



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

**AGENDA**  
**TUESDAY, NOVEMBER 12, 2013 – 7:00 P.M.**

**CALL TO ORDER:** Mayor Matt Beekman

**ROLL CALL:** Mayor Matt Beekman  
Mayor Pro Tem Jeramy Young  
Councilmember Jill Silva  
Councilmember George Carr  
Councilmember Harold Hill

**FLAG SALUTE:** Mayor Matt Beekman

**INVOCATION:**

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

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

**2. PRESENTATIONS:**

**2.1:** Certificate of Recognition to Community Development Director Thom Clark, for his services to City of Hughson.

**ADJOURN TO BRIEF RECESS AND REFRESHMENTS**

**RECONVENE TO THE CITY COUNCIL MEETING**

**3. CONSENT CALENDAR:**

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

3.1: Approve the October 28, 2013 Regular Meeting Minutes.

3.2: Approve the Warrants Register.

**4. UNFINISHED BUSINESS:**

4.1: Accept the Progress Report on the City of Hughson Lighting and Landscaping Districts and Benefit Assessment Districts and Related Actions.

4.2: Review and Approve the 2012-2013 Year End Adjustments.

**5. PUBLIC HEARING TO CONSIDER THE FOLLOWING:      None.****6. NEW BUSINESS:      None.****7. CORRESPONDENCE:      None.****8. COMMENTS:**

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

**City Manager:                      Update on the Grant Writing Program.**

**City Clerk:**

**Community Development Director:**

**Director of Finance:**

**Police Services:**

**City Attorney:**

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

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

**9. CLOSED SESSION TO DISCUSS THE FOLLOWING:      None.****10. REPORT FROM CLOSED SESSION:      None.**

**ADJOURNMENT:**

**WAIVER WARNING**

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

**UPCOMING EVENTS:**

<b>November 14</b>	▪ Congressman Jeff Denham’s Mobile Office, City Hall, 11-12 p.m.
<b>November 19</b>	▪ Planning Commission Meeting, City Hall Chamber Room, 6:00p.m.
<b>November 25</b>	▪ City Council Meeting, City Hall Chamber Room, 7:00p.m.
<b>November 23-24</b>	▪ 20 <sup>th</sup> Century Arts & Crafts Faire, Hughson High School, 9a.m.- 4p.m.
<b>November 28-29</b>	▪ Thanksgiving - Holiday- City Hall will be Closed.
<b>November 30</b>	▪ Downtown Christmas Festival & Parade, Hughson Avenue, 5-9pm,
<b>November 30</b>	▪ Hughson Historical Society Open House, after Parade, 6-8pm
<b>December 24</b>	▪ Christmas Eve - City Hall will be closed.
<b>December 25</b>	▪ Christmas Day – Holiday – City Hall will be Closed.
<b>December 26-31</b>	▪ City Hall Closed for the Holidays
<b>January 1</b>	▪ Happy New Year! Holiday – City Hall will be Closed

**RULES FOR ADDRESSING CITY COUNCIL**

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

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

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

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

**AFFIDAVIT OF POSTING**

**DATE:** November 8, 2013      **TIME:** 5:00pm  
**NAME:** Dominique Spinale      **TITLE:** Deputy City Clerk

**Notice Regarding Non-English Speakers:**

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

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

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

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





## **CITY OF HUGHSON AGENDA ITEM NO. 3.1 SECTION 3: CONSENT CALENDAR**

**Meeting Date:** November 12, 2013  
**Subject:** Approval of the City Council Minutes  
**Presented By:** Dominique Spinale, Deputy City Clerk

**Approved By:** \_\_\_\_\_

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### **Staff Recommendation:**

Approve the Regular Meeting Minutes of October 28, 2013 as presented.

### **Background and Overview:**

The Draft Minutes of the October 28, 2013 meetings are prepared for the City Council's review.



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

**MINUTES**  
**MONDAY, OCTOBER 28, 2013 – 7:00 P.M.**

**CALL TO ORDER:** Mayor Pro Tem Jeramy Young

**ROLL CALL:**

**Present:** Mayor Pro Tem Jeramy Young  
Councilmember Jill Silva  
Councilmember George Carr  
Councilmember Harold Hill

**Absent:** Mayor Matt Beekman

**Staff Present:** Raul Mendez, City Manager  
Thom Clark, Community Development Director  
Daniel J. Schroeder, City Attorney  
Darin Gharat, Chief of Police Services  
Dominique Spinale, Management Analyst/Deputy City Clerk  
Lisa Whiteside, Finance Manager  
Sam Rush, Public Works Superintendent

**INVOCATION:** Mayor Pro Tem Jeramy Young

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

Hughson Library Branch Manager Heather Bailey updated the City Council on the events scheduled in November at the Library.

**2. PRESENTATIONS:**

**2.1:** Conduct Interviews of Candidates for the Planning Commission.

**Management Analyst Spinale reviewed the interview process and provided a list of interview questions to the Council. The candidates interviewed were Miguel Oseguera, Alan McFadon, Dimple Kundiyana, and Ken Sartain. Each applicant was interviewed individually; in the order their application was received.**

- a. Hold nominations and make an appointment.

**City Attorney Schroeder reviewed the nomination process with the Council and Mayor Pro Tem Young opened nominations.**

**Councilmember Silva nominated Ken Sartain.**

**Councilmember Carr nominated Miguel Oseguera.**

**Mayor Pro Tem Young closed nominations, as no other nominations were provided.**

**Silva/Hill 4-0 (Mayor Beekman –Absent) motion passes to appoint Ken Sartain to the Planning Commission.**

- b. Administer Oath of Office.

**Management Analyst/City Clerk Spinale administered the Oath of Office to Commissioner Ken Sartain.**

### **3. CONSENT CALENDAR:**

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

- 3.1:** Approve the October 14, 2013 Regular Meeting Minutes.
- 3.2:** Approve the Warrants Register.
- 3.3:** Approve a Renewed Lease Agreement between the City of Hughson and Tenant Stanislaus County for the Property Located at 2413 3<sup>rd</sup> Street in Hughson.
- 3.4:** Authorize the Holiday Closure from December 24, 2013 to January 2, 2014.
- 3.5:** Adopt Resolution No. 2013-33 Local Transportation Funds (LTF) Claim, authorizing the City Manager to execute and submit the City of Hughson Local Transportation Fund (LTF) Claim for Fiscal Year 2013/2014, for \$114,216 to the Stanislaus Council of Governments (StanCOG) as attached on behalf of the City of Hughson.

Councilmember Carr pulled Item 3.2 from the Consent Calendar.

Silva/Carr 4-0 (Mayor Beekman- Absent) motion passes to approve Items 3.1, 3.3, 3.4, and 3.5 of the Consent Calendar.

Councilmember Carr asked staff some questions on the Warrants.

Carr/Silva 4-0 (Mayor Beekman- Absent) motion passes to approve Item 3.2 of the Consent Calendar.

**4. UNFINISHED BUSINESS:**

- 4.1: Accept the Progress Report on the City of Hughson Lighting and Landscaping Districts and Benefit Assessment Districts and Related Actions.

City Manager Mendez updated the Council on this Item. He discussed the possibility of partnering with Stanislaus County Public Works for technical assistance and support with the City's special assessment districts. The Council asked the City Manager to conduct some research on other companies specializing in assessment districts to see whether a Request for Proposals process is needed. Staff will provide a progress report at the next meeting.

Hill/Silva 4-0 (Mayor Beekman – Absent) motion passes to Accept the Progress Report on the City of Hughson Lighting and Landscaping Districts and Benefit Assessment Districts and Authorize the City Manager to end the agreement with NBS Local Government Solutions for administrative services with the City of Hughson's special assessment districts.

**5. PUBLIC HEARING TO CONSIDER THE FOLLOWING:** None.

**6. NEW BUSINESS:**

- 6.1: Consider the Adoption of Resolution No. 2013-31, an Agreement with Stanislaus County to Perform Law Enforcement Services for the City of Hughson and Related Actions.

Mike Harden, Former Interim City Manager and Police Services Consultant, provided the Staff Report on this Item. He reviewed the updates and changes agreed upon by both parties and incorporated into the new agreement.

Council deliberated on this item with staff and Mr. Harden.

Silva/Young 4-0 (Mayor Beekman-Absent) motion passes to adopt Resolution No. 2013-31, approving an Agreement with Stanislaus County to Perform Law Enforcement Services for the City of Hughson and Related Actions.

- 6.2:** Presentation of a Certificate of Recognition to Mike Harden for his service to City of Hughson.

**Mayor Pro Tem Young presented a Certificate of Recognition to Mike Harden for his services to the City as an Interim City Manager and a Police Services Consultant.**

**ADJOURN TO BRIEF RECESS AND REFRESHMENTS 8:15pm**

**RECONVENE TO THE CITY COUNCIL MEETING 8:30pm**

- 6.3:** Consider the Adoption of Resolution No. 2013-32, Adopting an Urban Forest Plan and Resource Guide.

**Community Development Director Clark presented this item to the Council.**

**Hill/Carr 4-0 (Mayor Beekman- Absent) motion passes to adopt Resolution No. 2013-32, Adopting an Urban Forest Plan and Resource Guide.**

**7. CORRESPONDENCE: None.**

**8. COMMENTS:**

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

**City Manager:** City Manager Mendez updated the Council on the Halloween Trunk or Treat Event scheduled for October 31 and discussed the status of the Groundwater Ordinance that was brought to the Council as an informational item back in August.

City Manager Mendez also discussed the announcement of Community Development Director Thom Clark accepting employment with the City of Oakdale as their Public Services Director, and briefly discussed some options the City may pursue in to fill vacant position in the near future.

**City Clerk:** City Clerk Spinale reminded the Council that the next meeting will be moved to Tuesday, November 12 due to the holiday (Veterans Day).

**Community Development Director:** Director Clark reviewed the Strong Towns Blog, “If we don’t maintain, it will fall apart” with the City Council.

**Director of Finance:**

**Police Services:**

**City Attorney:**

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

Councilmember Carr updated the Council on his attendance at the Mosquito Abatement District Conference and discussed the Halloween Trunk or Treat Event scheduled for October 31.

Mayor Pro Tem Young updated the Council on his attendance at the Stanislaus County Alliance Meeting.

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

**9. CLOSED SESSION TO DISCUSS THE FOLLOWING:** None.

**10. REPORT FROM CLOSED SESSION:** None.

**ADJOURNMENT:**

Councilmember Silva motioned to adjourn the meeting, followed by Councilmember Hill. The meeting adjourned at 8:56pm.

\_\_\_\_\_  
**MATT BEEKMAN, Mayor**

\_\_\_\_\_  
**DOMINIQUE SPINALE, Deputy City Clerk**



## CITY OF HUGHSON AGENDA ITEM NO. 3.2 SECTION 3: CONSENT CALENDAR

**Meeting Date:** November 12, 2013  
**Subject:** Approval of Warrants Register  
**Enclosures:** Warrant Register  
**Presented By:** Lisa Whiteside, Finance Manager

**Approved By:** \_\_\_\_\_

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### **Staff Recommendation:**

Approve the Warrants Register as presented.

### **Background and Overview:**

The warrant register presented to the City Council is a listing of all expenditures paid from October 23, 2013 through November 7, 2013.

### **Fiscal Impact:**

There are reductions in various funds for payment of expenses.

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REPORT.: Nov 07 13 Thursday  
RUN....: Nov 07 13 Time: 15:56  
Run By.: MARTHA SERRATO

City of Hughson  
Cash Disbursement Detail Report  
Check Listing for 11-13 Bank Account.: 0100

PAGE: 001  
ID #: PY-DP  
CTL.: HUG

Check Number	Check Date	Vendor Number	Name	Gross Amount	Invoice #	Description
44473	11/7/2013	ALF01	ALFARO, JOSE	210.00	B31106	SR. CENTER DEP REFUND
44474	11/7/2013	ALL05	ALLIED ADMINISTRATORS	2095.45	B31106	DELTA DENTAL 12/2013
44475	11/7/2013	ATT01	AT&T	20.74	B31107	PHONE
44476	11/7/2013	ATT02	AT&T MOBILITY	111.84	10272013	PHONE SERVICES MOBILITY
44477	11/7/2013	ATT03	AT&T	14.66	4811079	PHONE SERVICES
44478	11/7/2013	AVA00	AVAYA, INC	84.15	732801633	PHONE
				66.13	732802587	PHONE PD
			Check Total:	150.28		
44479	11/7/2013	AWD00	AW DIRECT	42.06	19800240	LIGHTBARS FOR PW TRUCKS
				1047.31	19800239	LIGHTBARS FOR PW TRUCKS
			Check Total:	1089.37		
44480	11/7/2013	CEN14	CENTRAL JANITOR'S SUPPLY	131.09	464802	CLEANING & SANITARY SUPPL
44481	11/7/2013	CHA01	CHARTER COMMUNICATION	84.99	B31106	IP ADDRESS 11/13
44482	11/7/2013	DEP08	DEPT. OF CONSERVATION	519.25	B31106	SMIP FEES COLLECTED & SEN
44483	11/7/2013	ENV02	ENVIRONMENTAL SYSTEMS	250.00	26666	SWEEPING
44484	11/7/2013	EWI00	EWING IRRIGATION PRODUCTS	418.75	B31106	LANDSCAPE SUPPLIES
44485	11/7/2013	EXP00	EXPRESS PERSONNEL SERVICE	625.20	147656-6	EXTRA HELP BLDG/GROUNDS/P ARKS WEEK ENDING 10/13/13
				625.20	3172004-7	EXTRA HELP BLDG/GROUNDS/P ARKS WK ENDING 10/20/13
			Check Total:	1250.40		
44486	11/7/2013	FRA03	FRANTZ WHOLESALE NURSERY	161.44	527367	TREE FOR HUGHSON AVE
44487	11/7/2013	GRA01	GRAND FLOW	300.44	126131	A/P CHECKS
				780.65	126159	REMINDER NOTICE BILLING STATE
			Check Total:	1081.09		
44488	11/7/2013	HDL00	HDL SOFTWARE, LLC	4772.17	021419-IN	CONTRACT SERVICES SALES T AX 4TH QT
44489	11/7/2013	HOM01	THE HOME DEPOT CRC	98.90	1	MISC BUILDING SUPPLIES

REPORT.: Nov 07 13 Thursday  
 RUN....: Nov 07 13 Time: 15:56  
 Run By.: MARTHA SERRATO

City of Hughson  
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Check Number	Check Date	Vendor Number	Name	Gross Amount	Invoice #	Description
				42.54	B31106	MISC BUILDINGS SUPPLIES
			Check Total:	141.44		
44490	11/7/2013	HUG11	HUGHSON FARM SUPPLY	24.85	486637IN	PVC SUPPLIES
				5.20	487958IN	O RING SET FOR WWTP
				117.73	4855560IN	REPAIR EQUIP FOR LAWNMOWE
			Check Total:	147.78		
44491	11/7/2013	HUG28	HUGHSON TIRE	20.00	421793	FLAT REPAIR ON KUBOTA TRA
44492	11/7/2013	HUG34	VALLEY PARTS WAREHOUSE, I	146.89	103235	LOCKS
				23.12	104626	WIPER BLADE & FUSE FOR EXP
			Check Total:	170.01		
44493	11/7/2013	LAD00	LADD CRANE SERVICE	260.00	23963	CRANE SERVICE TO PULL PUMP
44494	11/7/2013	MAR00	MARTELLA'S AUTOMOTIVE	360.57	A4097	REPAIR FUEL LEAK IN 1991 FORD MANLIFT TRUCK
44495	11/7/2013	OPE01	OPERATING ENGINEERS LOCAL	360.00	B31107	LOCAL UNION #3 DUES
44496	11/7/2013	PGE01	PG & E	18.91	1	CITY HALL UTILIT
				27.69	2	UTILITY 3RD ST
				48.79	4	UTILITY
				108.63	B31106	UTILITIES-SENIOR CENTER
			Check Total:	204.02		
44497	11/7/2013	QUI03	QUICK N SAVE	73.19	B31106	FUEL
				173.88	B31107	FUEL
			Check Total:	247.07		
44498	11/7/2013	RAN01	RANDIK PAPER COMPANY	16.25	58963A	SANITARY SUPPLIES
44499	11/7/2013	RIV03	V. RIVERA CONCRETE	2896.00	70	REPLACE CEMENT ON HUGHSON
44500	11/7/2013	SAN05	SAN JOAQUIN VALLEY	240.00	N101049	13/14 ANNUAL PERMITS TO OPER
				479.00	N101494	13/14 ANNUAL PERMITS TO OPER
			Check Total:	719.00		
44501	11/7/2013	SHO02	SHORE CHEMICAL COMPANY	1399.30	38396	CHLORIDE USED AT WELL #8
44502	11/7/2013	STA36	STANISLAUS FARM SUPPLY	59.41	1099229	GOPHER BAIT

REPORT.: Nov 07 13 Thursday  
 RUN....: Nov 07 13 Time: 15:56  
 Run By.: MARTHA SERRATO

City of Hughson  
 Cash Disbursement Detail Report  
 Check Listing for 11-13 Bank Account.: 0100

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Check Number	Check Date	Vendor Number	Name	Gross Amount	Invoice #	Description
44503	11/7/2013	STA47	STANISLAUS COUNTY SHERIFF	3343.17	1314-074	VEHICLE CHARGES SEPT 2013
				76448.75	1314-081	LAW ENFORCE. SERV 2013
				76448.75	1314-085	LAW ENFORCE SERVICES NOV 2013
Check Total:				156240.67		
44504	11/7/2013	TID01	TURLOCK IRRIGATION DIST.	530.63	B31106	UTILITIES
44505	11/7/2013	UNU01	UNUM LIFE INSURANCE CO.	1887.57	B31106	LIFE INSURANCE WITHHOLD.
44506	11/7/2013	USA02	USA MOBILITY	11.63	W0190776K	PAGER SERVICE
44507	11/7/2013	WAR00	WARDEN'S OFFICE	31.18	1800742-1	OFFICE SUPPLIES
				470.49	1804261-0	OFFICE SUPPLIES
				12.85	1804438-0	OFFICE SUPPLIES
Check Total:				514.52		
44508	11/7/2013	\B001	BALDWIN, KIMBERLY	39.17	000B31101	MQ CUST REFUND FOR BAL0003
44509	11/7/2013	\D005	DOUNGLOMCHAN, SAMMY	14.25	000B31101	MQ CUST REFUND FOR DOU0005
44510	11/7/2013	\K001	KIBBY ROAD LLC,	76.28	000B31101	MQ CUST REFUND FOR KIB0001
44511	11/7/2013	\M002	MATEL REALTORS,	40.45	000B31101	MQ CUST REFUND FOR MAT0011
44512	11/7/2013	\P004	PETERSON, LINDA	55.47	000B31101	MQ CUST REFUND FOR PET0016
44513	11/7/2013	\S005	SILVEIRA, LUCIANO	180.56	000B31101	MQ CUST REFUND FOR SILO016
44514	11/7/2013	\T003	TENORIO, PONCIANO	116.80	000B31101	MQ CUST REFUND FOR TEN0004
Cash Account Total:				179070.37		
Total Disbursements:				179070.37		



## CITY OF HUGHSON AGENDA ITEM NO. 4.1

### SECTION 4: UNFINISHED BUSINESS

**Meeting Date:** November 12, 2013  
**Subject:** Progress Report on the City of Hughson Lighting and Landscaping Districts and Benefit Assessment Districts  
**Presented By:** Raul L. Mendez, City Manager  
**Approved By:** \_\_\_\_\_

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#### **Staff Recommendation:**

Accept the progress report on the City of Hughson Lighting and Landscaping Districts and Benefit Assessment Districts.

#### **Background:**

On August 12, 2013, the City Council held a public hearing to consider the annual review of special assessment districts for Fiscal Year 2013-2014. After the public hearing, the City adopted resolutions approving the annual report, confirming the assessment and ordering the levy for the City of Hughson Lighting and Landscaping Districts and Benefit Assessment Districts for Fiscal Year 2013-2014.

The City of Hughson ("City") utilizes special financing districts to provide various services and improvements to the property owners within the City. These are currently comprised of two types of assessments, Lighting and Landscaping Districts and Benefit Assessment Districts. Each Lighting and Landscaping District (LLD) was formed and the annual assessments are levied pursuant to the Lighting and Landscaping Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "1972 Act"). Each Benefit Assessment District (BAD) was formed and the annual assessments are levied pursuant to the Benefit Assessment Act of 1982 (the "1982 Act"), Part 1 of Division 2 of the California Government Code.

During the August 12, 2013 public hearing and a subsequent special meeting held on September 16, 2013, the City Council expressed concerns regarding the condition of the City's special assessment districts. Specifically, those special assessment districts with low or negative reserve balances were discussed at length along with others with structural operating deficits. The Council directed staff to develop a short term and long term strategy to strengthen the fiscal stability of each district.

During the September 23, 2013 regular meeting, the City Council had an opportunity to discuss concerns with NBS Local Government Solutions who has been working with the City of Hughson since 2005. At that meeting, information was shared by NBS Local Government Solutions regarding the preparation and work needed to develop the required Engineer's Report and the process for establishing the annual assessments. The dialogue focused on the Engineer's Reports not only establishing the appropriate assessment level as provided for by State law but also being an accurate depiction of the fiscal condition of each respective district. The City Manager indicated that the special assessment districts would be a priority moving forward and staff would work on a variety of improvement areas. Technical administrative and engineering support was also discussed and City staff was directed to explore other options including working with Stanislaus County through a memorandum of understanding given their expertise with Lighting District, Landscape and Lighting Districts and County Service Areas.

### **Progress Report:**

A progress report will be provided at each regular meeting until such time as the City Council directs otherwise. The following is a summary of the work done by staff on the City's special assessment districts since the last reporting.

Administrative and Engineering Assistance – During the October 28, 2013, the Hughson City Council directed the City Manager to end the contractual relationship with NBS Local Government Solutions and explore other options for technical support in addition to Stanislaus County. The City Manager has explored how other municipalities in Stanislaus County handle administrative services related to the special assessment districts. Currently, the cities of Ceres, Newman, Patterson and Waterford have contractual agreements with NBS Local Government Solutions. The cities of Modesto and Turlock handle that expertise in house with a few exceptions. The City of Modesto utilizes Goodwin Consulting Group (Roseville, CA) for two Landscape Maintenance Assessment Districts and one Landscape and Lighting District resulting from a recent annexation of County territory (Shackelford). The cities of Riverbank and Oakdale rely on Willdan Financial Services (Temecula, CA) and Special District Services (Temecula, CA), respectively for necessary technical support. Administrative services costs for the cities annually range from \$1,000 to \$3,500 for each special assessment district. By comparison, Stanislaus County has indicated that administrative services for each of their districts costs them less than \$500 annually.

Utility Efficiencies – Turlock Irrigation District (TID) has validated the light inventory information provided to them by the City for the Fontana Ranch North and South Lighting and Landscaping Districts to ensure that charges are being applied appropriately based on wattage. TID has agreed to update their inventory of lights to the correct wattage (100) for billing purposes. This has the potential of resulting in an estimated annual electrical cost savings of nearly 25% when looking at just one district (Fontana Ranch South) as an example. In addition, City staff has instituted a protocol to shut off water service in the fall/winter months which is anticipated to result in significant water charge savings of approximately \$1,800

across several assessment districts over the three month period (November – January).

Miscellaneous – The City Attorney has continued work to initiate the process to incorporate two new lots that were created as part of the sale of the park site back to the developer to the corresponding special assessment districts (Fontana Ranch North) since they are now receiving a special benefit like other lots. The City Attorney has been reviewing the initial Engineer's Reports and accompanying resolutions and will be preparing a notice to the developer for the said annexation. This change will be incorporated into the Fiscal Year 2014-2015 Engineer's Report accordingly.

**Fiscal Impact:**

The current Lighting and Landscaping Districts and Benefit Assessment Districts provide the City of Hughson with funding annually to provide specific services and improvements to properties within their respective approved boundaries. For Fiscal Year 2013-2014, annual assessments are expected to generate a total of \$199,295.42, an increase of 5% when compared to the prior fiscal year, for associated labor, administration, utilities, equipment, materials, and preparation of the annual Engineer's Report.



## CITY OF HUGHSON AGENDA ITEM NO. 4.2

### SECTION 4: UNFINISHED BUSINESS

**Meeting Date:** November 12, 2013  
**Subject:** Approval of Year End 2012-2013 Final Budget Adjustments  
**Presented By:** Margaret Souza, Director of Finance

**Approved By:** \_\_\_\_\_

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#### **Staff Recommendation:**

Review and approve the Year End 2012-2013 Final Budget adjustments.

#### **Background and Overview:**

Now that the Fiscal Year 2012-2013 is complete and the City's books are nearly closed, it is time to review expenditures compared to the budgeted amount. As you recall, every board or council is required to authorize the expenditures of its agency and that is done by approving the operating budget. When the actual amount of the expenditure exceeds the approved budget amount, a technical adjustment is required through formal action by the board or council.

This process began with the adoption of the 2012-2013 Final Budget in September 2012 and continued in February with the Mid Year Budget Review. Now the cycle will be completed when the Year End Final Budget adjustments are adopted. The operating budget is a fluid spending plan, from the moment it is adopted, until the year is completed. The final review, allows the Council to take one last look at the operating budget after all expenditures have been made.

*Why are there changes during the year?*

- The process began over a year and ½ ago and things change. Prices go up, services may need to be increased, and programs are enhanced. The budget is based on reasonable estimates and projections available during its preparation. It is understood that changes will be made during the course of the year. The recommended adjustments reflect these approvals for the fiscal year ended.
- There are clerical and procedural changes and corrections. Items were refined from the original budget.

## **Fiscal Impact:**

### *Final Budget 2012-2013 Year End Adjustments*

Attached are the proposed adjustments. The two pages are a summary of the all the adjustments. They are sorted by Fund, then Department and finally by Account. Actual numbers are compared to the Budgeted amount that was adopted and adjusted at Mid Year. The Actual amount is subjected to change, pending the completion of the Financial Audit. The change is not expected to be significant. The Adjusted Budget amount is also denoted and subtracts the Actual amount. The column "Budget Adjustment" is the amount that Council is asked to approve. There is a brief description of the adjustment for reference.

As a general rule, an attempt is made to balance the adjustments, within each Fund or Department. If there is a shortage of \$1,000 in one account and an excess another, a transfer occurs, hopefully netting a zero change. The accounts providing the transfer are labeled with a "T". If there are extra funds in one account, it is not adjusted unless it is transferred to another. If the paper account is over spent and there is money left in the pencil account, an adjustment is made to cover the shortage.

Not all funds can be netted out. Also, sometimes an increase in service brings in more revenue, but there is a corresponding increase in cost. The increase expense adjustment may not have a transfer available to zero out, but that is generally acceptable because there is extra revenue.

In total, the Year End 2012-2013 Final Budget Adjustments equal \$307,200 with the majority of activity in the SLEFS (Supplemental Law Enforcement Services Fund), RDA (Redevelopment Agency) and Sewer Funds.

### *Quarterly Report for Fiscal Year 2012-2013*

Following the adjustment summary is the Quarterly Report, which covers the entire fiscal year's activity. This is for information only, and does not reflect the adjustments before Council tonight.

**QUARTERLY REPORT**  
**CITY OF HUGHSON - EXPENSES 7-01-12 to 6-30-13**

BEFORE YEAREND ADJUSTMENTS				% Spent				
FUND	ACCT	DEPT	ACCT Description	Actual	Annual Budget	Balance Bud - Act	of Budget Act/Bud	FUND Description
40	5001	110	REG. SALARIES	15,350	15,600	250	98.40%	
40	5170	110	MEDICARE TAX	1,175	1,195	20	98.33%	
40	6001	110	OFFICE SUPPLIES	338	500	162	67.60%	
40	6004	110	DUES/PUBLICATNS	6,665	6,000	-665	111.08%	
40	6005	110	TRAVEL/MEETINGS	1,579	1,000	-579	157.90%	
40	6101	110	DEPT SUPPLIES	273	400	127	68.25%	
40	6105	110	PHONE/RADIO	601	400	-201	150.25%	
Total for FUND/DEPT 40 /110 ---->				25,980	25,095	-885		
40	5001	120	REG. SALARIES	105,809	118,764	12,955	89.09%	
40	5008	120	TECH ALLOWANCE	595	5,588	4,993	10.65%	
40	5009	120	VEHICLE ALLOWAN	2,293	3,600	1,307	63.69%	
40	5110	120	P.E.R.S.	18,854	30,510	11,656	61.80%	
40	5120	120	MEDICAL INS.	10,356	13,463	3,107	76.92%	
40	5130	120	UNEMPLOYMNT INS	1,163	7,363	6,200	15.80%	
40	5140	120	WORKER'S COMP	3,652	3,652	0	100.00%	
40	5150	120	LIFE INS	644	963	319	66.87%	
40	5160	120	DENTAL INS	1,554	2,062	508	75.36%	
40	5170	120	MEDICARE TAX	2,871	1,855	-1,016	154.77%	
40	5175	120	DEF COMP	397	600	203	66.17%	
40	6001	120	OFFICE SUPPLIES	392	400	8	98.00%	
40	6003	120	POSTAGE	78	100	22	78.00%	
40	6004	120	DUES/PUBLICATNS	1,174	1,250	76	93.92%	
40	6005	120	TRAVEL/MEETINGS	1,087	1,000	-87	108.70%	
40	6101	120	DEPT SUPPLIES	92	500	408	18.40%	
40	6105	120	PHONE/RADIO	1,553	1,400	-153	110.93%	
40	6107	120	RENTS/LEASES	978	903	-75	108.31%	
40	6110	120	PETROLEUM PROD	1,084	1,045	-39	103.73%	
40	6202	120	CONTRACT SRVCS	2,973	200	-2,773	1486.50%	
Total for FUND/DEPT 40 /120 ---->				157,598	195,218	37,620		
40	5001	130	REG. SALARIES	14,618	40,000	25,382	36.55%	
40	5170	130	MEDICARE TAX	1,118	3,060	1,942	36.54%	
40	6001	130	OFFICE SUPPLIES	1,224	1,000	-224	122.40%	
40	6003	130	POSTAGE	139	200	61	69.50%	
40	6004	130	DUES/PUBLICATNS	732	700	-32	104.57%	
40	6005	130	TRAVEL/MEETINGS	0	300	300	0.00%	
40	6101	130	DEPT SUPPLIES	439	700	261	62.71%	
40	6104	130	ADVERTISING	2,066	2,000	-66	103.30%	

40	6105	130	PHONE/RADIO	1,209	1,000	-209	120.90%
40	6107	130	RENTS/LEASES	815	760	-55	107.24%
40	6113	130	INS/SURETIES	305	0	-305	
40	6114	130	ELECTIONS	4,777	7,000	2,223	68.24%
40	6202	130	CONTRACT SRVCS	40,089	10,000	-30,089	400.89%
				-----	-----		
			Total for FUND/DEPT 40 /130 ---->	67,531	66,720	-811	
40	5001	140	REG. SALARIES	40,465	67,735	27,270	59.74%
40	5110	140	P.E.R.S.	8,298	8,408	110	98.69%
40	5120	140	MEDICAL INS.	10,621	9,485	-1,136	111.98%
40	5130	140	UNEMPLOYMNT INS	286	2,030	1,744	14.09%
40	5140	140	WORKER'S COMP	328	326	-2	100.61%
40	5150	140	LIFE INS	337	348	11	96.84%
40	5160	140	DENTAL INS	1,274	1,361	87	93.61%
40	5170	140	MEDICARE TAX	1,007	3,153	2,146	31.94%
40	5175	140	DEF COMP	297	297	0	100.00%
40	6001	140	OFFICE SUPPLIES	759	1,300	541	58.38%
40	6003	140	POSTAGE	132	300	168	44.00%
40	6004	140	DUES/PUBLICATNS	110	110	0	100.00%
40	6005	140	TRAVEL/MEETINGS	0	200	200	0.00%
40	6101	140	DEPT SUPPLIES	19	200	181	9.50%
40	6105	140	PHONE/RADIO	699	600	-99	116.50%
40	6107	140	RENTS/LEASES	1,293	1,188	-105	108.84%
40	6110	140	PETROLEUM PROD	1,084	1,045	-39	103.73%
40	6202	140	CONTRACT SRVCS	40,721	16,000	-24,721	254.51%
40	6351	140	Misc.Bank Chgs	2,504	1,500	-1,004	166.93%
				-----	-----		
			Total for FUND/DEPT 40 /140 ---->	110,234	115,586	5,352	
40	6113	145	INS/SURETIES	13,818	13,805	-13	100.09%
40	6119	145	PROP TAX ADMIN	34,333	14,000	-20,333	245.24%
40	8505	145	TRANSFERS-OUT	10,000	7,500	-2,500	133.33%
40	8506	145	IT REPLACEMENT	6,000	8,000	2,000	75.00%
				-----	-----		
			Total for FUND/DEPT 40 /145 ---->	64,151	43,305	-20,846	
40	5001	150	REG. SALARIES	1,200	1,200	0	100.00%
40	5170	150	MEDICARE TAX	92	92	0	100.00%
				-----	-----		
			Total for FUND/DEPT 40 /150 ---->	1,292	1,292	0	
40	6202	160	CONTRACT SRVCS	66,821	90,000	23,179	74.25%
				-----	-----		
			Total for FUND/DEPT 40 /160 ---->	66,821	90,000	23,179	
40	5001	170	REG. SALARIES	1,253	1,693	440	74.01%
40	5110	170	P.E.R.S.	197	435	238	45.29%
40	5120	170	MEDICAL INS.	730	732	2	99.73%

40	5130	170	UNEMPLOYMNT INS	0	105	105	0.00%
40	5140	170	WORKER'S COMP	312	208	-104	150.00%
40	5150	170	LIFE INS	10	20	10	50.00%
40	5160	170	DENTAL INS	32	54	22	59.26%
40	5170	170	MEDICARE TAX	14	24	10	58.33%
40	6001	170	OFFICE SUPPLIES	67	100	33	67.00%
40	6004	170	DUES/PUBLICATNS	374	400	26	93.50%
40	6101	170	DEPT SUPPLIES	4,764	5,000	236	95.28%
40	6103	170	UNIFRM/CLTH EXP	80	700	620	11.43%
40	6105	170	PHONE/RADIO	1,520	1,500	-20	101.33%
40	6106	170	UTILITIES	11,734	11,500	-234	102.03%
40	6108	170	MAINT BLDGS/GRD	1,154	3,500	2,346	32.97%
40	6110	170	PETROLEUM PROD	916	880	-36	104.09%
40	6111	170	MAINT OF EQUIP	327	500	173	65.40%
40	6202	170	CONTRACT SRVCS	5,035	3,000	-2,035	167.83%
40	7006	170	OTHER EQUIPMENT	3,500	3,500	0	100.00%

Total for FUND/DEPT 40 /170 ----> 32,019 33,851 1,832

40	5001	180	REG. SALARIES	9,840	10,986	1,146	89.57%
40	5110	180	P.E.R.S.	2,139	2,822	683	75.80%
40	5120	180	MEDICAL INS.	4,273	3,680	-593	116.11%
40	5130	180	UNEMPLOYMNT INS	65	681	616	9.54%
40	5140	180	WORKER'S COMP	1,716	1,351	-365	127.02%
40	5150	180	LIFE INS	99	132	33	75.00%
40	5160	180	DENTAL INS	329	369	40	89.16%
40	5170	180	MEDICARE TAX	142	160	18	88.75%
40	5175	180	DEF COMP	37	36	-1	102.78%
40	6001	180	OFFICE SUPPLIES	101	150	49	67.33%
40	6003	180	POSTAGE	35	50	15	70.00%
40	6004	180	DUES/PUBLICATNS	184	350	166	52.57%
40	6005	180	TRAVEL/MEETINGS	40	100	60	40.00%
40	6101	180	DEPT SUPPLIES	6,430	5,000	-1,430	128.60%
40	6102	180	SMALL TOOLS	0	100	100	0.00%
40	6105	180	PHONE/RADIO	1,520	1,500	-20	101.33%
40	6106	180	UTILITIES	28,554	29,000	446	98.46%
40	6107	180	RENTS/LEASES	2,805	2,470	-335	113.56%
40	6108	180	MAINT BLDGS/GRD	0	250	250	0.00%
40	6111	180	MAINT OF EQUIP	723	1,500	777	48.20%
40	6202	180	CONTRACT SRVCS	2,159	200	-1,959	1079.50%
40	7006	180	OTHER EQUIPMENT	3,500	3,500	0	100.00%

Total for FUND/DEPT 40 /180 ----> 64,690 64,387 -303

40	5001	190	REG. SALARIES	43,419	41,881	-1,538	103.67%
40	5110	190	P.E.R.S.	9,994	9,986	-8	100.08%
40	5120	190	MEDICAL INS.	3,527	8,464	4,937	41.67%
40	5130	190	UNEMPLOYMNT INS	239	2,411	2,172	9.91%
40	5140	190	WORKER'S COMP	852	852	0	100.00%

40	5150	190	LIFE INS	336	373	37	90.08%
40	5160	190	DENTAL INS	743	926	183	80.24%
40	5170	190	MEDICARE TAX	740	793	53	93.32%
40	5175	190	DEF COMP	330	330	0	100.00%
40	6001	190	OFFICE SUPPLIES	1,066	1,800	734	59.22%
40	6003	190	POSTAGE	186	400	214	46.50%
40	6004	190	DUES/PUBLICATNS	8,037	7,600	-437	105.75%
40	6005	190	TRAVEL/MEETINGS	89	500	411	17.80%
40	6101	190	DEPT SUPPLIES	302	400	98	75.50%
40	6105	190	PHONE/RADIO	599	600	1	99.83%
40	6107	190	RENTS/LEASES	413	380	-33	108.68%
40	6111	190	MAINT OF EQUIP	0	100	100	0.00%
40	6202	190	CONTRACT SRVCS	112,301	118,000	5,699	95.17%
				-----	-----		
Total for FUND/DEPT 40 /190 ---->				183,172	195,796	12,624	
40	5110	210	P.E.R.S.	20,660	20,660	0	100.00%
40	6125	210	VEHICLE REIM	36,792	45,300	8,508	81.22%
40	6202	210	CONTRACT SRVCS	788,952	900,983	112,031	87.57%
				-----	-----		
Total for FUND/DEPT 40 /210 ---->				846,405	966,943	120,538	
40	6202	211	CONTRACT SRVCS	22,281	27,799	5,518	80.15%
40	6205	211	Loan Debt Serv	1,191	4,761	3,570	25.02%
				-----	-----		
Total for FUND/DEPT 40 /211 ---->				23,472	32,560	9,088	
40	5001	310	REG. SALARIES	41,468	38,682	-2,786	107.20%
40	5110	310	P.E.R.S.	9,935	9,935	0	100.00%
40	5120	310	MEDICAL INS.	5,672	10,702	5,030	53.00%
40	5130	310	UNEMPLOYMNT INS	239	2,399	2,160	9.96%
40	5140	310	WORKER'S COMP	2,616	2,615	-1	100.04%
40	5150	310	LIFE INS	323	368	45	87.77%
40	5160	310	DENTAL INS	999	1,135	136	88.02%
40	5170	310	MEDICARE TAX	595	561	-34	106.06%
40	5175	310	DEF COMP	330	330	0	100.00%
40	6001	310	OFFICE SUPPLIES	523	750	227	69.73%
40	6003	310	POSTAGE	113	250	137	45.20%
40	6004	310	DUES/PUBLICATNS	34	100	66	34.00%
40	6005	310	TRAVEL/MEETINGS	0	200	200	0.00%
40	6101	310	DEPT SUPPLIES	14	100	86	14.00%
40	6105	310	PHONE/RADIO	2,323	2,100	-223	110.62%
40	6110	310	PETROLEUM PROD	916	880	-36	104.09%
40	6202	310	CONTRACT SRVCS	246	200	-46	123.00%
40	6210	310	AB939 GRANT	4,996	5,000	4	99.92%
40	6407	310	ENCROACHMENT	0	1,500	1,500	0.00%
				-----	-----		
Total for FUND/DEPT 40 /310 ---->				71,340	77,807	6,467	

40	5001	320	REG. SALARIES	55,415	53,124	-2,291	104.31%
40	5003	320	OVERTIME	8,983	4,800	-4,183	187.15%
40	5110	320	P.E.R.S.	13,548	13,646	98	99.28%
40	5120	320	MEDICAL INS.	20,889	17,651	-3,238	118.34%
40	5130	320	UNEMPLOYMNT INS	595	3,294	2,699	18.06%
40	5140	320	WORKER'S COMP	6,436	6,435	-1	100.02%
40	5150	320	LIFE INS	586	622	36	94.21%
40	5160	320	DENTAL INS	2,304	2,578	274	89.37%
40	5170	320	MEDICARE TAX	861	840	-21	102.50%
40	5175	320	DEF COMP	375	375	0	100.00%
40	6001	320	OFFICE SUPPLIES	438	600	162	73.00%
40	6003	320	POSTAGE	76	175	99	43.43%
40	6004	320	DUES/PUBLICATNS	5,098	5,100	2	99.96%
40	6005	320	TRAVEL/MEETINGS	449	150	-299	299.33%
40	6101	320	DEPT SUPPLIES	5,109	3,700	-1,409	138.08%
40	6103	320	UNIFRM/CLTH EXP	1,336	2,070	734	64.54%
40	6105	320	PHONE/RADIO	2,323	2,100	-223	110.62%
40	6107	320	RENTS/LEASES	5,051	4,370	-681	115.58%
40	6108	320	MAINT BLDGS/GRD	250	300	50	83.33%
40	6109	320	MAINT VEHICLES	1,171	1,500	329	78.07%
40	6110	320	PETROLEUM PROD	5,681	5,500	-181	103.29%
40	6111	320	MAINT OF EQUIP	616	1,000	384	61.60%
40	6202	320	CONTRACT SRVCS	9,331	7,600	-1,731	122.78%
40	6211	320	CLEANUP DAY	2,182	1,250	-932	174.56%
Total for FUND/DEPT 40 /320 ---->				149,105	138,780	-10,325	
40	5001	325	REG. SALARIES	13,832	12,294	-1,538	112.51%
40	5110	325	P.E.R.S.	3,407	3,157	-250	107.92%
40	5120	325	MEDICAL INS.	4,893	4,085	-808	119.78%
40	5130	325	UNEMPLOYMNT INS	109	762	653	14.30%
40	5140	325	WORKER'S COMP	1,476	1,477	1	99.93%
40	5150	325	LIFE INS	136	132	-4	103.03%
40	5160	325	DENTAL INS	509	516	7	98.64%
40	5170	325	MEDICARE TAX	228	178	-50	128.09%
40	5175	325	DEF COMP	150	75	-75	200.00%
40	6001	325	OFFICE SUPPLIES	316	50	-266	632.00%
40	6101	325	DEPT SUPPLIES	1,313	1,000	-313	131.30%
40	6102	325	SMALL TOOLS	61	250	189	24.40%
40	6103	325	UNIFRM/CLTH EXP	994	1,725	731	57.62%
40	6105	325	PHONE/RADIO	2,527	2,100	-427	120.33%
40	6109	325	MAINT VEHICLES	1,289	2,000	711	64.45%
40	6110	325	PETROLEUM PROD	1,038	990	-48	104.85%
40	6111	325	MAINT OF EQUIP	34	300	266	11.33%
40	6202	325	CONTRACT SRVCS	400	1,500	1,100	26.67% GENERAL FUND
Total for FUND/DEPT 40 /325 ---->				32,711	32,591	-120	
<b>TOTAL FOR GENERAL FUND</b>				<b>1,896,523</b>	<b>2,079,931</b>	<b>183,408</b>	<b>91.18%</b>

08	6202	212	CONTRACT SRVCS	10,000	10,000	0	100.00%
08	8505	212	TRANSFERS-OUT	0	10,000	10,000	0.00% VEH. ABATEMENT
<b>Total for FUND/DEPT 08 /212 ----&gt;</b>				<b>10,000</b>	<b>20,000</b>	<b>10,000</b>	
10	6202	800	CONTRACT SRVCS	0	8,000	8,000	0.00% STORM DRAIN
<b>Total for FUND/DEPT 10 /800 ----&gt;</b>				<b>0</b>	<b>8,000</b>	<b>8,000</b>	
100	5001	100	REG. SALARIES	37,420	43,609	6,189	85.81%
100	5110	100	P.E.R.S.	7,967	11,203	3,236	71.11%
100	5120	100	MEDICAL INS.	15,829	14,917	-912	106.11%
100	5130	100	UNEMPLOYMNT INS	239	2,704	2,465	8.84%
100	5140	100	WORKER'S COMP	5,344	5,344	0	100.00%
100	5150	100	LIFE INS	362	522	160	69.35%
100	5160	100	DENTAL INS	1,217	1,469	252	82.85%
100	5170	100	MEDICARE TAX	526	633	107	83.10%
100	5175	100	DEF COMP	150	150	0	100.00%
100	6420	100	BRITT WOODS UT	2,516	1,589	-927	158.34%
100	6421	100	BRIT WOODS OTH	1,986	2,426	440	81.86%
100	6426	100	CEN HUGHSON2 UT	116	60	-56	193.33%
100	6427	100	CN HUGHSON2 OTH	3,579	2,486	-1,093	143.97%
100	6435	100	FEATHERS GLE UT	604	243	-361	248.56%
100	6436	100	FEATHERS GL OTH	2,487	2,400	-87	103.63%
100	6438	100	FONTANA RAN UT	5,891	5,685	-206	103.62%
100	6439	100	FONTANA RAN OTH	2,332	2,450	118	95.18%
100	6441	100	FONTANA RH S UT	7,157	5,797	-1,360	123.46%
100	6442	100	FONT RAN S OTH	3,799	2,406	-1,393	157.90%
100	6444	100	RHAPSODY 1 UT	1,416	1,232	-184	114.94%
100	6445	100	RHAPSODY 1 OTH	1,801	2,424	623	74.30%
100	6447	100	RHAPSODY 2 UT	1,531	1,525	-6	100.39%
100	6448	100	RHAPSODY 2 OTH	1,801	2,452	651	73.45%
100	6450	100	SANTA FE 1 UT	4,204	5,256	1,052	79.98%
100	6451	100	SANTA FE 1 OTH	2,983	3,643	660	81.88%
100	6453	100	SANTA FE 2 UT	2,361	529	-1,832	446.31%
100	6454	100	SANTA FE 2 OTH	2,725	2,529	-196	107.75%
100	6456	100	STARN EST UT	1,000	974	-26	102.67%
100	6457	100	STARN EST OTH	1,801	2,347	546	76.74%
100	6459	100	STERLING 3 UT	3,214	6,287	3,073	51.12%
100	6460	100	STERLING 3 OTH	2,224	5,411	3,187	41.10%
100	6462	100	SUNGLOW UT	963	1,019	56	94.50%
100	6463	100	SUNGLOW OTH	2,032	2,688	656	75.60%
100	6465	100	WALNUT HAV 3 UT	1,131	747	-384	151.41%
100	6466	100	WALNUT HAV3 OTH	1,986	2,382	396	83.38%
100	8505	100	TRANSFERS-OUT	26,129	26,071	-58	100.22% LLD
<b>Total for FUND/DEPT 100/100 ----&gt;</b>				<b>158,821</b>	<b>173,609</b>	<b>14,788</b>	

11	8010	105	HATCH RD PROJEC	65,127	50,000	-15,127	130.25%
11	8505	105	TRANSFERS-OUT	11,600	11,600	0	100.00% TRAF/GS TX 2103
<b>Total for FUND/DEPT 11 /105 ----&gt;</b>				<b>76,727</b>	<b>61,600</b>	<b>-15,127</b>	
13	6202	610	CONTRACT SRVCS	27,146	13,280	-13,866	204.41%
13	6350	610	INTEREST EXPENS	140,435	140,456	21	99.99%
13	6600	610	PASS THRU EXPS.	134,786	134,000	-786	100.59%
13	6801	610	RETIRE PRINCIPL	60,000	60,000	0	100.00%
13	8505	610	TRANSFERS-OUT	380,431	367,000	-13,431	103.66% DEBT SERVICE
<b>Total for FUND/DEPT 13 /610 ----&gt;</b>				<b>742,799</b>	<b>714,736</b>	<b>-28,063</b>	
20	7003	800	IMP OTHR TN BLD	2,984	10,000	7,016	29.84%
20	7010	800	PARK FIELD IMP	42,190	45,000	2,810	93.76%
20	7011	800	WATER TANK REH	30,379	30,000	-379	101.26%
20	7015	800	PAINT CITY HALL	9,000	0	-9,000	
20	8031	800	PINE STREET PRO	988	1,000	12	98.80% COMMUNITY ENHAN
<b>Total for FUND/DEPT 20 /800 ----&gt;</b>				<b>85,541</b>	<b>86,000</b>	<b>459</b>	
200	5001	200	REG. SALARIES	21,993	26,994	5,001	81.47%
200	5110	200	P.E.R.S.	4,659	6,934	2,275	67.19%
200	5120	200	MEDICAL INS.	9,522	9,518	-4	100.04%
200	5130	200	UNEMPLOYMNT INS	130	1,674	1,544	7.77%
200	5140	200	WORKER'S COMP	2,832	3,301	469	85.79%
200	5150	200	LIFE INS	210	320	110	65.63%
200	5160	200	DENTAL INS	708	908	200	77.97%
200	5170	200	MEDICARE TAX	306	392	86	78.06%
200	5175	200	DEF COMP	90	90	0	100.00%
200	6427	200	CN HUGHSON2 OTH	2,324	1,764	-560	131.75%
200	6436	200	FEATHERS GL OTH	1,770	1,517	-253	116.68%
200	6439	200	FONTANA RAN OTH	1,308	1,781	473	73.44%
200	6442	200	FONT RAN S OTH	1,833	1,552	-281	118.11%
200	6460	200	STERLING 3 OTH	1,428	1,739	311	82.12%
200	8505	200	TRANSFERS-OUT	14,368	10,606	-3,762	135.47% BAD
<b>Total for FUND/DEPT 200/200 ----&gt;</b>				<b>63,481</b>	<b>69,090</b>	<b>5,609</b>	
25	6106	700	UTILITIES	40,365	35,000	-5,365	115.33%
25	8505	700	TRANSFERS-OUT	10,000	10,000	0	100.00% GAS TAX 2106
<b>Total for FUND/DEPT 25 /700 ----&gt;</b>				<b>50,365</b>	<b>45,000</b>	<b>-5,365</b>	
30	6202	700	CONTRACT SRVCS	21,467	26,000	4,533	82.57%
30	8505	700	TRANSFERS-OUT	20,000	15,000	-5,000	133.33% GAS TAX 2107
<b>Total for FUND/DEPT 30 /700 ----&gt;</b>				<b>41,467</b>	<b>41,000</b>	<b>-467</b>	

31	6101	700	DEPT SUPPLIES	7,981	10,000	2,019	79.81%
31	6202	700	CONTRACT SRVCS	0	1,000	1,000	0.00%
31	8033	700	4TH STREET PROJ	0	15,000	15,000	0.00%
31	8505	700	TRANSFERS-OUT	50,000	55,000	5,000	90.91% 2105 HWY USR TX
Total for FUND/DEPT 31 /700 ---->				57,981	81,000	23,019	
41	8048	800	WELL #9	154,064	350,000	195,936	44.02%
41	8505	800	TRANSFERS-OUT	1,522	1,500	-22	101.47% PUB FAC DEV
Total for FUND/DEPT 41 /800 ---->				155,586	351,500	195,914	
48	6101	360	DEPT SUPPLIES	709	600	-109	118.17%
48	6106	360	UTILITIES	5,386	5,300	-86	101.62%
48	6108	360	MAINT BLDGS/GRD	2,107	2,500	393	84.28%
48	6111	360	MAINT OF EQUIP	2,585	1,800	-785	143.61%
48	6202	360	CONTRACT SRVCS	11,511	10,800	-711	106.58% COMM CTR O & M
Total for FUND/DEPT 48 /360 ---->				22,299	21,000	-1,299	
49	7009	147	COMPUTER HARDWA	19,373	20,000	627	96.87%
49	7014	147	SOFTWARE REPLC	1,102	5,000	3,898	22.04% IT RESERVE
Total for FUND/DEPT 49 /147 ---->				20,474	25,000	4,526	
50	5001	365	REG. SALARIES	4,333	3,935	-398	110.11%
50	5110	365	P.E.R.S.	971	1,010	39	96.14%
50	5120	365	MEDICAL INS.	1,304	986	-318	132.25%
50	5130	365	UNEMPLOYMNT INS	43	244	201	17.62%
50	5140	365	WORKER'S COMP	484	483	-1	100.21%
50	5150	365	LIFE INS	43	48	5	89.58%
50	5160	365	DENTAL INS	148	136	-12	108.82%
50	5170	365	MEDICARE TAX	63	56	-7	112.50%
50	5175	365	DEF COMP	23	24	1	95.83%
50	6001	365	OFFICE SUPPLIES	135	200	65	67.50%
50	6101	365	DEPT SUPPLIES	919	900	-19	102.11%
50	6106	365	UTILITIES	6,063	5,100	-963	118.88%
50	6108	365	MAINT BLDGS/GRD	262	100	-162	262.00%
50	6111	365	MAINT OF EQUIP	50	100	50	50.00%
50	8505	365	TRANSFERS-OUT	4,500	4,500	0	100.00% USF COM. CENTER
Total for FUND/DEPT 50 /365 ---->				19,343	17,822	-1,521	
51	6375	146	MISC	20,340	10,951	-9,389	185.74% SELF-INSURANCE
Total for FUND/DEPT 51 /146 ---->				20,340	10,951	-9,389	

53	6202	215	CONTRACT SRVCS	201,050	100,000	-101,050	201.05%	SLESF
Total for FUND/DEPT 53 /215 ---->				201,050	100,000	-101,050		
60	5001	330	REG. SALARIES	162,123	154,184	-7,939	105.15%	
60	5003	330	OVERTIME	5,132	5,100	-32	100.63%	
60	5110	330	P.E.R.S.	39,591	39,599	8	99.98%	
60	5120	330	MEDICAL INS.	43,947	42,054	-1,893	104.50%	
60	5130	330	UNEMPLOYMNT INS	1,309	9,560	8,251	13.69%	
60	5140	330	WORKER'S COMP	8,304	8,301	-3	100.04%	
60	5150	330	LIFE INS	1,558	1,644	86	94.77%	
60	5160	330	DENTAL INS	5,295	6,005	710	88.18%	
60	5170	330	MEDICARE TAX	2,477	2,309	-168	107.28%	
60	5175	330	DEF COMP	1,283	1,281	-2	100.16%	
60	6001	330	OFFICE SUPPLIES	2,354	3,700	1,346	63.62%	
60	6003	330	POSTAGE	915	1,400	485	65.36%	
60	6004	330	DUES/PUBLICATNS	2,382	5,000	2,618	47.64%	
60	6005	330	TRAVEL/MEETINGS	0	150	150	0.00%	
60	6101	330	DEPT SUPPLIES	870	1,400	530	62.14%	
60	6103	330	UNIFRM/CLTH EXP	1,073	1,725	652	62.20%	
60	6105	330	PHONE/RADIO	2,559	2,300	-259	111.26%	
60	6107	330	RENTS/LEASES	2,912	2,660	-252	109.47%	
60	6109	330	MAINT VEHICLES	676	1,000	324	67.60%	
60	6110	330	PETROLEUM PROD	3,421	3,300	-121	103.67%	
60	6111	330	MAINT OF EQUIP	2,297	3,100	803	74.10%	
60	6113	330	INS/SURETIES	17,258	17,257	-1	100.01%	
60	6202	330	CONTRACT SRVCS	21,532	18,879	-2,653	114.05%	
60	6203	330	ADMIN SRVCS	231,000	231,000	0	100.00%	
60	6500	330	Bad Debt	33,356	0	-33,356		
60	7005	330	VEHICLES	14,835	15,000	165	98.90%	
60	8505	330	TRANSFERS-OUT	444,836	444,836	0	100.00%	
60	8506	330	IT REPLACEMENT	12,000	11,000	-1,000	109.09%	SEWER O & M
Total for FUND/DEPT 60 /330 ---->				1,065,294	1,033,744	-31,550		
60	5001	350	REG. SALARIES	47,326	44,918	-2,408	105.36%	
60	5003	350	OVERTIME	19,466	15,000	-4,466	129.77%	
60	5110	350	P.E.R.S.	11,747	11,538	-209	101.81%	
60	5120	350	MEDICAL INS.	8,435	10,182	1,747	82.84%	
60	5130	350	UNEMPLOYMNT INS	452	2,785	2,333	16.23%	
60	5140	350	WORKER'S COMP	4,424	4,525	101	97.77%	
60	5150	350	LIFE INS	423	461	38	91.76%	
60	5160	350	DENTAL INS	1,859	2,062	203	90.16%	
60	5170	350	MEDICARE TAX	941	869	-72	108.29%	
60	5175	350	DEF COMP	300	300	0	100.00%	
60	6001	350	OFFICE SUPPLIES	526	800	274	65.75%	
60	6003	350	POSTAGE	409	600	191	68.17%	
60	6004	350	DUES/PUBLICATNS	13,605	14,050	445	96.83%	
60	6005	350	TRAVEL/MEETINGS	662	1,000	338	66.20%	

60	6101	350	DEPT SUPPLIES	29,726	62,000	32,274	47.95%
60	6102	350	SMALL TOOLS	600	1,000	400	60.00%
60	6103	350	UNIFRM/CLTH EXP	1,885	2,990	1,105	63.04%
60	6105	350	PHONE/RADIO	2,748	2,500	-248	109.92%
60	6106	350	UTILITIES	102,072	55,000	-47,072	185.59%
60	6107	350	RENTS/LEASES	3,412	3,135	-277	108.84%
60	6108	350	MAINT BLDGS/GRD	2,494	2,500	6	99.76%
60	6109	350	MAINT VEHICLES	924	1,500	576	61.60%
60	6110	350	PETROLEUM PROD	5,009	4,840	-169	103.49%
60	6111	350	MAINT OF EQUIP	9,747	5,200	-4,547	187.44%
60	6113	350	INS/SURETIES	17,258	17,257	-1	100.01%
60	6117	350	SLUDGE REMOVAL	57,771	50,000	-7,771	115.54%
60	6118	350	Enviro Monitor	57,626	62,000	4,374	92.95%
60	6202	350	CONTRACT SRVCS	22,891	40,000	17,109	57.23%
60	6350	350	INTEREST EXPENS	373,070	238,621	-134,449	156.34%
60	6353	350	INTEREST EXPENS	199,025	197,291	-1,734	100.88% SEWER O & M
Total for FUND/DEPT 60 /350 ---->				996,830	854,924	-141,906	
66	8066	800	WWTP EXPAN 2008	18,376	25,000	6,624	73.50% WWTP EXPANSION
Total for FUND/DEPT 66 /800 ---->				18,376	25,000	6,624	
70	6202	700	CONTRACT SRVCS	1,200	3,500	2,300	34.29%
70	8010	700	HATCH RD PROJEC	7,404	38,868	31,464	19.05%
70	8045	700	5TH STREET PROJ	6,150	50,000	43,850	12.30% LOCAL TRANSPRT
Total for FUND/DEPT 70 /700 ---->				14,754	92,368	77,614	
71	6202	800	CONTRACT SRVCS	880	0	-880	
71	8003	800	STREETSCAPE	1,530	0	-1,530	
71	8010	800	Hatch Road Impr	300,000	300,000	0	100.00%
71	8031	800	PINE STREET PRO	291,040	292,500	1,460	99.50%
71	8033	800	4TH STREET PROJ	42,940	200,000	157,060	21.47%
71	8045	800	5TH STREET PROJ	8,000	231,432	223,432	3.46% TRANPORTATION
Total for FUND/DEPT 71 /800 ---->				644,390	1,023,932	379,542	
80	5001	340	REG. SALARIES	188,646	181,202	-7,444	104.11%
80	5003	340	OVERTIME	5,710	5,100	-610	111.96%
80	5110	340	P.E.R.S.	45,949	46,544	595	98.72%
80	5120	340	MEDICAL INS.	50,620	50,703	83	99.84%
80	5130	340	UNEMPLOYMNT INS	1,564	11,232	9,668	13.92%
80	5140	340	WORKER'S COMP	11,852	11,758	-94	100.80%
80	5150	340	LIFE INS	1,781	1,950	169	91.33%
80	5160	340	DENTAL INS	6,320	7,196	876	87.83%
80	5170	340	MEDICARE TAX	2,855	2,701	-154	105.70%
80	5175	340	DEF COMP	1,374	1,452	78	94.63%
80	6001	340	OFFICE SUPPLIES	2,846	4,000	1,154	71.15%

80	6003	340	POSTAGE	2,143	4,000	1,857	53.58%
80	6004	340	DUES/PUBLICATNS	21,865	21,000	-865	104.12%
80	6005	340	TRAVEL/MEETINGS	745	1,500	755	49.67%
80	6101	340	DEPT SUPPLIES	37,558	32,000	-5,558	117.37%
80	6102	340	SMALL TOOLS	291	100	-191	291.00%
80	6103	340	UNIFRM/CLTH EXP	1,788	2,990	1,202	59.80%
80	6105	340	PHONE/RADIO	2,200	2,000	-200	110.00%
80	6106	340	UTILITIES	121,551	100,000	-21,551	121.55%
80	6107	340	RENTS/LEASES	3,412	3,100	-312	110.06%
80	6109	340	MAINT VEHICLES	360	1,500	1,140	24.00%
80	6110	340	PETROLEUM PROD	3,665	3,520	-145	104.12%
80	6111	340	MAINT OF EQUIP	33,768	31,000	-2,768	108.93%
80	6113	340	INS/SURETIES	20,709	20,708	-1	100.00%
80	6202	340	CONTRACT SRVCS	81,612	166,500	84,888	49.02%
80	6203	340	ADMIN SRVCS	129,000	129,000	0	100.00%
80	6350	340	INTEREST EXPENS	96,363	105,768	9,405	91.11%
80	6500	340	Bad Debt	23,775	0	-23,775	
80	7005	340	VEHICLES	14,835	15,000	165	98.90%
80	8022	340	REPLACE WELL #6	204,181	130,800	-73,381	156.10%
80	8046	340	NONPOTABLE SYST	41,834	60,000	18,166	69.72%
80	8505	340	TRANSFERS-OUT	185,482	185,482	0	100.00%
80	8506	340	IT REPLACEMENT	12,000	11,000	-1,000	109.09% WATER
				-----	-----		
Total for FUND/DEPT 80 /340 ---->				1,358,652	1,350,806	-7,846	
81	6202	800	CONTRACT SRVCS	0	20,000	20,000	0.00% WATER DIF
				-----	-----		
Total for FUND/DEPT 81 /800 ---->				0	20,000	20,000	
88	8031	800	PINE STREET PRO	88,395	109,204	20,809	80.94%
88	8033	800	4TH STREET PROJ	0	125,685	125,685	0.00% PW STREET PROJ
				-----	-----		
Total for FUND/DEPT 88 /800 ---->				88,395	234,889	146,494	
90	6001	380	OFFICE SUPPLIES	4,681	4,080	-601	114.73%
90	6003	380	POSTAGE	14,722	12,000	-2,722	122.68%
90	6101	380	DEPT SUPPLIES	0	200	200	0.00%
90	6116	380	FRANCHISE FEE	12,093	35,364	23,271	34.20%
90	6202	380	CONTRACT SRVCS	378,202	360,000	-18,202	105.06%
90	6500	380	Bad Debt	7,061	0	-7,061	GARBAGE REFUSE
				-----	-----		
Total for FUND/DEPT 90 /380 ---->				416,760	411,644	-5,116	
91	7005	906	VEHICLES	100,000	100,000	0	100.00% MISC. GRANTS
				-----	-----		
Total for FUND/DEPT 91 /906 ---->				100,000	100,000	0	
95	6005	901	TRAVEL/MEETINGS	651	700	49	93.00%
95	6202	901	CONTRACT SRVCS	4,349	3,000	-1,349	144.97% 94-STBG-799

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			Total for FUND/DEPT 95 /901 ---->	5,000	3,700	-1,300		
96	6202	900	CONTRACT SRVCS	1,546	2,000	454	77.30%	HOME PROG.GRANT
			Total for FUND/DEPT 96 /900 ---->	-----	-----	454		
97	6104	900	ADVERTISING	0	400	400	0.00%	96-STBG-1013
			Total for FUND/DEPT 97 /900 ---->	-----	-----	400	0.00%	
98	6202	900	CONTRACT SRVCS	0	3,000	3,000	0.00%	CalHOME REHAB
			Total for FUND/DEPT 98 /900 ---->	-----	-----	3,000		
			TOTAL	8,332,796	9,062,646	729,850	91.95%	

## FINAL BUDGET 2012-13 Year End Adjustments

11/4/2013			Mid Adjusted		Diff				
FUND	DEPT	Description	Expense Acct #	Actual 2011-12	Budget 2012-13	Actual 2012-13	Bud - Act 12-13	Budget Adj	
GENERAL FUND									
40	120	CONTRACT SRVCS	6202	524	200	2,973	-2,773	<b>2,700</b>	Employment Search
40	120	TECH ALLOWANCE	5008	510	5,588	595	4,993	<b>-2,700 T</b>	for Manager
40	130	CONTRACT SRVCS	6202	31,310	10,000	40,089	-30,089	<b>29,700</b>	Clerk to Contract Service
40	130	MEDICARE TAX	5170	1,288	3,060	1,118	1,942	<b>-2,000 T</b>	
40	130	ELECTIONS	6114	0	7,000	4,777	2,223	<b>-2,200 T</b>	
40	130	REG. SALARIES	5001	16,840	40,000	14,618	25,382	<b>-25,500 T</b>	
40	140	CONTRACT SRVCS	6202	15,536	16,000	40,721	-24,721	<b>24,000</b>	Fin Personal to Contract Ser
40	140	REG. SALARIES *	5001	56,747	67,735	40,465	27,270	<b>-24,000 T</b>	
40	145	TAX ADMINISTRATION	6119	0	14,000	34,333	-20,333	<b>20,000</b>	One Time RDA cost for Pass thru
40	170	CONTRACT SRVCS	6202	2,979	3,000	5,035	-2,035	<b>2,000</b>	Personnel costs to Cont
40	170	MAINT BLDGS/GRD *	6108	4,347	3,500	1,154	2,346	<b>-2,000 T</b>	
40	180	CONTRACT SRVCS	6202	179	200	2,159	-1,959	<b>1,900 T</b>	Personnel costs to Cont
40	210	CONTRACT SRVCS	6202	841,762	900,983	788,952	112,031	<b>-28,200 T</b>	
40	310	REG. SALARIES *	5001	38,761	38,682	41,468	-2,786	<b>2,500 T</b>	Reallocation of Salary Acct
40	310	MEDICAL INS.	5120	9,764	10,702	5,672	5,030	<b>-2,500 T</b>	
40	320	OVERTIME	5003	5,931	4,800	8,983	-4,183	<b>4,000</b>	Higher OT Costs
40	320	MEDICAL INS.	5120	18,520	17,651	20,889	-3,238	<b>3,000</b>	Reallocate Salary Costs
40	320	REG. SALARIES	5001	52,912	53,124	55,415	-2,291	<b>2,000</b>	Reallocate Salary Costs
40	320	UNEMPLOYMNT INS	5130	543	3,294	595	2,699	<b>-2,700 T</b>	
40	325	REG. SALARIES	5001	23,765	12,294	13,832	-1,538	<b>1,100</b>	Retired Employee Costs
40	325	CONTRACT SRVCS	6202	2,005	1,500	400	1,100	<b>-1,100 T</b>	
<b>GENERAL FUND - 40</b>								<b>0</b>	
OTHER FUNDS									
13	610	CONTRACT SERVICES	6202	3,514	13,280	27,146	-13,866	<b>13,800</b>	Legal Fees
13	610	TRANSFER OUT	8505	0	367,000	380,431	-13,431	<b>13,000</b>	Clear Fund 14/15
<b>RDA</b>								<b>26,800</b>	
20	800	PAINT CITY HALL/COM CTR	7015	0	0	9,000	-9,000	<b>9,000</b>	Council Approved Painting
20	800	PARK FIELD IMPRV	7010	0	45,000	35,618	9,382	<b>-9,000 T</b>	
<b>Community Enhancement</b>								<b>0</b>	
25	700	UTILITIES	6106	37,978	35,000	40,365	-5,365	<b>5,000</b>	Higher Costs
<b>Gas Tax - 2106</b>								<b>5,000</b>	
30	700	TRANSFERS-OUT	8505	40,000	15,000	20,000	-5,000	<b>4,500</b>	Adjusted Transfer
30	700	CONTRACT SRVCS	6202	23,687	26,000	21,467	4,533	<b>-4,500 T</b>	
<b>Gas Tax - 2107</b>								<b>0</b>	
51	146	CLAIMS/MISC	6375	3,203	10,951	20,340	-9,389	<b>9,000</b>	Additional Claims
<b>Self Insurance</b>								<b>9,000</b>	
53	215	CONTRACT SERVICES	6202	80,070	100,000	201,050	-101,050	<b>101,000</b>	Council Approved
<b>SLESF</b>								<b>101,000</b>	

FUND	DEPT	Description	Expense Acct #	Mid Adjusted		Actual 2012-13	Diff		Budget Adj	
				Actual 2011-12	Budget 2012-13		Bud - Act 12-13			
60	330	BAD DEBT	6500	0	0	33,356	-33,356	<b>30,000</b>		New Acct
60	330	REG. SALARIES	5001	149,133	154,186	162,123	-7,937	<b>7,500</b>		Reallocate costs
60	330	CONTRACT SERVICES	6202	39,736	18,879	21,532	-2,653	<b>2,500</b>		Reallocate costs
60	330	MEDICAL INS.	5120	41,791	42,054	43,947	-1,893	<b>1,500</b>		Reallocate costs
60	330	OFFICE SUPPLIES	6001	3,706	3,700	2,354	1,346	<b>-1,350 T</b>		
60	330	DUES/PUBLICATIONS	6004	2,006	5,000	2,382	2,618	<b>-2,500 T</b>		
60	330	UNEMPLOYMENT INS	5130	1,315	9,560	1,309	8,251	<b>-7,650 T</b>		
60	350	INTEREST EXPENSE	6350	251,855	238,621	373,070	-134,449	<b>130,000</b>		Recalculate Budgeted costs
60	350	UTILITIES	6106	52,152	55,000	102,072	-47,072	<b>45,000</b>		Higher Costs
60	350	SLUDGE REMOVAL	6117	55,142	50,000	57,771	-7,771	<b>7,000</b>		Higher Costs
60	350	MAINT OF EQUIP	6111	4,739	5,200	9,747	-4,547	<b>4,000</b>		Higher Costs
60	350	OVERTIME	5003	22,536	15,000	19,466	-4,466	<b>4,000</b>		Higher Costs
60	350	UNEMPLOYMENT INS	5130	434	2,785	452	2,333	<b>-2,300 T</b>		
60	350	ENVIOR MONITOR	6118	74,388	62,000	57,626	4,374	<b>-4,300 T</b>		
60	350	CONTRACT SERVICES	6202	70,667	40,000	22,891	17,109	<b>-17,100 T</b>		
60	350	DEPT SUPPLIES	6101	28,195	62,000	29,726	32,274	<b>-32,200 T</b>		
<b>Sewer</b>										
									<b>164,100</b>	
71	800	STREETSCAPE	8003	0	0	1,530	-1,530	<b>1,400</b>		New Item - Engineering
71	800	PINE STREET	8031	12,410	292,500	291,040	1,460	<b>-1,400 T</b>		
<b>Transportation</b>										
									<b>0</b>	
80	340	IMPROVE WELL #6/#7	8022	0	130,800	204,181	-73,381	<b>70,000</b>		New Project
80	340	BAD DEBT	6500	0	0	23,775	-23,775	<b>23,000</b>		New Account #
80	340	UTILITIES	6106	104,768	100,000	121,551	-21,551	<b>20,000</b>		Higher Costs
80	340	DEPT SUPPLIES	6101	16,031	32,000	37,558	-5,558	<b>5,000</b>		Higher Costs
80	340	MAINT OF EQUIP	6111	13,217	31,000	33,768	-2,768	<b>2,000</b>		Higher Costs
80	340	REGIONAL WATER PLAN	6202	0	12,000	8,836	3,164	<b>-2,500 T</b>		
80	340	UNEMPLOYMENT INS	5130	1,415	11,232	1,564	9,668	<b>-9,600 T</b>		
80	340	INTEREST EXPENSE	6350	63,669	62,289	52,317	9,972	<b>-9,900 T</b>		
80	340	NON-POTABLE WATER SYS	8046	0	60,000	41,834	18,166	<b>-18,000 T</b>		
80	340	CONSULTANT	6202	0	30,000	0	30,000	<b>-30,000 T</b>		
80	340	CONTRACT SERVICES	6202	99,726	124,500	72,776	51,724	<b>-50,000 T</b>		
<b>Water</b>										
									<b>0</b>	
90	380	CONTRACT SERVICES	6202	374,170	360,000	378,202	-18,202	<b>17,100</b>		Higher Costs
90	380	BAD DEBT	6500	0	0	7,061	-7,061	<b>4,000</b>		New Account #
90	380	POSTAGE	6003	10,159	12,000	14,722	-2,722	<b>2,400</b>		Higher Costs
90	380	FRANCHISE FEE	6116	46,786	35,364	12,093	23,271	<b>-23,500 T</b>		
<b>Garbage</b>										
									<b>0</b>	
95	901	CONTRACT SERVICES	6202	820	3,000	4,349	-1,349	<b>1,300</b>		
<b>CDBG</b>										
									<b>1,300</b>	
100	100	Santa Fe Estates II	6453	2,120	529	2,361	-1,832	<b>1,500</b>		Higher Costs
100	100	Fontana Ranch South	6442	2,487	2,406	3,799	-1,393	<b>1,300</b>		Higher Costs
100	100	Fontana Ranch South	6441	6,510	5,797	7,157	-1,360	<b>1,300</b>		Higher Costs
100	100	Central Hughson 2	6427	1,596	2,486	3,579	-1,093	<b>1,000</b>		Higher Costs
100	100	Sterling Glen III	6460	1,724	5,411	2,224	3,187	<b>-2,100 T</b>		
100	100	P.E.R.S.	5110	10,795	11,203	7,967	3,236	<b>-3,000 T</b>		
200	200	Transfers	8505	14,368	10,606	14,368	-3,762	<b>3,500 T</b>		
200	200	REG. SALARIES *	5001	24,404	26,994	21,993	5,001	<b>-3,500 T</b>		
<b>LLD/BAD</b>										
									<b>0</b>	
<b>TOTAL ADJUSTMENTS</b>										
									<b>307,200</b>	