the person conducting the hearing (the hearing officer), the employee, the person proposing the discipline, and such others as may be directed by the hearing officer. The employee and/or the City may have a representative present. The hearing officer will keep a written record of the hearing. No tape recording will be made. Copies of all relevant non-confidential material relating to the discipline must be made available to the employee, if so requested, at least 48 hours prior to the hearing. The technical rules of evidence do not apply. The hearing officer may admit any evidence which is of the type that reasonable persons may rely on in the conduct of serious affairs; provided that hearsay standing alone is insufficient to prove a particular charge upon for which discipline has been imposed.

At the hearing, the employee will be given an opportunity to informally discuss the charges and proposed discipline and bring forward facts or circumstances which may cause the charges or proposed discipline to be revised or dropped.

As the result of the hearing, the hearing officer will determine whether it is appropriate to proceed with the imposition of discipline, modify the imposition of discipline, or drop the proposed discipline. The decision of the hearing officer shall be in writing, and must be received by the employee within fifteen (15) days of the hearing and shall include a summary of the hearing, the matters set forth in Subsection 10.04, and, if the decision is other than to drop the discipline, a notice that the employee may appeal the decision to the City Manager by filing a written appeal, within five (5) working days, with the City Manager. (Failure to appeal shall cause the hearing officer's decision to be final). Upon appeal, the City Manager shall review the decision, and within ten (10) working days of the filing of the appeal, have a meeting with the employee, the Department Head, and with other persons the City Manager may direct. The City Manager shall, within five (5) working days of the meeting, issue a written decision imposing the discipline, modifying the discipline, or denying the discipline. The decision must include a statement that the time within which judicial review must be sought is governed by Code of Civil Procedures Section 1094.6. The decision of the City Manager is final. A copy shall be placed in the employee's personnel file. Discipline, if any, shall become effective on the date specified by the hearing officer (or, if appealed, the City Manager) in his or her decision.

If the City Manager is the hearing officer, then the appeal shall be to an impartial hearing officer appointed by the City Council.

10.07. Effect of Dismissal.

Except as may be otherwise required by law, upon the effective date of dismissal, the City shall cease to provide any benefits for the employee.

10.08. Layoffs.

The City Manager may lay off an employee because of material change in duties or organization or shortage of work. Ten (10) working days before the effective date of a layoff, the Department Head shall notify the Personnel Officer and the City Manager of the intended action with the reasons, and a statement stating whether or not the services of the employee affected have been satisfactory. If certified as having given satisfactory service, the name of the employee laid off shall be placed on the appropriate re-employment list.

10.09. Resignation.

Any employee wishing to leave the employment of the City in good standing shall file with the Department Head, at least two (2) weeks before leaving the service, a written resignation stating the effective date and reasons for leaving. The resignation shall be forwarded to the City Manager through the Personnel Office with a statement by the Department Head as to the resigned employee's performance. Failure of the employee to submit his or her written resignation as provided herein shall be entered on the service record of the employee and may be cause for denying future employment by the City. Each employee leaving the City service shall also participate in an exit interview with the Personnel Officer on their last day of work.

SECTION 11. GRIEVANCES.

11.01. Purpose of Grievance Procedure.

The grievance procedures set forth herein are designed to resolve grievances informally and to provide an orderly procedure for such resolution. The grievance procedure is to address complaints of misapplication of the Personnel policies, or complaints of non-compliance with law, and is not used for disciplinary matters. The grievance procedure is available for all City Employees.

11.02. Time Limits.

Each person involved in a grievance shall act quickly so that the grievance may be solved promptly. Each person shall make every effort possible to complete action within the time limits contained within these grievance procedures, but with the written consent of the other parties involved, the time limits of any step may be extended.

11.03. Presentation of Grievance.

An employee may present a grievance while on duty, provided such use of on-duty time is kept to a reasonable minimum as determined by the City Manager. Employees should present grievances as soon as possible after the events that gave rise to the employee's concerns by submitting a brief written grievance to his or her immediate supervisor. The written grievance should set forth the factual and other bases for the employee's complaint, and must identify the rule or issue allegedly being violated by the City. The employee shall strive to submit the written grievance within five (5) working days after the facts which gave rise to the complaint.

11.04. Grievance Procedure/First Step (Informal Discussions).

Initially, a grievance shall be personally discussed between the employee and his or her immediate supervisor. The employee shall have a decision or response from the immediate supervisor within five (5) working days.

11.05. Grievance Procedure/Second Step (Formal Grievance).

A. If an informal grievance is not resolved to the satisfaction of the grievant, the grievant may file a formal grievance in writing to the Department Head (unless the Department Head is his or her immediate supervisor, or the grievant is a Department Head, in which event the grievance shall be to the City Manager). The formal grievance shall be initiated within fifteen (15) working days of the decision rendered in the informal grievance procedure. A formal written grievance shall state the date and nature of the grievance, and shall state all specific facts or omissions upon which the grievance is based.

B. Within five (5) working days after the filing of the formal grievance, the Department Head or City Manager (as the case may be), shall give his or her decision in writing to the grievant.

11.06. Grievance Procedure/Third Step (Appeal).

If the grievant is not satisfied with the decision rendered by the Department Head or City Manager, the grievant may appeal the decision in writing within five (5) working days to the City Manager or to the City Council if the formal grievance was filed with the City Manager. If the grievant does not appeal the decision in writing within five (5) working days, the issue will be considered settled. The appeal shall state the date and nature of the grievance, and shall state all specific facts or omissions upon which the appeal is based.

11.07. Consideration of Appeal.

Within ten (10) working days of the filing of an appeal, the City Manager or the City Council, as the case may be, shall have a meeting with the aggrieved and/or his or her representative, and other persons as the City Manager or the City Council, as the case may be, shall direct.

11.08. Decision on Appeal.

Within ten (10) working days of the hearing of the appeal, the person or body hearing the appeal shall issue a written decision concerning the employee's appeal. That decision shall be final.

SECTION 12. DRUG FREE WORKPLACE.

12.01. Purpose.

It is the intent of the City to maintain a workplace that is free of drugs and alcohol and to discourage drug and alcohol abuse by its employees. The City has a vital interest in maintaining safe and efficient working conditions for its employees. Substance abuse is incompatible with health, safety, efficiency, and service to the public. Employees who are under the influence of a drug or alcohol on the job compromise the City's interests, endanger their own health and safety and the health and safety of others, and can cause a number of other work-related problems, including absenteeism and tardiness, substandard job performance, increased workloads for

coworkers, behavior that disrupts other employees, delays in the completion of jobs, and disruption of service to the public.

To further its interest in avoiding accidents, to promote and maintain safe and efficient working conditions for its employees, and to protect its business, property, equipment, and operations, the City has established this Section 12 concerning the use of alcohol and drugs. As a condition of continued employment with the City, each employee must abide by this Section 12.

12.02. Employee Cooperation.

Early detection of substance abuse problems benefits everyone. For example, it benefits the employee with the substance abuse problem because it gives him or her the opportunity to correct the problem before it leads to serious harm to the employee or others; it benefits the employee's coworkers who otherwise might have to carry an extra burden by "covering" for the substance abuser or who otherwise might be exposed to serious injury; and it benefits the City because it gives the City an opportunity to prevent accidents and avoid the performance problems and other losses associated with substance abuse. Accordingly, all employees should understand that coworkers with substance abuse problems should be encouraged to seek assistance.

12.03. Definitions.

For purposes of this Section 12.00:

A. "Illegal drugs or other controlled substances" means any drug or substance that (a) is not legally obtainable; or (b) is legally obtainable but has not been legally obtained; or (c) has been legally obtained but is being sold or distributed unlawfully.

B. "Legal drugs" means any drug, including prescription drugs and over-the-counter drugs, that has been legally obtained and that is not unlawfully sold or distributed.

C. "Abuse of any legal drug" means the use of any legal drug (a) for any purpose other than the purpose for which it was prescribed or manufactured; or (b) in a quantity, frequency, or manner that is contrary to the instructions or recommendations of the prescribing physician or manufacturer.

D. "Reasonable suspicion" includes a suspicion that is based on specific personal observations such as an employee's manner, disposition, muscular movement, appearance, behavior, speech or breath odor; information provided to management by an employee, by law enforcement officials, by a security service, or by other persons believed to be reliable; or a suspicion that is based on other surrounding circumstances.

E. "Possession" means that an employee has the substance on his or her person or otherwise under his or her control.

12.04. Consent for Use of Legal Drugs.

A. Use of Legal Drugs.

The City recognizes that it may be necessary for employees to use legal drugs from time to time. The City also recognizes that an employee who is using legal drugs might become impaired by the drug such that the employee's ability to adequately or safely perform would be compromised. In order to accommodate employees who might be required to use legal drugs,

and to help assure that no serious adverse consequences in the workplace result from such drug use, employees are required to obtain the City's consent under the following circumstances.

B. When Consent Is Required.

Employees who know or should know that their use of legal drugs might endanger their own safety or that of some other person, or might pose a risk of significant damage to City property, or might substantially interfere with their job performance or the efficient operation of the City, are obligated to report such drug use to their Department Head and/or the City Manager, and to obtain the City's consent to continue working. The City reserves the right to have either a physician retained by the City or the employee's own physician determine whether it is advisable for the employee to continue working while taking such drugs.

C. Duty to Disclose.

Police Department personnel, and employees who operate or who are responsible in any way for the operation, custody, or care of City property, or for the safety of other employees or other persons, have a duty to disclose the nature of their job duties to any prescribing physician and/or to a City physician and to inquire of the physician(s) whether their use of the drugs prescribed might result in the dangers, risks, or impairment that this Section 12 is intended to prevent.

D. Restrictions on Work.

The City may restrict the work activities of any employee who is using legal drugs or prohibit the employee from working entirely while he or she is taking such drugs.

E. Duty to Refrain from Working.

If the City chooses to permit an employee to work while using legal drugs, the City's consent will be based on the understanding that the employee will not report for work while impaired by the drug if such impairment might result in serious harm or damage. Accordingly, even if an employee has obtained the City's consent to continue working while taking legal drugs, the employee will not be authorized to work while impaired by the use of such drugs if the employee knows or should know that working while impaired might endanger the safety of the employee or some other person, pose a risk of significant damage to City property, or substantially interfere with the employee's job performance or the efficient operation of the City.

12.05. Prohibited Conduct.

A. Scope.

The prohibitions of this section apply whenever the interests of the City may be adversely affected, including any time the employee is:

- (1). On City premises (in the course and scope of employment, and not as a member of the general public);
- (2). Conducting or performing City business, regardless of location;
- (3). Operating or responsible for the operation, custody, or care of City equipment or other property; or
- (4). Responsible for the safety of others.

B. Alcohol.

The following acts are prohibited and subject an employee to discipline in accordance with Section 10:

- (1). The unauthorized use, possession, purchase, sale, manufacture, distribution, transportation, or dispensation of alcohol; or
- (2). Being under the influence of or impaired by the use of alcohol; or
- (3). The consumption of alcohol at lunch when the employee intends to return to work after lunch.

C. Illegal Drugs.

The following acts are prohibited and subject an employee to discipline in accordance with Section 10:

- (1). The use, possession, purchase, sale, manufacture, distribution, transportation, or dispensation of any illegal drug or other controlled substance; or
- (2). Being under the influence of or impaired by the use of any illegal drug or other controlled substance.

D. Legal Drugs.

The following acts are prohibited and subject an employee to discipline in accordance with Section 10:

- (1). The abuse of any legal drug;
- (2). The purchase, sale, manufacture, distribution, transportation, dispensation, or possession of any legal prescription drug in a manner inconsistent with law; or
- (3). Working while impaired by the use of a legal drug in violation of Subsection 12.04, above.

12.06. Disciplinary Action.

A. Dismissal for Violation.

Any violation of this Section 12 may result in discipline, up to and including dismissal, depending on the circumstances.

B. Effect of Criminal Conviction.

An employee who is convicted under a criminal drug statute for a violation occurring in the workplace or during any City-related activity or event will be deemed to have violated this Section 12.

12.07. Drug Free Awareness Program.

A. Management Awareness.

Managers and supervisors should be attentive to the performance and conduct of those who work with them and should not permit an employee to work in an impaired condition or otherwise in violation of this Section 12. When management has reasonable suspicion to believe an employee or employees are working in violation of this Section 12, prompt action should be

taken.

B. Criminal Convictions.

Employees are required by this Section 12 to notify the City of any conviction under a criminal drug statute for a violation occurring in the workplace or during any City-related activity or event, not later than five days after any such conviction. When required by federal law, the City will notify any state or federal agency with which it has a contract of any employee who has been convicted under a criminal drug statute for a violation occurring in the workplace.

12.08. Unregulated or Authorized Conduct.

A. Customary Use of Over-the-Counter Drugs.

Nothing in this Guideline is intended to prohibit the customary and ordinary purchase, sale, use, possession, or dispensation of over-the-counter drugs, so long as such activity does not violate any law or result in an employee being impaired by the use of such drugs in violation of this Section 12.

B. Off-the-Job Conduct.

Nothing in this Section 12 is intended to regulate off-the-job conduct, so long as the employee's off-the-job use of alcohol or drugs does not result in the employee being under the influence of or impaired by the use of alcohol or drugs in violation of this Section 12.00. For purposes of this Subsection, the consumption of alcohol at lunch when the employee intends to return to work is not considered "off-the-job conduct."

C. Use of Alcohol or Legal Drugs.

The City Manager or his or her designated representative will maintain a list of circumstances in which the use or possession of certain legal drugs or alcohol is authorized (such as certain medicine or drugs in medicine chests or alcoholic beverages during certain business meetings or social functions) and will communicate the authorization as appropriate. Changes to the authorization require prior written approval. Employees who are required to use legal drugs, and who know or should know that their use of the drugs might result in their working while impaired by the drug in violation of this Section 12, are encouraged to contact their own physician, their Department Head, or the City Manager and to find out whether it is advisable for them to continue working while using the drug. In such cases, the City reserves the right to have a physician retained by the City, determine whether it is advisable for the employee to continue working while taking the drug. Except as otherwise provided, no employee may assume that his or her possession, use, purchase, sale, manufacture, distribution, transportation, or dispensation of alcohol or drugs is authorized unless the employee has been notified in writing by the City Manager.

12.09. Qualified Disabled Employees.

A. Commitment to Employ Disabled Individuals.

Nothing in this Section 12 is intended to diminish the City's commitment to employ qualified disabled individuals or to provide reasonable accommodation to such individuals.

As noted above, however, employees are required, under certain limited circumstances, to obtain the City's consent to continue working while using legal drugs.

B. Reasonable Accommodation.

If an employee's use of a legal drug is related to an illness or a disability condition, and the employee voluntarily self-identifies himself or herself as an ill or disabled individual to the City in connection with an effort to determine whether it is advisable to continue working despite the use of the drug, and if it is determined that the employee should not continue to work in his or her regular job while using the legal drug, a reasonable effort will be made to determine whether, in the same facility or location, another position is open that the employee is qualified to fill.

12.10. Confidentiality.

Disclosures made by employees concerning their use of legal drugs will be treated confidentially and will not be revealed to managers or supervisors unless there is an important work-related reason to do so in order to determine whether it is advisable for the employee to continue working. Disclosures made by employees concerning their participation in any drug or alcohol rehabilitation program will be treated confidentially.

Managers and supervisors should restrict communications concerning possible violations of this Section 12 to persons who have an important work-related reason to know. In addition, managers and supervisors should not disclose the fact of an employee's participation in any drug or alcohol counseling or rehabilitation program.

12.11. Drug/Alcohol Testing.

A. For the purposes of this Subsection 12.11, the following definitions apply:

(1). "Reasonable suspicion includes a suspicion that is based on specific personal observations such as an employee's manner, disposition, muscular movement, appearance, behavior, speech, or breath odor; on information provided to management by an employee, by law enforcement officials, by a security service, or by other persons believed to be reliable; or on other surrounding circumstances.

(2). "Safety-sensitive positions" are all Police Department positions, and all positions which require the employee occupying that position to operate or maintain City water or wastewater system, or City-owned or leased heavy equipment or vehicles.

B. Employees occupying any safety-sensitive position may be tested by the City at random intervals, with or without reasonable suspicion, in accordance with the procedures specified below.

C. Any employee may be tested upon reasonable suspicion, in accordance with the procedures specified below.

D. Any employee involved in an accident involving City-owned or leased equipment or vehicles will be tested, in accordance with the procedures specified below.

E. Any employee involved in an accident which results in personal injury, to the employee or to other people, during working hours, will be tested, in accordance with the procedures specified below.

F. The City will refer you to an independent National Institute on Drug Abuse ("NIDA") certified medical clinic or laboratory, which will administer the test. The City will pay the cost of the test and reasonable transportation costs to the testing facility. You will

have the opportunity to alert the clinic or laboratory personnel to any prescriptions or nonprescription drugs that you have taken which may affect the results of the test. All drug testing will be performed by urinalysis. Initial screening will be done by EMIT II. Positive results will be confirmed by gas chromatography/mass spectrometry.

G. The clinic or laboratory will inform the City as to whether you passed or failed the test. If you fail the test, you will be considered in violation of these Personnel Policies and will be subject to discipline accordingly.

H. If you are subject to testing under this policy, you will be asked to sign a form acknowledging the procedure governing testing, and consenting to (1) the collection of a urine sample for the purpose of determining the presence of alcohol and/or drugs; and (2) the release to the City of medical information regarding the test results. Refusal to sign the Agreement and Consent form, or to submit to the test, will subject you to discipline up to and including dismissal.

I. Refusal to cooperate with the administration of any drug or alcohol test will be treated in the same manner as a positive test result.

SECTION 13. TECHNOLOGY USE AND PRIVACY POLICY

13.01. General.

The City provides various Technology Resources to authorized employees to assist them in performing their job duties for the City. Each employee has a responsibility to use the City's Technology Resources in a manner that increases productivity, enhances the City's public image, and is respectful of other employees. Failure to follow the City's policies regarding Technology Resources may lead to disciplinary measures, up to and including termination of employment. Moreover, the City reserves the right to advise appropriate legal authorities of any violation of law by an employee.

A. Technology Resources Definition.

Technology Resources consist of all electronic devices, software, and means of electronic communication including, but not limited to, the following: personal computers and workstations; tablets; laptop computers; mini and mainframe computers; computer hardware such as disk drives, tape drives, thumb drives; peripheral equipment such as printers, modems, fax machines, and copiers; computer software applications and associated files and data, including software that grants access to external services, such as the Internet; email; telephones; cellular phones; smartphones; personal organizers; pagers; and voicemail systems.

B. Authorization.

Access to the City's Technology Resources is within the sole discretion of the City. Generally, employees are given access to the City's various technologies based on their job functions. Only employees whose job performance will benefit from the use of the City's Technology Resources will be given access to the necessary technology.

C. Use.

The City's Technology Resources are to be used by employees only for the purpose of conducting City business. Employees may, however, use the City's Technology Resources for the following incidental personal uses so long as such use does not interfere with the employee's duties, is not done for pecuniary gain, does not conflict with the City's business, and does not

violate any City policy:

- (1). To send and receive necessary and occasional personal communications;
- (2). To prepare and store incidental personal data (such as personal calendars, personal address lists, and similar incidental personal data) in a reasonable manner;
- (3). To use the telephone system for brief and necessary personal calls; and
- (4). To access the Internet for brief personal searches and inquiries during meal times or other breaks, or outside of work hours, provided that employees adhere to all other usage policies.

The City assumes no liability for loss, damage, destruction, alteration, disclosure, or misuse of any personal data or communications transmitted over or stored on the City's Technology Resources. The City accepts no responsibility or liability for the loss or non-delivery of any personal email or voicemail communications or any personal data stored on any City property. The City strongly discourages employees from storing any personal data on any of the City's Technology Resources.

D. Improper Use.

- (1). Prohibition Against Harassing, Discriminatory and Defamatory Use.

The City is aware that employees use email for correspondence that is less formal than written memoranda. Employees must take care, however, not to let informality degenerate into improper use. As set forth more fully in the City's "Policy Against Harassment," the City does not tolerate discrimination or harassment based on gender, pregnancy, childbirth (or related medical conditions), race, color, religion, national origin, ancestry, age, physical disability, mental disability, medical condition, marital status, sexual orientation, family care or medical leave status, veteran status, or any other status protected by state and federal laws. Under no circumstances shall employees use the City's Technology Resources to transmit, receive, or store any information that is discriminatory, harassing, or defamatory in any way (e.g., sexually-explicit or racial messages, jokes, cartoons), or threatening.

E. Prohibition Against Violating Copyright Laws.

Employees must not use the City's Technology Resources to copy, retrieve, forward or send copyrighted materials unless the employee has the author's permission or is accessing a single copy only for the employee's reference.

F. Other Prohibited Uses.

Employees may not use the City's Technology Resources for any illegal purpose, violation of any City policy, in a manner contrary to the best interests of the City, in any way that discloses confidential or proprietary information of the City or third parties, or for personal or pecuniary gain, or in a manner which constitutes or counsels insubordination.

13.02. City Access To Technology Resources.

All messages sent and received, including personal messages, and all data and

information stored on the City's email system, voicemail system, or computer systems are City property regardless of the content. As such, the City reserves the right to access all of its Technology Resources including its computers, voicemail, and email systems, at any time, in its sole discretion.

A. Privacy.

Although the City does not wish to examine personal information of its employees, on occasion, the City may need to access its Technology Resources including computer files, email messages, and voicemail messages. Employees should understand, therefore, that they have no right of privacy with respect to any messages or information created or maintained on the City's Technology Resources, including personal information or messages. The City may, at its discretion, inspect all files or messages on its Technology Resources at any time for any reason. The City may also monitor its Technology Resources at any time in order to determine compliance with its policies, for purposes of legal proceedings, to investigate misconduct, to locate information, or for any other purpose.

B. Passwords.

Certain of the City's Technology Resources may be accessed only by entering a password. Passwords are intended to prevent unauthorized access to information. Passwords do not confer any right of privacy upon any employee of the City. Thus, even though employees may maintain passwords for accessing Technology Resources, employees must not expect that any information maintained on Technology Resources, including email and voicemail messages, are private. Employees are expected to maintain their passwords as confidential. Employees must not share passwords and must not access coworkers' systems without express authorization.

C. Data Collection.

The best way to guarantee the privacy of personal information is not to store or transmit it on the City's Technology Resources. To ensure that employees understand the extent to which information is collected and stored, below are examples of information currently maintained by the City. The City may, however, in its sole discretion, and at any time, alter the amount and type of information that it retains.

(1). Telephone Use and Voicemail: Records are kept of all calls made from and to a given telephone extension. Although voicemail is password protected, an authorized administrator can reset the password and listen to voicemail messages.

(2). Email: Email is backed-up and archived. Although email is password protected, an authorized administrator can reset the password and read email.

(3). Desktop Facsimile Use: Copies of all facsimile transmissions sent and received are maintained in the facsimile server.

(4). Document Use: Each document stored on City computers has a history, which shows which users have accessed the document for any purpose.

(5). Internet Use: Internet sites visited, the number of times visited, and the total time connected to each site is recorded and periodically monitored.

D. Deleted Information.

Deleting or erasing information, documents, or messages maintained on the City's Technology Resources is, in most cases, ineffective. All employees should understand that any information kept on the City's Technology Resources may be electronically recalled or recreated regardless of whether it may have been "deleted" or "erased" by an employee. Because the City periodically backs-up all files and messages, and because of the way in which computers re-use file storage space, files and messages may exist that are thought to have been deleted or erased. Therefore, employees who delete or erase information or messages should not assume that such information or messages are confidential.

(1). Email messages which are intended to be retained in the ordinary course of the City's business are recognized as official records that need protection/retention in accordance with the California Public Records Act. Because the email system is not designed for long term storage, email communications which are intended to be retained as an official record should be stored in appropriate electronic form or printed out and the hard copy filed in the appropriate subject file.

(2). The City will maintain email messages designated as official records for a minimum of two (2) years or as otherwise designated in the City's retention schedule. These are subject to public disclosure, even if they are drafts or informal notes, unless the need to retain their confidentiality outweighs the need for disclosure, or the email message is otherwise exempt under any provision of the Public Records Act or other state or federal law.

(3). Email communications that are not intended to be retained and which serve no useful purpose to the City should be deleted from the system.

13.03. The Internet And On-Line Services.

The City provides authorized employees access to on-line services such as the Internet. The City expects that employees will use these services in a responsible way and for business-related purposes only. Under no circumstances are employees permitted to use the City's Technology Resources to access, download, or contribute to Internet sites that contain inappropriate content such as gross, indecent, or sexually-oriented materials, gambling, and information related to illegal drugs.

Additionally, employees may not use the City's Technology Resources to sign "guest books" at Web sites or to post information to any Web sites, including posting messages to Internet news groups or discussion groups. These actions will generate junk email and may expose the City to liability or unwanted attention because of comments that employees may make. The City strongly encourages employees who wish to access the Internet for non-work-related activities to obtain their own personal Internet access accounts.

13.04. Monitoring

The City monitors both the amount of time spent using on-line services and the sites visited by individual employees. The City reserves the right to limit such access by any means available to it, including revoking access altogether.

13.05. Software Use.

A. License Restrictions.

All software in use on the City's Technology Resources is officially licensed software. No software is to be installed or used that has not been duly paid for and licensed appropriately for the use to which it is being put. No employee may load any software on the City's computers, by any means of transmission, unless authorized in writing in advance by the City Manager or City Clerk. Authorization for loading software onto the City's computers should not be given until the software to be loaded has been thoroughly scanned for viruses.

13.06. Confidential Information.

The City is very sensitive to the issue of protection of privacy and City business, of trade secrets and other confidential and proprietary both the City and third parties ("Confidential Information"). Therefore, employees are expected to use good judgment and to adhere to the highest ethical standards when using or transmitting Confidential Information on the City's Technology Resources.

Confidential Information should not be accessed through the City's Technology Resources in the presence of unauthorized individuals. Similarly, Confidential Information should not be left visible or unattended. Moreover, any Confidential Information transmitted via Technology Resources should be marked with the following confidentiality legend: "This message contains confidential information. Unless you are the addressee (or authorized to receive for the addressee), you may not copy, use, or distribute this information. If you have received this message in error, please advise (employee's name) immediately at employee's telephone number or return it promptly by mail."

Employees should avoid sending Confidential Information over the Internet, except when absolutely necessary. Employees should also verify email addresses before transmitting any messages.

13.07. Software For Home Use.

The City endeavors to license its software so that it may be used on portable computers and home computers in addition to office computers. Before transferring or copying any software from a City Technology Resource to another computer, employees must obtain written authorization from the City Manager or the City Clerk.

13.08. Security.

The City has installed a variety of programs and devices to ensure the safety and security of the City's Technology Resources. Any employee found tampering or disabling any of the City's security devices will be subject to discipline up to and including termination.

SECTION 14. TELEPHONE AND CELLULAR PHONE USE POLICY.

14.01. Authorization.

The City Manager may authorize assignment and use of a City cellular phone by any individual employee or department of the City in accordance with this policy.

14.02. Use and Procedures.

A. The cellular phone will be purchased by the City and not the user. The Purchasing Agent will insure that the purchase is cost effective and subsequent maintenance charges are reasonable.

B. The cellular phones are to be used for official City business only (see personal phone calls Section 14.03.B below).

C. Each phone will be numbered with a fixed asset number and issued to a City Department which will be responsible for this City property.

D. Whenever the City Manager or Department Head determines that an employee's assignment is such that regular use or access to a cellular phone is appropriate, a phone may be assigned to that individual employee.

E. If the phone is damaged, lost, or fails to work properly, the employee will notify their Department Head immediately. In case of theft, contact the Hughson Police Services. The person assigned to the phone is responsible for its security. Notify the Purchasing Agent to arrange for a repair or replacement of the phone as appropriate.

F. Each employee who is issued a phone is responsible for the maintenance and care of the equipment.

G. Only employees of the City of Hughson may be issued a cellular phone.

H. Any use of a cellular phone by a Council Member shall be subject to the Cellular Phone Use Policy.

I. Use of a cell phone requires execution of the Cellular Phone Use Agreement, available from the City Clerk.

14.03. Cellular Service Billing.

A. Charges for cellular service on all City cellular equipment are consolidated onto one account. Monthly billings are mailed to and processed for payment by the Finance Department, after review and approval of all charges by the Department.

B. Although City cellular phones are provided for official City business only, it is recognized that occasional use to send or receive personal calls may occur. It is the responsibility of the employee to review monthly bills to identify personal calls and to also maintain a record of all personal calls required. Employees who use or have access to a City cellular phone shall reimburse the City within 30 days of receipt of the statement, for any personal use.

14.04. Telephone Policy.

Employees are requested to keep all personal telephone calls to a minimum. Friends and relatives should be discouraged from calling during working hours unless there is an emergency. Under no circumstances should an employee make or charge a long distance call to the City unless it is work-related, or they have permission from the City Manager, which includes arrangements for repayment to the City for any such costs.

SECTION 15. MISCELLANEOUS.

15.01. Amendments.

These rules and regulations may be amended at any time by the City, provided that amendments shall not be made until after consultation in good faith with representatives of any employee organization or organizations purporting to represent employees of the City.

15.02. Training of Employees.

The City may participate in paying tuition fees, cost of textbooks, or other incidental training expenses. There will be a dollar limit per semester or course. Prior to school participation, an employee must have permission from the City Manager in order to obtain reimbursement. In order to be eligible for reimbursement, a minimum grade point average of 3.0 ("B" average) must be maintained. Reimbursement for noncredit courses may total 100% depending on job applicability.

Participation in and completion of special training courses may be considered in making salary increases and promotions. Evidence of such activity shall be filed by the employee with the Personnel Officer. Additional pay may be granted any City employee for training and certification programs established by his Department Head and approved by the City Manager.

15.03. Outside Work.

Gainful employment outside an employee's regular City position shall be considered a privilege subject to regulation and not a right. No employee shall engage in a gainful occupation outside his or her City position which is incompatible with his or her City employment or which is of such a nature as to interfere with satisfactory dismissal of his or her regular duties or which creates the perception of such interference. Any employee who wishes to engage in or accept such employment may do so only after having first requested and obtained written approval of the City Manager or a designated representative.

15.04. Severability.

If any paragraph, sentence, clause, phrase, or section of this Personnel Manual is determined by a court of competent jurisdiction to be invalid, such determination shall not affect the validity of the remaining paragraphs, sentences, clauses, phrases, or sections of these rules and regulations.

CITY OF HUGHSON

Annual Financial Report

Fiscal Year Ended June 30, 2022

CITY OF HUGHSON
ANNUAL FINANCIAL REPORT
Fiscal Year Ended June 30, 2022

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FINANCIAL SECTION



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INDEPENDENT AUDITOR'S REPORT

To the Members of the City Council
Hughson, California

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Hughson, California as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Hughson, California, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof, for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and those standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Moss, Levy & Hartzheim, LLP
Culver City, California
March 31, 2023

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

This discussion and analysis provides an overview of the City of Hughson's financial performance for the fiscal year ended June 30, 2022. This report has been prepared in accordance with Accounting Principles Generally Accepted in the United States of America (USGAAP) as established by the Governmental Accounting Standard Board (GASB). We encourage our readers to consider this information in conjunction with the information provided in the accompanying basic financial statements and notes. The City's fiscal highlights are presented below:

FINANCIAL HIGHLIGHTS

Financial highlights of fiscal year ended June 30, 2022 include the following:

Government-wide:

- The City's total net position was \$97,507,213 as of June 30, 2022. Of this total, \$38,105,557 was governmental net position and \$59,401,656 was business-type net position.
- Governmental revenues include program revenues of \$2,813,166 and general revenues and transfers of \$2,787,609, for a total of \$5,600,775.
- Governmental expenses were \$5,369,655.
- Business-type program revenues, transfers and interest were \$8,723,604 while business-type expenses were \$4,046,887.

Fund Level:

- Governmental fund balances *increased* \$1,494,360 in fiscal year 2022.
- Governmental fund revenues *increased* \$520,333 in fiscal year 2022. Although the functional revenue is largely unchanged from the previous fiscal year, the increase in the current fiscal year can be attributed mainly to intergovernmental revenue but is consistent with previous fiscal years due to the nature of the revenue.
- Governmental fund expenditures increased by \$784,112 mainly due to decreased spending on capital projects.

General Fund:

- General Fund revenues of \$3,423,733 is largely consistent with the previous fiscal year.
- General Fund expenditures of \$3,233,538 is consistent with the previous fiscal year.
- General Fund balance of \$4,864,803 as of June 30, 2022, *increased* by \$149,463 from 2021 fiscal year's fund balance of \$4,715,340.

OVERVIEW OF THE ANNUAL FINANCIAL REPORT

This Annual Financial Report is divided into five parts:

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

Government-wide Financial Statements

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

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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

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

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

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

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

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

Governmental Fund Financial Statements

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

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

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

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

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

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

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

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

FINANCIAL ACTIVITIES OF THE CITY AS A WHOLE

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

Table 1
Governmental Activities Net Position at June 30

	Governmental Activities 2022	Governmental Activities 2021
<u>Assets</u>		
Cash and investments	\$ 15,148,670	\$ 11,854,017
Other assets	1,487,459	2,909,079
Capital assets, net	25,460,389	26,046,581
Total Assets	42,096,518	40,809,677
<u>Deferred Outflows of Resources</u>		
Pension related	372,341	350,796
Total Def. Outflows	372,341	350,796
<u>Liabilities</u>		
Long term liabilities	95,421	1,914,459
Other liabilities	2,168,865	699,198
Total Liabilities	2,264,286	2,613,657
<u>Deferred Inflows of Resources</u>		
Leases related	107,396	
Unearned revenue	929,752	
Pension related	1,061,868	60,716
Total Def. Inflows	2,099,016	60,716
<u>Net Position</u>		
Net investment in capital assets	25,460,389	26,046,581
Restricted	9,778,054	8,469,926
Unrestricted	2,867,114	3,969,593
Total Net Position	\$ 38,105,557	\$ 38,486,100

The City's governmental net position amounted to \$38,105,557 as of June 30, 2022, an *decrease* of \$380,543 over 2021. This decrease in the change in net position is reflected in the Governmental Activities column of the Statement of Activities shown in Table 2. The City's net position as of June 30, 2022 comprised the following:

Cash and investments comprised **\$15,148,670**. Substantially all of these amounts were held in short term investments in government securities, as detailed in Note 3 to the financial statements.

Receivables comprised **\$532,353** of current receivables and loans receivable of **\$952,788** that is due over longer periods of time as explained in the Notes and Leases.

Capital assets of **\$25,460,389** net of depreciation charges, which included all the City's capital assets used in governmental activities.

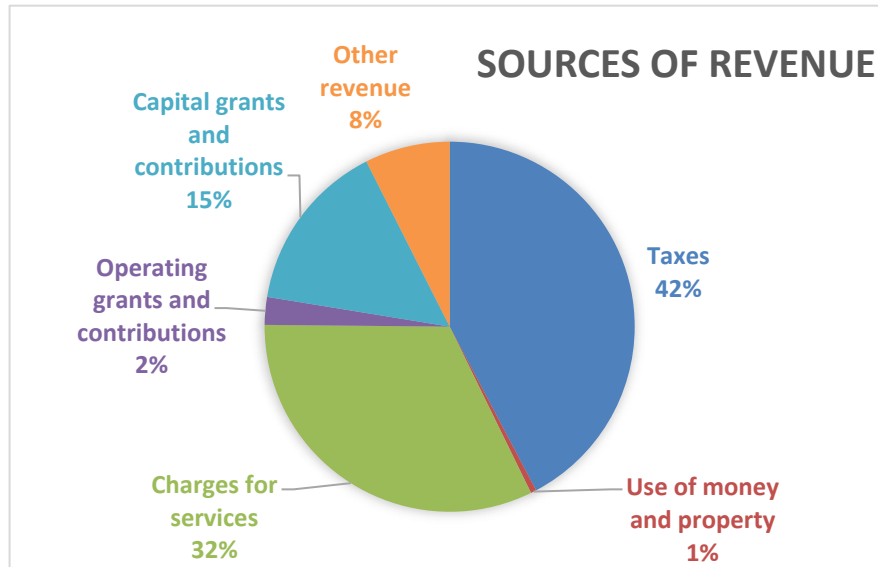
Current liabilities, including accounts payable, claims, and other amounts due currently, totaled **\$965,577**.

Long-term liabilities of **\$1,298,709** does not include **\$30,000**, which is the current portion. The debt is related to the City's Net Pension Liability and compensated absences.

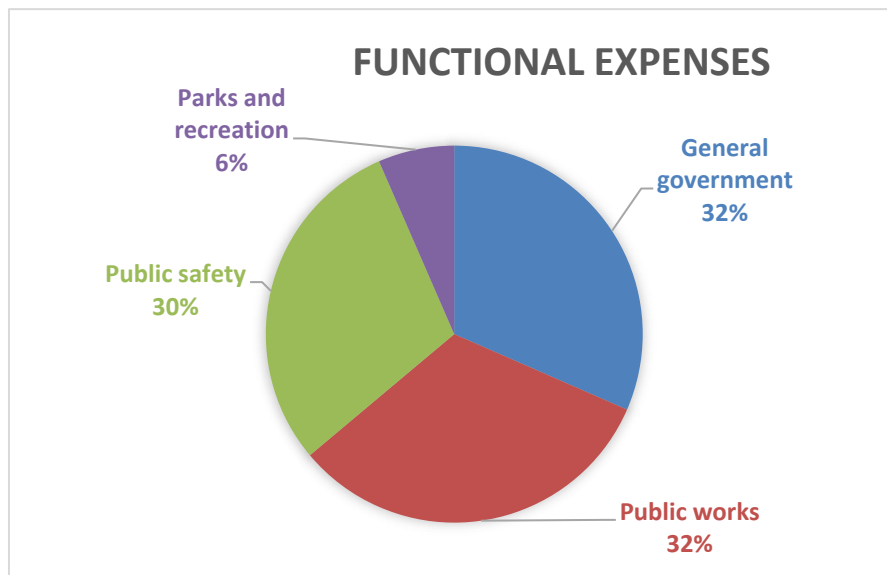
CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Net investment in capital assets of **\$25,460,389**, represents the City's investment in capital assets used in governmental activities, net of accumulated depreciation and amounts borrowed to finance those investments.

Unrestricted net position, the part of net position that can be used to finance day to day operations without constraints established by debt covenants or other legal requirements or restrictions, was **\$2,867,114** as of June 30, 2022.



As the Sources of Revenue chart above shows, \$2,387,044 or 42% of the City's fiscal year 2022 governmental activities revenue came from taxes, while \$1,830,534 or 32% came from charges for services, \$846,239 or 15%, came from capital grants and contributions, \$136,393 or 2% came from operating grants and contributions, and the remainder came from a variety of sources.



The Functional Expenses chart above includes only current fiscal year expenses; it does not include capital outlays, which are added to the City's capital assets. As the chart shows, general government was \$1,694,352, or 32%, of total governmental expenses, public safety was \$1,587,895, or 30%, public works was \$1,736,526, or 32%, parks and recreation was \$350,882, or 6%.

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

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Table 2
Change in Governmental Net Position

	Governmental Activities 2022	Governmental Activities 2021
<u>Expenses</u>		
General government	\$ 1,694,352	\$ 1,352,233
Public safety	1,587,895	1,381,473
Public works	1,736,526	1,364,106
Parks and recreation	350,882	151,958
Total Expenses	5,369,655	4,249,770
<u>Revenues</u>		
<u>Program revenues</u>		
Charges for services	1,830,534	1,634,249
Operating grants and contributions	136,393	356,852
Capital grants and contributions	846,239	1,495,727
Total program revenues	2,813,166	3,486,828
<u>General revenues and transfers</u>		
Taxes	1,680,999	2,916,265
Use of money and property	(28,027)	11,605
Other revenue	1,126,422	467,237
Transfers	8,215	5,120
Total general revenues and transfers	2,787,609	3,400,227
Total Revenues and Transfers	5,600,775	6,887,055
Change in Net Position	\$ 231,120	\$ 2,637,285

As Table 2 above shows, \$2,813,166 or 50%, of the City's fiscal year 2022 governmental revenue, came from program revenues and \$2,787,609, or 50%, came from general revenues such as taxes and interest and transfers. Program revenues were composed of charges for services of \$1,830,534, which included permit revenues, fees and charges used to fund expenses incurred in providing services; \$136,393 of operating grants and contributions, which included gas tax revenues and housing and police grants; and capital grants and contributions of \$846,239, that consisted mainly of street project grants and developer impact fees restricted to capital outlay. Revenues are down by 19% primarily due to the decrease in sales taxes and expenses are up 26%

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

Table 3 presents the net expense or revenue of each of the City's governmental activities. Net expense is defined as total program cost less the revenues generated by those specific activities.

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Table 3
Governmental Activities

	Net Revenue (Expense) from Services 2022	Net Revenue (Expense) from Services 2021
General government	\$ (1,570,490)	\$ (283,159)
Public safety	(1,451,502)	(1,188,810)
Community development	391,594	477,431
Public works	206,652	119,460
Parks and recreation	(132,743)	112,136
Total	\$ (2,556,489)	\$ (762,942)

BUSINESS-TYPE ACTIVITIES

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

Table 4
Business-type Activities Net Position

	Business-type Activities 2022	Business-type Activities 2021
<u>Assets</u>		
Cash and investments	\$ 14,784,841	\$ 13,835,298
Other assets	107,893	177,463
Capital assets, net	57,480,241	54,341,188
Total Assets	72,372,975	68,353,949
<u>Deferred Outflows of Resources</u>		
Pension related	317,041	298,696
Total Def. Outflows	317,041	298,696
<u>Liabilities</u>		
Long term liabilities	10,242,472	12,487,861
Other liabilities	2,141,727	1,445,736
Total Liabilities	12,384,199	13,933,597
<u>Deferred Inflows of Resources</u>		
Pension related	904,161	51,698
Total Def. Inflows	904,161	51,698
<u>Net Position</u>		
Net investment in capital assets	46,653,642	42,882,319
Unrestricted	12,748,014	11,785,031
Total Net Position	\$ 59,401,656	\$ 54,667,350

The net position of business-type activities increased by **\$4,734,306** in fiscal year 2022.

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Table 5
Change in Business-type Net Position

	Business-type Activities 2022	Business-type Activities 2021
<u>Expenses</u>		
Water	\$ 1,442,654	\$ 1,171,444
Sewer	2,558,050	2,608,825
Community Facilities	46,183	38,314
Total Expenses	4,046,887	3,818,583
<u>Revenues</u>		
<u>Program revenues</u>		
Charges for services	5,370,422	5,808,857
Capital grants and contributions	3,500,985	5,385,894
Total program revenues	8,871,407	11,194,751
<u>General revenues and transfers</u>		
Use of money and property	(139,588)	25,587
Transfers	(8,215)	(5,120)
Total general revenues and transfers	(147,803)	20,467
Total Revenues and Transfers	8,723,604	11,215,218
Change in Net Position	\$ 4,676,717	\$ 7,396,635

Table 6
Business-type Activities

	Net Revenue (Expense) from Services 2022	Net Revenue (Expense) from Services 2021
Water	\$ 4,378,605	\$ 6,606,212
Sewer	466,255	789,593
Other	(20,340)	(19,637)
Total	\$ 4,824,520	\$ 7,376,168

ANALYSIS OF MAJOR FUNDS

Governmental Funds

General Fund

General Fund revenues increased **\$156,843** this fiscal year. Activity has largely remained the same as the prior fiscal year. Actual revenues were greater than budgeted by **\$27,290**. Tax revenues increased **\$62,497** during the fiscal year while licenses and permits increased by **\$125,898**.

General Fund expenditures were **\$3,233,538**, an increase of **\$529,653** from the prior fiscal year. Capital outlay made up the majority of the increase.

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

As of June 30, 2022 the General Fund's fund balance totaled **\$4,864,803**. The unassigned portion of **\$4,864,803** of the fund balance represents available liquid resources.

Home Loan Fund

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

Refuse Fund

This fund accounts for the contracted refuse services within the City. There was no significant variance from activities in prior fiscal years.

Public Facilities Capital Projects Fund

This fund accounts for resources and expenditures in construction of public facilities within the City. There were no major projects completed or initiated in this fund during the fiscal year.

Proprietary Funds

Water Fund

Operating revenues decreased by **\$71,488** in fiscal year 2022 and expenses increased by **\$275,827** resulting in operating income of **\$903,285**. There were no significant changes in rates or activity during the fiscal year and as a result, operating results remained largely consistent with the previous fiscal year.

The fund's net position increased by **\$4,366,668** to **\$22,800,584**, most of this increase is due to intergovernmental revenue from recovery related grant funds. Of this amount, **\$17,699,134** was net investment in capital assets.

Sewer Fund

Operating revenues and expenditures remained largely the same in the fiscal year 2022 as well as the operating income of **\$466,255**. The fund's net position increased by **\$386,193** in fiscal year 2022.

As of June 30, 2022, the fund's net position was **\$36,327,729**, of which **\$28,692,290** was net investment in capital assets and **\$7,635,439** was unrestricted.

CAPITAL ASSETS

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

In fiscal year 2022, the City reported the cost of all its infrastructure assets and computed the amounts of accumulated depreciation for these assets based on their original acquisition dates. At the end of fiscal year 2022, the cost of infrastructure and other capital assets recorded on the City's financial statements is as shown in Table 7 on the following page.

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Table 7

	Balance at June 30, 2021	Additions	Deletions	Transfers	Balance at June 30, 2022
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 9,497,612	\$ -	\$ -	\$ -	\$ 9,497,612
Rights of ways	2,777,617				2,777,617
Construction in progress	299,698	9,611		(202,740)	106,569
Total capital assets, not being depreciated	12,574,927	9,611		(202,740)	12,381,798
Capital assets, being depreciated:					
Buildings	919,905				919,905
Improvements	6,980,620			202,740	7,183,360
Equipment	854,832				854,832
Machinery	241,902	8,300			250,202
Rolling stock	518,377	9,103			527,480
Infrastructure	13,397,859				13,397,859
Total capital assets being depreciated	22,913,495	17,403		202,740	23,133,638
Less accumulated depreciation for:					
Buildings	(659,537)	(15,172)			(674,709)
Improvements	(1,960,921)	(236,849)			(2,197,770)
Equipment	(519,243)	(54,920)			(574,163)
Machinery	(241,902)				(241,902)
Rolling stock	(491,494)	(26,885)			(518,379)
Infrastructure	(5,568,744)	(279,380)			(5,848,124)
Total accumulated depreciation	(9,441,841)	(613,206)			(10,055,047)
Total capital assets, being depreciated, net	13,471,654	(595,803)		202,740	13,078,591
Governmental activities capital assets, net	\$ 26,046,581	\$ (586,192)	\$ -	\$ -	\$ 25,460,389
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 18,108,769	\$ -	\$ -	\$ -	\$ 18,108,769
Construction in progress	5,637,099	4,348,719			9,985,818
Total capital assets, not being depreciated	23,745,868	4,348,719			28,094,587
Capital assets, being depreciated:					
Buildings	28,068,657				28,068,657
Improvements	4,288,696				4,288,696
Equipment	94,425				94,425
Machinery	235,695				235,695
Infrastructure	19,002,924				19,002,924
Rolling stock	242,497	20,000			262,497
Total capital assets, being depreciated	51,932,894	20,000			51,952,894
Less accumulated depreciation for:					
Buildings	(8,576,462)	(900,359)			(9,476,821)
Improvements	(3,537,237)	(41,371)			(3,578,608)
Equipment	(83,012)	(4,087)			(87,099)
Machinery	(235,695)				(235,695)
Infrastructure	(8,692,128)	(265,307)			(8,957,435)
Rolling stock	(213,041)	(18,541)			(231,582)
Total accumulated depreciation	(21,337,575)	(1,229,665)			(22,567,240)
Total capital assets, being depreciated, net	30,595,319	(1,209,665)			29,385,654
Business-type activities capital assets, net	\$ 54,341,187	\$ 3,139,054	\$ -	\$ -	\$ 57,480,241

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

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

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

DEBT ADMINISTRATION

The City issued no new bonded debt in fiscal year 2022. The City made all scheduled repayments of existing debt. The City's debt issues are discussed in detail in Note 7 of the financial statements. The City's debt balances as of June 30 were as follows:

Table 8
LONG-TERM LIABILITIES

	<u>2022</u>	<u>2021</u>
Governmental activities		
Net pension liability	\$ 1,203,288	\$ 1,882,844
Compensated absences	<u>125,421</u>	<u>41,615</u>
Total governmental activities	<u>\$ 1,328,709</u>	<u>\$ 1,924,459</u>
Business-type activities		
Water		
Compensated absences	\$ 44,070	\$ 44,070
Net pension liability	428,219	670,054
Installment Note Payable	<u>643,681</u>	<u>792,052</u>
Total for water fund	<u>1,115,970</u>	<u>1,506,176</u>
Sewer		
Compensated absences	43,986	43,987
Net pension liability	596,359	933,152
CSWRCB Revolving Loan	10,182,918	10,667,379
Installment Note Payable	<u></u>	<u></u>
Total for sewer fund	<u>10,823,263</u>	<u>11,644,518</u>
Total business-type activities	<u>\$ 11,939,233</u>	<u>\$ 13,150,694</u>

CITY OF HUGHSON
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

ECONOMIC CONDITION, OUTLOOK, AND ACTIVITY

The City continues to see a mixed economy, with a gradual increase in property tax revenues along with increases in operating expenses and PERS unfunded accrued liabilities. Residential building continues at a steady pace within the community. Hughson's diverse land use has helped to continue a growth pattern that has resulted in economic strength for the City and a stable housing market. Overall, the City continues to be in a favorable position to attract and maintain jobs, retail establishments, and provide highly desired housing. The City continues to reach out to prospective and current business owners to continue to strengthen the City's tax base.

Overall, the City's financial position remains in good condition. In the upcoming fiscal year, the City estimates the sales tax revenue will remain consistent with the current reporting year, while property taxes will continue to see a gradual increase due to new residential development and the anticipated property tax reallocation sharing agreement with the county. The City also expects increases in operating and personnel costs due to ongoing inflation, supply chain issues and residential growth. The City will continue to analyze the increasing costs with the anticipated revenues. The City continues to maintain a fiscally responsible and conservative approach to its fiscal management and will continue to monitor the economic activity of the City.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

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

CITY OF HUGHSON
Statement of Net Position
June 30, 2022

	Governmental Activities	Business-type Activities	Total
Assets:			
Cash and Investments	\$ 15,148,670	\$ 14,784,841	\$ 29,933,511
Accounts Receivable	327,175	110,211	437,386
Leases Receivable	108,160		108,160
Loans Receivable	844,628		844,628
Interest Receivable	205,178		205,178
Internal Balances	2,318	(2,318)	
Capital Assets, Not Being Depreciated	12,381,798	28,094,586	40,476,384
Capital Assets, Net of Accumulated Depreciation	13,078,591	29,385,655	42,464,246
Total Assets	<u>42,096,518</u>	<u>72,372,975</u>	<u>114,469,493</u>
Deferred Outflows of Resources:			
Pension related	372,341	317,041	689,382
Total Deferred Outflows of Resources	<u>372,341</u>	<u>317,041</u>	<u>689,382</u>
Liabilities:			
Accounts Payable	317,569	426,713	744,282
Interest Payable		11,473	11,473
Deposits Payable	618,008	6,780	624,788
Noncurrent Liabilities:			
Net Pension Liability	1,203,288	1,024,578	2,227,866
Due Within One Year	30,000	672,183	702,183
Due in More Than One Year	95,421	10,242,472	10,337,893
Total Liabilities	<u>2,264,286</u>	<u>12,384,199</u>	<u>14,648,485</u>
Deferred Inflows of Resources:			
Leases related	107,396		107,396
Unearned revenue	929,752		929,752
Pension related	1,061,868	904,161	1,966,029
Total Deferred Inflows of Resources	<u>2,099,016</u>	<u>904,161</u>	<u>3,003,177</u>
Net Position:			
Net Investment in Capital Assets	25,460,389	46,653,642	72,114,031
Restricted for:			
Home Loans	821,323		821,323
Community Development	975,070		975,070
Streets and Roads	3,178,228		3,178,228
Public Safety	534,460		534,460
Public Facilities	2,170,470		2,170,470
Parks and Recreation	1,415,963		1,415,963
IT Projects	118,042		118,042
Assessment Districts	564,498		564,498
Unrestricted	2,867,114	12,748,014	15,615,128
Total Net Position	<u>\$ 38,105,557</u>	<u>\$ 59,401,656</u>	<u>\$ 97,507,213</u>

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

CITY OF HUGHSON
Statement of Activities
For the Fiscal Year Ended June 30, 2022

Functions	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	\$ 1,694,352	\$ 123,862	\$ -	\$ -
Public Safety	1,587,895		136,393	
Community Development		391,594		
Public Works	1,736,526	1,096,939		846,239
Parks and Recreation	350,882	218,139		
Total Governmental Activities	5,369,655	1,830,534	136,393	846,239
Business-type Activities:				
Water	1,442,654	2,320,274		3,500,985
Sewer	2,558,050	3,024,305		
Community Facilities	46,183	25,843		
Total Business-type Activities	4,046,887	5,370,422		3,500,985
Total Primary Government	\$ 9,416,542	\$ 7,200,956	\$ 136,393	\$ 4,347,224

General Revenues:

Taxes:

Property Taxes
Sales and Use Taxes
Business License Taxes
Other Taxes
Licenses and Permits
Fines and Forfeitures
Special Assessments
Investment Earnings
Other Revenue

Transfers

Total General Revenues and Transfers

Change in net position

Net Position - Beginning of Fiscal Year

Prior Period Adjustments¹

Net Position - Beginning of Fiscal Year (restated)

Net Position - End of Fiscal Year

¹ See Note 14 for more information regarding these prior period adjustments.

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

Net (Expenses) Revenues and Changes in Net Position

Governmental Activities	Business- type Activities	Total
\$ (1,570,490)	\$ -	\$ (1,570,490)
(1,451,502)		(1,451,502)
391,594		391,594
206,652		206,652
(132,743)		(132,743)
<u>(2,556,489)</u>		<u>(2,556,489)</u>
	4,378,605	4,378,605
	466,255	466,255
	(20,340)	(20,340)
	<u>4,824,520</u>	<u>4,824,520</u>
<u>(2,556,489)</u>	<u>4,824,520</u>	<u>2,268,031</u>
393,369		393,369
1,138,202		1,138,202
26,489		26,489
122,939		122,939
361,558		361,558
46,472		46,472
298,015		298,015
(28,027)	(139,588)	(167,615)
420,377		420,377
8,215	(8,215)	
<u>2,787,609</u>	<u>(147,803)</u>	<u>2,639,806</u>
231,120	4,676,717	4,907,837
<u>38,486,100</u>	<u>54,667,350</u>	<u>93,153,450</u>
<u>(611,663)</u>	<u>57,589</u>	<u>(554,074)</u>
<u>37,874,437</u>	<u>54,724,939</u>	<u>92,599,376</u>
<u>\$ 38,105,557</u>	<u>\$ 59,401,656</u>	<u>\$ 97,507,213</u>

CITY OF HUGHSON
Balance Sheet
Governmental Funds
June 30, 2022

		<u>Special Revenue</u>		
	<u>General</u>	<u>Home Loan</u>	<u>Refuse</u>	
Assets:				
Cash and Investments	\$ 5,380,951	\$ 75,043	\$ 120,594	
Accounts Receivable	123,881		35,559	
Lease Receivable	108,160			
Loans Receivable		746,280		
Due from Other Funds	296,953			
Total Assets	<u>\$ 5,909,945</u>	<u>\$ 821,323</u>	<u>\$ 156,153</u>	
Liabilities, Deferred Inflows and Fund Balances:				
Liabilities:				
Accounts Payable	\$ 233,136	\$ -	\$ 69,565	
Deposit Payable	618,008			
Due to Other Funds				
Total Liabilities	<u>851,144</u>		<u>69,565</u>	
Deferred Inflows of Resources::				
Unearned revenue	86,602			
Unearned revenue - lease	107,396			
Total Deferred Inflows of Resources	<u>193,998</u>			
Total Liabilities and Deferred Inflows of Resources	<u>1,045,142</u>		<u>69,565</u>	
Fund Balances:				
Restricted for:				
Home loans		821,323		
Parks and recreation				
Public Facilities				
Public safety				
Streets and roads				
Community development			86,588	
IT Projects				
District Assessments				
Unassigned	4,864,803			
Total Fund Balances	<u>4,864,803</u>	<u>821,323</u>	<u>86,588</u>	
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 5,715,947</u>	<u>\$ 821,323</u>	<u>\$ 156,153</u>	

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

Capital Projects		
Public Facilities	Nonmajor Governmental Funds	Total Governmental Funds
\$ 2,179,695	\$ 7,319,084	\$ 15,075,367
	167,735	327,175
		108,160
	98,348	844,628
		296,953
<u>\$ 2,179,695</u>	<u>\$ 7,585,167</u>	<u>\$ 16,652,283</u>
\$ 9,225	\$ 5,643	\$ 317,569
		618,008
	294,635	294,635
<u>9,225</u>	<u>300,278</u>	<u>1,230,212</u>
	843,150	929,752
		107,396
	<u>843,150</u>	<u>1,037,148</u>
<u>9,225</u>	<u>1,143,428</u>	<u>2,267,360</u>
		821,323
	1,415,963	1,415,963
2,170,470		2,170,470
	534,460	534,460
	3,178,228	3,178,228
	888,482	975,070
	118,042	118,042
	564,498	564,498
	(257,934)	4,606,869
<u>2,170,470</u>	<u>6,441,739</u>	<u>14,384,923</u>
<u>\$ 2,179,695</u>	<u>\$ 7,585,167</u>	<u>\$ 16,458,285</u>

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CITY OF HUGHSON
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2022

Total fund balances - governmental funds		\$ 14,384,923
In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.		
Capital assets at historical cost	\$ 35,515,436	
Accumulated depreciation	<u>(10,055,047)</u>	25,460,389
Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.		
Deferred outflow related to pension		372,341
Deferred inflow related to pension		(1,061,868)
In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities		
Net pension liability		(1,203,288)
Compensated absences payable		(125,421)
Internal service funds are used by management to charge the costs of certain activities, such as self-insurance, to individual funds. The assets and liabilities of the internal service fund must be added to the statement of net position.		
		73,303
In governmental funds, certain accrued interest receivable on notes receivable is not available to pay for current period expenditures and, therefore, is not reported in the governmental funds.		
		<u>205,178</u>
Total net position - governmental activities		<u><u>\$ 38,105,557</u></u>

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

CITY OF HUGHSON
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Fiscal Year Ended June 30, 2022

		<u>Special Revenue</u>	
	<u>General</u>	<u>Home Loan</u>	<u>Refuse</u>
Revenues			
Property Taxes	\$ 393,369	\$ -	\$ -
Sales and Use Taxes	1,138,202		
Business License Taxes	26,489		
Other Taxes	122,939		
Licenses and Permits	361,558		
Fines and Forfeitures	46,472		
Interest	(12,096)		(372)
Charges for Services	123,862		742,867
Intergovernmental	802,561		
Special Assessments			
Other	420,377		
Total Revenues	<u>3,423,733</u>		<u>742,495</u>
Expenditures			
Current:			
General Government	1,268,344		
Public Safety	1,519,451		
Public Works	311,261		734,135
Parks and Recreation	112,269		
Capital Outlay	22,213		
Total Expenditures	<u>3,233,538</u>		<u>734,135</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>190,195</u>		<u>8,360</u>
Other Financing Sources (Uses):			
Transfers In	357,461		
Transfers Out	(137,209)		
Total Other Financing Sources (Uses)	<u>220,252</u>		
Net Change in Fund Balances	410,447		8,360
Fund Balances - July 1, 2021	<u>4,715,340</u>	<u>1,100,392</u>	<u>78,228</u>
Prior Period Adjustments¹	<u>(260,984)</u>	<u>(279,069)</u>	
Fund Balances - July 1, 2021, Restated	<u>4,454,356</u>	<u>821,323</u>	<u>78,228</u>
Fund Balances - June 30, 2022	<u>\$ 4,864,803</u>	<u>\$ 821,323</u>	<u>\$ 86,588</u>

¹ See Note 14 for more information regarding these prior period adjustments.

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

<u>Capital Projects</u>		
<u>Public Facilities</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ 393,369
		1,138,202
		26,489
		122,939
		361,558
		46,472
(4,097)	(11,462)	(28,027)
343,248	620,557	1,830,534
	1,084,925	1,887,486
	298,015	298,015
	-	420,377
<u>339,151</u>	<u>1,992,035</u>	<u>6,497,414</u>
11,528		1,279,872
	68,444	1,587,895
	320,594	1,365,990
	4,201	116,470
	27,166	49,379
<u>11,528</u>	<u>420,405</u>	<u>4,399,606</u>
<u>327,623</u>	<u>1,571,630</u>	<u>2,097,808</u>
	15,000	372,461
	(227,037)	(364,246)
	(212,037)	8,215
327,623	1,359,593	2,106,023
<u>1,842,847</u>	<u>5,153,756</u>	<u>12,890,563</u>
	(71,610)	(611,663)
<u>1,842,847</u>	<u>5,082,146</u>	<u>12,278,900</u>
<u>\$ 2,170,470</u>	<u>\$ 6,441,739</u>	<u>\$ 14,384,923</u>

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CITY OF HUGHSON
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2022

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

Net change in fund balances - total governmental funds	\$	2,106,023
---	----	-----------

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those capital assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.

Capital outlay	\$	27,014	
Depreciation expense		<u>(613,206)</u>	(586,192)

In governmental funds, certain receivables are not available to pay for current period expenditures and, therefore, are offset by deferred inflows of resources. This is the net change in deferred inflows.		(904,854)
--	--	-----------

Compensated absence expenditures reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in a governmental fund. This is the net change in compensated absences for the current period.		(83,806)
---	--	----------

In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This fiscal year, the difference between accrual-basis pension costs and actual employer contributions was:		<u>(300,051)</u>
--	--	------------------

Change in net position of governmental activities	\$	<u><u>231,120</u></u>
--	----	-----------------------

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

CITY OF HUGHSON
Statement of Net Position
Proprietary Funds
June 30, 2022

	Business-type Activities-Enterprise Funds				Governmental Activities
	Sewer Fund	Water Fund	Nonmajor Enterprise Funds	Total	Internal Service Fund
Assets					
Current Assets:					
Cash and Investments	\$ 8,559,203	\$ 6,202,964	\$ 22,674	\$ 14,784,841	\$ 73,303
Accounts Receivable	95,389	14,822	-	110,211	
Total Current Assets	<u>8,654,592</u>	<u>6,217,786</u>	<u>22,674</u>	<u>14,895,052</u>	<u>73,303</u>
Noncurrent Assets:					
Capital Assets:					
Land	15,075,537	2,928,159	105,073	18,108,769	
Buildings	25,215,708	2,127,666	725,283	28,068,657	
Machinery and Equipment	488,666	103,951		592,617	
Improvements Other Than Buildings	114,514	4,174,181		4,288,695	
Infrastructure	12,900,415	6,102,509		19,002,924	
Construction In Progress		9,985,817		9,985,817	
Less:					
Accumulated Depreciation	(14,919,632)	(7,079,468)	(568,138)	(22,567,238)	
Total Noncurrent Assets	<u>38,875,208</u>	<u>18,342,815</u>	<u>262,218</u>	<u>57,480,241</u>	
Deferred Outflow of Resources:					
Pension related	184,535	132,506		317,041	
Total Deferred Outflow of Resources	<u>184,535</u>	<u>132,506</u>		<u>317,041</u>	
Total Assets and Deferred Outflows of Resources	<u>47,714,335</u>	<u>24,693,107</u>	<u>284,892</u>	<u>72,692,334</u>	<u>73,303</u>
Liabilities					
Current Liabilities:					
Accounts Payable	37,073	387,189	2,451	426,713	
Interest Payable		11,473		11,473	
Due to Other Funds			2,318	2,318	
Deposits Payable			6,780	6,780	
Total Current Liabilities	<u>37,073</u>	<u>398,662</u>	<u>11,549</u>	<u>447,284</u>	
Noncurrent Liabilities:					
Compensated Absences	28,986	29,070		58,056	
Net Pension Liability	596,359	428,219		1,024,578	
Due within One Year	504,307	167,876		672,183	
Due in More Than One Year	9,693,611	490,805		10,184,416	
Total Noncurrent Liabilities	<u>10,823,263</u>	<u>1,115,970</u>		<u>11,939,233</u>	
Deferred Inflows of Resources:					
Pension related	526,270	377,891		904,161	
Total Deferred Inflows of Resources	<u>526,270</u>	<u>377,891</u>		<u>904,161</u>	
Total Liabilities and Deferred Inflows of Resources	<u>11,386,606</u>	<u>1,892,523</u>	<u>11,549</u>	<u>13,290,678</u>	
Net Position					
Net Investment in Capital Assets	28,692,290	17,699,134	262,218	46,653,642	
Unrestricted	7,635,439	5,101,450	11,125	12,748,014	73,303
Total Net Position	<u>\$ 36,327,729</u>	<u>\$ 22,800,584</u>	<u>\$ 273,343</u>	<u>\$ 59,401,656</u>	<u>\$ 73,303</u>

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

CITY OF HUGHSON
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2022

	Business-type Activities - Enterprise funds				Governmental Activities
	Sewer Fund	Water Fund	Nonmajor Enterprise Funds	Total	Internal Service Fund
Operating Revenues:					
Charges for Services	\$ 3,024,305	\$ 2,320,274	\$ 25,843	\$ 5,370,422	\$ -
Total Operating Revenues	3,024,305	2,320,274	25,843	5,370,422	
Operating Expenses:					
Personnel	620,325	423,555		1,043,880	
Administrative	238,000	82,000	20,096	340,096	
Materials and Supplies	661,704	692,949		1,354,653	
Maintenance	30,712	20,305	1,911	52,928	
Depreciation	1,007,309	198,180	24,176	1,229,665	
Total Operating Expenses	2,558,050	1,416,989	46,183	4,021,222	
Operating Income (loss)	466,255	903,285	(20,340)	1,349,200	
Non-operating Revenues (Expenses):					
Interest Revenue	(132,651)	(6,937)		(139,588)	
Interest Expense		(25,665)		(25,665)	
Intergovernmental Revenue		3,500,985		3,500,985	
Total Non-Operating Revenue (Expenses)	(132,651)	3,468,383		3,335,732	
Income (Loss) before transfers	333,604	4,371,668	(20,340)	4,684,932	
Transfers					
Transfers In	875,986	185,482	7,500	1,068,968	
Transfers Out	(880,986)	(190,482)	(5,715)	(1,077,183)	
Total Transfers	(5,000)	(5,000)	1,785	(8,215)	
Change in Net Position	328,604	4,366,668	(18,555)	4,676,717	
Net Position - Beginning of Fiscal Year	35,941,536	18,433,916	291,898	54,667,350	73,303
Prior Period Adjustments ¹	57,589			57,589	
Net Position - Beginning of the Fiscal Year, Restated	35,999,125	18,433,916	291,898	54,724,939	73,303
Net Position - End of Fiscal Year	\$ 36,327,729	\$ 22,800,584	\$ 273,343	\$ 59,401,656	\$ 73,303

¹ See Note 14 for more information regarding these prior period adjustments.

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

CITY OF HUGHSON
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2022

	Business-type Activities - Enterprise Funds				Governmental Activities
	Sewer Fund	Water Fund	Nonmajor Enterprise Funds	Totals	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash Received from Users	\$ 3,024,769	\$ 2,387,077	\$ 28,475	\$ 5,440,321	\$ -
Cash Payments to Suppliers and Contractors	(954,023)	(1,055,093)	(20,905)	(2,030,021)	
Cash Payments to Employees	(471,617)	(316,773)		(788,390)	
Net Cash Provided (Used) By Operating Activities	1,599,129	1,015,211	7,570	2,621,910	
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Transfers In	875,986	185,482	7,500	1,068,968	
Transfers Out	(880,986)	(190,482)	(5,715)	(1,077,183)	
Interfund Borrowing			1,104	1,104	
Net Cash Provided (Used) By Noncapital Financing Activities	(5,000)	(5,000)	2,889	(7,111)	
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest Received	(132,651)	(6,937)		(139,588)	
Net Cash Provided (Used) in Investing Activities	(132,651)	(6,937)		(139,588)	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Acquisition of Property, Plant, and Equipment	(10,000)	(4,358,719)		(4,368,719)	
Intergovernmental		3,500,985		3,500,985	
Principal Payments on Debt Borrowings	(484,462)	(147,808)		(632,270)	
Interest Paid		(25,664)		(25,664)	
Net Cash Provided (Used) In Capital and Related Financing Activities	(494,462)	(1,031,206)		(1,525,668)	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	967,016	(27,932)	10,459	949,543	
CASH AND CASH EQUIVALENTS, BEGINNING OF FISCAL YEAR	7,592,187	6,230,896	12,215	13,835,298	73,303
CASH AND CASH EQUIVALENTS, END OF FISCAL YEAR	\$ 8,559,203	\$ 6,202,964	\$ 22,674	\$ 14,784,841	\$ 73,303
Reconciliation to Statement of Net Position:					
Cash and Investments	\$ 8,559,203	\$ 6,202,964	\$ 22,674	\$ 14,784,841	\$ 73,303
	<u>\$ 8,559,203</u>	<u>\$ 6,202,964</u>	<u>\$ 22,674</u>	<u>\$ 14,784,841</u>	<u>\$ 73,303</u>
CASH FLOWS FROM OPERATING ACTIVITIES:					
Operating Income (Loss)	\$ 466,255	\$ 903,285	\$ (20,340)	\$ 1,349,200	\$ -
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation	1,007,309	198,180	24,176	1,229,665	
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	464	66,803	1,199	68,466	
Increase (Decrease) in Accounts Payable	(23,607)	(259,839)	1,102	(282,344)	
Increase (Decrease) in Net Pension Liability	148,708	106,782		255,490	
Increase (Decrease) in Deposits Payable			1,433	1,433	
Total Adjustments	1,132,874	111,926	27,910	1,272,710	
Net Cash Provided (Used) By Operating Activities	\$ 1,599,129	\$ 1,015,211	\$ 7,570	\$ 2,621,910	\$ -

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

FIDUCIARY FUNDS

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

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

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CITY OF HUGHSON
FIDUCIARY FUND
STATEMENT OF NET POSITION
June 30, 2022

	Private Purpose Trust Fund <hr/> RDA Successor Agency <hr/>
ASSETS	
Cash and investments	\$ 497,018
Capital assets, net of accumulated depreciation	<u>492,497</u>
Total Assets	<u>989,515</u>
LIABILITIES	
Accounts payable	\$ 338
Interest payable	21,738
Long-term debt, due within one year	107,628
Long-term debt, due in more than one year	<u>1,931,791</u>
Total Liabilities	<u>2,061,495</u>
NET POSITION	
Held in trust for others	<u>(1,071,980)</u>
Total Net Position	<u><u>\$ (1,071,980)</u></u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF HUGHSON
FIDUCIARY FUND
STATEMENT OF CHANGES IN NET POSITION
For the Fiscal Year Ended June 30, 2022**

	Private Purpose Trust Fund
	RDA
	Successor Agency
Additions:	
Intergovernmental	\$ 365,096
Interest	(1,007)
Total additions	<u>364,089</u>
Deductions:	
Community Development	8,560
Depreciation	27,490
Interest Expense	81,197
Contribution to City	<u>96,000</u>
Total deductions	<u>213,247</u>
Change in net position	150,842
Net Position - July 1, 2021	<u>(1,152,822)</u>
Prior period adjustment ¹	<u>(70,000)</u>
Net Position, July 1, 2021, Restated	<u>(1,222,822)</u>
Net Position - June 30, 2022	<u><u>\$ (1,071,980)</u></u>

¹ See Note 14 for more information regarding these prior period adjustments.

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

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

Individual Component Unit Disclosures

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

B. Basis of Presentation

Government-wide Financial Statements

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

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

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

Fund Financial Statements

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

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation (Continued)

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

The City reports four major governmental funds:

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

The City reports the following two major enterprise funds:

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

The City reports the following additional fund types:

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

Fiduciary Funds

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

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting and Measurement Focus

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

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

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

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

D. Assets, Liabilities, and Equity

1. Deposits and Investments

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

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

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

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Equity (Continued)

1. Deposits and Investments (Continued)

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

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

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

2. Receivables and Payables

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

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

GASB issued Statement No. 87 "Leases" to better meet the information needs of financial statements users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease asset and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Equity (Continued)

2. Receivables and Payables (Continued)

It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Implementation of GASB No. 87 resulted in the City recognizing 1 property lease that is recognized under GASB No. 87. The City recorded opening lease receivables of \$111,779 and deferred inflows related to leases of \$111,779.

3. Inventories and Prepaid Items

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

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

4. Capital Assets

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

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

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

5. Compensated Absences

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

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Equity (Continued)

5. Compensated Absences (Continued)

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

6. Deferred outflows/inflows of resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City has deferred outflows from net pension liability

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City recognizes deferred inflow and outflows of resources pursuant to GASB Statement No. 68 and 71 regarding Pension. The City also recognizes deferred inflow of resources pursuant to GASB Statement No. 87 regarding leases receivable. The City also recognizes unavailable revenue, which is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from sources such as: property taxes, grant revenue, and long-term loan receivables. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

7. Long-term Obligations

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

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

GASB Statement No. 88 defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. Additional essential information related to debt required to be disclosed includes unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Equity (Continued)

8. Net Position

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

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

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

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

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

E. Use of Estimates

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

F. Fund Balance

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned, or unassigned based primarily on the extent to which the City is bound to honor constraints on how specific amounts can be spent. The City Council establishes, modifies or rescinds fund balance commitments and assignments by passage of an ordinance or resolution.

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

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Future Accounting Pronouncements

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

The provisions for Statement Number 91 “Conduit Debt Obligations” are effective for fiscal years beginning after December 15, 2021.

The provisions for Statement Number 94 “Public-Private and Public-Public Partnerships and Availability Payment Arrangements” are effective for fiscal years beginning after June 15, 2022.

The provisions for Statement Number 96 “Subscription-Based Information Technology Arrangements” are effective for fiscal years beginning after June 15, 2022.

The provisions for GASB Statement Number 99, “Omnibus 2022” are effective for fiscal year beginning after June 15, 2022, and June 15, 2023.

The provisions of Statement Number 100 “Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62” are effective for fiscal years beginning after June 15, 2023.

The provisions of Statement Number 101 “Compensated Absences” are effective for fiscal years beginning after December 15, 2023.

NOTE 2 - STEWARDPAGESHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

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

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

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

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

B. Budget/USGAAP Reconciliation

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

C. Excess of Expenditures over Appropriations

For the fiscal year ended June 30, 2022, the following funds had an excess of expenditures over appropriations.

Fund	Final Budget	Actual Amount	Excess
<u>Major Governmental Fund:</u>			
Refuse Special Revenue Fund:	\$ 580,280	\$ 734,135	\$ 153,855

The Home Loan, Local Transportation, Asset Forfeiture, CDBG Grants, Public Safety Augmentation, CFD and Covid Recovery funds did not adopt a budget.

D. Deficit Fund Equity

At June 30, 2022, the following funds had an accumulated deficit:

Fund	Amount
<u>Nonmajor Governmental Fund:</u>	
Transportation Capital Projects Fund (Fund 420, 425)	\$ 257,934
<u>Nonmajor Proprietary Fund:</u>	
USF Community Center Fund (Fund 280)	2,830
<u>Private Purpose Trust Fund:</u>	
RDA Successor Agency (Fund 520)	1,071,980

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 3 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2022 are classified in the accompanying financial statements as follows:

Statement of net position:	
Cash and investments	\$ 29,933,511
Fiduciary funds:	
Cash and investments	497,018
Total cash and investments	<u>\$ 30,430,529</u>

Cash and investments as of June 30, 2022 consist of the following:

Cash on hand	\$ 425
Deposits with financial institutions	751,015
Investments	29,679,089
Total cash and investments	<u>\$ 30,430,529</u>

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

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

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Bonds issued by the City	N/A	None	None
US Treasury Obligations	5 years	None	None
Federal Agency Issues	5 years	None	None
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Bankers' Acceptances	180 days	40%	30%
Medium Term Notes	5 years	30%	None
Money Market Mutual Funds	N/A	None	10%
Commercial Paper	270 days	25%	None
County Pool Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	\$75 Million
Collateralized Bank Deposits	N/A	None	None
Mortgage Pass-through Securities	5 years	20%	None
Shares of Beneficial Interest by a JPA	N/A	None	None

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

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 3 – CASH AND INVESTMENTS (Continued)

B. Investments Authorized by Debt Agreements

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

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

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

C. Disclosures Relating to Interest Rate Risk

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

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

<u>Investment Type</u>	<u>Totals</u>	<u>Remaining maturity (in Months)</u>			
		<u>12 Months or Less</u>	<u>13 to 24 Months</u>	<u>25-60 Months</u>	<u>More Than 60 Months</u>
State Investment Pool (LAIF)	\$ 85,166	\$ 85,166	\$ -	\$ -	\$ -
Money Market Funds	27,010,059	27,010,059			
Certificates of Deposit	2,194,620		53,417	2,141,203	
Medium Term Notes	389,244		91,867	297,377	
	<u>\$ 29,679,089</u>	<u>\$ 27,095,225</u>	<u>\$ 145,284</u>	<u>\$ 2,438,580</u>	<u>\$ -</u>

D. Disclosures Relating to Credit Risk

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

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 3 – CASH AND INVESTMENTS (Continued)

Investment Type	Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Fiscal Year End			
				AAA	AA	A	Not Rated
State Investment Pool	\$ 85,166	N/A	\$ -	\$ -	\$ -	\$ -	\$ 85,166
Money Market Funds	27,010,059	N/A					27,010,059
Certificates of Deposit	2,194,620	N/A					2,194,620
Medium Term Notes	389,244	N/A				389,244	
Total	<u>\$ 29,679,089</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 389,244</u>	<u>\$ 29,289,845</u>

E. Concentration of Credit Risk

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

G. Custodial Credit Risk

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

As of June 30, 2022, all of the City's deposits with financial institutions in excess of federal depository insurance limits were held in collateralized accounts.

H. Investment in State Investment Pool

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

I. Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. These principles recognize a three tiered fair value hierarchy as follows: Level 1 – Investments reflect prices quoted in active markets; Level 2 – Investments reflect prices that are based on similar observable asset either directly or indirectly, which may include inputs in markets that are not considered active; and Level 3 – Investments reflect prices based upon unobservable sources. The City did not have any investments applicable to recurring fair value measurements as of June 30, 2022.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 4 – INTERFUND TRANSACTIONS

A. Interfund Receivables and Payables

During the course of normal operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as “due to and from other funds”. The following presents a summary of current interfund balances at June 30, 2022:

Receivable Fund	Amount	Payable Fund	Amount
Major Governmental Fund:		Nonmajor Governmental Fund:	
General Fund	\$ 296,953	Transportation Capital Projects Fund	\$ 294,635
		Nonmajor Enterprise Fund:	
		USF Community Center Fund	2,318
Totals	\$ 296,953	Totals	\$ 296,953

B. Transfers between Funds

Transfers are indicative of funding for capital projects, lease payments or debt service, subsidies of various City operations, and re-allocations of special revenues. All interfund transfers between individual governmental funds have been eliminated on the government-wide statements. The following schedule briefly summarizes the City’s transfer activity for the fiscal year ended June 30, 2022:

Fund	Transfers-in	Transfers-out
Major Governmental Funds:		
General Fund	\$ 357,461	\$ 137,209
Major Enterprise Funds:		
Water Fund	185,482	190,482
Sewer Fund	875,986	880,986
Nonmajor Governmental Funds:		
Gas Tax Special Revenue Fund		46,600
Vehicle Abatement Special Revenue Fund		20,000
SLESF Special Revenue Fund		115,000
Lighting and Landscaping Special Revenue Fund		25,042
Benefit Assessment Special Revenue Fund		10,945
IT Reserve Special Revenue Fund	15,000	
CFD Special Revenue Fund		9,450
Nonmajor Enterprise Funds:		
Community Center Operations Fund	7,500	
USF Community Center Fund		5,715
Totals	\$ 1,441,429	\$ 1,441,429

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 5 – CAPITAL ASSETS

Capital Asset activity for the fiscal year ended June 30, 2022 was as follows:

	Balance at June 30, 2021	Additions	Deletions	Transfers	Balance at June 30, 2022
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 9,497,612	\$ -	\$ -	\$ -	\$ 9,497,612
Rights of ways	2,777,617				2,777,617
Construction in progress	299,698	9,611		(202,740)	106,569
Total capital assets, not being depreciated	12,574,927	9,611		(202,740)	12,381,798
Capital assets, being depreciated:					
Buildings	919,905				919,905
Improvements	6,980,620			202,740	7,183,360
Equipment	854,832				854,832
Machinery	241,902	8,300			250,202
Rolling stock	518,377	9,103			527,480
Infrastructure	13,397,859				13,397,859
Total capital assets being depreciated	22,913,495	17,403		202,740	23,133,638
Less accumulated depreciation for:					
Buildings	(659,537)	(15,172)			(674,709)
Improvements	(1,960,921)	(236,849)			(2,197,770)
Equipment	(519,243)	(54,920)			(574,163)
Machinery	(241,902)				(241,902)
Rolling stock	(491,494)	(26,885)			(518,379)
Infrastructure	(5,568,744)	(279,380)			(5,848,124)
Total accumulated depreciation	(9,441,841)	(613,206)			(10,055,047)
Total capital assets, being depreciated, net	13,471,654	(595,803)		202,740	13,078,591
Governmental activities capital assets, net	\$ 26,046,581	\$ (586,192)	\$ -	\$ -	\$ 25,460,389
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 18,108,769	\$ -	\$ -	\$ -	\$ 18,108,769
Construction in progress	5,637,099	4,348,719			9,985,818
Total capital assets, not being depreciated	23,745,868	4,348,719			28,094,587
Capital assets, being depreciated:					
Buildings	28,068,657				28,068,657
Improvements	4,288,696				4,288,696
Equipment	94,425				94,425
Machinery	235,695				235,695
Infrastructure	19,002,924				19,002,924
Rolling stock	242,497	20,000			262,497
Total capital assets, being depreciated	51,932,894	20,000			51,952,894
Less accumulated depreciation for:					
Buildings	(8,576,462)	(900,359)			(9,476,821)
Improvements	(3,537,237)	(41,371)			(3,578,608)
Equipment	(83,012)	(4,087)			(87,099)
Machinery	(235,695)				(235,695)
Infrastructure	(8,692,128)	(265,307)			(8,957,435)
Rolling stock	(213,041)	(18,541)			(231,582)
Total accumulated depreciation	(21,337,575)	(1,229,665)			(22,567,240)
Total capital assets, being depreciated, net	30,595,319	(1,209,665)			29,385,654
Business-type activities capital assets, net	\$ 54,341,187	\$ 3,139,054	\$ -	\$ -	\$ 57,480,241

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 5 – CAPITAL ASSETS (Continued)

Depreciation

Depreciation expense was charged to governmental functions as follows:

General Government	\$ 72,526
Public Works	306,268
Parks and Recreation	<u>234,412</u>
Total depreciation expense – governmental functions	<u>\$ 613,206</u>

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

Sewer	\$ 1,007,309
Water	198,180
Community Facilities	<u>24,176</u>
Total depreciation expense – business-type functions	<u>\$ 1,229,665</u>

NOTE 6 – NOTES RECEIVABLE

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

NOTE 7 – LONG-TERM LIABILITIES

The following is a schedule of long-term liabilities for Governmental Activities and Business-type Activities for the fiscal year ended June 30, 2022:

	Balance at June 30, 2021	Additions	Repayments	Balance at June 30, 2022	Due Within One Year
Governmental Activities:					
Compensated absences	\$ 41,615	\$ 99,402	\$ (15,596)	\$ 125,421	\$ 20,000
Total	<u>\$ 41,615</u>	<u>\$ 99,402</u>	<u>\$ (15,596)</u>	<u>\$ 125,421</u>	<u>\$ 20,000</u>
Business-type Activities:					
Compensated absences	\$ 88,056	\$ 45,251	\$ (45,251)	\$ 88,056	\$ 30,000
Debt from direct borrowings and direct placements					
Installment note payable - Water	792,052		(148,371)	643,681	152,876
CSWRCB Revolving Loan	10,667,379		(484,461)	10,182,918	489,307
Total	<u>\$ 11,547,487</u>	<u>\$ 45,251</u>	<u>\$ (678,083)</u>	<u>\$ 10,914,655</u>	<u>\$ 672,183</u>

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 7 – LONG-TERM LIABILITIES (Continued)

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

On February 27, 2006 the City executed an installment note agreement with Municipal Finance Corporation for the acquisition and construction of a 750,000 gallon water storage tank to meet fire flow requirements and pledged the City's Water Fund as the specific revenue source for the repayment of the note. The note bears interest at 3.4%, with principal payments varying from \$37,010 to \$85,287, payable semi-annually beginning September 29, 2006, and continuing until March 29, 2026. The balance outstanding at June 30, 2022 is \$643,681.

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

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

Fiscal Year Ended June 30,	Installment Notes Payable - Water		
	Principal	Interest	Total
2023	\$ 152,876	\$ 20,597	\$ 173,473
2024	158,118	15,355	173,473
2025	163,540	9,933	173,473
2026	169,147	4,326	173,473
	<u>\$ 643,681</u>	<u>\$ 50,211</u>	<u>\$ 693,892</u>

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

On September 10, 2009, the City entered into a project finance agreement with the California State Water Resource Control Board (Water Control Board) and pledged the City's Water Fund as the specific revenue source for the repayment of the loan. Through the use of ARRA funds, the Water Control Board provided funding assistance in the amount of \$23,100,000 for the rehabilitation and upgrade of the wastewater treatment plant. The City must repay the project funds at an interest rate of 1% per annum. This Loan was restructured during the fiscal year ended June 30, 2021, to extend the payment period by 10 years. The term of the agreement is now June 16, 2009, to June 7, 2041. The balance outstanding at June 30, 2022 is \$10,182,918.

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

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

Fiscal Year Ended June 30,	CSWRCB Loan		
	Principal	Interest	Total
2023	\$ 489,307	\$ -	\$ 489,307
2024	494,200		494,200
2025	499,142		499,142
2026	504,133		504,133
2027	509,175		509,175
2028-2032	2,623,276		2,623,276
2033-2037	2,757,089		2,757,089
2038-2041	2,306,596		2,306,596
	<u>\$ 10,182,918</u>	<u>\$ -</u>	<u>\$ 10,182,918</u>

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 7 – LONG-TERM LIABILITIES (Continued)

3. Compensated Absences

The City's policy relating to compensated absences is described in Note (1). Compensated absences are liquidated primarily by the general fund and proprietary funds. The total amount outstanding at June 30, 2022, was \$125,421 for governmental activities and \$88,056 for business-type activities.

NOTE 8 – RISK MANAGEMENT

Central San Joaquin Valley Risk Management Authority

The City participates with other public entities in a joint exercise of powers agreement which establishes the Central San Joaquin Valley Risk Management Authority (CSJVRMA). The relationship between the City and CSJVRMA is such that CSJVRMA is not a component unit of the City for financial reporting purposes. The City is covered for the first \$1,000,000 of each general liability claim and \$500,000 of each workers' compensation claim through the CSJVRMA. The City has the right to receive dividends or the obligation to pay assessments based on a formula which, among other expenses, charges the City's account for liability losses under \$10,000 and worker's compensation losses under \$10,000.

The CSJVRMA participates in an excess pool which provides general liability coverage from \$1,000,000 to \$10,000,000. The CSJVRMA participates in an excess pool which provides workers' compensation coverage from \$350,000 to \$500,000 and purchases excess insurance above the \$500,000 to the statutory limit. The CSJVRMA is a consortium of fifty-five (55) cities in the San Joaquin Valley of California. It was established under the provisions of California Government Code Section 6500 et seq. The CSJVRMA is governed by a Board of Directors, which meets 3-4 times per year, consisting of one member appointed by each member city. The day-to-day business is handled by a management group employed by the CSJVRMA.

NOTE 9 – PROPRIETARY FUNDS INFORMATION

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

NOTE 10 – COMMITMENTS AND CONTINGENCIES

Operating Leases

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, Leases. The statement enhances the relevance and consistency of reporting for the Hospital Enterprise Fund's leasing activities by establishing requirements for lease accounting based on the principle that leases are financings of underlying right-to-use assets. A lessee is required to recognize a lease liability and intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and deferred inflow of resources. The City adopted this guidance for the fiscal year ended June 30, 2022. The City has one lease recorded as lessor and no leases where the City is a lessee.

Claims Liability

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

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

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

NOTE 12 – PENSION PLAN

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

A. General Information about the Pension Plan

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

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

The Plans' provisions and benefits in effect at June 30, 2022, are summarized as follows:

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

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 12 – PENSION PLAN (Continued)

A. General Information about the Pension Plan (Continued)

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

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

As of June 30, 2022, the City reported net pension liabilities for its proportionate share of the net pension liability of the Plan as follows:

Proportionate Share of Net Pension	
Liability	
Misc. Plan	Safety Plan
\$ 1,635,191	\$ 592,675

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2021, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plan as of June 30, 2020 and 2021 was as follows:

	City Miscellaneous Plan	City Safety Plan
Proportion - June 30, 2020	0.06192%	0.01312%
Proportion - June 30, 2021	0.08612%	0.01689%
Change - Increase (Decrease)	0.02420%	0.00377%

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 12 – PENSION PLAN (Continued)

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

For the fiscal year ended June 30, 2022, the City recognized pension expense of \$330,474. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 386,016	\$ -
Net differences between projected and actual earnings on pension plan investments		(1,780,191)
Differences based on actual experience	284,627	
Differences between actual vs proportionate contribution		(106,108)
Adjustment due to differences in proportions	18,739	(79,730)
Total	<u>\$ 689,382</u>	<u>\$ (1,966,029)</u>

\$386,016 reported as deferred outflows of resources related to contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and will be recognized as pension expense as follows:

Fiscal Year Ended June 30,	
2023	\$ (362,718)
2024	(386,453)
2025	(421,950)
2026	(491,542)
Total	<u>\$ (1,662,663)</u>

The City's net pension liability for each Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of each of the Plans is measured as of June 30, 2021, using an annual actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 12 – PENSION PLAN (Continued)

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

Actuarial Assumptions - The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

	<u>Miscellaneous</u>	<u>Safety</u>
Valuation Date	June 30, 2020	June 30, 2020
Measurement Date	June 30, 2021	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method	
Actuarial Assumptions:		
Discount Rate	7.15%	7.15%
Inflation	2.75%	2.75%
Payroll Growth	3.00%	3.00%
Projected Salary Increase	3.30%-14.20% (1)	3.30%-14.20% (1)
Investment Rate of Return	7.50% (2)	7.50% (2)
Mortality	Derived using CalPERS' Membership Data for all Funds	

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

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

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2019 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can be found on the CalPERS website.

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

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that was scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

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

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

NOTE 12 – PENSION PLAN (Continued)

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

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

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

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Year 1-10(a)</u>	<u>Real Return Year 11+(b)</u>
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%

a) An expected inflation of 2% used for this period

b) An expected inflation of 2.92% used for this period

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

	<u>Miscellaneous</u>		<u>Safety</u>	
1% Decrease		6.15%		6.15%
Net Pension Liability	\$	2,907,033	\$	955,720
Current Discount Rate		7.15%		7.15%
Net Pension Liability	\$	1,635,191	\$	592,675
1% Increase		8.15%		8.15%
Net Pension Liability	\$	583,777	\$	294,478

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

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

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

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 (“the Bill”) that provides for the dissolution of all redevelopment agencies in the State of California.

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

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence as of the date of the dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments). Successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

A. Long-term debt of the Successor Agency as of June 30, 2022, consisted of the following:

	Balance June 30, 2021	Additions	Deletions	Balance June 30, 2022	Due within one year
Tax Allocation Bonds	\$ 2,180,000	\$ -	\$ (105,000)	\$ 2,075,000	\$ 110,000
Original Issuance Discount	(37,953)		2,372	(35,581)	(2,372)
Totals	<u>\$ 2,142,047</u>	<u>\$ -</u>	<u>\$ (102,628)</u>	<u>\$ 2,039,419</u>	<u>\$ 107,628</u>

Tax Allocation Bonds – Series 2006

The former redevelopment agency issued \$3,200,000 of tax allocation refunding bonds on February 1, 2006. The principal balance outstanding at June 30, 2022 was \$2,075,000. The remaining annual debt service requirements as of June 30, 2022 are as follows:

Fiscal Year Ended June 30,	2006 Tax Allocation Bonds		
	Principal	Interest	Total
2023	\$ 110,000	\$ 75,600	\$ 185,600
2024	110,000	72,300	182,300
2025	115,000	68,925	183,925
2026	120,000	65,400	185,400
2027	120,000	61,800	181,800
2028-2032	675,000	234,500	909,500
2033-2037	825,000	85,100	910,100
	<u>\$ 2,075,000</u>	<u>\$ 663,625</u>	<u>\$ 2,738,625</u>

CITY OF HUGHSON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2022

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

B. Capital assets of the Successor Agency as of June 30, 2022 consisted of the following:

	June 30, 2021 Balance	Additions	Deletions	June 30, 2022 Balance
Capital assets, being depreciated:				
Buildings and Improvements	\$ 795,929	\$ -	\$ -	\$ 795,929
Infrastructure	47,930			47,930
Total capital assets, being depreciated	843,859			843,859
Less accumulated depreciation for:				
Buildings and Improvements	(310,446)	(26,531)		(336,977)
Infrastructure	(13,426)	(959)		(14,385)
Total accumulated depreciation, net	(323,872)	(27,490)		(351,362)
Total capital assets, net	\$ 519,987	\$ (27,490)	\$ -	\$ 492,497

NOTE 14 – PRIOR PERIOD ADJUSTMENTS

A prior period adjustment was made in Sewer enterprise fund and statement of activities in the amount of \$57,589 due to an overstatement of interest payable in the prior fiscal year.

A prior period adjustment was made in the General Fund and statement of activities in the amount of \$(192,526) due to an overstatement of accounts receivable in the prior fiscal year.

A prior period adjustment was made in the General Fund and statement of activities in the amount of \$(68,458) due to an understatement of payroll liabilities in the prior fiscal year.

A prior period adjustment was made in the Home Loans special revenue fund and statement of activities in the amount of \$(279,069) due to an overstatement of loans receivable in the prior fiscal year.

A prior period adjustment was made in the Measure L Sales Tax special revenue fund and statement of activities in the amount of \$(13,615) due to an overstatement of accounts receivable in the prior fiscal year.

A prior period adjustment was made in the SB-1 Roads special revenue fund and statement of activities in the amount of \$11,466 due to an understatement of accounts receivable in the prior fiscal year.

A prior period adjustment was made in the CDBG Rehab special revenue fund and statement of activities in the amount of \$(44,525) due to an overstatement of loans receivable in the prior fiscal year.

A prior period adjustment was made in the SLESF special revenue fund and statement of activities in the amount of \$(24,936) due to an overstatement of accounts receivable in the prior fiscal year.

A prior period adjustment was made in the Successor Agency private purpose trust fund in the amount of \$(70,000) due to an overstatement of loans receivable in the prior fiscal year.

NOTE 15 – SUBSEQUENT EVENT

Subsequent to fiscal year-end, the City may be negatively impacted by the effects of the worldwide coronavirus pandemic. The City is closely monitoring its operations, liquidity, and reserves and is actively working to minimize the current and future impact of this unprecedented situation. As of the date of issuance of these financial statements, the full impact to the City's financial position is not known.

REQUIRED SUPPLEMENTAL INFORMATION

CITY OF HUGHSON
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Property Taxes	\$ 409,405	\$ 409,405	\$ 393,369	\$ (16,036)
Sales and Use Taxes	1,007,444	1,007,444	1,138,202	130,758
Business License Taxes	28,000	28,000	26,489	(1,511)
Other Taxes	102,000	102,000	122,939	20,939
Licenses and Permits	276,700	276,700	361,558	84,858
Fines and Forfeitures	43,000	43,000	46,472	3,472
Interest	3,600	3,600	(12,096)	(15,696)
Charges for Services	96,100	96,100	123,862	27,762
Intergovernmental	1,004,994	1,004,994	802,561	(202,433)
Other	425,200	425,200	420,377	(4,823)
Total Revenues	3,396,443	3,396,443	3,423,733	27,290
Expenditures				
Current				
General Government	1,619,122	1,619,122	1,268,344	350,778
Public Safety	1,551,692	1,551,692	1,519,451	32,241
Public Works	326,195	326,195	311,261	14,934
Parks and Recreation	147,142	147,142	112,269	34,873
Capital Outlay			22,213	(22,213)
Total Expenditures	3,644,151	3,644,151	3,233,538	410,613
Excess (Deficiency) of Revenues Over (Under) Expenditures	(247,708)	(247,708)	190,195	437,903
Other Financing Sources (uses):				
Transfers In	118,675	118,675	357,461	238,786
Transfers Out	(124,709)	(124,709)	(137,209)	(12,500)
Total Other Financing Sources (Uses)	(6,034)	(6,034)	220,252	226,286
Net Change in Fund Balance	(253,742)	(253,742)	410,447	664,189
Fund Balance - July 1, 2021	4,715,340	4,715,340	4,715,340	
Prior Period Adjustments¹			(260,984)	(260,984)
Fund Balance - July 1, 2021, Restated	4,715,340	4,715,340	4,454,356	(260,984)
Fund Balance - June 30, 2022	\$ 4,461,598	\$ 4,461,598	\$ 4,864,803	\$ 403,205

¹ See Note 14 for more information regarding these prior period adjustments.

CITY OF HUGHSON
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
REFUSE SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$ 130	\$ 130	\$ (372)	\$ (502)
Charges for Services	<u>580,150</u>	<u>580,150</u>	<u>742,867</u>	<u>162,717</u>
Total Revenues	<u>580,280</u>	<u>580,280</u>	<u>742,495</u>	<u>162,215</u>
Expenditures				
Current:				
Public Works	<u>580,280</u>	<u>580,280</u>	<u>734,135</u>	<u>(153,855)</u>
Total Expenditures	<u>580,280</u>	<u>580,280</u>	<u>734,135</u>	<u>(153,855)</u>
Net Change in Fund Balance			8,360	8,360
Fund Balance - July 1, 2021	<u>78,228</u>	<u>78,228</u>	<u>78,228</u>	
Fund Balance - June 30, 2022	<u>\$ 78,228</u>	<u>\$ 78,228</u>	<u>\$ 86,588</u>	<u>\$ 8,360</u>

CITY OF HUGHSON
REQUIRED SUPPLEMENTAL INFORMATION
JUNE 30, 2022

Cost Sharing Defined Benefit Pension Plans

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

	<u>June 30, 2022</u>						
Proportion of net pension liability	0.041190%						
Proportionate share of NPL	\$ 2,227,866						
Covered payroll	\$ 1,089,512						
Proportionate share of NPL as a percentage of covered payroll	204.48%						
Plan fiduciary net position as percentage of total pension liability	81.93%						
Plan's Proportionate Share of Aggregate Employer Contributions	\$ 386,016						
	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Proportion of net pension liability	0.032040%	0.032110%	0.031920%	0.316500%	0.031830%	0.032410%	0.028550%
Proportionate share of NPL	\$ 3,486,050	\$ 3,290,773	\$ 3,076,140	\$ 3,139,177	\$ 2,754,347	\$ 2,224,303	\$ 1,776,561
Covered payroll	\$ 1,038,083	\$ 996,425	\$ 905,888	\$ 915,771	\$ 920,504	\$ 826,736	\$ 838,193
Proportionate share of NPL as a percentage of covered payroll	335.82%	330.26%	339.57%	342.79%	299.22%	269.05%	211.95%
Plan fiduciary net position as percentage of total pension liability	71.28%	72.72%	73.29%	73.11%	76.65%	70.45%	72.11%
Plan's Proportionate Share of Aggregate Employer Contributions	\$ 345,188	\$ 368,005	\$ 329,044	\$ 294,112	\$ 263,559	\$ 246,360	\$ 204,788

Notes to Schedule

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

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

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

**CITY OF HUGHSON
REQUIRED SUPPLEMENTAL INFORMATION
JUNE 30, 2022**

Cost Sharing Defined Benefit Pension Plans

Schedule of Contributions – Last 10 Years*

	<u>June 30, 2022</u>						
Contractual required contribution (actuarially determined)	\$ 386,016						
Contributions in relation to the actuarially determined contributions	(386,016)						
Contribution deficiency (excess)	<u>\$ -</u>						
Covered payroll	\$ 1,038,083						
Contributions as a percentage of covered payroll	37.19%						
	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractual required contribution (actuarially determined)	\$ 345,188	\$ 293,617	\$ 270,473	\$ 242,574	\$ 219,201	\$ 179,701	\$ 149,901
Contributions in relation to the actuarially determined contributions	(345,188)	(293,617)	(270,473)	(242,574)	(219,201)	(179,701)	(149,901)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 996,425	\$ 905,888	\$ 915,771	\$ 920,504	\$ 826,736	\$ 838,193	\$ 826,114
Contributions as a percentage of covered payroll	34.64%	32.41%	29.54%	26.35%	26.51%	21.44%	18.15%

Notes to Schedule

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

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

OTHER SUPPLEMENTAL INFORMATION

CITY OF HUGHSON
PUBLIC FACILITIES CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 4,097	\$ (4,097)	\$ (8,194)
Charges for Services	<u>343,248</u>	<u>343,248</u>	<u> </u>
Total Revenues	<u>347,345</u>	<u>339,151</u>	<u>(8,194)</u>
Expenditures:			
Current:			
General Government	<u>23,765</u>	<u>11,528</u>	<u>12,237</u>
Total Expenditures	<u>23,765</u>	<u>11,528</u>	<u>12,237</u>
Net Change in Fund Balance	323,580	327,623	4,043
Fund Balance - July 1, 2021	<u>1,842,847</u>	<u>1,842,847</u>	<u> </u>
Fund Balance - June 30, 2022	<u><u>\$ 2,166,427</u></u>	<u><u>\$ 2,170,470</u></u>	<u><u>\$ 4,043</u></u>

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NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The CFD Fund was established to account for various CFDs within the City.

The Covid Recovery Fund was established to account for American Recovery Plan Act funds.

CAPITAL PROJECTS FUNDS

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

The Transportation Fund was established to account for street reconstruction.

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

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

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CITY OF HUGHSON
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022

	Special Revenue Funds				
	Asset Forfeiture	Gas Tax	Vehicle Abatement	CDBG Rehab	CDBG Grants
Assets					
Cash and Investments	\$ 1,660	\$ 304,350	\$ 40,218	\$ 440,649	\$ 93,999
Accounts Receivable		14,275			
Loans Receivable				98,348	
Total Assets	<u>\$ 1,660</u>	<u>\$ 318,625</u>	<u>\$ 40,218</u>	<u>\$ 538,997</u>	<u>\$ 93,999</u>
Liabilities					
Accounts Payable	\$ -	\$ 1,895	\$ -	\$ -	\$ -
Unearned Revenue					
Due To Other Funds					
Total Liabilities		<u>1,895</u>			
Deferred Inflows of Resources:					
Unavailable Grant Revenue					
Total Deferred Inflows of Resources					
Total Liabilities and Deferred Inflows of Resources		<u>1,895</u>			
Fund Balances (Deficits)					
Restricted	1,660	316,730	40,218	538,997	93,999
Unassigned					
Total Fund Balances (Deficits)	<u>1,660</u>	<u>316,730</u>	<u>40,218</u>	<u>538,997</u>	<u>93,999</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 1,660</u>	<u>\$ 318,625</u>	<u>\$ 40,218</u>	<u>\$ 538,997</u>	<u>\$ 93,999</u>

Special Revenue Funds

Community Enhancement	Local Transportation	Storm Drain	SLESF	Lighting and Landscaping	Benefit Assessment	Trench Cut
\$ 251,351	\$ 64,890	\$ 789,259 489	\$ 456,860	\$ 197,339	\$ 334,296	\$ 222,094
<u>\$ 251,351</u>	<u>\$ 64,890</u>	<u>\$ 789,748</u>	<u>\$ 456,860</u>	<u>\$ 197,339</u>	<u>\$ 334,296</u>	<u>\$ 222,094</u>
\$ -	\$ -	\$ -	\$ -	\$ 2,128	\$ 798	\$ -
				2,128	798	
				2,128	798	
251,351	64,890	789,748	456,860	195,211	333,498	222,094
<u>251,351</u>	<u>64,890</u>	<u>789,748</u>	<u>456,860</u>	<u>195,211</u>	<u>333,498</u>	<u>222,094</u>
<u>\$ 251,351</u>	<u>\$ 64,890</u>	<u>\$ 789,748</u>	<u>\$ 456,860</u>	<u>\$ 197,339</u>	<u>\$ 334,296</u>	<u>\$ 222,094</u>

Continued

CITY OF HUGHSON
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2022
(CONTINUED)

	Special Revenue Funds				
	Public Safety Realignment	IT Reserve	Measure L Sales Tax	SB-1 Roads	Disability Access and Education
Assets					
Cash and Investments	\$ 35,722	\$ 118,042	\$ 1,224,815	\$ 444,312	\$ 4,026
Accounts Receivable			89,556	26,083	181
Loans Receivable					
Total Assets	<u>\$ 35,722</u>	<u>\$ 118,042</u>	<u>\$ 1,314,371</u>	<u>\$ 470,395</u>	<u>\$ 4,207</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 72
Unearned Revenue					
Due to Other Funds					
Total Liabilities					<u>72</u>
Deferred Inflows of Resources:					
Unavailable Grant Revenue					
Total Deferred Inflows of Resources					
Total Liabilities and Deferred Inflows of Resources					<u>72</u>
Fund Balances (Deficits)					
Restricted	35,722	118,042	1,314,371	470,395	4,135
Unassigned					
Total Fund Balances (Deficits)	<u>35,722</u>	<u>118,042</u>	<u>1,314,371</u>	<u>470,395</u>	<u>4,135</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 35,722</u>	<u>\$ 118,042</u>	<u>\$ 1,314,371</u>	<u>\$ 470,395</u>	<u>\$ 4,207</u>

		Capital Projects Funds			Total
CFD	Covid Recovery	Transportation	Municipal Park	Parks Development Impact Fees	Nonmajor Governmental Funds
\$ 35,789	\$ 843,450	\$ - 37,151	\$ 621,952	\$ 794,011	\$ 7,319,084 167,735 98,348
<u>\$ 35,789</u>	<u>\$ 843,450</u>	<u>\$ 37,151</u>	<u>\$ 621,952</u>	<u>\$ 794,011</u>	<u>\$ 7,585,167</u>
\$ -	\$ 300	\$ 450	\$ -	\$ -	\$ 5,643 -
		294,635			294,635
	300	295,085			300,278
	843,150				843,150
	843,150				843,150
	843,450	295,085			1,143,428
35,789		(257,934)	621,952	794,011	6,699,673 (257,934)
35,789		(257,934)	621,952	794,011	6,441,739
<u>\$ 35,789</u>	<u>\$ 843,450</u>	<u>\$ 37,151</u>	<u>\$ 621,952</u>	<u>\$ 794,011</u>	<u>\$ 7,585,167</u>

CITY OF HUGHSON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2022

	Special Revenue Funds				
	Asset Forfeiture	Gas Tax	Vehicle Abatement	CDBG Rehab	CDBG Grants
Revenues:					
Interest	\$ -	\$ (452)	\$ -	\$ (1,079)	\$ -
Charges for Services					
Intergovernmental		177,407	19,184		
Special Assessments					
Total Revenues		176,955	19,184	(1,079)	
Expenditures:					
Current:					
Parks and Recreation					
Public Safety					
Public Works		105,547			
Capital Outlay					
Total Expenditures		105,547			
Excess (Deficiency) of Revenues over (Under) Expenditures		71,408	19,184	(1,079)	
Other Financing Sources (Uses):					
Transfers In					
Transfers Out		(46,600)	(20,000)		
Total Other Financing Sources (Uses)		(46,600)	(20,000)		
Net Change in Fund Balances		24,808	(816)	(1,079)	
Fund Balances - July 1, 2021	1,660	291,922	41,034	584,601	93,999
Prior Period Adjustments ¹				(44,525)	
Fund Balances - July 1, 2021, Restated	1,660	291,922	41,034	540,076	93,999
Fund Balances - June 30, 2022	\$ 1,660	\$ 316,730	\$ 40,218	\$ 538,997	\$ 93,999

¹ See Note 14 for more information regarding these prior period adjustments.

Special Revenue Funds						
Community Enhancement	Local Transportation Fund	Storm Drain	SLESF	Lighting and Landscaping	Benefit Assessment	Trench Cut
\$ (550) 47,112	\$ -	\$ (1,876) 135,072	\$ (1,326)	\$ -	\$ -	\$ - 219,000
			136,393			
				185,230	94,432	
46,562		133,196	135,067	185,230	94,432	219,000
			6,740			
				171,941	40,163	
			6,740	171,941	40,163	
46,562		133,196	128,327	13,289	54,269	219,000
			(115,000)	(25,042)	(10,945)	
			(115,000)	(25,042)	(10,945)	
46,562		133,196	13,327	(11,753)	43,324	219,000
204,789	64,890	656,552	468,469	206,964	290,174	3,094
			(24,936)			
204,789	64,890	656,552	443,533	206,964	290,174	3,094
\$ 251,351	\$ 64,890	\$ 789,748	\$ 456,860	\$ 195,211	\$ 333,498	\$ 222,094

Continued

CITY OF HUGHSON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2022
(CONTINUED)

	Special Revenue Funds				
	Public Safety Realignment	IT Reserve	Measure L Sales Tax	SB-1 Roads	Disability Access and Education
Revenues:					
Interest	\$ -	\$ (275)	\$ (2,534)	\$ -	\$ -
Charges for Services					1,234
Intergovernmental			504,493	148,106	
Special Assessments					
Total Revenues		(275)	501,959	148,106	1,234
Expenditures:					
Current:					
Parks and Recreation					
Public Safety					
Public Works					
Capital Outlay		3,158	14,397	8,742	
Total Expenditures		3,158	14,397	8,742	
Excess (Deficiency) of Revenues over (Under) Expenditures		(3,433)	487,562	139,364	1,234
Other Financing Sources (Uses):					
Transfers In		15,000			
Transfers Out					
Total Other Financing Sources (Uses)		15,000			
Net Change in Fund Balances		11,567	487,562	139,364	1,234
Fund Balances - July 1, 2021	35,722	106,475	840,424	319,565	2,901
Prior Period Adjustments ¹			(13,615)	11,466	
Fund Balances - July 1, 2021, Restated	35,722	106,475	826,809	331,031	2,901
Fund Balances - June 30, 2022	<u>\$ 35,722</u>	<u>\$ 118,042</u>	<u>\$ 1,314,371</u>	<u>\$ 470,395</u>	<u>\$ 4,135</u>

¹ See Note 14 for more information regarding these prior period adjustments.

CFD	Covid Recovery	Capital Project Funds			Total Nonmajor Governmental Funds
		Transportation	Municipal Park	Parks Development Impact Fees	
\$ -	\$ -	\$ -	\$ (1,481)	\$ (1,889)	\$ (11,462)
			96,525	121,614	620,557
	61,704	37,638			1,084,925
18,353					298,015
18,353	61,704	37,638	95,044	119,725	1,992,035
				4,201	4,201
	61,704				68,444
2,943					320,594
		869			27,166
2,943	61,704	869		4,201	420,405
15,410		36,769	95,044	115,524	1,571,630
(9,450)					15,000
(9,450)					(227,037)
					(212,037)
5,960		36,769	95,044	115,524	1,359,593
29,829		(294,703)	526,908	678,487	5,153,756
					(71,610)
29,829		(294,703)	526,908	678,487	5,082,146
\$ 35,789	\$ -	\$ (257,934)	\$ 621,952	\$ 794,011	\$ 6,441,739

CITY OF HUGHSON
GAS TAX SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 130	\$ (452)	\$ (582)
Intergovernmental	<u>180,532</u>	<u>177,407</u>	<u>(3,125)</u>
Total Revenues	<u>180,662</u>	<u>176,955</u>	<u>(3,707)</u>
Expenditures:			
Current:			
Public Works	<u>121,000</u>	<u>105,547</u>	<u>15,453</u>
Total Expenditures	<u>121,000</u>	<u>105,547</u>	<u>15,453</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>59,662</u>	<u>71,408</u>	<u>11,746</u>
Other Financing Sources (Uses):			
Transfers Out	<u>(46,600)</u>	<u>(46,600)</u>	<u></u>
Total Other Financing Sources (Uses)	<u>(46,600)</u>	<u>(46,600)</u>	<u></u>
Net Change in Fund Balance	13,062	24,808	11,746
Fund Balance - July 1, 2021	<u>291,922</u>	<u>291,922</u>	<u></u>
Fund Balance - June 30, 2022	<u>\$ 304,984</u>	<u>\$ 316,730</u>	<u>\$ 11,746</u>

CITY OF HUGHSON
VEHICLE ABATEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Charges For Services	\$ 20,000	\$ 19,184	\$ (816)
Total Revenues	<u>20,000</u>	<u>19,184</u>	<u>(816)</u>
Other Financing Sources (Uses):			
Transfers Out	<u>(20,000)</u>	<u>(20,000)</u>	<u></u>
Total Other Financing Sources (Uses)	<u>(20,000)</u>	<u>(20,000)</u>	<u></u>
Net Change in Fund Balance		(816)	(816)
Fund Balance - July 1, 2021	<u>41,034</u>	<u>41,034</u>	<u></u>
Fund Balance - June 30, 2022	<u>\$ 41,034</u>	<u>\$ 40,218</u>	<u>\$ (816)</u>

CITY OF HUGHSON
CDBG REHAB SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 370	\$ (1,079)	\$ (1,449)
Other Revenue	800		(800)
Total Revenues	<u>1,170</u>	<u>(1,079)</u>	<u>(2,249)</u>
Net Change in Fund Balance	1,170	(1,079)	(2,249)
Fund Balance - July 1, 2021	<u>584,601</u>	<u>584,601</u>	
Prior Period Adjustment ¹	<u> </u>	<u>(44,525)</u>	<u>(44,525)</u>
Fund Balance - July 1, 2021, Restated	<u>584,601</u>	<u>540,076</u>	<u>(44,525)</u>
Fund Balance - June 30, 2022	<u><u>\$ 585,771</u></u>	<u><u>\$ 538,997</u></u>	<u><u>\$ (46,774)</u></u>

¹ See Note 14 for more information regarding these prior period adjustments.

CITY OF HUGHSON
COMMUNITY ENHANCEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 170	\$ (550)	\$ (720)
Charges For Services	<u>40,000</u>	<u>47,112</u>	<u>7,112</u>
Total Revenues	<u>40,170</u>	<u>46,562</u>	<u>6,392</u>
Expenditures:			
Public Works	<u>7,000</u>	<u></u>	<u>7,000</u>
Total Expenditures	<u>7,000</u>	<u></u>	<u>7,000</u>
Net Change in Fund Balance	33,170	46,562	13,392
Fund Balance - July 1, 2021	<u>204,789</u>	<u>204,789</u>	<u></u>
Fund Balance - June 30, 2022	<u><u>\$ 237,959</u></u>	<u><u>\$ 251,351</u></u>	<u><u>\$ 13,392</u></u>

CITY OF HUGHSON
STORM DRAIN SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 400	\$ (1,876)	\$ (2,276)
Charges for Services	<u>130,000</u>	<u>135,072</u>	<u>5,072</u>
Total Revenues	<u>130,400</u>	<u>133,196</u>	<u>2,796</u>
Expenditures:			
Current:			
Public Works	<u>7,000</u>	<u></u>	<u>7,000</u>
Total Expenditures	<u>7,000</u>	<u></u>	<u>7,000</u>
Net Change in Fund Balance	123,400	133,196	9,796
Fund Balance - July 1, 2021	<u>656,552</u>	<u>656,552</u>	<u></u>
Fund Balance - June 30, 2022	<u><u>\$ 779,952</u></u>	<u><u>\$ 789,748</u></u>	<u><u>\$ 9,796</u></u>

CITY OF HUGHSON
SLESF SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 250	\$ (1,326)	\$ (1,576)
Intergovernmental	<u>150,000</u>	<u>136,393</u>	<u>(13,607)</u>
Total Revenues	<u>150,250</u>	<u>135,067</u>	<u>(15,183)</u>
Expenditures:			
Current:			
Public Safety	<u>156,450</u>	<u>6,740</u>	<u>149,710</u>
Total Expenditures	<u>156,450</u>	<u>6,740</u>	<u>149,710</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>150,250</u>	<u>128,327</u>	<u>(21,923)</u>
Other Financing Sources (Uses):			
Transfers Out	<u> </u>	<u>(115,000)</u>	<u>(115,000)</u>
Total Other Financing Sources (Uses)	<u> </u>	<u>(115,000)</u>	<u>(115,000)</u>
Net Change in Fund Balance	<u>(6,200)</u>	<u>13,327</u>	<u>19,527</u>
Fund Balance - July 1, 2021	468,469	468,469	
Prior Period Adjustment ¹	<u> </u>	<u>(24,936)</u>	<u>(24,936)</u>
Fund Balance - July 1, 2021, Restated	<u> </u>	<u>443,533</u>	<u>443,533</u>
Fund Balance - June 30, 2022	<u>\$ 462,269</u>	<u>\$ 456,860</u>	<u>\$ 19,527</u>

¹ See Note 14 for more information regarding these prior period adjustments.

CITY OF HUGHSON
 LIGHTING AND LANDSCAPING SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 172,401	\$ 185,230	\$ 12,829
Total Revenue	<u>172,401</u>	<u>185,230</u>	<u>12,829</u>
Expenditures:			
Current:			
Public works	242,211	171,941	70,270
Total Expenditures	<u>242,211</u>	<u>171,941</u>	<u>70,270</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(69,810)</u>	<u>13,289</u>	<u>83,099</u>
Other Financing Sources (Uses)			
Transfers Out	<u>(25,042)</u>	<u>(25,042)</u>	<u></u>
Total Other financing Sources (Uses)	<u>(25,042)</u>	<u>(25,042)</u>	<u></u>
Net Change in Fund Balance	(94,852)	(11,753)	83,099
Fund Balance - July 1, 2021	<u>206,964</u>	<u>206,964</u>	<u></u>
Fund Balance - June 30, 2022	<u><u>\$ 112,112</u></u>	<u><u>\$ 195,211</u></u>	<u><u>\$ 83,099</u></u>

CITY OF HUGHSON
BENEFIT ASSESSMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 93,289	\$ 94,432	\$ 1,143
Total Revenue	<u>93,289</u>	<u>94,432</u>	<u>1,143</u>
Expenditures:			
Current:			
Public Works	106,756	40,163	66,593
Total Expenditures	<u>106,756</u>	<u>40,163</u>	<u>66,593</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(13,467)</u>	<u>54,269</u>	<u>67,736</u>
Other Financing Sources (Uses)			
Transfers Out	<u>(10,945)</u>	<u>(10,945)</u>	<u></u>
Total Other financing Sources (Uses)	<u>(10,945)</u>	<u>(10,945)</u>	<u></u>
Net Change in Fund Balance	(24,412)	43,324	67,736
Fund Balance - July 1, 2021	<u>290,174</u>	<u>290,174</u>	<u></u>
Fund Balance - June 30, 2022	<u><u>\$ 265,762</u></u>	<u><u>\$ 333,498</u></u>	<u><u>\$ 67,736</u></u>

CITY OF HUGHSON
TRENCH CUT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ -	\$ 219,000	\$ 219,000
Total Revenue	<u> </u>	<u>219,000</u>	<u>219,000</u>
Net Change in Fund Balance		219,000	219,000
Fund Balance - July 1, 2021	<u>3,094</u>	<u>3,094</u>	<u> </u>
Fund Balance - June 30, 2022	<u><u>\$ 3,094</u></u>	<u><u>\$ 222,094</u></u>	<u><u>\$ 219,000</u></u>

CITY OF HUGHSON
IT RESERVE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ -	\$ (275)	\$ (275)
Total Revenue	<u> </u>	<u>(275)</u>	<u>(275)</u>
Expenditures:			
Capital Outlay	<u>10,000</u>	<u>3,158</u>	<u>6,842</u>
Total Expenditures	<u>10,000</u>	<u>3,158</u>	<u>6,842</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(10,000)</u>	<u>(3,433)</u>	<u>6,567</u>
Other Financing Sources (Uses)			
Transfers In	<u>15,000</u>	<u>15,000</u>	<u> </u>
Total Other financing Sources (Uses)	<u>15,000</u>	<u>15,000</u>	<u> </u>
Net Change in Fund Balance	5,000	11,567	6,567
Fund Balance - July 1, 2021	<u>106,475</u>	<u>106,475</u>	<u> </u>
Fund Balance - June 30, 2022	<u><u>\$ 111,475</u></u>	<u><u>\$ 118,042</u></u>	<u><u>\$ 6,567</u></u>

CITY OF HUGHSON
 MEASURE L SALES TAX SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 380	\$ (2,534)	\$ (2,914)
Intergovernmental	<u>314,500</u>	<u>504,493</u>	<u>189,993</u>
Total Revenues	<u>314,880</u>	<u>501,959</u>	<u>187,079</u>
Expenditures:			
Capital Outlay	<u>14,397</u>	<u>14,397</u>	<u></u>
Total Expenditures	<u>14,397</u>	<u>14,397</u>	<u></u>
Net Change in Fund Balance	300,483	487,562	187,079
Fund Balance - July 1, 2021	<u>840,424</u>	<u>840,424</u>	<u></u>
Prior Period Adjustment ¹	<u></u>	<u>(13,615)</u>	<u>(13,615)</u>
Fund Balance - July 1, 2021, Restated	<u>300,483</u>	<u>826,809</u>	<u>526,326</u>
Fund Balance - June 30, 2022	<u><u>\$ 1,140,907</u></u>	<u><u>\$ 1,314,371</u></u>	<u><u>\$ 187,079</u></u>

¹ See Note 14 for more information regarding these prior period adjustments.

CITY OF HUGHSON
SB-1 ROADS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 140,197	\$ 148,106	\$ 7,909
Total Revenues	<u>140,197</u>	<u>148,106</u>	<u>7,909</u>
Expenditures:			
Capital Outlay	<u>246,348</u>	<u>8,742</u>	<u>237,606</u>
Total Expenditures	<u>246,348</u>	<u>8,742</u>	<u>237,606</u>
Net Change in Fund Balance	<u>(106,151)</u>	<u>139,364</u>	<u>245,515</u>
Fund Balance - July 1, 2021	319,565	319,565	
Prior Period Adjustment ¹	<u> </u>	<u>11,466</u>	<u>11,466</u>
Fund Balance - July 1, 2021, Restated	<u>(106,151)</u>	<u>331,031</u>	<u>437,182</u>
Fund Balance - June 30, 2022	<u>\$ 213,414</u>	<u>\$ 470,395</u>	<u>\$ 245,515</u>

¹ See Note 14 for more information regarding these prior period adjustments.

CITY OF HUGHSON
DISABILITY ACCESS AND EDUCATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 1,500	\$ 1,234	\$ (266)
Total Revenue	<u>1,500</u>	<u>1,234</u>	<u>(266)</u>
Net Change in Fund Balance	1,500	1,234	(266)
Fund Balance - July 1, 2021	<u>2,901</u>	<u>2,901</u>	<u></u>
Fund Balance - June 30, 2022	<u><u>\$ 4,401</u></u>	<u><u>\$ 4,135</u></u>	<u><u>\$ (266)</u></u>

CITY OF HUGHSON
TRANSPORTATION CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 192,515	\$ 37,638	\$ (154,877)
Total Revenues	<u>192,515</u>	<u>37,638</u>	<u>(154,877)</u>
Expenditures:			
Capital Outlay	<u>305,814</u>	<u>869</u>	<u>304,945</u>
Total Expenditures	<u>305,814</u>	<u>869</u>	<u>304,945</u>
Net Change in Fund Balance	(113,299)	36,769	150,068
Fund Balance (Deficit) - July 1, 2021	<u>(294,703)</u>	<u>(294,703)</u>	<u></u>
Fund Balance (Deficit) - June 30, 2022	<u><u>\$ (408,002)</u></u>	<u><u>\$ (257,934)</u></u>	<u><u>\$ 150,068</u></u>

CITY OF HUGHSON
MUNICIPAL PARK CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 340	\$ (1,481)	\$ (1,821)
Charges for Services	<u>90,000</u>	<u>96,525</u>	<u>6,525</u>
Total Revenues	<u>90,340</u>	<u>95,044</u>	<u>4,704</u>
Expenditures:			
Current:			
Parks and Recreation	<u>7,000</u>	<u></u>	<u>7,000</u>
Total Expenditures	<u>7,000</u>	<u></u>	<u>7,000</u>
Net Change in Fund Balance	83,340	95,044	11,704
Fund Balance - July 1, 2021	<u>526,908</u>	<u>526,908</u>	<u></u>
Fund Balance - June 30, 2022	<u><u>\$ 610,248</u></u>	<u><u>\$ 621,952</u></u>	<u><u>\$ 11,704</u></u>

CITY OF HUGHSON
PARKS DEVELOPMENT IMPACT FEES CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2022

	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Revenues:			
Interest	\$ 440	\$ (1,889)	\$ (2,329)
Charges for Services	<u>120,000</u>	<u>121,614</u>	<u>1,614</u>
Total Revenues	<u>120,440</u>	<u>119,725</u>	<u>(715)</u>
Expenditures:			
Current:			
Parks and Recreation	<u>7,000</u>	<u>4,201</u>	<u>2,799</u>
Total Expenditures	<u>7,000</u>	<u>4,201</u>	<u>2,799</u>
Net Change in Fund Balance	113,440	115,524	2,084
Fund Balance - July 1, 2021	<u>678,487</u>	<u>678,487</u>	<u></u>
Fund Balance - June 30, 2022	<u>\$ 791,927</u>	<u>\$ 794,011</u>	<u>\$ 2,084</u>

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NONMAJOR PROPRIETARY FUNDS

PROPRIETARY FUNDS

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

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

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

CITY OF HUGHSON
NONMAJOR PROPRIETARY FUNDS
COMBINING STATEMENT OF NET POSITION
June 30, 2022

	Enterprise Funds		
	Community Center Operations Fund	USF Community Center Fund	Total Nonmajor Enterprise Funds
Assets			
Current Assets:			
Cash and Investments	\$ 22,674	\$ -	\$ 22,674
Total Current Assets	22,674		22,674
Noncurrent Assets:			
Capital Assets:			
Land	105,073		105,073
Buildings	725,283		725,283
Less:			
Accumulated Depreciation	(568,138)		(568,138)
Total Noncurrent Assets	262,218		262,218
Total Assets	284,892		284,892
Liabilities			
Current Liabilities:			
Accounts Payable	1,939	512	2,451
Due to Other Funds		2,318	2,318
Deposits Payable	6,780		6,780
Total Current Liabilities	8,719	2,830	11,549
Total Liabilities	8,719	2,830	11,549
Net Position			
Net Investment in Capital Assets	262,218		262,218
Unrestricted	13,955	(2,830)	11,125
Total Net Position	\$ 276,173	\$ (2,830)	\$ 273,343

CITY OF HUGHSON
NONMAJOR PROPRIETARY FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Enterprise Funds		
	Community Center Operations Fund	USF Community Center Fund	Total Nonmajor Enterprise Funds
Operating Revenues			
Charges for Services	\$ 19,209	\$ 6,634	\$ 25,843
Total Operating Revenues	<u>19,209</u>	<u>6,634</u>	<u>25,843</u>
Operating Expenses			
Administrative	16,909	3,187	20,096
Maintenance	1,623	288	1,911
Depreciation	<u>24,176</u>		<u>24,176</u>
Total Operating Expenses	<u>42,708</u>	<u>3,475</u>	<u>46,183</u>
Operating Income (Loss)	<u>(23,499)</u>	<u>3,159</u>	<u>(20,340)</u>
Income (Loss) Before Transfers	(23,499)	3,159	(20,340)
Transfers			
Transfers In	7,500		7,500
Transfers Out		<u>(5,715)</u>	<u>(5,715)</u>
Changes in Net Position	(15,999)	(2,556)	(18,555)
Net Position - Beginning of Fiscal Year	<u>292,172</u>	<u>(274)</u>	<u>291,898</u>
Net Position - End of Fiscal Year	<u>\$ 276,173</u>	<u>\$ (2,830)</u>	<u>\$ 273,343</u>

CITY OF HUGHSON
NONMAJOR PROPRIETARY FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Enterprise Funds		
	Community Center Operations Fund	USF Community Center Fund	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Users	\$ 20,642	\$ 7,833	\$ 28,475
Cash Payments to Suppliers and Contractors	(17,683)	(3,222)	(20,905)
Net Cash Provided (Used) By Operating Activities	2,959	4,611	7,570
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers in (out)	7,500	(5,715)	1,785
Interfund Borrowing		1,104	1,104
Net Cash Provided (Used) By Noncapital Financing Activities	7,500	(4,611)	2,889
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	10,459		10,459
CASH AND CASH EQUIVALENTS, BEGINNING OF FISCAL YEAR	12,215		12,215
CASH AND CASH EQUIVALENTS, END OF FISCAL YEAR	<u>\$ 22,674</u>	<u>\$ -</u>	<u>\$ 22,674</u>
Reconciliation to Statement of Net Position:			
Cash and Cash Equivalents	<u>\$ 22,674</u>	<u>\$ -</u>	<u>\$ 22,674</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Operating Income (Loss)	<u>\$ (23,499)</u>	<u>\$ 3,159</u>	<u>\$ (20,340)</u>
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	24,176		24,176
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable		1,199	1,199
Increase (Decrease) in Accounts Payable	849	253	1,102
Increase (Decrease) in Deposits Payable	1,433		1,433
Total Adjustments	26,458	1,452	27,910
Net Cash Provided (Used) By Operating Activities	<u>\$ 2,959</u>	<u>\$ 4,611</u>	<u>\$ 7,570</u>