

# CITY OF KINGSBURG

## FRESNO COUNTY CALIFORNIA



**2019-2020 BUDGET**





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Kingsburg  
California**

For the Fiscal Year Beginning

**July 1, 2018**

*Christopher P. Morill*

Executive Director

The City of Kingsburg received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for FY 2018/19.

Kingsburg has received the award for:

\_\_\_\_\_

FY 2015/16

\_\_\_\_\_

FY 2016/17

\_\_\_\_\_

FY 2017/18

\_\_\_\_\_

FY 2018/19



## BUDGET AWARDS

### Government Finance Officers Association

The GFOA of the United States and Canada presented the award to the City of Kingsburg for the 4<sup>th</sup> year in a row for its annual budget and has received this award 14 times total. The award is valid for one year only. We believe the 2019/20 budget conforms to the program requirements and will be submitting to GFOA to determine eligibility for another award in FY 2019/20.



*Distinguished  
Budget  
PRESENTATION  
Award*

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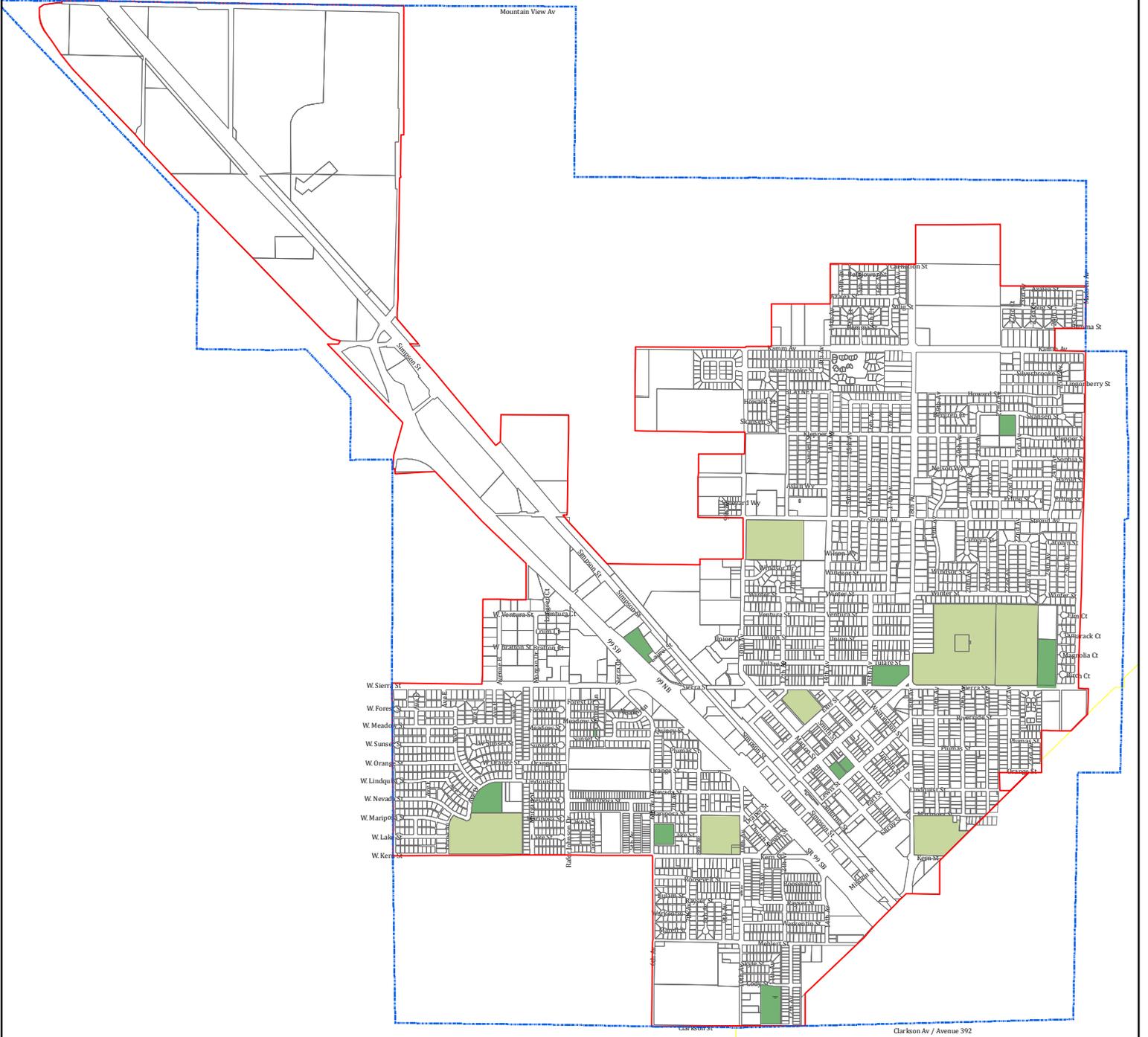
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**RESOLUTION**



# CITY OF KINGSBURG 2019-2020 FY BUDGET



 Kingsburg City Limits  
 Kingsburg SOI



# 2019-2020 City of Kingsburg Leadership Group

## ELECTED OFFICIALS

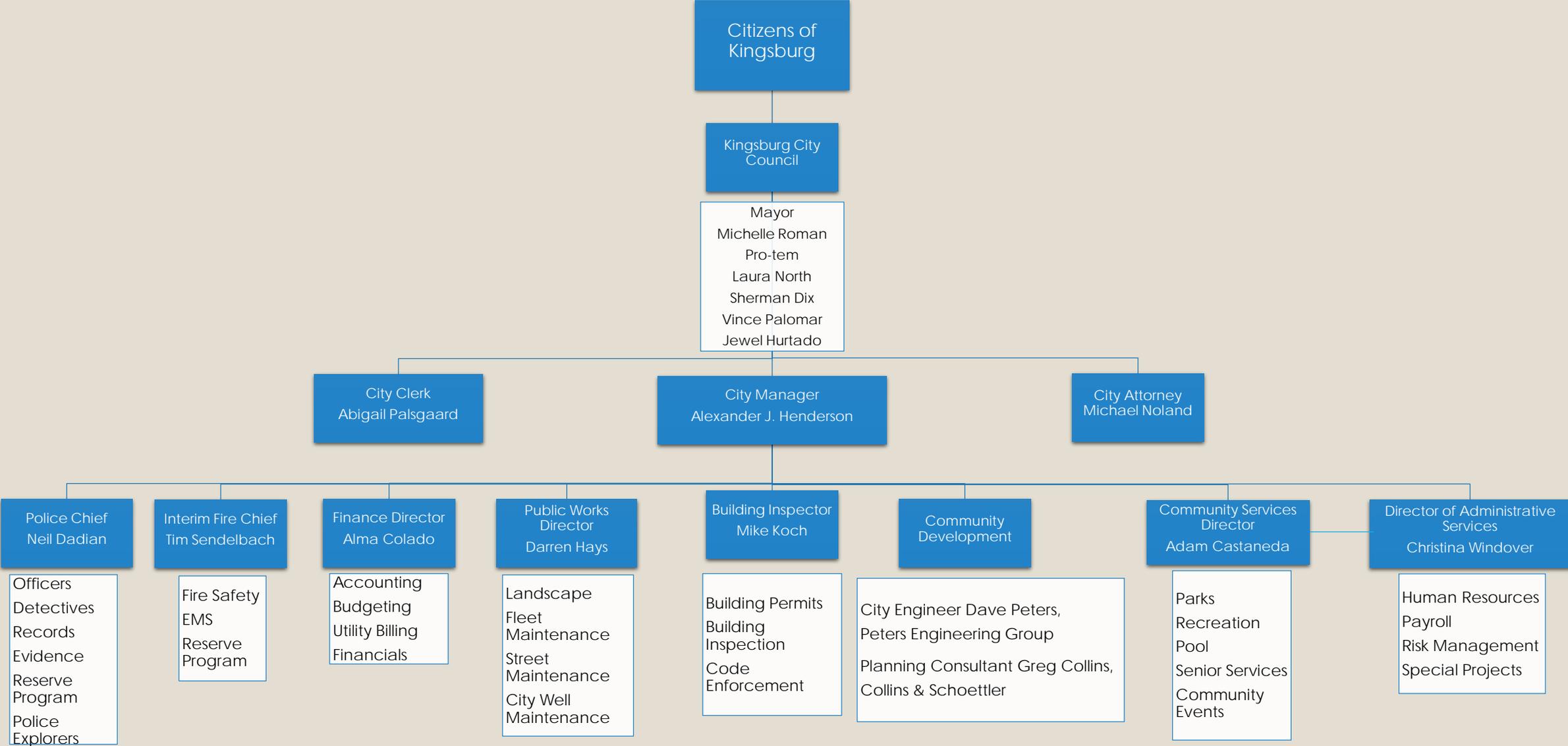
Michelle Roman	Mayor
Laura North	Mayor Pro-Tem
Sherman Dix	Council Member
Vince Palomar	Council Member
Jewel Hurtado	Council Member

## LARGE MANAGEMENT TEAM

Alexander J. Henderson	City Manager
Neil Dadian	Police Chief
Darren Hays	Director of Public Works
Michael Koch	Building Inspector
Alma Colado	Finance Director
Abigail Palsgaard	City Clerk
Tim Sendelbach	Interim Fire Chief
Christina Windover	Director of Administrative Services
Adam Castaneda	Community Services Director
Michael Noland	City Attorney (KAHN, SOARES & CONWAY, LLP)
Greg Collins	City Planner (Consultant)
David Peters	City Engineer (Peters Engineering)
Jolene Polyack	Economic Development Coordinator (Consultant)



# City of Kingsburg Organizational Chart



CITY OF  
**Kingsburg**

CENTRAL CALIFORNIA'S SWEDISH VILLAGE



PHOTO BY: MIKE MILLER, GUARANTEE REAL ESTATE

*Economic Overview*

VISIT US AT: [WWW.CITYOFKINGSBURG-CA.GOV](http://WWW.CITYOFKINGSBURG-CA.GOV)



@CITYOFKINGSBURG



KINGSBURG ECONOMIC DEVELOPMENT



## *Economic Overview*

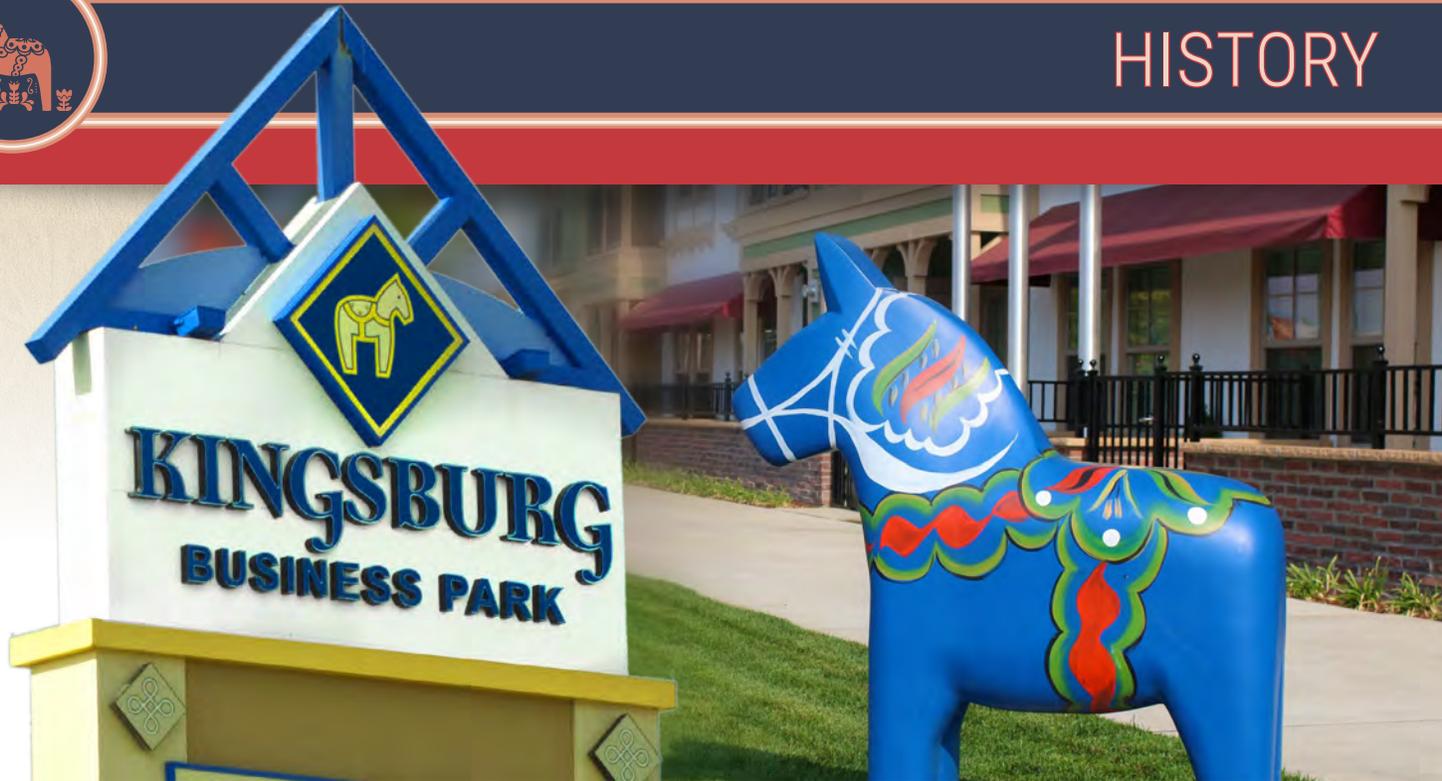


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*Welcome to our community!  
Take a look around and find out  
what we have to offer.*



## “OUR GOAL

HAS ALWAYS BEEN TO MAKE SURE THAT KINGSBURG REMAINS A VIBRANT, SAFE, ENJOYABLE PLACE TO BE. THE CITY COUNCIL HAS INVESTED GREATLY IN MAKING SURE THAT IT STAYS VIABLE. ”

*Alex Henderson*  
**KINGSBURG CITY MANAGER**



In 1873 the City of Kingsburg, a small railroad town on the Valley Line of the Central Pacific Railroad, was established. During this time, Swedish natives settled in this new town called “Kings River Switch” a flag stop on the Central Pacific Railroad. In 1894, the spelling of the City changed to Kingsburg, and in 1908 Kingsburg was officially recognized as a town. By the year 1921 the Swedish-American population was up to ninety-four percent within a three mile radius, because of this the community became known as “Little Sweden”. In order to keep with its Swedish heritage the City continues to design many of the buildings with a Swedish architecture. For much of Kingsburg’s history the vineyards, that mainly supplied raisins and table grapes, have been an essential part of the City’s economy. This is especially apparent in that Kingsburg is the headquarters of Sun-Maid Growers of California, the largest employer in the City. With a rich cultural history, skilled and educated workforce, essential central location, and committed development leaders, Kingsburg is the place for your next business venture.





# LOCATION & COMMUNITY

*Kingsburg*

IS ONLY  
**30 MILES**  
SOUTH OF FRESNO



*Kingsburg*

IS LOCATED  
**MIDWAY**  
BETWEEN  
LOS ANGELES &  
SAN FRANCISCO



*Kingsburg* HAS A  
**"SWEDISH VILLAGE"**  
THEME IN ITS  
UPSCALE,  
CLEAN,  
LOW CRIME,   
LOW COST OF LIVING,  
MIDWESTERN VALUES,  
FAMILY ORIENTATED  
**COMMUNITY**

**57**  
CUMULATIVE,  
**SHOVEL-READY**  
**ACRES**

WITHIN THE CITY LIMITS  
WITH ACCESS  
AND VISIBILITY  
TO HIGHWAY 99 \*



**HIGHWAY 99**  
RUNS THROUGH  
THE CITY AND  
ALLOWS FOR  
**EASY**  
**ACCESS**  
BY MOTORISTS



\* for more information regarding  
*Kingsburg Business Park*  
go to [www.kingsburgbusinesspark.com](http://www.kingsburgbusinesspark.com).  
There are several other sites throughout Kingsburg  
that may suit your business's needs.

Contact our Economic Development Coordinator to find the site that's right for you.  
Or check out the Economic Development section at [cityofkingsburg-ca.gov](http://cityofkingsburg-ca.gov).





## HIGHER EDUCATION

(FRESNO COUNTY CONTINUED EDUCATION)

- |                                    |   |
|------------------------------------|---|
| FRESNO PACIFIC UNIVERSITY          | SAN JOAQUIN COLLEGE OF LAW                      |
| CALIFORNIA CHRISTIAN COLLEGE       | REEDLEY COLLEGE                                 |
| FRESNO CITY COLLEGE                | WEST HILLS COLLEGE-COALINGA                     |
| CALIFORNIA STATE UNIVERSITY-FRESNO | CLOVIS COMMUNITY COLLEGE                        |
| INSTITUTE OF TECHNOLOGY INC        | CALIFORNIA HEALTH SCIENCES UNIVERSITY           |
| ITT TECHNICAL INSTITUTE-CLOVIS     | UNIVERSITY OF CALIFORNIA SAN FRANCISCO - FRESNO |
| KAPLAN COLLEGE-FRESNO              |   |

## DISTANCE TO MAJOR CITIES



**POPULATION:**  
**12,002**



**CARS PER DAY:**  
*Averages Highway 99*  
**70,000**



**EMPLOYMENT:**  
*Unemployment Rate*  
**6%**



**INCOME:**  
*Median Household*  
**\$65,633**



**HOUSING:**  
*Owner Occupied*  
**65%**





# BUSINESS FRIENDLY

“ WE ALWAYS KNEW WE WANTED TO EXPAND INTO KINGSBURG. **IT’S IDEALLY LOCATED** NEAR THE HIGHWAY, HAS QUALITY PROJECTS ALL AROUND AND A SUPPORTIVE COMMUNITY. THE MANY INCENTIVES THE CITY OFFERS MAKE IT EVEN MORE ENTICING TO LOCATE HERE.”

*Mike Alamsi*  
CFO, STATE FOODS



PHOTO BY: MIKE MILLER, GUARANTEE REAL ESTATE

## MAJOR RETAILERS



## MAJOR EMPLOYERS

EMPLOYEES



**1,000 PENDING**

**T-MOBILE CUSTOMER EXPERIENCE CENTER**

OFFERING WORLD LEADING 5G NETWORK



**SUN-MAID GROWERS OF CALIFORNIA**

HOME TO THE LARGEST RAISIN COOPERATIVE IN THE WORLD.



**GUARDIAN GLASS**

A WORLD LEADER IN THE MANUFACTURING OF GLASS, AUTO PARTS & BUILDING PRODUCTS.



**KINGSBURG ELEMENTARY SCHOOL DISTRICT**

AWARD WINNING EDUCATIONAL SYSTEM.



**PACKAGING CORP OF AMERICA (PCA)**

CORRUGATED PACKAGING MANUFACTURER.



**SAFE FOOD ALLIANCE**

FULL SERVICE FOOD SAFETY ORGANIZATION.





## Kingsburg

### WORKS WITH YOU TO MEET THE DEMANDS OF BUSINESSES LARGE AND SMALL

KINGSBURG IS PROMOTING NEW ECONOMIC INCENTIVE PROGRAMS TO ENCOURAGE BUSINESSES TO LOCATE OR EXPAND INTO OUR TOWN.



PHOTO BY: MIKE MILLER, GUARANTEE REAL ESTATE

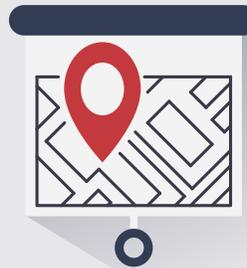
**25% REDUCTION**

IN THE CITY'S DEVELOPMENT IMPACT FEES



**21 DAY ADMINISTRATIVE APPROVAL FOR PERMITTING**

**BUSINESS IMPROVEMENT ZONES**



ADDITIONAL IMPACT FEE REDUCTION FOR **NEW QUALIFYING DEVELOPMENT** IN DESIGNATED

**B.I.Z.**

EXPANDED TO INCLUDE: **BUSINESS PARK, LIGHT INDUSTRIAL AREA AND CENTRAL COMMERCIAL (WHICH INCLUDES DOWNTOWN)**

**50% REBATE**

OF THE CITY'S PORTION OF REAL ESTATE **PROPERTY TAXES** FOR THREE YEARS



DOWNTOWN FAÇADE AND ALLEY **IMPROVEMENT PROGRAM**



UPPER FLOOR REHABILITATION **LOAN PROGRAM**

**50% REBATE**

OF THE CITY'S PORTION OF **SALES TAXES** FOR THREE YEARS



MICRO-GRANT PUBLIC/PRIVATE PARTNERSHIP **MATCHING GRANT PROGRAM**



DEVELOPMENT **INCENTIVE FUND** TO ASSIST WITH FINANCIAL BARRIERS TO OPENING OR EXPANDING YOUR BUSINESS.



# SMALL BUSINESS

## SMALL BUSINESS FOCUS

Kingsburg differentiates itself from other communities by embracing small businesses. We have many that sell items shoppers can't find anywhere else. In addition to unique items for sale, we offer over 35 locally owned and operated restaurants. Kingsburg is a destination shopping and dining location along Highway 99 in Central California.

## SMALL BUSINESS PROGRAMS

### Downtown Façade and Alley Improvement Program

Kingsburg offers matching funds for small businesses looking to enhance their storefronts. See the city's web site for more information and to download an application.

### Dedicated Economic Development

The City of Kingsburg has infrastructure set up to specifically shepherd businesses through the tasks needed to prepare business plans and locate suitable locations.

### Micro-Grant Public/Private Partnership Matching Grant Program

For businesses, organizations or individuals to improve Kingsburg's community ambiance.

### Development Incentive Fund

Adaptive fund that allows the City to partner financially with new business owners on eligible projects to help eliminate obstacles to operating in Kingsburg.

**“ I ENJOY WORKING WITH THE CITY STAFF. THEY ARE ALWAYS AVAILABLE AND WILLING TO WORK WITH ME AND MY CLIENTS. THERE REALLY ISN'T THE TYPICAL BUREAUCRATIC HOOPS TO JUMP THROUGH, THEY'VE REWORKED THE PROCESS TO MAKE PERMITTING MUCH EASIER AND FASTER.”**

*Rick Amerine*  
**CUSHMAN & WAKEFIELD**

*Kingsburg* WAS SELECTED AS A FINALIST TO BE FEATURED IN THE NATIONAL TELEVISION SHOW **“SMALL BUSINESS REVOLUTION.”**

**BECAUSE OF KINGSBURG'S UNIQUE CHARACTERISTICS**



**TOP 5 FINALIST**  
OUT OF  
**14,000**  
APPLICATIONS

**24 NEW SMALL BUSINESSES OPENED**  
IN LAST  
12 MONTHS

**350 JOBS CREATED**  
IN LAST  
24 MONTHS



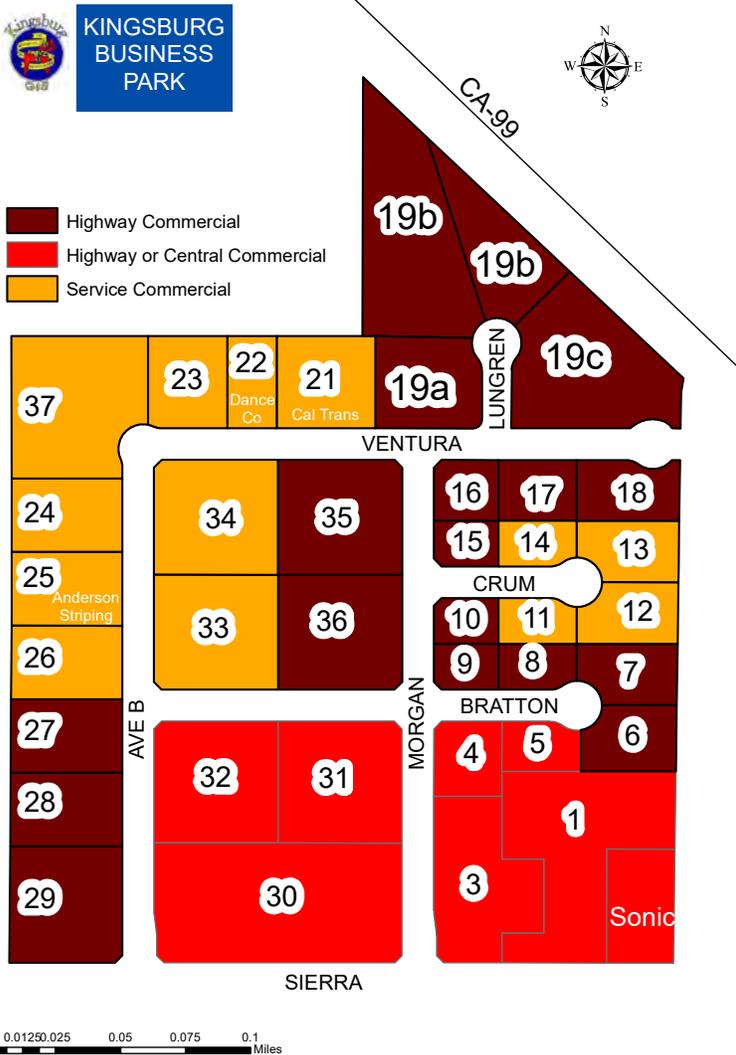
# BUSINESS PARK



**CALTRANS ESTIMATES THAT THERE ARE NEARLY 70,000 VEHICLES ON HIGHWAY 99 THROUGH KINGSBURG EACH DAY.**

With over forty acres of shovel-ready lots right on Highway 99 in the center of California the Kingsburg Business Park is poised for growth. Zoning ranges from light industrial to highway commercial, depending on the location of the parcel. Our low crime and low unemployment rates coupled with our business-friendly City Council make this location perfect for many businesses looking to start, expand or relocate.

Check out our dedicated website for information on availability and zoning at [www.kingsburgbusinesspark.com](http://www.kingsburgbusinesspark.com)



**“ THERE WERE SEVERAL REASONS WE CHOOSE KINGSBURG FOR OUR COMPANY’S RELOCATION. THE CLOSE PROXIMITY TO HIGHWAY 99, LOW CRIME, AND THE WARM AND WELCOMING ATTITUDE OF THE COMMUNITY TO NAME A FEW. BEING CENTRALLY LOCATED HAS ALSO INCREASED OUR ACCESS TO A BIGGER LABOR POOL.”**

*Tom Jones*  
**SAFE FOOD ALLIANCE**



## COMMERCIAL

During the past two years **over 350 jobs have been created** within the Kingsburg city limits. There are plenty more to come as additional new businesses make their way through the planning process.

“FOR OVER 25 YEARS WE’VE BUILT BOTH COMMERCIALLY AND RESIDENTIALLY IN KINGSBURG. WE CONTINUE TO HAVE SUCCESS WITH BOTH TYPES OF PROJECTS. WE ALSO CHOSE KINGSBURG FOR OUR GLOBAL UNMANNED SPRAY SYSTEM (GUSS) MANUFACTURING FACILITY BECAUSE OF THE HIGHWAY VISIBILITY, ACCESS TO AN EXPANDED LABOR FORCE AND **THE EASE OF WORKING WITH THE CITY AND COMMUNITY.**”

*Dave Crinklaw*  
WEST STAR CONSTRUCTION, GUSS, CFS LP

Existing new businesses include:

- APOTEK LOFTS
- BELLA BAKERY
- TWISTED CAFÉ
- REVIVAL23
- LORI’S COUNTRY CORNER RESTAURANT
- BAKER’S CLOSET
- FUGAZZIS
- DELI DELICIOUS
- STACKED BAR & GRILL
- JIMINEZ TACO SHOP
- UPTOWN SPROUTS
- JDS ELECTRIC
- BLUEBIRD HOME & LIFESTYLE MARKET
- THE MERCANTILE
- STAGECOACH GENERAL STORE
- ROBERTITOS
- BLD FRESH
- SAFE FOOD ALLIANCE
- CALIFORNIA CONTROLLED ATMOSPHERE
- ALLSTATE INSURANCE
- GUSS (GLOBAL UNMANNED SPRAY SYSTEM)
- REPUBLIC STATE MORTGAGE
- AMPARAN FLOORING
- KINGS RIVER REAL ESTATE
- KUPPA JOY COFFEE HOUSE



ANDERSEN VILLAGE PROJECT 158 UNITS

TRACT 6167 121 UNITS

KINGS ESTATES 119 UNITS

TRACT 6151 64 UNITS

FRESNO HOUSING AUTHORITY 46 SENIOR LIVING UNITS

TRACT 5073 39 UNITS

## RESIDENTIAL

THERE ARE

# 547 HOUSING STARTS

NEWLY COMPLETED OR PROPOSED WITHIN KINGSBURG

plus

# 16 DOWN TOWN APARTMENTS





# LOCAL EVENTS

**Annual Car Show**

**Swedish Festival**

**Concerts Under the Stars**

**Harvest Moon Music Festival**

**Julgranfest**

**Santa Lucia Celebration**



## SWEDISH VILLAGE

THERE IS SO MUCH TO DO IN THE SWEDISH VILLAGE! ENJOY LOCAL RESTAURANTS, A WINERY AND BREWERY. SEE BEAUTIFUL MURALS, TOUR OUR HISTORIC DEPOT, JAIL AND HISTORIC PARK, AND ENJOY SHOPPING AT UNIQUE ONE-OF-A-KIND SHOPS. THERE'S SOMETHING FOR EVERYONE.





PHOTO BY: MIKE MILLER, GUARANTEE REAL ESTATE

# CITY OF **Kingsburg**

VISIT US AT: [WWW.CITYOFKINGSBURG-CA.GOV](http://WWW.CITYOFKINGSBURG-CA.GOV)

CITY HALL HOURS 8:00AM - 5:00PM: M-F  
1401 DRAPER STREET • KINGSBURG, CA 93631  
PHONE: (559) 897-5821 • FAX: (559) 897-5568 FAX

## *Contact*

**Jolene Polyack**, City of Kingsburg's  
Economic Development Coordinator  
[Jolene@polyack.com](mailto:Jolene@polyack.com) • (559) 284-2421



@CITYOFKINGSBURG



KINGSBURG ECONOMIC DEVELOPMENT

# A Kingsburg Tradition



The City of Kingsburg celebrates its heritage, history and our nation in annual festivals throughout the year. Every April, the City celebrates an Annual Car Show that brings classic cars and trucks to Downtown.

The third weekend in May brings the Annual Swedish Festival. It includes three days of celebration with a Pancake and Pea Soup Dinner, traditional Scandinavian dance and music, a smorgasbord, the Dala Horse Trot (foot race), traditional Swedish Pancake Breakfast, vendors, a heritage center, a parade and much more!



June to July Kingsburg hosts the Concerts under the Stars- a tradition more than 100 years old! Weekly patrons come out to Heritage Park with their lawn chairs and blankets to enjoy the music. The month of June also hosts the Midsummer celebration with dancing around the May Pole, a Swedish tradition.



Kingsburg continues to be one of the only small town in the Central Valley that has an Independence Celebration for the 4<sup>th</sup> of July.

The Harvest Moon Music Festival is in September and it celebrates the valley's rich agriculture with after dark live music and great food. Ladies Night Out and the Veterans Day Celebration takes place in November along with the Julgranfest Tree Lighting Festival, which kicks off the Christmas season.



Closing out the year, Kingsburg rejoices with the Santa Lucia Celebration and the Festival of Lights Parade on Draper Street. Tractors with Christmas lights are one of the highlights of this town favorite.



## June 19, 2019

Honorable Mayor Michelle Roman, Members of City Council, and Residents of Kingsburg:

In accordance with City Charter 2.08.090(G), it is my pleasure to present the 2019-2020 recommended executive budget for the City of Kingsburg. The budget presents in summary form the revenues and expenditures from each of the City's funds.

The annual budget serves as the blueprint for policy decisions and is a direct corollary to the City's strategic initiatives, adopted by City Council. In 2013, the City committed to a strategic planning process that engaged council members, employees and consultants. The goal of the session was to align all the community has to offer with the vision for its' future. Financial stewardship and planning, economic incentives for growth, retention of our employees and succession planning for those who retire were key driving forces for the plan.

Council and staff reinvested in the strategic planning process in 2015, reevaluating core initiatives and examining the overall progress made since 2013. With several of the main objectives addressed, Council and staff identified new goals to continue the progression of keeping Kingsburg the "Gem of the Valley."

In 2018, Council completed the most recent update to our strategic planning process. The document serves as the City of Kingsburg's 2018-2023 Strategic Plan. Its purpose is to help the City prioritize its efforts, allocating both fiscal and human capital to achieve a shared vision and goals that also reflect community priorities and needs. The Plan is the result of a comprehensive review by Regional Government Services (RGS) of the City's current operations and finances, interviews with staff members and discussions with City Council members and

an online survey taken by Kingsburg residents.

The findings and conclusions of the review and survey results were presented to Council and staff at a one-day Study Session. The Study Session, which was open to the public, resulted in the development of a Mission Statement, a Vision Statement, a set of Core Values and six Goals to guide the City's future operations:

1. Ensure Financial Stability
2. Improve Public Safety
3. Provide Recreation Opportunities for All Ages
4. Improve Community Communication
5. Increase Retail Opportunities
6. Promote Sustainable Development

Our annual budget process reflects our focus on transparency throughout the organization. It is our desire to present a budget that promotes accountability, increases engagement, and tells the story of our path to success. This document holds information that we believe is relevant to guide staff, Council and to inform our residents.

The FY20 budget process has been guided by these strategic principles and meets our commitment to a high level of service, our cultural history, and coincides with the financial parameters set by the City Council. The budget is the most important document that the City creates on an annual basis.

## Staying Aggressive

FY2018-2019 marked a year of continued efforts to invest in the long-term viability of our community. Over 500 new single-family homes were approved for development. Downtown development continues, spurred by public-private partnerships. Quality of life investments through planning and citizen input have shaped future park and recreation opportunities. Investment in our



infrastructure included several road improvement projects and the design of two new water treatment plants at Wells #12 and #13, to be constructed in 19-20. The passage and implementation of Measure E, a 1% Public Safety Tax saw the hiring of five new employees, the City's first-ever brand-new engine, and a 5-year budget plan that will help ensure our citizens receive the best public safety available.

Moving into 2019-2020, we know there are challenges, but we have the chance to turn those into opportunities. Some of the major factors impacting the 2019-2020 budget are outlined below.

### **New T-Mobile**

On April 4, 2019, T-Mobile and Sprint (New T-Mobile) announced they would be locating their new Customer Experience Center (CEC) in Kingsburg, pending the approval of their merger by the federal government.

The announcement of the new CEC brings the creation of more than 1,000 new jobs, positioning the New T-Mobile to be one of the largest employers in the area.

The CEC will provide:

- 1,000+ new jobs;
- Contribute \$122mm to California's economy
- Pay an average wage that is 51% higher than the average wage in Fresno Co.
- New T-Mobile will become one of the largest and highest-paying employers in the Central Valley

The location of the call center will bring immediate economic impact to the entire Central Valley. An Economic Impact Assessment completed by the Berkeley Research Group concluded the CEC would directly and indirectly provide up to 1,500 jobs and \$105 million to the economy of Fresno County on an annual basis.

The announcement by T-Mobile comes on the heels of renewed and continued economic investment in the Kingsburg community. With over 25 new businesses opening over the last two years, Kingsburg continues to exemplify a location that offers affordable California living, low crime, high quality of life and a relentless effort to support businesses large and small.

### **Partnership Based**

The City has been an aggressive player as it relates to downtown development. In FY18 the City partnered with a private developer to help revitalize a 105-year-old building on Draper St. Utilizing our second form of Public/Private Partnership (Upper Floor Rehab Loan), local developer CJ Brock remodeled the decades vacant second level of the former Ostrom Building for market rate apartments. The apartments are fully rented, and the first-floor retail is also 100% occupied, including new tenants that bring additional quality of life amenities to our residents.

FY20 brings more of the same. Our public-private partnership (P3) programs continue to grow. Our programs now include nine (9) different ways to partner for economic development:

1. 25% reduction in impact fees for all new development
2. 50% rebate in City property taxes for new businesses for 36 months
3. 50% rebate in City sales tax for new businesses for 36 months
4. 21-day streamlined permit review and approval process
5. Additional impact fee reduction for new qualifying development in designated Business Improvement Zones (B.I.Z) – this area has been expanded to include the Business Park, Light Industrial area and Central commercial zone (Which includes downtown)



6. Façade/Alley Public/Private Partnership Matching Grant Program
7. Micro-Grant Public/Private Partnership Matching Grant Program
8. Upper Floor Rehabilitation Loan Program - to promote downtown living and re-use of second story space
9. New development incentive fund created utilizing residual payments from the dissolution of redevelopment – gives the council flexibility and a brand to partner with individual businesses.

New commercial projects in FY20 include the renovation of a 25+ vacant Woods Apparel building, Stone Plaza and New T-Mobile.

### **CalPERS Contributions**

In December 2016, the CalPERS Board of Administration took a step to cut the “discount rate” by a half percentage point over the next three years. CalPERS CEO Marci Frost writes, “The discount rate is what CalPERS assumes their \$304 billion in investments will return in a typical fiscal year, July 1 to June 30. It’s a critical component of pension financial planning, because it’s used in calculating the amount of money those who are part of the CalPERS system contribute. Achieving a 7.5 percent return – the rate in place since 2012 – was now far less likely than it was just two years ago. Solid investment returns are the cornerstone of the CalPERS system: They pay for nearly two-thirds of every dollar paid out in pension benefits. But cutting the discount rate has real financial impacts for California taxpayers. The state, local public agencies, and school districts that make up CalPERS will have to contribute more money.”

For Kingsburg, the change equates to a \$7mm unfunded liability that will require significantly increased contributions on an annual basis.

In 2018, the Council adopted a financial resolution that created a ‘waterfall’ policy that designates any surplus funding to three designated funds:

1. CalPERS UAL (70%)
2. Economic Stabilization (15%)
3. Equipment Reserve (15%)

All three funds are designed to leverage the City’s current financial health to plan for the potential impact of future years.

For 2019-2020, the City’s contribution to CalPERS increases to ~\$577,000, nearly \$150,000 more than just two years ago. That trend will continue for the next decade. The Council will be examining the use of additional discretionary payments to help realize long-term savings on interest.

### **Public Safety Investment**

The Kingsburg City Council concluded nearly two years of research, feedback and planning and voted to place a 1% sales tax for public safety services on the June 5, 2018 ballot. Measure E passed with approximately 72% approval.

In the first (partial) year of collecting new revenue, investment in public safety came swiftly, including:

- 5 New Employees (2 Police, 3 Fire/Medics)
- Tasers, Rifles, Tablets for Patrol Squads
- New Engine
- KFD – New Personal Protective Equipment (PPE)

The coming year includes additional public safety activity:

- Maintains 5 employees from previous year (3 KFD, 2 KPD)
- Adds additional officer 7/1/2019
- 7 KPD Patrol Vehicles (2 additional from General Fund)



- Tasers, Rifles, Tables for Patrol Squads
- KFD – replace line staff radios (9)
- KFD - Purchase New SCBA Filling Station
- KFD – New Personal Protective Equipment (PPE)

### **New Housing Stock**

Both revenues and expenditures have been influenced by the uptick in commercial and single family residential building activity. FY20 forecasts the continued trend of higher revenues associated with single family residential development. Currently, over 500 new housing starts have been approved for development. While these build outs will take 3-5 years, depending upon market demand, the City has poised itself to provide available new housing stock that meets the parameters of our housing design guidelines. This is especially important given the New T-Mobile announcement.

Perhaps most importantly, all housing is required to meet development standards, which ensures high-quality development. New housing tracts include pedestrian pathways, bike friendly access, and new neighborhood parks. Each of the subdivisions meets the specifications of the North Kingsburg Specific Plan, which places emphasis on quality of housing and neighborhood uniqueness.

In addition, the City has again partnered with Fresno Housing Authority to provide low-income housing options. A new Senior-living facility is expected to begin construction by the end of 2019.

### **Overall Outlook**

Overall, the City is projecting an ~8% increase in general fund revenues, sparked mainly by increases in local property taxes, building permits (as described above), and transient occupancy taxes.

The budget presented provides a structural balance. We firmly believe our citizens demand and deserve the highest level of service delivery and quality of life amenities. As such, we're continuing the trend of providing significant capital planning and purchasing to help address areas of equipment and quality of life needs, while working to address long-term pension liabilities through the creation of a dedicated account utilizing existing fund balance reserves.

## **New Projects**

There are several projects that highlight the upcoming fiscal year. Our goal is to achieve organizational efficiency while improving upon the high sense of place Kingsburg offers.

### **The Catalyst**

In 2017, Kingsburg was recognized by the Deluxe Corporation as part of the *Small Business Revolution's Main Street Series*. From 14,000 nominations, Kingsburg made the final 5 of communities nation-wide. As the only representative on the West Coast, the competition breathed new life into our small businesses, and we want to continue to build upon that momentum.

Small businesses are the core of Kingsburg's success. They help drive foot traffic to the downtown, support our local tax base and give back to our community. Development efforts in our downtown have increased significantly over the past eighteen months, with more expected in the coming year.

### **Downtown Mixed Use**

Unfortunately, the City lost a 100+ year old historic building to a structure fire in October 2016. Known by many as the former Hotel Stone, the building housed four separate small businesses, while the second story sat vacant. While the businesses have been relocated, the property was purchased and demolished this past year.



Serving as a focal point to the western entry to Draper Street and identified as a key property in the downtown corridor, the Council entered into a development agreement with the property owner to create mixed-use living/retail on the former Hotel Stone site. That work will begin in September 2019 and will provide 10 market-rate apartments with ground floor commercial space.

### **Community Planning**

In April 2017 Kingsburg was proud to be the first community in California to utilize the Community Planning Action Team (CPAT), a program of the American Planning Association. The program brought six expert planners from throughout California to provide a fresh look at recommendations to continue our downtown resurgence and ensure we remain proactive.

The City has been aggressive with implementing their recommendations. This includes providing capital funds to help implement new signage and pedestrian improvements. In FY19, new wayfinding signage was erected to help guide visitors to local popular destinations, but also provides uniformity and strengthens our brand as a Swedish Village.

### **Code Enforcement**

The City continues to maintain high standards of property maintenance. City Hall, KPD, and KFD all work together to provide notice of necessary abatement needs for property in disrepair. National studies show that code enforcement aids in crime prevention and helps to maintain property values.

Council approved policy that set the parameters to become more aggressive with commercial buildings in need of significant repair. Staff has been working with individual property owners to help bring underutilized and nuisance properties into compliance. Two of the properties have been sold since initial staff contact (with

redevelopment planned), and others are in various stages of compliance/abatement efforts.

### **Park Upgrades**

The Community Services Commission continues their efforts on providing new options at several public parks, including efforts aimed at design and coordination of improvements at Athwal Park. A master plan of Athwal Park includes a partnership with the local soccer league, a housing-related parks grant, and amenities for the entire neighborhood (playground equipment, skate park, restrooms, etc.). Phase 1 of the project was funded through a generous grant from the Tri-County Health Care District. Construction is expected to begin in July 2019, with a skate park, fitness court and playground area to be completed.

### **Public Wi-Fi**

As part of a partnership with Kingsburg Media Foundation, the City has provided and expanded free public Wi-Fi in several areas, including: Draper St., Coffee Pot Park, Athwal Park, Memorial Park, Historic Train Depot, and the Historical Park (non-City owned).

An ongoing project has tied in cameras in strategic locations to offer additional public safety support and improving our network backbone to support future amenities to improve our quality of life and public safety efforts.

### **In Conclusion**

The 2019-2020 budget highlights the projects, people and goals that will guide the City of Kingsburg in the coming year. The budget presented is one that is structurally balanced, promotes engagement, and continues to invest in safety and community.

We're committed to providing the highest level of service and quality of life to our citizens. This budget document hopes to recognize the values that make Kingsburg what it is today, and is a reflection of each of



our employees, businesses, and residents.  
Special thanks to the City's Finance Director,  
Alma Colado, Administrative Services  
Director, Christina Windover, and all staff  
who were a part of presenting the FY20  
budget. We hope you find it a useful tool.

Respectfully,

A handwritten signature in brown ink, appearing to read "AJH", with a large loop at the bottom.

Alexander J. Henderson; ICMA-CM  
City Manager, Kingsburg, California



# 2018-2023 STRATEGIC PLAN

# CITY OF KINGSBURG



# 2018-2023 Strategic Plan

## Executive Summary

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This document will serve as the City of Kingsburg's 2018-2023 Strategic Plan. Its purpose is to help the City prioritize its efforts, allocating both fiscal and human resources to achieve a shared Vision and Goals that also reflect community priorities and needs. The Plan is the result of a comprehensive review by Regional Government Services (RGS) of the City's current operations and finances, interviews with staff members and discussions with City Council members and an online survey taken by Kingsburg residents.

The findings and conclusions of the review and survey results were presented to Council and staff at a one-day Study Session that was held Saturday February 24, 2018. The Study Session, which was open to the public, resulted in the development of a Mission Statement, a Vision Statement, a set of Core Values and six Goals to guide the City's future operations.



## The Goals

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The City Council identified six Goals at its Strategic Planning Workshop on February 24, 2018. They are:

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### Strategic Goals:

1. Ensure Financial Stability

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2. Improve Public Safety

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3. Increase Retail Opportunities

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4. Improve Community Communication

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5. Provide Recreation Opportunities for All Ages

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6. Promote Sustainable Development

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## Implementation

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The role of the City Council is to establish Goals based on community input and fiscal viability. The role of the City Manager is to develop Strategies to achieve those goals. City staff, under the direction of the City Manager, will develop specific tactics to implement the Council's plan.

The Strategic Plan is meant to serve as a living and working document, which will be updated by Council and staff on a regular basis.





## Conclusion

The 2018-2023 Strategic Plan captures the Goals, suggested programs, projects and initiatives suggested by Council and staff over the course of its development. The Goals that are included represent **the highest priorities** for City Council. Should other sources of revenue be identified, the City may revisit this Plan and adapt it as needed. For now, by limiting the City’s efforts to these key areas, the City of Kingsburg will be better positioned to achieve its long-term vision and maintain its fiscal viability.



# Mission, Vision and Core Values

The purpose of establishing the City’s Mission, Vision and Core Values is to clearly define why the City was incorporated; how the City Council envisions its future and what principles Council and Staff will adhere to as part of conducting its business.

## Our Mission

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*To provide quality, professional services and a safe family-orientated community for our diverse residents to thrive.*

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## Our Vision

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*The City of Kingsburg is a unique, safe, affordable and welcoming community with a thriving themed downtown and recreation opportunities for all ages.*

## Our Core Values

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*Integrity*

*Mutual Respect*

*Collaboration*

*Customer Service*

*Transparency*

*Innovation*



# Goals

Each Goal is intended to focus the City’s fiscal and human resources on areas of highest priority.

## 1. Ensure the City’s Continued Financial Stability

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The City Council, management team and community value the City’s commitment to maintain adequate reserves and working with a balanced budget. Strategies to support this Goal include:

Maintain sound, responsible fiscal policies regulating debt and establish parameters for reserves.

Prioritize use of discretionary funds based on the 2018-2023 Strategic Plan Goals.

Continue to seek local, regional and federal grant opportunities to support City projects, programs and initiatives.

Explore options to reduce pension liabilities.

Provide transparency in all activities related to municipal finance and ensure that financial records are accurate, reliable and timely.



## 2. Improve Public Safety

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Public Safety continues to be a top priority for the City Council. In this context, Public Safety includes law enforcement, and maintenance and improvement of infrastructure such as roadways and the water system. Strategies include:

Ensure adequate funding for appropriate levels of staffing for law enforcement and fire department personnel.

Support local and regional partnerships for mutual aid.

Continue to update emergency operations plan(s) and ensure appropriate staff training and engagement for implementation.



Support emergency preparedness throughout the community.

Maintain safe, well-lit streets and roads.

Monitor treatment, storage and delivery systems to ensure safe, reliable delivery of water.

Consider volunteer support services to augment staff.



### 3. Increase Retail Opportunities

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Increasing retail opportunities - especially in the Downtown area - is a top priority for the City Council. The City needs to focus its efforts in areas with the highest likelihood of success. As such, Strategies to support this Goal include:

Support the creation of a Downtown Business Association.

Work with Community Development to solicit feedback from businesses and developers on the permit approval and other processes and provide recommended solutions for consideration by the City Manager and/or City Council.

Explore the use of technology to provide tools to support local businesses.

Support efforts that promote beautification of the physical environment.

Support sustainable programs to promote local businesses and/or improve the downtown area.

Facilitate the development of a “brand identity” for the City.



## 4. Improve Community Communication

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The Council believes communication with residents and the business community is essential to the long-range viability of the City. Strategies include:

Proactively communicate positive news about the City to residents, businesses and surrounding communities.

Utilize social media to disseminate positive news, milestones and accomplishments.

Develop a marketing/branding plan to promote the City.

Coordinate efforts with the Chamber of Commerce.

Utilize the City's Youth Council.



## 5. Provide Recreational Opportunities for All Ages

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Healthy, active communities are happier and safer. The entire City Council placed a high value on recreational opportunities and programs for Kingsburg's residents, especially youth and seniors. Strategies to support this Goal include:

Maintain and refresh existing parks, trails and facilities.

Promote community collaboration to deliver programs and activities for youth and seniors.

Explore opportunities for public-private partnerships to deliver programs and services.



## 6. Promote Sustainable Development

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The Goal of Promoting Sustainable Development reflects the City Council’s desire to plan for the long-term health of the City through thoughtful and careful planning. Strategies include:

Update the City’s General Plan and Zoning Code.

Promote infill and mixed-use development.

Educate the public about community planning.

Increase incentives for multi-family housing.



## Benchmarks

Over the next five years staff will provide progress reports to the City Council and the community on the implementation of the Strategic Plan citing specific examples of fulfillment. Agenda items and staff reports will be tied to the achievements of attaining individual Goals.

## Summary and Recommendations

Following the adoption of the Strategic Plan, individual Departmental Implementation Plans will be developed and incorporated into this Plan as tactics to support each Goal and Strategy, including ongoing engagement and communications with the public. It is recommended that the City Council review the 2018-2023 Strategic Plan annually at minimum to gauge progress towards achieving its goals.

## Development of the Plan

### Research

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RGS, as part of this process, conducted a substantial amount of research. This research included a thorough review of the following:

The City’s Annual Budget;

The City’s Capital Improvement Plan;



Review of City Council Meetings (Agendas, Minutes and Broadcasts);  
Review of News Articles, Prior Election Results and Other Materials;  
Demographic Data;  
Economic Trends (Local and Regional); and  
On-Line Survey Results.

## **City Council and Staff Interviews**

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Staff participation and input is critical to the implementation of a successful Strategic Plan. Individuals representing all departments were engaged in a series of interviews and were asked to identify the City's strengths and weaknesses. Interviews were held via conference calls with the management team and key staff members from all City departments. We also spoke individually with the Mayor and Council members to discuss their goals for the Strategic Plan and learn more about their priorities for the City.

## **Council Study Session**

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The Kingsburg City Council and staff attended a one-day Study Session on February 24, 2018. The purpose of the session was to identify areas of concern and address appropriate priorities for the City moving forward. Discussion revolved around the following topics:

What should the City's main priorities be now and in the future?

How can the City best address its fiscal challenges?

How can the City increase public safety services?

What types of housing and business development does Kingsburg need to remain viable?

What steps should be taken to improve the Downtown area?



## Research

Official City Documents, News Articles, & Online Surveys

## Staff & City Council Interviews

Council & key management from each department identified City strengths and weaknesses

Departmental Goals Established

## Public Plan Session

Public Strategic Planning Meeting

Discussion:

- City Priorities
- Address Fiscal Challenges
- Increase Public Safety



# Performance Measurement

## How Do We Know If We Are Succeeding?

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The City of Kingsburg uses performance measurements to help guide staff towards accomplishing the City's organization-wide strategic goals of:

- Ensuring Financial Stability
- Improving Public Safety
- Increasing Retail Opportunities
- Improving Community Communication
- Providing Recreation Opportunities for All Ages
- Promoting Sustainable Development

Performance measurement supports the City's core values of integrity and transparency and promotes continuous improvement in public service. Use of historical trends and analyzing our outcomes and outputs allows us to identify how we can advance our core values of innovation and customer-service. Staff has begun tracking data across all departments to align the work we do with the City Council's strategic goals. We trust we will continuously improve service to the residents of Kingsburg. Below is a small sample of some of the performance measures that the City collects in order to illustrate how the City uses the data for continuous improvement.

### 1. Ensure the City's Continued Financial Stability

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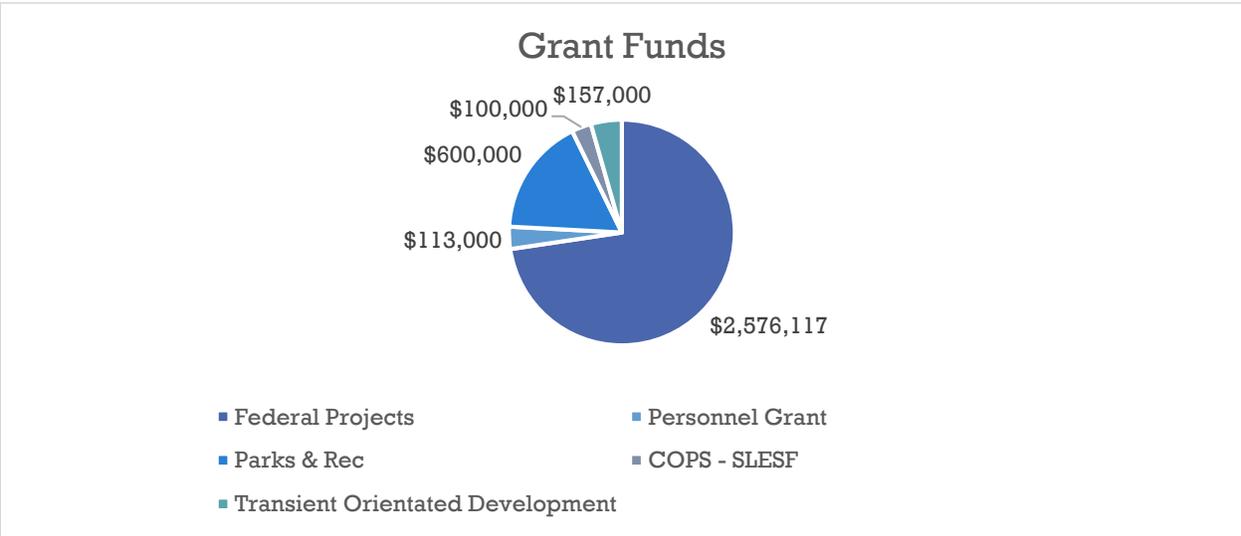
The City Council, management team and community value the City's commitment to maintain adequate reserves and working with a balanced budget. Performance Measurements to support this Goal include:

**Goal:** Maintain sound, responsible fiscal policies regulating debt and establish parameters for reserves:

- The City reviews and adopts a Financial Policy with every Budget.

**Goal:** Continue to seek local, regional and federal grant opportunities to support City projects, programs and initiatives.





**Analysis:** City staff and Council continuously seek grant opportunities to support City programs, projects, and initiatives. The FY 19/20 Budget projects to receive \$3,546,117 in federal, state, and local funding.

**Goal:** Explore options to reduce pension liabilities.

- City Council adopted a policy to waterfall 70% of surplus funds from the fiscal year to a pension stabilization fund. These funds will be used to make additional discretionary payments to CalPERS to lower our long-term liability and save on interest.

**Goal:** Provide transparency in all activities related to municipal finance and ensure that financial records are accurate, reliable and timely.

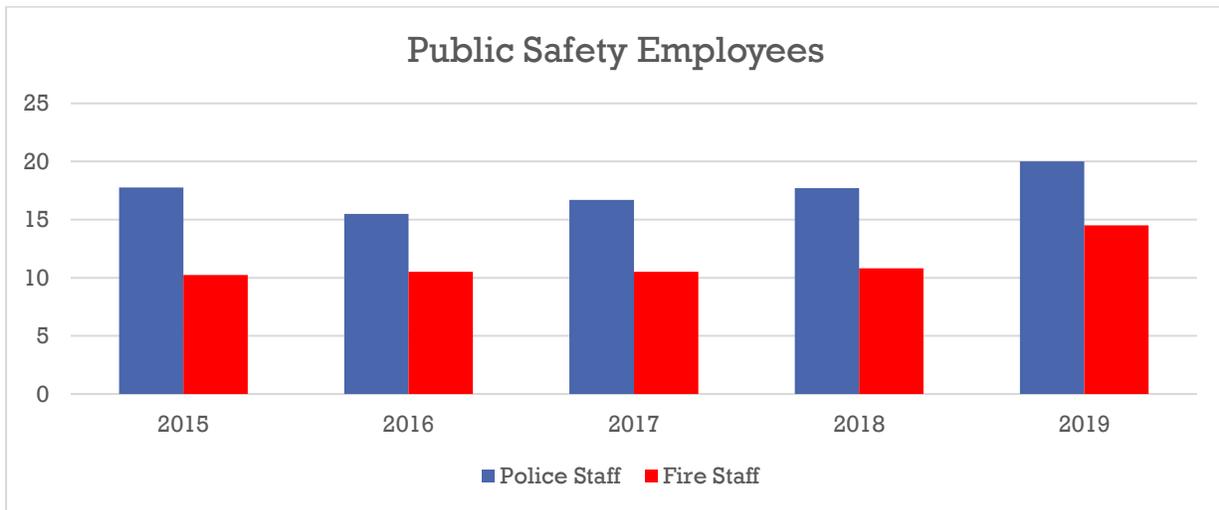
- Transparency practices include posting the budget to the City’s website, hosting public hearings related to City finances, City Council and Finance Committee review of financials. Annual submission to the Government Finance Officer’s Association for Distinguished Budget Presentation Award and hiring independent auditors annually.

## 2. Improve Public Safety

Public Safety continues to be a top priority for the City Council. In this context, Public Safety includes law enforcement, and maintenance and improvement of infrastructure such as roadways and the water system. Performance measures include:

**Goal:** Ensure adequate funding for appropriate levels of staffing for law enforcement and fire department personnel.





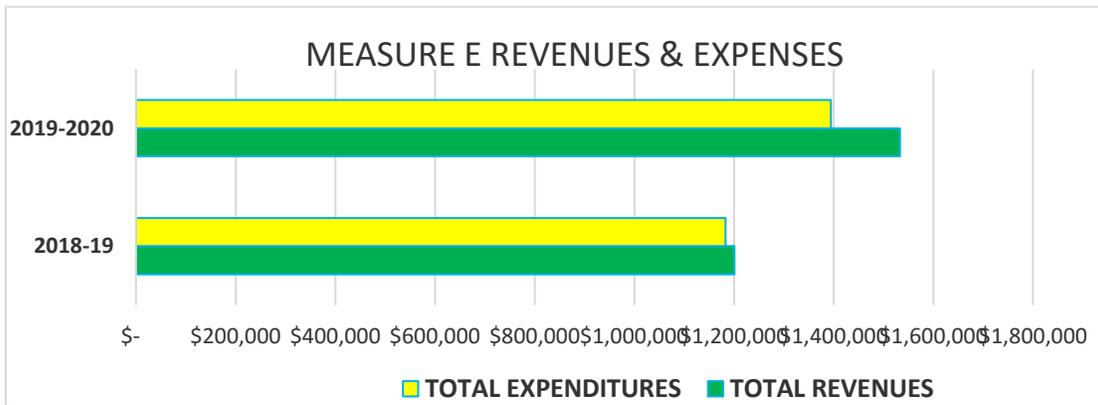
**Analysis:** The City contracted police dispatch operations in 2016 to the Fresno County Sheriff's Office. Savings from the transition helped fund an additional sworn officer. A public safety tax (Measure E) was approved by voters in 2018 creating a 1% safety tax. Measure E has allowed the City to hire 3 firefighter/paramedics and 2 police officers. In FY 19/20, an additional police officer will be hired and includes continued funding for the 5 new positions. Sixty percent of the General Fund is allocated to the public safety services.

**Goal:** Support local and regional partnerships for mutual aid.

**Analysis:** California state law requires law enforcement and EMS providers to partner with local, regional, state, and federal agencies for mutual aid. The City of Kingsburg Police Department has 11 mutual aid partnerships/agreements with various agencies above and beyond what is mandated by law.

The Kingsburg Fire Department has automatic/mutual aid agreements with our neighboring departments including the cities of Selma, Sanger and Fresno, Tulare, and Kings County. Kingsburg Fire Department is also an active participant in the statewide mutual aid plan managed by the California Office of Emergency Services.

**Goal:** Support emergency preparedness throughout the community.



**Analysis:** Measure E will provide an additional \$1.2 million in public safety revenue in FY18/19 and is projected to provide an additional \$1.5 million in public safety revenue in FY 19/20 to support emergency preparedness throughout the community. Measure E fund expenditures include funding for equipment, a new fire engine, 7 patrol vehicles, and increased public safety staff.

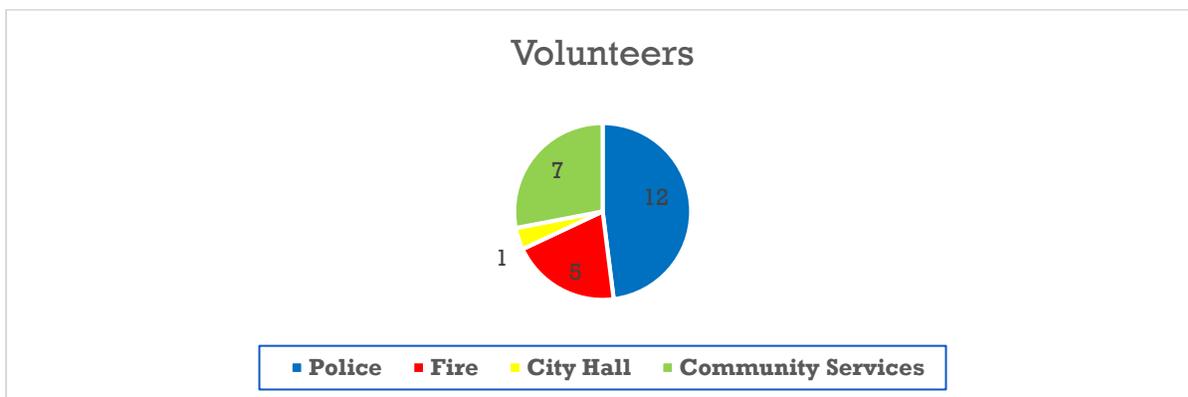
**Goal:** Maintain safe, well-lit streets and roads.

- The City has made street lighting a requirement for all new development. City streetlights were retrofitted to LEDs in FY18. This improved visibility improvement as well as lowering overall utility costs.

**Goal:** Monitor treatment, storage and delivery systems to ensure safe, reliable delivery of water.

- The City’s Water Department conducts routine tests of the City’s water. The City has a 100% passage rate for the last 5 years.
- The City will install two new granular activated carbon treatment plants at wells #12 and #13 in FY20.

**Goal:** Consider volunteer support services to augment staff.



**Analysis:** The City appreciates the countless hours the community has volunteered in FY 18/19 with 25 volunteers. The City’s goal for FY 19/20 is to increase volunteers to 30 with most of the growth at City Hall and Public Works.

### 3. Increase Retail Opportunities

Increasing retail opportunities - especially in the Downtown area - is a top priority for the City Council. The City needs to focus its efforts in areas with the highest likelihood of success. As such, Strategies to support this Goal include:

**Goal:** Support the creation of a Downtown Business Association.

- Creating a Downtown Business Association is in process. Within the last 18 months, 25 new businesses have opened in Kingsburg.

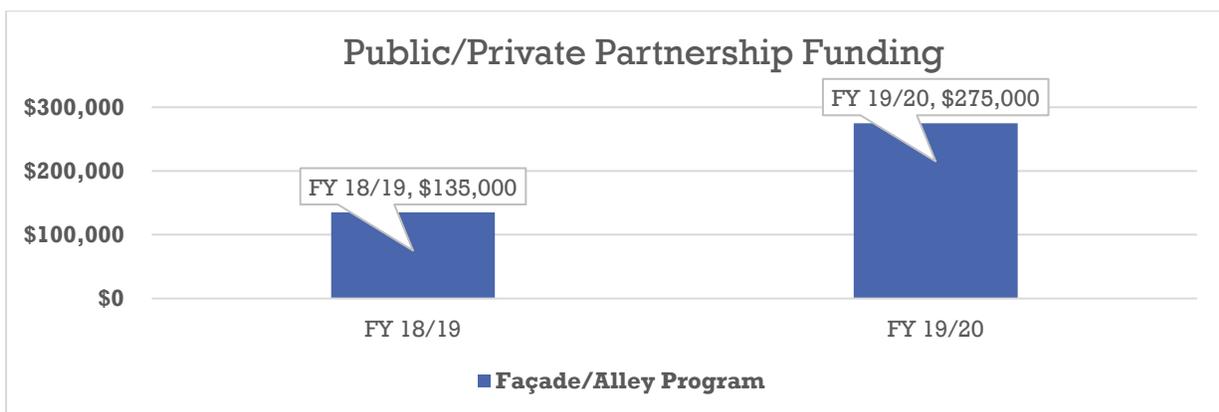
**Goal:** Work with Community Development to solicit feedback from businesses and developers on the permit approval and other processes and provide recommended solutions for consideration by the City Manager and/or City Council.

- The City continually seeks feedback from residents, businesses and developers. City Council has approved a 21-day permit process.

**Goal:** Explore the use of technology to provide tools to support local businesses.

- Free wi-fi has been implemented in the downtown corridor. The City is currently exploring options for surveillance cameras to promote public safety and business security. The City installed a solar electric vehicle charging station in the downtown corridor that is able to be utilized by the public.

**Goal:** Support sustainable programs to promote local businesses and/or improve the downtown area.



**Analysis:** The City has a multitude of programs to support local businesses and improve the downtown area including 9 economic development incentives.

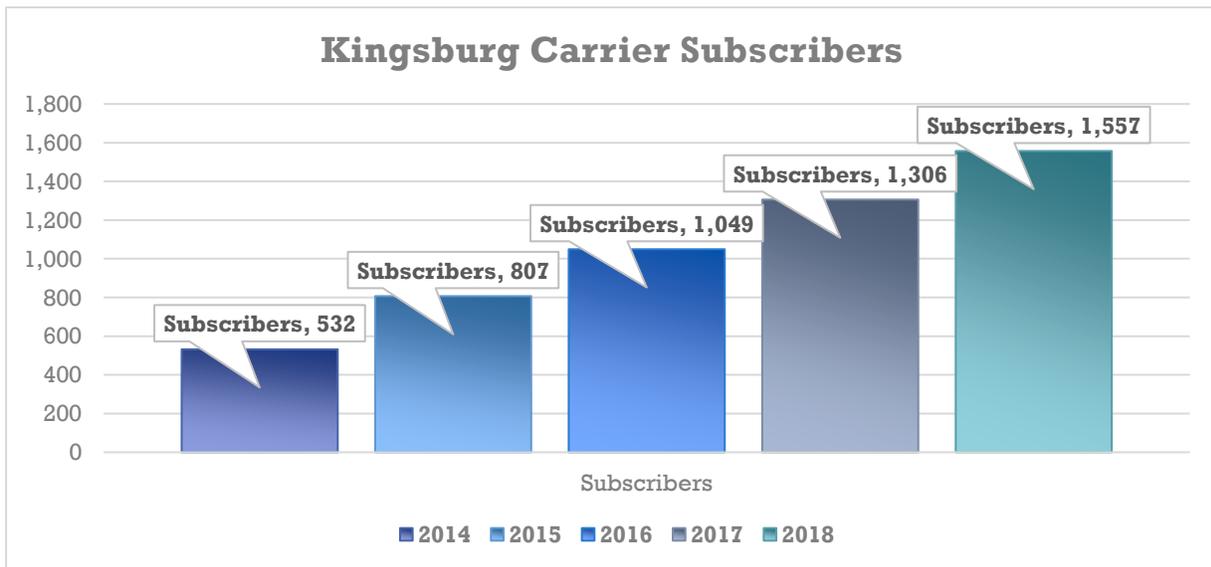
**Goal:** Facilitate the development of a “brand identity” for the City.

- The City partnered with the Community Planning Action Team (CPAT) for recommendations for sustained growth of the downtown. CPAT recommended the purchase of wayfinding signage and street banners to provide a unified brand identity throughout the downtown corridor and at major entry points to the City. The City’s signature “Dala Horse” and Swedish theme is incorporated throughout.

#### 4. Improve Community Communication

The Council believes communication with residents and the business community is essential to the long-range viability of the City. Strategies include:

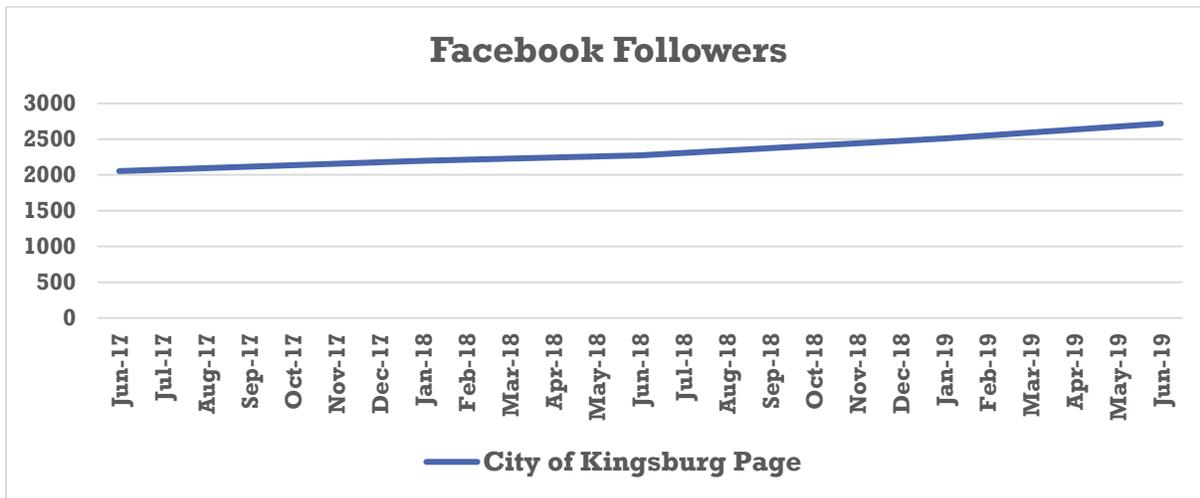
**Goal:** Proactively communicate positive news about the City to residents, businesses and surrounding communities.



**Analysis:** The Kingsburg Carrier is a weekly email newsletter that provides residents with important community news about the City, upcoming events, and updates on City Council and City staff initiatives. The subscription rate continues to increase annually and has grown 300% since 2014. The Carrier is also shared via Facebook and Twitter two times a week to reach a broader and more diverse audience.

**Goal:** Utilize social media to disseminate positive news, milestones and accomplishments.





**Analysis:** The number of Facebook users who follow the City’s Facebook page and receive City posts in their newsfeed helps us determine the scope of the reach we have via social media and how well social media is being marketed.

**Goal:** Coordinate efforts with the Chamber of Commerce.

- The City provides funding to the Chamber of Commerce annually to support its efforts to promote Kingsburg businesses and community events. City staff and Councilmembers work hand-in-hand with the Chamber of Commerce and their Board of Directors.

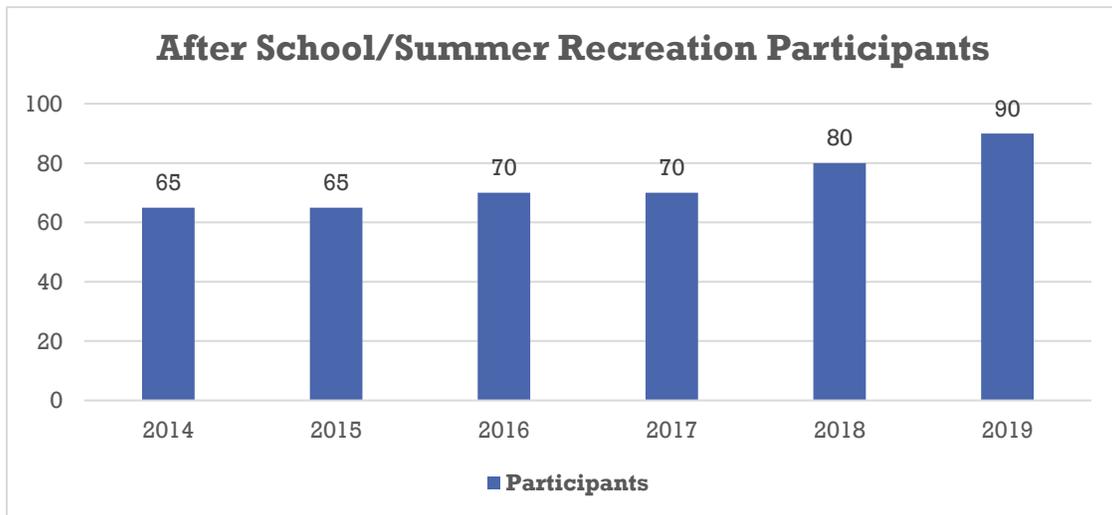
## 5. Provide Recreational Opportunities for All Ages

Healthy, active communities are happier and safer. The entire City Council placed a high value on recreational opportunities and programs for Kingsburg’s residents, especially youth and seniors. Strategies to support this Goal include:

**Goal:** Maintain and refresh existing parks, trails and facilities.

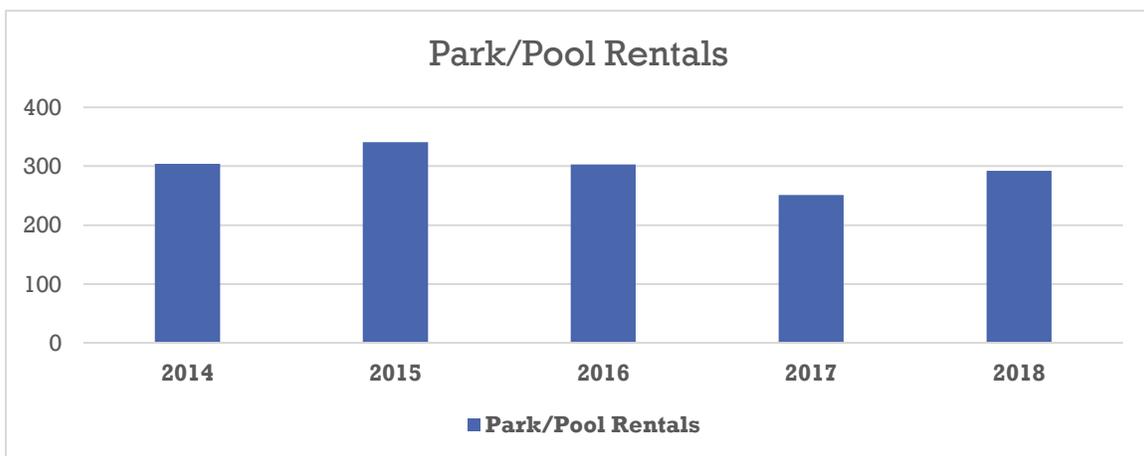
- The City plans to extend the Madsen Ave pedestrian path in FY20. The City also requires sidewalks, bike paths or walking trails as a condition of every new development.
- The City participates in the Active Transportation Plan with the regional Council of Governments (“COG”).

**Goal:** Promote community collaboration to deliver programs and activities for youth and seniors.



**Analysis:** The City’s After School Recreation Program and Summer Recreation Program are low-cost programs that provide recreational and some educational opportunities daily after school until 5:30pm or from 7am-5:30pm during the summer. They are two of the lowest cost childcare options in the City. The program has grown from accepting 65 participants per year/per program to 90 participants per year/per program. At the current rate of \$130/month, 49 students were waitlisted for the 18/19 program year and 31 were waitlisted for the summer. The City is currently exploring options to increase the number of program participants.

The City offers multiple programs and activities for all ages. Youth programs include: After School Recreation, Summer Recreation, Junior Lifeguarding, Red Cross Swim Lessons, and more.



**Analysis:** The City allows residents and non-residents to rent park spaces and the Crandell Swim Complex (pool). The average number of park/pool rentals per year is 298 and the median is 303. Our target is 280. Revenue generated from park rental fees help offset parks and recreation expenses.



Activities for seniors include: Free or reduced lunch program, bingo, exercise classes, aqua aerobics, and more.

**Goal:** Explore opportunities for public-private partnerships to deliver programs and services.

- The City recently was awarded \$600,000 in local grant funding to improve parks and recreation opportunities at Athwal Park.
- The City received \$5,000 during the FY 18/19 to support the City's Trap, Neuter, Release program to address the feral/stray cat population humanely.
- The City offers a "micro-grant" program to support projects or programs that increase recreational opportunities in Kingsburg. This is a matching grant for up to \$15,000.

## 6. Promote Sustainable Development

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The Goal of Promoting Sustainable Development reflects the City Council's desire to plan for the long-term health of the City through thoughtful and careful planning. Strategies include:

**Goal:** Promote infill and mixed-use development.

- The City has a multitude of programs to support local businesses and improve the downtown area including 9 economic development incentives. (See Increase Retail Opportunities).

**Goal:** Educate the public about community planning.

- The City seeks to engage and educate the public about community planning using multiple forums including: social media (Facebook, Twitter, Instagram), the local news, public meetings, Coffee with the City Manager, email newsletter, etc. (See Increase Community Communication).



## Basis of Accounting and Budget

Basis of accounting and budget refers to the concept of recognizing the time a transaction has occurred for the purpose of recording that transaction. Below is a description of the various fund descriptions and the related basis of accounting used for both the budget and the City's annual financial report.

### Governmental Funds:

The City's governmental funds use a modified accrual basis of budgeting and accounting. Revenues are recognized as soon as they are both measurable and available. Expenditures generally are recorded when a related liability is incurred, as under accrual accounting.

### Proprietary Funds and Fiduciary Funds:

The City's proprietary funds or enterprise funds use a full accrual basis of budgeting and accounting, which recognizes revenues when earned, and expenses are recorded when a liability is incurred. The budget is prepared on the same basis as the City's annual financial statements. The fiduciary funds are treated according to the nature of the fund. Agency funds are custodial in nature (assets equal liabilities) and do not measure results of operations. Fiduciary funds use a modified accrual basis.

### The City's fund structure contains the following funds:

- |  |   |
|--|---|
| 1. General Fund                          | 8. Risk Management/Internal Service Fund  |
| 2. Recreation Fund                       | 9. Grant Fund                             |
| 3. Special Revenue Fund – Transportation | 10. Finance Authority                     |
| 4. Special Revenue Fund – Public Safety  | 11. Redevelopment Successor Agency        |
| 5. Enterprise Fund                       | 12. Landscape and Lighting District 93-01 |
| 6. Capital Improvement Projects          |   |
| 7. Development Impact Fees               |   |

### Major fund summaries:

1. General Fund and Recreation Funds: The General Fund is the chief operating fund of the City. This fund accounts for the normal activities of the City (i.e. police, public works, general government, etc.). The major revenue sources for this fund are tax levy, intergovernmental revenues, licenses and permits, fines and forfeiture, interest income and charges for services. The major expenditures for this fund are public safety,



public works, building inspections and general government. The Recreation Fund is a sub-set of the General Fund, which funds of the Senior Center and Crandell Swim Complex, along with revenues from fees for service and JPA reimbursements.

2. Special Revenue Fund - Transportation: The Special Revenue Fund is comprised of revenues from state and local government programs such as: Highway User Tax revenues (Gas Taxes from California Senate Bill 1), and Local Transportation Funds 3, and 8, and Measure C (County funds for road and sidewalk repair). The Special Revenue Fund accounts for the maintenance and improvement of the City's roads, streets, sidewalks, and traffic-related improvement projects.
3. Special Revenue Fund – Public Safety: In June 2018, City voters approved a 1% sales tax to be used solely for public safety. The fund is comprised of revenues generated from point of sale, vehicle sales, online sales and other qualifying purchases. The Fund is used to pay for public safety endeavors, including wages and benefits, personal protective equipment, qualifying professional services, and capital equipment. Language in the ballot measure also included an oversight committee, which evaluates revenues and expenditures and makes recommendation to the council to ensure funds are only spent on public safety.
4. Enterprise Fund: The Enterprise Fund is generally supported by fees for services from water, utility, recycling, green waste, and street sweeping charges, and fire/ambulance revenues. Tying fees and services together through an enterprise fund has the advantage of allowing the public to see how much it costs to provide services, and why the fees are set at certain levels.
5. Risk Management/Internal Service Funds: The Internal Service Funds is a newly created fund that was established to account for any activity that provides services/goods to other funds and departments. The City's Internal Fund comprises of the risk management expenses and revenues that each department/fund incurs on an annual basis. The primary expenditures to this account are for worker's compensation premiums and general liability insurance premiums.
6. Grant Funds: The City's Grant Fund includes various local and federally funded community improvement projects such as Community Development Block Grants, road/sidewalk repairs, and clean air/sustainable community Grants. Grant funds are also supplemented by matching City funds.
7. Capital Improvement Fund: City staff determines capital improvement investment based on community need to proactively address citizens' concerns, invest in the City's infrastructure, and to provide new quality of life advancements that enhance Kingsburg. City staff provides a Capital Improvement Plan (CIP) on an annual basis that serves as a five-year plan for planning processes. Capital improvement projects include: infrastructure repair/improvements, equipment purchases, economic development initiatives and programs, and more. This fund includes budgets from the General Fund, Pool, Federal Grants, Local Transportation, Measure C, Water and Ambulance Enterprise.



**CITY OF KINGSBURG  
PERSONNEL SUMMARY  
FISCAL YEAR 2019-20**

DEPARTMENT	POSITION		2018-2019	2018-2019	2019-2020
			ACTUAL	PROPOSED BUDGET	PROPOSED BUDGET
<b>CITY COUNCIL</b>	Mayor	Elected	1.00	1.00	1.00
	Council Members	Elected	4.00	4.00	4.00
	<b>Total, City Council</b>		5.00	5.00	5.00
<b>CITY MANAGER</b>	City Manager	Full-time	1.00	1.00	1.00
	Management Intern	Part-time	0.35	0.34	0.35
<b>CITY CLERK</b>	City Clerk	Full-time	1.00	1.00	1.00
	Clerical	Part-time	0.20	0.20	0.20
	<b>Total, City Clerk</b>		1.20	1.20	1.20
<b>FINANCE</b>	Finance Director	Full-time	1.00	1.00	1.00
	Account Clerk III	Full-time	1.00	1.00	1.00
	Account Clerk II/AP	Full-time	1.00	1.00	1.00
	Account Clerk II/PR	Full-time	-	-	1.00
	Account Clerk I	Full-time	1.00	1.00	1.00
	Clerical	Part-time	-	-	-
	<b>Total, Finance</b>		4.00	4.00	5.00
<b>HUMAN RESOURCES</b>	Director of Administrative Services	Full-time	1.00	1.00	1.00
	<b>Total, Human Resources</b>		1.00	1.00	1.00
<b>PLANNING &amp; BUILDING</b>	Planning & Develop Director	Full-time	-	-	-
	Building Official	Full-time	1.00	1.00	1.00
	Dept. Secretary II	Full-time	1.00	1.00	1.00
	Dept. Secretary I	Full-time	-	-	-
	<b>Total, Planning &amp; Development</b>		2.00	2.00	2.00
<b>COMMUNITY SERVICES</b>	Community Services Director	Full-time	1.00	1.00	1.00
	Lifeguards & Instructors	Part-time	2.11	1.50	2.50
	Summer/After School Leaders	Part-time	2.67	1.50	2.50
	<b>Total, Community Services</b>		5.78	6.00	6.00
<b>POLICE</b>	Chief	Full-time	1.00	1.00	1.00
	Administrative Assistant	Full-time	1.00	1.00	1.00
	Sergeants	Full-time	3.00	3.00	3.00
	Officers	Full-time	8.00	9.00	12.00
	Records Supervisor	Full-time	1.00	1.00	1.00
	Police Services Technician	Full-time	1.00	1.00	1.00
	Contract Officers	Part-time	0.50	0.96	0.72
	<b>Total, Police</b>		15.50	16.96	19.72
<b>FIRE &amp; AMBULANCE</b>	Chief	Full-time	1.00	1.00	1.00
	Fire Captain/Paramedics/EMT	Full-time	3.00	3.00	3.00
	Firefighter/Paramedic	Full-time	6.00	6.00	9.00
	Reserve Officers/PCFs	Part-time	1.98	0.50	2.00
	<b>Total, Fire &amp; Ambulance</b>		11.98	10.50	15.00
<b>PUBLIC WORKS</b>	Director of Public Works	Full-time	1.00	1.00	1.00
	Maint Worker III	Full-time	3.00	3.00	3.00
	Maint Worker II	Full-time	1.00	1.00	1.00
	Maint Worker I	Full-time	2.00	2.00	2.00
	Mechanic	Full-time	1.00	1.00	1.00
	Water Operator	Full-time	2.00	2.00	2.00
	<b>Total, P.W. Admin &amp; Engin</b>		10.00	10.00	10.00
<b>SENIOR CENTER</b>	Nutrition Coordinator	Part-time	0.84	1.00	1.00
	<b>Total, Senior Center</b>		0.84	1.00	1.00
<b>TOTAL-ALL DEPARTMENTS</b>		<b>Full-time</b>	44.00	45.00	51.00
		<b>Part-time</b>	8.65	6.00	9.27
	<b>Total Employees (F.T.E.)*</b>		53.30	53.66	60.27
		<b>Elected</b>	5.00	5.00	5.00
	<b>GRAND TOTAL</b>		<b>58.30</b>	<b>58.66</b>	<b>65.27</b>

\* Full time equivalent





## 2019-2020 City of Kingsburg Budget Schedule

### February 2019

- 6 2019-2020 budget schedule approved by the City Council.
- 18 Begin personnel costing worksheets and 2018-2019 year end revenue projections.
- 25 Capital Improvement Plan (CIP) documents distributed to department heads for review and update.
- 28 Finance Committee meeting. Recommendation for any mid-year 2018-2019 adjustments made to City Council.

### March 2019

- 6 City Council 2018-2019 mid-year budget review and potential adjustments.
- 11 City staff discussion on long-term strategic goals (in conjunction with Strategic Planning initiatives)
- 22 Capital improvement project (CIP) department requests with supporting documentation due to Finance Director for review.
- 28 Finance Committee meeting.
- 29 Personnel costing worksheets and 2018-2019 revenue projections due from Finance Director.

### April 2019

- 5 Department heads complete 2018-2019 year to date and year end revenue and expenditure projections.
- 12 Department budget requests due from Department Heads.
- 15-26 Departmental meetings to discuss individual projections and 2019-2020 operational and CIP requests.
- 25 Finance Committee meeting.

### May 2019

- 15 City Council approval of budget guidelines and parameters; review of City Financial Policies. Review and consideration of capital improvement projects.
- 23 Finance Committee meeting. Final review of budget revenue and expenditure projections. Review and recommendation regarding City Financial Policies. Final revenue and expenditure projections for 2018-2019.



30 Distribution of the City Manager's recommended budget.

June 2019

5 First reading of recommended budget to the City Council for consideration.

19 Public hearing, final consideration and approval of 2019-2020 City Budget. Final budget to include organizational goals guided by Strategic Planning initiatives.



**CITY OF KINGSBURG  
FUND BALANCE PROJECTION  
2019-20 FISCAL YEAR BUDGET**

FUNDS	EST FUND BALANCE 7/1/2019	2019-20 ESTIMATED REVENUE	2019-20 OPERATING BUDGET	2019-20 DEBT SERVICE	2019-20 CAPITAL OUTLAY	2019-20 TOTAL BUDGET	EST FUND BALANCE 06/30/20	Percent Change
<b>001 GENERAL</b>	<u>1,553,801</u>	<u>5,964,313</u>	<u>5,426,937</u>	<u>17,479</u>	<u>519,400</u>	<u>5,963,816</u>	<u>1,554,299</u>	0.03%
<b>RECREATION</b>								
021 Pool	(38,867)	219,500	191,053	-	20,000	211,053	(30,420)	21.73%
022 Senior Center	(13,807)	75,000	74,706	-	-	74,706	(13,513)	2.13%
<b>TOTAL, RECREATION</b>	<u>(52,675)</u>	<u>294,500</u>	<u>265,758</u>	<u>-</u>	<u>20,000</u>	<u>285,758</u>	<u>(43,933)</u>	16.60%
<b>SPECIAL REVENUE</b>								
102 Gas Tax	440,962	524,608	287,266	-	242,000	529,266	436,304	-1.06%
103 LTF Article 3	59,070	9,333	-	-	34,575	34,575	33,828	-42.73%
104 LTF Article 8	808,649	421,426	92,500	-	575,000	667,500	562,575	-30.43%
105 Measure C	204,772	396,300	212,000	-	98,000	310,000	291,072	42.14%
<b>SPECIAL REVENUE-PUBLIC SAFETY</b>								
106 Measure E	113,219	1,532,964	772,751	100,000	522,000	1,394,751	251,432	122.08%
<b>TOTAL, SPECIAL REVENUE</b>	<u>1,626,672</u>	<u>2,884,631</u>	<u>1,364,517</u>	<u>100,000</u>	<u>1,471,575</u>	<u>2,936,092</u>	<u>1,575,211</u>	-3.16%
<b>SPECIAL POLICE</b>								
107 Abandoned Vehicle Abatement	16,627	-	-	-	-	-	16,627	0.00%
<b>TOTAL, SPECIAL POLICE</b>	<u>16,627</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,627</u>	0.00%
<b>ENTERPRISE</b>								
318 Water	10,047,830	2,392,000	2,206,591	93,810	5,835,000	8,135,401	4,304,430	-57.16%
319 Solid Waste	(331,618)	1,931,687	1,930,673	-	-	1,930,673	(330,604)	0.31%
320 Ambulance/Fire	(1,503,541)	4,642,810	4,548,598	65,988	-	4,614,586	(1,475,318)	1.88%
<b>TOTAL, ENTERPRISE</b>	<u>8,212,672</u>	<u>8,966,496</u>	<u>8,685,862</u>	<u>159,798</u>	<u>5,835,000</u>	<u>14,680,660</u>	<u>2,498,508</u>	-69.58%
<b>FEDERAL PROJECTS</b>								
030 Community Development Block Grant	-	237,500	-	-	237,500	237,500	-	
031 Park Improvements	-	-	-	-	-	-	-	
037 Madsen Ave Bikepath	-	-	-	-	-	-	-	
038 Sierra Street Signal Traffic Synchronization	-	-	-	-	-	-	-	
039 Sierra Street Transit Stop	-	-	-	-	-	-	-	
040 14th Ave Bikelanes	-	-	-	-	-	-	-	
041 Sierra Street Sidewalk-Lincoln	-	-	-	-	-	-	-	
042 Lincoln Street Reconstruction	-	-	-	-	-	-	-	
043 Sierra Street Reconstruction	-	-	-	-	-	-	-	
044 10th and Union Lighted Crosswalk	-	-	-	-	-	-	-	
045 Rafer Johnson Drive/Sierra St.	-	-	-	-	-	-	-	
046 Earl Street Reconstruction	-	-	-	-	-	-	-	
048 Sierra Street Sidewalk-16th to 18th	-	-	-	-	-	-	-	
048 18th Avenue Sidewalks	-	-	-	-	-	-	-	
049 6th Avenue Reconstruction	-	-	-	-	-	-	-	
050 Historic Depot Project	-	-	-	-	-	-	-	
053 10TH Avenue Reconstruction	-	-	-	-	-	-	-	
054 18th/Kern Lighted Crosswalk	(1,310)	43,768	-	-	40,769	40,769	1,690	
055 Bethel Ave Improvement	29,899	346,199	-	-	332,179	332,179	43,919	
056 Madsen Ave Recons Sierra to Stroud	(360)	313,394	-	-	313,034	313,034	-	
057 Madsen Ave Bike Path Stroud to Kamm	41,965	338,356	-	-	335,425	335,425	44,896	
058 Bethel /Sierra Roundabout	-	1,296,900	-	-	1,296,900	1,296,900	-	
<b>TOTAL, FEDERAL PROJECTS</b>	<u>70,194</u>	<u>2,576,117</u>	<u>-</u>	<u>-</u>	<u>2,555,807</u>	<u>2,555,807</u>	<u>90,504</u>	
<b>GRANTS</b>								
032 Transient Oriented Development Grant	-	157,000	157,000	-	-	157,000	-	
033 San Joaquin Valley Air Grant	21	-	-	-	-	-	21	0.00%
034 SLESF Cops Grant	-	100,000	100,000	-	-	100,000	-	
108 ACT Task Force Grant	-	113,000	112,825	-	-	112,825	175	
<b>TOTAL, GRANTS</b>	<u>21</u>	<u>370,000</u>	<u>369,825</u>	<u>-</u>	<u>-</u>	<u>369,825</u>	<u>196</u>	
210 Capital Facilities-Traffic	805,620	44,000	-	-	275,000	275,000	574,620	-28.67%
210 Capital Facilities-Public Safety	(1,234,727)	50,000	-	-	-	-	(1,184,727)	4.05%
210 Capital Facilities-Special Recreation	667,351	35,000	-	-	600,000	600,000	102,351	-84.66%
210 Capital Facilities-Water Facilities	732,489	44,000	-	-	-	-	776,489	6.01%
210 Capital Facilities-General Government	708,418	62,000	-	-	60,000	60,000	710,418	0.28%
<b>SUB-TOTAL, CAPTIAL FACILITIES</b>	<u>1,679,150</u>	<u>235,000</u>	<u>-</u>	<u>-</u>	<u>935,000</u>	<u>935,000</u>	<u>979,150</u>	
211 Sewer Connection	1,046,484	26,800	-	-	-	-	1,073,284	2.56%
212 Storm Drain	160,854	101,000	-	-	-	-	261,854	62.79%
214 Parks & Recreation - Neighborhood	60,221	8,500	-	-	-	-	68,721	14.11%
214 Parks & Recreation - Community	206,225	70,000	-	-	50,000	50,000	226,225	9.70%
216 Traffic Impact Zone	13,387	-	-	-	-	-	13,387	0.00%
243 Equipment Reserve	25,397	-	-	-	-	-	25,397	0.00%
<b>TOTAL, DEVELOPMENT IMPACT FEES</b>	<u>3,191,717</u>	<u>441,300</u>	<u>-</u>	<u>-</u>	<u>985,000</u>	<u>985,000</u>	<u>2,648,017</u>	-17.03%
<b>INTERNAL SERVICE</b>								
501 Risk Management	31,913	524,382	529,382	-	-	529,382	26,913	-15.67%
502 CalPERS UAL Fund	2,399,624	787,619	-	-	-	-	3,187,243	32.82%
503 Economic Stabilization Fund	514,205	168,776	-	-	-	-	682,981	32.82%
504 Equipment Reserve Fund	514,205	168,776	-	-	-	-	682,981	32.82%
<b>TOTAL, INTERNAL SERVICE</b>	<u>3,459,947</u>	<u>1,649,553</u>	<u>529,382</u>	<u>-</u>	<u>-</u>	<u>529,382</u>	<u>4,580,118</u>	32.38%
<b>FINANCE AUTHORITY</b>								
750 Finance Authority	2,874,553	110,000	-	342,935	-	342,935	2,641,618	-8.10%
754 Special Assessment District 1991-1	(302,487)	54,000	-	17,855	-	17,855	(266,342)	11.95%
755 Special Assessment District 1991-1 Sup	(3,533)	3,000	-	1,347	-	1,347	(1,879)	46.80%
756 Special Assessment District 1992-1	(5,216)	49,000	-	12,784	-	12,784	31,000	694.36%
757 Special Assessment District 1992-2	(1,737)	57,000	-	12,033	-	12,033	43,231	2589.46%
<b>TOTAL, FINANCE AUTHORITY</b>	<u>2,561,581</u>	<u>273,000</u>	<u>-</u>	<u>386,953</u>	<u>-</u>	<u>386,953</u>	<u>2,447,628</u>	-4.45%
<b>REDEVELOPMENT SUCCESSOR AGENCY</b>								
740 RDA Successor Agency	(234,659)	49,084	-	10,468	-	10,468	(196,042)	16.46%
741 Low/Moderate Housing Successor Agency	(81,134)	-	-	-	-	-	(81,134)	0.00%
<b>TOTAL, SUCCESSOR AGENCY</b>	<u>(315,793)</u>	<u>49,084</u>	<u>-</u>	<u>10,468</u>	<u>-</u>	<u>10,468</u>	<u>(277,176)</u>	12.23%
759 LANDSCAPING & LIGHTING DISTRICT	13,720	100,332	-	100,332	-	100,332	13,720	0.00%
<b>GRAND TOTAL</b>	<u>\$20,338,485</u>	<u>\$23,569,325</u>	<u>\$16,642,281</u>	<u>\$ 775,029</u>	<u>\$11,386,782</u>	<u>\$28,804,092</u>	<u>\$ 15,103,718</u>	-25.74%



**CITY OF KINGSBURG  
ALL TRANSFERS  
FISCAL YEAR 2019-20**

<u>Fund</u>		<u>Transfers Out</u>	<u>Fund</u>		<u>Transfers In</u>
<b><u>Overhead Transfers</u></b>					
Water Fund	318	320,000	General Fund	001	320,000
Solid Waste Fund	319	200,000	General Fund	001	200,000
Gas Tax Fund	102	20,500	General Fund	001	20,500
LTF Art 8 Fund	104	20,500	General Fund	001	20,500
Measure C Fund	105	20,500	General Fund	001	20,500
<b>Total Overhead Transfers</b>		<u>581,500</u>			<u>581,500</u>
<b><u>Operational Transfers</u></b>					
General Fund	001	500,000	Ambulance Fund	320	500,000
General Fund	001	55,000	Senior Center Fund	022	55,000
General Fund	001	100,000	Pool Fund	021	100,000
COPS Grant Fund	034	100,000	General Fund	001	100,000
Water Fund	318	190,988	Ambulance Fund	320	190,988
Landscape & Lighting Fund	759	84,000	General Fund	001	84,000
Landscape & Lighting Fund	759	16,000	Water fund	318	16,000
Equipment Reserve Fund	504	187,000	General Fund	001	187,000
<b>Total Operational Transfers</b>		<u>1,045,988</u>			<u>1,045,988</u>
<b>Total Transfers Out</b>		<u>\$ 1,627,488</u>	<b>Total Transfers In</b>		<u>\$ 1,627,488</u>



**CITY OF KINGSBURG**  
**Summary of General Fund Segments**

**2019-20 Fiscal Year Budget**

		General Fund	Pool Fund	Senior Center Fund	Total
<b>Actual Fund Balance,</b>	<b>June 30, 2018</b>	4,553,205	(41,193)	(31,181)	4,480,830
<b>Estimated Fund Balance,</b>	<b>June 30, 2019</b>	1,553,801	(38,867)	(13,807)	1,501,126
<b>Revenues:</b>					
	Taxes	4,358,773			4,358,773
	Licenses, Permits and Fees	572,150			572,150
	Fines and Penalties	12,250			12,250
	Use of Money and Property	9,210			9,210
	Intergovernmental				
	Charges for Services	37,430	58,000	12,000	107,430
	JPA Reimbursements		61,500		61,500
	Other Revenue	106,000		8,000	114,000
	Transfer in from General Fund		100,000	55,000	155,000
	Transfer in from Other Funds	868,500			868,500
	<b>Total Revenues</b>	5,964,313	219,500	75,000	6,258,813
<b>Expenses:</b>					
	Wages & Benefits	3,325,747	79,399	54,548	3,459,693
	Maintenance and Operation	1,446,190	111,654	20,158	1,578,002
	Debt Service	17,479			17,479
	Capital Outlay	519,400	20,000		539,400
	Transfers Out	655,000			655,000
	<b>Total Expenses</b>	5,963,816	211,053	74,706	6,249,574
	<b>Projected Net Result</b>	498	8,447	294	9,239
<b>Projected Fund Balance,</b>	<b>June 30, 2020</b>	<b>1,554,299</b>	<b>(30,420)</b>	<b>(13,513)</b>	<b>1,510,365</b>



**CITY OF KINGSBURG  
GENERAL FUND  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2019/20**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 15/16	FY 16/17	FY 17/18	FY 18/19	PROJECTED	FY 19/20	Percent Change
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	PROPOSED	
001-0000-401-0100	PROPERTY TAX TEETER	\$ 1,028,421	\$ 946,196	\$ 1,276,421	\$ 1,154,864	\$ 1,154,864	\$ 1,160,638	0.50%
001-0000-401-0201	UNSECURED/CURRENT	\$ 45,381	\$ 59,140	\$ 65,602	\$ 60,000	\$ 61,284	\$ 62,000	3.33%
001-0000-401-0202	UNSECURED/PRIOR	\$ -	\$ 2,003	\$ 2,492	\$ -	\$ -	\$ -	
001-0000-401-0301	SUPPLEMENTAL/CURRENT	\$ 14,299	\$ 23,425	\$ 27,756	\$ 17,500	\$ 18,424	\$ 17,500	0.00%
001-0000-401-0302	SUPPLEMENTAL/PRIOR	\$ 343	\$ 534	\$ 1,520	\$ -	\$ 1,939	\$ 1,000	
001-0000-401-0400	REAL PROPTY TRANSFER TAX	\$ 29,534	\$ 28,255	\$ 35,867	\$ 29,000	\$ 29,000	\$ 30,000	3.45%
001-0000-401-0500	HOMEOWNERS	\$ 10,028	\$ 12,712	\$ 13,077	\$ 13,500	\$ 13,500	\$ 13,500	0.00%
001-0000-401-0600	RESIDUAL PROPERTY TAX	\$ -	\$ -	\$ -	\$ -	\$ 153,846	\$ 155,000	
001-0000-402-0101	SALES TAX	\$ 717,678	\$ 443,519	\$ 371,285	\$ 387,023	\$ 398,869	\$ 415,192	7.28%
001-0000-402-0102	IN-LIEU SALES TAX	\$ 212,960	\$ 587,336	\$ 586,937	\$ 585,000	\$ 650,785	\$ 649,403	11.01%
001-0000-402-0103	LOCAL PUBLIC SAFETY	\$ 22,475	\$ 20,985	\$ 24,476	\$ 22,000	\$ 19,570	\$ 20,000	-9.09%
001-0000-403-0101	MVLF	\$ 959,489	\$ 1,051,648	\$ 1,081,176	\$ 1,080,100	\$ 1,105,422	\$ 1,105,000	2.31%
001-0000-403-0200	FRANCHISE TAX	\$ 371,609	\$ 375,520	\$ 483,749	\$ 396,000	\$ 394,000	\$ 396,000	0.00%
001-0000-403-0300	TRANSIENT OCCUPANCY TAX	\$ 282,719	\$ 330,136	\$ 361,459	\$ 327,000	\$ 340,000	\$ 333,540	2.00%
001-0000-411-0101	BUSINESS LICENSES-1ST TIME APP	\$ 188,643	\$ 185,877	\$ 178,793	\$ 177,000	\$ 175,000	\$ 175,000	-1.13%
001-0000-411-0102	BUSINESS LICENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-0000-411-0103	SB1186 FEE	\$ (31)	\$ (317)	\$ (303)	\$ 285	\$ 4,482	\$ 4,500	1478.95%
001-0000-411-0200	DOG LICENSES	\$ 1,971	\$ 5,848	\$ 1,783	\$ 1,800	\$ 3,400	\$ 3,400	88.89%
001-0000-421-0103	DOMESTIC VIOLENCE GRANT	\$ -	\$ -	\$ 29	\$ -	\$ -	\$ -	
001-0000-421-0110	DOJ GRANTS	\$ -	\$ 2,576	\$ 3,005	\$ -	\$ 955	\$ -	
001-0000-421-0202	HOMELAND SECURITY-POLICE	\$ -	\$ 4,295	\$ -	\$ -	\$ -	\$ -	
001-0000-422-0101	PEG MONEY	\$ 13,987	\$ 15,086	\$ 15,734	\$ 15,500	\$ 15,500	\$ 15,000	-3.23%
001-0000-431-0104	VARIANCE	\$ 50	\$ (450)	\$ -	\$ -	\$ -	\$ -	
001-0000-431-0105	HOME OCCUPATION	\$ 2,101	\$ 1,050	\$ 1,474	\$ 1,250	\$ 750	\$ 750	-40.00%
001-0000-431-0106	CONDITIONAL USE PERMIT	\$ 4,500	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	-100.00%
001-0000-431-0107	SITE PLAN REVIEW	\$ 7,530	\$ 13,381	\$ 5,130	\$ 5,000	\$ -	\$ -	-100.00%
001-0000-431-0108	PARCEL MAPS	\$ (500)	\$ -	\$ -	\$ -	\$ -	\$ -	
001-0000-431-0109	TRACT MAPS	\$ -	\$ 11,500	\$ 3,825	\$ -	\$ 3,650	\$ -	
001-0000-431-0110	ENCROACHMENTS	\$ 19,020	\$ 21,323	\$ 17,759	\$ 19,000	\$ 28,000	\$ 20,000	5.26%
001-0000-431-0114	ANNEXATION DEPOSITS	\$ -	\$ 14,634	\$ 4,350	\$ 10,000	\$ 4,500	\$ -	-100.00%
001-0000-431-0115	MISC PLANNING FEES	\$ 40,075	\$ -	\$ 25	\$ -	\$ 5,550	\$ -	
001-0000-431-0116	PLANNED UNIT DEVELOPMENT	\$ 18,297	\$ -	\$ -	\$ -	\$ -	\$ -	
001-0000-431-0118	CONSTRUCT & DEBRIS DEMO	\$ -	\$ 27,510	\$ 26,050	\$ 21,000	\$ 8,000	\$ 4,000	-80.95%
001-0000-431-0119	ZONE	\$ -	\$ 3,000	\$ 1,000	\$ -	\$ -	\$ -	
001-0000-431-0120	OTHER	\$ 8,917	\$ 3,200	\$ 1,000	\$ -	\$ 152	\$ -	
001-0000-431-0130	BUILDING PERMITS	\$ 144,271	\$ 445,237	\$ 192,410	\$ 180,000	\$ 105,215	\$ 115,000	-36.11%
001-0000-431-0131	PLUMB ELEC/AIR COND	\$ 16,675	\$ 14,855	\$ 16,133	\$ 15,000	\$ 16,500	\$ 12,000	-20.00%
001-0000-431-0132	STRONG MOTION TAX-RESIDENT	\$ 1,068	\$ 1,444	\$ 1,522	\$ 700	\$ 800	\$ 700	0.00%
001-0000-431-0133	STRONG MOTION TAX-COMM	\$ 528	\$ 7,708	\$ 1,498	\$ 750	\$ 900	\$ 750	0.00%
001-0000-431-0134	ENERGY SURCHARGE	\$ 2,631	\$ 15,631	\$ 7,374	\$ 5,000	\$ 3,500	\$ 4,000	-20.00%
001-0000-431-0135	PLAN CHECK FEE	\$ 93,291	\$ 100,684	\$ 81,243	\$ 70,000	\$ 158,000	\$ 75,000	7.14%
001-0000-431-0136	GRADING & INSPECTION-COMM	\$ 6,283	\$ 47,180	\$ -	\$ 2,500	\$ -	\$ -	-100.00%
001-0000-431-0137	BSC FEES	\$ 487	\$ 1,947	\$ 1,269	\$ 800	\$ 1,400	\$ -	-100.00%
001-0000-431-0138	FIRESPRINKLER	\$ -	\$ 13,579	\$ 1,653	\$ 5,000	\$ -	\$ -	-100.00%
001-0000-432-0101	POLICE FINES	\$ 17,342	\$ 11,259	\$ 14,416	\$ 12,000	\$ 14,000	\$ 12,000	0.00%
001-0000-432-0102	POLICE SERVICES	\$ 19,549	\$ 30,089	\$ 32,925	\$ 24,000	\$ 22,000	\$ 24,000	0.00%
001-0000-432-0104	PARKING FINES	\$ 1,351	\$ 1,418	\$ 1,048	\$ 1,000	\$ 446	\$ 250	-75.00%
001-0000-432-0105	POST REIMBURSEMENT	\$ 3,439	\$ 5,150	\$ 7,785	\$ 10,000	\$ 11,155	\$ 10,000	0.00%
001-0000-432-0106	POLICE GRANTS	\$ -	\$ -	\$ -	\$ -	\$ 6,008	\$ -	
001-0000-433-0101	PARK RESERVATION FEES	\$ 7,435	\$ 7,815	\$ 7,050	\$ 7,000	\$ -	\$ 7,000	0.00%
001-0000-433-0102	SUMMER PROGRAM FEES	\$ 220	\$ -	\$ -	\$ 11,680	\$ 26,591	\$ 29,750	154.71%
001-0000-433-0103	AFTER SCHOOL PROGRAM FEES	\$ 73,695	\$ 78,762	\$ 111,040	\$ 93,600	\$ 99,450	\$ 105,300	12.50%
001-0000-433-0302	SPEC EVENTS INS CITY FEE	\$ 150	\$ 150	\$ 25	\$ -	\$ -	\$ -	
001-0000-434-0100	GARAGE	\$ 11,656	\$ 10,998	\$ 7,343	\$ 8,000	\$ 8,658	\$ 8,000	0.00%
001-0000-434-0101	80/20 GRANT	\$ 324	\$ -	\$ -	\$ -	\$ -	\$ -	
001-0000-451-0101	INTEREST	\$ 1,293	\$ 3,249	\$ 3,404	\$ 1,000	\$ -	\$ -	-100.00%
001-0000-451-0102	INTEREST INCOME GUN	\$ 5,922	\$ 4,603	\$ 3,240	\$ 1,923	\$ 1,923	\$ -	-100.00%
001-0000-453-0100	RENTS	\$ 4,800	\$ 5,925	\$ 14,519	\$ 9,000	\$ 9,000	\$ 9,210	2.33%
001-0000-462-0100	MISCELLANEOUS	\$ 92,039	\$ 61,468	\$ 15,446	\$ 15,500	\$ 241,500	\$ 96,000	519.35%
001-0000-462-0169	MISCELLANEOUS-RESTITUTION	\$ -	\$ -	\$ 9,199	\$ -	\$ 2,172	\$ -	
001-0000-463-0101	ST ROUTE 201 MAINT	\$ 5,430	\$ 5,430	\$ 2,715	\$ 5,430	\$ 5,430	\$ 5,430	0.00%
001-0000-463-0119	ACT TASK FORCE REIMB	\$ -	\$ 34,944	\$ 104,528	\$ -	\$ -	\$ -	
001-0000-471-0101	FROM COPS GRANT	\$ 124,618	\$ 100,000	\$ 275,000	\$ 100,000	\$ 100,000	\$ 100,000	0.00%
001-0000-471-0102	FROM RDA	\$ 15,544	\$ -	\$ -	\$ -	\$ -	\$ -	
001-0000-471-0103	FROM LTF ART 8	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	0.00%
001-0000-471-0104	FROM MEASURE C	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	0.00%
001-0000-471-0105	FROM AMBULANCE	\$ 70,000	\$ 68,000	\$ -	\$ -	\$ -	\$ -	
001-0000-471-0106	FROM GAS TAX	\$ 15,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ 20,500	17.14%
001-0000-471-0108	FROM WATER	\$ 300,000	\$ 320,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 320,000	6.67%
001-0000-471-0109	FROM SOLID WASTE	\$ 310,000	\$ 280,000	\$ 240,000	\$ 240,000	\$ 200,000	\$ 200,000	-16.67%
001-0000-493-0101	CAPITAL LEASE	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	
001-0000-471-0111	FROM GEN FUND BALANCE	\$ -	\$ -	\$ -	\$ 17,648	\$ -	\$ 187,000	959.61%
		\$ 5,466,037	\$ 5,928,516	\$ 6,102,756	\$ 5,520,853	\$ 5,993,589	\$ 5,964,313	8.03%
Revenues		\$ 5,466,037	\$ 5,928,516	\$ 6,102,756	\$ 5,520,853	\$ 5,993,589	\$ 5,964,313	8.03%
Expenses		\$ 5,327,689	\$ 5,210,021	\$ 5,317,119	\$ 5,646,492	\$ 5,514,892	\$ 5,963,816	5.62%
		\$ 138,347	\$ 718,496	\$ 785,638	\$ (125,639)	\$ 478,698	\$ 498	-100.40%



**CITY OF KINGSBURG  
GENERAL FUND  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2019/20**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 15/16 ACTUALS	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 BUDGET	PROJECTED YEAR END	FY 19/20 PROPOSED	Percent Change
<b>City Council</b>								
001-1000-519-5101	SALARIES	\$ 11,935	\$ 13,850	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600	0.00%
001-1000-519-5121	FICA	\$ 964	\$ 1,060	\$ 1,194	\$ 1,193	\$ 1,193	\$ 1,193	-0.03%
001-1000-519-5131	EAP	\$ -	\$ -	\$ 2	\$ 2	\$ 4	\$ -	-100.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 12,899</b>	<b>\$ 14,910</b>	<b>\$ 16,796</b>	<b>\$ 16,795</b>	<b>\$ 16,797</b>	<b>\$ 16,793</b>	<b>-0.01%</b>
001-1000-519-5214	PRINTING & ADVERTISING	\$ 249	\$ 18	\$ 329	\$ 250	\$ 182	\$ -	-100.00%
001-1000-519-5216	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-1000-519-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ 272	\$ 272	\$ 384	\$ 443	62.87%
001-1000-519-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ 34	\$ 34	\$ 55	\$ 67	97.06%
001-1000-519-5264	ERMA	\$ -	\$ -	\$ 48	\$ 48	\$ 84	\$ 138	187.50%
001-1000-519-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ 25	\$ 25	\$ 38	\$ 37	48.00%
001-1000-519-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 44,211	\$ 31,500	\$ 31,000	\$ 5,000	-84.13%
001-1000-519-5291	CONF/MEETINGS/TRAVEL	\$ 1,403	\$ 3,136	\$ 4,003	\$ 7,550	\$ 6,617	\$ 7,550	0.00%
001-1000-519-5292	MEMBERSHIPS/DUES	\$ 5,867	\$ 5,943	\$ 6,094	\$ 6,000	\$ -	\$ 6,000	0.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 7,519</b>	<b>\$ 9,097</b>	<b>\$ 55,016</b>	<b>\$ 45,679</b>	<b>\$ 38,360</b>	<b>\$ 19,235</b>	<b>-57.89%</b>
	<b>TOTAL, CITY COUNCIL</b>	<b>\$ 20,418</b>	<b>\$ 24,006</b>	<b>\$ 71,811</b>	<b>\$ 62,474</b>	<b>\$ 55,157</b>	<b>\$ 36,028</b>	<b>-42.33%</b>
<b>City Attorney</b>								
001-1200-519-5270	PROFESSIONAL SERVICES	\$ 114,242	\$ 84,018	\$ 78,457	\$ 90,000	\$ 80,000	\$ 85,000	-5.56%
	<b>TOTAL, CITY ATTORNEY</b>	<b>\$ 114,242</b>	<b>\$ 84,018</b>	<b>\$ 78,457</b>	<b>\$ 90,000</b>	<b>\$ 80,000</b>	<b>\$ 85,000</b>	<b>-5.56%</b>
<b>Non-Departmental</b>								
001-1400-519-5201	OFFICE SUPPLIES/POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-1400-519-5202	CITIZEN ENGAGEMENT	\$ 3,478	\$ 7,201	\$ 7,589	\$ 8,500	\$ 8,904	\$ 9,000	5.88%
001-1400-519-5203	CRM PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-1400-519-5215	INSURANCE	\$ 120,464	\$ 147,164	\$ 475	\$ 1,322	\$ -	\$ -	-100.00%
001-1400-519-5216	COMMUNICATIONS	\$ 7,943	\$ 14,865	\$ 11,697	\$ 12,000	\$ 12,000	\$ 12,000	0.00%
001-1400-519-5218	UTILITIES	\$ 11,207	\$ 12,876	\$ 12,607	\$ 12,500	\$ 12,500	\$ 12,500	0.00%
001-1400-519-5231	COUNCIL CHAMBER LEASE	\$ 27,513	\$ 28,131	\$ 28,319	\$ 32,640	\$ 32,640	\$ 32,640	0.00%
001-1400-519-5232	OTHER LEASES	\$ 12,976	\$ 11,934	\$ 13,175	\$ 13,000	\$ 13,000	\$ 13,000	0.00%
001-1400-519-5233	PROPERTY TAXES	\$ 570	\$ 2,597	\$ 2,610	\$ 3,061	\$ 3,360	\$ 3,360	9.77%
001-1400-519-5234	EMPLOYEE BONDS	\$ 1,214	\$ -	\$ -	\$ -	\$ -	\$ -	
001-1400-519-5270	PROFESSIONAL SERVICES	\$ 7,495	\$ 63,067	\$ 55,637	\$ 46,000	\$ 46,000	\$ 46,000	0.00%
001-1400-519-5340	MISCELLANEOUS	\$ 11,077	\$ 14,145	\$ 10,295	\$ 5,000	\$ 4,000	\$ 5,000	0.00%
001-1400-519-5345	FIRE TRANSITION FEES	\$ -	\$ 126,428	\$ 129,088	\$ 131,686	\$ 133,978	\$ 137,000	4.04%
001-1400-519-5401	UTILITIES SERVICES	\$ 2,285	\$ 3,265	\$ 2,970	\$ 3,200	\$ 3,200	\$ 3,000	-6.25%
001-1400-519-5470	RDA PROF SERV	\$ 30,261	\$ 30,439	\$ -	\$ -	\$ -	\$ -	
001-1400-519-5480	CHAMBER SERVICES	\$ 32,500	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
001-1400-519-5492	RDA MEM/DUES	\$ 4,571	\$ 1,143	\$ 980	\$ -	\$ -	\$ -	
001-1400-519-5901	CONTRIBS TO OTHER AGENCIES	\$ -	\$ -	\$ 42,447	\$ -	\$ -	\$ -	
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 273,557</b>	<b>\$ 493,255</b>	<b>\$ 347,891</b>	<b>\$ 298,909</b>	<b>\$ 299,582</b>	<b>\$ 303,500</b>	<b>1.54%</b>
001-1400-519-57001	CAPITAL OUTLAY	\$ 28,048	\$ 52,081	\$ -	\$ -	\$ -	\$ -	
001-1400-519-5708	COMPUTER REPLACEMENTS	\$ -	\$ -	\$ 4,829	\$ 3,750	\$ 3,450	\$ 4,000	6.67%
001-1400-519-5709	SPORTS COMPLEX STUDY/DESIGN	\$ -	\$ -	\$ 1,811	\$ -	\$ -	\$ -	
001-1400-519-5711	CC CHAMBER TECH IMPROVS	\$ -	\$ -	\$ 2,536	\$ -	\$ -	\$ 4,000	
001-1400-519-5748	UPDATE IT-NETWORK SWITCHES	\$ -	\$ -	\$ -	\$ 3,000	\$ 2,000	\$ -	-100.00%
001-1400-519-5749	CITY HALL CAMERA/SECURITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
001-1400-519-5750	EXPLORE OFFICE SPACE	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	-100.00%
001-1400-519-5751	MODULAR FURNITURE/CHAIRS	\$ -	\$ -	\$ -	\$ 7,500	\$ 3,500	\$ -	-100.00%
001-1400-519-5777	UPPER FLOOR RESIDENTIAL REHAB GRANT	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	0.00%
001-1400-519-5778	FAÇADE/ALLEY PROGRAM	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 175,000	400.00%
001-1400-519-5779	FUNDING REQUEST FOR IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 28,048</b>	<b>\$ 52,081</b>	<b>\$ 9,176</b>	<b>\$ 169,250</b>	<b>\$ 43,950</b>	<b>\$ 308,000</b>	<b>81.98%</b>
001-1400-519-5505	TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -	
001-1400-519-5516	TRANSFER OUT AMB-(FIRE)	\$ 765,000	\$ 365,000	\$ 161,000	\$ 350,000	\$ 400,000	\$ 500,000	42.86%
	<b>TOTAL TRANSFERS OUT</b>	<b>\$ 765,000</b>	<b>\$ 365,000</b>	<b>\$ 236,000</b>	<b>\$ 350,000</b>	<b>\$ 475,000</b>	<b>\$ 500,000</b>	<b>42.86%</b>
	<b>TOTAL, NON-DEPARTMENTAL</b>	<b>\$ 1,066,605</b>	<b>\$ 910,336</b>	<b>\$ 593,067</b>	<b>\$ 818,159</b>	<b>\$ 818,532</b>	<b>\$ 1,111,500</b>	<b>35.85%</b>
<b>City Manager</b>								
001-1600-519-5101	SALARIES	\$ 128,015	\$ 154,713	\$ 164,423	\$ 156,000	\$ 174,000	\$ 176,196	12.95%
001-1600-519-5104	MANAGEMENT INTERN	\$ 5,195	\$ 10,262	\$ 9,040	\$ 7,500	\$ 7,500	\$ 9,750	30.00%
001-1600-519-5121	FICA	\$ 10,668	\$ 11,690	\$ 11,342	\$ 11,788	\$ 13,900	\$ 13,323	13.02%
001-1600-519-5123	PERS	\$ 7,439	\$ 7,016	\$ 9,364	\$ 10,139	\$ 10,139	\$ 13,237	30.56%
001-1600-519-5125	MEDICAL	\$ 22,528	\$ 12,636	\$ 16,639	\$ 12,615	\$ 12,615	\$ 13,024	3.24%
001-1600-519-5127	WORKERS COMP	\$ 8,498	\$ 12,660	\$ 664	\$ 681	\$ 681	\$ 569	-16.45%
001-1600-519-5131	EAP	\$ 818	\$ 1,006	\$ 22	\$ 28	\$ 28	\$ 25	-10.71%
001-1600-519-5133	LIFE INSURANCE	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 216	-56.80%
001-1600-519-5140	AUTO ALLOWANCE	\$ 5,500	\$ 6,067	\$ 6,214	\$ 6,000	\$ 6,000	\$ 6,000	0.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 188,661</b>	<b>\$ 216,050</b>	<b>\$ 218,208</b>	<b>\$ 205,251</b>	<b>\$ 225,363</b>	<b>\$ 232,340</b>	<b>13.20%</b>
001-1600-519-5216	COMMUNICATIONS	\$ 597	\$ 1,182	\$ 511	\$ 1,100	\$ 1,300	\$ 1,100	0.00%
001-1600-519-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ 2,475	\$ 2,550	\$ 2,550	\$ 2,400	-5.88%
001-1600-519-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ 307	\$ 362	\$ 362	\$ 364	0.55%
001-1600-519-5264	ERMA	\$ -	\$ -	\$ 435	\$ 555	\$ 555	\$ 750	35.14%
001-1600-519-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ 226	\$ 224	\$ 224	\$ 202	-9.82%
001-1600-519-5270	PROFESSIONAL SERVICES	\$ 13,602	\$ 6,125	\$ 8,306	\$ 10,500	\$ 9,000	\$ 10,500	0.00%
001-1600-519-5291	CONF/MEETINGS/TRAVEL	\$ 3,217	\$ 1,666	\$ 9,354	\$ 6,500	\$ 6,000	\$ 6,500	0.00%
001-1600-519-5292	MEMBERSHIPS/DUES	\$ 1,860	\$ 1,507	\$ 1,757	\$ 8,000	\$ 8,000	\$ 2,000	-75.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 19,275</b>	<b>\$ 10,480</b>	<b>\$ 23,371</b>	<b>\$ 29,791</b>	<b>\$ 27,991</b>	<b>\$ 23,816</b>	<b>-20.06%</b>
	<b>TOTAL, CITY MANAGER</b>	<b>\$ 207,936</b>	<b>\$ 226,530</b>	<b>\$ 241,578</b>	<b>\$ 235,042</b>	<b>\$ 253,354</b>	<b>\$ 256,156</b>	<b>8.98%</b>
<b>City Clerk</b>								
001-1800-519-5101	SALARIES	\$ 104,433	\$ 65,669	\$ 73,345	\$ 77,780	\$ 77,780	\$ 81,064	4.22%
001-1800-519-5121	FICA	\$ 7,625	\$ 4,876	\$ 5,490	\$ 5,804	\$ 5,804	\$ 6,045	4.15%
001-1800-519-5123	PERS	\$ 13,186	\$ 12,826	\$ 16,800	\$ 20,426	\$ 20,426	\$ 24,815	21.49%
001-1800-519-5125	MEDICAL	\$ 4,734	\$ 12,689	\$ 11,646	\$ 14,696	\$ 14,696	\$ 15,646	6.46%
001-1800-519-5127	WORKERS COMP	\$ 6,155	\$ 2,900	\$ 796	\$ 818	\$ 818	\$ 569	-30.44%
001-1800-519-5131	EAP	\$ 593	\$ 229	\$ 12	\$ 15	\$ 15	\$ 16	6.67%



**CITY OF KINGSBURG  
GENERAL FUND  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2019/20**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 15/16 ACTUALS	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 BUDGET	PROJECTED YEAR END	FY 19/20 PROPOSED	Percent Change
001-1800-519-5133	LIFE INSURANCE	\$ -	\$ -	\$ 40	\$ 40	\$ 40	\$ 36	-10.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	\$ 136,726	\$ 99,190	\$ 108,129	\$ 119,579	\$ 119,579	\$ 128,191	
001-1800-519-5201	OFFICE SUPPLIES/POSTAGE	\$ 5,264	\$ 1,295	\$ 1,601	\$ 1,500	\$ 750	\$ 1,500	0.00%
001-1800-519-5214	PRINTING & ADVERTISING	\$ 2,997	\$ 10,261	\$ 6,770	\$ 4,080	\$ 5,500	\$ 5,000	22.55%
001-1800-519-5216	COMMUNICATIONS	\$ -	\$ 35	\$ -	\$ 420	\$ 550	\$ 420	0.00%
001-1800-519-5360	ELECTION EXPENSE	\$ -	\$ 2,154	\$ 9,047	\$ 4,000	\$ 3,556	\$ 2,500	-37.50%
001-1800-519-5291	CONF/MEETINGS/TRAVEL	\$ 2,256	\$ 4,618	\$ 3,935	\$ 4,500	\$ 5,099	\$ 5,000	11.11%
001-1800-519-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ 1,390	\$ 1,391	\$ 1,391	\$ 1,533	10.21%
001-1800-519-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ 172	\$ 197	\$ 197	\$ 232	17.77%
001-1800-519-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ 60	\$ 60	\$ 313	\$ 770	1183.33%
001-1800-519-5264	ERMA	\$ -	\$ -	\$ 244	\$ 303	\$ 303	\$ 479	58.09%
001-1800-519-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ 127	\$ 122	\$ 122	\$ 129	5.74%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	\$ 10,517	\$ 18,363	\$ 23,346	\$ 16,573	\$ 17,781	\$ 17,563	5.97%
	<b>TOTAL, CITY CLERK</b>	\$ 147,243	\$ 117,553	\$ 131,474	\$ 136,152	\$ 137,360	\$ 145,754	7.05%
<b>Finance</b>								
001-2000-519-5101	SALARIES	\$ 98,018	\$ 116,912	\$ 96,986	\$ 107,340	\$ 107,340	\$ 109,383	1.90%
001-2000-519-5121	FICA	\$ 7,168	\$ 8,888	\$ 7,206	\$ 8,065	\$ 8,065	\$ 7,366	-8.67%
001-2000-519-5123	PERS	\$ 15,635	\$ 17,628	\$ 19,870	\$ 26,718	\$ 26,718	\$ 29,986	12.23%
001-2000-519-5125	MEDICAL	\$ 164	\$ 675	\$ 16,306	\$ 16,611	\$ 16,611	\$ 18,115	9.05%
001-2000-519-5127	WORKERS COMP	\$ 7,133	\$ 9,140	\$ 630	\$ 647	\$ 647	\$ 540	-16.54%
001-2000-519-5131	EAP	\$ 687	\$ 727	\$ 19	\$ 21	\$ 21	\$ 24	14.29%
001-2000-519-5133	LIFE INSURANCE	\$ -	\$ -	\$ 40	\$ 40	\$ 40	\$ 34	-14.50%
	<b>TOTAL WAGES &amp; BENEFITS</b>	\$ 128,806	\$ 153,970	\$ 141,058	\$ 159,442	\$ 159,442	\$ 165,448	3.77%
001-2000-519-5201	OFFICE SUPPLIES/POSTAGE	\$ 138	\$ 335	\$ 770	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
001-2000-519-5216	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	0.00%
001-2000-519-5225	OFFICE EQUIP MAINT	\$ 21,463	\$ 11,000	\$ 7,000	\$ 12,000	\$ 7,000	\$ 8,000	-33.33%
001-2000-519-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ 2,104	\$ 1,910	\$ 1,910	\$ 2,299	20.37%
001-2000-519-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ 261	\$ 271	\$ 271	\$ 348	28.41%
001-2000-519-5264	ERMA	\$ -	\$ -	\$ 370	\$ 416	\$ 416	\$ 719	72.84%
001-2000-519-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ 193	\$ 167	\$ 167	\$ 194	16.17%
001-2000-519-5270	PROFESSIONAL SERVICES	\$ 16,310	\$ 18,356	\$ 5,120	\$ 11,000	\$ 11,876	\$ 12,000	9.09%
001-2000-519-5291	CONF/MEETINGS/TRAVEL	\$ 1,580	\$ 2,007	\$ 3,076	\$ 4,500	\$ 9,752	\$ 6,500	44.44%
001-2000-519-5292	MEMBERSHIPS/DUES	\$ 809	\$ 735	\$ 2,070	\$ 1,200	\$ 1,200	\$ 1,200	0.00%
001-2000-519-5294	AUDIT	\$ 7,700	\$ 11,300	\$ 9,984	\$ 10,800	\$ 10,800	\$ 12,000	11.11%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	\$ 47,999	\$ 43,734	\$ 30,947	\$ 43,764	\$ 44,392	\$ 44,760	2.28%
	<b>TOTAL, FINANCE</b>	\$ 176,805	\$ 197,703	\$ 172,005	\$ 203,206	\$ 203,834	\$ 210,208	3.45%
<b>Administrative Services</b>								
001-2200-519-5101	SALARIES	\$ 40,843	\$ 58,057	\$ 68,636	\$ 75,243	\$ 75,243	\$ 81,313	8.07%
001-2200-519-5121	FICA	\$ 2,840	\$ 4,331	\$ 5,156	\$ 5,694	\$ 5,694	\$ 6,162	8.22%
001-2200-519-5123	PERS	\$ 5,816	\$ 3,810	\$ 4,499	\$ 5,096	\$ 5,096	\$ 6,121	20.10%
001-2200-519-5125	MEDICAL	\$ 2,434	\$ 4,585	\$ 4,667	\$ 3,905	\$ 3,905	\$ 3,936	0.79%
001-2200-519-5127	WORKERS COMP	\$ 2,971	\$ 4,310	\$ 664	\$ 681	\$ 681	\$ 569	-16.45%
001-2200-519-5131	EAP	\$ 286	\$ 341	\$ 9	\$ 11	\$ 11	\$ 13	18.18%
001-2200-519-5133	LIFE INSURANCE	\$ -	\$ -	\$ 40	\$ 40	\$ 40	\$ 36	-10.00%
001-2200-519-5145	SAFETY COMMITTEE	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	-100.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	\$ 55,190	\$ 75,434	\$ 83,670	\$ 91,170	\$ 91,170	\$ 98,150	7.66%
001-2200-519-5201	OFFICE SUPPLIES/POSTAGE	\$ 577	\$ 632	\$ 885	\$ 330	\$ 579	\$ 350	6.06%
001-2200-519-5216	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ 420	\$ 520	\$ 420	0.00%
001-2200-519-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ 1,018	\$ 1,040	\$ 1,040	\$ 1,213	16.63%
001-2200-519-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ 126	\$ 147	\$ 147	\$ 184	25.17%
001-2200-519-5264	ERMA	\$ -	\$ -	\$ 179	\$ 226	\$ 226	\$ 379	67.70%
001-2200-519-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ 93	\$ 91	\$ 91	\$ 102	12.09%
001-2200-519-5270	PROFESSIONAL SERVICES	\$ -	\$ 10,405	\$ 6,213	\$ 6,500	\$ 4,000	\$ 4,000	-38.46%
001-2200-519-5291	CONF/MEETINGS/TRAVEL	\$ 2,000	\$ 8,762	\$ 5,961	\$ 6,000	\$ 6,000	\$ 5,500	-8.33%
001-2200-519-5292	MEMBERSHIPS/DUES	\$ 1,749	\$ 1,500	\$ -	\$ 1,750	\$ 800	\$ 750	-57.14%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	\$ 4,325	\$ 21,299	\$ 14,474	\$ 16,504	\$ 13,403	\$ 12,898	-21.85%
	<b>TOTAL, ADMINISTRATIVE SVCS</b>	\$ 59,516	\$ 96,734	\$ 98,144	\$ 107,674	\$ 104,573	\$ 111,048	3.13%
<b>Planning/Building Permit</b>								
001-2600-519-5101	SALARIES	\$ 93,278	\$ 95,660	\$ 96,810	\$ 97,125	\$ 97,125	\$ 99,567	2.51%
001-2600-519-5102	OVERTIME	\$ 356	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-2600-519-5121	FICA	\$ 6,719	\$ 7,085	\$ 7,193	\$ 7,299	\$ 7,299	\$ 7,441	1.95%
001-2600-519-5123	PERS	\$ 15,013	\$ 18,960	\$ 22,102	\$ 25,506	\$ 25,506	\$ 26,693	4.65%
001-2600-519-5125	MEDICAL	\$ 23,152	\$ 26,588	\$ 25,537	\$ 26,500	\$ 26,500	\$ 23,766	-10.32%
001-2600-519-5127	WORKERS COMP	\$ 6,815	\$ 8,530	\$ 4,065	\$ 4,174	\$ 4,174	\$ 3,483	-16.55%
001-2600-519-5131	EAP	\$ 656	\$ 679	\$ 36	\$ 60	\$ 60	\$ 48	-20.00%
001-2600-519-5133	LIFE INSURANCE	\$ -	\$ -	\$ 60	\$ 60	\$ 60	\$ 54	-10.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	\$ 145,988	\$ 157,502	\$ 155,803	\$ 160,724	\$ 160,724	\$ 161,052	0.20%
001-2600-519-5201	OFFICE SUPPLIES/POSTAGE	\$ 6,279	\$ 7,227	\$ 4,817	\$ 4,200	\$ 4,200	\$ 5,500	30.95%
001-2600-519-5206	LAFCO FEES	\$ 1,978	\$ 2,132	\$ 2,396	\$ 2,150	\$ 2,150	\$ 2,400	11.63%
001-2600-519-5224	FUELS	\$ 244	\$ 685	\$ 297	\$ 600	\$ 600	\$ 600	0.00%
001-2600-519-5232	OTHER LEASES	\$ 97	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-2600-519-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ 4,136	\$ 5,480	\$ 5,480	\$ 4,662	-14.93%
001-2600-519-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ 513	\$ 777	\$ 777	\$ 706	-9.14%
001-2600-519-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ 60	\$ 60	\$ 60	\$ 770	1183.33%
001-2600-519-5264	ERMA	\$ -	\$ -	\$ 727	\$ 1,193	\$ 1,193	\$ 1,458	22.21%
001-2600-519-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ 378	\$ 481	\$ 481	\$ 393	-18.30%
001-2600-519-5270	PROFESSIONAL SERVICES	\$ 132,839	\$ 172,992	\$ 187,817	\$ 185,000	\$ 180,000	\$ 160,000	-13.51%
001-2600-519-5291	CONF/MEETINGS/TRAVEL	\$ 455	\$ 2,580	\$ 2,640	\$ 5,000	\$ 2,435	\$ 4,500	-10.00%
001-2600-519-5292	MEMBERSHIPS/DUES	\$ 1,989	\$ 739	\$ 975	\$ 800	\$ 716	\$ 800	0.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	\$ 143,882	\$ 186,354	\$ 204,757	\$ 205,741	\$ 198,092	\$ 181,789	-11.64%
001-2600-519-5701	CAPITAL OUTLAY	\$ 5,000	\$ 13,100	\$ -	\$ -	\$ -	\$ -	
001-2600-519-5712	PRINTERS	\$ -	\$ -	\$ 8,209	\$ -	\$ -	\$ -	
	<b>TOTAL CAPITAL OUTLAY</b>	\$ 5,000	\$ 13,100	\$ 8,209	\$ -	\$ -	\$ -	
	<b>TOTAL, PLANNING/BUILDING</b>	\$ 294,870	\$ 356,956	\$ 368,769	\$ 366,465	\$ 358,816	\$ 342,841	-6.45%



**CITY OF KINGSBURG  
GENERAL FUND  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2019/20**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 15/16 ACTUALS	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 BUDGET	PROJECTED YEAR END	FY 19/20 PROPOSED	Percent Change
<b>Community Services</b>								
001-2800-529-5101	SALARIES	\$ 35,630	\$ 30,709	\$ 48,237	\$ 48,416	\$ 48,416	\$ 54,294	12.14%
001-2800-529-5105	AFTER SCHOOL PARTTIME	\$ 43,606	\$ 44,513	\$ 67,262	\$ 49,500	\$ 65,000	\$ 65,500	32.32%
001-2800-529-5106	SUMMER PROGRAM PARTTIME	\$ -	\$ 1,559	\$ 7,582	\$ 8,800	\$ 12,500	\$ 20,500	132.95%
001-2800-529-5121	FICA	\$ 6,106	\$ 5,717	\$ 8,508	\$ 8,118	\$ 8,118	\$ 10,732	32.21%
001-2800-529-5123	PERS	\$ 5,700	\$ 6,043	\$ 3,430	\$ 3,273	\$ 3,273	\$ 4,016	22.70%
001-2800-529-5125	MEDICAL	\$ 1,638	\$ 1,350	\$ 2,007	\$ 2,507	\$ 2,507	\$ 4,833	92.78%
001-2800-529-5127	WORKERS COMP	\$ 3,516	\$ 4,400	\$ 8,398	\$ 8,625	\$ 8,625	\$ 7,197	-16.56%
001-2800-529-5131	EAP	\$ 339	\$ 348	\$ 14	\$ 20	\$ 20	\$ 14	-30.00%
001-2800-529-5133	LIFE INSURANCE	\$ -	\$ -	\$ 40	\$ 40	\$ 40	\$ 27	-32.50%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 96,536</b>	<b>\$ 94,639</b>	<b>\$ 145,477</b>	<b>\$ 129,299</b>	<b>\$ 148,499</b>	<b>\$ 167,113</b>	<b>29.25%</b>
001-2800-529-5201	OFFICE SUPPLIES/POSTAGE	\$ 34	\$ -	\$ 338	\$ 300	\$ 400	\$ 400	33.33%
001-2800-529-5211	AFTER SCHL PROG SUPPLIES	\$ 12,690	\$ 12,384	\$ 14,825	\$ 12,500	\$ 12,500	\$ 12,500	0.00%
001-2800-529-5214	PRINTING & ADVERTISING	\$ 200	\$ 450	\$ 314	\$ 500	\$ 250	\$ -	-100.00%
001-2800-529-5216	COMMUNICATIONS	\$ 524	\$ 473	\$ 313	\$ 950	\$ 650	\$ 750	-21.05%
001-2800-519-5224	FUELS	\$ -	\$ -	\$ -	\$ -	\$ 40	\$ 100	
001-2800-529-5291	CONF/MEETINGS/TRAVEL	\$ 2,036	\$ 1,502	\$ 2,288	\$ 2,500	\$ 1,750	\$ 2,500	0.00%
001-2800-529-5292	MEMBERSHIPS/DUES	\$ 464	\$ 350	\$ 523	\$ 700	\$ 429	\$ 700	0.00%
001-2800-529-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ 1,630	\$ 1,825	\$ -	\$ 1,351	-25.97%
001-2800-529-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ 202	\$ 259	\$ -	\$ 204	-21.24%
001-2800-529-5264	ERMA	\$ -	\$ -	\$ 286	\$ 397	\$ -	\$ 422	6.30%
001-2800-529-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ 149	\$ 160	\$ -	\$ 114	-28.75%
001-2800-529-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	
001-2800-529-5370	WEED ABATEMENT & REIMB	\$ 1,150	\$ 350	\$ 2,144	\$ 1,000	\$ -	\$ -	-100.00%
001-2800-529-5371	ANIMAL CONTROL COSTS	\$ 2,919	\$ 4,257	\$ 15,675	\$ 15,000	\$ 24,000	\$ 30,000	100.00%
001-2800-529-5406	BAND CONCERTS	\$ 7,000	\$ 10,370	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	0.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 27,017</b>	<b>\$ 30,136</b>	<b>\$ 50,688</b>	<b>\$ 48,091</b>	<b>\$ 52,019</b>	<b>\$ 65,041</b>	<b>35.25%</b>
001-2800-529-5701	CAPITAL OUTLAY	\$ 31,445	\$ 5,130	\$ -	\$ -	\$ -	\$ -	
001-2800-529-5713	PARK IMPROVEMENTS	\$ -	\$ -	\$ 43,699	\$ -	\$ -	\$ -	
001-2800-529-5714	SKATE PARK	\$ -	\$ -	\$ -	\$ 40,000	\$ 40	\$ 40,000	0.00%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 31,445</b>	<b>\$ 5,130</b>	<b>\$ 43,699</b>	<b>\$ 40,000</b>	<b>\$ 40</b>	<b>\$ 40,000</b>	<b>0.00%</b>
001-2800-529-5517	TRANSFER TO SENIOR CENTER	\$ 30,000	\$ 45,000	\$ 48,500	\$ 53,715	\$ 53,715	\$ 55,000	2.39%
001-2800-529-5518	TRANSFER OUT TO POOL	\$ 95,000	\$ 80,000	\$ 95,000	\$ 100,000	\$ 100,000	\$ 100,000	0.00%
	<b>TOTAL TRANSFERS OUT</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 143,500</b>	<b>\$ 153,715</b>	<b>\$ 153,715</b>	<b>\$ 155,000</b>	<b>0.84%</b>
	<b>TOTAL, COMMUNITY SERVICES</b>	<b>\$ 279,997</b>	<b>\$ 254,905</b>	<b>\$ 383,364</b>	<b>\$ 371,105</b>	<b>\$ 354,273</b>	<b>\$ 427,154</b>	<b>15.10%</b>
<b>Police</b>								
001-3400-539-5101	SALARIES/FT	\$ 1,163,875	\$ 1,193,454	\$ 1,370,759	\$ 1,327,280	\$ 1,314,315	\$ 1,187,685	-10.52%
001-3400-539-5102	OVERTIME/FT	\$ 121,536	\$ 87,432	\$ 61,725	\$ 90,000	\$ 70,564	\$ 80,000	-11.11%
001-3400-539-5103	CONTRACT RESERVES	\$ 45,498	\$ 40,723	\$ 29,800	\$ 30,000	\$ 20,346	\$ -	-100.00%
001-3400-539-5104	PART TIME	\$ 29,491	\$ 2,488	\$ 675	\$ -	\$ 568	\$ -	
001-3400-539-5121	FICA	\$ 98,684	\$ 99,484	\$ 111,477	\$ 101,105	\$ 112,941	\$ 95,316	-5.73%
001-3400-539-5123	PERS	\$ 321,627	\$ 352,248	\$ 384,603	\$ 428,425	\$ 407,444	\$ 462,941	8.06%
001-3400-539-5125	MEDICAL	\$ 176,051	\$ 146,190	\$ 161,684	\$ 152,553	\$ 175,823	\$ 168,689	10.58%
001-3400-539-5127	WORKERS COMP	\$ 93,781	\$ 110,240	\$ 94,892	\$ 97,446	\$ 89,200	\$ 73,923	-24.14%
001-3400-539-5128	RESERVE EXPENSE	\$ 2,669	\$ 9,801	\$ 1,914	\$ 6,400	\$ 3,441	\$ -	-100.00%
001-3400-539-5129	UNIFORM ALLOWANCE	\$ 16,232	\$ 24,700	\$ 15,600	\$ 15,600	\$ 18,133	\$ 14,600	-6.41%
001-3400-539-5130	RESERVE UNIFORM ALLOW	\$ -	\$ -	\$ 1,650	\$ 3,000	\$ 1,400	\$ 1,050	-65.00%
001-3400-539-5131	EAP	\$ 8,892	\$ 8,721	\$ 258	\$ 312	\$ 278	\$ 215	-31.13%
001-3400-539-5133	LIFE INSURANCE	\$ -	\$ -	\$ 792	\$ 792	\$ 602	\$ 468	-40.91%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 2,078,335</b>	<b>\$ 2,075,482</b>	<b>\$ 2,235,828</b>	<b>\$ 2,252,913</b>	<b>\$ 2,215,057</b>	<b>\$ 2,084,887</b>	<b>-7.46%</b>
001-3400-539-5201	OFFICE SUPPLIES/POSTAGE	\$ 6,921	\$ 8,523	\$ 6,023	\$ 7,500	\$ 6,500	\$ 8,000	6.67%
001-3400-539-5208	SAFETY EQUIPMENT	\$ 7,455	\$ 8,264	\$ 7,000	\$ 7,000	\$ 8,000	\$ 15,000	114.29%
001-3400-539-5209	SCREENING PERSONNEL	\$ 7,439	\$ 11,783	\$ 3,664	\$ 5,000	\$ 1,000	\$ 4,000	-20.00%
001-3400-539-5210	DEPT TOOLS & SUPPLIES	\$ 9,002	\$ 9,846	\$ 7,879	\$ 8,000	\$ 9,000	\$ 9,000	12.50%
001-3400-539-5216	COMMUNICATIONS	\$ 29,921	\$ 36,187	\$ 33,765	\$ 40,000	\$ 39,000	\$ 40,000	0.00%
001-3400-539-5218	UTILITIES	\$ 28,802	\$ 22,624	\$ 23,050	\$ 23,000	\$ 23,000	\$ 23,500	2.17%
001-3400-539-5222	VEHICLE MAINTENANCE	\$ 246	\$ -	\$ -	\$ -	\$ -	\$ 5,500	
001-3400-539-5224	FUELS	\$ 28,535	\$ 31,901	\$ 51,732	\$ 44,000	\$ 51,000	\$ 53,000	20.45%
001-3400-539-5225	OFFICE EQUIP MAINT	\$ 15,094	\$ 13,448	\$ 14,182	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
001-3400-539-5226	EQUIPMENT MAINTENANCE	\$ 3,930	\$ 1,944	\$ 3,707	\$ 5,000	\$ 3,500	\$ 5,000	0.00%
001-3400-539-5227	RADIO & COMM MAINT	\$ 6,140	\$ 16,724	\$ 5,367	\$ 7,000	\$ 6,200	\$ 7,000	0.00%
001-3400-539-5228	PHOTO EQUIP MAINT	\$ 43	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-3400-539-5229	DISPATCH SERVICES	\$ -	\$ 176,796	\$ 151,223	\$ 192,213	\$ 184,000	\$ 202,000	5.09%
001-3400-539-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ 29,116	\$ 28,597	\$ 26,120	\$ 20,753	-27.43%
001-3400-539-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ 3,612	\$ 4,054	\$ 3,727	\$ 3,145	-22.42%
001-3400-539-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ 1,860	\$ 1,860	\$ 5,956	\$ 11,771	532.86%
001-3400-539-5264	ERMA	\$ -	\$ -	\$ 5,116	\$ 6,222	\$ 5,704	\$ 6,487	4.26%
001-3400-539-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ 2,665	\$ 2,508	\$ 2,533	\$ 1,749	-30.27%
001-3400-539-5270	PROFESSIONAL SERVICES	\$ 75,490	\$ 18,071	\$ 20,085	\$ 19,500	\$ 23,000	\$ 50,000	156.41%
001-3400-539-5282	PISTOL RANGE	\$ 1,525	\$ 3,101	\$ 476	\$ 5,500	\$ 2,400	\$ -	-100.00%
001-3400-539-5284	PROPERTY/EVIDENCE EXP	\$ -	\$ -	\$ 669	\$ 2,000	\$ 2,000	\$ 2,500	25.00%
001-3400-539-5291	CONF/MEETINGS/TRAVEL	\$ 2,515	\$ 2,718	\$ 2,856	\$ 3,000	\$ 3,000	\$ 3,500	16.67%
001-3400-539-5292	MEMBERSHIPS/DUES	\$ 1,750	\$ 2,490	\$ 1,810	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
001-3400-539-5296	TRAINING & EDUCATION	\$ 7,331	\$ 6,514	\$ 4,600	\$ 9,000	\$ 9,000	\$ 9,000	0.00%
001-3400-539-5297	POST TRAINING	\$ 14,893	\$ 10,001	\$ 17,665	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
001-3400-539-5298	JAIL BOOKING FEES	\$ 288	\$ 120	\$ 399	\$ 400	\$ 250	\$ 400	0.00%
001-3400-539-5325	CRIME PREVENTION	\$ 1,095	\$ 303	\$ 2,210	\$ 2,500	\$ 2,500	\$ 3,000	20.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 248,414</b>	<b>\$ 381,356</b>	<b>\$ 400,731</b>	<b>\$ 455,854</b>	<b>\$ 449,390</b>	<b>\$ 516,305</b>	<b>13.26%</b>
001-3400-539-5607	CAPITAL LEASE INTEREST	\$ 1,960	\$ 2,197	\$ 1,663	\$ 1,633	\$ 1,083	\$ 514	-68.54%
001-3400-539-5608	CAPITAL LEASE PRINCIPAL	\$ 11,149	\$ 15,282	\$ 15,816	\$ 15,846	\$ 16,396	\$ 16,965	7.06%
001-3400-539-5609	CAPITAL LEASE EXPENSE	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL DEBT SERVICE</b>	<b>\$ 93,109</b>	<b>\$ 17,479</b>	<b>\$ 17,479</b>	<b>\$ 17,479</b>	<b>\$ 17,479</b>	<b>\$ 17,479</b>	<b>0.00%</b>
001-3400-539-5701	CAPITAL OUTLAY	\$ 154,337	\$ 56,560	\$ -	\$ -	\$ -	\$ -	
001-3400-539-5715	POLICE PATROL CARS	\$ -	\$ -	\$ 72,616	\$ 61,000	\$ 2,652	\$ 120,000	96.72%
001-3400-539-5716	REFRIGERATOR-FREEZERS	\$ -	\$ -	\$ 1,551	\$ -	\$ -	\$ -	
001-3400-539-5717	MODULAR FURNITURE	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	
001-3400-539-5718	IT EQUIPMENT-SERVER/VIDEO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,900	



**CITY OF KINGSBURG  
GENERAL FUND  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2019/20**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 15/16 ACTUALS	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 BUDGET	PROJECTED YEAR END	FY 19/20 PROPOSED	Percent Change
001-3400-539-5752	ACCESS CONTROL SYSTEM-CARD READER	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,424	\$ -	-100.00%
001-3400-539-5753	COMPUTER/MONITOR REPLACEMENT	\$ -	\$ -	\$ -	\$ 5,000	\$ 7,987	\$ -	-100.00%
001-3400-539-5754	ADD/REPLACE ACOUSTIC TILES	\$ -	\$ -	\$ -	\$ 5,000	\$ 2,988	\$ -	-100.00%
001-3400-539-5755	PORTABLE RADAR TRAILER	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,169	\$ -	-100.00%
001-3400-539-5756	MOVABLE WALL-TRAINING ROOM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
	<b>TOTAL CAPITAL OUTLAY</b>	\$ 154,337	\$ 56,560	\$ 77,167	\$ 89,500	\$ 32,220	\$ 134,900	50.73%
	<b>TOTAL, POLICE</b>	\$ 2,574,196	\$ 2,530,877	\$ 2,731,205	\$ 2,815,746	\$ 2,714,146	\$ 2,753,571	-2.21%
<b>PW Administration</b>								
001-3800-549-5101	SALARIES	\$ 35,105	\$ 35,605	\$ 36,429	\$ 37,384	\$ 37,613	\$ 37,702	0.85%
001-3800-549-5121	FICA	\$ 2,591	\$ 2,720	\$ 2,784	\$ 2,860	\$ 2,875	\$ 2,799	-2.13%
001-3800-549-5123	PERS	\$ 5,702	\$ 7,087	\$ 8,332	\$ 9,406	\$ 9,206	\$ 11,435	21.57%
001-3800-549-5125	MEDICAL	\$ 184	\$ 4,274	\$ 47	\$ 46	\$ 122	\$ 192	317.39%
001-3800-549-5127	WORKERS COMP	\$ 2,630	\$ 3,210	\$ 226	\$ 232	\$ 175	\$ 193	-16.81%
001-3800-549-5131	EAP	\$ 253	\$ 253	\$ 6	\$ 7	\$ 6	\$ 7	0.00%
001-3800-549-5133	LIFE INSURANCE	\$ -	\$ -	\$ 30	\$ 30	\$ 13	\$ 12	-59.20%
	<b>TOTAL WAGES &amp; BENEFITS</b>	\$ 46,465	\$ 53,149	\$ 47,854	\$ 49,965	\$ 50,012	\$ 52,340	4.75%
001-3800-549-5201	OFFICE SUPPLIES/POSTAGE	\$ 166	\$ 579	\$ 625	\$ 500	\$ 800	\$ 750	50.00%
001-3800-549-5216	COMMUNICATIONS	\$ 4,707	\$ 8,017	\$ 6,976	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
001-3800-549-5218	UTILITIES	\$ 506	\$ -	\$ -	\$ 550	\$ -	\$ 550	0.00%
001-3800-549-5225	OFFICE EQUIP MAINT	\$ 566	\$ 588	\$ 225	\$ 800	\$ -	\$ 500	-37.50%
001-3800-549-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ 667	\$ 668	\$ 668	\$ 691	3.44%
001-3800-549-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ 83	\$ 95	\$ 95	\$ 105	10.53%
001-3800-549-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 297	
001-3800-549-5264	ERMA	\$ -	\$ -	\$ 117	\$ 145	\$ 145	\$ 216	48.97%
001-3800-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ 61	\$ 59	\$ 59	\$ 58	-1.69%
001-3800-549-5291	CONF/MEETINGS/TRAVEL	\$ -	\$ -	\$ -	\$ 500	\$ 250	\$ 500	0.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	\$ 5,945	\$ 9,184	\$ 8,755	\$ 11,317	\$ 10,017	\$ 11,667	3.09%
001-3800-549-5701	CAPITAL OUTLAY	\$ 6,184	\$ 1,060	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, PW ADMINISTRATION</b>	\$ 58,593	\$ 63,392	\$ 56,609	\$ 61,282	\$ 60,029	\$ 64,007	4.45%
<b>Landscape Maintenance</b>								
001-4200-549-5101	SALARIES	\$ 72,662	\$ 71,084	\$ 76,097	\$ 79,102	\$ 79,102	\$ 80,589	1.88%
001-4200-549-5102	OVERTIME	\$ 571	\$ 1,471	\$ 48	\$ 1,000	\$ 53	\$ -	-100.00%
001-4200-549-5121	FICA	\$ 4,900	\$ 5,374	\$ 5,652	\$ 5,852	\$ 5,852	\$ 5,982	2.22%
001-4200-549-5123	PERS	\$ 13,212	\$ 14,672	\$ 12,776	\$ 11,893	\$ 12,776	\$ 16,672	40.18%
001-4200-549-5125	MEDICAL	\$ 14,980	\$ 16,245	\$ 15,789	\$ 15,008	\$ 15,008	\$ 14,309	-4.66%
001-4200-549-5127	WORKERS COMP	\$ 6,338	\$ 6,680	\$ 9,448	\$ 9,702	\$ 9,702	\$ 8,096	-16.55%
001-4200-549-5131	EAP	\$ 610	\$ 533	\$ 16	\$ 19	\$ 19	\$ 19	0.00%
001-4200-549-5133	LIFE INSURANCE	\$ -	\$ -	\$ 96	\$ 96	\$ 96	\$ 60	-37.50%
	<b>TOTAL WAGES &amp; BENEFITS</b>	\$ 113,273	\$ 116,058	\$ 119,923	\$ 122,672	\$ 122,608	\$ 125,727	2.49%
001-4200-549-5210	DEPT TOOLS & SUPPLIES	\$ 16,619	\$ 18,554	\$ 10,816	\$ 16,500	\$ 16,000	\$ 16,500	0.00%
001-4200-549-5218	UTILITIES	\$ 15,112	\$ 14,610	\$ 14,944	\$ 20,000	\$ 17,000	\$ 18,500	-7.50%
001-4200-549-5224	FUELS	\$ 3,701	\$ 2,722	\$ 3,934	\$ 3,500	\$ 4,800	\$ 5,000	42.86%
001-4200-549-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ 1,836	\$ 1,716	\$ 1,716	\$ 1,874	9.21%
001-4200-549-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ 228	\$ 243	\$ 243	\$ 284	16.87%
001-4200-549-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,468	
001-4200-549-5264	ERMA	\$ -	\$ -	\$ 323	\$ 373	\$ 257	\$ 586	57.10%
001-4200-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ 168	\$ 150	\$ 150	\$ 158	5.33%
001-4200-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 6,000	-40.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	\$ 35,431	\$ 35,886	\$ 32,248	\$ 52,482	\$ 50,166	\$ 50,370	-4.02%
001-4200-549-5701	CAPITAL OUTLAY	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	
001-4200-549-5756	NEW EQUIP-MOWERS/TRIMMERS	\$ -	\$ -	\$ -	\$ 20,000	\$ 19,155	\$ 17,000	-15.00%
	<b>TOTAL, LANDSCAPE MAINT.</b>	\$ 149,704	\$ 151,944	\$ 152,171	\$ 195,154	\$ 191,929	\$ 193,097	-1.05%
<b>Building &amp; Facility Maintenance</b>								
001-4600-549-5210	DEPT TOOLS & SUPPLIES	\$ 9,816	\$ 10,623	\$ 9,139	\$ 11,500	\$ 8,000	\$ 10,000	-13.04%
001-4600-549-5220	JANITORIAL	\$ 39,274	\$ 39,706	\$ 40,834	\$ 39,000	\$ 39,000	\$ 39,000	0.00%
001-4600-549-5221	REPAIRS & MAINTENANCE	\$ 5,770	\$ 13,344	\$ 20,041	\$ 12,000	\$ 9,000	\$ 12,000	0.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	\$ 54,860	\$ 63,673	\$ 70,014	\$ 62,500	\$ 56,000	\$ 61,000	-2.40%
001-4600-549-5701	CAPITAL OUTLAY	\$ -	\$ 2,970	\$ -	\$ -	\$ -	\$ -	
001-4600-549-5718	REPAINT FIRE STATION	\$ -	\$ -	\$ 24,600	\$ -	\$ -	\$ 16,500	
	<b>TOTAL CAPITAL OUTLAY</b>	\$ -	\$ 2,970	\$ 24,600	\$ -	\$ -	\$ 16,500	
	<b>TOTAL, FACILITY MAINT.</b>	\$ 54,860	\$ 66,643	\$ 94,614	\$ 62,500	\$ 56,000	\$ 77,500	24.00%
<b>Vehicle Maintenance</b>								
001-4800-549-5101	SALARIES	\$ 48,323	\$ 50,917	\$ 55,236	\$ 54,381	\$ 57,536	\$ 54,167	-0.39%
001-4800-549-5102	OVERTIME	\$ 3,912	\$ 1,825	\$ 489	\$ 3,000	\$ 668	\$ 3,000	0.00%
001-4800-549-5121	FICA	\$ 3,789	\$ 3,908	\$ 4,119	\$ 3,954	\$ 4,402	\$ 3,988	0.86%
001-4800-549-5123	PERS	\$ 7,851	\$ 10,673	\$ 12,666	\$ 13,868	\$ 13,868	\$ 15,960	15.09%
001-4800-549-5125	MEDICAL	\$ 12,444	\$ 14,122	\$ 11,911	\$ 11,426	\$ 11,426	\$ 11,776	3.06%
001-4800-549-5127	WORKERS COMP	\$ 3,582	\$ 4,390	\$ 5,557	\$ 5,707	\$ 5,707	\$ 4,762	-16.56%
001-4800-549-5131	EAP	\$ 345	\$ 347	\$ 14	\$ 16	\$ 16	\$ 16	0.00%
001-4800-519-5133	LIFE INSURANCE	\$ -	\$ -	\$ 40	\$ 40	\$ 40	\$ 36	-10.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	\$ 80,246	\$ 86,181	\$ 90,031	\$ 92,392	\$ 93,663	\$ 93,705	1.42%
001-4800-549-5210	DEPT TOOLS & SUPPLIES	\$ 11,908	\$ 8,071	\$ 8,099	\$ 11,000	\$ 12,000	\$ 11,500	4.55%
001-4800-549-5222	VEHICLE MAINTENANCE	\$ 30,550	\$ 34,173	\$ 43,577	\$ 36,000	\$ 38,000	\$ 38,000	5.56%
001-4800-549-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ 1,539	\$ 1,479	\$ 1,479	\$ 1,538	3.99%
001-4800-549-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ 191	\$ 210	\$ 210	\$ 233	10.95%
001-4800-549-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 864	
001-4800-549-5264	ERMA	\$ -	\$ -	\$ 270	\$ 322	\$ 322	\$ 481	49.38%

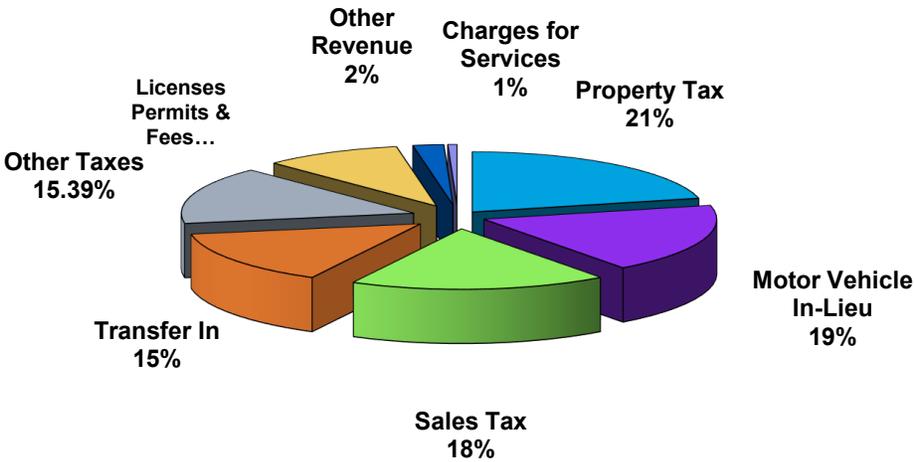


**CITY OF KINGSBURG  
GENERAL FUND  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2019/20**

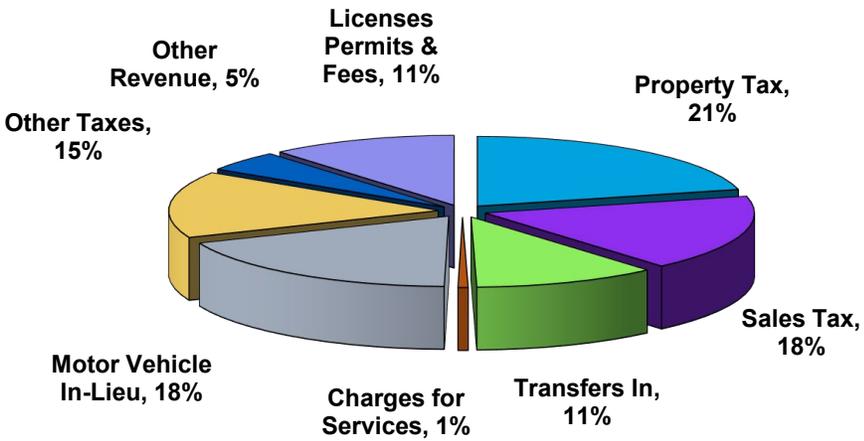
<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 19/20</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
001-4800-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ 141	\$ 130	\$ 130	\$ 130	0.00%
001-4800-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 240	\$ 500	
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 42,458</b>	<b>\$ 42,243</b>	<b>\$ 53,817</b>	<b>\$ 49,141</b>	<b>\$ 52,381</b>	<b>\$ 53,246</b>	<b>8.35%</b>
001-4800-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	
	<b>TOTAL, VEHICLE MAINT.</b>	<b>\$ 122,704</b>	<b>\$ 128,424</b>	<b>\$ 143,849</b>	<b>\$ 141,533</b>	<b>\$ 146,044</b>	<b>\$ 149,951</b>	<b>5.95%</b>
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 3,083,125</b>	<b>\$ 3,142,563</b>	<b>\$ 3,362,776</b>	<b>\$ 3,400,202</b>	<b>\$ 3,402,914</b>	<b>\$ 3,325,747</b>	<b>-2.19%</b>
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 1,035,442</b>	<b>\$ 1,429,077</b>	<b>\$ 1,394,512</b>	<b>\$ 1,426,346</b>	<b>\$ 1,389,574</b>	<b>\$ 1,446,190</b>	<b>1.39%</b>
	<b>TOTAL DEBT SERVICE</b>	<b>\$ 93,109</b>	<b>\$ 17,479</b>	<b>\$ 17,479</b>	<b>\$ 17,479</b>	<b>\$ 17,479</b>	<b>\$ 17,479</b>	<b>0.00%</b>
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 226,014</b>	<b>\$ 130,901</b>	<b>\$ 162,851</b>	<b>\$ 298,750</b>	<b>\$ 76,210</b>	<b>\$ 519,400</b>	<b>73.86%</b>
	<b>TOTAL TRANSFERS OUT</b>	<b>\$ 890,000</b>	<b>\$ 490,000</b>	<b>\$ 379,500</b>	<b>\$ 503,715</b>	<b>\$ 628,715</b>	<b>\$ 655,000</b>	<b>30.03%</b>
	<b>TOTAL, GENERAL FUND</b>	<b>\$ 5,327,689</b>	<b>\$ 5,210,021</b>	<b>\$ 5,317,119</b>	<b>\$ 5,646,492</b>	<b>\$ 5,514,892</b>	<b>\$ 5,963,816</b>	<b>5.62%</b>
	<b>Revenues</b>	<b>\$ 5,466,037</b>	<b>\$ 5,928,516</b>	<b>\$ 6,102,756</b>	<b>\$ 5,520,853</b>	<b>\$ 5,993,589</b>	<b>\$ 5,964,313</b>	<b>8.03%</b>
	<b>Expenses</b>	<b>\$ 5,327,689</b>	<b>\$ 5,210,021</b>	<b>\$ 5,317,119</b>	<b>\$ 5,646,492</b>	<b>\$ 5,514,892</b>	<b>\$ 5,963,816</b>	<b>5.62%</b>
		<b>\$ 138,347</b>	<b>\$ 718,496</b>	<b>\$ 785,638</b>	<b>\$ (125,639)</b>	<b>\$ 478,698</b>	<b>\$ 498</b>	



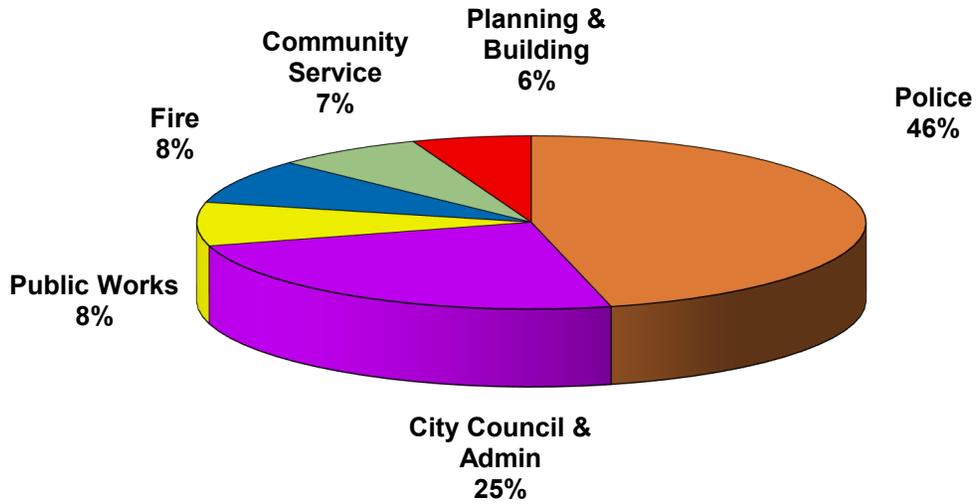
### City of Kingsburg General Fund Revenue 2019-2020 Estimates



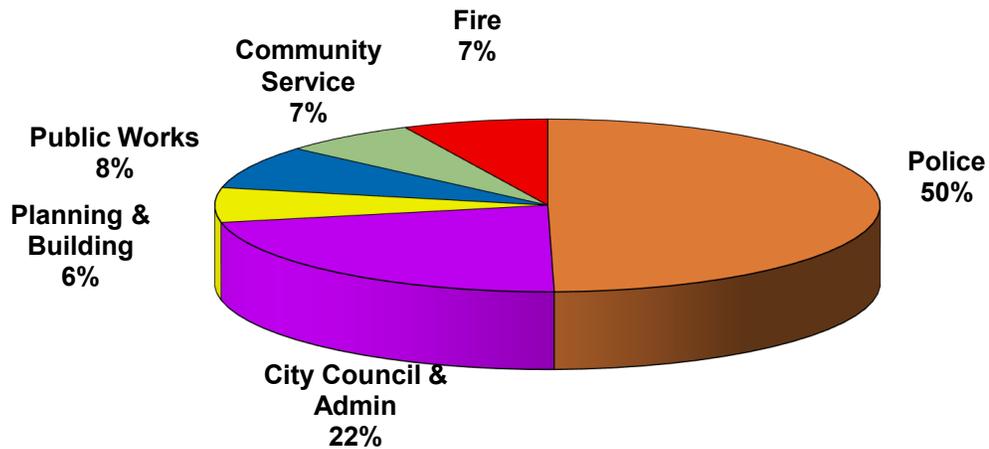
### City of Kingsburg General Fund Revenue 2018-2019 Estimates



**City of Kingsburg General Fund Expenditures  
2019-2020  
Estimates**



**City of Kingsburg General Fund Expenditures  
2018-2019  
Estimates**



**CITY OF KINGSBURG  
REVENUE SUMMARY  
FOR FISCAL YEAR 2019/20**

<b>GENERAL FUND REVENUE ACCOUNTS</b>	<b>2015/16 ACTUAL</b>	<b>2016/17 ACTUAL</b>	<b>2017/18 ACTUAL</b>	<b>2018/19 BUDGET</b>	<b>2018/19 PROJECTED</b>	<b>2019/20 PROPOSED</b>
<b>Property Tax</b>						
Secured/Unsecured Prop Tax	1,073,802	1,007,339	1,344,515	1,214,864	1,216,148	1,222,638
Supplemental Prop Tax	14,642	23,959	29,277	17,500	20,363	18,500
Real Prop Transfer	29,534	28,825	35,867	29,000	29,000	30,000
<b>Other Tax</b>						
Homeowner Property Tax Relief	10,028	12,712	13,077	13,500	13,500	13,500
Residual Property Tax	-	-	-	-	153,846	155,000
Sales Tax	717,678	443,519	371,285	387,023	398,869	415,192
Sales Tax in-lieu	212,960	587,336	586,937	585,000	650,785	649,403
Franchises	371,609	375,520	483,749	396,000	394,000	396,000
Housing-in-lieu						
Motor Vehicle-In-Lieu-of Fees	959,489	1,051,648	1,081,176	1,080,100	1,105,422	1,105,000
Sales Tax/Local Public Safety	22,475	20,985	24,476	22,000	19,570	20,000
Transient Occupancy Tax	282,719	330,136	361,459	327,000	340,000	333,540
<b>Licenses, Permits and Fees</b>						
Business Licenses	188,643	185,877	178,793	177,000	175,000	175,000
SB 1186 Fee	(31)	(317)	(303)	285	4,482	4,500
Dog Licenses	1,971	5,848	1,783	1,800	3,400	3,400
Park Reservation Fees	7,435	7,815	7,050	7,000	7,000	7,000
Summer Program Fees	220	-	-	11,680	26,591	29,750
After School Program Fees	73,695	78,762	111,040	93,600	99,450	105,300
Offsite Plan Check & Inspec. Fees	-	-	-	-	-	-
Variance	50	(450)	-	-	-	-
Home Occupation/Conditional Use Permit	6,601	3,050	1,474	3,250	2,750	750
Encroachments	19,020	21,323	17,759	19,000	28,000	20,000
Planning & Zoning Fees	13,987	15,086	15,734	15,500	15,500	15,000
Site Plan Review/Parcel Maps/Tract Maps	7,030	24,881	8,955	5,000	3,650	-
Subdivision Monuments	-	-	-	-	-	-
Misc Planning Fees	40,075	14,634	4,375	10,000	10,050	-
Construct & Debris Demo	-	27,510	26,050	21,000	8,000	4,000
Zone	-	3,000	1,000	-	-	-
Building Permits	144,271	445,237	192,410	180,000	105,215	115,000
Plumb Elec/Air Conditioning	16,675	14,855	16,133	15,000	16,500	12,000
Strong Motion Tax-Resident	1,068	1,444	1,522	700	800	700
Strong Motion Tax-Comm\	528	7,708	1,498	750	900	750
Energy Surcharge	2,631	15,631	7,374	5,000	3,500	4,000
Plan Check Fee	93,291	100,684	81,243	70,000	158,000	75,000
Grading & Inspec-Comm	6,283	47,180	-	2,500	-	-
BSC Fees	487	1,947	1,269	800	1,400	-
Fire Sprinkler	-	13,579	1,653	5,000	-	-
<b>Fines and Penalties</b>						
Police Fines	17,342	11,259	14,416	12,000	14,000	12,000
Parking Fines	1,351	1,418	1,048	1,000	446	250
<b>Use of Money and Property</b>						
Interest on Investments	1,293	3,249	3,404	1,000	-	-
Interest Income Gun Club	5,922	4,603	3,240	1,923	1,923	-
Sale of Maps & Pubs	-	-	-	-	-	-
Rents	4,800	5,925	14,519	9,000	9,000	9,210
Sale of Property	-	-	-	-	-	-
Capital Lease	80,000	-	-	-	-	-
<b>Intergovernmental</b>						
Cal Grip	-	-	29	-	-	-
State Emergency Telephone Grant	-	-	-	-	-	-
OES Grant	-	-	-	-	-	-
State Mandates Reimb	-	4,295	-	-	-	-
Charette Grant	-	-	-	-	-	-
Planned Unit Development	18,297	-	-	-	-	-
Other	8,917	3,200	1,000	-	152	-
State Homeland Security Grant	-	-	-	-	-	-
DOJ Grants	-	2,576	3,005	-	955	-
80/20 Grant	324	-	-	-	-	-

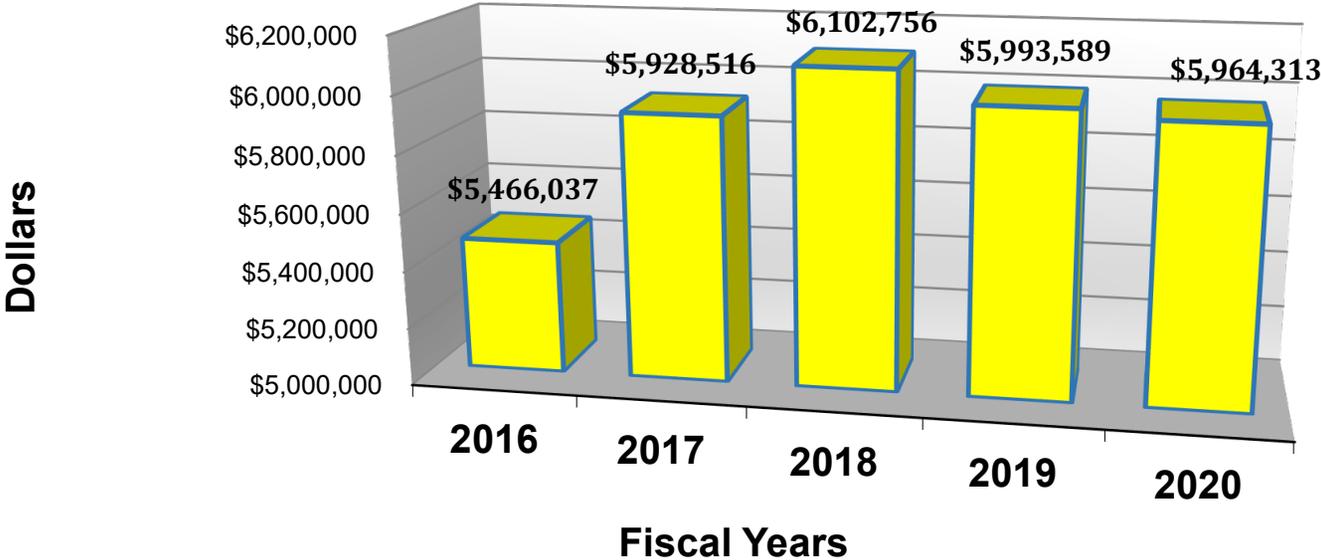


**CITY OF KINGSBURG  
REVENUE SUMMARY  
FOR FISCAL YEAR 2019/20**

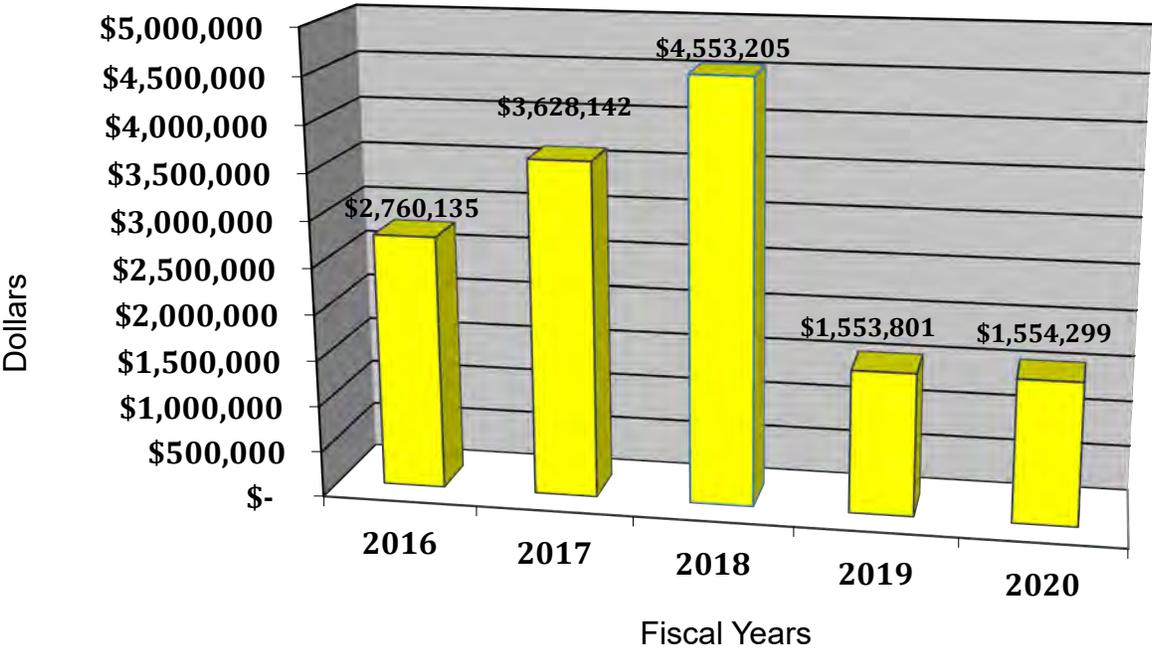
<b><u>GENERAL FUND REVENUE ACCOUNTS</u></b>	<b><u>2015/16</u></b>	<b><u>2016/17</u></b>	<b><u>2017/18</u></b>	<b><u>2018/19</u></b>	<b><u>2018/19</u></b>	<b><u>2019/20</u></b>
	<b><u>ACTUAL</u></b>	<b><u>ACTUAL</u></b>	<b><u>ACTUAL</u></b>	<b><u>BUDGET</u></b>	<b><u>PROJECTED</u></b>	<b><u>PROPOSED</u></b>
<b>Charges for Services</b>						
Garage	11,656	10,998	7,343	8,000	8,658	8,000
State Route 201 Maint	5,430	5,430	2,715	5,430	5,430	5,430
Police Services	19,549	30,089	32,925	24,000	22,000	24,000
<b>Other Revenue</b>						
Weed Cleanup	-	-	-	-	-	-
POST Reimbursement	3,439	5,150	7,785	10,000	11,155	10,000
ACT Task Force Reimbursement	-	34,944	104,528	-	-	-
Miscellaneous	92,189	61,618	24,670	15,500	243,672	96,000
Transfers In	752,044	726,500	598,500	598,500	558,500	768,500
Transfer-In-From General Fund balance	-	-	-	17,648	-	-
Transfer In-Other	124,618	100,000	275,000	100,000	100,000	100,000
<b>TOTAL REVENUES</b>	<b>\$ 5,466,037</b>	<b>\$ 5,928,517</b>	<b>\$ 6,102,756</b>	<b>\$ 5,520,853</b>	<b>\$ 5,987,581</b>	<b>\$ 5,964,313</b>



# General Fund Revenue Trend



### General Fund Ending Fund Balance



**CITY OF KINGSBURG  
EXPENDITURE SUMMARY  
GENERAL FUND  
2019-20 CITY MANAGERS PROPOSED BUDGET**

<b>DEPARTMENTS</b>	<b># OF PERSONNEL</b>	<b>WAGES &amp; BENEFITS</b>	<b>MAINT &amp; OPERATIONS</b>	<b>DEBT SERVICE</b>	<b>CAPITAL OUTLAY</b>	<b>TRANSFERS OUT</b>	<b>GRAND TOTAL</b>
Mayor & Council	5.00	16,793	19,235	-	-	-	36,028
City Attorney	0.00	-	85,000	-	-	-	85,000
Non-Departmental	0.00	-	303,500	-	308,000	500,000	1,111,500
City Manager	1.00	232,340	23,816	-	-	-	256,156
City Clerk	1.00	128,191	17,563	-	-	-	145,754
Finance	1.00	165,448	44,760	-	-	-	210,208
Human Resources	1.00	98,150	12,898	-	-	-	111,048
Planning & Building Permit	1.50	161,052	181,789	-	-	-	342,841
Community Services & Recreation	2.35	167,113	65,041	-	40,000	155,000	427,154
Police	18.00	2,084,887	516,305	17,479	134,900	-	2,753,571
Public Works Administration	0.34	52,340	11,667	-	-	-	64,007
Landscape Maintenance	1.70	125,727	50,370	-	17,000	-	193,097
Facility Maintenance	0.00	-	61,000	-	16,500	-	77,500
Vehicle & Equip Maintenance	1.00	93,705	53,246	-	3,000	-	149,951
<b>2019-20 FUND TOTAL</b>	<b>33.89</b>	<b>\$ 3,325,747</b>	<b>\$ 1,446,190</b>	<b>\$ 17,479</b>	<b>\$ 519,400</b>	<b>\$ 655,000</b>	<b>\$ 5,963,816</b>
<b>2018-19 FUND TOTAL (ESTIMATED)</b>	<b>33.89</b>	<b>\$ 3,402,914</b>	<b>\$ 1,389,574</b>	<b>\$ 17,479</b>	<b>\$ 76,210</b>	<b>\$ 628,715</b>	<b>\$ 5,514,892</b>
<b>2017-18 FUND TOTAL (ACTUAL)</b>	<b>33.89</b>	<b>\$ 3,362,776</b>	<b>\$ 1,394,512</b>	<b>\$ 17,479</b>	<b>\$ 162,851</b>	<b>\$ 379,500</b>	<b>\$ 5,317,119</b>

# Behind the Numbers: CalPERS Pension Funding

## California Public Employees Retirement System “CalPERS”

The City of Kingsburg partners with the California Public Employees Retirement System (CalPERS) to manage employee pension benefits for City employees, retirees, and their families. As a result of rising pension costs and to ensure the long-term sustainability of the CalPERS fund, the CalPERS Board of Administration approved major reforms beginning in 2013.

The first reform, known as the Public Employees’ Pension Reform Act (PEPRA) in 2013 caused the City and employee contribution rates to steadily rise beginning in FY 2015-16. It was an amortization and smoothing policy that raises the contribution rates at the beginning of every fiscal year. The following chart illustrates the increases for the City’s required contributions in 2015-16, 2016-17, and 2017-18.

Employee Type	2015	2016	2017	2018	2019
<b>Classic-Safety</b>	15.627%	16.656%	16.842%	17.614%	18.928%
<b>Classic-Misc.</b>	8.003%	8.377%	8.418%	8.892%	9.680%
<b>PEPRA-Safety</b>	11.153%	12.082%	11.990%	12.141%	13.034%
<b>PEPRA-Misc.</b>	6.237%	6.555%	6.533%	6.842%	6.985%

Additional rate increases were announced by the agency’s Board of Administration in December 2016, which will impact all state, school and public agencies that partner with them. The rate increases are a result of lowering the discount rate from 7.5 to 7.0 percent over the next three years.

The new rates for Kingsburg begin July 1, 2018 and the rate changes approved by the Board are as follows:

- FY 2018-2019: 7.375%
- FY 2019-2020: 7.25%
- FY 2020-2021: 7.00%

### What is the Discount Rate?

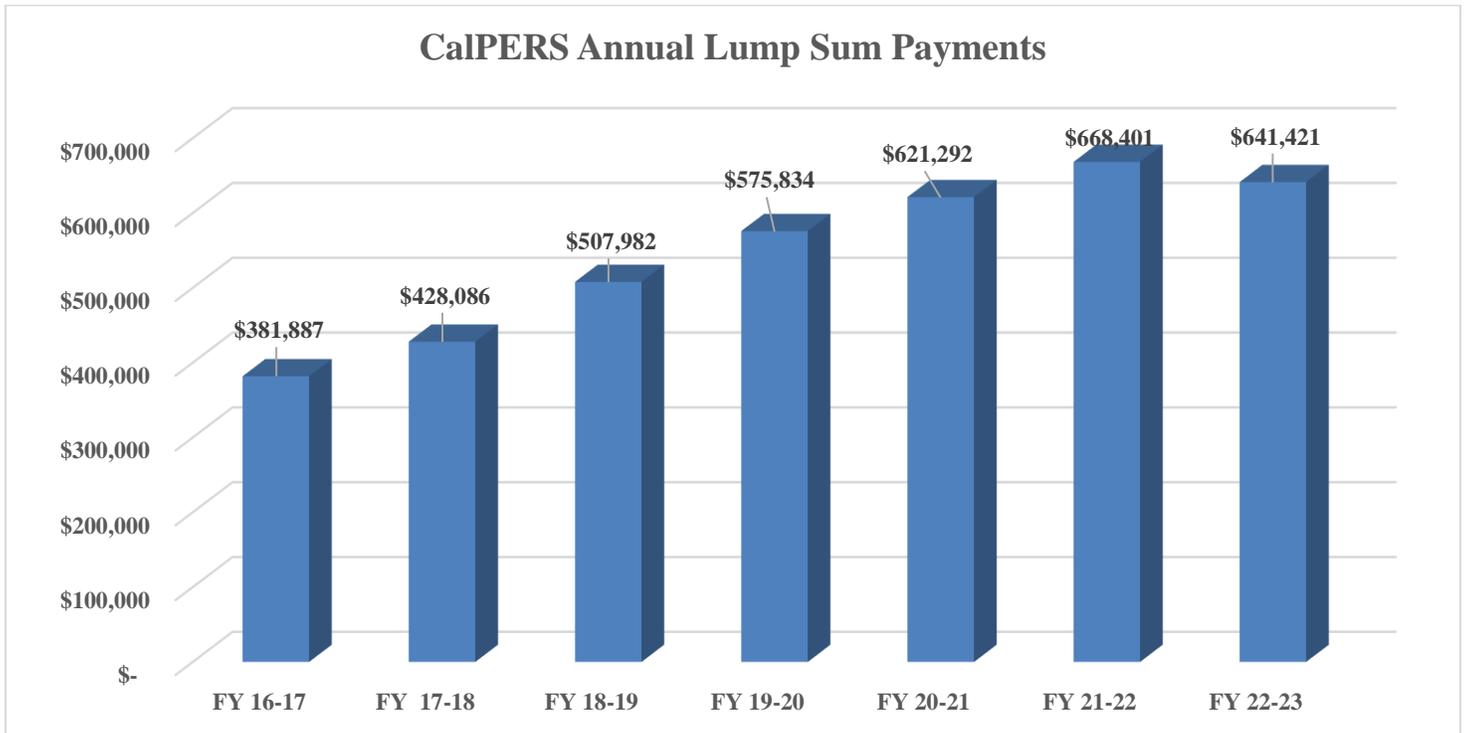
The discount rate is the long-term interest rate used to fund future pension benefits. It is one of the key components of the Asset Liability Management cycle that CalPERS uses to balance assets with future pension obligations. The discount rate is also known as the assumed rate of return because it’s what CalPERS expects its investments to earn during the fiscal year.

Lowering the discount rate, also known as the assumed rate of return, means the City’s normal costs and unfunded actuarial liabilities will increase.

### What's Behind the Numbers?

The three-year reduction of the discount rate will result in an average rate increase of 1 to 3 percent of normal cost (the cost of pension benefits for one year) as a percent of payroll for most miscellaneous retirement plans, and a 2 to 5 percent increase for most safety plans.

Many CalPERS employers will also see a 30 to 40 percent increase in their current unfunded accrued liability payments. These payments are made to amortize unfunded liabilities over 20 years to bring the Fund to a fully funded status over the long-term. Having the ability to prepay CalPERS creates a financial benefit for the City because it decreases the payroll contribution percentages that the City owes. The following chart illustrates Kingsburg's projected increases over the next six years.



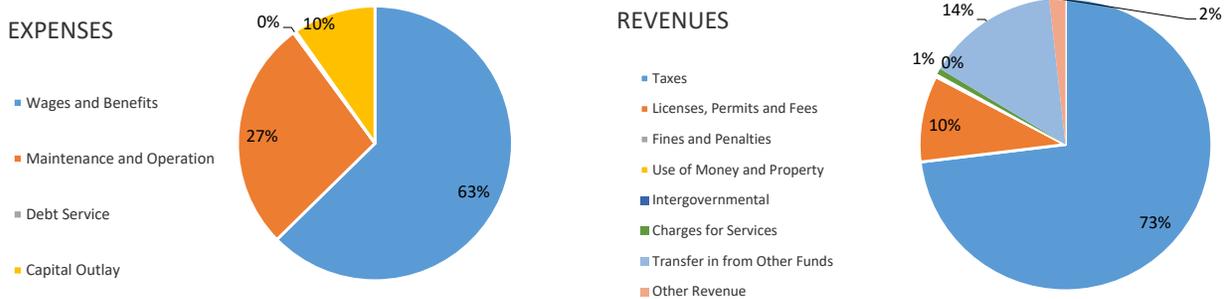
### Lessons Learned?

Due to exceptional fiscal management, the City is currently in a position to make the lump sum payments which reduces the City's overall yearly pension expenditures. However, the City's share of pension contributions will increase significantly in the future causing difficult challenges ahead regarding long-term sustainability. The City has been working with a private actuarial firm and CalPERS to assist with determining overall contribution increases and to explore investment options to help mitigate some of the increased unfunded liability payments over the next several years.

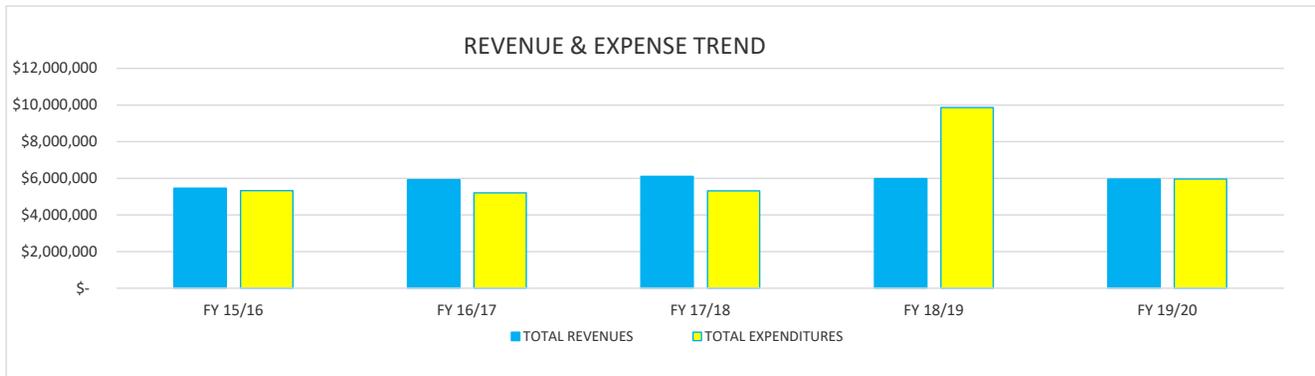
# GENERAL FUND SUMMARY

**Description:** The general fund is largest fund and serves as the main discretionary fund. The majority of expenditures come from wages and benefits, with several different forms of revenues, the largest coming from property and sales taxes.

**Budget Highlights:** The general fund is expected to continue to hold a healthy fund balance through at the end of the 2019 FY. Higher than anticipated building related revenues and budget conscious spending will allow for more flexibility with one-time purchases.



GENERAL FUND	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>REVENUE</b>							
Taxes	\$ 3,694,937	\$ 3,881,979	\$ 4,331,817	\$ 4,071,987	\$ 4,341,503	\$ 4,358,773	7.04%
Licenses, Permits and Fees	\$ 623,929	\$ 1,035,284	\$ 676,812	\$ 644,865	\$ 670,188	\$ 572,150	-11.28%
Fines and Penalties	\$ 18,692	\$ 12,677	\$ 15,464	\$ 13,000	\$ 14,446	\$ 12,250	-5.77%
Use of Money and Property	\$ 92,015	\$ 13,776	\$ 21,163	\$ 11,923	\$ 10,923	\$ 9,210	-22.75%
Intergovernmental	\$ 27,538	\$ 10,071	\$ 4,035	\$ -	\$ 1,107	\$ -	
Charges for Services	\$ 36,635	\$ 46,518	\$ 42,983	\$ 37,430	\$ 36,088	\$ 37,430	0.00%
Other Revenue	\$ 95,628	\$ 101,713	\$ 136,982	\$ 25,500	\$ 254,827	\$ 106,000	315.69%
Transfer in from Other Funds	\$ 876,662	\$ 826,500	\$ 873,500	\$ 716,148	\$ 658,500	\$ 868,500	21.27%
<b>TOTAL REVENUES</b>	<b>\$ 5,466,037</b>	<b>\$ 5,928,517</b>	<b>\$ 6,102,756</b>	<b>\$ 5,520,853</b>	<b>\$ 5,987,581</b>	<b>\$ 5,964,313</b>	<b>7.44%</b>
<b>EXPENDITURES</b>							
Wages & Benefits	\$ 3,083,125	\$ 3,142,563	\$ 3,362,776	\$ 2,690,742	\$ 3,402,914	\$ 3,325,747	23.60%
Maintenance and Operation	\$ 1,035,442	\$ 1,429,077	\$ 1,394,512	\$ 1,394,512	\$ 1,598,750	\$ 1,446,190	3.71%
Debt Service	\$ 93,109	\$ 17,479	\$ 17,479	\$ 17,479	\$ 17,479	\$ 17,479	0.00%
Capital Outlay	\$ 226,014	\$ 130,901	\$ 162,851	\$ 162,851	\$ 228,000	\$ 519,400	218.94%
Transfers Out	\$ 890,000	\$ 490,000	\$ 379,500	\$ 379,500	\$ 4,615,611	\$ 655,000	72.60%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,327,689</b>	<b>\$ 5,210,021</b>	<b>\$ 5,317,119</b>	<b>\$ 4,645,084</b>	<b>\$ 9,862,753</b>	<b>\$ 5,963,816</b>	<b>28.39%</b>
Net Revenue/(Expenditures)	\$ 138,347	\$ 718,496	\$ 785,638	\$ 875,769	\$ (3,875,172)	\$ 498	-99.94%
Changes in Fund Balance	\$ 15,717	\$ 149,510	\$ 139,425	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 154,064</b>	<b>\$ 868,006</b>	<b>\$ 925,063</b>	<b>\$ 875,769</b>	<b>\$ (3,875,172)</b>	<b>\$ 498</b>	
Beginning Fund Balance July 1	\$ 2,606,071	\$ 2,760,135	\$ 3,628,142	\$ 4,553,205	\$ 5,428,973	\$ 1,553,801	-65.87%
Ending Fund Balance June 30	\$ 2,760,135	\$ 3,628,142	\$ 4,553,205	\$ 5,428,973	\$ 1,553,801	\$ 1,554,299	-71.37%



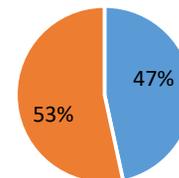
# CITY COUNCIL

**Description:** The City Council serves as the governing body of Kingsburg. The five members are elected at large and elect a Mayor from among their membership. The City Council provides policy direction and leadership on all City, Successor Agency and Finance Authority matters. The Council delegates the day-to-day administration under the Council/Manager form of government but is ultimately responsible for the direction, operation and finances of the City.

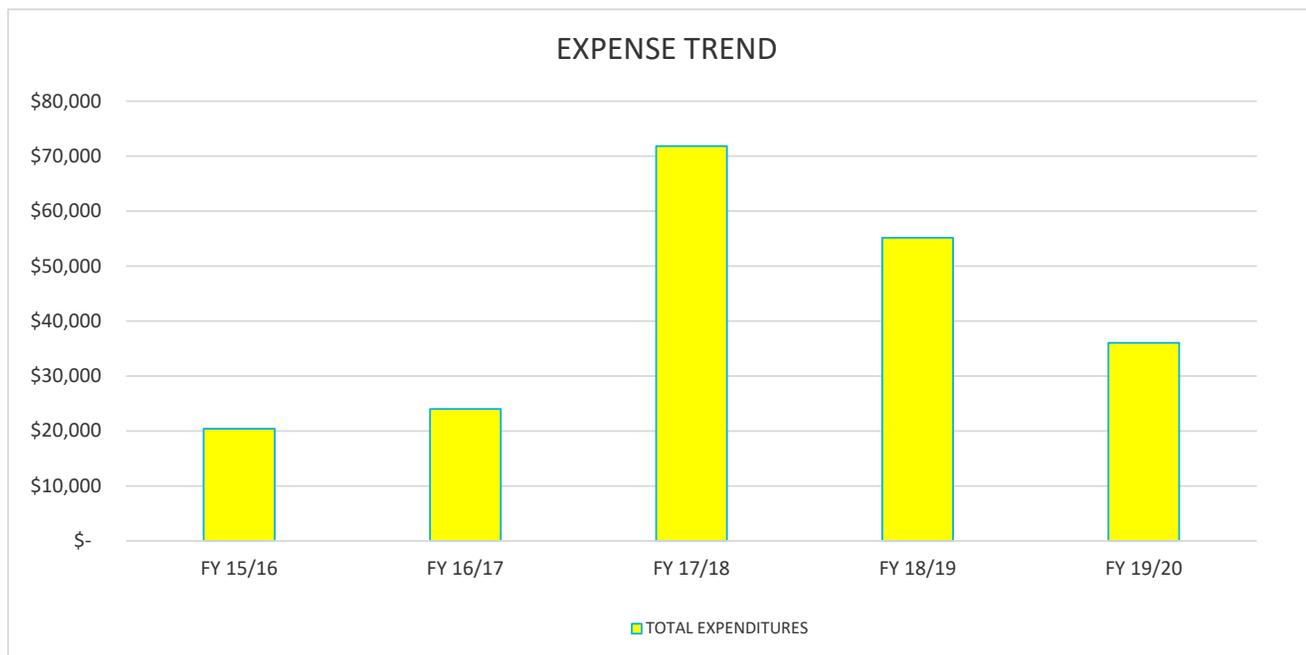
**Budget Highlights:** The majority of expenditures from the City Council are to fund memberships, dues and training opportunities for the Council members. Expenditures were higher in 2018/19 due to costs related to redistricting.

## Expenses

- Wages and Benefits
- Maintenance and Operation



City Council	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 12,899	\$ 14,910	\$ 16,796	\$ 16,795	\$ 16,797	\$ 16,793	-0.01%
Maintenance and Operation	\$ 7,519	\$ 9,097	\$ 55,016	\$ 45,679	\$ 38,360	\$ 19,235	-57.89%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,418</b>	<b>\$ 24,006</b>	<b>\$ 71,811</b>	<b>\$ 62,474</b>	<b>\$ 55,157</b>	<b>\$ 36,028</b>	<b>-42.33%</b>



# CITY ATTORNEY

**Description:** The City Attorney is chief legal advisor to the City Council. The City attorney's services include drafting and reviewing ordinances, contracts, resolutions and providing assistance on a variety of legal matters affecting general operations of the City. Legal expenses are also budgeted directly to the Water and Solid Waste funds.

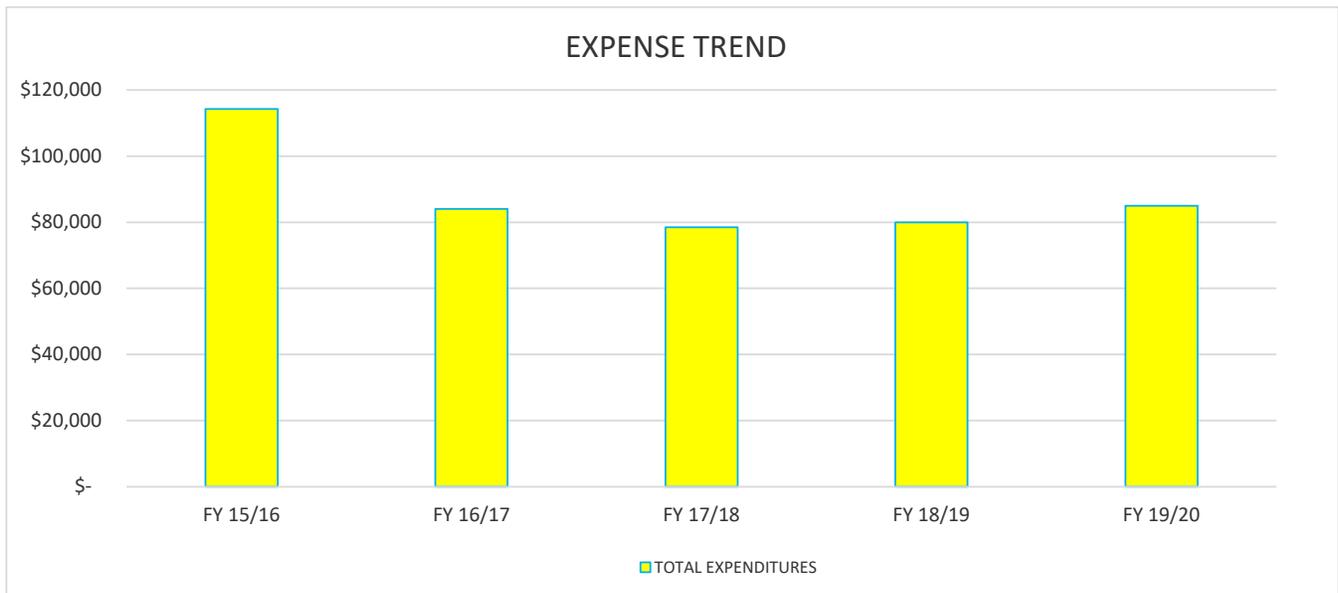
**Budget Highlights:** Legal expenses have remained relatively steady as most expenses are part of the City's retention dues.

## Expenses

■ Maintenance and Operation



City Attorney	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 114,242	\$ 84,018	\$ 78,457	\$ 90,000	\$ 80,000	\$ 85,000	-5.56%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 114,242</b>	<b>\$ 84,018</b>	<b>\$ 78,457</b>	<b>\$ 90,000</b>	<b>\$ 80,000</b>	<b>\$ 85,000</b>	<b>-5.56%</b>



# NON DEPARTMENTAL

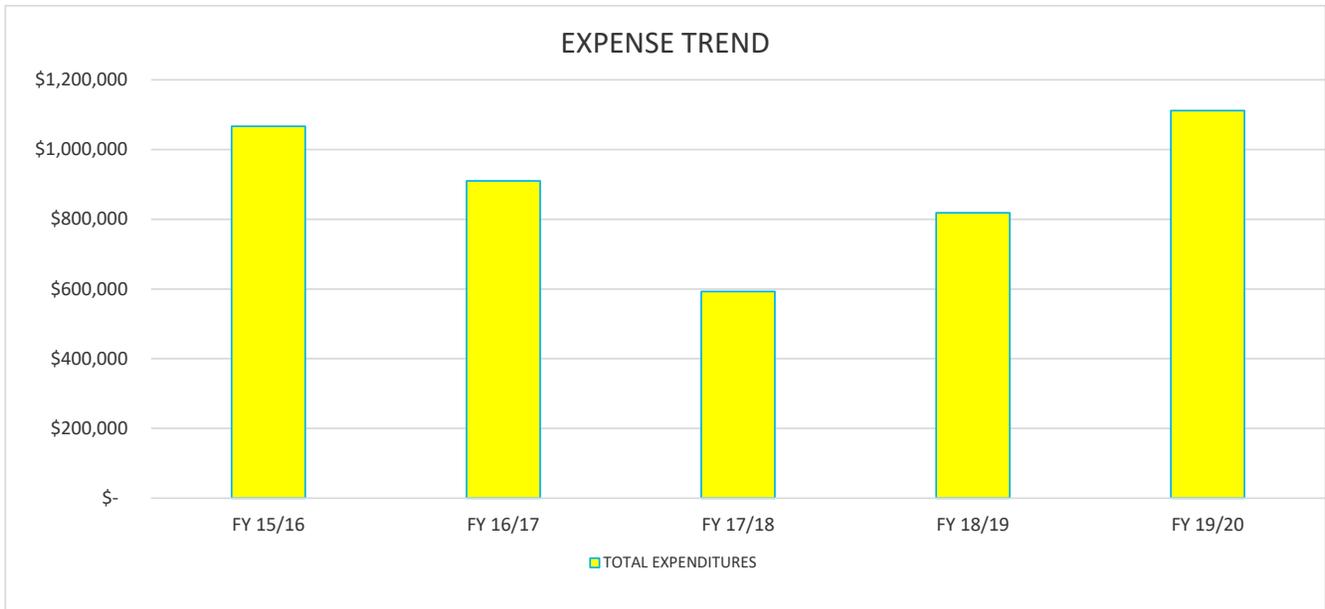
**Description:** This department includes expenses that affect many areas of the City. This budget represents cost not easily identified with any other particular departments.

It also includes expenditures related to economic development incentives, as well as the transfer to the ambulance to subsidize EMS operations.

**Budget Highlights:** The FY20 budget includes an increase to the transfer to the ambulance fund. In addition, economic development related programs are programmed here.



Non-Departmental	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 273,557	\$ 493,255	\$ 347,891	\$ 298,909	\$ 299,582	\$ 303,500	1.54%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 28,048	\$ 52,081	\$ 9,176	\$ 169,250	\$ 43,950	\$ 308,000	81.98%
Transfers out	\$ 765,000	\$ 365,000	\$ 236,000	\$ 350,000	\$ 475,000	\$ 500,000	42.86%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,066,605</b>	<b>\$ 910,336</b>	<b>\$ 593,067</b>	<b>\$ 818,159</b>	<b>\$ 818,532</b>	<b>\$ 1,111,500</b>	<b>35.85%</b>



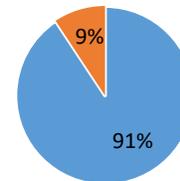
# CITY MANAGER

**Description:** The City Manager is responsible for the administrative leadership of the City staff and the execution of policies and guidelines established by the City Council. All departments of the City and any City entities come under the City Managers' direction. The manager advises the Council on various activities affecting the City, carries out Council direction, goals and objectives and monitors the performance and accomplishments of the City organization.

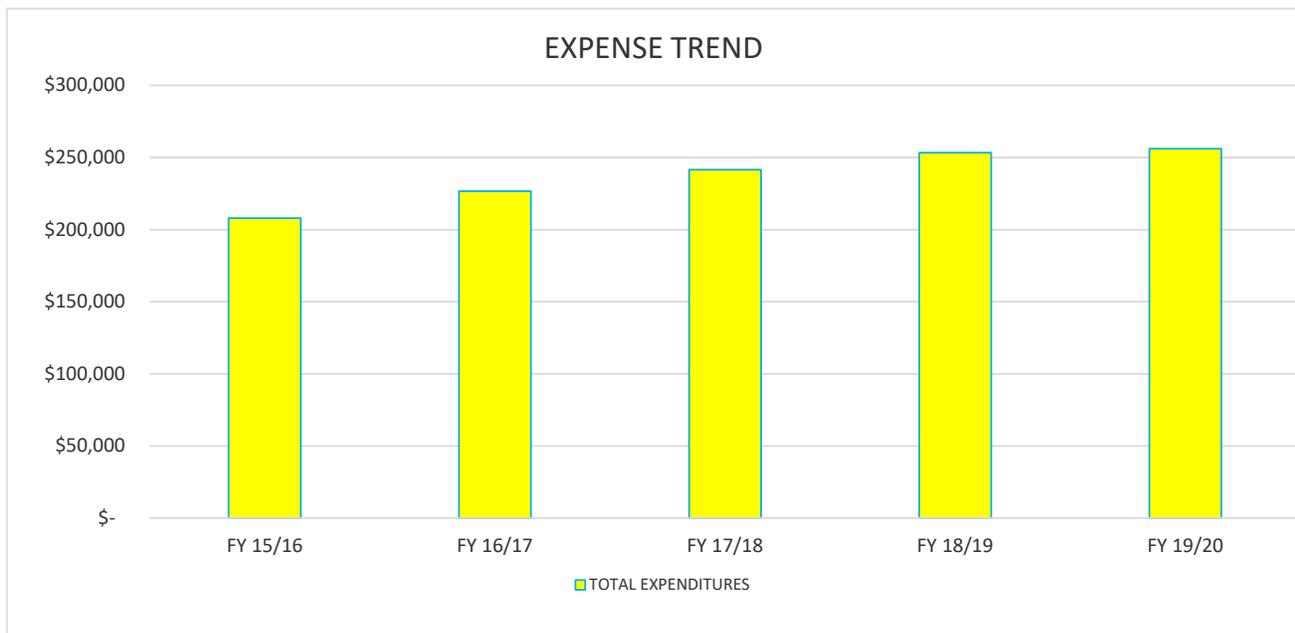
**Budget Highlights:** The FY20 budget includes continued funding for a management intern position.

## Expenses

- Wages and Benefits
- Maintenance and Operation



City Manager	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 188,661	\$ 216,050	\$ 218,208	\$ 205,251	\$ 225,363	\$ 232,340	13.20%
Maintenance and Operation	\$ 19,275	\$ 10,480	\$ 23,371	\$ 29,791	\$ 27,991	\$ 23,816	-20.06%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 207,936</b>	<b>\$ 226,530</b>	<b>\$ 241,578</b>	<b>\$ 235,042</b>	<b>\$ 253,354</b>	<b>\$ 256,156</b>	<b>8.98%</b>



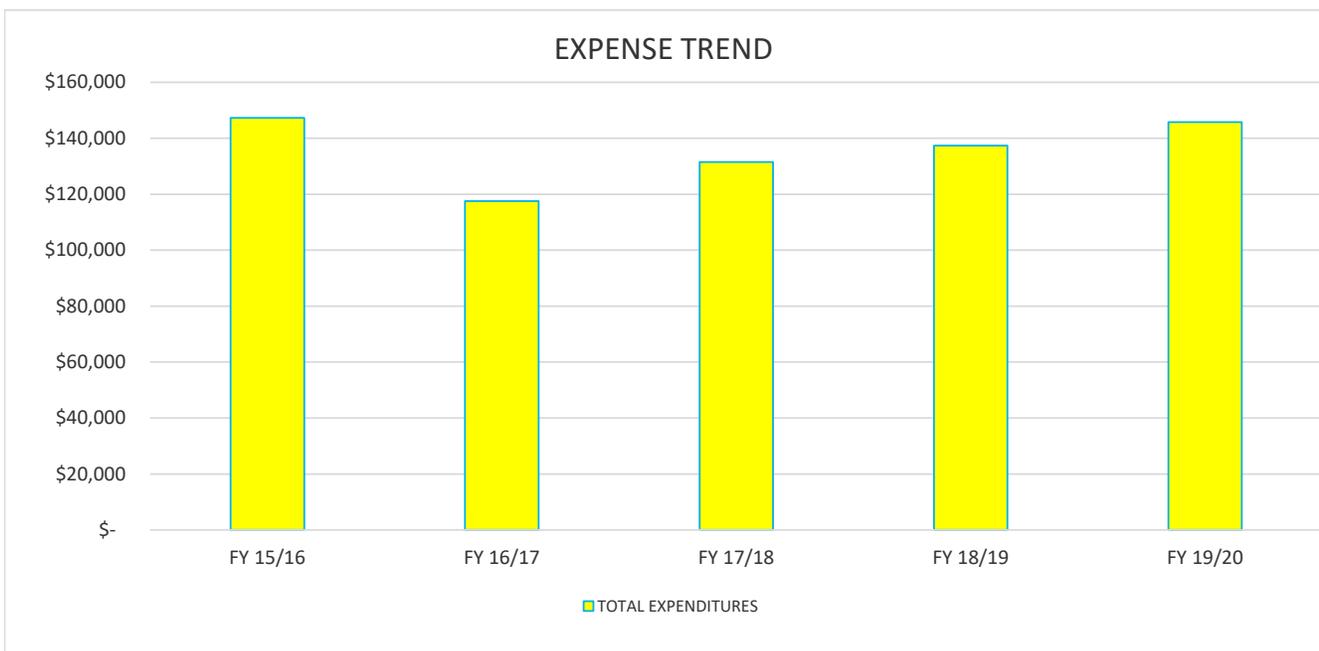
# CITY CLERK

**Description:** : The City Clerk records the actions of the City Council by maintaining minutes, resolutions and ordinances. The City Clerk also is responsible for records management, both preservation of documents for historical and legal purposes, and elimination of un-needed documents. The City Clerk assists the public and candidates during the election process to fill City Council seats every two years. The City Clerk also acts as a filing officer and implements the requirements of the Fair Political Practices Commission in the filing of campaign forms and Statements of Economic Interests by candidates, elected officials, commissioners and designated employees of the City.

**Budget Highlights:** Training funding has been increased for professional development.



City Clerk	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 136,726	\$ 99,190	\$ 108,129	\$ 119,579	\$ 119,579	\$ 128,191	7.20%
Maintenance and Operation	\$ 10,517	\$ 18,363	\$ 23,346	\$ 16,573	\$ 17,781	\$ 17,563	5.97%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 147,243</b>	<b>\$ 117,553</b>	<b>\$ 131,474</b>	<b>\$ 136,152</b>	<b>\$ 137,360</b>	<b>\$ 145,754</b>	<b>7.05%</b>



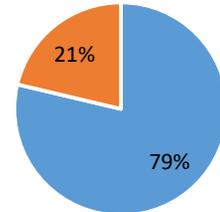
# FINANCE

**Description:** The Finance Department is responsible for ensuring that the daily operations of finance, maintenance of City's computer, property and risk management provide the services required by the residents of the City of Kingsburg. The Finance Department is committed to providing quality customer service and financial services directed toward the control and judicious use of the City's fiscal resources.

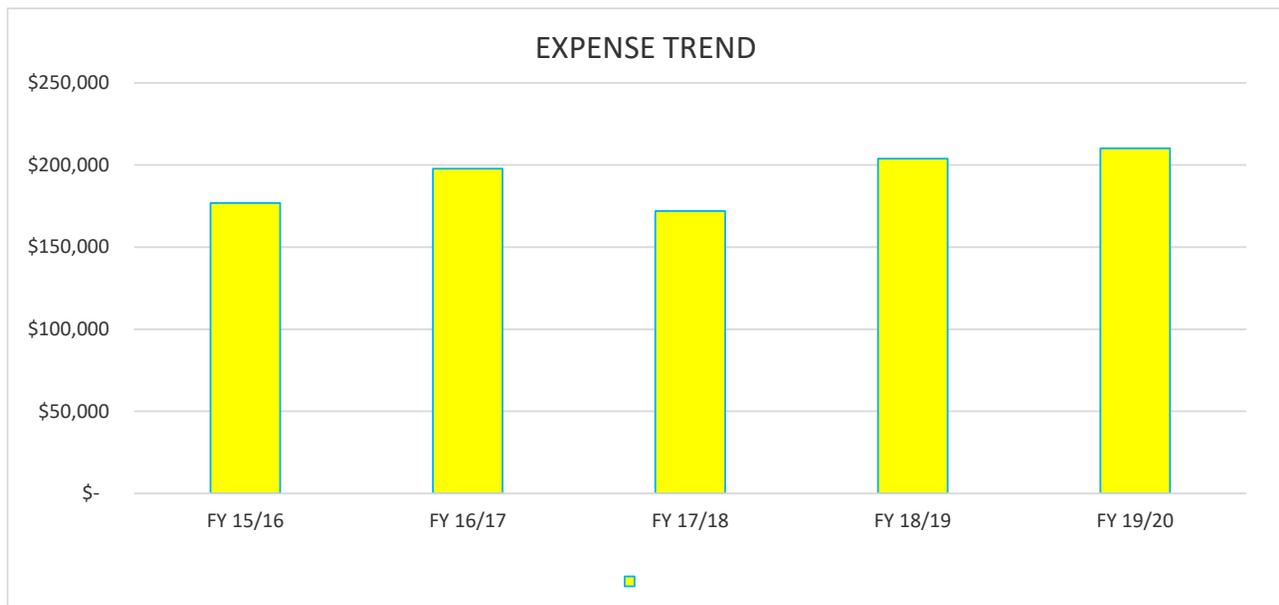
**Budget Highlights:** Additional training opportunities have been budgeted for all finance staff.

## Expenses

- Wages and Benefits
- Maintenance and Operation



Finance	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 128,806	\$ 153,970	\$ 141,058	\$ 159,442	\$ 159,442	\$ 165,448	3.77%
Maintenance and Operation	\$ 47,999	\$ 43,734	\$ 30,947	\$ 43,764	\$ 44,392	\$ 44,760	2.28%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 176,805</b>	<b>\$ 197,703</b>	<b>\$ 172,005</b>	<b>\$ 203,206</b>	<b>\$ 203,834</b>	<b>\$ 210,208</b>	<b>3.45%</b>



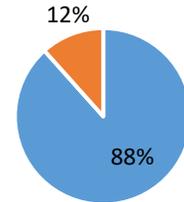
# ADMINISTRATIVE SERVICES

**Description:** The Administrative Services Director position is responsible for all of the personnel functions of the City. The ASD also oversees special projects, performs analytics and provides input and policy recommendations for City Council.

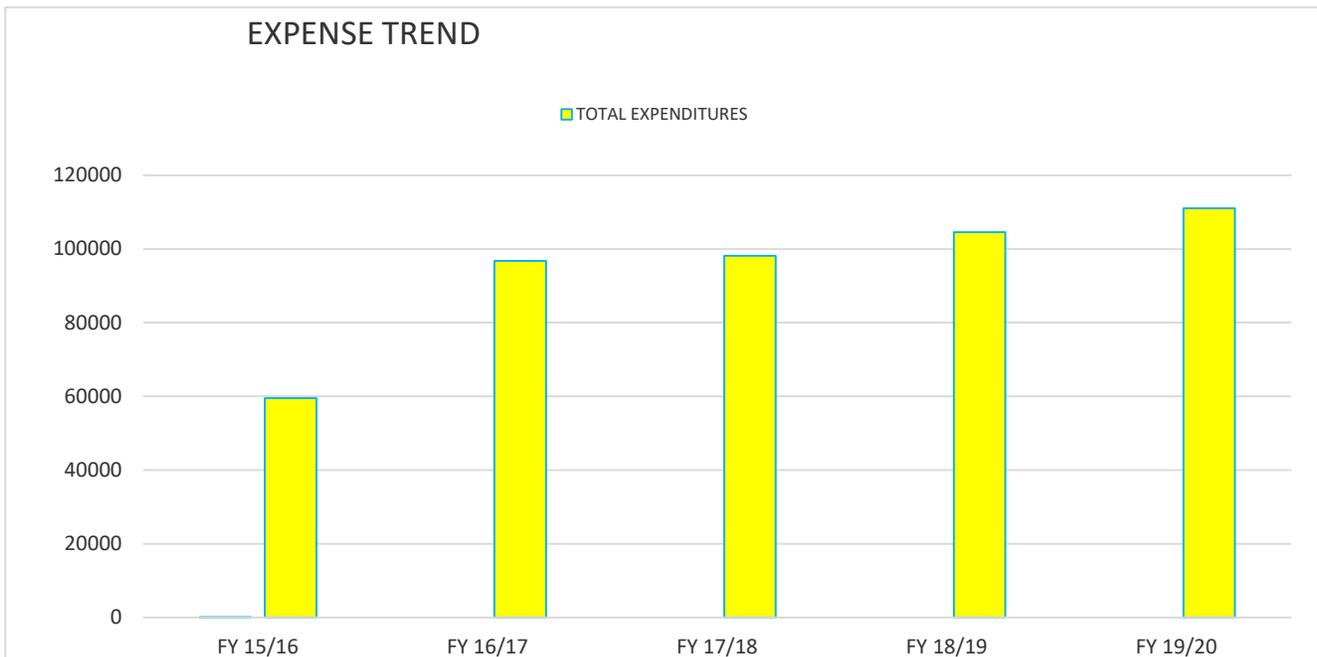
**Budget Highlights:** This position was reorganized in FY17 to create the Dir. of Admin Svcs. The position handles HR, risk management and oversees Community Services.

## Expenses

- Wages and Benefits
- Maintenance and Operation



Administrative Services	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 55,190	\$ 75,434	\$ 83,670	\$ 91,170	\$ 91,170	\$ 98,150	7.66%
Maintenance and Operation	\$ 4,325	\$ 21,299	\$ 14,474	\$ 16,504	\$ 13,403	\$ 12,898	-21.85%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 59,516</b>	<b>\$ 96,734</b>	<b>\$ 98,144</b>	<b>\$ 107,674</b>	<b>\$ 104,573</b>	<b>\$ 111,048</b>	<b>3.13%</b>



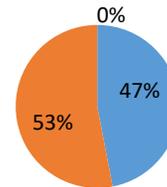
# PLANNING AND BUILDING

**Description:** The Planning and Development Portion is responsible for the administration of the City's current land use and planning policy. The Building Dept. oversees plan checks, inspections and review of new projects.

**Budget Highlights:** Both the City's building and planning divisions continue to see increased demand. Many expenditures for consultant services are offset by development fees.

## Expenses

- Wages and Benefits
- Maintenance and Operation
- Capital Outlay



Planning and Building Permits	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 145,988	\$ 157,502	\$ 155,803	\$ 160,724	\$ 160,724	\$ 161,052	0.20%
Maintenance and Operation	\$ 143,882	\$ 186,354	\$ 204,757	\$ 205,741	\$ 198,092	\$ 181,789	-11.64%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 5,000	\$ 13,100	\$ 8,209	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 294,870</b>	<b>\$ 356,956</b>	<b>\$ 368,769</b>	<b>\$ 366,465</b>	<b>\$ 358,816</b>	<b>\$ 342,841</b>	<b>-6.45%</b>



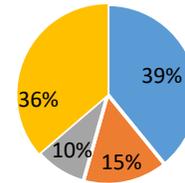
# COMMUNITY SERVICES

**Description:** The Community Services Department includes the General Fund's funding of the Senior Center and Crandell Swim Complex. The Department also oversees facilities and usage of all of the parks in the City, as well as the After School and Summer Recreation Programs.

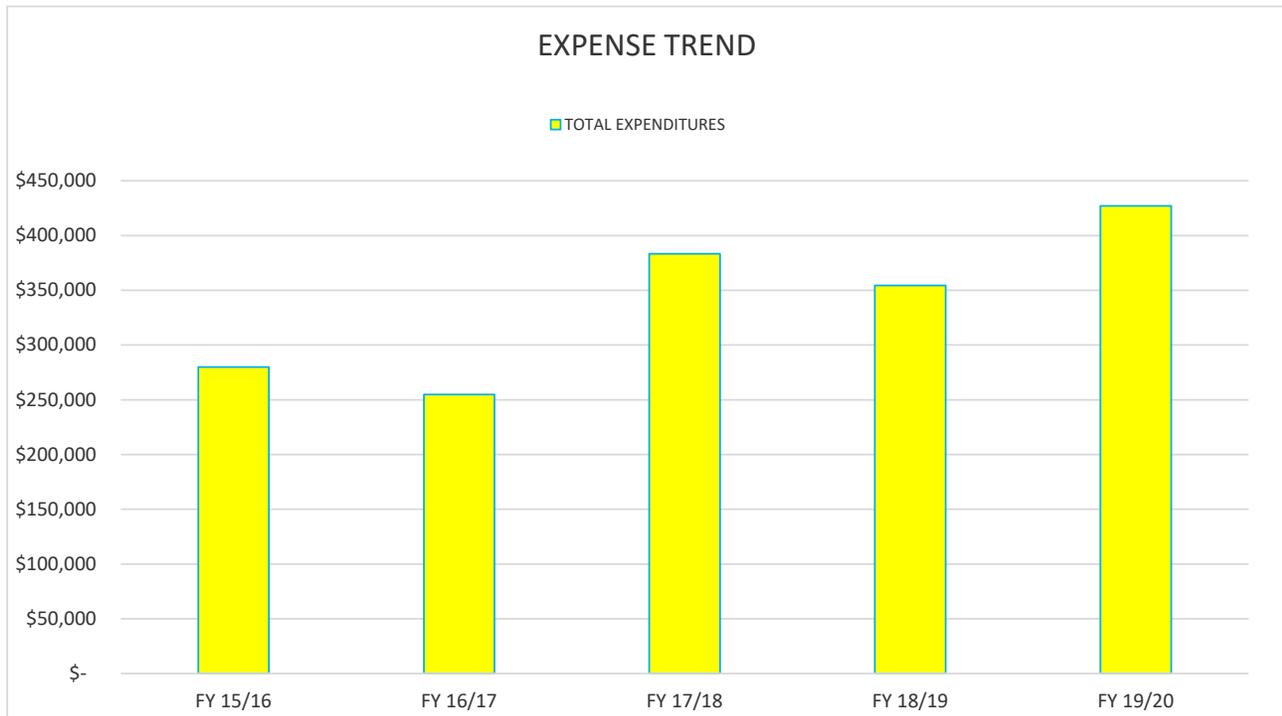
**Budget Highlights:** Overall fund expenditures are higher due to programming additions and changes to minimum wage.

## Expenses

- Wages and Benefits
- Maintenance and Operation
- Capital Outlay
- Transfers out



Community Services	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 96,536	\$ 94,639	\$ 145,477	\$ 129,299	\$ 148,499	\$ 167,113	29.25%
Maintenance and Operation	\$ 27,017	\$ 30,136	\$ 50,688	\$ 48,091	\$ 52,019	\$ 65,041	35.25%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 31,445	\$ 5,130	\$ 43,699	\$ 40,000	\$ 40	\$ 40,000	0.00%
Transfers out	\$ 125,000	\$ 125,000	\$ 143,500	\$ 153,715	\$ 153,715	\$ 155,000	0.84%
<b>TOTAL EXPENDITURES</b>	<b>\$ 279,997</b>	<b>\$ 254,905</b>	<b>\$ 383,364</b>	<b>\$ 371,105</b>	<b>\$ 354,273</b>	<b>\$ 427,154</b>	<b>15.10%</b>



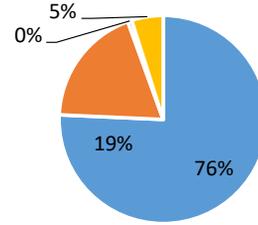
# POLICE

**Description:** The Police Department provides all Law Enforcement Services including patrol, investigation crime prevention, traffic enforcement, and other programs as needed. Police administration develops plans, determines staffing levels and equipment needs and sets policy and procedure for the entire department. The department consists of command staff, patrol, detective, public safety technicians, records supervisor, explorers and public safety volunteers.

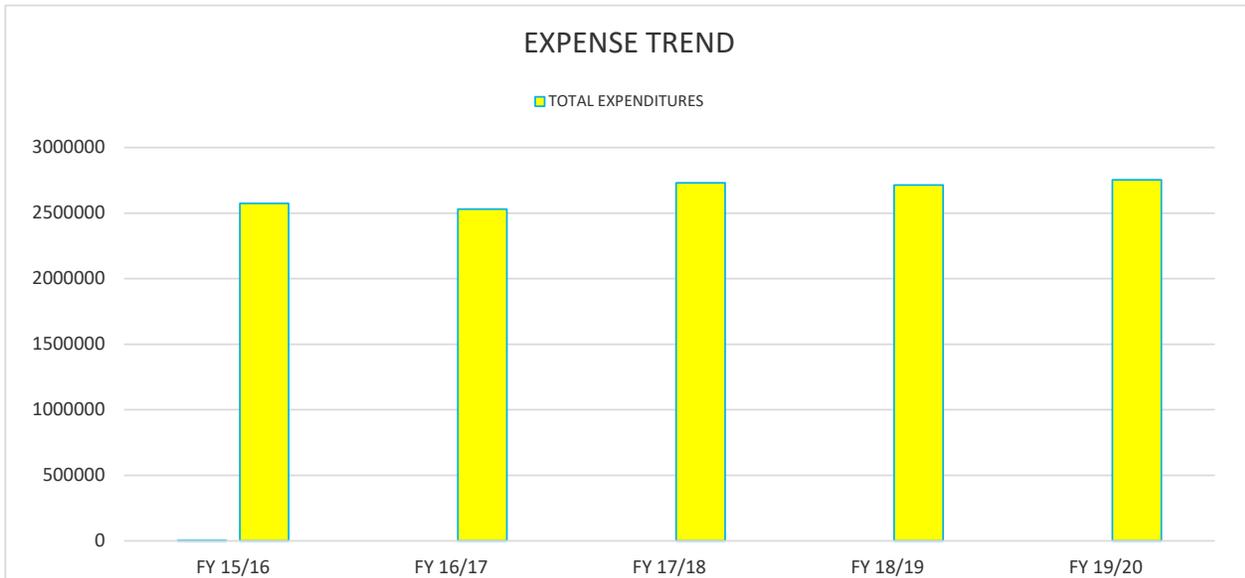
**Budget Highlights:** Funding includes 14 sworn and three non-sworn positions. Capital expenditures include ongoing fleet upgrades as well as building improvements. Does not include funding through Measure E Public Safety Tax or ACT.

## Expenses

- Wages and Benefits
- Maintenance and Operation
- Debt Service
- Capital Outlay



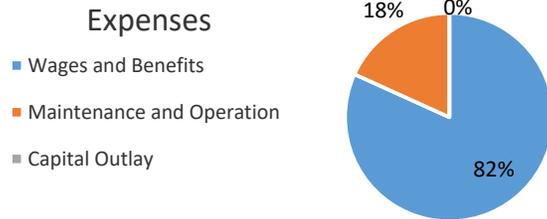
Police	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 2,078,335	\$ 2,075,482	\$ 2,235,828	\$ 2,252,913	\$ 2,215,057	\$ 2,084,887	-7.46%
Maintenance and Operation	\$ 248,414	\$ 381,356	\$ 400,731	\$ 455,854	\$ 449,390	\$ 516,305	13.26%
Debt Service	\$ 93,109	\$ 17,479	\$ 17,479	\$ 17,479	\$ 17,479	\$ 17,479	0.00%
Capital Outlay	\$ 154,337	\$ 56,560	\$ 77,167	\$ 89,500	\$ 32,220	\$ 134,900	50.73%
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,574,196</b>	<b>\$ 2,530,877</b>	<b>\$ 2,731,205</b>	<b>\$ 2,815,746</b>	<b>\$ 2,714,146</b>	<b>\$ 2,753,571</b>	<b>-2.21%</b>



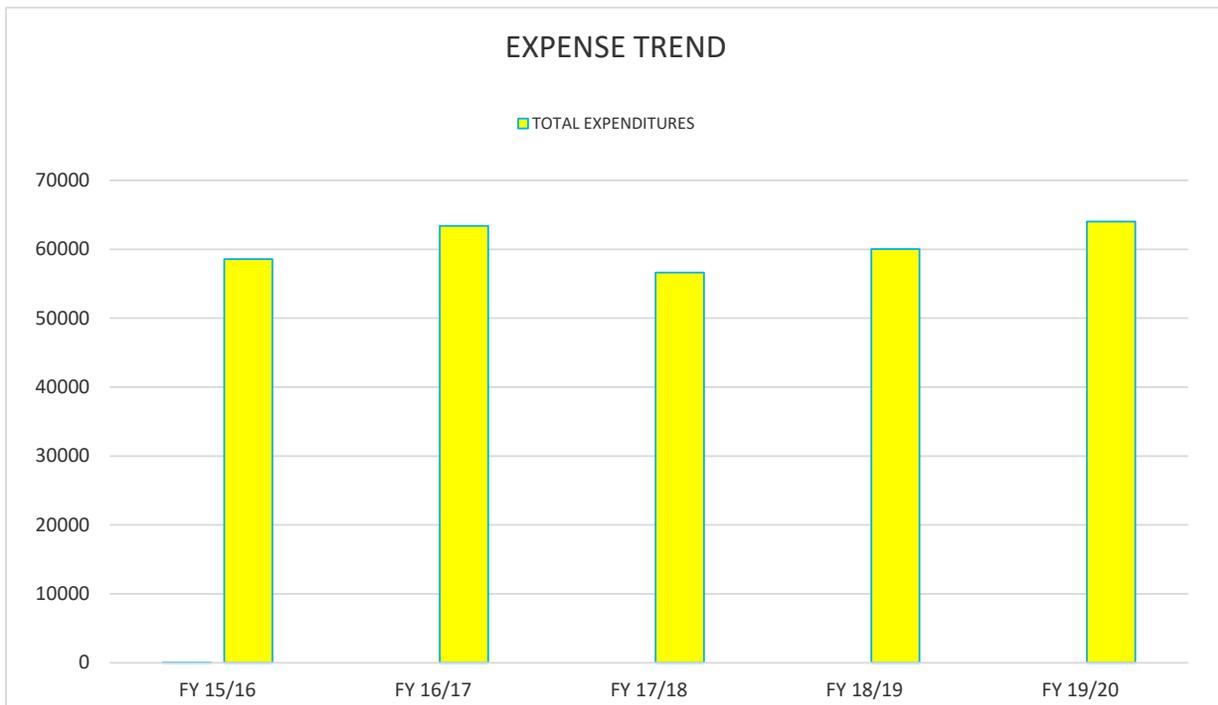
# PUBLIC WORKS ADMINISTRATION

**Description:** Public Works Administration is responsible for the oversight of Public Works functions including streets, water, building maintenance, engineering, refuse/recycling, street sweeping, parks, landscape maintenance, storm drain and sanitary sewer.

**Budget Highlights:** There are no anticipated major changes in the overall administration budget.



Public Works Administration	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 46,465	\$ 53,149	\$ 47,854	\$ 49,965	\$ 50,012	\$ 52,340	4.75%
Maintenance and Operation	\$ 5,945	\$ 9,184	\$ 8,755	\$ 11,317	\$ 10,017	\$ 11,667	3.09%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 6,184	\$ 1,060	\$ -	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 58,593</b>	<b>\$ 63,392</b>	<b>\$ 56,609</b>	<b>\$ 61,282</b>	<b>\$ 60,029</b>	<b>\$ 64,007</b>	<b>4.45%</b>



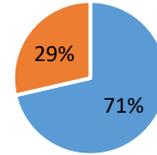
# LANDSCAPE MAINTENANCE

**Description:** Landscape Maintenance maintains all of the properties in the public right-of-way in the City, including parks, traffic islands, storm drains, street borders and other publicly-owned properties.

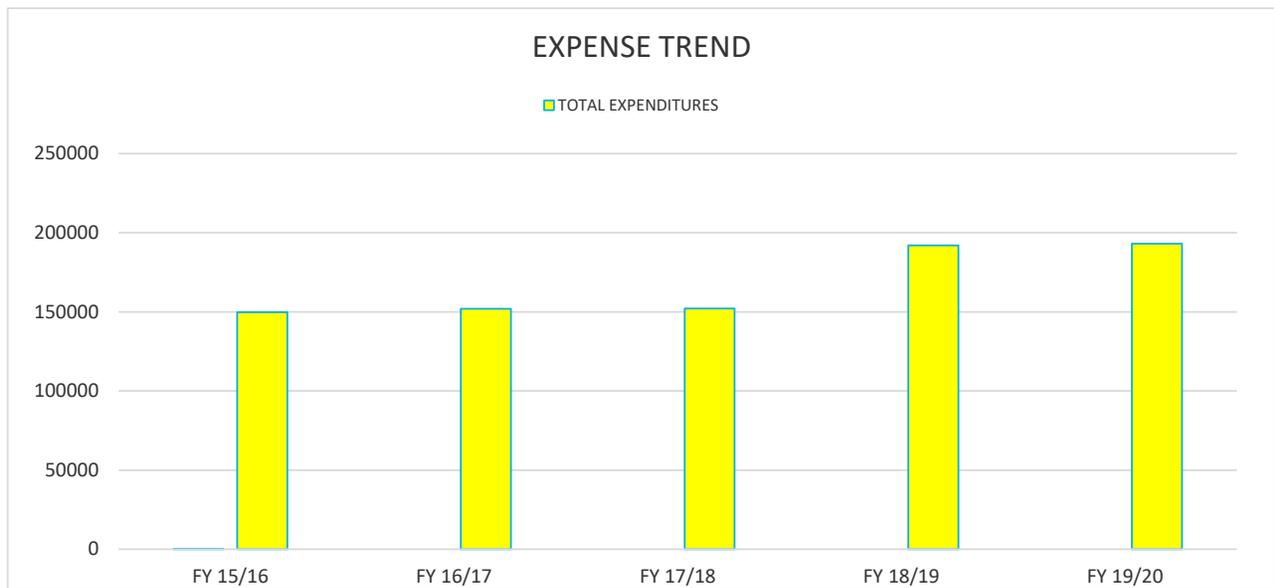
**Budget Highlights:** Expenditures remain relatively stable from the previous year. Includes the purchase of new mower, which replaces a 2008 unit.

## Expenses

- Wages and Benefits
- Maintenance and Operation



Landscape Maintenance	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 113,273	\$ 116,058	\$ 119,923	\$ 122,672	\$ 122,608	\$ 125,727	2.49%
Maintenance and Operation	\$ 35,431	\$ 35,886	\$ 32,248	\$ 52,482	\$ 50,166	\$ 50,370	-4.02%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 1,000	\$ -	\$ -	\$ 20,000	\$ 19,155	\$ 17,000	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 149,704</b>	<b>\$ 151,944</b>	<b>\$ 152,171</b>	<b>\$ 195,154</b>	<b>\$ 191,929</b>	<b>\$ 193,097</b>	<b>-1.05%</b>



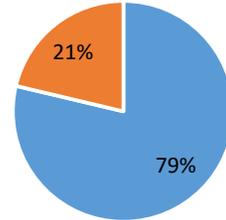
# BUILDING & FACILITY MAINTENANCE

**Description:** Facility Maintenance provides upkeep and maintenance for all of the facilities in the City. Janitorial services are provided by Viking Janitorial. Miscellaneous repairs are performed by City personnel.

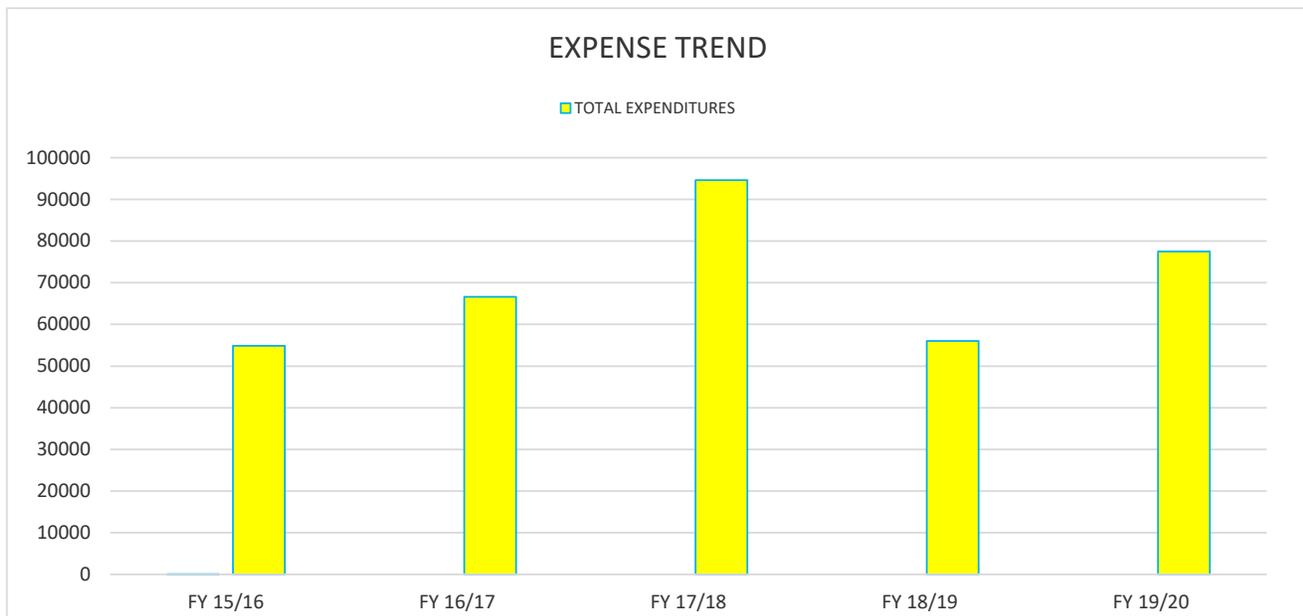
**Budget Highlights:** Includes contracts for janitorial and HVAC services for all City owned buildings. Capital work includes maintenance at Fire Station #2.

## Expenses

- Maintenance and Operation
- Capital Outlay



Building & Facility Maintenance	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>REVENUE</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 54,860	\$ 63,673	\$ 70,014	\$ 62,500	\$ 56,000	\$ 61,000	-2.40%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ 2,970	\$ 24,600	\$ -	\$ -	\$ 16,500	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 54,860</b>	<b>\$ 66,643</b>	<b>\$ 94,614</b>	<b>\$ 62,500</b>	<b>\$ 56,000</b>	<b>\$ 77,500</b>	<b>24.00%</b>



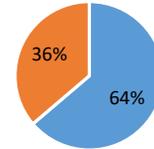
# VEHICLE MAINTENANCE

**Description:** Vehicle Maintenance provides for the maintenance of all City equipment including vehicles, street equipment, parks equipment, water equipment, and other miscellaneous equipment.

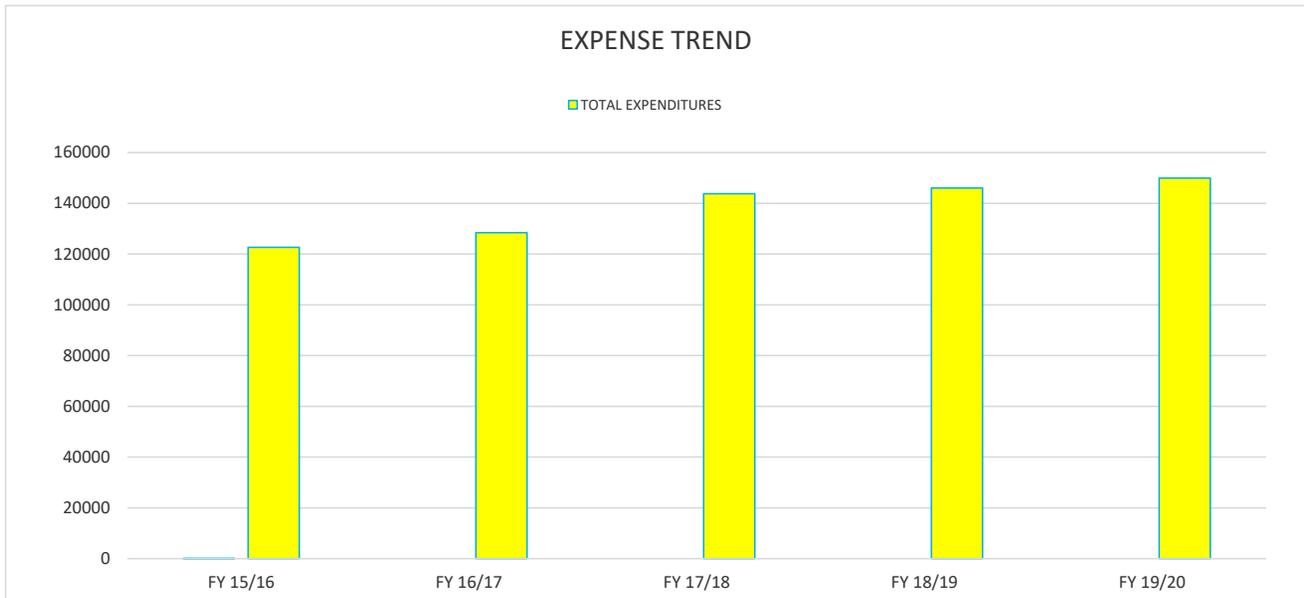
**Budget Highlights:** Includes new software for fleet management.

**Expenses**

- Wages and Benefits
- Maintenance and Operation



Vehicle Maintenance	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 80,246	\$ 86,181	\$ 90,031	\$ 92,392	\$ 93,663	\$ 93,705	1.42%
Maintenance and Operation	\$ 42,458	\$ 42,243	\$ 53,817	\$ 49,141	\$ 52,381	\$ 53,246	8.35%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	-
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 122,704</b>	<b>\$ 128,424</b>	<b>\$ 143,849</b>	<b>\$ 141,533</b>	<b>\$ 146,044</b>	<b>\$ 149,951</b>	<b>5.95%</b>



**CITY OF KINGSBURG**  
**Summary of Recreation Funds**

**2019-2020 Fiscal Year Budget**

		Pool	Senior Center	Total
<b>Actual Fund Balance,</b>	<b>June 30, 2018</b>	(41,193)	(31,181)	(72,375)
<b>Estimated Beginning Fund Balance,</b>	<b>June 30, 2019</b>	(38,867)	(13,807)	(52,675)
<b>Revenues:</b>				
	Charges for Service	58,000	12,000	70,000
	JPA Reimbursements	61,500	-	61,500
	Contributions		8,000	8,000
	Transfers In From Other Funds	100,000	55,000	155,000
	<b>Total Revenues</b>	<b>\$ 219,500</b>	<b>\$ 75,000</b>	<b>\$ 294,500</b>
<b>Expenses:</b>				
	Wages and Benefits	79,399	54,548	133,946
	Office Supplies	300	-	300
	Department Tools and Supplies	20,000	6,700	26,700
	Concession Stand Supplies	6,000	-	6,000
	Utilities/Communications	46,200	11,300	57,500
	Equipment Maintenance	5,000	-	5,000
	Insurance	2,954	1,158	4,112
	Professional Services	31,200	1,000	32,200
	Capital Outlay	20,000	-	20,000
	<b>Total Expenses</b>	<b>211,053</b>	<b>74,706</b>	<b>285,758</b>
	<b>Projected Net Result</b>	<b>8,447</b>	<b>294</b>	<b>8,742</b>
<b>Projected Ending Fund Balance,</b>	<b>June 30, 2020</b>	<b>\$ (30,420)</b>	<b>\$ (13,513)</b>	<b>\$ (43,933)</b>

**CITY OF KINGSBURG  
RECREATION FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2019/20**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 19/20</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>POOL</b>								
021-0000-433-0201	PUBLIC SWIMMING	\$ 14,876	\$ 14,151	\$ 14,068	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
021-0000-433-0202	RED CROSS LESSONS	\$ 9,969	\$ 10,774	\$ 11,000	\$ 11,000	\$ 12,000	\$ 12,000	9.09%
021-0000-433-0203	LAP SWIMMING	\$ 3,962	\$ 4,033	\$ 5,615	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
021-0000-433-0204	GROUP RENTALS	\$ 13,884	\$ 15,668	\$ 12,788	\$ 14,000	\$ 14,000	\$ 14,000	0.00%
021-0000-433-0206	CONCESSION STAND SALES	\$ 6,885	\$ 7,085	\$ 6,930	\$ 7,750	\$ 7,000	\$ 7,000	-9.68%
021-0000-433-0207	AQUA AEROBICS	\$ 4,943	\$ 5,587	\$ 4,939	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
021-0000-462-0100	MISCELLANEOUS	\$ -	\$ -	\$ 18	\$ -	\$ 2,200	\$ -	
021-0000-463-0201	POOL REIMB	\$ 59,397	\$ 59,726	\$ 60,036	\$ 61,500	\$ 61,500	\$ 61,500	0.00%
	<b>Sub-Total</b>	\$ 113,915	\$ 117,024	\$ 115,394	\$ 119,250	\$ 121,700	\$ 119,500	0.21%
021-0000-471-0110	FROM GENERAL FUND	\$ 95,000	\$ 80,000	\$ 95,000	\$ 100,000	\$ 100,000	\$ 100,000	0.00%
	<b>TOTAL, POOL</b>	\$ 208,915	\$ 197,024	\$ 210,394	\$ 219,250	\$ 221,700	\$ 219,500	0.11%
<b>SENIOR CENTER</b>								
022-0000-422-0404	SENIOR NUTRITION	\$ 8,333	\$ 10,890	\$ 22,294	\$ 8,000	\$ 19,500	\$ 12,000	50.00%
022-0000-461-0101	LUNCH CONTRIBUTIONS	\$ 7,305	\$ 7,924	\$ 8,739	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
022-0000-461-0105	SENIOR CENTER DONATIONS	\$ -	\$ -	\$ 52	\$ -	\$ -	\$ -	
	<b>Sub-Total</b>	\$ 15,638	\$ 18,814	\$ 31,084	\$ 16,000	\$ 27,500	\$ 20,000	25.00%
022-0000-471-0110	FROM GENERAL FUND	\$ 30,000	\$ 45,000	\$ 48,500	\$ 53,715	\$ 53,715	\$ 55,000	2.39%
	<b>TOTAL, SENIOR CENTER</b>	\$ 45,638	\$ 63,814	\$ 79,585	\$ 69,715	\$ 81,215	\$ 75,000	7.58%
	<b>TOTAL, RECREATION FUNDS</b>	\$ 254,553	\$ 260,838	\$ 289,979	\$ 288,965	\$ 302,915	\$ 294,500	1.92%
	<b>Revenues</b>	\$ 254,553	\$ 260,838	\$ 289,979	\$ 288,965	\$ 302,915	\$ 294,500	1.92%
	<b>Expenses</b>	\$ 257,853	\$ 239,513	\$ 276,229	\$ 287,374	\$ 283,215	\$ 285,758	-0.56%
		\$ (3,300)	\$ 21,325	\$ 13,749	\$ 1,591	\$ 19,700	\$ 8,742	



**CITY OF KINGSBURG  
RECREATION FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2019/20**

NUMBER	ACCOUNT DESCRIPTION	FY 15/16 ACTUALS	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 BUDGET	PROJECTED YEAR END	FY 19/20 PROPOSED	Percent Change
<b>POOL</b>								
021-9100-529-5104	PARTTIME	\$ 265	\$ -	\$ -	\$ -	\$ -	\$ -	
021-9100-529-5108	LIFEGUARDS	\$ 41,646	\$ 43,500	\$ 59,268	\$ 51,450	\$ 60,475	\$ 65,280	26.88%
021-9100-529-5111	AQUA AEROBICS	\$ -	\$ -	\$ 3,911	\$ 4,400	\$ 3,750	\$ 4,000	-9.09%
021-9100-529-5121	FICA	\$ 3,646	\$ 3,328	\$ 5,677	\$ 3,936	\$ 4,913	\$ 5,300	34.65%
021-9100-529-5127	WORKERS COMP	\$ 2,674	\$ 3,655	\$ 5,599	\$ 5,750	\$ 5,750	\$ 4,798	-16.56%
021-9100-529-5131	EAP	\$ -	\$ 296	\$ 17	\$ 22	\$ 22	\$ 21	-4.55%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 48,230</b>	<b>\$ 50,779</b>	<b>\$ 74,471</b>	<b>\$ 65,558</b>	<b>\$ 74,910</b>	<b>\$ 79,399</b>	<b>21.11%</b>
021-9100-529-5201	OFFICE SUPPLIES/POSTAGE	\$ 406	\$ 750	\$ 893	\$ 750	\$ 300	\$ 300	-60.00%
021-9100-529-5210	DEPT TOOLS & SUPPLIES	\$ 23,833	\$ 22,000	\$ 17,776	\$ 20,000	\$ 15,000	\$ 20,000	0.00%
021-9100-529-5213	CONCESSION STAND SUPPLIES	\$ 4,948	\$ 6,500	\$ 6,807	\$ 6,500	\$ 6,500	\$ 6,000	-7.69%
021-9100-529-5216	COMMUNICATIONS	\$ 1,996	\$ 2,000	\$ 1,001	\$ 1,800	\$ 1,077	\$ 1,200	-33.33%
021-9100-529-5218	UTILITIES	\$ 53,704	\$ 44,000	\$ 34,635	\$ 44,000	\$ 44,678	\$ 45,000	2.27%
021-9100-529-5226	EQUIPMENT MAINTENANCE	\$ 2,961	\$ 8,173	\$ 5,330	\$ 7,200	\$ 4,500	\$ 5,000	-30.56%
021-9100-529-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ 1,948	\$ 1,988	\$ 1,988	\$ 2,003	0.75%
021-9100-529-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ 242	\$ 282	\$ 282	\$ 304	7.80%
021-9100-529-5264	ERMA	\$ -	\$ -	\$ 342	\$ 433	\$ 433	\$ 626	44.57%
021-9100-529-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ 178	\$ 174	\$ 174	\$ 21	-87.93%
021-9100-529-5270	PROFESSIONAL SERVICES	\$ 31,767	\$ 26,500	\$ 37,045	\$ 34,000	\$ 33,500	\$ 31,200	-8.24%
021-9100-529-5291	CONF/MEETINGS/TRAVEL	\$ 43	\$ 500	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 119,658</b>	<b>\$ 110,423</b>	<b>\$ 106,197</b>	<b>\$ 117,127</b>	<b>\$ 108,431</b>	<b>\$ 111,654</b>	<b>-4.67%</b>
021-9100-529-5701	CAPITAL OUTLAY	\$ 30,186	\$ 18,000	\$ 3,311	\$ -	\$ -	\$ -	0.00%
021-9100-529-5728	SAND FILTER REPLACEMENT	\$ -	\$ -	\$ 20,491	\$ 20,000	\$ 21,113	\$ 20,000	0.00%
021-9100-529-5739	PAINTING CONCESSION STAND	\$ -	\$ -	\$ -	\$ 15,000	\$ 14,920	\$ -	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 30,186</b>	<b>\$ 18,000</b>	<b>\$ 23,802</b>	<b>\$ 35,000</b>	<b>\$ 36,033</b>	<b>\$ 20,000</b>	<b>-42.86%</b>
	<b>TOTAL, POOL</b>	<b>\$ 198,074</b>	<b>\$ 179,202</b>	<b>\$ 204,470</b>	<b>\$ 217,685</b>	<b>\$ 219,374</b>	<b>\$ 211,053</b>	<b>-3.05%</b>
<b>SENIOR CENTER - OUTREACH</b>								
022-7100-529-5104	PARTTIME	\$ 22,324	\$ 24,000	\$ 23,061	\$ 24,000	\$ 21,068	\$ 27,040	12.67%
022-7100-529-5121	FICA	\$ 1,747	\$ 1,836	\$ 1,764	\$ 1,836	\$ 1,612	\$ 2,069	12.67%
022-7100-529-5127	WORKERS COMP	\$ 1,758	\$ 2,016	\$ 2,613	\$ 2,683	\$ 2,683	\$ 2,239	-16.55%
022-7100-529-5131	EAP	\$ -	\$ 163	\$ 3	\$ 4	\$ 4	\$ 3	-25.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 25,829</b>	<b>\$ 28,015</b>	<b>\$ 27,441</b>	<b>\$ 28,523</b>	<b>\$ 25,367</b>	<b>\$ 31,351</b>	<b>9.91%</b>
022-7100-529-5210	DEPT TOOLS & SUPPLIES	\$ 1,413	\$ 2,000	\$ 6,237	\$ 2,500	\$ 2,500	\$ 2,500	0.00%
022-7100-529-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ 345	\$ 351	\$ 351	\$ 326	-7.12%
022-7100-529-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ 43	\$ 50	\$ 50	\$ 49	-2.00%
022-7100-529-5264	ERMA	\$ -	\$ -	\$ 61	\$ 76	\$ 76	\$ 102	34.21%
022-7100-529-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ 32	\$ 31	\$ 31	\$ 27	-12.90%
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 1,413</b>	<b>\$ 2,000</b>	<b>\$ 6,718</b>	<b>\$ 3,008</b>	<b>\$ 3,008</b>	<b>\$ 3,004</b>	<b>-0.13%</b>
	<b>TOTAL, SENIOR CENTER - OUTREACH</b>	<b>\$ 27,242</b>	<b>\$ 30,015</b>	<b>\$ 34,158</b>	<b>\$ 31,531</b>	<b>\$ 28,375</b>	<b>\$ 34,355</b>	<b>8.95%</b>
<b>SENIOR CENTER-NUTRITION</b>								
022-7200-529-5101	SALARIES	\$ 11,877	\$ 12,039	\$ 14,639	\$ 15,256	\$ 15,256	\$ 18,098	18.63%
022-7200-529-5121	FICA	\$ 864	\$ 882	\$ 1,100	\$ 1,167	\$ 1,167	\$ 1,345	0.00%
022-7200-529-5123	PERS	\$ 1,900	\$ 2,400	\$ 960	\$ 1,892	\$ 960	\$ 1,339	-29.23%
022-7200-529-5125	MEDICAL	\$ 24	\$ 1,043	\$ 593	\$ 2,287	\$ 593	\$ 1,611	-29.56%
022-7200-529-5127	WORKERS COMP	\$ 877	\$ 1,002	\$ 933	\$ 958	\$ 933	\$ 800	-16.49%
022-7200-529-5131	EAP	\$ -	\$ 81	\$ 3	\$ 4	\$ 3	\$ 4	0.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 15,542</b>	<b>\$ 17,447</b>	<b>\$ 18,228</b>	<b>\$ 21,564</b>	<b>\$ 18,912</b>	<b>\$ 23,197</b>	<b>7.57%</b>
022-7200-529-5210	DEPT TOOLS & SUPPLIES	\$ 6,101	\$ 4,500	\$ 5,196	\$ 3,500	\$ 3,500	\$ 4,200	20.00%
022-7200-529-5216	COMMUNICATIONS	\$ 3,145	\$ 2,000	\$ 4,762	\$ 4,950	\$ 4,950	\$ 4,500	-9.09%
022-7200-529-5218	UTILITIES	\$ 6,327	\$ 5,400	\$ 7,880	\$ 6,500	\$ 6,500	\$ 6,800	4.62%
022-7200-529-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ 362	\$ 376	\$ 362	\$ 422	12.23%
022-7200-529-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ 45	\$ 53	\$ 45	\$ 64	20.75%
022-7200-529-5264	ERMA	\$ -	\$ -	\$ 64	\$ 82	\$ 64	\$ 132	60.98%
022-7200-529-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ 33	\$ 33	\$ 33	\$ 36	9.09%
022-7200-529-5270	PROFESSIONAL SERVICES	\$ 1,422	\$ 950	\$ 1,031	\$ 1,100	\$ 1,100	\$ 1,000	-9.09%
022-7200-529-5291	CONF/MEETINGS/TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 16,995</b>	<b>\$ 12,850</b>	<b>\$ 19,373</b>	<b>\$ 16,594</b>	<b>\$ 16,554</b>	<b>\$ 17,154</b>	<b>0.00%</b>
	<b>TOTAL, SENIOR CENTER - NUTRITION</b>	<b>\$ 32,537</b>	<b>\$ 30,297</b>	<b>\$ 37,601</b>	<b>\$ 38,158</b>	<b>\$ 35,466</b>	<b>\$ 40,351</b>	<b>5.75%</b>
	<b>TOTAL SENIOR CENTER</b>	<b>\$ 59,779</b>	<b>\$ 60,312</b>	<b>\$ 71,759</b>	<b>\$ 69,689</b>	<b>\$ 63,841</b>	<b>\$ 74,706</b>	<b>7.20%</b>
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 89,601</b>	<b>\$ 96,240</b>	<b>\$ 120,140</b>	<b>\$ 115,645</b>	<b>\$ 119,189</b>	<b>\$ 133,946</b>	<b>15.83%</b>
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 138,066</b>	<b>\$ 125,273</b>	<b>\$ 131,807</b>	<b>\$ 136,221</b>	<b>\$ 127,485</b>	<b>\$ 131,812</b>	<b>-3.24%</b>
	<b>TOTAL DEBT SERVICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>TOTAL TRANSFERS OUT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 30,186</b>	<b>\$ 18,000</b>	<b>\$ 23,802</b>	<b>\$ 35,000</b>	<b>\$ 36,033</b>	<b>\$ 20,000</b>	<b>-42.86%</b>
	<b>TOTAL, RECREATION FUND</b>	<b>\$ 257,853</b>	<b>\$ 239,513</b>	<b>\$ 276,229</b>	<b>\$ 287,374</b>	<b>\$ 283,215</b>	<b>\$ 285,758</b>	<b>-0.56%</b>
	<b>Revenues</b>	<b>\$ 254,553</b>	<b>\$ 260,838</b>	<b>\$ 289,979</b>	<b>\$ 288,965</b>	<b>\$ 302,915</b>	<b>\$ 294,500</b>	
	<b>Expenses</b>	<b>\$ 257,853</b>	<b>\$ 239,513</b>	<b>\$ 276,229</b>	<b>\$ 287,374</b>	<b>\$ 283,215</b>	<b>\$ 285,758</b>	
		<b>\$ (3,300)</b>	<b>\$ 21,325</b>	<b>\$ 13,749</b>	<b>\$ 1,591</b>	<b>\$ 19,700</b>	<b>\$ 8,742</b>	



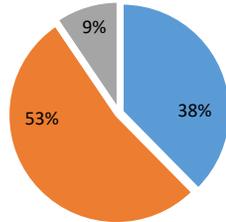
# Crandell Swim Complex

**Description:** This department takes care of all the functions and expenses of the City Pool. These include public swimming, Red Cross lessons, Group & Team Rentals and all the maintenance of the pool. Revenues include reimbursement through a JPA with the Kingsburg Joint Union High School.

**Budget Highlights:** Pool revenues remain relatively consistent with subsidy for operations from the City's General Fund. Funding is incorporated for operations as well as capital for equipment replacement. The City shares eligible operational costs 50/50 with the High School through a JPA.

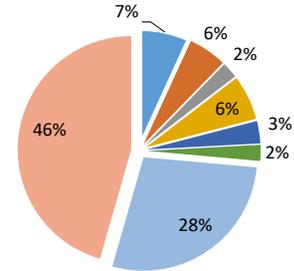
**EXPENSES**

- Wages and Benefits
- Maintenance and Operation
- Capital Outlay

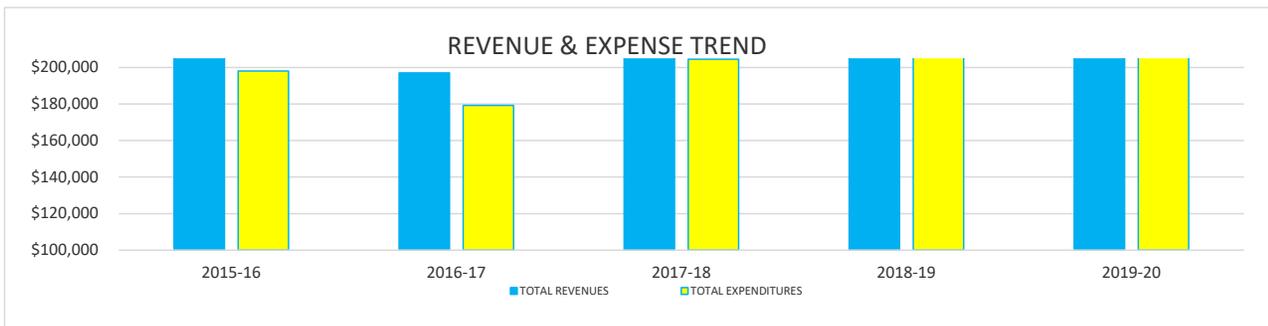


**REVENUES**

- Public Swimming
- Red Cross Lessons
- Lap Swimming
- Group Rentals
- Concession Stand Sales
- Aqua Aerobics
- Pool Reimb
- From General Fund



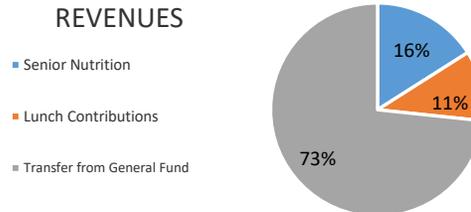
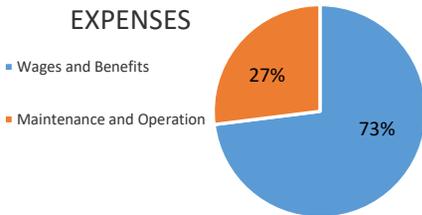
Pool	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
Public Swimming	\$ 14,876	\$ 14,151	\$ 14,068	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
Red Cross Lessons	\$ 9,969	\$ 10,774	\$ 11,000	\$ 11,000	\$ 12,000	\$ 12,000	9.09%
Lap Swimming	\$ 3,962	\$ 4,033	\$ 5,615	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
Group Rentals	\$ 13,884	\$ 15,668	\$ 12,788	\$ 14,000	\$ 14,000	\$ 14,000	0.00%
Concession Stand Sales	\$ 6,885	\$ 7,085	\$ 6,930	\$ 7,750	\$ 7,000	\$ 7,000	-9.68%
Aqua Aerobics	\$ 4,943	\$ 5,587	\$ 4,939	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 2,200	\$ -	
Pool Reimb	\$ 59,397	\$ 59,726	\$ 60,054	\$ 61,500	\$ 61,500	\$ 61,500	0.00%
Transfer In From General Fund	\$ 95,000	\$ 80,000	\$ 95,000	\$ 100,000	\$ 100,000	\$ 100,000	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 208,915</b>	<b>\$ 197,024</b>	<b>\$ 210,394</b>	<b>\$ 219,250</b>	<b>\$ 221,700</b>	<b>\$ 219,500</b>	<b>0.11%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 48,230	\$ 50,779	\$ 74,471	\$ 65,558	\$ 74,910	\$ 79,399	21.11%
Maintenance and Operation	\$ 119,658	\$ 110,423	\$ 106,197	\$ 117,127	\$ 108,431	\$ 111,654	-4.67%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 30,186	\$ 18,000	\$ 23,802	\$ 35,000	\$ 36,033	\$ 20,000	-42.86%
<b>TOTAL EXPENDITURES</b>	<b>\$ 198,074</b>	<b>\$ 179,202</b>	<b>\$ 204,470</b>	<b>\$ 217,685</b>	<b>\$ 219,374</b>	<b>\$ 211,053</b>	<b>-3.05%</b>
Net Revenue/(Expenditures)	\$ 10,841	\$ 17,822	\$ 5,924	\$ 1,565	\$ 2,326	\$ 8,447	439.69%
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 10,841</b>	<b>\$ 17,822</b>	<b>\$ 5,924</b>	<b>\$ 1,565</b>	<b>\$ 2,326</b>	<b>\$ 8,447</b>	<b>439.69%</b>
Beginning Fund Balance July 1	\$ (75,781)	\$ (64,940)	\$ (47,117)	\$ (41,193)	\$ (41,193)	\$ (38,867)	-5.65%
Ending Fund Balance June 30	\$ (64,940)	\$ (47,117)	\$ (41,193)	\$ (39,628)	\$ (38,867)	\$ (30,420)	-23.24%



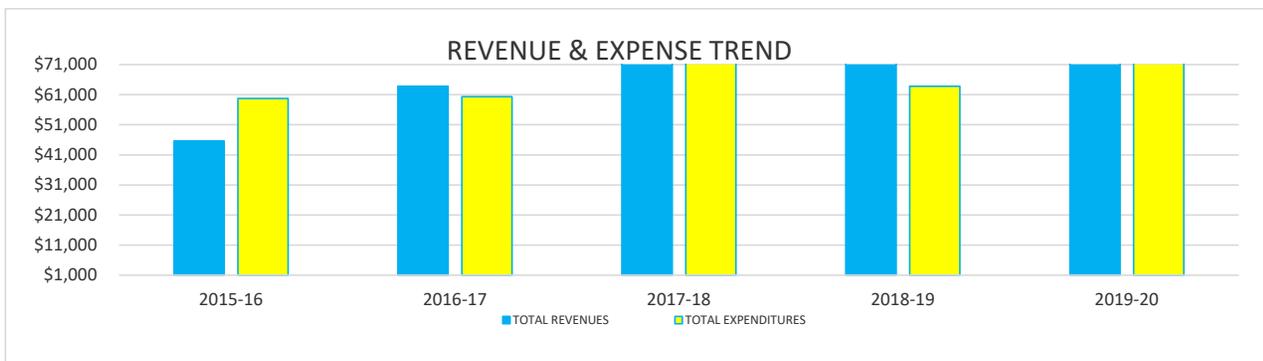
# Senior Center

**Description:** The Kingsburg Senior Center offers recreational, social, educational and nutritional programs to seniors 55 and older. Costs identified in this budget include staff salaries and benefits and direct costs for Nutrition and Outreach Programs. The City receives Federal Grants to supplement the funding for these services.

**Budget Highlights:** There is a an increase in the Federal subsidy provided for annual lunches. Most of that is being offset by raises in wages (due to minimum wage changes) for support staff.



Senior Center	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
Senior Nutrition	\$ 8,333	\$ 10,890	\$ 22,294	\$ 8,000	\$ 19,500	\$ 12,000	50.00%
Lunch Contributions	\$ 7,305	\$ 7,924	\$ 8,790	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
Transfer from General Fund	\$ 30,000	\$ 45,000	\$ 48,500	\$ 53,715	\$ 53,715	\$ 55,000	2.39%
<b>TOTAL REVENUES</b>	<b>\$ 45,638</b>	<b>\$ 63,814</b>	<b>\$ 79,585</b>	<b>\$ 69,715</b>	<b>\$ 81,215</b>	<b>\$ 75,000</b>	<b>7.58%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 41,371	\$ 45,462	\$ 45,669	\$ 50,087	\$ 44,279	\$ 54,548	8.91%
Maintenance and Operation	\$ 18,408	\$ 14,850	\$ 26,091	\$ 19,602	\$ 19,562	\$ 20,158	2.84%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 59,779</b>	<b>\$ 60,312</b>	<b>\$ 71,759</b>	<b>\$ 69,689</b>	<b>\$ 63,841</b>	<b>\$ 74,706</b>	<b>7.20%</b>
Net Revenue/(Expenditures)	\$ (14,141)	\$ 3,503	\$ 7,825	\$ 26	\$ 17,374	\$ 294	1032.46%
Changes in Fund Balance		\$ 44					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (14,141)</b>	<b>\$ 3,547</b>	<b>\$ 7,825</b>	<b>\$ 26</b>	<b>\$ 17,374</b>	<b>\$ 294</b>	<b>1032.46%</b>
Beginning Fund Balance July 1	\$ (28,412)	\$ (42,553)	\$ (39,007)	\$ (31,181)	\$ (31,181)	\$ (13,807)	-55.72%
Ending Fund Balance June 30	\$ (42,553)	\$ (39,007)	\$ (31,181)	\$ (31,155)	\$ (13,807)	\$ (13,513)	-56.63%



**City of Kingsburg  
Summary of Special Revenue Funds**

**2019-20 Fiscal Year Budget**

		Gas Tax Fund	LTF 3 Fund	LTF 8 Fund	Measure C Fund			Total
					Measure C Street Maint	Measure C ADA	Measure C Flex Fund	
<b>Actual Fund Balance,</b>	<b>June 30, 2018</b>	244,085	50,230	1,299,718		209,988	1,804,020	
<b>Estimated Fund Balance,</b>	<b>June 30, 2019</b>	440,962	59,070	808,649		204,772	1,513,452	
<b>Revenues:</b>								
	Taxes	306,972	9,333	421,426	180,000	6,300	210,000	1,134,031
	Miscellaneous-SB1	217,636	-	-	-	-	-	217,636
	Interest	-	-	-	-	-	-	-
	Transfers from Other Funds	-	-	-	-	-	-	-
	<b>Total Revenue</b>	<b>524,608</b>	<b>9,333</b>	<b>421,426</b>	<b>180,000</b>	<b>6,300</b>	<b>210,000</b>	<b>1,351,667</b>
<b>Expenses:</b>								
	Wages & Benefits	210,469	-	-	-	-	-	210,469
	Department Tools & Supplies	5,000	-	3,000	-	-	38,000	46,000
	Utilities	-	-	4,000	-	-	-	4,000
	Street Lights & Signals	20,000	-	45,000	-	-	80,000	145,000
	Vehicle Maintenance	-	-	-	-	-	4,500	4,500
	Fuels	-	-	-	-	-	-	-
	Repairs & Maintenance	-	-	-	4,000	-	5,000	9,000
	Insurance	6,297	-	-	-	-	-	6,297
	Sidewalk Repair	-	-	-	-	5,000	20,000	25,000
	Professional Service	25,000	-	10,000	-	-	35,000	70,000
	Street Striping Program	-	-	10,000	-	-	-	10,000
	Audit	-	-	-	-	-	-	-
	Overhead	20,500	-	20,500	-	-	20,500	61,500
	<b>Total Maintenance &amp; Operations</b>	<b>287,266</b>	<b>-</b>	<b>92,500</b>	<b>4,000</b>	<b>5,000</b>	<b>203,000</b>	<b>591,766</b>
<b>Capital Outlay Projects:</b>								
	Capital Outlay (Varies)	32,000	-	-	83,000	-	-	115,000
	Mehlert (Local Match)	-	-	-	-	-	-	-
	12th Ave (Sierra to Winter)	-	-	200,000	-	-	-	200,000
	Union St. (10th to 18th)	-	-	375,000	-	-	-	375,000
	18th Ave Sidewalk (Local Match)	-	4,375	-	-	-	-	4,375
	Madsen Ave Bike Path (Local Match)	-	30,200	-	-	-	-	30,200
	Curb Ramp Installation	-	-	-	-	-	15,000	15,000
	Marion (Sierra to Lewis) - SB1	210,000	-	-	-	-	-	210,000
	<b>Total Capital Outlay</b>	<b>242,000</b>	<b>34,575</b>	<b>575,000</b>	<b>83,000</b>	<b>-</b>	<b>15,000</b>	<b>949,575</b>
	<b>Transfers to Other Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Expenses</b>	<b>529,266</b>	<b>34,575</b>	<b>667,500</b>	<b>87,000</b>	<b>5,000</b>	<b>218,000</b>	<b>1,541,341</b>
	<b>Net Result</b>	<b>(4,658)</b>	<b>(25,242)</b>	<b>(246,074)</b>	<b>93,000</b>	<b>1,300</b>	<b>(8,000)</b>	<b>(189,674)</b>
<b>Projected Fund Balance,</b>	<b>June 30, 2020</b>	<b>436,304</b>	<b>33,828</b>	<b>562,575</b>		<b>291,072</b>	<b>1,323,778</b>	



**CITY OF KINGSBURG  
SPECIAL REVENUE FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2019-20**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 ACTUALS</u>	<u>FY 18/19 BUDGET</u>	<u>PROJECTED YEAR END</u>	<u>FY 19/20 PROPOSED</u>	<u>Percent Change</u>
<b>GAS TAX</b>								
102-0000-403-0601	2105	\$ 65,752	\$ 67,995	\$ 66,954	\$ 71,033	\$ 68,828	\$ 68,822	-3.11%
102-0000-403-0602	2106	\$ 37,999	\$ 38,881	\$ 39,179	\$ 54,743	\$ 38,536	\$ 38,533	-29.61%
102-0000-403-0603	2107	\$ 85,617	\$ 86,206	\$ 87,137	\$ 88,131	\$ 89,895	\$ 89,887	1.99%
102-0000-403-0604	2107.5	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
102-0000-403-0605	2103	\$ 60,158	\$ 32,298	\$ 48,047	\$ 94,591	\$ 45,453	\$ 106,730	12.83%
102-0000-404-0600	TRAFFIC CONG.RELIEF SB1	\$ -	\$ -	\$ 14,026	\$ 14,026	\$ 13,975	\$ 13,975	-0.36%
102-0000-404-0606	ROAD MAINT & REHAB SB1	\$ -	\$ -	\$ 72,295	\$ 204,885	\$ 196,011	\$ 203,661	-0.60%
	<b>SUB-TOTAL, TAXES</b>	<b>\$ 252,526</b>	<b>\$ 228,380</b>	<b>\$ 330,638</b>	<b>\$ 530,409</b>	<b>\$ 455,698</b>	<b>\$ 524,608</b>	<b>-1.09%</b>
102-0000-451-0100	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
102-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, GAS TAX</b>	<b>\$ 252,526</b>	<b>\$ 228,380</b>	<b>\$ 330,638</b>	<b>\$ 530,409</b>	<b>\$ 455,698</b>	<b>\$ 524,608</b>	<b>-1.09%</b>
<b>LTF 3</b>								
103-0000-403-0701	ARTICLE 3	\$ 7,685	\$ -	\$ 8,647	\$ 8,750	\$ 8,820	\$ 9,333	6.66%
103-0000-451-0101	INTEREST	\$ 48	\$ 96	\$ 373	\$ 20	\$ 20	\$ -	-100.00%
103-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, LTF 3</b>	<b>\$ 7,733</b>	<b>\$ 96</b>	<b>\$ 9,020</b>	<b>\$ 8,770</b>	<b>\$ 8,840</b>	<b>\$ 9,333</b>	
<b>LTF 8</b>								
104-0000-403-0702	ARTICLE 8	\$ 360,654	\$ 420,166	\$ 412,076	\$ 388,000	\$ 398,257	\$ 421,426	8.61%
104-0000-423-0607	STREET GRANTS	\$ -	\$ 244,431	\$ -	\$ -	\$ -	\$ -	
104-0000-451-0101	INTEREST	\$ 3,238	\$ 6,142	\$ 17,932	\$ 2,300	\$ 2,300	\$ -	-100.00%
104-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	-100.00%
	<b>TOTAL, LTF 8</b>	<b>\$ 363,892</b>	<b>\$ 670,739</b>	<b>\$ 505,008</b>	<b>\$ 465,300</b>	<b>\$ 475,557</b>	<b>\$ 421,426</b>	<b>-9.43%</b>
<b>MEASURE C</b>								
105-0000-403-0800	MEASURE C	\$ 9,288	\$ -	\$ -	\$ -	\$ -	\$ -	
105-0000-403-0801	STREET MAINTENANCE	\$ 158,364	\$ 158,472	\$ 168,113	\$ 170,000	\$ 179,738	\$ 180,000	5.88%
105-0000-403-0802	ADA COMPLIANCE	\$ 5,312	\$ 5,317	\$ 5,632	\$ 6,000	\$ 6,291	\$ 6,300	5.00%
105-0000-403-0803	FLEXIBLE FUNDING	\$ 185,720	\$ 185,742	\$ 197,696	\$ 199,000	\$ 210,420	\$ 210,000	5.53%
	<b>SUB-TOTAL, TAXES</b>	<b>\$ 358,684</b>	<b>\$ 349,531</b>	<b>\$ 371,440</b>	<b>\$ 375,000</b>	<b>\$ 396,449</b>	<b>\$ 396,300</b>	<b>5.68%</b>
105-0000-451-0101	INTEREST	\$ 992	\$ 716	\$ 1,004	\$ -	\$ -	\$ -	
	<b>TOTAL, MEASURE C</b>	<b>\$ 359,676</b>	<b>\$ 350,247</b>	<b>\$ 372,445</b>	<b>\$ 375,000</b>	<b>\$ 396,449</b>	<b>\$ 396,300</b>	<b>5.68%</b>
	<b>TOTAL TAXES</b>	<b>\$ 979,549</b>	<b>\$ 1,242,508</b>	<b>\$ 1,122,802</b>	<b>\$ 1,302,159</b>	<b>\$ 1,259,224</b>	<b>\$ 1,351,667</b>	
	<b>TOTAL MISCELLANEOUS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL INTEREST</b>	<b>\$ 4,278</b>	<b>\$ 6,954</b>	<b>\$ 19,309</b>	<b>\$ 2,320</b>	<b>\$ 2,320</b>	<b>\$ -</b>	
	<b>TOTAL FROM OTHER FUNDS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ -</b>	
		<b>\$ 983,827</b>	<b>\$ 1,249,462</b>	<b>\$ 1,217,111</b>	<b>\$ 1,379,479</b>	<b>\$ 1,336,544</b>	<b>\$ 1,351,667</b>	<b>-2.02%</b>
	<b>Revenues</b>	<b>\$ 983,827</b>	<b>\$ 1,249,462</b>	<b>\$ 1,217,111</b>	<b>\$ 1,379,479</b>	<b>\$ 1,336,544</b>	<b>\$ 1,351,667</b>	
	<b>Expenses</b>	<b>\$ 836,758</b>	<b>\$ 1,781,303</b>	<b>\$ 897,664</b>	<b>\$ 2,087,512</b>	<b>\$ 1,447,111</b>	<b>\$ 1,541,341</b>	
		<b>\$ 147,069</b>	<b>\$ (531,841)</b>	<b>\$ 319,446</b>	<b>\$ (708,033)</b>	<b>\$ (110,567)</b>	<b>\$ (189,674)</b>	



**CITY OF KINGSBURG  
SPECIAL REVENUE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2019-20**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 15/16	FY 16/17	FY 17/18	FY 18/19	PROJECTED	FY 19/20	Percent Change
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	PROPOSED	
<b>GAS TAX</b>								
102-9100-549-5101	SALARIES	\$ 119,587	\$ 114,169	\$ 128,996	\$ 119,405	\$ 119,405	\$ 123,768	3.65%
102-9100-549-5102	OVERTIME	\$ 12,669	\$ 9,755	\$ 141	\$ -	\$ 27	\$ -	
102-9100-549-5121	FICA	\$ 9,620	\$ 9,189	\$ 9,553	\$ 8,916	\$ 8,916	\$ 9,124	2.33%
102-9100-549-5123	PERS	\$ 19,216	\$ 24,422	\$ 27,698	\$ 30,189	\$ 30,189	\$ 36,376	20.49%
102-9100-549-5125	MEDICAL	\$ 36,064	\$ 39,746	\$ 38,331	\$ 38,238	\$ 38,238	\$ 30,137	-21.19%
102-9100-549-5127	WORKERS COMP	\$ 9,234	\$ 10,520	\$ 12,782	\$ 13,127	\$ 13,127	\$ 10,953	-16.56%
102-9100-549-5131	EAP	\$ 889	\$ 831	\$ 27	\$ 43	\$ 43	\$ 29	-32.56%
102-9100-549-5133	LIFE INSURANCE	\$ -	\$ -	\$ 106	\$ 106	\$ 106	\$ 82	-22.64%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 207,279</b>	<b>\$ 208,632</b>	<b>\$ 217,633</b>	<b>\$ 210,024</b>	<b>\$ 210,051</b>	<b>\$ 210,469</b>	0.21%
102-9100-549-5210	DEPT TOOLS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	0.00%
102-9100-549-5219	STREET LIGHTS & SIGNALS	\$ 26,155	\$ 17,533	\$ 18,186	\$ 20,000	\$ -	\$ 20,000	0.00%
102-9100-549-5224	FUELS	\$ 5,978	\$ -	\$ -	\$ -	\$ -	\$ -	
102-9100-549-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ 3,070	\$ 3,976	\$ 3,976	\$ 2,782	-30.03%
102-9100-549-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ 381	\$ 564	\$ 564	\$ 422	-25.18%
102-9100-549-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ 516	\$ 516	\$ 516	\$ 1,989	285.47%
102-9100-549-5264	ERMA	\$ -	\$ -	\$ 539	\$ 865	\$ 865	\$ 870	0.58%
102-9100-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ 281	\$ 349	\$ 349	\$ 234	-32.95%
102-9100-549-5270	PROFESSIONAL SERVICES	\$ 19,941	\$ 24,634	\$ 24,144	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
102-9100-549-5501	TRANSFER OUT-OVERHEAD	\$ 15,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ 20,500	17.14%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 67,574</b>	<b>\$ 59,667</b>	<b>\$ 64,616</b>	<b>\$ 68,770</b>	<b>\$ 48,770</b>	<b>\$ 76,770</b>	11.67%
102-9100-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
102-9100-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ 91,973	\$ -	\$ -	
102-9100-549-5706	21ST AVENUE REPAIRS	\$ -	\$ -	\$ 93,838	\$ 204,885	\$ 149,461	\$ -	-100.00%
102-9100-549-5707	MARION ST (CAPE SEAL SIERRA-LEWIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210,000	
102-9100-549-5708	TRUCK REPLACEMENT F-150 STREETS/PRK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,000	
	<b>TOTAL, GAS TAX</b>	<b>\$ 274,853</b>	<b>\$ 268,299</b>	<b>\$ 468,060</b>	<b>\$ 483,679</b>	<b>\$ 408,282</b>	<b>\$ 529,266</b>	9.43%
<b>LTF 3</b>								
103-9100-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
103-9100-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
103-9100-549-5702	SIDEWALK INSTALLATION-18TH AVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,575	
103-9100-549-5703	MADSEN AVE BIKE PATH (STROUD-KAMM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	
103-9100-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, LTF 3</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,575</b>	
<b>LTF 8</b>								
104-9100-549-5210	DEPT TOOLS & SUPPLIES	\$ 1,584	\$ 3,011	\$ 3,076	\$ 2,500	\$ 2,876	\$ 3,000	20.00%
104-9100-549-5218	UTILITIES	\$ 3,123	\$ 2,955	\$ 6,930	\$ 4,000	\$ 3,500	\$ 4,000	0.00%
104-9100-549-5219	STREET LIGHTS & SIGNALS	\$ 28,000	\$ 18,000	\$ 13,000	\$ 45,000	\$ 45,000	\$ 45,000	0.00%
104-9100-549-5270	PROFESSIONAL SERVICES	\$ 14,235	\$ 7,490	\$ 6,950	\$ 15,000	\$ 8,000	\$ 10,000	-33.33%
104-9100-549-5275	STREET STRIPING PROGRAM	\$ 17,300	\$ 14,661	\$ 1,833	\$ 10,000	\$ 15,000	\$ 10,000	0.00%
104-9100-549-5501	TRANSFER OUT-OVERHEAD	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	0.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 84,743</b>	<b>\$ 66,617</b>	<b>\$ 52,288</b>	<b>\$ 97,000</b>	<b>\$ 94,876</b>	<b>\$ 92,500</b>	-4.64%
104-9100-549-5701	CAPITAL OUTLAY	\$ 21,736	\$ 635,777	\$ (5,342)	\$ 500,000	\$ 350,000	\$ -	-100.00%
104-9100-549-5704	21ST AVENUE REPAIRS	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ -	-100.00%
104-9100-549-5705	SIGNAGE UPDATES	\$ -	\$ -	\$ 36,059	\$ 75,000	\$ 75,000	\$ -	-100.00%
104-9100-549-5761	BETHEL AVE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 46,570	\$ 46,570	\$ -	-100.00%
104-9100-549-5762	MADSEN AVE RECON STROUD-SIERRA	\$ -	\$ -	\$ -	\$ 5,048	\$ -	\$ -	-100.00%
104-9100-549-5763	MADSEN AVE BIKE PATH STROUD-KAMM	\$ -	\$ -	\$ -	\$ 15,215	\$ -	\$ -	-100.00%
104-9100-549-5764	12TH AVE SIERRA TO WINTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 276,000	
104-9100-549-5765	UNION ST (10TH TO 18TH)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299,000	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 21,736</b>	<b>\$ 635,777</b>	<b>\$ 30,717</b>	<b>\$ 1,041,833</b>	<b>\$ 871,750</b>	<b>\$ 575,000</b>	-44.81%
104-9100-549-5505	TRANSFER TO OTHER FUNDS	\$ 89,875	\$ 69,677	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, LTF 8</b>	<b>\$ 196,354</b>	<b>\$ 772,071</b>	<b>\$ 83,005</b>	<b>\$ 1,138,833</b>	<b>\$ 966,626</b>	<b>\$ 667,500</b>	-41.39%
<b>MEASURE C - STREET MAINTENANCE</b>								
105-9200-549-5210	DEPT TOOLS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9200-549-5229	REPAIRS & MAINTENANCE	\$ 31,402	\$ -	\$ 5,665	\$ 5,000	\$ 4,000	\$ 4,000	-20.00%
105-9200-549-5270	PROFESSIONAL SERVICES	\$ -	\$ 18,014	\$ 20,507	\$ 24,000	\$ 24,000	\$ -	-100.00%
105-9200-549-5505	TRANSFER OUT-OVERHEAD	\$ 151,024	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 182,426</b>	<b>\$ 18,014</b>	<b>\$ 26,172</b>	<b>\$ 29,000</b>	<b>\$ 28,000</b>	<b>\$ 4,000</b>	-86.21%
105-9200-549-5701	CAPITAL OUTLAY	\$ -	\$ 462,697	\$ -	\$ -	\$ -	\$ -	0.00%
105-9200-549-5704	21ST AVENUE REPAIRS	\$ -	\$ -	\$ 125,094	\$ 180,000	\$ 180,000	\$ -	-100.00%
105-9200-549-5707	CLARKSON AVENUE REPAIRS	\$ -	\$ -	\$ 11,583	\$ -	\$ -	\$ -	
105-9200-549-5708	ALLEY IMPROVEMENTS-PEDESTRIAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,000	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 462,697</b>	<b>\$ 136,677</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 83,000</b>	-53.89%
	<b>TOTAL, ST. MAINTENANCE</b>	<b>\$ 182,426</b>	<b>\$ 480,710</b>	<b>\$ 162,849</b>	<b>\$ 209,000</b>	<b>\$ 208,000</b>	<b>\$ 87,000</b>	-58.37%
<b>MEASURE C - ADA COMPLIANCE</b>								
105-9300-549-5210	DEPT TOOLS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
105-9300-549-5229	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
105-9300-549-5230	SIDEWALK REPAIR	\$ 5,000	\$ 8,233	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
105-9300-549-5501	TRANSFER OUT-OVERHEAD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL, ADA COMPLIANCE</b>	<b>\$ 5,000</b>	<b>\$ 8,233</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	0.00%



**CITY OF KINGSBURG  
SPECIAL REVENUE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2019-20**

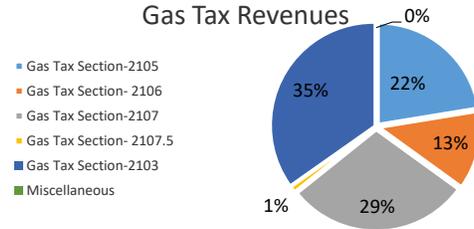
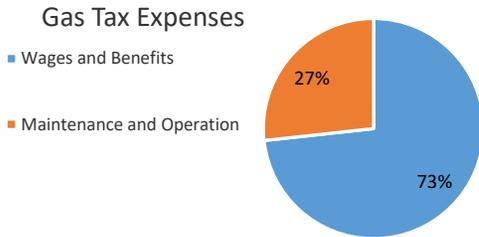
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 15/16	FY 16/17	FY 17/18	FY 18/19	PROJECTED	FY 19/20	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	PROPOSED	Change
<b>MEASURE C - FLEXIBLE FUNDING</b>								
105-9400-549-5210	DEPT TOOLS & SUPPLIES	\$ 6,036	\$ 14,041	\$ 3,694	\$ 41,000	\$ 41,000	\$ 38,000	-7.32%
105-9400-549-5219	STREET LIGHTS & SIGNALS	\$ 99,553	\$ 128,242	\$ 105,828	\$ 90,000	\$ 74,145	\$ 80,000	-11.11%
105-9400-549-5222	VEHICLE MAINTENANCE	\$ 4,000	\$ 3,800	\$ 4,036	\$ 4,500	\$ 4,000	\$ 4,500	0.00%
105-9400-549-5224	FUELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9400-549-5229	REPAIRS & MAINTENANCE	\$ -	\$ 30,717	\$ 13,223	\$ 5,000	\$ -	\$ 5,000	0.00%
105-9400-549-5230	SIDEWALK REPAIR	\$ 17,267	\$ 20,578	\$ 15,000	\$ 15,000	\$ 14,020	\$ 20,000	33.33%
105-9400-549-5270	PROFESSIONAL SERVICES	\$ 30,769	\$ 32,611	\$ 16,470	\$ 75,000	\$ 35,000	\$ 35,000	-53.33%
105-9400-549-5294	AUDIT	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	0.00%
105-9400-549-5501	TRANSFER OUT-OVERHEAD	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	0.00%
	<b>TOTAL, MAINT. &amp; OPERATIONS</b>	\$ 178,125	\$ 251,990	\$ 178,750	\$ 251,000	\$ 188,665	\$ 203,000	-19.12%
105-9400-549-5765	CURB RAMP INSTALLATION ADA	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	
105-9400-549-5766	EXAMINE OPTIONS-DOWNTOWN PARKING	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	
	<b>TOTAL CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 15,000	
	<b>TOTAL, FLEXIBLE</b>	\$ 178,125	\$ 251,990	\$ 178,750	\$ 271,000	\$ 188,665	\$ 218,000	-19.56%
	<b>TOTAL, MEASURE C</b>	\$ 365,551	\$ 740,933	\$ 346,599	\$ 485,000	\$ 401,665	\$ 310,000	-36.08%
	<b>TOTAL WAGES &amp; BENEFITS</b>	\$ 207,279	\$ 208,632	\$ 217,633	\$ 210,024	\$ 210,051	\$ 210,469	
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	\$ 517,867	\$ 404,520	\$ 326,827	\$ 450,770	\$ 365,311	\$ 340,297	
	<b>TOTAL DEBT SERVICE</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL CAPITAL OUTLAY</b>	\$ 21,736	\$ 1,098,474	\$ 261,232	\$ 1,426,718	\$ 871,750	\$ 949,575	
	<b>TOTAL TRANSFERS OUT</b>	\$ 89,875	\$ 69,677	\$ 91,973	\$ -	\$ -	\$ 41,000	
	<b>TOTAL, SPECIAL REVENUE FUNDS</b>	\$ 836,758	\$ 1,781,303	\$ 897,664	\$ 2,087,512	\$ 1,447,111	\$ 1,541,341	-26.16%
	<b>Revenues</b>	\$ 983,827	\$ 1,249,462	\$ 1,217,111	\$ 1,379,479	\$ 1,336,544	\$ 1,351,667	
	<b>Expenses</b>	\$ 836,758	\$ 1,781,303	\$ 897,664	\$ 2,087,512	\$ 1,447,111	\$ 1,541,341	
		\$ 147,069	\$ (531,841)	\$ 319,446	\$ (708,033)	\$ (110,567)	\$ (189,674)	



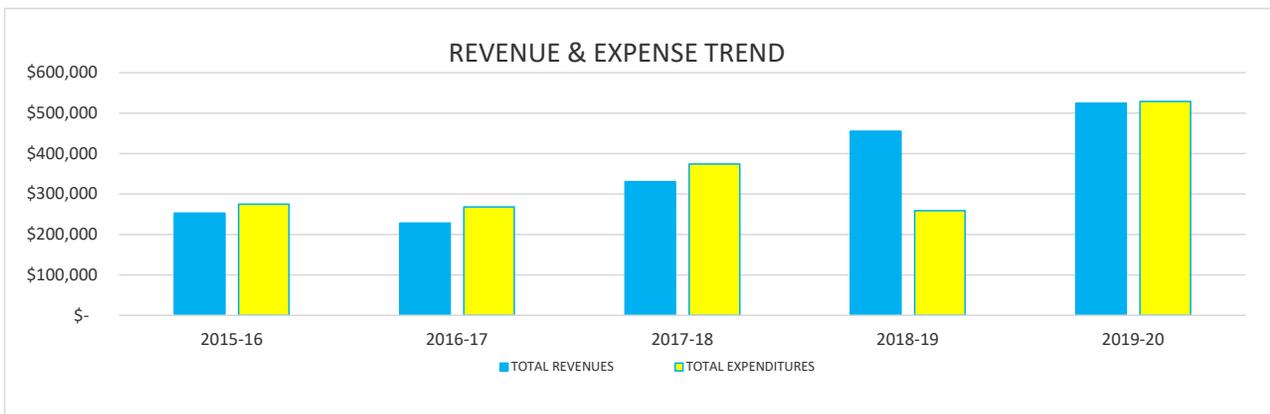
# GAS TAX FUND

**Description:** Cities and Counties receive Highway User Tax revenue under separate formulas for the allocation of funds to support engineering, administration and general maintenance to local roads.

**Budget Highlights:** Gas Tax revenues are influenced heavily by current gas sales and the State of California's apportionment of funding to localities. SB1, passed in 2017 sends additional funds to localities for road improvement. These revenues are funded through increased fees in several areas related to transportation.



Gas Tax	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
Gas Tax Section-2105	\$ 65,752	\$ 67,995	\$ 66,954	\$ 71,033	\$ 68,828	\$ 68,822	-3.11%
Gas Tax Section-2106	\$ 37,999	\$ 38,881	\$ 39,179	\$ 54,743	\$ 38,536	\$ 38,533	-29.61%
Gas Tax Section-2107	\$ 85,617	\$ 86,206	\$ 87,137	\$ 88,131	\$ 89,895	\$ 89,887	1.99%
Gas Tax Section-2107.5	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
Gas Tax Section-2103	\$ 60,158	\$ 32,298	\$ 48,047	\$ 94,591	\$ 45,453	\$ 106,730	12.83%
Traffic Cong. Relief SB1	\$ -	\$ -	\$ 14,026	\$ 14,026	\$ 13,975	\$ 13,975	-0.36%
Road Maint and Rehab SB1	\$ -	\$ -	\$ 72,295	\$ 204,885	\$ 196,011	\$ 203,661	-0.60%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ 252,526</b>	<b>\$ 228,380</b>	<b>\$ 330,638</b>	<b>\$ 530,409</b>	<b>\$ 455,698</b>	<b>\$ 524,608</b>	<b>-1.09%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 207,279	\$ 208,632	\$ 217,633	\$ 210,024	\$ 210,051	\$ 210,469	0.21%
Maintenance and Operation	\$ 67,574	\$ 59,667	\$ 64,616	\$ 68,770	\$ 48,770	\$ 76,797	11.67%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 242,000	-
Transfers Out	\$ -	\$ -	\$ 91,973	\$ -	\$ -	\$ -	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 274,853</b>	<b>\$ 268,299</b>	<b>\$ 374,222</b>	<b>\$ 278,794</b>	<b>\$ 258,821</b>	<b>\$ 529,266</b>	<b>89.84%</b>
Net Revenue/(Expenditures)	\$ (22,327)	\$ (39,919)	\$ (43,584)	\$ 251,615	\$ 196,877	\$ (4,658)	-101.85%
Other Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (22,327)</b>	<b>\$ (39,919)</b>	<b>\$ (43,584)</b>	<b>\$ 251,615</b>	<b>\$ 196,877</b>	<b>\$ (4,658)</b>	<b>-101.85%</b>
Beginning Fund Balance July 1	\$ 349,914	\$ 327,587	\$ 287,668	\$ 244,085	\$ 244,085	\$ 440,962	80.66%
Ending Fund Balance June 30	\$ 327,587	\$ 287,668	\$ 244,085	\$ 495,700	\$ 440,962	\$ 436,303	-11.98%

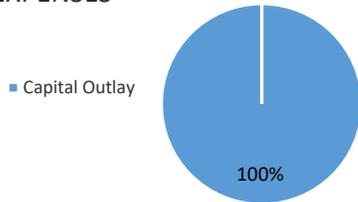


# LOCAL TRANSPORTATION FUND ARTICLE 3

**Description:** This program receives its funding from State Local Transportation Funds which are administered and disbursed by the Council of Fresno County Governments (COG). This program is commonly referred to as LTF Article 3 because of its identifying section in the State Public Utilities Code. Article 3 funds are restricted to pedestrian bicycle and sidewalk use.

**Budget Highlights:** LTF3 includes a portion of funds for FY20 for the Madsen Ave Bike Path extension (local match). Staff identified areas are addressed and brought into compliance on an annual basis. Often, this fund is banded with other projects to address several locations under one contract.

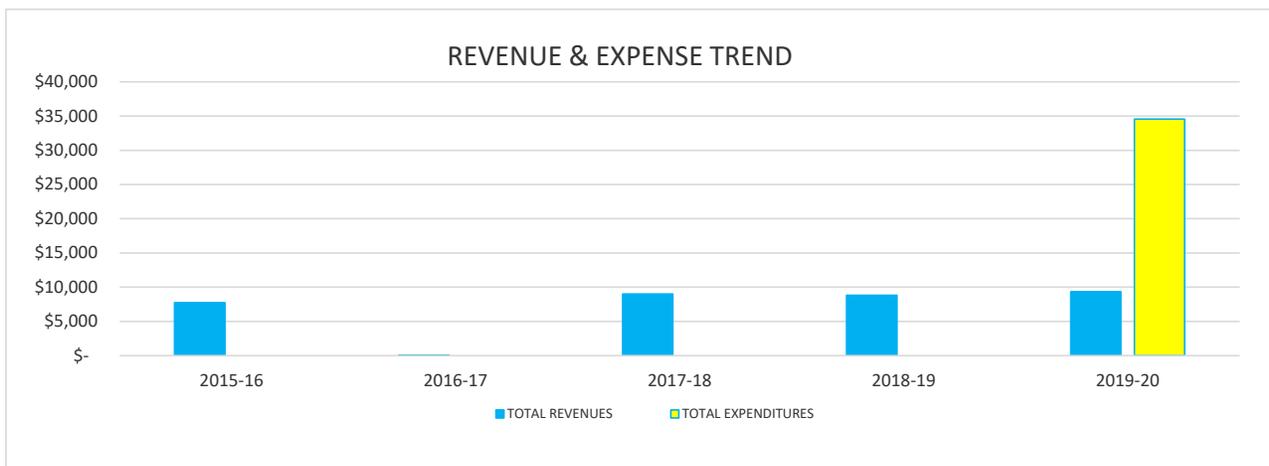
## EXPENSES



## REVENUES



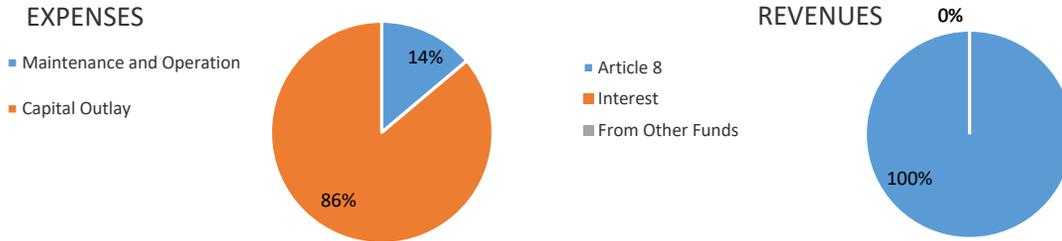
LTF Article 3	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
Article 3	\$ 7,685	\$ -	\$ 8,647	\$ 8,750	\$ 8,820	\$ 9,333	6.66%
Interest	\$ 48	\$ 96	\$ 373	\$ 20	\$ 20	\$ -	
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 7,733</b>	<b>\$ 96</b>	<b>\$ 9,020</b>	<b>\$ 8,770</b>	<b>\$ 8,840</b>	<b>\$ 9,333</b>	<b>6.42%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,575	
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,575</b>	
Net Revenue/(Expenditures)	\$ 7,733	\$ 96	\$ 9,020	\$ 8,770	\$ 8,840	\$ (25,242)	-387.82%
<b>Changes in Fund Balance</b>	<b>\$ 619</b>	<b>\$ -</b>					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 8,352</b>	<b>\$ 96</b>	<b>\$ 9,020</b>	<b>\$ 8,770</b>	<b>\$ 8,840</b>	<b>\$ (25,242)</b>	<b>-387.82%</b>
Beginning Fund Balance July 1	\$ 32,762	\$ 41,114	\$ 41,210	\$ 50,230	\$ 50,230	\$ 59,070	17.60%
Ending Fund Balance June 30	\$ 41,114	\$ 41,210	\$ 50,230	\$ 59,000	\$ 59,070	\$ 33,828	-42.66%



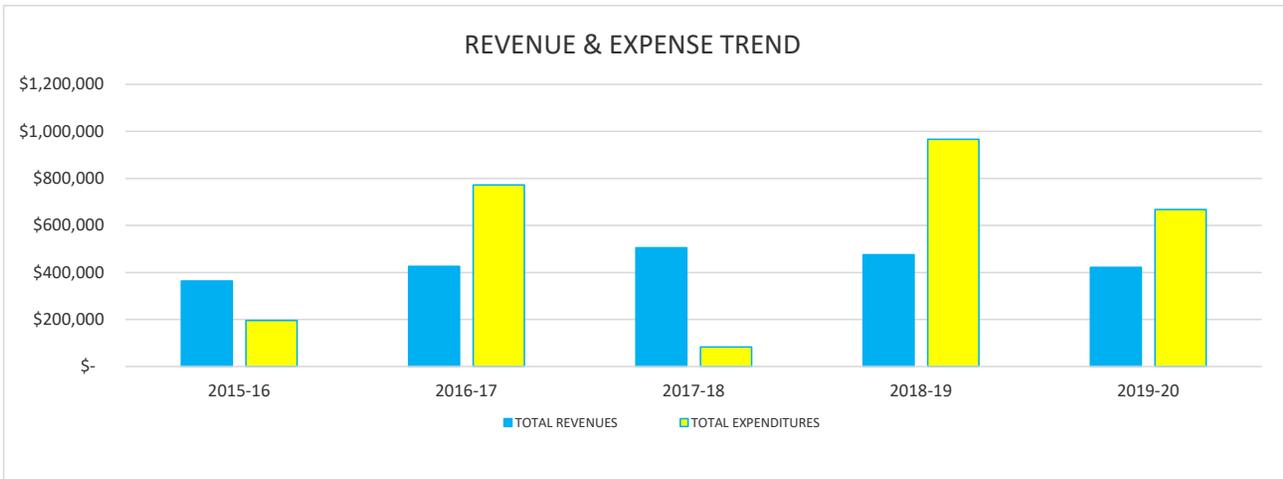
# LOCAL TRANSPORTATION ARTICLE 8

**Description:** This program receives its funding from State Local Transportation Funds which are administrated and disbursed by the Council of Fresno County Governments. This program is commonly referred to as LTF Article 8 because of its identifying section in the State Public Utilities Code. This fund is dedicated to the safety, maintenance and improvement of streets and alleys throughout the community.

**Budget Highlights:** The LTF8 fund includes a number of important infrastructure projects in FY20. Over \$500,000 will be spent in the coming year for local road improvement work. This includes preventative maintenance and reconstruction projects.



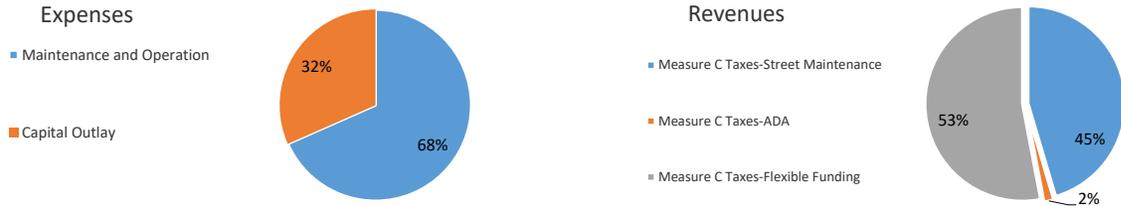
LTF Article 8	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
Article 8	\$ 360,654	\$ 420,166	\$ 412,076	\$ 388,000	\$ 398,257	\$ 421,426	8.61%
Interest	\$ 3,238	\$ 6,142	\$ 17,932	\$ 2,300	\$ 2,300	\$ -	-100.00%
From Other Funds	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 363,892</b>	<b>\$ 426,308</b>	<b>\$ 505,008</b>	<b>\$ 465,300</b>	<b>\$ 475,557</b>	<b>\$ 421,426</b>	<b>-9.43%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 84,743	\$ 66,617	\$ 52,288	\$ 97,000	\$ 94,876	\$ 92,500	-4.64%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 21,736	\$ 635,777	\$ 30,717	\$ 1,041,833	\$ 871,750	\$ 575,000	-44.81%
Transfers to Other Funds	\$ 89,875	\$ 69,677	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 196,354</b>	<b>\$ 772,071</b>	<b>\$ 83,005</b>	<b>\$ 1,138,833</b>	<b>\$ 966,626</b>	<b>\$ 667,500</b>	<b>-41.39%</b>
Net Revenue/(Expenditures)	\$ 167,538	\$ (345,763)	\$ 422,003	\$ (673,533)	\$ (491,069)	\$ (246,074)	-63.47%
Changes in Fund Balance	\$ -	\$ -					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 167,538</b>	<b>\$ (345,763)</b>	<b>\$ 422,003</b>	<b>\$ (673,533)</b>	<b>\$ (491,069)</b>	<b>\$ (246,074)</b>	<b>-63.47%</b>
Beginning Fund Balance July 1	\$ 1,055,940	\$ 1,223,478	\$ 877,715	\$ 1,299,718	\$ 1,299,718	\$ 808,649	-37.78%
Ending Fund Balance June 30	\$ 1,223,478	\$ 877,715	\$ 1,299,718	\$ 626,185	\$ 808,649	\$ 562,575	-10.16%



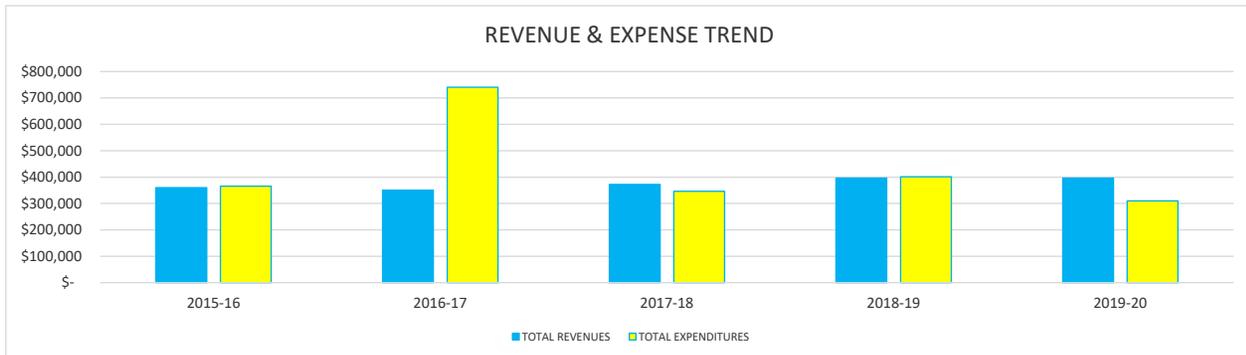
# MEASURE C FUND

**Description:** This program receives its revenue from a 1/2% sales tax increase approved by Fresno County voters in November, 1986. Funds are used for rehabilitation of existing streets, curb, gutter, sidewalk and drainage systems. The Measure C Tax was extended by voter approval through 2026.

**Budget Highlights:** Measure C funds are used on a number of projects related to local roads and sidewalks. For FY20, a number of capital projects are fully or partially funded utilizing Measure C funds.



Measure C	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
Measure C Taxes-Street Maintenance	\$ 158,364	\$ 158,472	\$ 168,113	\$ 170,000	\$ 179,738	\$ 180,000	5.88%
Measure C Taxes-ADA	\$ 5,312	\$ 5,317	\$ 5,632	\$ 6,000	\$ 6,291	\$ 6,300	5.00%
Measure C Taxes-Flexible Funding	\$ 185,720	\$ 185,742	\$ 197,696	\$ 199,000	\$ 210,420	\$ 210,000	5.53%
Interest	\$ 992	\$ 716	\$ 1,004	\$ -	\$ -	\$ -	-
Transfers In	\$ 9,288	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ 359,676</b>	<b>\$ 350,247</b>	<b>\$ 372,445</b>	<b>\$ 375,000</b>	<b>\$ 396,449</b>	<b>\$ 396,300</b>	<b>5.68%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Maintenance and Operation	\$ 365,551	\$ 278,236	\$ 209,922	\$ 285,000	\$ 221,665	\$ 212,000	-25.61%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay	\$ -	\$ 462,697	\$ 136,677	\$ 180,000	\$ 180,000	\$ 98,000	-45.56%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 365,551</b>	<b>\$ 740,933</b>	<b>\$ 346,599</b>	<b>\$ 465,000</b>	<b>\$ 401,665</b>	<b>\$ 310,000</b>	<b>-33.33%</b>
Net Revenue/(Expenditures)	\$ (5,875)	\$ (390,686)	\$ 25,845	\$ (90,000)	\$ (5,216)	\$ 86,300	-195.89%
Changes in Fund Balance	\$ (2)	\$ (2)					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (5,877)</b>	<b>\$ (390,688)</b>	<b>\$ 25,845</b>	<b>\$ (90,000)</b>	<b>\$ (5,216)</b>	<b>\$ 86,300</b>	<b>-195.89%</b>
Beginning Fund Balance July 1	\$ 580,707	\$ 574,830	\$ 184,142	\$ 209,988	\$ 209,988	\$ 204,772	-2.48%
Ending Fund Balance June 30	\$ 574,830	\$ 184,142	\$ 209,988	\$ 119,988	\$ 204,772	\$ 291,072	142.58%



**City of Kingsburg**  
**Summary of Special Revenue-Public Safety Funds**

**2019-20 Fiscal Year Budget**

		<b>Measure E Fund</b>		
		<b>Measure E</b>	<b>Measure E</b>	
		<b>Police</b>	<b>Fire</b>	<b>Total</b>
<b>Actual Fund Balance,</b>	<b>June 30, 2018</b>		-	-
<b>Estimated Fund Balance,</b>	<b>June 30, 2019</b>	\$113,219		113,219
<b>Revenues:</b>				
	Measure E (1% Voter Approved Tax)	\$1,418,964		1,418,964
	Transfers from Other Funds	\$100,000		100,000
	Fire Marshal Services	\$0	\$14,000	14,000
	<b>Total Revenue</b>	<b>\$1,532,964</b>		<b>1,532,964</b>
<b>Expenses:</b>				
	Wages & Benefits	309,463	359,763	669,226
	Department Tools & Supplies	5,400	18,000	23,400
	Communications	900	-	900
	Vehicle Maintenance	5,600	-	5,600
	Fuels	12,000	-	12,000
	Repairs & Maintenance	1,500	-	1,500
	Insurance	10,132	14,993	25,125
	Professional Services	5,000	20,000	25,000
	Training & Education	5,000	5,000	10,000
	<b>Total Maintenance &amp; Operations</b>	<b>354,995</b>	<b>417,756</b>	<b>772,751</b>
<b>Capital Outlay Projects:</b>				
	Capital Outlay	-	-	-
	Police Patrol Cars	420,000	-	420,000
	Computers/Monitors/Tablets	69,000	-	69,000
	Radios & Equipment	-	10,000	10,000
	SCBA Refilling Station	-	15,000	15,000
	Protective Clothing	-	8,000	8,000
	FE Simulator (Training Prop)	-	-	-
	<b>Total Capital Outlay</b>	<b>489,000</b>	<b>33,000</b>	<b>522,000</b>
	<b>Transfers to Other Funds</b>	<b>50,000</b>	<b>50,000</b>	<b>100,000</b>
	<b>Total Expenses</b>	<b>893,995</b>	<b>500,756</b>	<b>1,394,751</b>
	<b>Net Result</b>	<b>\$138,213</b>		<b>138,213</b>
<b>Projected Fund Balance,</b>	<b>June 30, 2020</b>	<b>\$251,433</b>		<b>251,433</b>



**CITY OF KINGSBURG  
SPECIAL REVENUE-PUBLIC SAFETY FUND  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2019-20**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 ACTUALS</u>	<u>FY 18/19 BUDGET</u>	<u>PROJECTED YEAR END</u>	<u>FY 19/20 PROPOSED</u>	<u>Percent Change</u>
<b><u>MEASURE E - REVENUES</u></b>								
106-0000-404-0400	MEASURE E TAX	\$ -	\$ -	\$ -	\$ 651,033	\$ 1,064,223	\$ 1,418,964	33.33%
106-0000-404-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
106-0000-404-0401	TRANSFER TO MEASURE E	\$ -	\$ -	\$ -	\$ 550,000	\$ 100,000	\$ 100,000	0.00%
106-0000-404-0402	FIRE MARSHAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000	
	<b>TOTAL MEASURE E REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,201,033</b>	<b>\$ 1,164,223</b>	<b>\$ 1,532,964</b>	<b>31.67%</b>
	<b>Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,201,033</b>	<b>\$ 1,164,223</b>	<b>\$ 1,532,964</b>	
	<b>Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,182,874</b>	<b>\$ 1,051,004</b>	<b>\$ 1,394,751</b>	
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,159</b>	<b>\$ 113,219</b>	<b>\$ 138,213</b>	



**CITY OF KINGSBURG  
SPECIAL REVENUE-PUBLIC SAFETY FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2019-20**

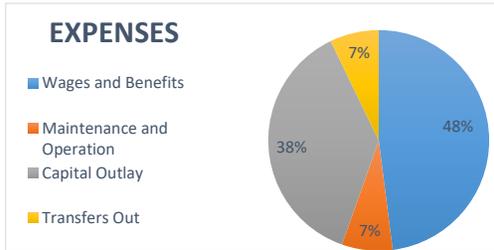
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 15/16	FY 16/17	FY 17/18	FY 18/19	PROJECTED	FY 19/20	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	PROPOSED	Change
<b>MEASURE E POLICE</b>								
106-3400-549-5101	SALARIES	\$ -	\$ -	\$ -	\$ 135,167	\$ 119,204	\$ 192,764	61.71%
106-3400-549-5106	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ 13,502	\$ 40,000	196.24%
106-3400-549-5121	FICA	\$ -	\$ -	\$ -	\$ 9,975	\$ 10,152	\$ 22,659	123.20%
106-3400-549-5123	PERS	\$ -	\$ -	\$ -	\$ 15,308	\$ 19,955	\$ 24,736	23.96%
106-3400-549-5125	MEDICAL	\$ -	\$ -	\$ -	\$ 9,354	\$ 6,243	\$ 9,104	45.83%
106-3400-549-5127	WORKERS COMP	\$ -	\$ -	\$ -	\$ 11,150	\$ 10,878	\$ 17,058	56.81%
106-3400-549-5129	UNIFORM ALLOWANCE	\$ -	\$ -	\$ -	\$ 2,200	\$ 2,000	\$ 3,000	50.00%
106-3400-549-5131	EAP	\$ -	\$ -	\$ -	\$ 34	\$ 32	\$ 34	6.25%
106-3400-549-5133	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 90	\$ 72	\$ 108	50.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	\$ -	\$ -	\$ -	\$ 183,277	\$ 182,039	\$ 309,463	70.00%
106-3400-549-5208	SAFETY EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 3,000	50.00%
106-3400-549-5209	SCREENING PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
106-3400-549-5210	DEPT TOOLS (weapons,flares,etc)	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 2,400	-76.00%
106-3400-549-5216	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 900	50.00%
106-3400-549-5222	VEHICLE MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 1,600	\$ 5,600	250.00%
106-3400-549-5224	FUELS	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 12,000	200.00%
106-3400-549-5226	EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,500	50.00%
106-3400-549-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ 3,162	\$ 2,992	\$ 4,789	60.06%
106-3400-549-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 451	\$ 427	\$ 726	70.02%
106-3400-549-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ 627	\$ 745	\$ 2,716	264.56%
106-3400-549-5264	ERMA	\$ -	\$ -	\$ -	\$ 691	\$ 654	\$ 1,497	128.90%
106-3400-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ 307	\$ 290	\$ 404	39.31%
106-3400-549-5296	TRAINING & EDUCATION	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 5,000	
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	\$ -	\$ -	\$ -	\$ 15,238	\$ 24,308	\$ 45,532	87.31%
106-3400-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 210,000	\$ 90,000	\$ -	-100.00%
106-3400-549-5715	POLICE PATROL CARS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420,000	
106-3400-549-5753	COMPUTERS-MONITORS/TABLETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,000	
	<b>TOTAL CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -	\$ 210,000	\$ 90,000	\$ 489,000	443.33%
106-3400-549-5706	DEBT SERVICE TO GF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
	<b>TOTAL, POLICE EXP</b>	\$ -	\$ -	\$ -	\$ 408,515	\$ 296,347	\$ 893,995	201.67%
<b>MEASURE E FIRE</b>								
106-6200-549-5101	SALARIES	\$ -	\$ -	\$ -	\$ 77,546	\$ 52,718	\$ 165,673	214.26%
106-6200-549-5102	PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	
106-6200-549-5106	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
106-6200-549-5121	FICA	\$ -	\$ -	\$ -	\$ 5,493	\$ 4,033	\$ 12,303	205.07%
106-6200-549-5123	PERS	\$ -	\$ -	\$ -	\$ 9,415	\$ 4,786	\$ 29,919	525.18%
106-6200-549-5125	MEDICAL	\$ -	\$ -	\$ -	\$ 13,500	\$ 7,986	\$ 28,041	251.14%
106-6200-549-5127	WORKERS COMP	\$ -	\$ -	\$ -	\$ 25,864	\$ 8,712	\$ 27,633	217.17%
106-6200-549-5129	UNIFORM ALLOWANCE	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,758	\$ 6,000	59.66%
106-6200-549-5131	EAP	\$ -	\$ -	\$ -	\$ 91	\$ 28	\$ 85	200.00%
106-6200-549-5133	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 108	\$ 36	\$ 108	200.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	\$ -	\$ -	\$ -	\$ 135,017	\$ 82,057	\$ 359,763	338.43%
106-6200-549-5210	DEPT TOOLS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000	
106-6200-549-5224	FUELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
106-6200-549-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ 8,604	\$ 2,868	\$ 8,192	185.60%
106-6200-549-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 1,228	\$ 546	\$ 1,242	127.54%
106-6200-549-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ 795	\$ 354	\$ 2,309	553.15%
106-6200-549-5264	ERMA	\$ -	\$ -	\$ -	\$ 1,879	\$ 835	\$ 2,561	206.54%
106-6200-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ 835	\$ 371	\$ 690	86.11%
106-6200-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
106-6200-549-5296	TRAINING & EDUCATION	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 5,000	66.67%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	\$ -	\$ -	\$ -	\$ 16,342	\$ 7,974	\$ 57,993	627.32%
106-6200-549-5701	CAPITAL OUTLAY-NEW ENGINE	\$ -	\$ -	\$ -	\$ 623,000	\$ 656,500	\$ -	-100.00%
106-6200-549-5710	RADIOS AND EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
106-6200-549-5711	SCBA REFILLING STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	
106-6200-549-5712	PROTECTIVE CLOTHING	\$ -	\$ -	\$ -	\$ -	\$ 8,126	\$ 8,000	
106-6200-549-5713	FE SIMULATOR (TRAINING PROP)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -	\$ 623,000	\$ 664,626	\$ 33,000	-95.03%
106-6200-549-5505	DEBT SERVICE TO GF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
	<b>TOTAL, FIRE/EMS EXP</b>	\$ -	\$ -	\$ -	\$ 774,359	\$ 754,657	\$ 500,756	-33.64%
	<b>TOTAL, MEASURE E EXPENSES</b>	\$ -	\$ -	\$ -	\$ 1,182,874	\$ 1,051,004	\$ 1,394,751	32.71%
	Revenues	\$ -	\$ -	\$ -	\$ 1,201,033	\$ 1,164,223	\$ 1,532,964	
	Expenses	\$ -	\$ -	\$ -	\$ 1,182,874	\$ 1,051,004	\$ 1,394,751	
		\$ -	\$ -	\$ -	\$ 18,159	\$ 113,219	\$ 138,213	



# MEASURE E PUBLIC SAFETY TAX

**Description:** Kingsburg voters approved a 1% sales and use tax on June 5, 2018. Revenues can only be used for the purpose of public safety activities (police, fire/EMS).

**Budget Highlights:** Revenues are based upon forecasts provided by the City's third party sales tax consultant.  
NOTE: The charts below reflect only 2019-2020 proposals.



Measure E	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-2020 PROPOSED
<b>REVENUE</b>						
1% Voter Approved Tax	\$ -	\$ -	\$ -	\$ 651,033	\$ 1,064,223	\$ 1,418,964
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
From Other Funds	\$ -	\$ -	\$ -	\$ 550,000	\$ 100,000	\$ 100,000
From Fire Marshal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,201,033</b>	<b>\$ 1,164,223</b>	<b>\$ 1,532,964</b>
<b>POLICE EXPENDITURES</b>						
Wages and Benefits	\$ -	\$ -	\$ -	\$ 183,277	\$ 182,039	\$ 309,463
Maintenance and Operation	\$ -	\$ -	\$ -	\$ 5,238	\$ 24,308	\$ 40,532
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Capital Outlay	\$ -	\$ -	\$ -	\$ 210,000	\$ 90,000	\$ 489,000
Training	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 5,000
<b>Total Police</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 408,515</b>	<b>\$ 296,347</b>	<b>\$ 893,995</b>
<b>FIRE/EMS EXPENDITURES</b>						
Wages and Benefits	\$ -	\$ -	\$ -	\$ 135,017	\$ 82,057	\$ 359,763
Maintenance and Operation	\$ -	\$ -	\$ -	\$ 13,342	\$ 4,974	\$ 52,993
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Capital Outlay	\$ -	\$ -	\$ -	\$ 623,000	\$ 664,626	\$ 33,000
Training	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 5,000
<b>Total Fire/EMS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 774,359</b>	<b>\$ 754,657</b>	<b>\$ 500,756</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,182,874</b>	<b>\$ 1,051,004</b>	<b>\$ 1,394,751</b>
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ 18,159	\$ 113,219	\$ 138,213
<b>Changes in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,159</b>	<b>\$ 113,219</b>	<b>\$ 138,213</b>
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,219
Ending Fund Balance June 30	\$ -	\$ -	\$ -	\$ 18,159	\$ 113,219	\$ 251,433



**CITY OF KINGSBURG**  
**Summary of Enterprise Funds**

**2019/20 Fiscal Year Budget**

		Water Fund	Solid Waste Fund	Ambulance /Fire Fund	Total
<b>Actual Fund Balance,</b>	<b>June 30, 2018</b>	10,172,474	(332,496)	(1,460,904)	8,379,073
<b>Estimated Beginning Fund Balance,</b>	<b>June 30, 2019</b>	10,047,830	(331,618)	(1,503,541)	8,212,671
<b>Revenues:</b>	Charges for Service	2,116,000	1,883,387	3,016,822	7,016,209
	Meter Project	210,000			210,000
	Penalty Charges	66,000	46,800		112,800
	Interest	-			-
	Grants			935,000	935,000
	Miscellaneous	-	1,500		1,500
	Water Meter Sales	-			-
	Donations			-	-
	Transfers in from Other Funds			690,988	690,988
	<b>Total Revenue</b>	<b>2,392,000</b>	<b>1,931,687</b>	<b>4,642,810</b>	<b>8,966,496</b>
<b>Expenses:</b>	<b>Wages and Benefits</b>	547,074	211,221	1,301,124	2,059,418
	Office Supplies	35,000	24,000	3,700	62,700
	Department Tools and Supplies	10,000	3,500	46,500	60,000
	Utilities/Communications	254,000	3,800	42,850	300,650
	Fuel/Veh Maint	18,000	-	55,500	73,500
	Water System Maintenance	100,000			100,000
	Office & Equipment Maintenance	-		16,500	16,500
	System/Computer Maintenance			-	-
	Write offs/Write downs	-		2,295,440	2,295,440
	Insurance	36,244	29,163	54,975	120,382
	Professional Services	100,000	-	24,000	124,000
	Professional Services - Refuse		1,361,155		1,361,155
	SGMA Fees	-			-
	Groundwater Recharge	250,000			250,000
	Franchise Fees		78,000		78,000
	Conf/Mtgs/Travel/Train-Ed/Dues	3,000		23,000	26,000
	Memberships/Dues			3,000	3,000
	Audit	27,285	15,000		42,285
	IGT Expense			523,000	523,000
	Depreciation	315,000	4,834	150,310	470,144
	Safety Equipment/Fire Prevention			2,500	2,500
	Reserve Uniform			6,200	6,200
	Transfer Out-Overhead	320,000	200,000		520,000
	<b>Total Maintenance &amp; Operations</b>	<b>1,468,529</b>	<b>1,719,452</b>	<b>3,247,475</b>	<b>6,435,456</b>
	<b>Debt Service</b>	<b>93,810</b>		<b>65,988</b>	<b>159,798</b>
	Water Meters	50,000			50,000
	SCADA System Upgrade	40,000			40,000
	Computer Replacements	3,000		-	3,000
	Commercial Water Meters	-			-
	2-Ford F-150 Trucks	32,000			32,000
	System Maintenance	60,000			60,000
	Update IT-Network Switches	-			-
	Explore Office Space	-			-
	Chlorination Equipment	650,000			650,000
	Well #12 Pipelines	-			-
	Well #13 Treatment Facility	2,500,000		-	2,500,000
	Well #12 Treatment Facility	2,500,000		-	2,500,000
	FD Chief's Vehicle Replacement			-	-
	Power Saws			-	-
	Update Furniture at Station (#1/#2)			-	-
	<b>Total Capital Outlay</b>	<b>5,835,000</b>			<b>5,835,000</b>
	<b>Total Transfers Out</b>	<b>190,988</b>			<b>190,988</b>
	<b>Total Expenses</b>	<b>8,135,401</b>	<b>1,930,673</b>	<b>4,614,586</b>	<b>14,680,660</b>
	<b>Net Result</b>	<b>(5,743,401)</b>	<b>1,014</b>	<b>28,223</b>	<b>(5,714,164)</b>
<b>Projected Ending Fund Balance,</b>	<b>June 30, 2020</b>	4,304,430	(330,604)	(1,475,318)	2,498,507



**CITY OF KINGSBURG  
ENTERPRISE FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2019/20**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 ACTUAL</u>	<u>FY 17/18 ACTUALS</u>	<u>FY 18/19 BUDGET</u>	<u>PROJECTED YEAR END</u>	<u>FY 19/20 PROPOSED</u>	<u>Percent Change</u>
<b>WATER</b>								
318-0000-435-0101	WATER SALES	\$ 2,009,446	\$ 2,022,817	\$ 2,106,169	\$ 2,000,000	\$ 2,139,094	\$ 2,116,000	5.80%
318-0000-435-0108	METER PROJECT	\$ 8,972	\$ -	\$ -	\$ 200,000	\$ 208,396	\$ 210,000	5.00%
318-0000-435-0201	PENALTY CHARGES	\$ 51,908	\$ 54,613	\$ 64,870	\$ 60,000	\$ 66,169	\$ 66,000	10.00%
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 2,070,327</b>	<b>\$ 2,077,430</b>	<b>\$ 2,171,040</b>	<b>\$ 2,260,000</b>	<b>\$ 2,413,660</b>	<b>\$ 2,392,000</b>	<b>5.84%</b>
318-0000-451-0101	INTEREST	\$ 0	\$ 6,754	\$ 24,500	\$ 2,800	\$ -	\$ -	0.00%
318-0000-451-0402	WATER MAINS	\$ 1,732	\$ -	\$ -	\$ -	\$ -	\$ -	
318-0000-451-0403	FIRE HYDRANTS	\$ 539	\$ -	\$ -	\$ -	\$ -	\$ -	
318-0000-451-0404	WATER FACILITIES	\$ 1,023	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL INTEREST</b>	<b>\$ 3,294</b>	<b>\$ 6,754</b>	<b>\$ 24,500</b>	<b>\$ 2,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.00%</b>
318-0000-462-0100	MISCELLANEOUS	\$ 930	\$ 4,196	\$ 560	\$ 1,000	\$ -	\$ -	-100.00%
318-0000-462-0101	WATER METERS	\$ 7,250	\$ 4,523	\$ 1,330	\$ 1,500	\$ -	\$ -	-100.00%
318-0000-462-0104	TCP TREATMENT	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	
	<b>TOTAL OTHER REVENUE</b>	<b>\$ 8,180</b>	<b>\$ 8,719</b>	<b>\$ 5,001,890</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.00%</b>
	<b>TOTAL, WATER</b>	<b>\$ 2,081,801</b>	<b>\$ 2,092,903</b>	<b>\$ 7,197,429</b>	<b>\$ 2,265,300</b>	<b>\$ 2,413,660</b>	<b>\$ 2,392,000</b>	<b>5.59%</b>
<b>SOLID WASTE</b>								
319-0000-422-0201	RECYCLING BEV CONT	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
	<b>TOTAL FED/STATE GRANTS</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>0.00%</b>
319-0000-435-0102	REFUSE CHARGES	\$ 1,485,946	\$ 1,503,627	\$ 1,523,937	\$ 1,523,650	\$ 1,530,499	\$ 1,538,887	1.00%
319-0000-435-0103	RECYCLING CHARGES	\$ 188,207	\$ 198,136	\$ 203,836	\$ 205,000	\$ 199,712	\$ 200,000	-2.44%
319-0000-435-0104	STREET SWEEPING CHARGES	\$ 134,800	\$ 136,678	\$ 137,043	\$ 138,700	\$ 139,465	\$ 139,500	0.58%
319-0000-435-0202	REFUSE PENALTY	\$ 32,135	\$ 28,289	\$ 31,600	\$ 31,800	\$ 38,621	\$ 38,500	21.07%
319-0000-435-0203	RECYCLING PENALTY	\$ 3,417	\$ 3,017	\$ 3,829	\$ 3,800	\$ 4,460	\$ 4,500	18.42%
319-0000-435-0204	STREET SWEEPING PENALTY	\$ 2,663	\$ 2,457	\$ 2,863	\$ 2,800	\$ 3,777	\$ 3,800	35.71%
319-0000-435-0301	PM 10 CREDITS	\$ 5,834	\$ 2,717	\$ 1,572	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 1,853,002</b>	<b>\$ 1,874,921</b>	<b>\$ 1,904,680</b>	<b>\$ 1,907,250</b>	<b>\$ 1,918,033</b>	<b>\$ 1,926,687</b>	<b>1.02%</b>
319-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, SOLID WASTE</b>	<b>\$ 1,858,002</b>	<b>\$ 1,879,921</b>	<b>\$ 1,909,680</b>	<b>\$ 1,912,250</b>	<b>\$ 1,923,033</b>	<b>\$ 1,931,687</b>	<b>1.02%</b>
<b>FIRE/AMBULANCE</b>								
320-0000-422-0302	HOMELAND SECURITY	\$ -	\$ 3,711	\$ -	\$ -	\$ -	\$ -	
320-0000-422-0303	FEMA GRANT	\$ -	\$ 168,394	\$ 16,426	\$ -	\$ -	\$ -	
320-0000-422-0308	OES GRANTS	\$ 106,849	\$ 72,051	\$ 114,112	\$ 62,380	\$ -	\$ -	
320-0000-422-0309	SAFER GRANT	\$ 60,578	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL FED/STATE GRANTS</b>	<b>\$ 167,427</b>	<b>\$ 244,156</b>	<b>\$ 130,538</b>	<b>\$ 62,380</b>	<b>\$ -</b>	<b>\$ -</b>	
320-0000-435-0105	AMBULANCE CHARGES	\$ 2,286,922	\$ 2,561,520	\$ 2,373,456	\$ 2,300,000	\$ 2,991,322	\$ 2,998,822	30.38%
320-0000-435-0106	FIRE MED	\$ 18,425	\$ 20,114	\$ 18,095	\$ 18,000	\$ 18,270	\$ 18,000	0.00%
320-0000-435-0107	GEMT	\$ 56,021	\$ 37,268	\$ 54,029	\$ 29,824	\$ 34,426	\$ 35,000	
320-0000-435-0109	IGT	\$ 783,384	\$ 1,185,785	\$ 1,392,513	\$ 747,000	\$ 971,000	\$ 900,000	20.48%
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 3,144,752</b>	<b>\$ 3,804,687</b>	<b>\$ 3,838,092</b>	<b>\$ 3,094,824</b>	<b>\$ 4,015,018</b>	<b>\$ 3,951,822</b>	<b>27.69%</b>
320-0000-460-0101	HOSPITAL DIST CONTRIBS	\$ -	\$ -	\$ 249,999	\$ 115,000	\$ 126,505	\$ -	
320-0000-462-0100	MISCELLANEOUS	\$ 30,981	\$ (5,379)	\$ 627	\$ -	\$ 5,037	\$ -	
320-0000-462-0210	FROM OTHER AGENCIES	\$ -	\$ -	\$ 572	\$ -	\$ 858	\$ -	
	<b>TOTAL OTHER REVENUE</b>	<b>\$ 30,981</b>	<b>\$ (5,379)</b>	<b>\$ 251,199</b>	<b>\$ 115,000</b>	<b>\$ 132,400</b>	<b>\$ -</b>	
320-0000-471-0101	FROM OTHER FUNDS	\$ 183,483	\$ 177,622	\$ 185,788	\$ 121,274	\$ 188,438	\$ 190,988	57.48%
320-0000-471-0110	FROM GENERAL FUND	\$ 765,000	\$ 365,000	\$ 161,000	\$ 350,000	\$ 400,000	\$ 500,000	42.86%
320-0000-471-0111	FROM IMPACT FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL TRANSFERS IN</b>	<b>\$ 948,483</b>	<b>\$ 542,623</b>	<b>\$ 346,788</b>	<b>\$ 471,274</b>	<b>\$ 588,438</b>	<b>\$ 690,988</b>	<b>46.62%</b>
	<b>TOTAL, FIRE/AMBULANCE</b>	<b>\$ 4,291,642</b>	<b>\$ 4,586,086</b>	<b>\$ 4,566,618</b>	<b>\$ 3,743,478</b>	<b>\$ 4,735,856</b>	<b>\$ 4,642,810</b>	<b>24.02%</b>
	<b>TOTAL FED/STATE GRANTS</b>	<b>\$ 172,427</b>	<b>\$ 249,156</b>	<b>\$ 135,538</b>	<b>\$ 67,380</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 7,068,081</b>	<b>\$ 7,757,038</b>	<b>\$ 7,913,812</b>	<b>\$ 7,262,074</b>	<b>\$ 8,346,711</b>	<b>\$ 8,270,509</b>	
	<b>TOTAL INTEREST</b>	<b>\$ 3,294</b>	<b>\$ 6,754</b>	<b>\$ 24,500</b>	<b>\$ 2,800</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL OTHER REVENUE</b>	<b>\$ 39,160</b>	<b>\$ 3,341</b>	<b>\$ 5,253,089</b>	<b>\$ 117,500</b>	<b>\$ 132,400</b>	<b>\$ -</b>	
	<b>TOTAL TRANSFERS IN</b>	<b>\$ 948,483</b>	<b>\$ 542,623</b>	<b>\$ 346,788</b>	<b>\$ 471,274</b>	<b>\$ 588,438</b>	<b>\$ 690,988</b>	
	<b>TOTAL, ENTERPRISE FUNDS</b>	<b>\$ 8,231,445</b>	<b>\$ 8,558,911</b>	<b>\$ 13,673,727</b>	<b>\$ 7,921,028</b>	<b>\$ 9,072,549</b>	<b>\$ 8,966,496</b>	<b>13.20%</b>
	Revenues	\$ 8,231,445	\$ 8,558,911	\$ 13,673,727	\$ 7,921,028	\$ 9,072,549	\$ 8,966,496	
	Expenses	\$ 7,577,504	\$ 8,274,545	\$ 8,784,036	\$ 14,046,799	\$ 9,238,951	\$ 14,680,660	
		\$ 653,941	\$ 284,365	\$ 4,889,691	\$ (6,125,771)	\$ (166,402)	\$ (5,714,164)	



**CITY OF KINGSBURG  
ENTERPRISE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2019/20**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 15/16	FY 16/17	FY 17/18	FY 18/19	PROJECTED	FY19/20	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	PROPOSED	Change
<b>WATER</b>								
318-5100-549-5101	SALARIES	\$ 318,648	\$ 308,712	\$ 333,704	\$ 340,964	\$ 321,605	\$ 354,401	3.94%
318-5100-549-5102	OVERTIME	\$ 16,860	\$ 19,624	\$ 4,083	\$ 6,500	\$ 3,580	\$ 4,000	-38.46%
318-5100-549-5104	PARTTIME	\$ 2,970	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
318-5100-549-5121	FICA	\$ 27,281	\$ 23,611	\$ 24,798	\$ 25,608	\$ 24,208	\$ 26,251	2.51%
318-5100-549-5123	PERS	\$ 48,963	\$ 51,212	\$ 87,262	\$ 65,101	\$ 59,100	\$ 75,299	15.66%
318-5100-549-5124	PENSION EXPENSE-GASB 68	\$ (174,886)	\$ -	\$ -	\$ -	\$ -	\$ -	
318-5100-549-5125	MEDICAL	\$ 52,028	\$ 56,964	\$ 64,447	\$ 55,563	\$ 57,554	\$ 69,359	24.83%
318-5100-549-5127	WORKERS COMP	\$ 24,369	\$ 27,621	\$ 19,832	\$ 20,367	\$ 14,409	\$ 17,279	-15.16%
318-5100-549-5131	EAP	\$ 2,346	\$ 2,187	\$ 143	\$ 219	\$ 173	\$ 212	-3.20%
318-5100-549-5133	LIFE INSURANCE	\$ -	\$ -	\$ 170	\$ 170	\$ 374	\$ 273	60.59%
	<b>TOTAL WAGES &amp; BENEFITS</b>	\$ 318,579	\$ 489,932	\$ 534,440	\$ 514,492	\$ 481,003	\$ 547,074	6.33%
318-5100-549-5201	OFFICE SUPPLIES/POSTAGE	\$ 42,774	\$ 51,165	\$ 29,695	\$ 45,000	\$ 31,600	\$ 35,000	-22.22%
318-5100-549-5210	DEPT TOOLS & SUPPLIES	\$ 39,760	\$ 21,861	\$ 9,632	\$ 17,500	\$ 6,879	\$ 10,000	-42.86%
318-5100-549-5216	COMMUNICATIONS	\$ 522	\$ 650	\$ 4,048	\$ 8,000	\$ 3,499	\$ 4,000	-50.00%
318-5100-549-5218	UTILITIES	\$ 179,140	\$ 229,480	\$ 266,236	\$ 205,000	\$ 244,770	\$ 250,000	21.95%
318-5100-549-5222	VEHICLE MAINTENANCE	\$ 1,576	\$ 1,634	\$ 2,149	\$ 3,500	\$ 2,800	\$ 3,500	0.00%
318-5100-549-5223	WATER SYSTEM MAINT	\$ 136,140	\$ 86,567	\$ 72,209	\$ 100,000	\$ 75,000	\$ 100,000	0.00%
318-5100-549-5224	FUELS	\$ 7,532	\$ 11,007	\$ 12,619	\$ 12,500	\$ 13,500	\$ 14,500	16.00%
318-5100-549-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ 16,200	\$ 20,053	\$ 2,053	\$ 20,426	1.86%
318-5100-549-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ 2,010	\$ 2,844	\$ 2,844	\$ 3,095	8.83%
318-5100-549-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ 518	\$ 518	\$ 1,693	\$ 4,618	791.51%
318-5100-549-5264	ERMA	\$ -	\$ -	\$ 2,847	\$ 4,363	\$ 4,363	\$ 6,384	46.32%
318-5100-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ 1,482	\$ 1,759	\$ 1,759	\$ 1,721	-2.16%
318-5100-549-5270	PROFESSIONAL SERVICES	\$ 65,263	\$ 47,220	\$ 198,735	\$ 325,000	\$ 250,789	\$ 100,000	-69.23%
318-5100-549-5273	SGMA FEES	\$ -	\$ -	\$ 58,043	\$ -	\$ -	\$ -	
318-5100-549-5280	GROUNDWATER RECHARGE FEE	\$ (7,660)	\$ 619	\$ 8,539	\$ 195,000	\$ 10,786	\$ 250,000	28.21%
318-5100-549-5291	CONF/MEETINGS/TRAVEL	\$ 1,576	\$ 2,102	\$ 653	\$ 3,000	\$ 2,955	\$ 3,000	0.00%
318-5100-549-5294	AUDIT	\$ 15,700	\$ 23,300	\$ 20,384	\$ 24,100	\$ 27,700	\$ 27,285	13.22%
318-5100-549-5301	DEPRECIATION	\$ 267,545	\$ 461,766	\$ 307,148	\$ 236,119	\$ 310,000	\$ 315,000	33.41%
318-5100-549-5501	TRANSFER OUT-OVERHEAD	\$ 300,000	\$ 320,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 320,000	6.67%
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	\$ 1,049,869	\$ 1,257,373	\$ 1,313,148	\$ 1,504,256	\$ 1,292,990	\$ 1,468,529	-2.38%
318-5100-549-5601	WATER IMP BOND PYMNTS 1991	\$ 22,478	\$ 19,643	\$ 16,605	\$ 13,365	\$ 13,365	\$ 9,923	-25.76%
318-5100-549-5602	SAFE DRINK WATER BOND 1992	\$ 16,195	\$ 14,615	\$ 12,838	\$ 10,863	\$ 10,863	\$ 8,690	-20.00%
318-5100-549-5605	CIEDB WATER IMP LOAN	\$ 74,525	\$ 71,586	\$ 62,057	\$ 60,403	\$ 60,403	\$ 57,515	-4.78%
318-5100-549-5606	CAPITAL LEASE-WATER METERS	\$ 30,106	\$ 26,319	\$ 22,406	\$ 21,749	\$ 21,749	\$ 17,682	-18.70%
	<b>TOTAL DEBT SERVICE</b>	\$ 143,304	\$ 132,163	\$ 113,904	\$ 106,380	\$ 106,380	\$ 93,810	-11.82%
318-5100-549-5701	CAPITAL OUTLAY	\$ (3,886)	\$ 45,167	\$ -	\$ -	\$ -	\$ -	
318-5100-549-5702	WATER METERS	\$ 26,590	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ 50,000	
318-5100-549-5703	SCADA SYSTEM UPGRADE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
318-5100-549-5708	COMPUTER REPLACEMENTS	\$ -	\$ -	\$ -	\$ 3,750	\$ 150	\$ 3,000	-20.00%
318-5100-549-5711	COMMERCIAL WATER METERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
318-5100-549-5719	FORD F-150 TRUCK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,000	
318-5100-549-5720	SYSTEM MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	
318-5100-549-5737	2" LINE FROM NAPA TO DRAPER	\$ -	\$ -	\$ -	\$ 56,000	\$ 63,506	\$ -	-100.00%
318-5100-549-5769	UPDATE IT-NETWORK SWITCHES	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	-100.00%
318-5100-549-5770	EXPLORE OFFICE SPACE	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	-100.00%
318-5100-549-5771	CHLORINATION EQUIPMENT	\$ -	\$ -	\$ -	\$ 650,000	\$ -	\$ 650,000	0.00%
318-5100-549-5772	WELL #12 PIPELINES	\$ -	\$ -	\$ -	\$ 485,000	\$ 425,000	\$ -	-100.00%
318-5100-549-5773	WELL #13 TREATMENT FACILITY	\$ -	\$ -	\$ -	\$ 2,500,000	\$ -	\$ 2,500,000	0.00%
318-5100-549-5774	WELL #12 TREATMENT FACILITY	\$ -	\$ -	\$ -	\$ 2,500,000	\$ -	\$ 2,500,000	0.00%
	<b>TOTAL CAPITAL OUTLAY</b>	\$ 22,704	\$ 45,167	\$ -	\$ 6,262,750	\$ 536,656	\$ 5,835,000	-6.83%
318-5100-549-5505	TRANSFER TO OTHER FUNDS	\$ 165,483	\$ 159,622	\$ 167,788	\$ 121,274	\$ 121,274	\$ 190,988	57.48%
	<b>TOTAL, WATER</b>	\$ 1,699,938	\$ 2,084,256	\$ 2,129,280	\$ 8,509,152	\$ 2,538,303	\$ 8,135,401	-4.39%
<b>SOLID WASTE</b>								
319-9100-549-5101	SALARIES	\$ 118,678	\$ 125,347	\$ 130,090	\$ 148,443	\$ 138,065	\$ 151,918	2.34%
319-9100-549-5102	OVERTIME	\$ 231	\$ -	\$ -	\$ -	\$ -	\$ -	
319-9100-549-5104	PARTTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
319-9100-549-5121	FICA	\$ 8,517	\$ 9,069	\$ 9,510	\$ 11,538	\$ 10,314	\$ 11,333	-1.78%
319-9100-549-5123	PERS	\$ 15,737	\$ 74,871	\$ 41,921	\$ 29,088	\$ 28,364	\$ 23,091	-20.62%
319-9100-549-5124	PENSION EXPENSE-GASB 68	\$ (39,596)	\$ -	\$ -	\$ -	\$ -	\$ -	
319-9100-549-5125	MEDICAL	\$ 16,052	\$ 18,117	\$ 17,780	\$ 15,776	\$ 19,671	\$ 23,091	46.37%
319-9100-549-5127	WORKERS COMP	\$ 8,807	\$ 11,130	\$ 1,413	\$ 1,451	\$ 1,451	\$ 1,495	3.03%
319-9100-549-5131	EAP	\$ 848	\$ 885	\$ 166	\$ 204	\$ 204	\$ 198	-2.94%
319-9100-549-5133	LIFE INSURANCE	\$ -	\$ -	\$ 138	\$ 138	\$ 138	\$ 95	
	<b>TOTAL WAGES &amp; BENEFITS</b>	\$ 129,274	\$ 239,419	\$ 201,017	\$ 206,638	\$ 198,070	\$ 211,221	2.22%
319-9100-549-5201	OFFICE SUPPLIES/POSTAGE	\$ 35,902	\$ 35,075	\$ 25,306	\$ 24,000	\$ 24,000	\$ 24,000	0.00%
319-9100-549-5210	DEPT TOOLS & SUPPLIES	\$ 3,825	\$ 2,715	\$ 2,373	\$ 4,000	\$ 3,500	\$ 3,500	-12.50%
319-9100-549-5216	COMMUNICATIONS	\$ 370	\$ 32	\$ 43	\$ 8,000	\$ 1,500	\$ 2,000	-75.00%
319-9100-549-5218	UTILITIES	\$ 1,691	\$ 1,756	\$ 1,860	\$ 1,700	\$ 1,700	\$ 1,800	5.88%
319-9100-549-5225	OFFICE EQUIP MAINT	\$ 21,932	\$ -	\$ -	\$ -	\$ -	\$ -	



**CITY OF KINGSBURG  
ENTERPRISE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2019/20**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 15/16	FY 16/17	FY 17/18	FY 18/19	PROJECTED	FY19/20	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	PROPOSED	Change
319-9100-549-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ 18,790	\$ 18,662	\$ 18,662	\$ 18,833	0.92%
319-9100-549-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ 2,332	\$ 2,646	\$ 2,646	\$ 2,855	7.90%
319-9100-549-5264	ERMA	\$ -	\$ -	\$ 3,303	\$ 4,061	\$ 4,061	\$ 5,888	44.99%
319-9100-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ 1,718	\$ 1,637	\$ 1,637	\$ 1,587	-3.05%
319-9100-549-5271	PROF SERV-REFUSE	\$ 1,134,230	\$ 1,161,953	\$ 1,190,165	\$ 1,166,170	\$ 1,210,000	\$ 1,201,155	3.00%
319-9100-549-5272	PROF SERV-ST SWEEPING	\$ 142,460	\$ 151,055	\$ 158,600	\$ 150,000	\$ 158,967	\$ 160,000	6.67%
319-9100-549-5285	FRANCHISE FEES	\$ 58,180	\$ 58,346	\$ 62,717	\$ 60,180	\$ 78,829	\$ 78,000	29.61%
319-9100-549-5291	CONF/MEETINGS/TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
319-9100-549-5294	AUDIT	\$ 12,070	\$ 5,125	\$ 11,232	\$ 13,750	\$ 13,750	\$ 15,000	9.09%
319-9100-549-5301	DEPRECIATION	\$ 3,263	\$ 4,834	\$ 4,834	\$ 3,754	\$ 4,834	\$ 4,834	28.77%
319-9100-549-5501	TRANSFER OUT-OVERHEAD	\$ 310,000	\$ 280,000	\$ 240,000	\$ 240,000	\$ 200,000	\$ 200,000	-16.67%
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 1,723,922</b>	<b>\$ 1,700,892</b>	<b>\$ 1,723,273</b>	<b>\$ 1,698,560</b>	<b>\$ 1,724,086</b>	<b>\$ 1,719,452</b>	<b>1.23%</b>
319-9100-549-5701	CAPITAL OUTLAY	\$ 379	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, SOLID WASTE</b>	<b>\$ 1,853,574</b>	<b>\$ 1,940,311</b>	<b>\$ 1,924,290</b>	<b>\$ 1,905,198</b>	<b>\$ 1,922,155</b>	<b>\$ 1,930,673</b>	<b>1.34%</b>
<b>AMBULANCE</b>								
320-6100-539-5101	SALARIES/FT	\$ 431,044	\$ 502,545	\$ 463,467	\$ 513,790	\$ 502,803	\$ 504,022	-1.90%
320-6100-539-5102	OVERTIME/FT	\$ 126,953	\$ 72,528	\$ 86,393	\$ 70,000	\$ 65,792	\$ 55,000	-21.43%
320-6100-539-5104	PT PCFS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6100-539-5105	RESERVE OFFICERS	\$ 56,508	\$ 25,141	\$ 73,397	\$ 45,000	\$ 23,038	\$ 30,000	-33.33%
320-6100-539-5121	FICA	\$ 51,619	\$ 44,448	\$ 46,715	\$ 39,106	\$ 44,995	\$ 37,869	-3.16%
320-6100-539-5123	PERS	\$ 122,612	\$ (145,130)	\$ 190,051	\$ 142,451	\$ 142,451	\$ 145,889	2.41%
320-6100-539-5124	PENSION EXPENSE-GASB 68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6100-539-5125	MEDICAL	\$ 56,096	\$ 47,860	\$ 50,381	\$ 62,246	\$ 62,246	\$ 75,953	22.02%
320-6100-539-5127	WORKERS COMP	\$ 34,547	\$ 42,040	\$ 77,400	\$ 79,484	\$ 79,484	\$ 67,747	-14.77%
320-6100-539-5129	UNIFORM ALLOWANCE	\$ 6,840	\$ 6,641	\$ 6,480	\$ 7,200	\$ 8,500	\$ 7,920	10.00%
320-6100-539-5131	EAP	\$ 3,326	\$ 3,499	\$ 346	\$ 362	\$ 362	\$ 269	-25.77%
320-6100-549-5133	LIFE INSURANCE	\$ -	\$ -	\$ 328	\$ 328	\$ 328	\$ 285	-13.06%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 889,545</b>	<b>\$ 599,571</b>	<b>\$ 994,958</b>	<b>\$ 959,967</b>	<b>\$ 930,000</b>	<b>\$ 924,954</b>	<b>-3.65%</b>
320-6100-539-5201	OFFICE SUPPLIES/POSTAGE	\$ 1,507	\$ 1,576	\$ 1,236	\$ 2,000	\$ 2,000	\$ 2,200	10.00%
320-6100-539-5204	SPEC DEPT/LAUNDRY	\$ 6,072	\$ 5,281	\$ 5,584	\$ 5,500	\$ 5,500	\$ 5,500	0.00%
320-6100-539-5210	DEPT TOOLS & SUPPLIES	\$ 31,433	\$ 24,951	\$ 21,044	\$ 22,000	\$ 27,500	\$ 20,000	-9.09%
320-6100-539-5214	PRINTING & ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6100-539-5215	INSURANCE	\$ 7,409	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6100-539-5216	COMMUNICATIONS	\$ 5,627	\$ 6,035	\$ 5,119	\$ 8,350	\$ 6,500	\$ 8,350	0.00%
320-6100-539-5222	VEHICLE MAINTENANCE	\$ 12,404	\$ 11,422	\$ 3,227	\$ 12,000	\$ 10,000	\$ 12,000	0.00%
320-6100-539-5224	FUELS	\$ 13,344	\$ 14,676	\$ 18,763	\$ 16,000	\$ 19,000	\$ 21,000	31.25%
320-6100-539-5225	OFFICE EQUIP MAINT	\$ 265	\$ -	\$ 43	\$ 500	\$ 281	\$ 500	0.00%
320-6100-539-5226	EQUIPMENT MAINTENANCE	\$ 6,333	\$ 11,103	\$ 7,825	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
320-6100-539-5250	A/R WRITE OFF	\$ 1,596,058	\$ 1,953,361	\$ 1,768,073	\$ 1,225,000	\$ 2,295,440	\$ 2,295,440	87.38%
320-6100-539-5251	A/R WRITE DOWN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6100-549-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ 31,305	\$ 33,162	\$ 33,162	\$ 25,973	-21.68%
320-6100-549-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ 4,852	\$ 4,703	\$ 4,703	\$ 3,936	-16.30%
320-6100-549-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ 5,012	\$ 2,914	\$ 2,914	\$ 3,023	3.76%
320-6100-549-5264	ERMA	\$ -	\$ -	\$ 6,873	\$ 7,216	\$ 7,216	\$ 8,119	12.51%
320-6100-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ 3,578	\$ 2,908	\$ 2,908	\$ 2,189	-24.72%
320-6100-539-5270	PROFESSIONAL SERVICES	\$ 80,077	\$ 111,757	\$ 182,842	\$ 50,000	\$ 65,609	\$ 18,000	-64.00%
320-6100-539-5291	CONF/MEETINGS/TRAVEL	\$ 2,061	\$ 2,712	\$ 2,432	\$ 5,000	\$ 5,200	\$ 5,000	0.00%
320-6100-539-5296	TRAINING & EDUCATION	\$ 8,481	\$ 5,728	\$ 6,981	\$ 8,000	\$ 1,000	\$ 8,000	0.00%
320-6100-539-5298	GEMT QUALITY ASSURANCE FEE	\$ -	\$ -	\$ -	\$ -	\$ 11,328	\$ 23,000	
320-6100-539-5299	IGT EXPENSE	\$ 452,495	\$ 703,440	\$ 861,579	\$ 447,000	\$ 503,774	\$ 500,000	11.86%
320-6100-539-5301	DEPRECIATION	\$ 122,435	\$ 135,674	\$ 150,310	\$ 114,753	\$ 150,310	\$ 150,310	30.99%
320-6100-539-5501	TRANSFER OUT-OVERHEAD	\$ 70,000	\$ 68,000	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 2,416,000</b>	<b>\$ 3,055,715</b>	<b>\$ 3,086,676</b>	<b>\$ 1,975,006</b>	<b>\$ 3,162,345</b>	<b>\$ 3,120,541</b>	<b>58.00%</b>
320-6100-539-5614	FIRE STATION BOND PMTS	\$ 53,483	\$ 73,038	\$ 70,782	\$ 68,438	\$ 68,438	\$ 65,988	-3.58%
	<b>TOTAL DEBT SERVICE</b>	<b>\$ 53,483</b>	<b>\$ 73,038</b>	<b>\$ 70,782</b>	<b>\$ 68,438</b>	<b>\$ 68,438</b>	<b>\$ 65,988</b>	<b>-3.58%</b>
320-6100-539-5701	CAPITAL OUTLAY	\$ 8,381	\$ 68,073	\$ 6,126	\$ 66,500	\$ 66,152	\$ -	
320-6100-539-5722	IPADS	\$ -	\$ -	\$ (0)	\$ (0)	\$ -	\$ -	-100.00%
320-6100-539-5723	NEW AMBULANCE	\$ -	\$ -	\$ (0)	\$ 4,600	\$ 4,568	\$ -	-100.00%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 8,381</b>	<b>\$ 68,073</b>	<b>\$ 6,126</b>	<b>\$ 71,100</b>	<b>\$ 70,720</b>	<b>\$ -</b>	<b>-100.00%</b>
320-6100-539-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, AMBULANCE</b>	<b>\$ 3,367,409</b>	<b>\$ 3,796,397</b>	<b>\$ 4,158,542</b>	<b>\$ 3,074,511</b>	<b>\$ 4,231,503</b>	<b>\$ 4,111,483</b>	<b>33.73%</b>
<b>FIRE</b>								
320-6200-539-5101	SALARIES/FT	\$ 202,335	\$ 222,556	\$ 225,676	\$ 199,807	\$ 185,186	\$ 196,009	-1.90%
320-6200-539-5102	OVERTIME/FT	\$ 49,170	\$ 17,107	\$ 47,228	\$ 30,000	\$ 25,485	\$ 30,000	0.00%
320-6200-539-5105	RESERVE OFFICERS	\$ 22,739	\$ 9,998	\$ 28,607	\$ 20,000	\$ 8,500	\$ 20,000	0.00%
320-6200-539-5121	FICA	\$ 20,425	\$ 20,303	\$ 22,969	\$ 15,208	\$ 16,767	\$ 14,727	-3.16%
320-6200-539-5123	PERS	\$ 44,891	\$ 50,107	\$ 55,394	\$ 55,398	\$ 55,398	\$ 55,367	-0.06%
320-6200-539-5124	PENSION EXPENSE-GASB 68	\$ 182,917	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6200-539-5125	MEDICAL	\$ 21,346	\$ 23,258	\$ 25,544	\$ 24,207	\$ 24,207	\$ 29,537	22.02%



**CITY OF KINGSBURG  
ENTERPRISE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2019/20**

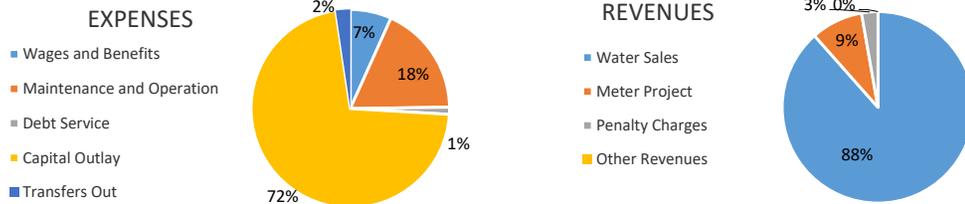
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 15/16	FY 16/17	FY 17/18	FY 18/19	PROJECTED	FY19/20	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	PROPOSED	Change
320-6200-539-5127	WORKERS COMP	\$ 12,902	\$ 16,350	\$ 30,100	\$ 30,911	\$ 30,911	\$ 26,346	-14.77%
320-6200-539-5129	UNIFORM ALLOWANCE	\$ 2,660	\$ 2,681	\$ 2,520	\$ 2,800	\$ 3,850	\$ 4,000	42.86%
320-6200-539-5131	EAP	\$ 495	\$ 1,297	\$ 44	\$ 54	\$ 54	\$ 42	-21.43%
320-6200-549-5133	LIFE INSURANCE	\$ -	\$ -	\$ 120	\$ 120	\$ 120	\$ 141	
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 559,880</b>	<b>\$ 363,658</b>	<b>\$ 438,202</b>	<b>\$ 378,505</b>	<b>\$ 350,478</b>	<b>\$ 376,169</b>	<b>-0.62%</b>
320-6200-539-5201	OFFICE SUPPLIES/POSTAGE	\$ 1,078	\$ 1,063	\$ 1,228	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
320-6200-539-5205	PERSONNEL/MEDICAL	\$ 3,533	\$ 150	\$ 2,739	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
320-6200-539-5210	DEPT TOOLS & SUPPLIES	\$ 15,158	\$ 16,292	\$ 16,273	\$ 18,000	\$ 12,500	\$ 18,000	0.00%
320-6200-539-5211	RESERVE UNIFORMS	\$ 3,771	\$ 3,240	\$ 6,034	\$ 6,200	\$ 6,200	\$ 6,200	0.00%
320-6200-539-5212	SAFETY PERS PROTEC EQUIP	\$ 455	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6200-539-5216	COMMUNICATIONS	\$ 10,512	\$ 12,420	\$ 11,819	\$ 12,500	\$ 12,500	\$ 12,500	0.00%
320-6200-539-5218	UTILITIES	\$ 24,055	\$ 23,587	\$ 25,644	\$ 21,000	\$ 23,500	\$ 22,000	4.76%
320-6200-539-5222	VEHICLE MAINTENANCE	\$ -	\$ -	\$ 27,549	\$ 13,000	\$ 25,000	\$ 13,000	0.00%
320-6200-539-5224	FUELS	\$ 6,418	\$ 6,483	\$ 7,415	\$ 6,500	\$ 9,000	\$ 9,500	46.15%
320-6200-539-5226	EQUIPMENT MAINTENANCE	\$ 23,627	\$ 16,956	\$ 7,748	\$ 6,000	\$ 10,000	\$ 8,000	33.33%
320-6200-539-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ 3,820	\$ 4,949	\$ 4,949	\$ 4,062	-17.92%
320-6200-539-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ 623	\$ 702	\$ 702	\$ 616	-12.25%
320-6200-539-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ 5,372	\$ 3,172	\$ 3,172	\$ 5,443	71.61%
320-6200-539-5264	ERMA	\$ -	\$ -	\$ 882	\$ 1,077	\$ 1,077	\$ 1,270	17.89%
320-6200-539-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ 459	\$ 434	\$ 434	\$ 343	-21.07%
320-6200-539-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	
320-6200-539-5291	CONF/MEETINGS/TRAVEL	\$ 1,328	\$ 1,497	\$ 2,459	\$ 4,000	\$ 2,500	\$ 4,000	0.00%
320-6200-539-5292	MEMBERSHIPS/DUES	\$ 2,845	\$ 2,149	\$ 1,983	\$ 3,000	\$ 2,078	\$ 3,000	0.00%
320-6200-539-5296	TRAINING & EDUCATION	\$ 2,774	\$ 3,065	\$ 4,880	\$ 6,000	\$ 4,000	\$ 6,000	0.00%
320-6200-539-5324	FIRE PREVENTION	\$ 1,148	\$ 596	\$ 845	\$ 1,000	\$ 1,000	\$ 2,500	150.00%
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 96,702</b>	<b>\$ 87,499</b>	<b>\$ 127,771</b>	<b>\$ 112,034</b>	<b>\$ 129,112</b>	<b>\$ 126,934</b>	<b>13.30%</b>
320-6200-539-5701	CAPITAL OUTLAY	\$ -	\$ 2,424	\$ (0)	\$ (0)	\$ -	\$ -	
320-6200-539-5724	COMPUTERS & MONITORS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6200-539-5725	WILDLAND TURNOUTS	\$ -	\$ -	\$ 3,878	\$ -	\$ -	\$ -	
320-6200-539-5726	TURNOUT EXTRACTORS	\$ -	\$ -	\$ (0)	\$ (0)	\$ -	\$ -	-100.00%
320-6200-539-5727	FIRE STATION #1/#2 FURNITURE	\$ -	\$ -	\$ 2,074	\$ 5,000	\$ 5,000	\$ -	-100.00%
320-6200-539-5767	POWER SAWS	\$ -	\$ -	\$ -	\$ 2,400	\$ 2,400	\$ -	
320-6200-539-5768	FD CHIEF'S VEHICLE REPLACEMT	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 2,424</b>	<b>\$ 5,951</b>	<b>\$ 67,399</b>	<b>\$ 67,400</b>	<b>\$ -</b>	<b>-100.00%</b>
	<b>TOTAL, FIRE</b>	<b>\$ 656,582</b>	<b>\$ 453,581</b>	<b>\$ 571,924</b>	<b>\$ 557,938</b>	<b>\$ 546,990</b>	<b>\$ 503,103</b>	<b>-9.83%</b>
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 1,897,278</b>	<b>\$ 1,692,579</b>	<b>\$ 2,168,617</b>	<b>\$ 2,059,602</b>	<b>\$ 1,959,551</b>	<b>\$ 2,059,418</b>	<b>-0.01%</b>
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 5,286,493</b>	<b>\$ 6,101,480</b>	<b>\$ 6,250,868</b>	<b>\$ 5,289,856</b>	<b>\$ 6,308,533</b>	<b>\$ 6,435,456</b>	<b>21.66%</b>
	<b>TOTAL DEBT SERVICE</b>	<b>\$ 196,787</b>	<b>\$ 205,200</b>	<b>\$ 184,686</b>	<b>\$ 174,818</b>	<b>\$ 174,818</b>	<b>\$ 159,798</b>	<b>-8.59%</b>
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 31,463</b>	<b>\$ 115,664</b>	<b>\$ 12,077</b>	<b>\$ 6,401,249</b>	<b>\$ 674,776</b>	<b>\$ 5,835,000</b>	<b>-8.85%</b>
	<b>TOTAL TRANSFERS OUT</b>	<b>\$ 165,483</b>	<b>\$ 159,622</b>	<b>\$ 167,788</b>	<b>\$ 121,274</b>	<b>\$ 121,274</b>	<b>\$ 190,988</b>	<b>57.48%</b>
	<b>TOTAL, ALL ENTERPRISE FUNDS</b>	<b>\$ 7,577,504</b>	<b>\$ 8,274,545</b>	<b>\$ 8,784,036</b>	<b>\$ 14,046,799</b>	<b>\$ 9,238,951</b>	<b>\$ 14,680,660</b>	
	<b>Revenues</b>	<b>\$ 8,231,445</b>	<b>\$ 8,558,911</b>	<b>\$ 13,673,727</b>	<b>\$ 7,921,028</b>	<b>\$ 9,072,549</b>	<b>\$ 8,966,496</b>	
	<b>Expenses</b>	<b>\$ 7,577,504</b>	<b>\$ 8,274,545</b>	<b>\$ 8,784,036</b>	<b>\$ 14,046,799</b>	<b>\$ 9,238,951</b>	<b>\$ 14,680,660</b>	
		<b>\$ 653,941</b>	<b>\$ 284,365</b>	<b>\$ 4,889,691</b>	<b>\$ (6,125,771)</b>	<b>\$ (166,402)</b>	<b>\$ (5,714,164)</b>	



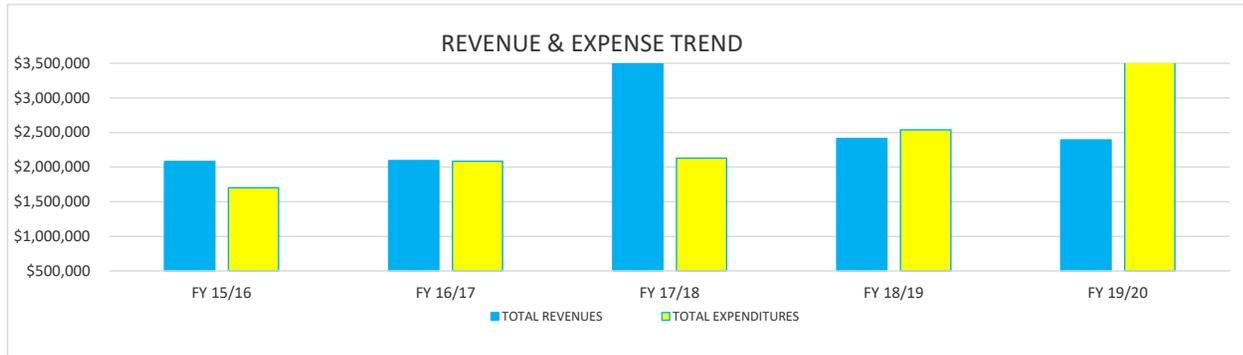
# WATER SYSTEM

**Description:** The Water Fund handles all of the services of the water system. This includes delivery of water to customers, billing and collection and water connection fees. This enterprise fund provides clean and safe drinking water to the citizens of Kingsburg. The responsibilities for the accounting division and operations for the water system are shared between the Finance Department and Public Works Department.

**Budget Highlights** The Water fund expenditures include funding for capital projects including line replacement and utility vehicle replacement. Payment to the Consolidated Irrigation District will continue as contracted.



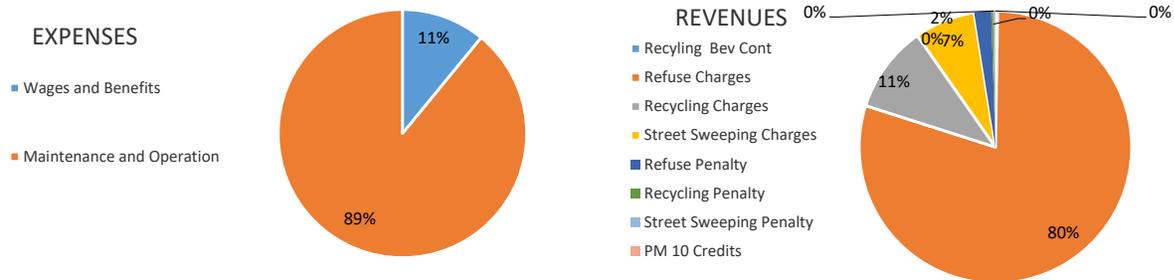
Water System	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>REVENUE</b>							
Water Sales	\$ 2,009,446	\$ 2,022,817	\$ 2,106,169	\$ 2,000,000	\$ 2,139,094	\$ 2,116,000	5.80%
Meter Project	\$ 8,972	\$ -	\$ -	\$ 200,000	\$ 208,396	\$ 210,000	5.00%
Penalty Charges	\$ 51,908	\$ 54,613	\$ 64,870	\$ 60,000	\$ 66,169	\$ 66,000	10.00%
Interest	\$ 0	\$ 6,754	\$ 24,500	\$ 2,800	\$ -	\$ -	-
Water Mains	\$ 1,732	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fire Hydrants	\$ 539	\$ -	\$ -	\$ -	\$ -	\$ -	-
Water Facilities	\$ 1,023	\$ -	\$ -	\$ -	\$ -	\$ -	-
Misc-TCP Treatment	\$ 930	\$ 4,196	\$ 5,000,560	\$ 1,000	\$ -	\$ -	-
Water Meters	\$ 7,250	\$ 4,523	\$ 1,330	\$ 1,500	\$ -	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ 2,081,801</b>	<b>\$ 2,092,903</b>	<b>\$ 7,197,429</b>	<b>\$ 2,265,300</b>	<b>\$ 2,413,660</b>	<b>\$ 2,392,000</b>	<b>5.59%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 320,158	\$ 489,932	\$ 534,440	\$ 514,492	\$ 481,003	\$ 547,074	6.33%
Maintenance and Operation	\$ 1,049,869	\$ 1,257,373	\$ 1,313,148	\$ 1,504,256	\$ 1,292,990	\$ 1,468,529	-2.38%
Debt Service	\$ 143,304	\$ 132,163	\$ 113,904	\$ 106,380	\$ 106,380	\$ 93,810	-11.82%
Capital Outlay	\$ 22,704	\$ 45,167	\$ -	\$ 6,262,750	\$ 536,656	\$ 5,835,000	-6.83%
Transfers Out	\$ 165,483	\$ 159,622	\$ 167,788	\$ 121,274	\$ 121,274	\$ 190,988	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,701,517</b>	<b>\$ 2,084,256</b>	<b>\$ 2,129,280</b>	<b>\$ 8,509,152</b>	<b>\$ 2,538,303</b>	<b>\$ 8,135,401</b>	<b>-4.39%</b>
Net Revenue/(Expenditures)	\$ 380,283	\$ 8,647	\$ 5,068,149	\$ (6,243,852)	\$ (124,644)	\$ (5,743,401)	-8.02%
Changes in Fund Balance	\$ -	\$ (1,582)	\$ (1,582)				
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 380,283</b>	<b>\$ 7,065</b>	<b>\$ 5,066,567</b>	<b>\$ (6,243,852)</b>	<b>\$ (124,644)</b>	<b>\$ (5,743,401)</b>	<b>-8.02%</b>
Beginning Fund Balance July 1	\$ 4,714,717	\$ 5,094,997	\$ 5,103,642	\$ 10,172,474	\$ 10,172,474	\$ 10,047,830	-1.23%
Ending Fund Balance June 30	\$ 5,095,000	\$ 5,102,062	\$ 10,170,209	\$ 3,928,622	\$ 10,047,830	\$ 4,304,430	9.57%
Adjustment to Fund Balance	\$ (3)	\$ 1,580	\$ 2,265				
Adjusted Ending Fund Balance	\$ 5,094,997	\$ 5,103,642	\$ 10,172,474	\$ 3,928,622	\$ 10,047,830	\$ 4,304,430	9.57%



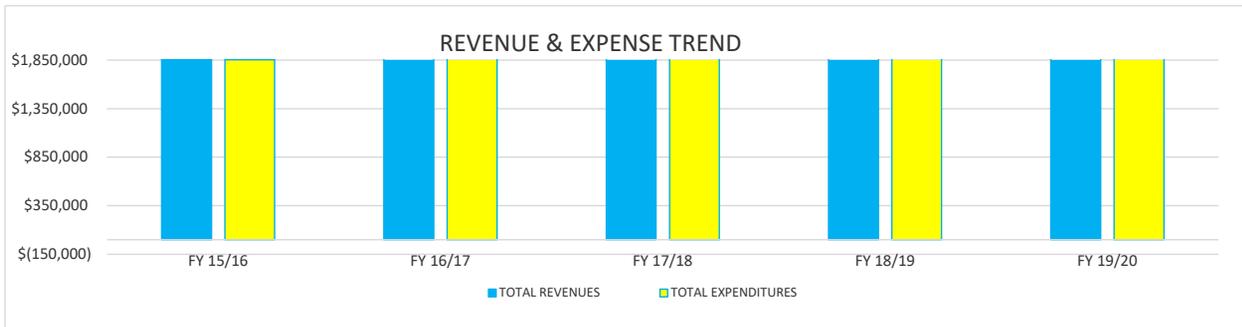
# SOLID WASTE

**Description:** The Solid Waste Fund handles all refuse, recycling and street sweeping services. It is an enterprise fund that provides accounting for the services provided by the City's contracted hauler, Mid Valley Disposal. Salaries and benefits are spent on the utility billing administration needed to complete these activities.

**Budget Highlights:** The City's contract with the contracted hauler includes annual increases as determined by CPI.



SOLID WASTE	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>REVENUE</b>							
Recycling Bev Cont	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
Refuse Charges	\$ 1,485,946	\$ 1,503,627	\$ 1,523,937	\$ 1,523,650	\$ 1,530,499	\$ 1,538,887	1.00%
Recycling Charges	\$ 188,207	\$ 198,136	\$ 203,836	\$ 205,000	\$ 199,712	\$ 200,000	-2.44%
Street Sweeping Charges	\$ 134,800	\$ 136,678	\$ 137,043	\$ 138,700	\$ 139,465	\$ 139,500	0.58%
Refuse Penalty	\$ 32,135	\$ 28,289	\$ 31,600	\$ 31,800	\$ 38,621	\$ 38,500	21.07%
Recycling Penalty	\$ 3,417	\$ 3,017	\$ 3,829	\$ 3,800	\$ 4,460	\$ 4,500	
Street Sweeping Penalty	\$ 2,663	\$ 2,457	\$ 2,863	\$ 2,800	\$ 3,777	\$ 3,800	
PM 10 Credits	\$ 5,834	\$ 2,717	\$ 1,572	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 1,858,002</b>	<b>\$ 1,879,921</b>	<b>\$ 1,909,680</b>	<b>\$ 1,912,250</b>	<b>\$ 1,923,033</b>	<b>\$ 1,931,687</b>	<b>1.02%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 129,274	\$ 239,419	\$ 201,017	\$ 206,638	\$ 198,070	\$ 211,221	2.22%
Maintenance and Operation	\$ 1,723,922	\$ 1,700,892	\$ 1,723,273	\$ 1,698,560	\$ 1,724,086	\$ 1,719,452	1.23%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 379	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,853,574</b>	<b>\$ 1,940,311</b>	<b>\$ 1,924,290</b>	<b>\$ 1,905,198</b>	<b>\$ 1,922,155</b>	<b>\$ 1,930,673</b>	<b>1.34%</b>
Net Revenue/(Expenditures)	\$ 4,427	\$ (60,390)	\$ (14,610)	\$ 7,052	\$ 878	\$ 1,014	-59.6%
Changes in Fund Balance		\$ (507)	\$ (507)				
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 4,427</b>	<b>\$ (60,897)</b>	<b>\$ (15,117)</b>	<b>\$ 7,052</b>	<b>\$ 878</b>	<b>\$ 1,014</b>	<b>-85.63%</b>
Beginning Fund Balance July 1	\$ (237,382)	\$ (257,533)	\$ (317,923)	\$ (332,496)	\$ (332,496)	\$ (331,618)	-0.26%
Ending Fund Balance June 30	\$ (232,955)	\$ (318,430)	\$ (333,040)	\$ (325,444)	\$ (331,618)	\$ (330,604)	1.59%
Adjustment to Fund Balance	\$ (24,578)	\$ 507	\$ 544				
Adjusted Ending Fund Balance	\$ (257,533)	\$ (317,923)	\$ (332,496)	\$ (325,444)	\$ (331,618)	\$ (330,604)	1.59%

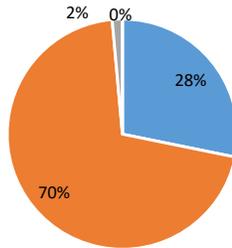


# FIRE/AMBULANCE

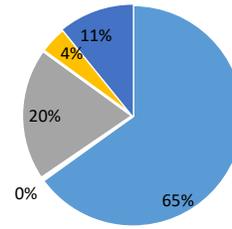
**Description:** The Fire/Ambulance Department is the primary funding source for the Fire Department. Revenues for the fund are obtained from the General Fund, Ambulance transport fees, grants and various miscellaneous fees. The Fire Department handles all activities related to fire services, emergency transport services and coordinates the City's Emergency Management Program.

**Budget Highlights:** The FY18 budget continues with efforts to reduce the general fund subsidy of the enterprise fund through increased revenues. Improved collections as well as participation in both federal and state ground emergency transport programs is part of a long-term effort to improve overall cash in the fund.

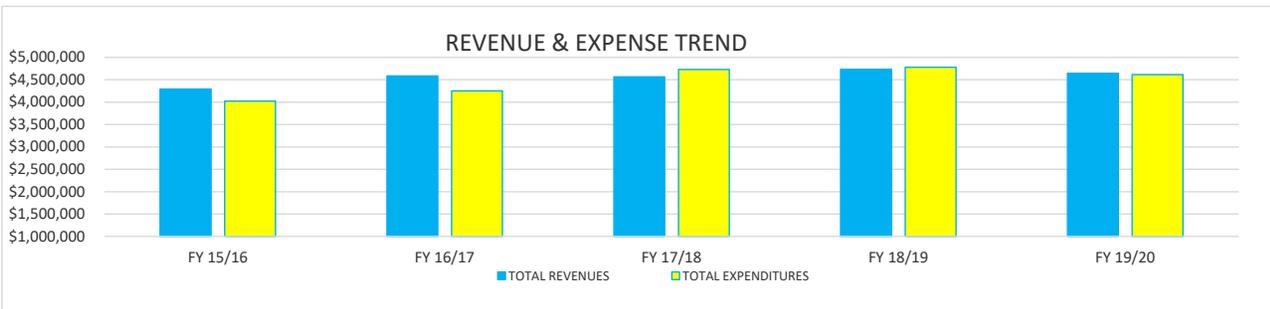
- EXPENSE**
- Wages and Benefits
  - Maintenance and Operation
  - Debt Service
  - Capital Outlay



- REVENUE**
- AMBULANCE CHARGES
  - FIRE MED
  - IGT
  - FROM OTHER FUNDS
  - FROM GENERAL FUND



FIRE/AMBULANCE	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>REVENUE</b>							
Homeland Security	\$ -	\$ 3,711	\$ -	\$ -	\$ -	\$ -	
FEMA Grant	\$ -	\$ 168,394	\$ 16,426	\$ -	\$ -	\$ -	
OES Grant	\$ 106,849	\$ 72,051	\$ 114,112	\$ 62,380	\$ -	\$ -	
SAFER Grant	\$ 60,578	\$ -	\$ -	\$ -	\$ -	\$ -	
Ambulance Charges	\$ 2,286,922	\$ 2,561,520	\$ 2,373,456	\$ 2,300,000	\$ 2,991,322	\$ 2,998,822	30.38%
Fire Med	\$ 18,425	\$ 20,114	\$ 18,095	\$ 18,000	\$ 18,270	\$ 18,000	0.00%
GEMT	\$ 56,021	\$ 37,268	\$ 54,029	\$ 29,824	\$ 34,426	\$ 35,000	
IGT	\$ 783,384	\$ 1,185,785	\$ 1,392,513	\$ 747,000	\$ 971,000	\$ 900,000	20.48%
Miscellaneous	\$ 30,981	\$ (5,379)	\$ 627	\$ -	\$ 5,895	\$ -	
Hospital District Contribution	\$ -	\$ -	\$ 249,999	\$ 115,000	\$ 126,505	\$ -	
From Other Funds	\$ 183,483	\$ 177,622	\$ 185,788	\$ 121,274	\$ 188,438	\$ 190,988	57.48%
From General Fund	\$ 765,000	\$ 365,000	\$ 161,000	\$ 350,000	\$ 400,000	\$ 500,000	42.86%
<b>TOTAL REVENUES</b>	<b>\$ 4,291,642</b>	<b>\$ 4,586,086</b>	<b>\$ 4,566,045</b>	<b>\$ 3,743,478</b>	<b>\$ 4,735,856</b>	<b>\$ 4,642,810</b>	<b>24.02%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 1,449,425	\$ 963,229	\$ 1,433,161	\$ 1,338,472	\$ 1,280,478	\$ 1,301,124	-2.79%
Maintenance and Operation	\$ 2,512,702	\$ 3,143,215	\$ 3,214,447	\$ 2,087,040	\$ 3,291,457	\$ 3,247,475	55.60%
Debt Service	\$ 53,483	\$ 73,038	\$ 70,782	\$ 68,438	\$ 68,438	\$ 65,988	-3.58%
Capital Outlay	\$ 8,381	\$ 70,497	\$ 12,077	\$ 138,499	\$ 138,120	\$ -	-100.00%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,023,991</b>	<b>\$ 4,249,977</b>	<b>\$ 4,730,466</b>	<b>\$ 3,632,449</b>	<b>\$ 4,778,493</b>	<b>\$ 4,614,586</b>	<b>27.04%</b>
Net Revenue/(Expenditures)	\$ 267,651	\$ 336,109	\$ (164,421)	\$ 111,029	\$ (42,637)	\$ 28,223	-74.58%
Changes in Fund Balance		\$ (9,456)	\$ -				
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 267,651</b>	<b>\$ 326,653</b>	<b>\$ (164,421)</b>	<b>\$ 111,029</b>	<b>\$ (42,637)</b>	<b>\$ 28,223</b>	<b>-74.58%</b>
Beginning Fund Balance July 1	\$ (1,890,935)	\$ (1,632,740)	\$ (1,296,631)	\$ (1,460,904)	\$ (1,460,904)	\$ (1,503,541)	2.92%
Ending Fund Balance June 30	\$ (1,623,284)	\$ (1,306,087)	\$ (1,461,052)	\$ (1,349,875)	\$ (1,503,541)	\$ (1,475,318)	9.29%
Adjustment to Fund Balance	\$ (9,456)	\$ 9,456	\$ 148				
Adjusted Ending Fund Balance	\$ (1,632,740)	\$ (1,296,631)	\$ (1,460,904)	\$ (1,349,875)	\$ (1,503,541)	\$ (1,475,318)	9.29%



## CAPITAL IMPROVEMENT BUDGET SUMMARY

Annually, the City uses a needs-driven approach to develop its initial CIP. The proposed organizational process for developing the CIP involves the following steps:

### **Step 1: Organize the Process**

Staff met to establish the administrative and policy framework within which the CIP process would operate. Individual department heads develop capital requests based upon the City's adopted Strategic Planning goals. Council adopts an annual budget schedule that outlines the key dates for budget development.

### **Step 2: Develop Project Requests**

All department heads submit proposed capital improvement projects. Forms were made available that allowed for the required criteria to be submitted in a standard format. The department heads developed the proposed projects based on a realistic assessment of need. Because the City does not have sufficient funding capacity to meet all the capital needs, priorities are set. Departments that submit proposals typically will rank their own projects. A project's desirability depends on several factors – not only the project itself, but also on how it's accomplished, where it may be located, how much it costs and its funding source.

### **Step 3: Present Departmental Projects**

The objective is to put together a CIP that is sensitive to the policies that have been adopted and contained projects that related to organizational objectives.

### **Step 4: Screen, Evaluate and Prioritize Projects**

The most difficult task for staff normally occurs when evaluating and prioritizing the projects submitted for approval. This is a critical component of the CIP process. Project selection must correspond to the amount of money assumed available for capital spending. Shrinking funds and rising costs incurred in maintaining and rehabilitating deteriorating infrastructure make the process of selecting the most vital capital projects even more crucial and difficult. The merits of each project must be judged against the policies and criteria of the CIP process. Does the project conform in terms of location, size, service provided, relation to its service area, effect on land use patterns, and relation to public policy and community goals? More than merely a technical process, prioritization involves value preferences, policy choices and political actions. Throughout the examination of the proposed projects, staff attempted to overcome some inherent problems in the CIP process:

- A. Government projects are difficult to evaluate because of their diversity and the fact that many, essentially, are not comparable. Individual CIP project requests reflect the need to serve different constituencies and diverse community values. Staff must attempt to reconcile and balance conflicting project needs across a wide array of requests.
- B. Staff must continually approach the decisions required in this process rationally and analytically. While conflicting interests within the political process are acknowledged, staff must attempt to develop a plan that provides the most benefit to the entire community.
- C. It is inevitable that the number of projects requested exceeds available funding. In the endeavor to provide better service to the community, departments often



propose capital projects that, unfortunately, go unfunded. These projects are not dismissed, but rather are placed in the 5-year plan that is evaluated each year.

The initial review (evaluation of project impact) takes place without regard to funding availability and focuses on policies and the objectivity and judgment based on input from staff. In addition to strategic goals, staff also considers the following impacts of projects:

- Fiscal consequences.
- Health and safety effects.
- Community economic effects.
- Environmental, aesthetic, and social effects.
- Feasibility
- Implications of deferring the project
- Amount of uncertainty and risk.

Next, the projects are placed into the appropriate funding priority group in relation to their necessity or urgency. Staff has established the following classification system to prioritize proposed projects:

#### **Priority A - Essential**

Urgent, high-priority projects that are necessary. These include projects that are required to complete a major public improvement; projects that would address an emergency, or remedy a condition dangerous to public health, welfare, and safety, projects that would provide facilities for a critically needed community plan; projects needed to correct an inequitable distribution of public improvements in the past and projects vital to the economic stability of the City. A special effort is made to find sufficient funding for all of the projects in this group.

#### **Priority B - Desirable**

High-priority projects that should be addressed as funding becomes available. These include projects that have a justifiable benefit for the community and have the validity of planning and timing that have been credibly established.

#### **Priority C - Acceptable**

Worthwhile projects to be considered if funding is available. These are projects that are adequately planned, but not absolutely required, and could be deferred to a subsequent year if budget reductions are necessary.

#### **Priority D - Deferrable**

Low-priority projects which are desirable but not essential and can be postponed without detriment to the provision of other services.

In addition, projects may be eliminated from consideration if it is determined that they no longer provide for a valid community need or are unnecessary for City operations.

#### **Step 6: Select Projects**

In the end, the availability of funds each year, as approved by the Council upon the recommendation of the City Manager, determines the number of projects that are funded.



As with the measurement of project impacts in Step 5, placing projects in priority groupings relies on the judgment of staff, and is not a completely objective process. The criteria used are not subject to precise measurement. This judgment is not arbitrary and is done within the context of the plans, policies and the goals of the organization.

### **Step 7: Prepare and Adopt the CIP**

In Step 2 of the process, broad criteria are established to help staff plan capital improvement projects. As the process continues, and increasingly detailed information emerges, projects may be added, altered, or abandoned. Eventually, staff arrives at a final list of projects that is submitted to the residents and Council for review. Acceptance is not a commitment to finance the approved projects. Ultimately, approval of the final budget is the policy action that allocates funding to the capital improvement plan.



**CITY OF KINGSBURG  
CAPITAL EXPENDITURES SUMMARY  
FISCAL YEAR 2019/20**

FUND GROUP	FUND	DEPARTMENT	DESCRIPTION	ACCOUNT	EXPENDITURE AMOUNT			FUNDING SOURCES					
					CAPITAL IMPROVEMENTS	OTHER	TOTAL	GRANTS		TRANSFERS IN (LOCAL MATCH)		FUND	
								AMOUNT	SOURCE	AMOUNT	SOURCE	REVENUES	TOTAL
			Road repair Ave 396	210-9601-549-5761	200,000		200,000					200,000	200,000
	<b>PARK IMPACT FEES FUND</b>												
			Park Improvements	210-9606-549-5759	600,000		600,000					600,000	600,000
	<b>COMMUNITY PARK/REC</b>												
			Design for Recreation Space	214-8200-549-5762	50,000		50,000					50,000	50,000
			<b>Total, Dev Imp Fees Fund</b>		<b>985,000</b>	<b>-</b>	<b>985,000</b>					<b>985,000</b>	<b>985,000</b>
	<b>SPECIAL REVENUE FUNDS</b>												
	<b>GAS TAX</b>												
			Marion St (Cape Seal; Sierra to Lewis)	102-9100-549-5707	210,000		210,000					210,000	210,000
			Truck replacement F-150 Streets/Parks	102-9100-549-5708	32,000		32,000					32,000	32,000
			<b>Total, Gas Tax Fund</b>		<b>242,000</b>	<b>-</b>	<b>242,000</b>					<b>242,000</b>	<b>242,000</b>
	<b>LTF 8 FUND</b>												
			21st Avenue Repairs (phase 2)	104-9100-549-5704	200,000		200,000					200,000	200,000
			Signage Updates	104-9100-549-5705	75,000	-	75,000					75,000	75,000
			Bethel Avenue Improvements	104-9100-549-5761	46,570		46,570					46,570	46,570
			Madsen Ave Recon Stroud to Sierra	104-9100-549-5762	5,048		5,048					5,048	5,048
			Madsen Ave Bike Path- Stroud to Kamm	104-9100-549-5763	15,215	-	15,215					15,215	15,215
			Annual Street Striping	104-9100-549-5275	10,000		10,000					10,000	10,000
			<b>Total, LTF 8 Fund</b>		<b>351,833</b>	<b>-</b>	<b>351,833</b>	<b>-</b>	<b>-</b>			<b>351,833</b>	<b>351,833</b>
	<b>MEASURE C FUND</b>												
			<b>Special Operating</b>										
			Curb Ramp Installation	105-9400-549-5765	15,000	-	15,000					15,000	15,000
			Examine Options for Downtown Parking	105-9400-549-5766	5,000		5,000					5,000	5,000
			Downtown Banner Replacement	105-9400-549-5210	-	25,000	25,000					25,000	25,000
			Flag Replacement	105-9400-549-5210		4,000	4,000					4,000	4,000
			Sidewalk Repairs	105-9400-549-5230	15,000		15,000					15,000	15,000
			<b>Total, Measure C Fund</b>		<b>35,000</b>	<b>29,000</b>	<b>64,000</b>	<b>-</b>	<b>-</b>			<b>64,000</b>	<b>64,000</b>
			<b>Total, Special Revenue Funds</b>		<b>628,833</b>	<b>29,000</b>	<b>657,833</b>	<b>-</b>	<b>-</b>			<b>657,833</b>	<b>657,833</b>
	<b>ENTERPRISE FUNDS</b>												
	<b>WATER FUND</b>												
			Computer Replacements	318-5100-549-5708		3,000	3,000					3,000	3,000
			Water meters	318-5100-549-5702	50,000	-	50,000					50,000	50,000
			Scada system upgrade	318-5100-549-5703	40,000	-	40,000					40,000	40,000
			Chlorination Equipment	318-5100-549-5771		650,000	650,000					650,000	650,000
			F-150 Truck	318-5100-549-5719	32,000		32,000					32,000	32,000
			System Maintenance	318-5100-549-5720	60,000		60,000					60,000	60,000
			Well #13 Treatment Facility	318-5100-549-5773		2,500,000	2,500,000					2,500,000	2,500,000
			Well #12 Treatment Facility	318-5100-549-5774		2,500,000	2,500,000					2,500,000	2,500,000
			<b>Total, Water Fund</b>		<b>182,000</b>	<b>5,653,000</b>	<b>5,835,000</b>	<b>-</b>	<b>-</b>			<b>5,835,000</b>	<b>5,835,000</b>
	<b>Fire</b>												
			Radios and Equipment	106-6200-549-5710	10,000	-	10,000			Measure E		10,000	10,000
			SCBA Refilling Station	106-6200-549-5711	15,000	-	15,000			Measure E		15,000	15,000
			Protective Clothing	106-6200-549-5712	8,000	-	8,000			Measure E		8,000	8,000
			<b>Total, Fire</b>		<b>33,000</b>	<b>-</b>	<b>33,000</b>	<b>-</b>	<b>-</b>			<b>33,000</b>	<b>33,000</b>
			<b>Total, Ambulance/Fire Fund</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>
			<b>Total, Enterprise Funds</b>		<b>182,000</b>	<b>5,653,000</b>	<b>5,835,000</b>	<b>-</b>	<b>-</b>			<b>5,835,000</b>	<b>5,835,000</b>
	<b>TOTAL CAPITAL EXPENDITURES</b>				<b>4,728,640</b>	<b>6,346,400</b>	<b>11,092,040</b>	<b>237,500</b>	<b>-</b>			<b>10,854,540</b>	<b>11,092,040</b>

**Capital Improvement Fund 2019-2020**

Department	Strategic Goal Met	Type of Request	Item Description	Purpose	Cost	Funding Source
Council/Committee	Improve Community Communication	IT Equipment	Sound/Video	Council Chambers IT Upgrades; Live Stream Capability	\$4,000	General Fund
All	All	Equipment	Camera/Security	Installation of Security Cameras at City Hall	\$5,000	General Fund/Water Enterprise
All	All	Equipment	Computer Replacement	Technology Upgrades (Computers/Monitors)	\$4,000	General Fund
Council/Committee	Improve Public Safety	Infrastructure	Funding Request For Improvements	Public Safety Committee Request	\$20,000	General Fund
Economic Development	Promote Sustainable Development	Incentive	Upper Floor Residential Rehab Grant	Grant for providing market rate apartments on Draper St. (carry over)	\$100,000	General Fund
Economic Development	Promote Sustainable Development Increase Retail Opportunities	Incentive	Façade/Alley Program	Grant Program for Façade/Alley	\$50,000	Economic Development Fund
Economic Development	Promote Sustainable Development Increase Retail Opportunities	Incentive	Econ. Development - Property Tax	Funding for Economic Development Incentives (Council Approved)	\$125,000	Economic Development Fund
Engineering/Planning	Promote Sustainable Development	Planning	Municipal Service Review	LAFCo MSR; Sphere of Influence Expansion	\$20,000	General Gov. Impact Fees
Engineering/Planning	Promote Sustainable Development	Planning	TOD Parking Study	Downtown Parking Study	\$90,000	Transit Oriented Development Grant
Engineering/PW	Improve Public Safety	Infrastructure	Alley Improvements	Downtown Improvements; Pedestrian Transition	\$80,000	Measure C
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Marion St. (Cape Seal; Sierra to Lewis)	\$210,000	SB1
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	12th Ave (Sierra to Winter)	\$276,000	LTF 8
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Union St. (10th to 18th)	\$375,000	LTF 8
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Mehlert Reconstruction (12th Ave to FWY 99 Off Ramp)	\$182,205	RSTP Grant; LTF 8 Local Share
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Ave 396 Contribution	\$200,000	Traffic Impact Fees
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Madsen Ave. (Sierra to Klepper)	\$445,000	STBG
Engineering/PW	Improve Public Safety	Infrastructure	Sidewalk Installation	18th Ave Sidewalk (west side of street)	\$4,375	CMAQ Grant; LTF 3 Local Share
Engineering/PW	Provide Recreation Opportunities for All Ages	Infrastructure	Madsen Ave Bike Path (Stroud to Kamm)	Extend recreational trail north of Stroud	\$408,971	CMAQ Grant; LTF 3 Local Share
Fire	Improve Public Safety	Equipment	Portable Radios	Replace Line Staff Radios (9)	\$9,000	Measure E
Fire	Improve Public Safety	Equipment	SCBA Equipment	Purchase New SCBA Filling Station	\$15,000	Measure E
Fire	Improve Public Safety	Equipment	PPE	Replacement of Personal Protective Equipment; 5 Sets	\$10,000	Measure E
Fire	Ensure Financial Stability	Infrastructure	Painting - Station #2	Wood Repair & Painting	\$16,200	General Fund
Parks	Provide Recreation Opportunities for All Ages	Planning	Design for Recreational Space	Design funding For Park Improvements	\$50,000	Park Impact Fees
Parks	Provide Recreation Opportunities for All Ages	Equipment	Parks Improvements	Land Acquisition for Recreation Space (carryover)	\$600,000	Park Impact Fees
Parks	Provide Recreation Opportunities for All Ages	Programs	Athwal Park Improvements	Athwal Park Improvements	\$640,000	TCHCD Grant/General Fund
Police	Improve Public Safety	Equipment	IT Equipment	Server Replacement; Video Recorder	\$4,000	General Fund
Police	Improve Public Safety	Vehicle	Vehicle Replacement	Replace Two (2) Patrol Squads	\$120,000	General Fund
Police	Improve Public Safety	Vehicle	Vehicle Replacement	Replace Seven (7) Patrol Squads	\$420,000	Measure E
Police	Improve Public Safety	Equipment	Equipment	Tasers, Rifles, Tablets for Squads	\$69,000	Measure E
Pool	Provide Recreation Opportunities for All Ages	Infrastructure	Sand Filter Replacement	Continued - fourth year of six year replacement schedule	\$20,000	Pool
Public Works	Improve Public Safety	Infrastructure	Curb Ramp Installation	Installation of ADA curb ramps in older neighborhoods (ADA Transition Plan)	\$15,000	Measure C
Public Works	Ensure Financial Stability	Vehicle	Vehicle Replacement	Truck Replacement F-150 - Streets/Parks	\$32,000	General Fund
Public Works	Increase Retail Opportunities	Infrastructure	Downtown Banner Replacement	Downtown Banner Replacement (128)	\$32,000	Measure C
Public Works	Increase Retail Opportunities	Equipment	Flag Replacement	Swedish/US Flag Replacements	\$6,000	Measure C
Public Works	Improve Public Safety	Infrastructure	Annual Street Striping	Refresh/replace of striping will enhance safety	\$10,000	LTF 8
Public Works	Improve Public Safety	Equipment	Sidewalk Repairs	Annual Repairs	\$20,000	Measure C
Public Works - Parks Dept.	Ensure Financial Stability	Equipment	New Equipment	Mower Replacement	\$17,000	General Fund
Senior Center	Ensure Financial Stability	Infrastructure	Solar Installation	Installation of Solar on Senior Center Roof	\$237,500	CDBG Funds
Water Enterprise	Ensure Financial Stability	Vehicle	Vehicle Replacement	Truck Replacement F-150 - Water	\$32,000	Water Enterprise
Water Enterprise	Ensure Financial Stability	Infrastructure	Meter Replacement	Commercial Meter Purchases	\$60,000	Water Enterprise
Water Enterprise	Improve Public Safety	Infrastructure	Chlorination Equipment	Installation of chlorination equipment at all City wells.	\$650,000	Water Enterprise
Water Enterprise	Improve Public Safety	Infrastructure	Well #12 Pipelines	New water lines to convey well water to treatment facility	\$450,000	Water Enterprise
Water Enterprise	Improve Public Safety	Infrastructure	Well #13 Treatment Facility	Treatment facility	\$2,500,000	Water Enterprise
Water Enterprise	Improve Public Safety	Infrastructure	Well #12 Treatment Facility	Includes treatment and parking pad	\$2,500,000	Water Enterprise

General Fund	\$379,700
Measure E	\$523,000
Other	\$1,864,705
Local Transportation Funds	\$2,172,346
Water Enterprise	\$6,194,500
<b>Total Capital Improvement Plan</b>	<b>\$11,134,251</b>



**CITY OF KINGSBURG**  
**Summary of Development Impact Fee Funds**

**2019-20 Fiscal Year Budget**

	Capital Facilities					Sewer Connection
	Traffic	Public Safety	Recreation	Water	General Government	
<b>Actual Fund Balance, June 30, 2018</b>	823,541	(1,253,289)	649,909	744,336	688,782	1,032,484
<b>Estimated Beg. Fund Bal., June 30, 2019</b>	805,620	(1,234,727)	667,351	732,489	708,418	1,046,484
<b>Revenues:</b>						
Impact Fees	42,000	50,000	35,000	44,000	62,000	26,000
Interest	2,000	-	-	-	-	800
<b>Total Revenue</b>	<b>44,000</b>	<b>50,000</b>	<b>35,000</b>	<b>44,000</b>	<b>62,000</b>	<b>26,800</b>
<b>Expenses:</b>						
Interest	-	-	-	-	-	-
Misc Improv/Dev Reimb	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Park Improvements	-	-	600,000	-	-	-
Design for Recreation space	-	-	-	-	-	-
Municipal Service Review	-	-	-	-	60,000	-
Road repair Ave 396	200,000	-	-	-	-	-
Update ADA transition plan	75,000	-	-	-	-	-
<b>Total Expenses</b>	<b>275,000</b>	<b>-</b>	<b>600,000</b>	<b>-</b>	<b>60,000</b>	<b>-</b>
<b>Net Result</b>	<b>(231,000)</b>	<b>50,000</b>	<b>(565,000)</b>	<b>44,000</b>	<b>2,000</b>	<b>26,800</b>
<b>Projected Fund Balance, June 30, 2020</b>	<b>574,620</b>	<b>(1,184,727)</b>	<b>102,351</b>	<b>776,489</b>	<b>710,418</b>	<b>1,073,284</b>

	Storm Drain	Park & Recreation - Neighborhood	Park & Recreation - Community	Traffic Impact	Equipment Replacement Reserve	TOTAL
<b>Actual Fund Balance, June 30, 2018</b>	29,431	53,031	197,317	13,387	25,397	3,004,325
<b>Estimated Beg. Fund Bal., June 30, 2019</b>	160,854	60,221	206,225	13,387	25,397	3,191,717
<b>Revenues:</b>						
Impact Fees	100,000	8,500	35,000	-	-	402,500
Interest	1,000	-	35,000	-	-	38,800
<b>Total Revenue</b>	<b>101,000</b>	<b>8,500</b>	<b>70,000</b>	<b>-</b>	<b>-</b>	<b>441,300</b>
<b>Expenses:</b>						
Interest	-	-	-	-	-	-
Park Improvements	-	-	-	-	-	600,000
Design for Recreation space	-	-	50,000	-	-	50,000
Municipal Service Review	-	-	-	-	-	60,000
Update ADA transition plan	-	-	-	-	-	275,000
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>985,000</b>
<b>Net Result</b>	<b>101,000</b>	<b>8,500</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>(543,700)</b>
<b>Projected Fund Balance, June 30, 2020</b>	<b>261,854</b>	<b>68,721</b>	<b>226,225</b>	<b>13,387</b>	<b>25,397</b>	<b>2,648,017</b>



**CITY OF KINGSBURG  
DEVELOPMENT IMPACT FEE FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2019/20**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 ACTUALS</u>	<u>FY 18/19 BUDGET</u>	<u>PROJECTED YEAR END</u>	<u>FY 19/20 PROPOSED</u>	<u>Percent Change</u>
<b>CAPITAL FACILITIES</b>								
210-0000-451-0101	INTEREST	\$ -	\$ 3,832	\$ 19,151	\$ 2,000	\$ 2,000	\$ 2,000	
210-0000-481-0101	HOLDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 3,832</b>	<b>\$ 19,151</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	
210-0000-451-0201	INTEREST	\$ 1,206	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0102	TRAFFIC	\$ 6,888	\$ 82,392	\$ 133,771	\$ 130,000	\$ 69,580	\$ 42,000	-67.69%
	<b>TOTAL</b>	<b>\$ 8,094</b>	<b>\$ 82,392</b>	<b>\$ 133,771</b>	<b>\$ 130,000</b>	<b>\$ 69,580</b>	<b>\$ 42,000</b>	<b>-67.69%</b>
210-0000-451-0202	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0103	FIRE/AMBULANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
210-0000-451-0203	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0104	POLICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
210-0000-451-0209	INTEREST	\$ (2,806)	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0110	PUBLIC SAFETY	\$ 20,561	\$ 219,100	\$ 79,598	\$ 73,000	\$ 18,562	\$ 50,000	-31.51%
	<b>TOTAL</b>	<b>\$ 17,755</b>	<b>\$ 219,100</b>	<b>\$ 79,598</b>	<b>\$ 73,000</b>	<b>\$ 18,562</b>	<b>\$ 50,000</b>	<b>-31.51%</b>
	<b>TOTAL, PUBLIC SAFETY</b>	<b>\$ 17,755</b>	<b>\$ 219,100</b>	<b>\$ 79,598</b>	<b>\$ 73,000</b>	<b>\$ 18,562</b>	<b>\$ 50,000</b>	<b>-31.51%</b>
210-0000-451-0206	INTEREST	\$ 919	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0107	PARKS AND RECREATION	\$ 8,366	\$ 65,096	\$ 94,949	\$ 84,000	\$ 17,442	\$ 35,000	-58.33%
	<b>TOTAL</b>	<b>\$ 9,285</b>	<b>\$ 65,096</b>	<b>\$ 94,949</b>	<b>\$ 84,000</b>	<b>\$ 17,442</b>	<b>\$ 35,000</b>	<b>-58.33%</b>
210-0000-451-0208	INTEREST	\$ 1,020	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0109	WATER FACILITIES	\$ 13,092	\$ 148,322	\$ 68,649	\$ 63,000	\$ 13,152	\$ 44,000	-30.16%
	<b>TOTAL</b>	<b>\$ 14,112</b>	<b>\$ 148,322</b>	<b>\$ 68,649</b>	<b>\$ 63,000</b>	<b>\$ 13,152</b>	<b>\$ 44,000</b>	<b>-30.16%</b>
210-0000-451-0204	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0105	CITY HALL	\$ -	\$ 25,664	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 25,664</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
210-0000-451-0205	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0106	PUBLIC WORKS	\$ -	\$ 19,375	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 19,375</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
210-0000-451-0207	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0108	LIBRARY	\$ -	\$ 34,280	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 34,280</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
210-0000-451-0210	INTEREST	\$ 865	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0111	GENERAL GOVERNMENT	\$ 22,284	\$ 61,498	\$ 96,823	\$ 81,000	\$ 19,635	\$ 62,000	-23.46%
	<b>TOTAL</b>	<b>\$ 23,149</b>	<b>\$ 61,498</b>	<b>\$ 96,823</b>	<b>\$ 81,000</b>	<b>\$ 19,635</b>	<b>\$ 62,000</b>	<b>-23.46%</b>
210-0000-451-0210	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0112	ADMIN FEES	\$ -	\$ 1,107	\$ 9,751	\$ -	\$ 2,179	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,107</b>	<b>\$ 9,751</b>	<b>\$ -</b>	<b>\$ 2,179</b>	<b>\$ -</b>	
	<b>TOTAL, GENERAL GOVERNMENT</b>	<b>\$ 23,149</b>	<b>\$ 141,924</b>	<b>\$ 106,574</b>	<b>\$ 81,000</b>	<b>\$ 19,635</b>	<b>\$ 62,000</b>	<b>-23.46%</b>
	<b>TOTAL INTEREST</b>	<b>\$ 1,204</b>	<b>\$ 3,832</b>	<b>\$ 19,151</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>0.00%</b>
	<b>TOTAL FEES</b>	<b>\$ 71,191</b>	<b>\$ 656,834</b>	<b>\$ 483,541</b>	<b>\$ 431,000</b>	<b>\$ 138,371</b>	<b>\$ 233,000</b>	<b>-45.94%</b>
	<b>TOTAL, CAPITAL FACILITIES</b>	<b>\$ 72,395</b>	<b>\$ 660,666</b>	<b>\$ 502,692</b>	<b>\$ 433,000</b>	<b>\$ 140,371</b>	<b>\$ 235,000</b>	<b>-45.73%</b>
<b>SEWER CONNECTION</b>								
211-0000-451-0101	INTEREST	\$ 1,699	\$ 3,348	\$ 13,202	\$ 2,500	\$ 2,500	\$ 800	-68.00%
211-0000-481-0201	CONNECTION FEES	\$ 14,833	\$ 61,158	\$ 33,089	\$ 28,000	\$ 11,500	\$ 26,000	-7.14%
	<b>TOTAL, SEWER CONNECTION</b>	<b>\$ 16,532</b>	<b>\$ 64,506</b>	<b>\$ 46,291</b>	<b>\$ 30,500</b>	<b>\$ 14,000</b>	<b>\$ 26,800</b>	<b>-12.13%</b>
<b>STORM DRAIN</b>								
212-0000-451-0101	INTEREST	\$ 128	\$ 158	\$ 585	\$ 210	\$ 210	\$ 1,000	376.19%
212-0000-481-0301	STORM DRAIN FEES	\$ 5,249	\$ 8,612	\$ 39,503	\$ 39,000	\$ 131,213	\$ 100,000	156.41%
	<b>TOTAL, STORM DRAIN</b>	<b>\$ 5,377</b>	<b>\$ 8,770</b>	<b>\$ 40,088</b>	<b>\$ 39,210</b>	<b>\$ 131,423</b>	<b>\$ 101,000</b>	<b>157.59%</b>



**CITY OF KINGSBURG  
DEVELOPMENT IMPACT FEE FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2019/20**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 ACTUALS</u>	<u>FY 18/19 BUDGET</u>	<u>PROJECTED YEAR END</u>	<u>FY 19/20 PROPOSED</u>	<u>Percent Change</u>
<b>NEIGHBORHOOD/PARK REC</b>								
214-0000-422-0401	CMAS GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-0000-481-0401	HOLDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-0000-481-0402	NEIGHBORHOOD	\$ 17,136	\$ 75,724	\$ 22,692	\$ 15,500	\$ 8,628	\$ 8,500	-45.16%
	<b>TOTAL, N-HOOD/PARK REC</b>	<b>\$ 17,136</b>	<b>\$ 75,724</b>	<b>\$ 22,692</b>	<b>\$ 15,500</b>	<b>\$ 8,628</b>	<b>\$ 8,500</b>	<b>-45.16%</b>
<b>COMMUNIY/PARK REC</b>								
214-0000-451-0101	INTEREST	\$ -	\$ 539	\$ 4	\$ 280	\$ 280	\$ -	-100.00%
214-0000-451-0301	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-0000-451-0302	REGIONAL	\$ 144	\$ -	\$ -	\$ -	\$ -	\$ 35,000	
214-0000-481-0403	REGIONAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, COMMUNITY/PARK REC</b>	<b>\$ 144</b>	<b>\$ 539</b>	<b>\$ 4</b>	<b>\$ 280</b>	<b>\$ 280</b>	<b>\$ 35,000</b>	<b>0.00%</b>
	<b>TOTAL GRANTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL INTEREST</b>	<b>\$ 144</b>	<b>\$ 539</b>	<b>\$ 4</b>	<b>\$ 280</b>	<b>\$ 280</b>	<b>\$ 35,000</b>	<b>0.00%</b>
	<b>TOTAL FEES</b>	<b>\$ 17,136</b>	<b>\$ 75,724</b>	<b>\$ 22,692</b>	<b>\$ 15,500</b>	<b>\$ 8,628</b>	<b>\$ 8,500</b>	
	<b>TOTAL, PARK/RECREATION</b>	<b>\$ 17,280</b>	<b>\$ 76,263</b>	<b>\$ 22,696</b>	<b>\$ 15,780</b>	<b>\$ 8,908</b>	<b>\$ 43,500</b>	<b>175.67%</b>
<b>TRAFFIC IMPACT</b>								
216-0000-451-0101	INTEREST	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	0.00%
216-0000-481-0501	TRAFFIC IMPACT FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL, TRAFFIC IMPACT</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>EQUIPMENT/FACILITY RESERVE</b>								
243-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
243-0000-451-0504	POOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
243-0000-451-0509	FIRE TRUCK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL, EQUIP/FACIL RES.</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>TOTAL GRANTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>TOTAL INTEREST</b>	<b>\$ 3,175</b>	<b>\$ 7,878</b>	<b>\$ 32,942</b>	<b>\$ 4,990</b>	<b>\$ 4,990</b>	<b>\$ 38,800</b>	<b>677.56%</b>
	<b>TOTAL FEES</b>	<b>\$ 108,409</b>	<b>\$ 802,328</b>	<b>\$ 578,825</b>	<b>\$ 513,500</b>	<b>\$ 289,713</b>	<b>\$ 367,500</b>	<b>-28.43%</b>
	<b>TOTAL, CAPITAL PROJECTS</b>	<b>\$ 111,584</b>	<b>\$ 810,206</b>	<b>\$ 611,767</b>	<b>\$ 518,490</b>	<b>\$ 294,703</b>	<b>\$ 406,300</b>	<b>-21.64%</b>
	<b>Revenues</b>	<b>\$ 111,584</b>	<b>\$ 810,206</b>	<b>\$ 611,767</b>	<b>\$ 518,490</b>	<b>\$ 294,703</b>	<b>\$ 406,300</b>	
	<b>Expenses</b>	<b>\$ 75,894</b>	<b>\$ 18,000</b>	<b>\$ 206,298</b>	<b>\$ 735,000</b>	<b>\$ 150,754</b>	<b>\$ 985,000</b>	
		<b>\$ 35,690</b>	<b>\$ 792,206</b>	<b>\$ 405,469</b>	<b>\$ (216,510)</b>	<b>\$ 143,949</b>	<b>\$ (578,700)</b>	



**CITY OF KINGSBURG  
DEVELOPMENT IMPACT FEE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2019/20**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 ACTUALS</u>	<u>FY 18/19 BUDGET</u>	<u>PROJECTED YEAR END</u>	<u>FY 19/20 Proposed</u>	<u>Percent Change</u>
<b>TRAFFIC FACILITIES</b>								
210-9601-549-5270	PROFESSIONAL SERVICES	\$ 34,387	\$ -	\$ 13,298	\$ -	\$ 50,000	\$ -	
210-9601-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ 37,500	\$ -	\$ 37,500	\$ -	
210-9601-549-5710	CAPITAL OUTLAY - GENERAL FD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9601-549-5758	UPDATE ADA TRANSITION PLAN	\$ -	\$ -	\$ -	\$ 75,000	\$ 276	\$ 75,000	
210-9601-549-5761	ROAD REPAIR-AVE 396	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	
	<b>TOTAL, TRAFFIC FACILITIES</b>	<b>\$ 34,387</b>	<b>\$ -</b>	<b>\$ 50,798</b>	<b>\$ 75,000</b>	<b>\$ 87,776</b>	<b>\$ 275,000</b>	266.67%
<b>FIRE/AMB</b>								
210-9602-549-5505	TRANSFER TO OTHER FUNDS	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9602-549-5606	CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9602-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>POLICE</b>								
210-9603-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9603-549-5606	CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9603-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>PUBLIC SAFETY</b>								
210-9609-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ -	
210-9609-549-5606	CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9609-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL, PUBLIC SAFETY</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>PARKS AND REC</b>								
210-9606-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9606-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	
210-9606-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9606-549-5759	PARK IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 600,000	\$ 3,752	\$ 600,000	
210-9606-549-5760	DESIGN FOR RECREATION SPACE	\$ -	\$ -	\$ -	\$ 20,000	\$ 19,226	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 620,000</b>	<b>\$ 22,978</b>	<b>\$ 600,000</b>	-3.23%
<b>WATER FACILITIES</b>								
210-9608-549-5270	PROFESSIONAL SERVICES	\$ 23,507	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9608-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	
210-9608-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ 23,507</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>	
<b>CITY HALL</b>								
210-9604-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9604-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9604-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>PUBLIC WORKS</b>								
210-9605-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9605-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9605-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>LIBRARY</b>								
210-9607-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9607-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9607-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>GENERAL GOVERNMENT</b>								
210-9691-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9691-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ 37,500	\$ -	\$ -	\$ -	
210-9691-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9691-549-5757	MUNICIPAL SERVICE REVIEW	\$ -	\$ -	\$ -	\$ 40,000	\$ 15,000	\$ 60,000	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,500</b>	<b>\$ 40,000</b>	<b>\$ 15,000</b>	<b>\$ 60,000</b>	50.00%
	<b>TOTAL, GENERAL GOVERNMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,500</b>	<b>\$ 40,000</b>	<b>\$ 15,000</b>	<b>\$ 60,000</b>	50.00%
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$ 57,894</b>	<b>\$ -</b>	<b>\$ 13,298</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>	
	<b>TOTAL CAPITAL LEASE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 735,000</b>	<b>\$ -</b>	<b>\$ 935,000</b>	
	<b>TOTAL TRANSFERS OUT</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ 168,000</b>	<b>\$ -</b>	<b>\$ 62,500</b>	<b>\$ -</b>	



**CITY OF KINGSBURG  
DEVELOPMENT IMPACT FEE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2019/20**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 19/20</u> <u>Proposed</u>	<u>Percent</u> <u>Change</u>
<b>TOTAL CAPITAL FACILITIES</b>		\$ 75,894	\$ 18,000	\$ 181,298	\$ 735,000	\$ 112,500	\$ 935,000	27.21%
<b>SEWER CONNECTION</b>								
211-9100-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
211-9100-549-5425	DEVELOPER REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
211-9100-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	
211-9100-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL, SEWER CONNECTION</b>		\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	
<b>STORM DRAIN</b>								
212-9100-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
212-9100-549-5425	DEVELOPER REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
212-9100-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
212-9100-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL, STORM DRAIN</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>NEIGHBORHOOD PARK/REC</b>								
214-8100-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-8100-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-8100-549-5606	CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-8100-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL, STORM DRAIN</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>COMMUNITY PARK/REC</b>								
214-8200-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-8200-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-8200-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-8200-549-5762	DESIGN FUNDING FOR PARK IMPR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
<b>TOTAL, STORM DRAIN</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
<b>TOTAL, PARK/RECREATION</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
<b>TOTAL PROFESSIONAL SERVICES</b>		\$ 57,894	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL DEVELOPER REIMURSEMENT</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL CAPITAL LEASE</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL CAPITAL OUTLAY</b>		\$ -	\$ -	\$ -	\$ 735,000	\$ -	\$ 985,000	
<b>TOTAL TRANSFERS OUT</b>		\$ 18,000	\$ 18,000	\$ 193,000	\$ -	\$ 62,500	\$ -	
<b>TOTAL, CAPITAL PROJECTS</b>		\$ 75,894	\$ 18,000	\$ 206,298	\$ 735,000	\$ 150,754	\$ 985,000	34.01%
<b>Revenues</b>		\$ 111,584	\$ 810,206	\$ 611,767	\$ 518,490	\$ 294,703	\$ 406,300	
<b>Expenses</b>		\$ 75,894	\$ 18,000	\$ 206,298	\$ 735,000	\$ 150,754	\$ 985,000	
		\$ 35,690	\$ 792,206	\$ 405,469	\$ (216,510)	\$ 143,949	\$ (578,700)	



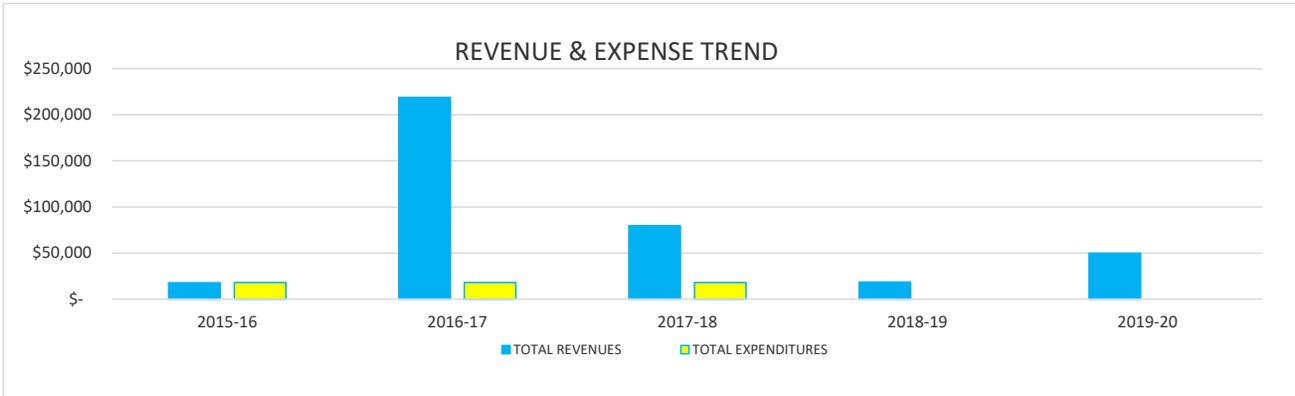
# DEVELOPMENT IMPACT FEES - PUBLIC SAFETY

**Description:** These are fees charged to new development to mediate their impact on Police and Fire Services. New for fiscal year 16-17 was Public Safety combining Fire and Police.

**Budget Highlights:**



Capital Facilities - Public Safety	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ (2,806)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Public Safety	\$ 20,561	\$ 219,100	\$ 79,598	\$ 73,000	\$ 18,562	\$ 50,000	0.00%
Fire/Ambulance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 17,755</b>	<b>\$ 219,100</b>	<b>\$ 79,598</b>	<b>\$ 73,000</b>	<b>\$ 18,562</b>	<b>\$ 50,000</b>	<b>-31.51%</b>
<b>EXPENDITURES</b>							
Transfer to other funds	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ -	
Capital Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ (245)	\$ 201,100	\$ 61,598	\$ 73,000	\$ 18,562	\$ 50,000	
Changes in Fund Balance	\$ 35,121	\$ -					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 34,876</b>	<b>\$ 201,100</b>	<b>\$ 61,598</b>	<b>\$ 73,000</b>	<b>\$ 18,562</b>	<b>\$ 50,000</b>	
Beginning Fund Balance, July 1	\$ (1,550,863)	\$ (1,515,987)	\$ (1,314,887)	\$ (1,253,289)	\$ (1,253,289)	\$ (1,234,727)	-1.48%
Ending Fund Balance, June 30	\$ (1,515,987)	\$ (1,314,887)	\$ (1,253,289)	\$ (1,180,289)	\$ (1,234,727)	\$ (1,184,727)	0.38%

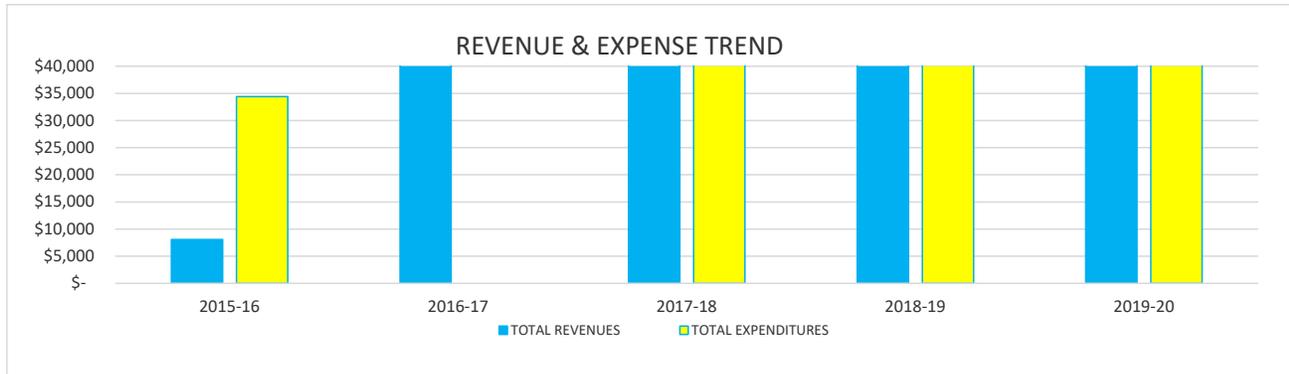


# DEVELOPMENT IMPACT FEES - TRAFFIC

**Description:** These are fees charged to new development to mediate their impact on Arterial streets. This portion of the fee is for improvements to main arterial streets and some identified traffic signals.

**Budget Highlights:** Expenditures for 2019-2020 are for improvements related to 18th/Kern.

CAPITAL FACILITIES - TRAFFIC	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ 1,206	\$ -	\$ -	\$ -	\$ -	\$ 2,000	
Traffic	\$ 6,888	\$ 82,392	\$ 133,771	\$ 130,000	\$ 69,580	\$ 42,000	
<b>TOTAL REVENUES</b>	<b>\$ 8,094</b>	<b>\$ 82,392</b>	<b>\$ 133,771</b>	<b>\$ 130,000</b>	<b>\$ 69,580</b>	<b>\$ 44,000</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ 34,387	\$ -	\$ 13,298	\$ -	\$ 50,000	\$ -	
Transfer to other funds	\$ -	\$ -	\$ 37,500	\$ -	\$ 37,500	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Update ADA Transition Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	
<b>TOTAL EXPENDITURES</b>	<b>\$ 34,387</b>	<b>\$ -</b>	<b>\$ 50,798</b>	<b>\$ -</b>	<b>\$ 87,500</b>	<b>\$ 75,000</b>	
Net Revenue/(Expenditures)	\$ (26,293)	\$ 82,392	\$ 82,973	\$ 130,000	\$ (17,920)	\$ (31,000)	
Changes in Fund Balance	\$ -						
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (26,293)</b>	<b>\$ 82,392</b>	<b>\$ 82,973</b>	<b>\$ 130,000</b>	<b>\$ (17,920)</b>	<b>\$ (31,000)</b>	
Beginning Fund Balance, July 1	\$ 684,468	\$ 658,175	\$ 740,567	\$ 823,541	\$ 823,541	\$ 805,620	-2.18%
Ending Fund Balance, June 30	\$ 658,175	\$ 740,567	\$ 823,541	\$ 953,541	\$ 805,620	\$ 774,620	-18.76%

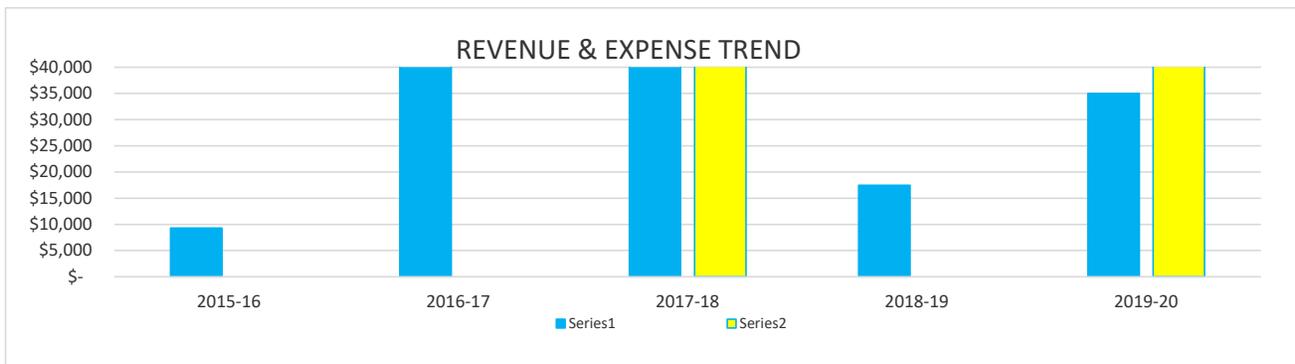


# DEVELOPMENT IMPACT FEES - SPECIAL RECREATION

**Description:** These are fees charged to new development to mediate their impact on Recreation. This portion of the fee is for a Youth Center Land Acquisition and building, land acquisition for playing fields open space corridor development and facility improvements and development.

**Budget Highlights:** Monies are budgeted for the purchase of land or for improvements for new recreational opportunities.

CAPITAL FACILITIES - RECREATION	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ 919	\$ -	\$ -	\$ -	\$ -	\$ -	
Parks and Recreation	\$ 8,366	\$ 65,096	\$ 94,949	\$ 84,000	\$ 17,442	\$ 35,000	
<b>TOTAL REVENUES</b>	<b>\$ 9,285</b>	<b>\$ 65,096</b>	<b>\$ 94,949</b>	<b>\$ 84,000</b>	<b>\$ 17,442</b>	<b>\$ 35,000</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Park Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	
Design for Recreation Space	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 600,000</b>	
Net Revenue/(Expenditures)	\$ 9,285	\$ 65,096	\$ 44,949	\$ 84,000	\$ 17,442	\$ (565,000)	
Changes in Fund Balance	\$ 214	\$ -	\$ -				
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 9,499</b>	<b>\$ 65,096</b>	<b>\$ 44,949</b>	<b>\$ 84,000</b>	<b>\$ 17,442</b>	<b>\$ (565,000)</b>	
Beginning Fund Balance, July 1	\$ 530,365	\$ 539,864	\$ 604,960	\$ 649,909	\$ 649,909	\$ 667,351	2.68%
Ending Fund Balance, June 30	\$ 539,864	\$ 604,960	\$ 649,909	\$ 733,909	\$ 667,351	\$ 102,351	-86.05%

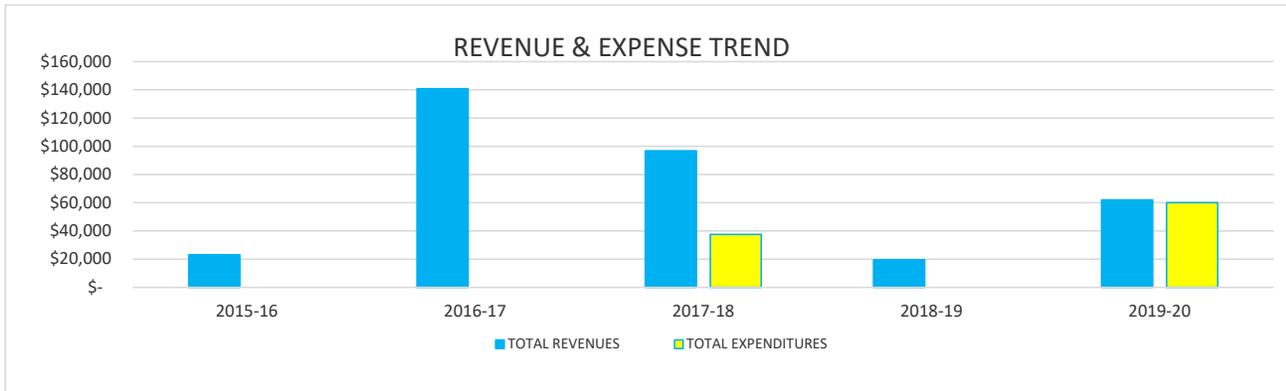


# DEVELOPMENT IMPACT FEES - GENERAL GOVERNMENT

**Description:** New for fiscal year was 16-17 as General Government combining City Hall, Public Works and Library.

**Budget Highlights:** Funds are budgeted for Municipal Service Review update per LAFco. requirements.

Capital Facilities - General Government	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ 865	\$ -	\$ -	\$ -	\$ -	\$ -	
General Government	\$ 22,284.00	\$ 61,498.22	\$ 96,823	\$ 81,000	\$ 19,635	\$ 62,000	
City Hall/Public Works/Library	\$ -	\$ 79,319	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 23,149</b>	<b>\$ 140,817</b>	<b>\$ 96,823</b>	<b>\$ 81,000</b>	<b>\$ 19,635</b>	<b>\$ 62,000</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ 37,500	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Municipal Service Review	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,000</b>	
Net Revenue/(Expenditures)	\$ 23,149	\$ 140,817	\$ 59,323	\$ 81,000	\$ 19,635	\$ 2,000	-97.53%
Changes in Fund Balance	\$ (214)	\$ -					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 22,935</b>	<b>\$ 140,817</b>	<b>\$ 59,323</b>	<b>\$ 81,000</b>	<b>\$ 19,635</b>	<b>\$ 2,000</b>	<b>-97.53%</b>
Beginning Fund Balance, July 1	\$ 465,707	\$ 488,642	\$ 629,459	\$ 688,782	\$ 688,782	\$ 708,418	2.85%
Ending Fund Balance, June 30	\$ 488,642	\$ 629,459	\$ 688,782	\$ 769,782	\$ 708,418	\$ 710,418	-7.71%

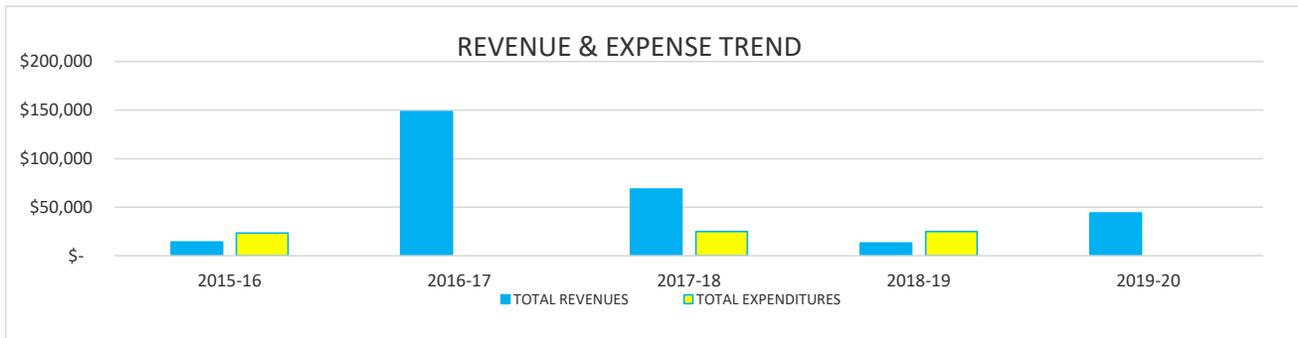


# DEVELOPMENT IMPACT FEES - WATER FACILITIES

**Description:** These are fees charged to new development to supplement the cost of new water facilities in Kingsburg.

**Budget Highlights:** None

CAPITAL FACILITIES - WATER FACILITIES	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ 1,020	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Facilities	\$ 13,092	\$ 148,322	\$ 68,649	\$ 63,000	\$ 13,152	\$ 44,000	
<b>TOTAL REVENUES</b>	<b>\$ 14,112</b>	<b>\$ 148,322</b>	<b>\$ 68,649</b>	<b>\$ 63,000</b>	<b>\$ 13,152</b>	<b>\$ 44,000</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ 23,507	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 23,507</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ (9,395)	\$ 148,322	\$ 43,649	\$ 63,000	\$ (11,848)	\$ 44,000	-30.16%
Changes in Fund Balance	\$ -						
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (9,395)</b>	<b>\$ 148,322</b>	<b>\$ 43,649</b>	<b>\$ 63,000</b>	<b>\$ (11,848)</b>	<b>\$ 44,000</b>	<b>-30.16%</b>
Beginning Fund Balance, July 1	\$ 561,760	\$ 552,365	\$ 700,687	\$ 744,336	\$ 744,336	\$ 732,489	-1.59%
Ending Fund Balance, June 30	\$ 552,365	\$ 700,687	\$ 744,336	\$ 807,336	\$ 732,489	\$ 776,489	-3.82%

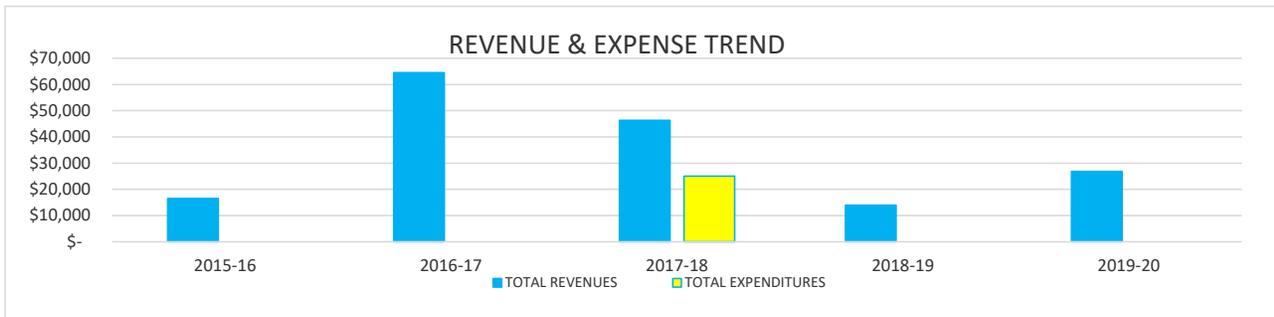


# SEWER CONNECTION FEES

**Description:** The primary function of this budget is to administer the funds collected from developers for the expansion of sewer facilities and for oversize lines. The fees are authorized by an ordinance from SKF.

**Budget Highlights:** None

SEWER CONNECTION FEES	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ 1,699	\$ 3,348	\$ 13,202	\$ 2,500	\$ 2,500	\$ 800	
Connection Fees	\$ 14,833	\$ 61,158	\$ 33,089	\$ 28,000	\$ 11,500	\$ 26,000	
<b>TOTAL REVENUES</b>	<b>\$ 16,532</b>	<b>\$ 64,506</b>	<b>\$ 46,291</b>	<b>\$ 30,500</b>	<b>\$ 14,000</b>	<b>\$ 26,800</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 16,532	\$ 64,506	\$ 21,291	\$ 30,500	\$ 14,000	\$ 26,800	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 16,532</b>	<b>\$ 64,506</b>	<b>\$ 21,291</b>	<b>\$ 30,500</b>	<b>\$ 14,000</b>	<b>\$ 26,800</b>	
Beginning Fund Balance, July 1	\$ 930,155	\$ 946,687	\$ 1,011,193	\$ 1,032,484	\$ 1,032,484	\$ 1,046,484	1.36%
Ending Fund Balance, June 30	\$ 946,687	\$ 1,011,193	\$ 1,032,484	\$ 1,062,984	\$ 1,046,484	\$ 1,073,284	0.97%

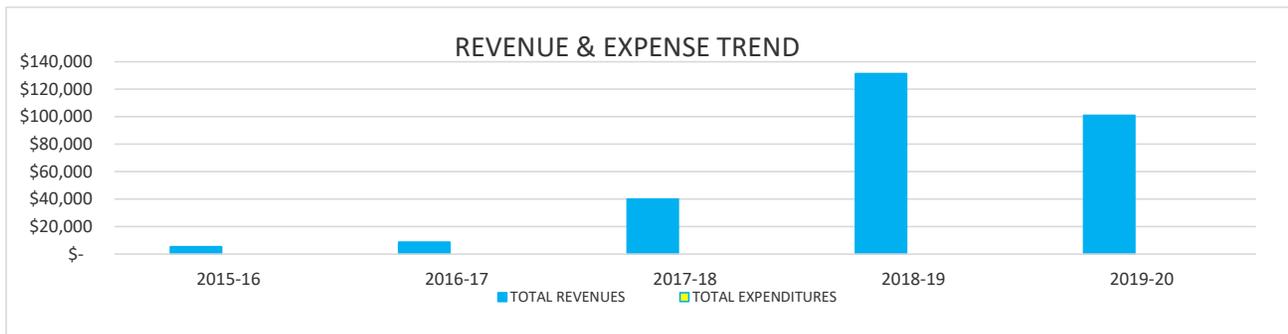


# STORM DRAIN FEES

**Description:** The primary function of this budget is to administer the funds collected from developers for the expansion of storm drain system facilities.

**Budget Highlights:** None

STORM DRAIN FEES	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ 128	\$ 158	\$ 585	\$ 210	\$ 210	\$ 1,000	
Storm Drain Fees	\$ 5,249	\$ 8,612	\$ 39,503	\$ 39,000	\$ 131,213	\$ 100,000	
<b>TOTAL REVENUES</b>	<b>\$ 5,377</b>	<b>\$ 8,770</b>	<b>\$ 40,088</b>	<b>\$ 39,210</b>	<b>\$ 131,423</b>	<b>\$ 101,000</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 5,377	\$ 8,770	\$ 40,088	\$ 39,210	\$ 131,423	\$ 101,000	
Changes in Fund Balance	\$ (49,610)	\$ -					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (44,233)</b>	<b>\$ 8,770</b>	<b>\$ 40,088</b>	<b>\$ 39,210</b>	<b>\$ 131,423</b>	<b>\$ 101,000</b>	
Beginning Fund Balance, July 1	\$ 24,805	\$ (19,428)	\$ (10,658)	\$ 29,431	\$ 29,431	\$ 160,854	446.55%
Ending Fund Balance, June 30	\$ (19,428)	\$ (10,658)	\$ 29,431	\$ 68,641	\$ 160,854	\$ 261,854	281.49%

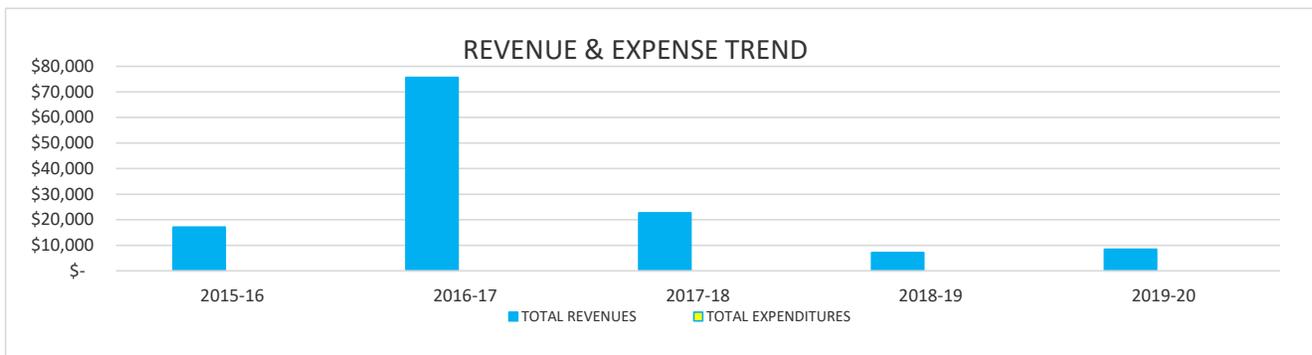


# PARKS & RECREATION - NEIGHBORHOOD

**Description:** The primary function of this budget is to administer the funds collected from developers for the new facilities for Park and Recreation activities described in the General Plan. These funds represent the portion allocated for community wide facilities.

**Budget Highlights:** None

PARKD & RECREATION - NEIGHBORHOOD	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
CMAS Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Holding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Neighborhood	\$ 17,136	\$ 75,724	\$ 22,692	\$ 15,500	\$ 7,190	\$ 8,500	
<b>TOTAL REVENUES</b>	<b>\$ 17,136</b>	<b>\$ 75,724</b>	<b>\$ 22,692</b>	<b>\$ 15,500</b>	<b>\$ 7,190</b>	<b>\$ 8,500</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 17,136	\$ 75,724	\$ 22,692	\$ 15,500	\$ 7,190	\$ 8,500	
Changes in Fund Balance	\$ (3,719)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 13,417</b>	<b>\$ 75,724</b>	<b>\$ 22,692</b>	<b>\$ 15,500</b>	<b>\$ 7,190</b>	<b>\$ 8,500</b>	
Beginning Fund Balance, July 1	\$ (58,802)	\$ (45,385)	\$ 30,339	\$ 53,031	\$ 53,031	\$ 60,221	13.56%
Ending Fund Balance, June 30	\$ (45,385)	\$ 30,339	\$ 53,031	\$ 68,531	\$ 60,221	\$ 68,721	0.28%

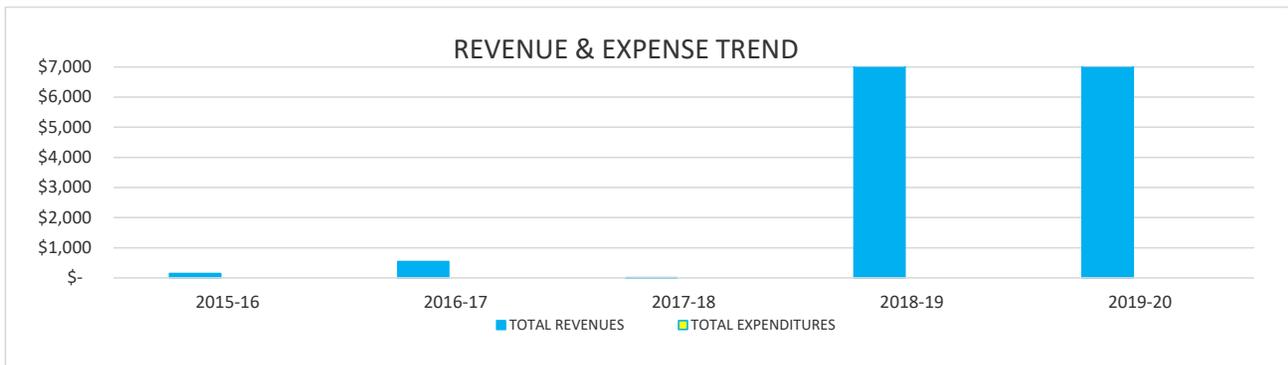


# PARKS & RECREATION - COMMUNITY

**Description:** The primary function of this budget is to administer the funds collected from developers for the new facilities for Park and Recreation activities described in the General Plan. These funds represent the portion allocated for community wide facilities.

**Budget Highlights:** Funds are budgeted for the purposes of design related to new facilities.

PARKS & RECREATION - COMMUNITY	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ 144	\$ 539	\$ 4	\$ 280	\$ 280	\$ 35,000	
Regional	\$ -	\$ -	\$ -	\$ -	\$ 8,628	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 144</b>	<b>\$ 539</b>	<b>\$ 4</b>	<b>\$ 280</b>	<b>\$ 8,908</b>	<b>\$ 35,000</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 144	\$ 539	\$ 4	\$ 280	\$ 8,908	\$ 35,000	
Changes in Fund Balance	\$ 3,391	\$ -					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 3,535</b>	<b>\$ 539</b>	<b>\$ 4</b>	<b>\$ 280</b>	<b>\$ 8,908</b>	<b>\$ 35,000</b>	
Beginning Fund Balance, July 1	\$ 193,239	\$ 196,774	\$ 197,313	\$ 197,317	\$ 197,317	\$ 206,225	4.51%
Ending Fund Balance, June 30	\$ 196,774	\$ 197,313	\$ 197,317	\$ 197,597	\$ 206,225	\$ 241,225	22.08%

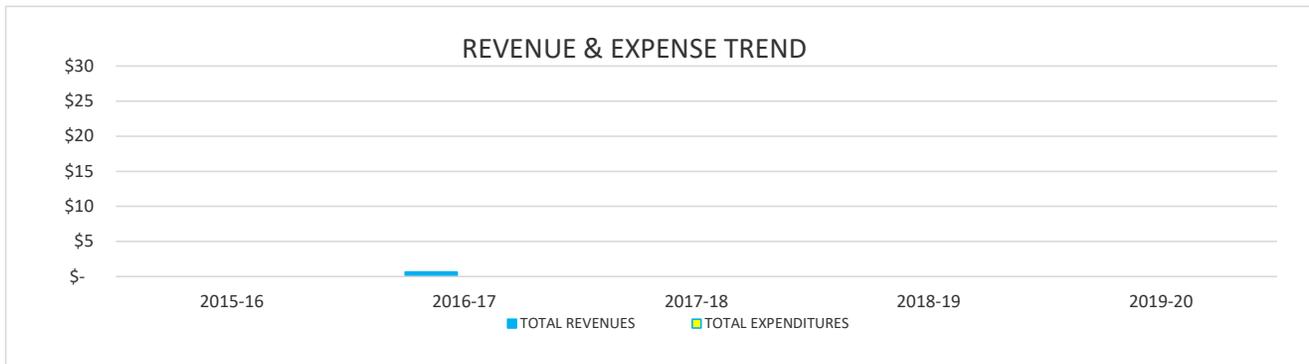


# CAPITAL PROJECT TRAFFIC IMPACT ZONE

**Description:** The primary function of this budget is to construct the improvements necessary due to the development in the K-Mart benefit area. The funds are restricted to use for streets, signals and ramps.

**Budget Highlights:** None

CAPITAL PROJECT TRAFFIC IMPACT ZONE	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	
Traffic Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance	\$ -						
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ 13,386	\$ 13,386	\$ 13,387	\$ 13,387	\$ 13,387	\$ 13,387	0.00%
Ending Fund Balance, June 30	\$ 13,386	\$ 13,387	\$ 13,387	\$ 13,387	\$ 13,387	\$ 13,387	0.00%

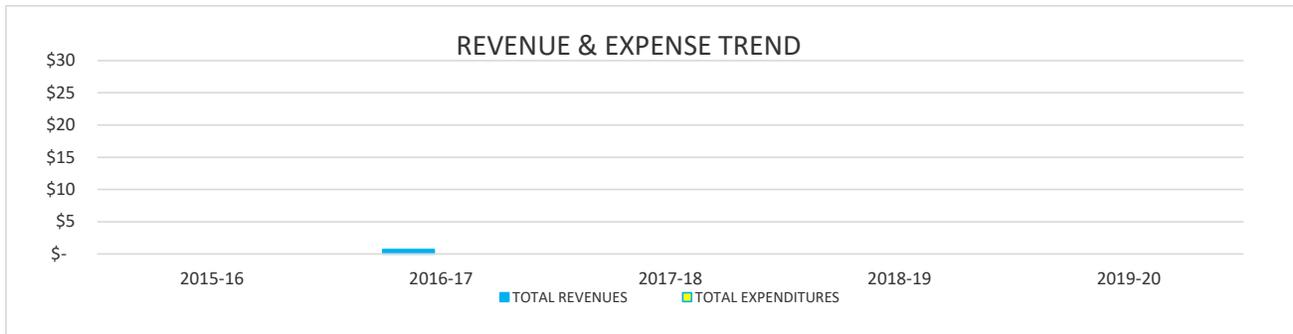


# EQUIPMENT REPLACEMENT RESERVE

**Description:** The Primary purpose of this fund is to accumulate reserves for future capital equipment.

**Budget Highlights:**

Equipment Replacement Reserve	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Pool	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fire Truck	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ 25,397	\$ 25,397	\$ 25,397	\$ 25,397	\$ 25,397	\$ 25,397	0.00%
Ending Fund Balance, June 30	\$ 25,397	\$ 25,397	\$ 25,397	\$ 25,397	\$ 25,397	\$ 25,397	0.00%



**CITY OF KINGSBURG  
INTERNAL SERVICE FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2019/20**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 19/20</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>RISK MANAGEMENT</b>								
501-0000-515-0561	WORKERS COMP INS CHARGES	\$ -	\$ -	\$ 276,012	\$ 283,444	\$ 283,444	\$ 281,673	2.01%
501-0000-515-0562	EMP ASSISTANCE PRGM CHARGES	\$ -	\$ -	\$ 1,157	\$ 1,427	\$ 1,427	\$ 1,352	14.42%
501-0000-515-0563	LIFE INSURANCE CHARGES	\$ -	\$ -	\$ 2,540	\$ 2,540	\$ 2,540	\$ 2,244	-13.18%
501-0000-515-0564	DISABILITY INSURANCE CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
501-0000-515-0565	GENERAL LIABILITY INS CHARGES	\$ -	\$ -	\$ 122,023	\$ 130,734	\$ 130,734	\$ 130,566	6.54%
501-0000-515-0566	PROPERTY INSURANCE CHARGES	\$ -	\$ -	\$ 16,257	\$ 18,538	\$ 18,538	\$ 19,787	17.84%
501-0000-515-0567	VEHICLE INSURANCE CHARGES	\$ -	\$ -	\$ 13,398	\$ 9,100	\$ 15,323	\$ 36,943	63.73%
501-0000-515-0568	ERMA PERSONNEL CHARGES	\$ -	\$ -	\$ 23,026	\$ 28,447	\$ 28,447	\$ 40,814	43.58%
	<b>TOTAL INSURANCE CHARGES</b>	\$ -	\$ -	\$ 454,413	\$ 474,230	\$ 480,453	\$ 513,379	11.49%
501-0000-515-0569	RMA RISK MGT ADMIN CHARGES	\$ -	\$ -	\$ 11,987	\$ 16,466	\$ 16,466	\$ 11,003	-8.94%
	<b>TOTAL, RISK MANAGEMENT</b>	\$ -	\$ -	\$ 466,400	\$ 490,696	\$ 496,919	\$ 524,382	11.06%
<b>CALPERS UAL FUND</b>								
502-0000-520-0600	TRANSFERS FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ 2,399,624	\$ 787,619	
502-0000-520-0610	TRANSFERS FROM WATER FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL CALPERS UAL RESERVES</b>	\$ -	\$ -	\$ -	\$ -	\$ 2,399,624	\$ 787,619	100.00%
<b>ECONOMIC STABILIZATION FUND</b>								
503-0000-525-0700	TRANSFERS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 514,205	\$ 168,776	
	<b>TOTAL ECONOMIC STABILIZATION FUND</b>	\$ -	\$ -	\$ -	\$ -	\$ 514,205	\$ 168,776	100.00%
<b>EQUIPMENT RESER</b>								
504-0000-530-0800	TRANSFERS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 514,205	\$ 168,776	
	<b>TOTAL ECONOMIC STABILIZATION FUND</b>	\$ -	\$ -	\$ -	\$ -	\$ 514,205	\$ 168,776	100.00%
	<b>TOTAL, SURPLUS ALLOCATION</b>	\$ -	\$ -	\$ -	\$ -	\$ 3,428,034	\$ 1,125,171	
	<b>TOTAL, INTERNAL SERVICE FUNDS</b>	\$ -	\$ -	\$ 466,400	\$ 490,696	\$ 3,924,953	\$ 1,649,553	70.25%
	<b>Revenues</b>	\$ -	\$ -	\$ 466,400	\$ 490,696	\$ 3,924,953	\$ 1,649,553	70.25%
	<b>Expenses</b>	\$ -	\$ -	\$ 429,810	\$ 501,596	\$ 501,596	\$ 1,316,382	61.90%
		\$ -	\$ -	\$ 36,590	\$ (10,900)	\$ 3,423,357	\$ 333,171	



**CITY OF KINGSBURG  
INTERNAL SERVICE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2019/20**

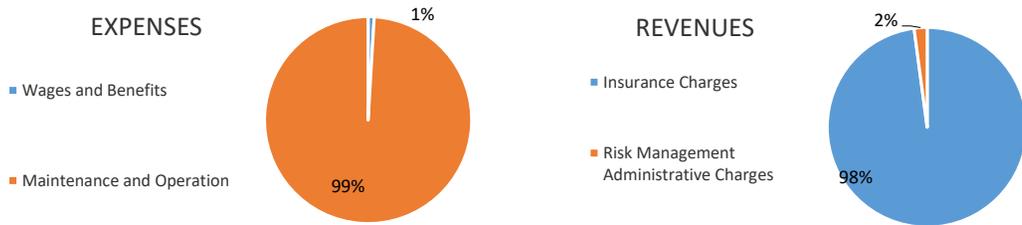
<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUAL</u>	<u>FY 18/19</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY19/20</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>RISK MANAGEMENT</b>								
501-5200-515-5101	SALARIES	\$ -	\$ -	\$ -	\$ 4,213	\$ 4,213	\$ 4,142	-2%
501-5200-515-5121	FICA	\$ -	\$ -	\$ -	\$ 314	\$ 314	\$ 314	0%
501-5200-515-5123	PERS	\$ -	\$ -	\$ -	\$ 269	\$ 269	\$ 312	16%
501-5200-515-5125	MEDICAL	\$ -	\$ -	\$ -	\$ 160	\$ 160	\$ 201	26%
501-5200-515-5127	WORKERS COMP	\$ -	\$ -	\$ -	\$ 41	\$ 41	\$ 28	-32%
501-5200-515-5131	EAP	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ 1	0%
501-5200-515-5133	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 2	\$ 2	\$ 2	0%
	<b>TOTAL WAGES &amp; BENEFITS</b>	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0%
501-5200-515-5261	WORKERS COMP PREMIUMS	\$ -	\$ -	\$ 257,613	\$ 283,444	\$ 283,444	\$ 281,673	-1%
501-5200-515-5262	EMP ASSIST PRGM PREMIUMS	\$ -	\$ -	\$ 1,159	\$ 1,427	\$ 1,427	\$ 1,352	-5%
501-5200-515-5263	LIFE INSURANCE PREMIUMS	\$ -	\$ -	\$ -	\$ 2,540	\$ 2,540	\$ 2,244	-12%
501-5200-515-5264	DISABILITY INS PREMIUMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
501-5200-515-5265	GEN LIABILITY INS PREMIUMS	\$ -	\$ -	\$ 114,194	\$ 130,734	\$ 130,734	\$ 130,566	0%
501-5200-515-5266	PROPERTY INS PREMIUMS	\$ -	\$ -	\$ 16,044	\$ 18,538	\$ 18,538	\$ 19,787	7%
501-5200-515-5267	VEHICLE INS PREMIUMS	\$ -	\$ -	\$ 13,398	\$ 20,000	\$ 20,000	\$ 36,943	85%
501-5200-515-5268	ERMA PERSONNEL PREMIUMS	\$ -	\$ -	\$ 20,097	\$ 28,447	\$ 28,447	\$ 40,814	43%
501-5200-515-5269	CSJVRMA ADMIN CHARGES	\$ -	\$ -	\$ 7,305	\$ 11,466	\$ 11,466	\$ 11,003	-4%
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	\$ -	\$ -	\$ 429,810	\$ 496,596	\$ 496,596	\$ 524,382	6%
	<b>TOTAL, RISK MANAGEMENT</b>	\$ -	\$ -	\$ 429,810	\$ 501,596	\$ 501,596	\$ 529,382	6%
<b>CALPERS UAL FUND</b>								
502-5300-515-5150	MISCELLANEOUS PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	
502-5300-515-5151	PEPRA MISCELLANEOUS PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
502-5300-515-5152	SAFETY POLICE PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	
502-5300-515-5153	PEPRA SAFETY POLICE PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
502-5300-515-5154	SAFETY FIRE PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	
502-5300-515-5155	PEPRA SAFETY FIRE PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL CALPERS ADP</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	
<b>ECONOMIC STABILIZATION FUND</b>								
503-5400-515-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL ECONOMIC STABILIZATION FUND</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>EQUIPMENT RESERVE FUND</b>								
504-5500-515-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,000	
	<b>TOTAL ECONOMIC STABILIZATION FUND</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,000	
	<b>TOTAL, SURPLUS ALLOCATION</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 787,000	
	<b>TOTAL, INTERNAL SERVICE FUNDS</b>	\$ -	\$ -	\$ 429,810	\$ 501,596	\$ 501,596	\$ 1,316,382	61.90%
	<b>Revenues</b>	\$ -	\$ -	\$ 466,400	\$ 490,696	\$ 3,924,953	\$ 1,649,553	70%
	<b>Expenses</b>	\$ -	\$ -	\$ 429,810	\$ 501,596	\$ 501,596	\$ 1,316,382	62%
		\$ -	\$ -	\$ 36,590	\$ (10,900)	\$ 3,423,357	\$ 333,171	



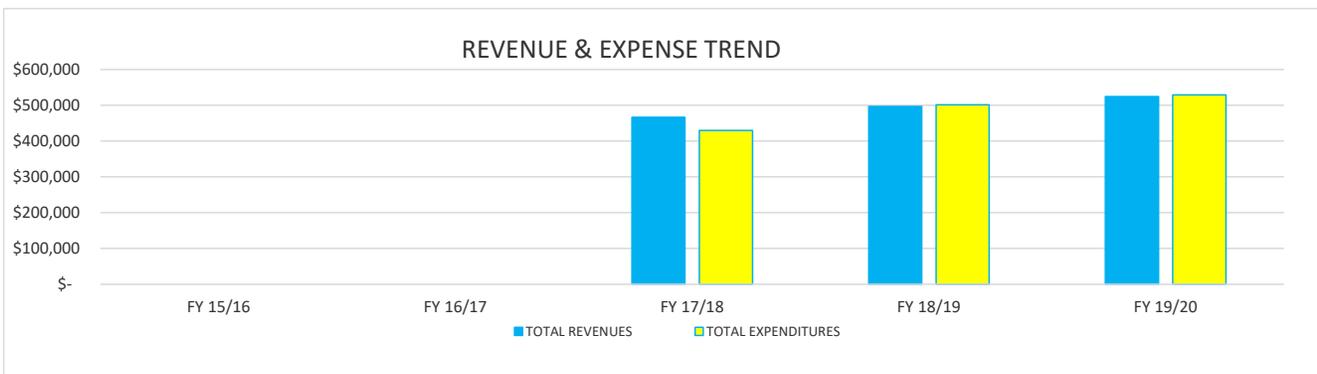
# RISK MANAGEMENT FUND

**Description:** The Risk Management Fund is an internal service fund that pays all non-medical insurance bills for the City. This includes Workers' Compensations, Employee Assistance Program, Life, Disability, General Liability, Property, Vehicle, and ERMA Personnel insurance, plus administrative fees charged by the Central San Joaquin Valley Risk Management Authority (CSJVRMA). This fund then allocates and charges these insurance costs to each fund and department based on an appropriate allocation basis. The fund's own small administrative costs are also allocated to each fund and department. The fund has a net income and a fund balance of zero each year, following full allocation of its costs.

**Budget Highlights:**



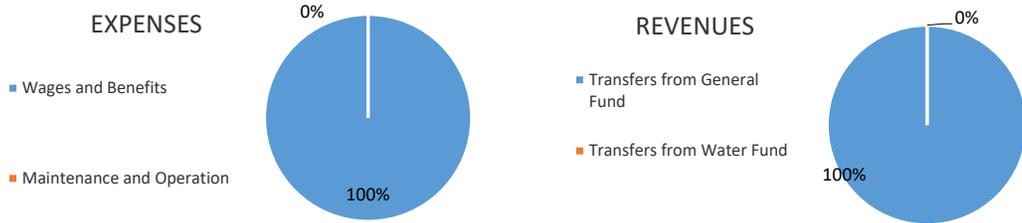
RISK MANAGEMENT	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>REVENUE</b>							
Insurance Charges	\$ -	\$ -	\$ 454,413	\$ 474,230	\$ 480,453	\$ 513,379	7.63%
Risk Management Administrative Charges	\$ -	\$ -	\$ 11,987	\$ 16,466	\$ 16,466	\$ 11,003	-49.65%
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 466,400</b>	<b>\$ 490,696</b>	<b>\$ 496,919</b>	<b>\$ 524,382</b>	<b>6.42%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
Maintenance and Operation	\$ -	\$ -	\$ 429,810	\$ 496,596	\$ 496,596	\$ 524,382	5.30%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 429,810</b>	<b>\$ 501,596</b>	<b>\$ 501,596</b>	<b>\$ 529,382</b>	<b>5.25%</b>
Net Revenue/(Expenditures)	\$ -	\$ -	\$ 36,590	\$ (10,900)	\$ (4,677)	\$ (5,000)	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,590</b>	<b>\$ (10,900)</b>	<b>\$ (4,677)</b>	<b>\$ (5,000)</b>	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ 36,590	\$ 36,590	\$ 31,913	
Ending Fund Balance June 30	\$ -	\$ -	\$ 36,590	\$ 25,690	\$ 31,913	\$ 26,913	



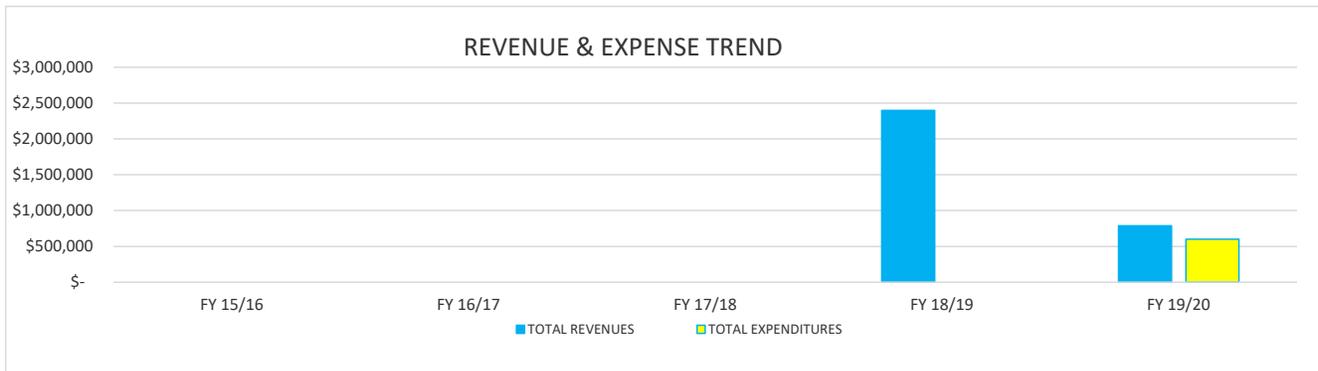
# CALPERS UAL FUND

**Description:** The CalPERS UAL Fund is an internal service fund that includes 70% allocation of General Fund Surplus. The funds are restricted to use to help pay down existing pension liability. Council can decide to use the fund to help stabilize future budgets, provide additional payments to lower long-term liability, or to invest in a 115 Trust.

**Budget Highlights:**



CalPERS UAL Reserve	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>REVENUE</b>							
Transfers from General Fund	\$ -	\$ -	\$ -	\$ -	\$ 2,399,624	\$ 787,619	100.00%
Transfers from Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,399,624</b>	<b>\$ 787,619</b>	<b>100.00%</b>
<b>EXPENDITURES</b>							
Miscellaneous Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	100.00%
Pepra Miscellaneous Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Safety Police Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	100.00%
Pepra Safety Police Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Safety Fire Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	100.00%
Pepra Safety Fire Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 600,000</b>	<b>100.00%</b>
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ 2,399,624	\$ 187,619	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,399,624</b>	<b>\$ 187,619</b>	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,399,624	
Ending Fund Balance June 30	\$ -	\$ -	\$ -	\$ -	\$ 2,399,624	\$ 2,587,243	



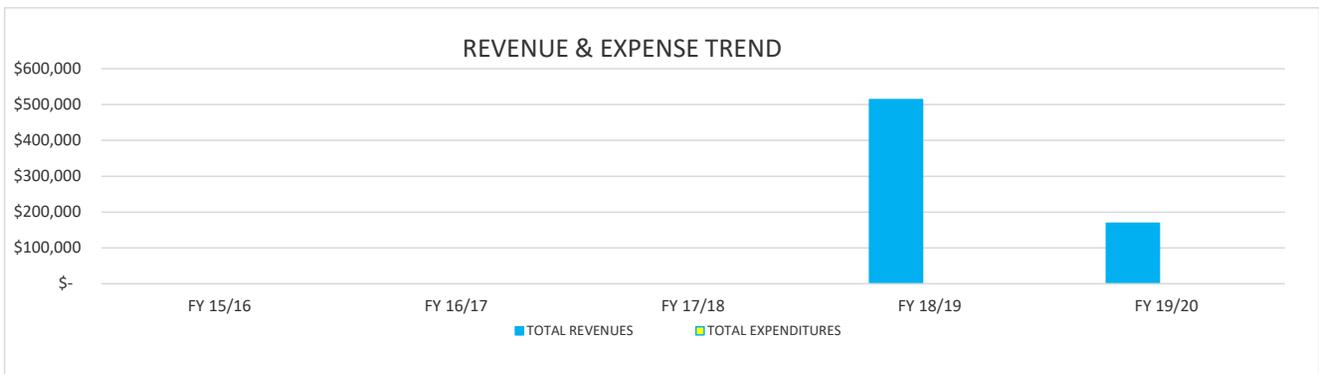
# ECONOMIC STABILIZATION FUND

**Description:** The Economic Stabilization Fund is an internal service fund that includes 15% allocation of General Fund Surplus (above the 20% policy reserve). The funds are restricted to use to help stabilize future budgets in the instance of lower than anticipated revenues (including more volatile revenues: sales tax, transient occupancy, and building related fees). Use of the funds would only be with the approval of Council.

**Budget Highlights:**



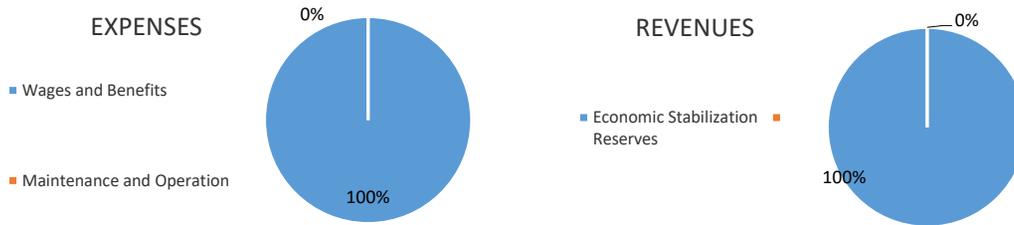
Economic Stabilization Reserve	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>REVENUE</b>							
Economic Stabilization Reserves	\$ -	\$ -	\$ -	\$ -	\$ 514,205	\$ 168,776	-204.67%
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 514,205</b>	<b>\$ 168,776</b>	<b>100.00%</b>
<b>EXPENDITURES</b>							
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ 514,205	\$ 168,776	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 514,205</b>	<b>\$ 168,776</b>	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 514,205	
Ending Fund Balance June 30	\$ -	\$ -	\$ -	\$ -	\$ 514,205	\$ 682,981	



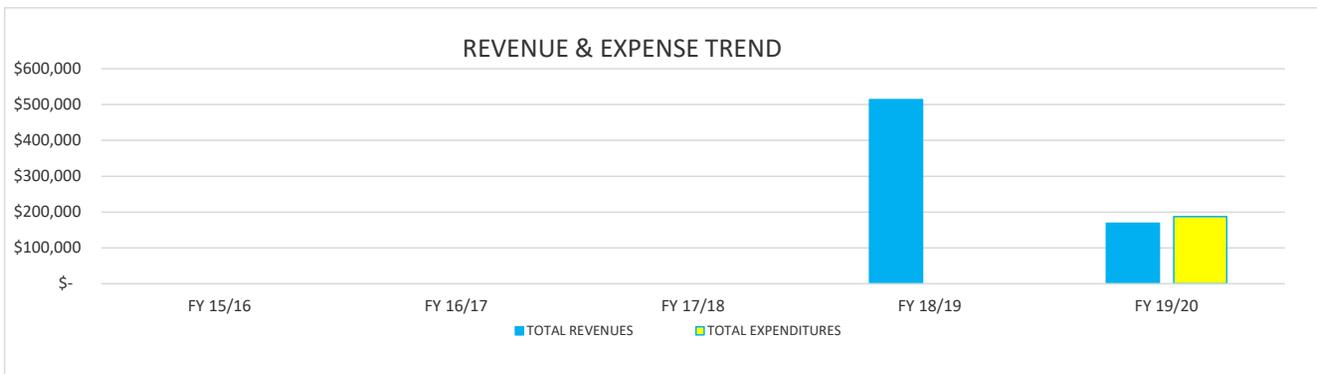
# EQUIPMENT RESERVE FUND

**Description:** The Equipment Reserve Fund is an internal service fund that includes 15% allocation of General Fund Surplus (above 20% reserve policy). The funds are restricted to be used as a 'drop account' to help fund larger capital equipment items or to provided needed capital during revenue shortfall years. This will help avoid the deferral of capital items which then requires significant 'catch-up' years.

**Budget Highlights:** Funds are transferred to the General Fund for capital improvement expenses for FY20.



Equipment Reserve	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>REVENUE</b>							
Economic Stabilization Reserves	\$ -	\$ -	\$ -	\$ -	\$ 514,205	\$ 168,776	-204.67%
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 514,205</b>	<b>\$ 168,776</b>	<b>100.00%</b>
<b>EXPENDITURES</b>							
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,000	100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 187,000</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ 514,205	\$ (18,224)	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 514,205</b>	<b>\$ (18,224)</b>	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 514,205	
Ending Fund Balance June 30	\$ -	\$ -	\$ -	\$ -	\$ 514,205	\$ 495,981	



**City of Kingsburg**  
**Summary of Grants and Federal Projects Funds**

**2019-2020 Fiscal Year Budget**

	Estimated Beginning Fund Balance 6/30/2019	Grant Funds	Transfers In	Total Revenue	Capital Projects	Transfers Out	Total Expenses	Net Result	Projected Ending Fund Balance 6/30/2020
<b>FEDERAL PROJECTS</b>									
030 CDBG-20th Street Project	0	237,500	-	237,500	237,500	-	237,500	-	0
031 Park Improvements	-	-	-	-	-	-	-	-	-
037 CML Grants	-	-	-	-	-	-	-	-	-
<b>CMAQ/RSTP</b>									
038 Sierra St. Traffic Signal Synchronization	-	-	-	-	-	-	-	-	-
039 Sierra St. Transit Stop	-	-	-	-	-	-	-	-	-
043 Sierra St. Reconstruction	-	-	-	-	-	-	-	-	-
044 10th and Union Lighted Crosswalk	-	-	-	-	-	-	-	-	-
045 Rafer Johnson Drive/Sierra St.	-	-	-	-	-	-	-	-	-
048 Sierra St. Sidewalk 16th to 18th	-	-	-	-	-	-	-	-	-
049 6th Avenue Reconstruction	-	-	-	-	-	-	-	-	-
053 10TH Avenue Reconstruction	-	-	-	-	-	-	-	-	-
054 18th/Kern Lighted Crosswalk	(1,310)	43,768	-	43,768	40,769	-	40,769	3,000	1,690
055 Bethel Ave Improvement	29,899	346,199	-	346,199	332,179	-	332,179	14,020	43,919
056 Madsen Avenue Reconst Sierra to Stroud	(360)	313,394	-	313,394	313,034	-	313,034	360	-
057 Madsen Ave Bike Path Stroud to Kamm	41,965	338,356	-	338,356	335,425	-	335,425	2,931	44,896
058 Bethel/Sierra Roundabout	-	1,296,900	-	1,296,900	1,296,900	-	1,296,900	-	-
<b>GRANTS</b>									
032 Transient Orientated Development Grant	-	157,000	-	157,000	157,000	-	157,000	-	-
033 San Joaquin Valley Air Grant	21	-	-	-	-	-	-	-	21
034 SLESF COPS	(0)	100,000	-	100,000	-	100,000	100,000	-	-
108 ACT TASK FORCE Grant	-	113,000	-	113,000	-	-	112,825	175	175
	70,215	2,946,117	-	2,946,117	2,712,807	100,000	2,925,632	20,485	90,701



**GRANTS & FEDERAL PROJECTS FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 19-20**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>BUDGET</u>	<u>FY 18/19</u> <u>ACTUALS 5/21/19</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 19/20</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>FEDERAL PROJECTS:</b>									
<b>CDBG</b>									
030-0000-423-0503	19TH, 20TH & 21ST PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198,660	0.00%
030-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ 5,379	\$ -	\$ -	\$ -	\$ -	\$ 38,840	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 5,379</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 237,500</b>	<b>0.00%</b>
<b>PARK IMPROVEMENTS</b>									
031-0000-423-0310	HOUSING RELATED PK GRANT	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.00%
031-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>CML GRANTS</b>									
037-0000-423-0607	CML GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
037-0000-423-0701	STREET GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL GRANTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
037-0000-471-0101	FROM OTHER FUNDS	\$ 55,156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 55,156</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>SIERRA ST SIGNAL SYNCHRO</b>									
038-0000-423-0607	CML GRANTS	\$ 185,618	\$ 77,711	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
038-0000-471-0101	FROM OTHER FUNDS	\$ 22,956	\$ 6,857	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 208,574</b>	<b>\$ 84,568</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>SIERRA ST TRANSIT STOP</b>									
039-0000-423-0607	CMAQ GRANTS	\$ 2,834	\$ 36,230	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
039-0000-471-0101	FROM OTHER FUNDS	\$ 651	\$ 4,695	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 3,485</b>	<b>\$ 40,925</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>14TH AVENUE BIKELINES</b>									
040-0000-423-0607	CML GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
040-0000-471-0101	FROM OTHER FUNDS	\$ 48,271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 48,271</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>SIERRA ST SIDE LINC TO EL</b>									
041-0000-423-0607	CML GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
041-0000-471-0101	FROM OTHER FUNDS	\$ 1,424	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 1,424</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>LINCOLN ST RECONSTRUCT</b>									
042-0000-423-0608	RSTP GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
042-0000-471-0101	FROM OTHER FUNDS	\$ 17,476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL, LINCOLN ST RECONSTR</b>	<b>\$ 17,476</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>SIERRA ST RECON RAF TO 99</b>									
043-0000-423-0608	STPL GRANTS	\$ 9,444	\$ 218,061	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
043-0000-471-0101	FROM OTHER FUNDS	\$ 1,211	\$ 52,746	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 10,655</b>	<b>\$ 270,807</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>10TH AND UNION LIGHTED CR</b>									
044-0000-423-0607	CML GRANTS	\$ 3,193	\$ 66,040	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
044-0000-471-0101	FROM OTHER FUNDS	\$ 327	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 3,520</b>	<b>\$ 66,040</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>RAF/SIERRA ST LIGHTED CROSSWALK</b>									
045-0000-423-0607	CMAQ GRANTS	\$ 2,861	\$ 77,070	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
045-0000-471-0101	FROM OTHER FUNDS	\$ 325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 3,186</b>	<b>\$ 77,070</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>EARL ST RECONSTRUCT</b>									
046-0000-423-0608	STPL GRANTS	\$ 100,636	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	FROM OTHER FUNDS	\$ 11,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 112,561</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>SIERRA ST SIDEWALK 16-18</b>									
048-0000-423-0607	CML GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
048-0000-471-0101	FROM OTHER FUNDS	\$ 19,593	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 19,593</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>6TH ST RECONSTRUCT</b>									
049-0000-423-0608	STPL GRANTS	\$ 9,338	\$ 258,374	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
049-0000-471-0101	FROM OTHER FUNDS	\$ 329	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 9,667</b>	<b>\$ 258,374</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>HISTORIC DEPOT PROJECT</b>									
050-0000-423-0609	TE	\$ 241,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
050-0000-471-0101	FROM OTHER FUNDS	\$ 25,613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 266,843</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>10TH AVENUE RECONSTRUCT</b>									
052-0000-423-0610	CML GRANTS	\$ 80,284	\$ 12,842	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
052-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 80,284</b>	<b>\$ 12,842</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>10TH AVENUE RECONSTRUCT</b>									
053-0000-423-0607	STPL GRANTS	\$ 261,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
053-0000-471-0101	FROM OTHER FUNDS	\$ 37,843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 299,713</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>



**GRANTS & FEDERAL PROJECTS FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 19-20**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 ACTUALS</u>	<u>FY 18/19 BUDGET</u>	<u>FY 18/19 ACTUALS 5/21/19</u>	<u>PROJECTED YEAR END</u>	<u>FY 19/20 PROPOSED</u>	<u>Percent Change</u>
<b>FEDERAL PROJECTS:</b>									
<b>18TH/KERN LIGHTED CROSSWALK</b>									
054-0000-423-0607	CML GRANTS	\$ 1,341	\$ 5,484	\$ 1,456	\$ 49,576	\$ -	\$ 5,808	\$ 43,768	0.00%
054-0000-471-0101	FROM OTHER FUNDS	\$ 619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 1,960</b>	<b>\$ 5,484</b>	<b>\$ 1,456</b>	<b>\$ 49,576</b>	<b>\$ -</b>	<b>\$ 5,808</b>	<b>\$ 43,768</b>	<b>0.00%</b>
<b>BETHEL AVENUE IMPROVEMENTS</b>									
055-0000-423-0607	CML GRANTS	\$ -	\$ 14,272	\$ 31,771	\$ 346,199	\$ -	\$ -	\$ 346,199	0.00%
055-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ 46,570	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 14,272</b>	<b>\$ 78,341</b>	<b>\$ 346,199</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 346,199</b>	<b>0.00%</b>
<b>MADSEN AVE RECONST SIERRA TO STROUD</b>									
056-0000-423-0607	CMAQ GRANTS	\$ -	\$ -	\$ -	\$ 313,394	\$ -	\$ -	\$ 313,394	0.00%
056-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 313,394</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 313,394</b>	<b>0.00%</b>
<b>MADSEN AVE BIKE PATH-STROUD TO KAMM</b>									
057-0000-423-0607	CMAQ GRANTS	\$ -	\$ -	\$ 3,914	\$ 350,411	\$ 12,055	\$ 12,055	\$ 338,356	0.00%
057-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ 46,570	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,317</b>	<b>\$ 350,411</b>	<b>\$ 12,055</b>	<b>\$ 12,055</b>	<b>\$ 338,356</b>	<b>0.00%</b>
<b>BETHEL/SIERRA ROUNDABOUT</b>									
058-0000-423-0607	CMAQ GRANTS	\$ -	\$ -	\$ -	\$ 1,296,900	\$ -	\$ -	\$ 1,296,900	0.00%
058-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,296,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,296,900</b>	<b>0.00%</b>
<b>GRANTS:</b>									
<b>TRANSIENT ORIENTED DEVELOPMENT</b>									
032-0000-421-0106	TOD GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,000	0.00%
032-0000-471-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 157,000</b>	<b>0.00%</b>
<b>SAN JOAQUIN VALLEY AIR GRANT</b>									
033-0000-421-0106	PUBLIC BENEFIT GRANT	\$ -	\$ -	\$ 33,122	\$ -	\$ -	\$ 33,122	\$ -	0.00%
033-0000-471-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,122</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,122</b>	<b>\$ -</b>	<b>0.00%</b>
<b>COPS SLESF</b>									
034-0000-421-0106	COPS SLESF GRANT	\$ 114,618	\$ 129,324	\$ 139,416	\$ 100,000	\$ 128,747	\$ 128,747	\$ 100,000	0.00%
034-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 114,618</b>	<b>\$ 129,324</b>	<b>\$ 139,416</b>	<b>\$ 100,000</b>	<b>\$ 128,747</b>	<b>\$ 128,747</b>	<b>\$ 100,000</b>	<b>0.00%</b>
<b>ACT TASK FORCE</b>									
108-0000-463-0119	ACT TASK FORCE GRANT	\$ -	\$ -	\$ -	\$ 105,000	\$ 105,416	\$ 116,000	\$ 113,000	7.62%
108-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 105,000</b>	<b>\$ 105,416</b>	<b>\$ 116,000</b>	<b>\$ 113,000</b>	<b>7.62%</b>
<b>TOTAL GRANTS &amp; FEDERAL PROJECTS</b>		<b>\$ 1,013,267</b>	<b>\$ 895,408</b>	<b>\$ 209,680</b>	<b>\$ 2,636,480</b>	<b>\$ 321,217</b>	<b>\$ 370,732</b>	<b>\$ 2,907,277</b>	<b>10.27%</b>
<b>TOTAL TRANSFERS IN</b>		<b>\$ 243,719</b>	<b>\$ 69,677</b>	<b>\$ 91,973</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 38,840</b>	
<b>TOTAL, GRANTS &amp; FED PROCECTS FUNDS</b>		<b>\$ 1,256,986</b>	<b>\$ 965,085</b>	<b>\$ 301,653</b>	<b>\$ 2,636,480</b>	<b>\$ 321,217</b>	<b>\$ 370,732</b>	<b>\$ 2,946,117</b>	<b>11.74%</b>
<b>Revenues</b>		<b>\$ 1,256,986</b>	<b>\$ 965,085</b>	<b>\$ 301,653</b>	<b>\$ 2,636,480</b>	<b>\$ 321,217</b>	<b>\$ 370,732</b>	<b>\$ 2,946,117</b>	<b>11.74%</b>
<b>Expenses</b>		<b>\$ 1,070,786</b>	<b>\$ 935,289</b>	<b>\$ 174,711</b>	<b>\$ 2,639,824</b>	<b>\$ 208,744</b>	<b>\$ 423,357</b>	<b>\$ 2,925,632</b>	<b>10.83%</b>
		<b>\$ 186,200</b>	<b>\$ 29,795</b>	<b>\$ 126,942</b>	<b>\$ (3,344)</b>	<b>\$ 112,473</b>	<b>\$ (52,626)</b>	<b>\$ 20,485</b>	<b>-100.00%</b>



**CITY OF KINGSBURG  
GRANTS & FEDERAL PROJECTS FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 19-20**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>BUDGET</u>	<u>FY 18/19</u> <u>ACTUALS as 5/21/19</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 19/20</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>FEDERAL PROJECTS:</b>									
<b>CDBG</b>									
030-9100-549-5730	19TH, 20TH & 21ST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
030-9100-549-5732	SMITH STREET RECONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 237,500	
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 237,500	0.00%
<b>PARK IMPROVEMENTS</b>									
031-9100-549-5743	SOLAR INSTALLATION SENIOR BLG	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000		0.00%
<b>CML GRANTS</b>									
037-9100-549-5721	MADSEN AVE BIKE-PED KAMM/	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>SIERRA ST SIGNAL SYNCHRO</b>									
038-9100-549-5729	SIERRA ST SIGNALS SYNCHRO	\$ 202,110	\$ 84,568	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>SIERRA ST TRANSIT STOP</b>									
039-9100-549-5731	SIERRA ST TRANSIT STOP	\$ 2,765	\$ 40,925	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>14TH AVENUE BIKELINES</b>									
040-9100-549-5732	14TH AVE BIKELINES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>SIERRA ST SIDE LINC TO EL</b>									
041-9100-549-5733	SIERRA ST SIDE LINC TO EL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>LINCOLN ST RECONSTRUCT</b>									
042-9100-549-5734	LINCOLN ST RECON	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>SIERRA ST RECON RAF TO 99</b>									
043-9100-549-5735	SIERRA ST RECON RJD	\$ 9,319	\$ 270,807	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>10TH AND UNION LIGHTED CR</b>									
044-9100-549-5736	10TH & UNION LIGHTED CROS	\$ 3,152	\$ 66,040	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>SIERRA ST LIGHTED CROSSWALK</b>									
045-9100-549-5742	SIERRA ST LIGHTED CROSSWA	\$ 2,818	\$ 77,070	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>EARL ST RECONSTRUCT</b>									
046-9100-549-5738	EARL ST RECONSTRUCT	\$ 104,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>SIERRA ST SIDEWALK 16-18</b>									
048-9100-549-5740	SIERRA ST SIDEWALK 16-18	\$ -	\$ 4,908	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>6TH ST RECONSTRUCT</b>									
049-9100-549-5741	6TH ST RECONSTRUCT	\$ 8,259	\$ 258,374	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>HISTORIC DEPOT PROJECT</b>									
050-9100-549-5745	HISTORIC TRAIN DEPOT	\$ 240,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>18TH AVE SIDEWALK</b>									
052-9100-549-5505	18TH AVE SIDEWALK	\$ 9,287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
052-9100-549-5747	18TH AVE SIDEWALK	\$ 80,120	\$ 12,842	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	\$ 89,407	\$ 12,842	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>10TH AVE RECONSTRUCT</b>									
053-9100-549-5746	10TH AVE RECONSTRUCT	\$ 282,510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>18TH/KERN LIGHTED CROSSWALK</b>									
054-9100-549-5749	18TH/KERN LIGHTED CROSSWALK	\$ 1,342	\$ 5,484	\$ 2,766	\$ 46,576	\$ 5,808	\$ 5,808	\$ 40,769	0.00%
<b>BETHEL AVENUE IMPROVEMENTS</b>									
055-9100-549-5747	BETHEL AVENUE IMPROVEMENTS	\$ -	\$ 14,272	\$ 34,423	\$ 346,199	\$ 14,020	\$ 14,020	\$ 332,179	-4.05%
<b>MADSEN AVE RECON SIERRA-STROUD</b>									
056-9100-549-5746	MADSEN AVE RECONSTRUCT	\$ -	\$ -	\$ -	\$ 313,394	\$ 360	\$ 360	\$ 313,034	0.00%
<b>MADSEN AV BIKE PATH STROUD-KAMM</b>									
057-9100-549-5749	MADSEN AVE BIKE PATH	\$ -	\$ -	\$ 4,421	\$ 350,411	\$ 14,986	\$ 14,986	\$ 335,425	-4.28%
<b>BETHEL/SIERRA ROUNDABOUT</b>									
058-9100-549-5744	BETHEL/SIERRA ROUNDABOUT	\$ -	\$ -	\$ -	\$ 1,296,900	\$ -	\$ -	\$ 1,296,900	0.00%



CITY OF KINGSBURG  
GRANTS & FEDERAL PROJECTS FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 19-20

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>BUDGET</u>	<u>FY 18/19</u> <u>ACTUALS as 5/21/19</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 19/20</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>FEDERAL PROJECTS:</b>									
<b>GRANTS:</b>									
<b>TRANSIENT ORIENTED DEVELOPMENT</b>									
032-9100-549-5270	TOD PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,000	0.00%
<b>SAN JOAQUIN VALLEY AIR GRANT</b>									
033-9100-549-5715	PUBLIC BENEFIT GRANT	\$ -	\$ -	\$ 33,101	\$ -	\$ -	\$ -	\$ -	0.00%
<b>COPS SLESF</b>									
034-9100-549-5505	TRANSFER TO OTHER FUNDS	\$ 124,618	\$ 100,000	\$ 100,000	\$ 100,000	\$ 83,333	\$ 197,487	\$ 100,000	0.00%
<b>ACT TASK FORCE</b>									
108-3400-549-5101	SALARIES	\$ -	\$ -	\$ -	\$ 82,000	\$ 73,265	\$ 83,731	\$ 75,204	-8.29%
108-3400-549-5102	OVERTIME	\$ -	\$ -	\$ -	\$ 11,000	\$ 7,710	\$ 11,000	\$ 11,000	0.00%
108-3400-549-5121	FICA	\$ -	\$ -	\$ -	\$ 6,273	\$ 3,315	\$ 6,273	\$ 5,753	-8.29%
108-3400-549-5123	PERS	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,896	\$ 4,452	\$ 9,802	226.73%
108-3400-549-5125	MEDICAL	\$ -	\$ -	\$ -	\$ -	\$ 819	\$ 936	\$ 950	
108-3400-549-5127	WORKERS COMP	\$ -	\$ -	\$ -	\$ 5,450	\$ -	\$ 5,450	\$ 5,686	4.33%
108-3400-549-5129	UNIFORM ALLOWANCE	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
108-3400-549-5131	EAP	\$ -	\$ -	\$ -	\$ 16	\$ -	\$ 16	\$ 17	6.25%
108-3400-549-5133	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 35	\$ -	\$ 35	\$ 36	2.86%
	<b>TOTAL WAGES &amp; BENEFITS</b>	\$ -	\$ -	\$ -	\$ 108,774	\$ 90,005	\$ 112,894	\$ 109,448	0.62%
108-3400-549-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,596	6.40%
108-3400-549-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ 215	\$ -	\$ 215	\$ 242	12.56%
108-3400-549-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ 375	\$ -	\$ 375	\$ 905	141.33%
108-3400-549-5264	ERMA	\$ -	\$ -	\$ -	\$ 330	\$ -	\$ 330	\$ 499	51.21%
108-3400-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ 150	\$ -	\$ 150	\$ 135	-10.00%
108-3400-549-5296	TRAINING & EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>MATERIAL &amp; SERVICES</b>	\$ -	\$ -	\$ -	\$ 2,570	\$ -	\$ 2,570	\$ 3,377	31.40%
108-3400-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 233	\$ 233	\$ -	
	<b>TOTAL, ACT TASK FORCE</b>	\$ -	\$ -	\$ -	\$ 111,344	\$ 90,238	\$ 115,697	\$ 112,825	1.33%
<b>TOTAL GRANTS &amp; FEDERAL PROJECTS</b>		\$ 946,168	\$ 835,289	\$ 41,610	\$ 2,539,824	\$ 125,411	\$ 225,870	\$ 2,825,632	11.25%
<b>TOTAL TRANSFERS OUT</b>		\$ 124,618	\$ 100,000	\$ 133,101	\$ 100,000	\$ 83,333	\$ 197,487	\$ 100,000	0.00%
<b>TOTAL, GRANTS &amp; FED PROECTS FUNDS</b>		\$ 1,070,786	\$ 935,289	\$ 174,711	\$ 2,639,824	\$ 208,744	\$ 423,357	\$ 2,925,632	10.83%
<b>Revenues</b>		\$ 1,256,986	\$ 965,085	\$ 301,653	\$ 2,636,480	\$ 321,217	\$ 370,732	\$ 2,946,117	11.74%
<b>Expenses</b>		\$ 1,070,786	\$ 935,289	\$ 174,711	\$ 2,639,824	\$ 208,744	\$ 423,357	\$ 2,925,632	10.83%
		\$ 186,200	\$ 29,795	\$ 126,942	\$ (3,344)	\$ 112,473	\$ (52,626)	\$ 20,485	

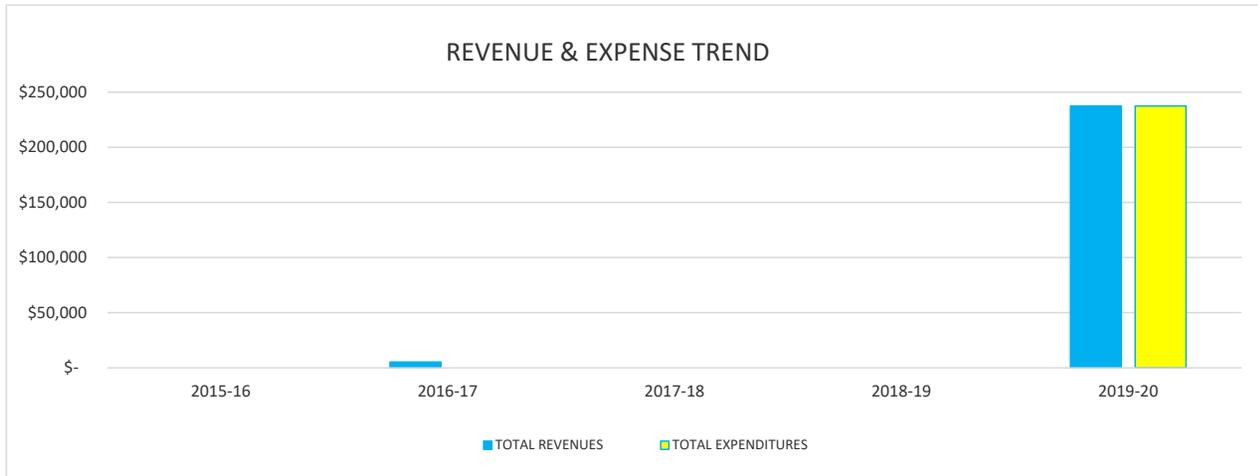


# COMMUNITY DEVELOPMENT BLOCK GRANT

**Description:** The Community Development Block Grant Program provides funds from the U.S. Department of Housing and Urban Development on a pass-through from Fresno County for the purpose of benefiting low-moderate income persons.

**Budget Highlights:** Funding for FY20 includes a solar installation at the Senior Center.

Community Development Block Grant	2015-16 ACTUAL	2016-17 ACTUALS	2017-18 ACTUALS	2018-19 BUDGET	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
CDBG Revenue	\$ -	\$ -	\$ -	\$ -	-	\$ 198,660	
From Other Funds	\$ -	\$ 5,379	\$ -	\$ -	\$ -	\$ 38,840	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 5,379</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 237,500</b>	
<b>EXPENDITURES</b>							
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 237,500	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 237,500</b>	
Net Revenue/(Expenditures)	\$ -	\$ 5,379	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ 5,379</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ (5,379)	\$ (5,379)	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Ending Fund Balance, June 30	\$ (5,379)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%

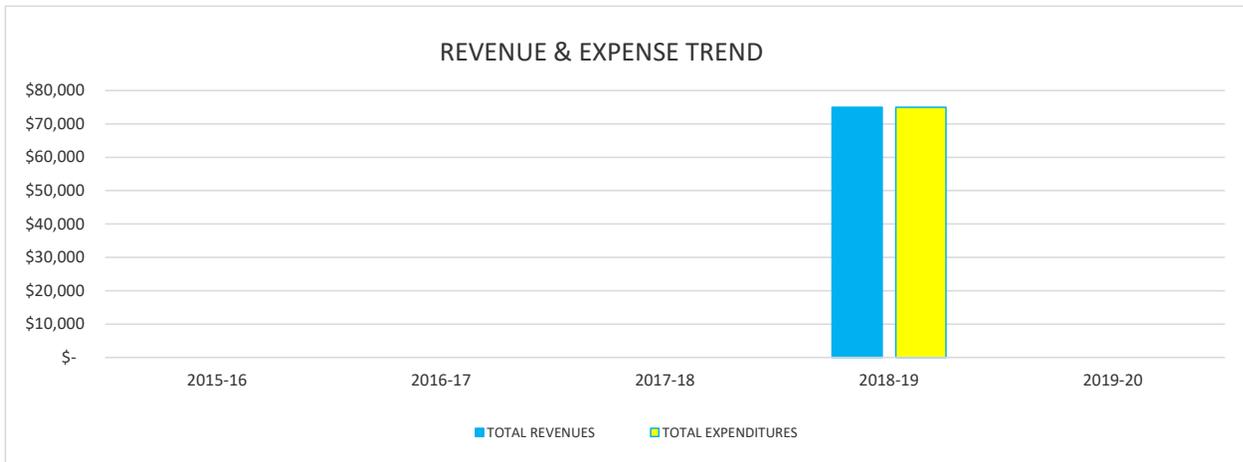


# HOUSING RELATED PARK GRANT

**Description:** This fund is designated for our participation in the State's Housing Related Park Grant program.

**Budget Highlights:** Funds were expended in FY19 related to Athwal Park improvements.

Park Improvements	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
Housing Related Park Grant	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
Capital Outlay	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

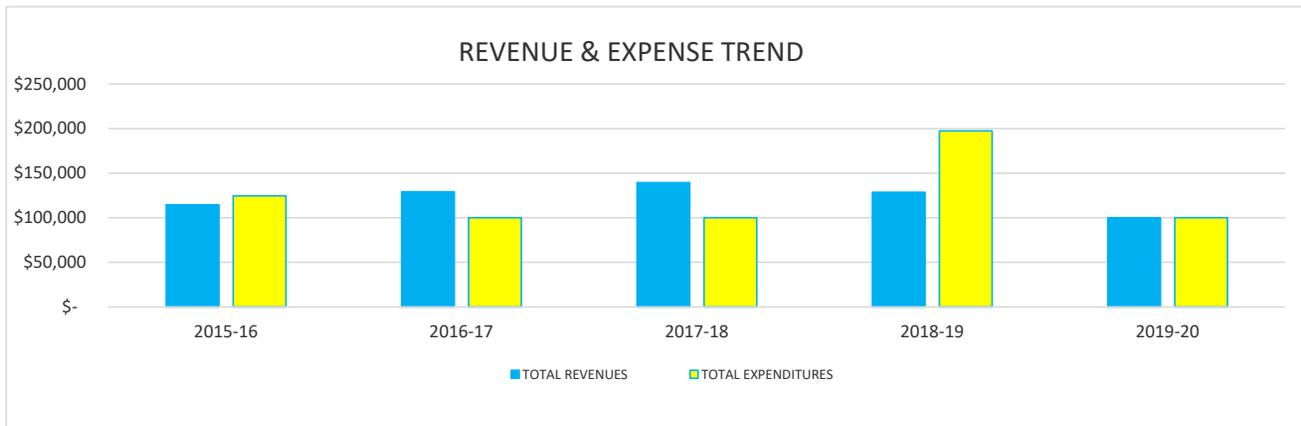


# COPS - SLESF

**Description:** These funds are part of the annual State budget allocation and are restricted for frontline law enforcement use. COPS funds are allocated by population.

**Budget Highlights:** The City receives consistent revenue as per our population.

COPS - SLESF	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
COPS-SLESF Grant	\$ 114,618	\$ 129,324	\$ 139,416	\$ 100,000	\$ 128,747	\$ 100,000	0.00%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 114,618</b>	<b>\$ 129,324</b>	<b>\$ 139,416</b>	<b>\$ 100,000</b>	<b>\$ 128,747</b>	<b>\$ 100,000</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Transfers to Other Funds	\$ 124,618	\$ 100,000	\$ 100,000	\$ 100,000	\$ 197,487	\$ 100,000	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 124,618</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 197,487</b>	<b>\$ 100,000</b>	<b>0.00%</b>
Net Revenue/(Expenditures)	\$ (10,000)	\$ 29,324	\$ 39,416	\$ -	\$ (68,740)	\$ -	
Changes in Fund Balance	\$ -						
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (10,000)</b>	<b>\$ 29,324</b>	<b>\$ 39,416</b>	<b>\$ -</b>	<b>\$ (68,740)</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ 10,000	\$ -	\$ 29,324	\$ 68,740	\$ 68,740	\$ (0)	
Ending Fund Balance, June 30	\$ -	\$ 29,324	\$ 68,740	\$ 68,740	\$ (0)	\$ (0)	0.00%

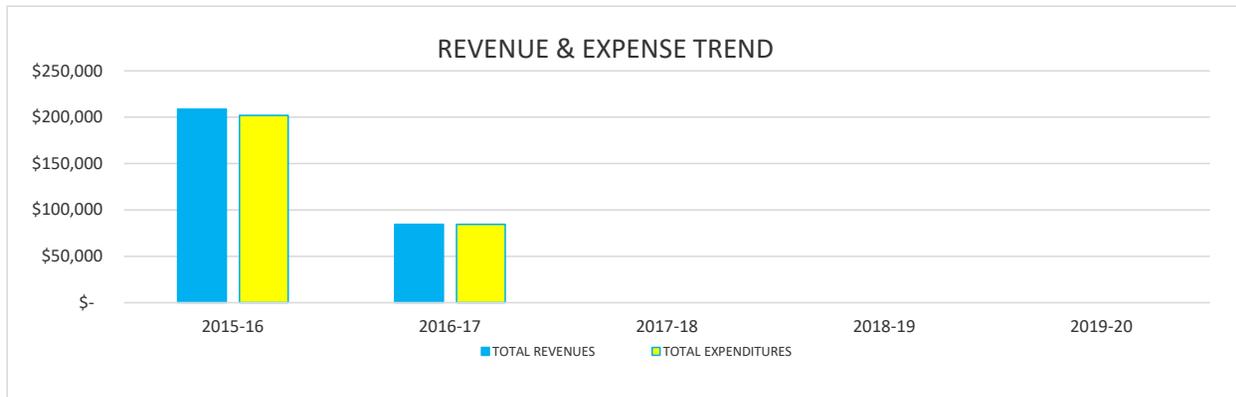


# SIERRA ST SIGNALS SYNCHRONIZATION

**Description:** This fund was for the federal projects for signal synchronization. This work was completed in FY17.

**Budget Highlights:** The Sierra St. signal synchronization was completed to improve travel through town and also included updates to ADA ramps and the installation of audible pedestrian crossing signals.

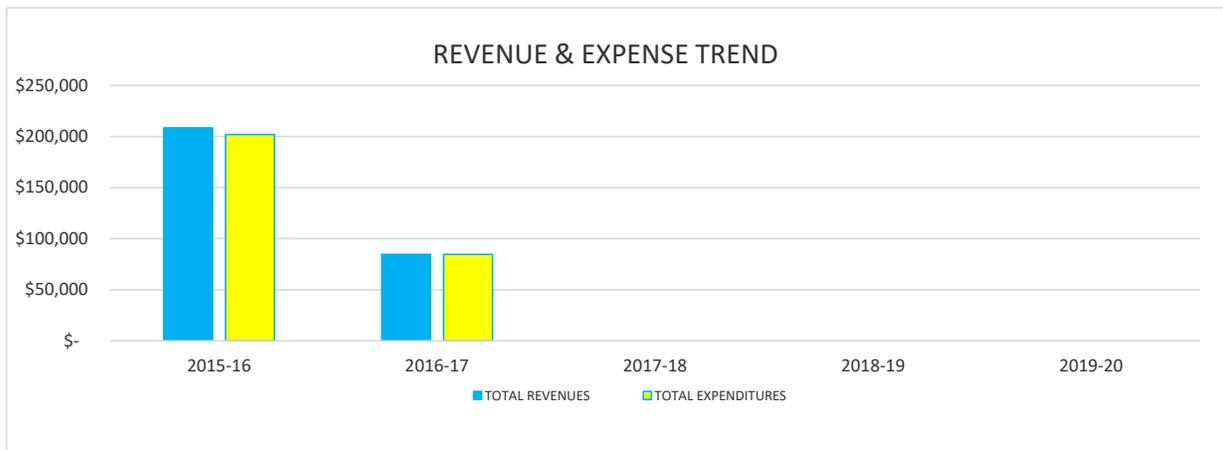
Sierra Street Signals Synchronization	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
CMAQ Grants	\$ 185,618	\$ 77,711	\$ -	\$ -	\$ -	\$ -	
From Other Funds	\$ 22,956	\$ 6,857	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 208,574</b>	<b>\$ 84,568</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
Sierra St. Signals Synchronization	\$ 202,110	\$ 84,568	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 202,110</b>	<b>\$ 84,568</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 6,464	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Changes in Fund Balance</b>							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 6,464</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ (6,464)	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



# SIERRA STREET TRANSIT STOP

**Description:** This fund is for the Federal Grant used on the Sierra St Transit Stop. This project was completed in FY17.

Sierra Street Transit Stop	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
CMAQ Grants	\$ 2,834	\$ 36,230	\$ -	\$ -	\$ -	\$ -	
From Other Funds	\$ 651	\$ 4,695	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 3,485</b>	<b>\$ 40,925</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
Sierra St. Transit Stop	\$ 2,765	\$ 40,925	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,765</b>	<b>\$ 40,925</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 720	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Ba</b>	<b>\$ 720</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ (720)	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

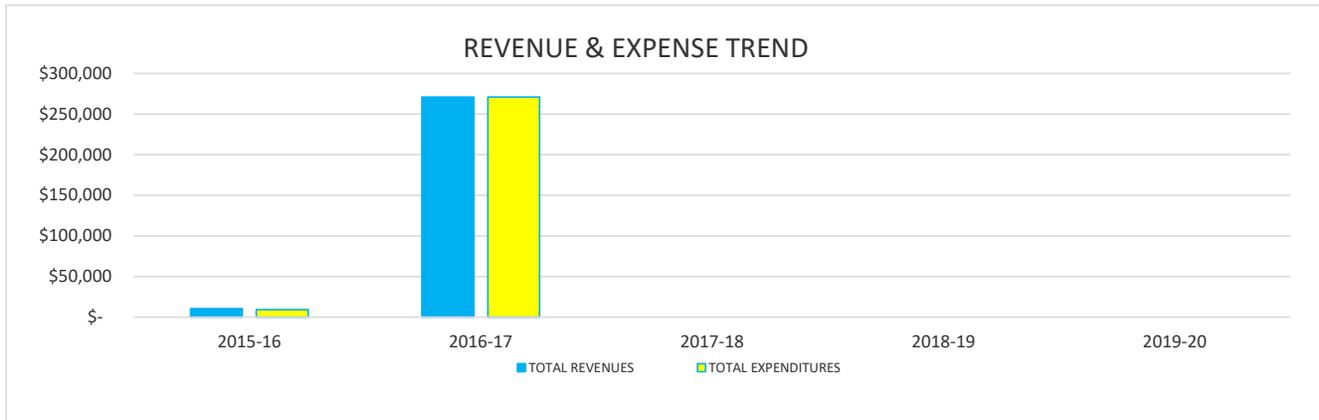


# SIERRA ST RECONSTRUCTION (RJD DR TO 99)

**Description:** This fund is for the Federal Grant for the Sierra St Reconstruction from Rafer Johnson Drive to Highway 99. This was completed in FY17.

**Budget Highlights:** This project is fully constructed.

Sierra Street Reconstruction (RJD Dr to 99)	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
STPL Grants	\$ 9,444	\$ 218,061	\$ -	\$ -	\$ -	\$ -	
From Other Funds	\$ 1,211	\$ 52,746	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 10,655</b>	<b>\$ 270,807</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
Sierra St Recon RJD	\$ 9,319	\$ 270,807	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,319</b>	<b>\$ 270,807</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 1,336	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Changes in Fund Balance</b>							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 1,336</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ (1,336)	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

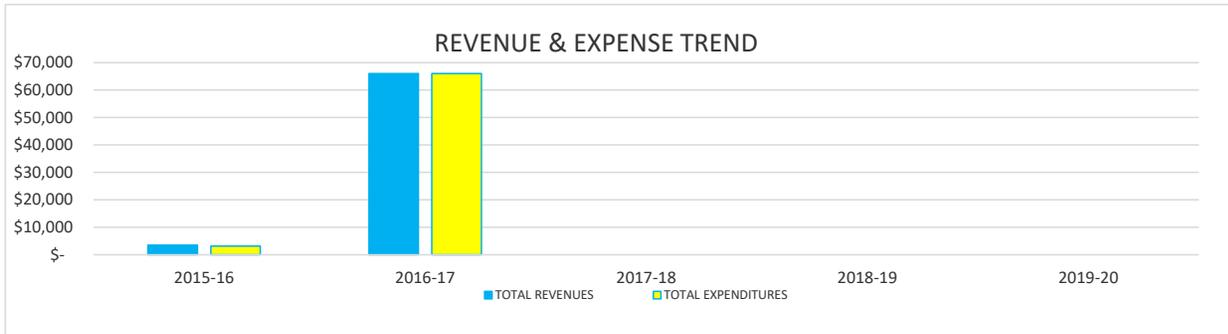


# 10TH AND UNION - LIGHTED CROSSWALK

**Description:** This fund is for the Federal Grant used on the 10th & Union Lighted Crosswalk Project. This project was completed in FY17.

**Budget Highlights:** This pedestrian safety improvement is fully constructed.

10th and Union - Lighted Crosswalk	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
CMAQ Grants	\$ 3,193	\$ 66,040	\$ -	\$ -	\$ -	\$ -	
From Other Funds	\$ 327	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 3,520</b>	<b>\$ 66,040</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
10th & Union Lighted Crosswalk	\$ 3,152	\$ 66,040	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,152</b>	<b>\$ 66,040</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 368	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Changes in Fund Balance</b>							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 368</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ (368)	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

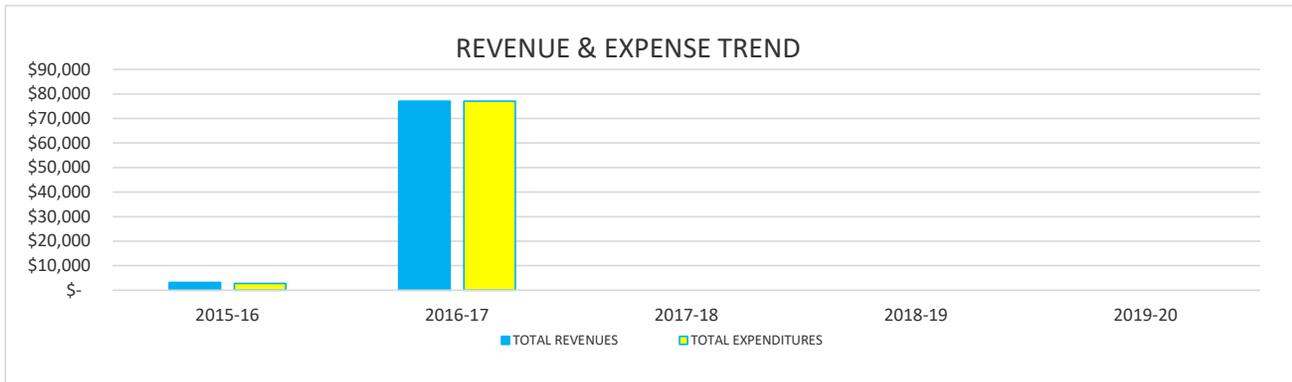


# RAFER JOHNSON DR./SIERRA - LIGHTED CROSSWALK

**Description:** This fund is for the Federal Grant used on the RJD/Sierra Street Lighted Crosswalk. This was completed in FY17.

**Budget Highlights:** This pedestrian safety improvement is fully constructed.

Rafer Johnson Dr./Sierra - Lighted Crosswalk	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
CMAQ Grants	\$ 2,861	\$ 77,070	\$ -	\$ -	\$ -	\$ -	
From Other Funds	\$ 325	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 3,186</b>	<b>\$ 77,070</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
Sierra St Lighted Crosswalk	\$ 2,818	\$ 77,070	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,818</b>	<b>\$ 77,070</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 368	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Changes in Fund Balance</b>							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 368</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ (368)	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

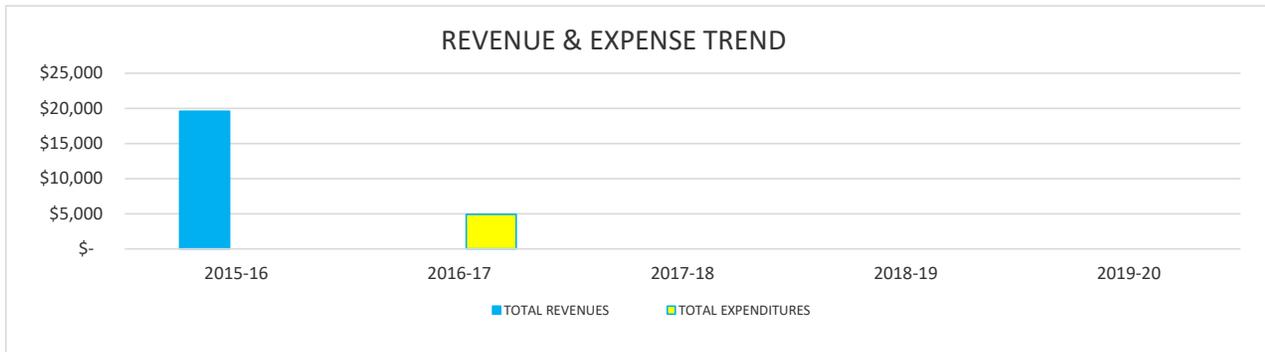


# SIERRA ST SIDEWALK - 16TH TO 18TH

**Description:** This project has been completed.

**Budget Highlights:** This pedestrian safety improvement is fully constructed.

Sierra Street Sidewalk - 16th to 18th	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
CML Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
From Other Funds	\$ 19,593	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 19,593</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
Sierra St Sidewalk 16-18	\$ -	\$ 4,908	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 4,908</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 19,593	\$ (4,908)	\$ -	\$ -	\$ -	\$ -	
<b>Changes in Fund Balance</b>							
<b>Net Increase/(Decrease) in Fund Ba</b>	<b>\$ 19,593</b>	<b>\$ (4,908)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ (19,593)	\$ -	\$ (4,908)	\$ (4,908)	\$ (4,908)	\$ (4,908)	
Ending Fund Balance, June 30	\$ -	\$ (4,908)	\$ (4,908)	\$ (4,908)	\$ (4,908)	\$ (4,908)	0.00%

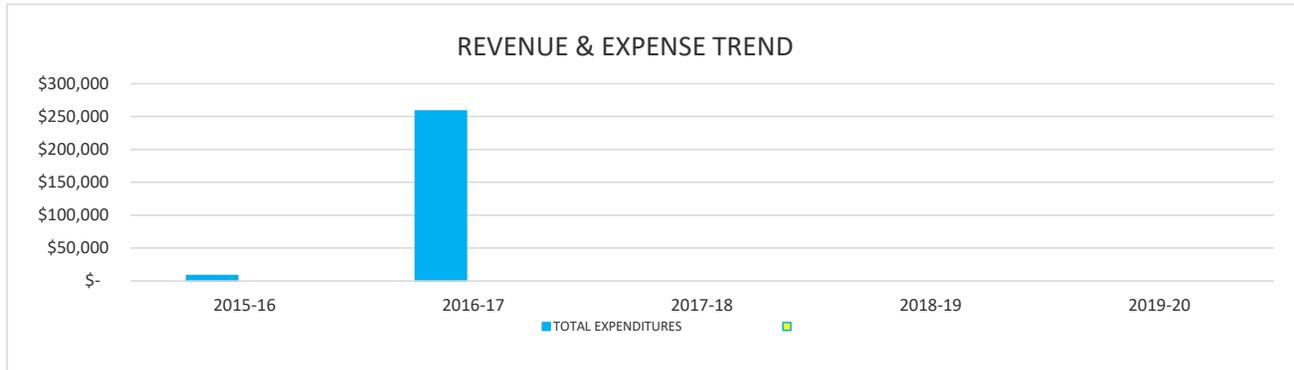


# 6TH AVENUE RECONSTRUCTION

**Description:** This fund is for the Federal Grant used on the 6th Ave. Reconstruction Project. (Sierra to Kern). This project was completed in FY17.

**Budget Highlights:** This improvement is fully constructed.

6th Avenue Reconstruction	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
STPL Grants	\$ 9,338	\$ 258,374	\$ -	\$ -	\$ -	\$ -	
From Other Funds	\$ 329	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 9,667</b>	<b>\$ 258,374</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
6th St Reconstruct	\$ 8,259	\$ 258,374	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,259</b>	<b>\$ 258,374</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 1,408	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 1,408</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ (1,408)	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

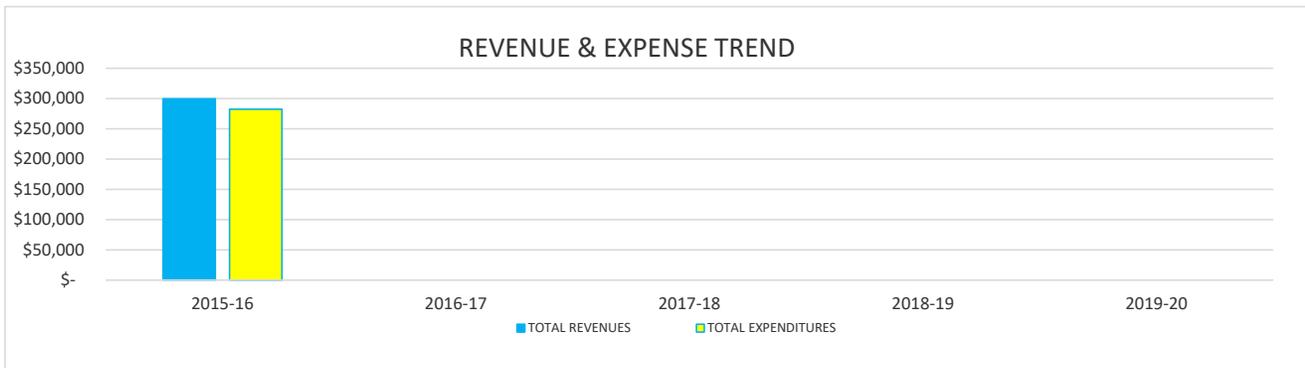


# 10TH AVENUE RECONSTRUCTION

**Description:** This fund is for the Federal Grant used on the 10th Ave Reconstruction.

**Budget Highlights:** 10th Ave. was completed as part of the 2015/16 fiscal year.

10th Avenue Reconstruction	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
RSTP Grant	\$ 261,870	\$ -	\$ -	\$ -	\$ -	\$ -	
From Other Funds	\$ 37,843	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 299,713</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
10th Ave Reconstruction	\$ 282,510	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 282,510</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 17,203	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 17,203</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ (17,203)	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

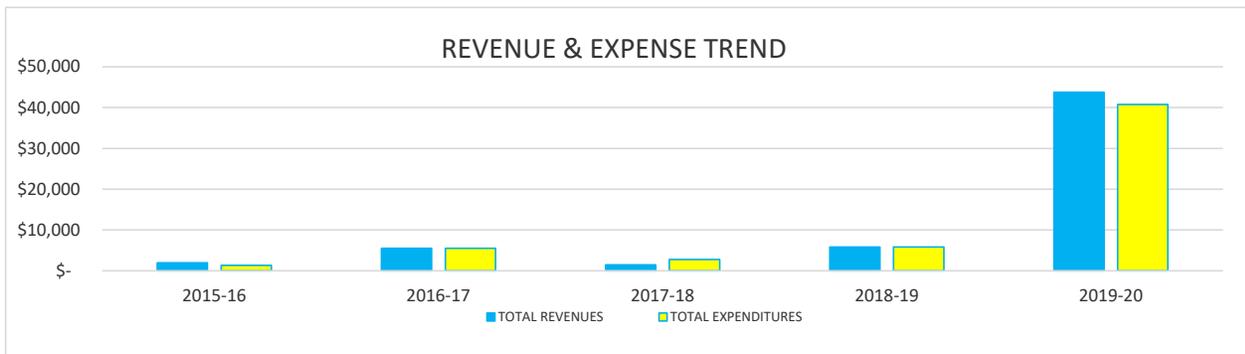


# 18TH AND KERN LIGHTED CROSSWALKS

**Description:** This fund is for the Federal Grant which is to be used on the 18th and Kern Lighted Crosswalk

**Budget Highlights:** This project will be fully constructed in FY20.

18th and Kern Lighted Crosswalks	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
CMAQ Grant	\$ 1,341	\$ 5,484	\$ 1,456	\$ 49,576	\$ 5,808	\$ 43,768	
From Other Funds	\$ 619	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 1,960</b>	<b>\$ 5,484</b>	<b>\$ 1,456</b>	<b>\$ 49,576</b>	<b>\$ 5,808</b>	<b>\$ 43,768</b>	
<b>EXPENDITURES</b>							
18th/Kern Lighted Crosswalk	\$ 1,342	\$ 5,484	\$ 2,766	\$ 46,576	\$ 5,808	\$ 40,769	
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,342</b>	<b>\$ 5,484</b>	<b>\$ 2,766</b>	<b>\$ 46,576</b>	<b>\$ 5,808</b>	<b>\$ 40,769</b>	
Net Revenue/(Expenditures)	\$ 618	\$ -	\$ (1,310)	\$ 3,000	\$ 1	\$ 3,000	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 618</b>	<b>\$ -</b>	<b>\$ (1,310)</b>	<b>\$ 3,000</b>	<b>\$ 1</b>	<b>\$ 3,000</b>	
Beginning Fund Balance, July 1	\$ (618)	\$ -	\$ -	\$ (1,310)	\$ (1,310)	\$ (1,310)	
Ending Fund Balance, June 30	\$ -	\$ -	\$ (1,310)	\$ 1,690	\$ (1,310)	\$ 1,690	



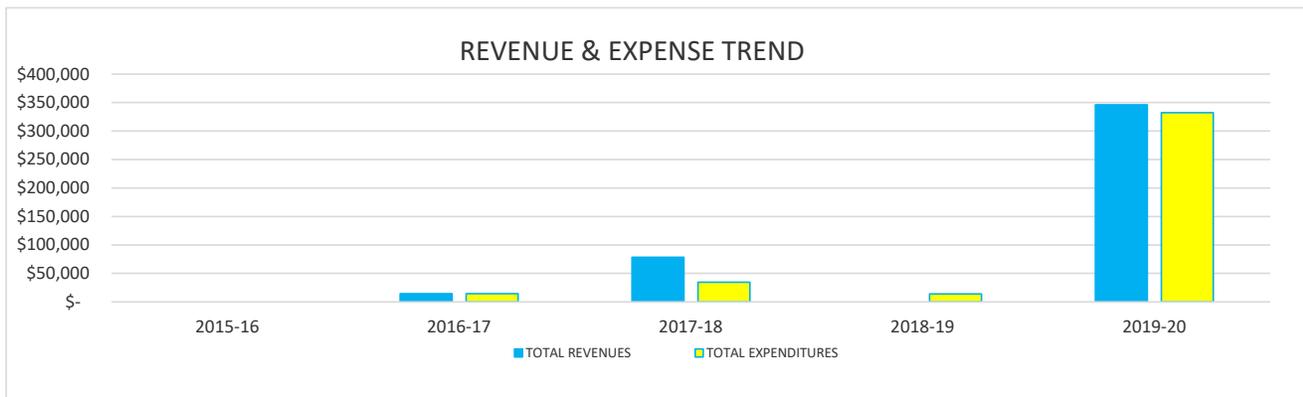
# BETHEL AVENUE IMPROVEMENTS

**Description:** This fund is for the Federal Grant which is to be used on the Bethel Avenue Improvement.

**Budget Highlights:** This project was fully constructed in FY19.



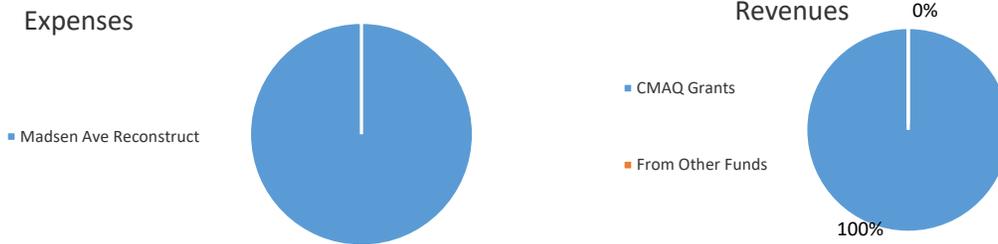
Bethel Avenue Improvements	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
CMAQ Grants	\$ -	\$ 14,272	\$ 31,771	\$ 346,199	\$ -	\$ 346,199	0.00%
From Other Funds	\$ -	\$ -	\$ 46,570	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 14,272</b>	<b>\$ 78,341</b>	<b>\$ 346,199</b>	<b>\$ -</b>	<b>\$ 346,199</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Bethel Avenue Improvements	\$ -	\$ 14,272	\$ 34,423	\$ 346,199	\$ 14,020	\$ 332,179	-4.05%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 14,272</b>	<b>\$ 34,423</b>	<b>\$ 346,199</b>	<b>\$ 14,020</b>	<b>\$ 332,179</b>	<b>-4.05%</b>
Net Revenue/(Expenditures)	\$ -	\$ -	\$ 43,919	\$ -	\$ (14,020)	\$ 14,020	
<b>Changes in Fund Balance</b>							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,919</b>	<b>\$ -</b>	<b>\$ (14,020)</b>	<b>\$ 14,020</b>	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ -	\$ 43,919	\$ 43,919	\$ 29,899	
Ending Fund Balance, June 30	\$ -	\$ -	\$ 43,919	\$ 43,919	\$ 29,899	\$ 43,919	



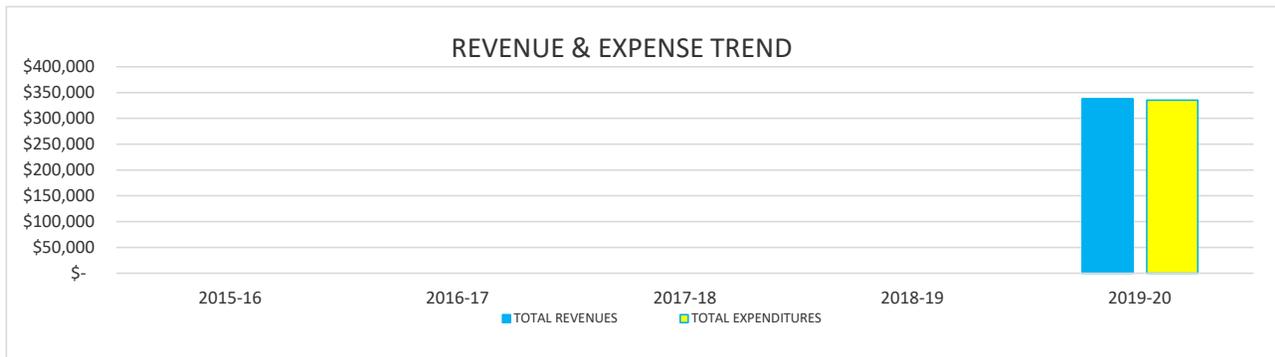
# MADSEN AVE BIKE PATH - STROUD TO KAMM

**Description:** This fund is for the Federal Grant which is to be used on the Madsen Ave Bike Path-Stroud to Kamm.

**Budget Highlights:** The City was able to secure an air quality grant to extend a pedestrian pathway along Madsen Ave. from Stroud, extending north to Kamm. This will be constructed in FY20.



Madsen Avenue Bike Path - Stroud to Kamm	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
CMAQ Grants	\$ -	\$ -	\$ 3,914	\$ 350,411	\$ 12,055	\$ 338,356	
From Other Funds	\$ -	\$ -	\$ 45,403	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,317</b>	<b>\$ 350,411</b>	<b>\$ 12,055</b>	<b>\$ 338,356</b>	
<b>EXPENDITURES</b>							
Madsen Ave Reconstruct	\$ -	\$ -	\$ 4,421	\$ 350,411	\$ 14,986	\$ 335,425	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,421</b>	<b>\$ 350,411</b>	<b>\$ 14,986</b>	<b>\$ 335,425</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ 44,896	\$ -	\$ (2,931)	\$ 2,931	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,896</b>	<b>\$ -</b>	<b>\$ (2,931)</b>	<b>\$ 2,931</b>	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ -	\$ 44,896	\$ 44,896	\$ 41,965	
Ending Fund Balance, June 30	\$ -	\$ -	\$ 44,896	\$ 44,896	\$ 41,965	\$ 44,896	



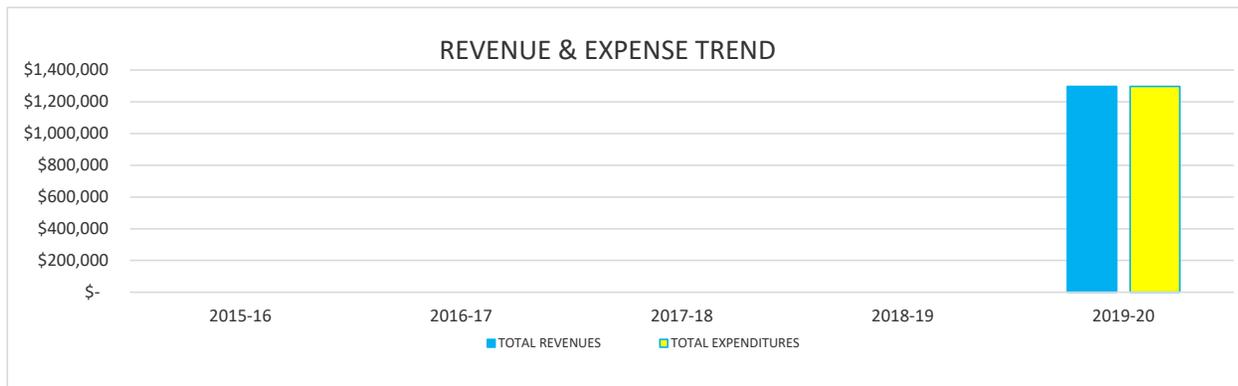
# BETHEL / SIERRA ROUNDABOUT

**Description:** This fund is for the Federal Grant which is to be used on the Bethel and Sierra Roundabout.

**Budget Highlights:** Initial design, and possibly construction, will be completed in FY20.



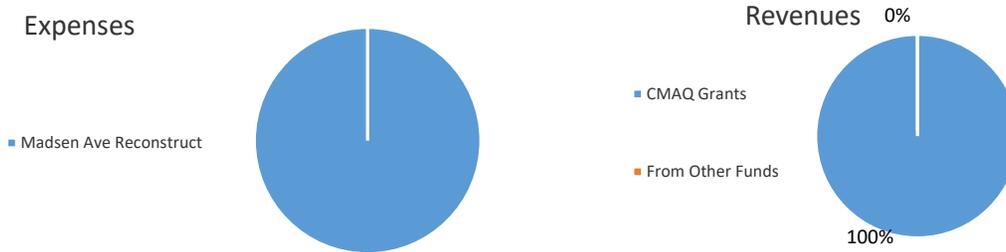
Bethel / Sierra Roundabout	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
CMAQ Grants	\$ -	\$ -	\$ -	\$ 1,296,900	\$ -	\$ 1,296,900	
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,296,900</b>	<b>\$ -</b>	<b>\$ 1,296,900</b>	
<b>EXPENDITURES</b>							
Bethel/Sierra Roundabout	\$ -	\$ -	\$ -	\$ 1,296,900	\$ -	\$ 1,296,900	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,296,900</b>	<b>\$ -</b>	<b>\$ 1,296,900</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Changes in Fund Balance</b>							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



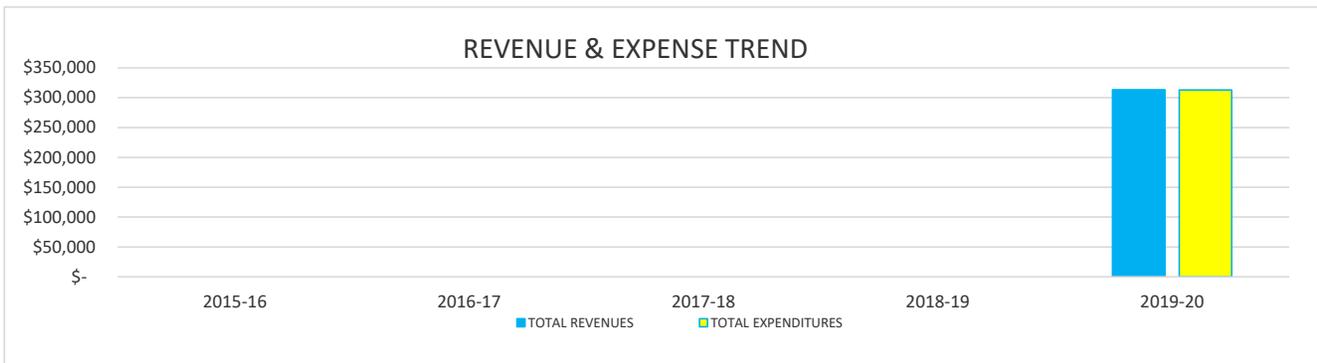
# MADSEN AVE RECON - STROUD TO SIERRA

**Description:** This fund is for the Federal Grant which is to be used on the Madsen Ave Bike Path-Stroud to Kamm.

**Budget Highlights:** The City was able to secure an air quality grant to extend a pedestrian pathway along Madsen Ave. from Stroud, extending north to Kamm.



Madsen Avenue Bike Path - Stroud to Kamm	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
CMAQ Grants	\$ -	\$ -	\$ -	\$ 313,394	\$ -	\$ 313,394	
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 313,394</b>	<b>\$ -</b>	<b>\$ 313,394</b>	
<b>EXPENDITURES</b>							
Madsen Ave Reconstruct	\$ -	\$ -	\$ -	\$ 313,394	\$ 360	\$ 313,034	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 313,394</b>	<b>\$ 360</b>	<b>\$ 313,034</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ (360)	\$ 360	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (360)</b>	<b>\$ 360</b>	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (360)	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ (360)	\$ -	



# TRANSIENT ORIENTED DEVELOPMENT (TOD) GRANT

**Description:** This fund is designated for the Measure C Transit Oriented Development Program funds for the development of downtown Kingsburg Strategic Plan to develop transit, pedestrian, and parking strategies that support redevelopment of downtown area.

**Budget Highlights:** The project will be completed in FY20.

TOD Grant	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
Transit Oriented Development Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,000	
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 157,000</b>	
<b>EXPENDITURES</b>							
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,000	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 157,000</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

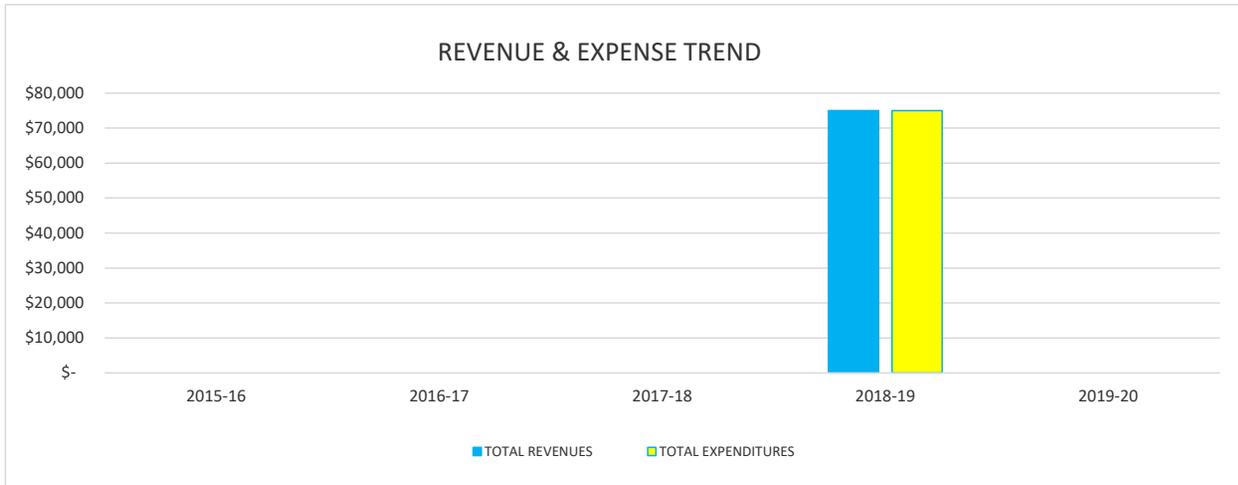


# SAN JOAQUIN VALLEY AIR GRANT

**Description:** This fund is designated for the San Joaquin Valley Air Grant for the purchase of clean air vehicles to improve the health and quality of life for all Valley residents through effective and cooperative air quality programs.

**Budget Highlights:** The Police department received grant award for a Ford Energi Clean Air Vehicle in FY18.

Public Benefit Grant	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
San Joaquin Valley Air Grant	\$ -	\$ -	\$ 33,122	\$ -	\$ -	\$ -	
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,122</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
Capital Outlay	\$ -	\$ -	\$ 33,101	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,101</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ 21	\$ -	\$ -	\$ -	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ -	\$ 21	\$ 21	\$ 21	
Ending Fund Balance, June 30	\$ -	\$ -	\$ 21	\$ 21	\$ 21	\$ 21	

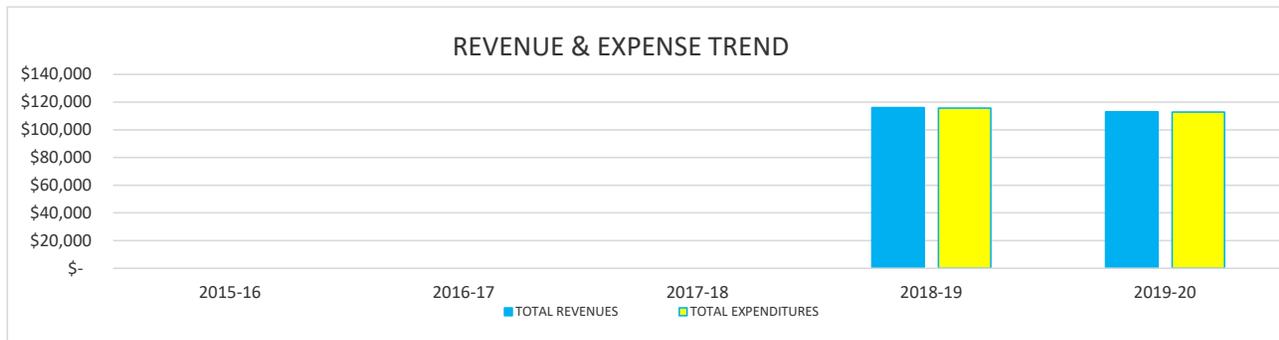


# ACT TASK FORCE GRANT

**Description:** This fund is for the Act Task Force Grant which is used to compensate the cost of one Police Officer for the assignment to the ACT (Adult Compliance Team).

**Budget Highlights:** Police Officer to be responsible for fulfilling the responsibilities of an ACT (Adult Compliance Team) member to create a cooperative unit capable of addressing public safety concerns and issues facing law enforcement.

ACT TASK FORCE FUND	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
Act Task Force Grant	\$ -	\$ -	\$ -	\$ 105,000	\$ 116,000	\$ 113,000	
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 105,000</b>	<b>\$ 116,000</b>	<b>\$ 113,000</b>	
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ 108,774	\$ 112,894	\$ 109,448	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ 2,570	\$ 2,570	\$ 3,377	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 233	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 111,344</b>	<b>\$ 115,697</b>	<b>\$ 112,825</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ (6,344)	\$ 303	\$ 175	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (6,344)</b>	<b>\$ 303</b>	<b>\$ 175</b>	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ (6,344)	\$ (6,041)	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ (6,344)	\$ (6,041)	\$ (5,866)	



## Debt Service Overview

The City generally incurs long-term debt to finance projects or purchase assets which will have useful lives equal to or greater than the related debt. The total City debt is \$6,753,915, and the total estimated actual value of property is \$927,938,110. Our debt to value ratio is currently at .77%. Following are the City's debt service funds.

### KINGSBURG JOINT POWERS AUTHORITY BONDS

The Kingsburg Joint Powers Authority (“JPA”) was established in 2015 through a Joint Exercise of Powers Agreement between the City and the Kingsburg Industrial Development Authority (the “Authority”). The formation of the JPA was approved by the City Council who is also designated as the Board of Directors for the JPA.

The purpose of the JPA is solely to provide funds from the sale of revenue bonds to finance or refinance the costs of acquiring, constructing, or improving and equipping capital improvements (projects) for the City and the Authority. The City set up the JPA to act as a financing/lending type institution only.

### Kingsburg Joint Powers Authority Refunding Revenue Bonds, Series 2015

On April 28, 2015, the City issued \$1,439,100 in revenue bonds with interest rate of 2.85% payable semi-annually. The bonds were to refund \$945,000 of outstanding Kingsburg Public Financing Authority Revenue Bonds, Series 1991 and \$1,215,000 of outstanding Kingsburg Public Financing Authority Revenue Bonds, Series 1992. These bonds are payable from assessments on the property owners within the district and are payable from other funds of the City. The principal payments range from \$176,200 to \$250,500 and are due annually through fiscal year 2023. At June 30, 2017 bonds outstanding amount to \$1,095,300.

Annual debt service requirements to maturity for Kingsburg Joint Powers Authority Refunding Revenue Bonds, Series 2015 at June 30, 2017 are as follows:

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 183,700	\$ 28,598	\$ 212,298
2019	178,300	23,440	201,740
2020	162,400	18,585	180,985
2021-2023	570,900	26,948	597,848
	<u>\$1,095,300</u>	<u>\$ 97,571</u>	<u>\$1,192,871</u>

### Kingsburg Joint Powers Authority 2015 Lease Revenue Refunding Bonds, Fire Department Facilities Refunding Project

On May 14, 2015, the City issued \$2,700,000 in lease revenue bonds with interest rates range from 2.0% to 3.5% payable semi-annually. The bonds were to refund \$2,685,000 of outstanding Kingsburg Public Financing Authority 2004 Lease Revenue Bonds, Fire Department Facilities. These bonds are payable from fees for ambulance services. The principal payments in amounts from \$130,000 to \$180,000 are due annually through fiscal year 2034. At June 30, 2017 bonds outstanding amount to \$2,460,000.

Annual debt service requirements to maturity for Kingsburg Joint Powers Authority 2015 Lease Revenue Refunding Bonds, Fire Department Facilities Refunding Project at June 30, 2017 are as follows:



<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 115,000	\$ 70,788	\$ 185,788
2019	120,000	68,438	188,438
2020	125,000	65,988	190,988
2021-2025	660,000	281,213	941,213
2026-2030	750,000	180,481	930,481
2031-2034	690,000	49,173	739,173
	<u>\$2,460,000</u>	<u>\$ 716,081</u>	<u>\$ 3,176,081</u>

### **CIEDB Water Loan**

On August 31, 2004, the City, as purchaser, entered into an installment sale agreement with the California Infrastructure and Economic Development Bank (CIEDB), as seller, of a water system upgrade. As part of the agreement, CIEDB agreed to design, acquire and construct the project for, and sell the project to, the purchaser. In order to implement these provisions, the CIEDB appointed the City as its agent for the purpose of such design, acquisition and construction. The agreement after the 2011 amendment, in the amount not to exceed \$3,147,396, bears interest at 2.98% with semi-annual payments on August 1 and February 1. Under the terms of the agreement, CIEDB issued tax-exempt bonds to be used for the funding of the project. At June 30, 2017, the loan outstanding amounts to \$2,167,444.

Annual debt service requirements for the CIEDB Water Loan at June 30, 2017 are as follows:

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 92,735	\$ 63,208	\$ 155,943
2019	95,499	60,403	155,902
2020	98,345	57,515	155,860
2021-2025	537,473	241,147	778,620
2026-2030	622,473	155,180	777,653
2031-2035	720,919	54,970	775,889
	<u>\$2,167,444</u>	<u>\$ 632,423</u>	<u>\$2,799,867</u>

### **Water Meter Capital Lease**

On September 27, 2012, the City, as Lessee entered into a capital equipment lease/purchase agreement with the Government Capital Corporation, as Lessor, for purchase and install of 1,800 water meters. The agreement bears interest at 3.36% with annual payments of \$142,839 on September 1st. At June 30, 2017 the capital lease outstanding amounts to \$764,664.

Annual debt service requirements for the Water Meter Capital Lease at June 30, 2017 are as follows:

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 117,154	\$ 25,685	\$ 142,839
2019	121,089	21,749	142,838
2020	125,157	17,682	142,839
2021-2023	401,264	27,253	428,517
	<u>\$ 764,664</u>	<u>\$ 92,369</u>	<u>\$ 857,033</u>



### Police Vehicle Capital Lease

On August 12, 2015, the City, as Lessee entered into a capital Lease with Leasource Financial Services, Inc., as Lessor, for purchase of two police vehicles. The agreement bears interest of 3.429% with quarterly payments of \$4,369.75 on November 12<sup>th</sup>. At June 30, 2017 the capital lease outstanding amounts to \$56,807.

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 15,846	\$ 1,633	\$ 17,479
2019	16,396	1,083	17,479
2020	16,966	513	17,479
2021	4,333	37	4,370
	<u>\$ 53,541</u>	<u>\$ 3,266</u>	<u>\$ 59,807</u>

### SUCCESSOR AGENCY TRUST FUND

#### Kingsburg RDA Tax Refunding Bonds

The former Kingsburg Redevelopment Agency issued a tax allocation bond payable in annual installments ranging from \$25,000 to \$40,000 with interest payable semiannually at an average overall rate of 7.9% per annual. At June 30, 2017 the bond outstanding amounts to \$210,000.

Annual debt service requirements to maturity for the Kingsburg RDA Tax Refunding Bonds are as follows:

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 30,000	\$ 15,405	\$ 45,405
2019	30,000	13,035	43,035
2020	35,000	10,467	45,467
2021-2023	115,000	14,022	129,022
	<u>\$ 210,000</u>	<u>\$ 52,929</u>	<u>\$ 262,929</u>



**CITY OF KINGSBURG**  
**Summary of Finance Authority Funds**

**2019/20 Fiscal Year Budget**

	<i>Finance Authority</i>	<i>Special Assessment District 1991-1</i>	<i>Special Assessment District 1991-1 - Supplemental</i>	<i>Special Assessment District 1992-1</i>	<i>Special Assessment District 1992-2</i>	<i>Total</i>
<b>Actual Fund Balance, June 30, 2018</b>	3,108,243	(334,207)	(4,967)	(39,026)	(44,579)	
<b>Estimated Beg. Fund Bal., June 30, 2019</b>	2,874,553	(302,487)	(3,533)	(5,216)	(1,737)	2,561,581
<b>Revenues:</b>						
Special Assessments	-	54,000	3,000	49,000	57,000	163,000
Interest	110,000	-	-	-	-	110,000
<b>Total Revenue</b>	<b>110,000</b>	<b>54,000</b>	<b>3,000</b>	<b>49,000</b>	<b>57,000</b>	<b>273,000</b>
<b>Expenses:</b>						
Fiscal Agent Fees	4,950	-	-			4,950
Principle Retirement	319,400					319,400
Interest and Fiscal charges	18,585	17,855	1,347	12,784	12,033	62,603
<b>Total Expenses</b>	<b>342,935</b>	<b>17,855</b>	<b>1,347</b>	<b>12,784</b>	<b>12,033</b>	<b>386,953</b>
<b>Net Result</b>	<b>(232,935)</b>	<b>36,145</b>	<b>1,654</b>	<b>36,216</b>	<b>44,968</b>	<b>(113,953)</b>
<b>Projected Fund Balance, June 30, 2020</b>						
	<b>\$ 2,641,618</b>	<b>\$ (266,342)</b>	<b>\$ (1,879)</b>	<b>\$ 31,000</b>	<b>\$ 43,231</b>	<b>\$ 2,447,628</b>



**CITY OF KINGSBURG  
FINANCE AUTHORITY FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2019-20**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 ACTUALS</u>	<u>FY 18/19 BUDGET</u>	<u>PROJECTED YEAR END</u>	<u>FY 19/20 PROPOSED</u>	<u>Percent Change</u>
<b>FINANCE AUTHORITY</b>								
750-0000-451-0101	INTEREST	\$ 176,016	\$ 182,360	\$ 165,774	\$ 110,000	\$ 110,000	\$ 110,000	0.00%
	<b>TOTAL</b>	<b>\$ 176,016</b>	<b>\$ 182,360</b>	<b>\$ 165,774</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	<b>0.00%</b>
<b>SPECIAL ASSESS DIST 1991-1</b>								
754-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
754-0000-491-0201	ASSESSMENTS RECEIVED	\$ 58,398	\$ 53,396	\$ 53,522	\$ 54,000	\$ 54,000	\$ 54,000	0.00%
754-0000-495-0000	PREPAYMENT REV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 58,398</b>	<b>\$ 53,396</b>	<b>\$ 53,522</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>0.00%</b>
<b>SPECIAL ASSESS 91-1 SUPP</b>								
755-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
755-0000-491-0201	ASSESSMENTS RECEIVED	\$ 2,901	\$ 2,687	\$ 2,608	\$ 2,700	\$ 2,957	\$ 3,000	11.11%
	<b>TOTAL</b>	<b>\$ 2,901</b>	<b>\$ 2,687</b>	<b>\$ 2,608</b>	<b>\$ 2,700</b>	<b>\$ 2,957</b>	<b>\$ 3,000</b>	<b>11.11%</b>
<b>SPECIAL ASSESS 92-1</b>								
756-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
756-0000-491-0201	ASSESSMENTS RECEIVED	\$ 48,658	\$ 53,201	\$ 47,787	\$ 49,000	\$ 49,000	\$ 49,000	0.00%
	<b>TOTAL</b>	<b>\$ 48,658</b>	<b>\$ 53,201</b>	<b>\$ 47,787</b>	<b>\$ 49,000</b>	<b>\$ 49,000</b>	<b>\$ 49,000</b>	<b>0.00%</b>
<b>SPECIAL ASSESS 92-2 AGENCY</b>								
757-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
757-0000-491-0201	ASSESSMENTS RECEIVED	\$ 43,346	\$ 47,414	\$ 39,741	\$ 57,000	\$ 57,000	\$ 57,000	0.00%
757-0000-495-0000	PREPAYMENT REV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 43,346</b>	<b>\$ 47,414</b>	<b>\$ 39,741</b>	<b>\$ 57,000</b>	<b>\$ 57,000</b>	<b>\$ 57,000</b>	<b>0.00%</b>
	<b>TOTAL INTEREST</b>	<b>\$ 176,016</b>	<b>\$ 182,360</b>	<b>\$ 165,774</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	
	<b>TOTAL ASSESSMENTS</b>	<b>\$ 153,303</b>	<b>\$ 156,698</b>	<b>\$ 143,657</b>	<b>\$ 162,700</b>	<b>\$ 162,957</b>	<b>\$ 163,000</b>	
	<b>TOTAL PREPAYMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL FINANCE AUTHORITY</b>	<b>\$ 329,319</b>	<b>\$ 339,057</b>	<b>\$ 309,431</b>	<b>\$ 272,700</b>	<b>\$ 272,957</b>	<b>\$ 273,000</b>	<b>0.11%</b>
	<b>Revenues</b>	<b>\$ 329,319</b>	<b>\$ 339,057</b>	<b>\$ 309,431</b>	<b>\$ 272,700</b>	<b>\$ 272,957</b>	<b>\$ 273,000</b>	
	<b>Expenses</b>	<b>\$ 467,904</b>	<b>\$ 455,055</b>	<b>\$ 463,585</b>	<b>\$ 258,979</b>	<b>\$ 396,841</b>	<b>\$ 386,953</b>	
		<b>\$ (138,585)</b>	<b>\$ (115,998)</b>	<b>\$ (154,154)</b>	<b>\$ 13,721</b>	<b>\$ (123,884)</b>	<b>\$ (113,953)</b>	



**CITY OF KINGSBURG  
FINANCE AUTHORITY FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2019/20**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 ACTUALS</u>	<u>FY 18/19 BUDGET</u>	<u>PROYECTED YEAR END</u>	<u>FY 19/20 PROPOSED</u>	<u>Percent Change</u>
<b>KINGSBURG JOINT POWERS AUTHORITY</b>								
750-9100-519-5280	MISC BOND FEES	\$ -	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950	0.00%
750-9100-519-5474	BOND PRINCIPAL EXPENSE	\$ 306,200	\$ 277,600	\$ 298,700	\$ 178,300	\$ 315,300	\$ 319,400	79.14%
750-9100-519-5475	INTEREST EXPENSE	\$ 87,087	\$ 106,642	\$ 99,386	\$ 23,440	\$ 23,440	\$ 18,585	-20.71%
750-9100-519-5476	ORIGINAL ISSUE DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
750-9100-519-5477	BOND ISSUANCE COST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 393,287</b>	<b>\$ 389,192</b>	<b>\$ 403,036</b>	<b>\$ 206,690</b>	<b>\$ 343,690</b>	<b>\$ 342,935</b>	<b>65.92%</b>
<b>SPEC ASSESS 92-1 CAP PROJ</b>								
751-9100-519-5280	MISC BOND FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
751-9100-519-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>SPEC ASSESS 91-1 AGENCY</b>								
754-9100-519-5280	MISC BOND FEES	\$ 4,752	\$ 3,653	\$ 4,915	\$ 4,915	\$ 5,244	\$ 5,244	6.69%
754-9100-519-5620	ASSESSMENT BOND PAYMENTS	\$ 28,099	\$ 24,780	\$ 21,019	\$ 17,036	\$ 17,036	\$ 12,611	-25.97%
	<b>TOTAL</b>	<b>\$ 32,851</b>	<b>\$ 28,433</b>	<b>\$ 25,934</b>	<b>\$ 21,951</b>	<b>\$ 22,280</b>	<b>\$ 17,855</b>	<b>-18.66%</b>
<b>SPEC ASSESS 91-1 SUPP AGEN</b>								
755-9100-519-5280	MISC BOND FEES	\$ 746	\$ 515	\$ 861	\$ 861	\$ 904	\$ 904	4.99%
755-9100-519-5620	ASSESSMENT BOND PAYMENTS	\$ 1,151	\$ 974	\$ 797	\$ 620	\$ 620	\$ 443	-28.57%
	<b>TOTAL</b>	<b>\$ 1,897</b>	<b>\$ 1,489</b>	<b>\$ 1,658</b>	<b>\$ 1,481</b>	<b>\$ 1,524</b>	<b>\$ 1,347</b>	<b>-9.05%</b>
<b>SPEC ASSESS 92-1 AGENCY</b>								
756-9100-519-5280	MISC BOND FEES	\$ 2,033	\$ 1,683	\$ 2,127	\$ 2,127	\$ 2,284	\$ 2,284	7.38%
756-9100-519-5620	ASSESSMENT BOND PAYMENTS	\$ 18,812	\$ 17,063	\$ 15,094	\$ 12,906	\$ 12,906	\$ 10,500	-18.64%
	<b>TOTAL</b>	<b>\$ 20,845</b>	<b>\$ 18,746</b>	<b>\$ 17,221</b>	<b>\$ 15,033</b>	<b>\$ 15,190</b>	<b>\$ 12,784</b>	<b>-14.96%</b>
<b>SPEC ASSESS 92-2 AGENCY</b>								
757-9100-519-5280	MISC BOND FEES	\$ 2,874	\$ 2,745	\$ 2,987	\$ 2,987	\$ 3,320	\$ 3,320	11.15%
757-9100-519-5620	ASSESSMENT BOND PAYMENTS	\$ 16,150	\$ 14,450	\$ 12,750	\$ 10,838	\$ 10,838	\$ 8,713	-19.61%
	<b>TOTAL</b>	<b>\$ 19,024</b>	<b>\$ 17,195</b>	<b>\$ 15,737</b>	<b>\$ 13,825</b>	<b>\$ 14,158</b>	<b>\$ 12,033</b>	<b>-12.96%</b>
	<b>TOTAL BOND FEES</b>	<b>\$ 10,405</b>	<b>\$ 13,546</b>	<b>\$ 15,840</b>	<b>\$ 15,840</b>	<b>\$ 16,702</b>	<b>\$ 16,702</b>	
	<b>TOTAL INTEREST EXPENSE</b>	<b>\$ 87,087</b>	<b>\$ 106,642</b>	<b>\$ 99,386</b>	<b>\$ 23,440</b>	<b>\$ 23,440</b>	<b>\$ 18,585</b>	
	<b>TOTAL ORIGINAL ISSUE DISCOUNT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL BOND ISSUANCE COST</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL KJPA BOND PRINCIPAL PAID</b>	<b>\$ 306,200</b>	<b>\$ 277,600</b>	<b>\$ 298,700</b>	<b>\$ 178,300</b>	<b>\$ 315,300</b>	<b>\$ 319,400</b>	
	<b>TOTAL ASSESSMENT BOND PMTS</b>	<b>\$ 64,212</b>	<b>\$ 57,267</b>	<b>\$ 49,659</b>	<b>\$ 41,400</b>	<b>\$ 41,400</b>	<b>\$ 32,266</b>	
	<b>TOTAL FINANCE AUTHORITY</b>	<b>\$ 467,904</b>	<b>\$ 455,055</b>	<b>\$ 463,585</b>	<b>\$ 258,979</b>	<b>\$ 396,841</b>	<b>\$ 386,953</b>	<b>49.41%</b>
	<b>Revenues</b>	<b>\$ 329,319</b>	<b>\$ 339,057</b>	<b>\$ 309,431</b>	<b>\$ 115,700</b>	<b>\$ 272,957</b>	<b>\$ 273,000</b>	
	<b>Expenses</b>	<b>\$ 467,904</b>	<b>\$ 455,055</b>	<b>\$ 463,585</b>	<b>\$ 258,979</b>	<b>\$ 396,841</b>	<b>\$ 386,953</b>	
		<b>\$ (138,585)</b>	<b>\$ (115,998)</b>	<b>\$ (154,154)</b>	<b>\$ (143,279)</b>	<b>\$ (123,884)</b>	<b>\$ (113,953)</b>	



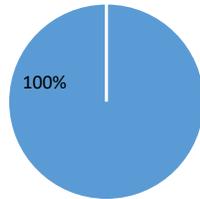
# FINANCE AUTHORITY

**Description:** The Finance Authority budget contains all the interest payments due from the Individual Special Assessment bonds. It then makes the payments that are due for the Marks-Roos bonds each year. This fund can be used for any future bond issues of the City.

**Budget Highlights:** The City continues to pay down outstanding debt. All existing debt was refinanced in 2015, expecting to save the City nearly \$400,000 over the life of the bonds.

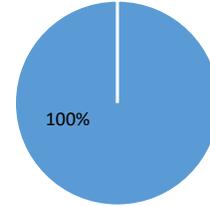
## EXPENSES

■ Debt Service

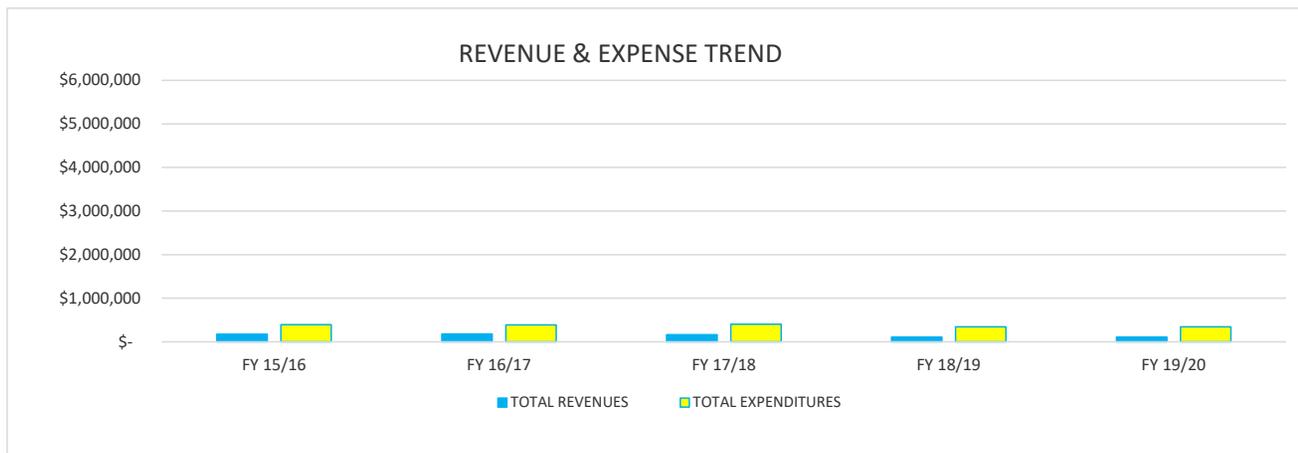


## REVENUES

■ Interest



Finance Authority	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>REVENUE</b>							
Assesment Received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest	\$ 176,016	\$ 182,360	\$ 165,774	\$ 110,000	\$ 110,000	\$ 110,000	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 176,016</b>	<b>\$ 182,360</b>	<b>\$ 165,774</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 393,287	\$ 389,192	\$ 403,036	\$ 206,690	\$ 343,690	\$ 342,935	65.92%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 393,287</b>	<b>\$ 389,192</b>	<b>\$ 403,036</b>	<b>\$ 206,690</b>	<b>\$ 343,690</b>	<b>\$ 342,935</b>	<b>0.00%</b>
Net Revenue/(Expenditures)	\$ (217,271)	\$ (206,832)	\$ (237,262)	\$ (96,690)	\$ (233,690)	\$ (232,935)	140.91%
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (217,271)</b>	<b>\$ (206,832)</b>	<b>\$ (237,262)</b>	<b>\$ (96,690)</b>	<b>\$ (233,690)</b>	<b>\$ (232,935)</b>	<b>140.91%</b>
Beginning Fund Balance July 1	\$ 3,769,607	\$ 3,552,336	\$ 3,345,505	\$ 3,108,243	\$ 3,108,243	\$ 2,874,553	-7.52%
Ending Fund Balance June 30	\$ 3,552,336	\$ 3,345,505	\$ 3,108,243	\$ 3,011,553	\$ 2,874,553	\$ 2,641,618	-12.28%



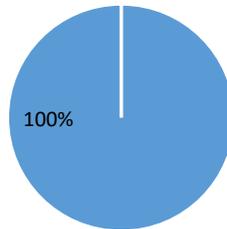
# SPECIAL ASSESSMENT DISTRICT 1991-1

**Description:** This district was formed to account for the public improvements to certain subdivisions in 1991. It accounts for all the assessments received and lease payments due to the Finance Authority to pay the Marks-Roos bond payments. Subdivisions included are Lauren Estates, Anderson Estates and Nelson Estates I.

**Budget Highlights:** Overall fund improvement continues with the refinancing of the City's bonds in FY2015.

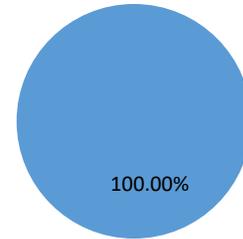
## EXPENSES

■ Debt Service

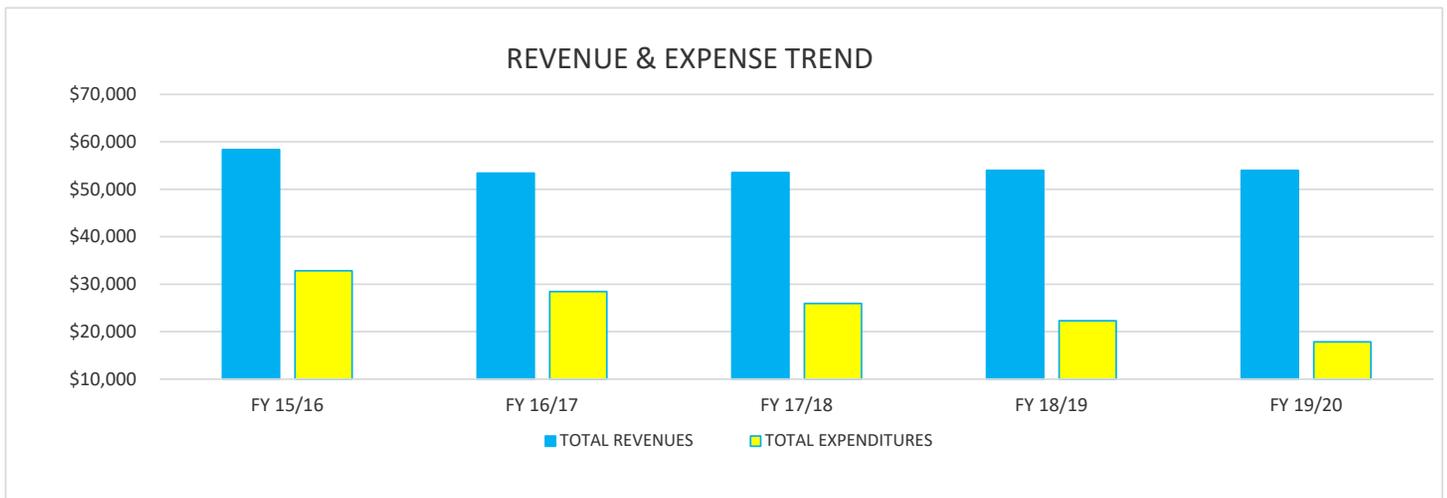


## REVENUES

■ Assessments



SPECIAL ASSESSMENT DISTRICT 1991-1	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>REVENUE</b>							
Assessments Received	\$ 58,398	\$ 53,396	\$ 53,522	\$ 54,000	\$ 54,000	\$ 54,000	0.00%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 58,398</b>	<b>\$ 53,396</b>	<b>\$ 53,522</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 32,851	\$ 28,433	\$ 25,934	\$ 21,951	\$ 22,280	\$ 17,855	-18.66%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 32,851</b>	<b>\$ 28,433</b>	<b>\$ 25,934</b>	<b>\$ 21,951</b>	<b>\$ 22,280</b>	<b>\$ 17,855</b>	<b>-18.66%</b>
Net Revenue/(Expenditures)	\$ 25,547	\$ 24,963	\$ 27,588	\$ 32,049	\$ 31,720	\$ 36,145	12.78%
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 25,547</b>	<b>\$ 24,963</b>	<b>\$ 27,588</b>	<b>\$ 32,049</b>	<b>\$ 31,720</b>	<b>\$ 36,145</b>	<b>12.78%</b>
Beginning Fund Balance July 1	\$ (412,305)	\$ (386,758)	\$ (361,795)	\$ (334,207)	\$ (334,207)	\$ (302,487)	-9.49%
Ending Fund Balance June 30	\$ (386,758)	\$ (361,795)	\$ (334,207)	\$ (302,158)	\$ (302,487)	\$ (266,342)	-11.85%



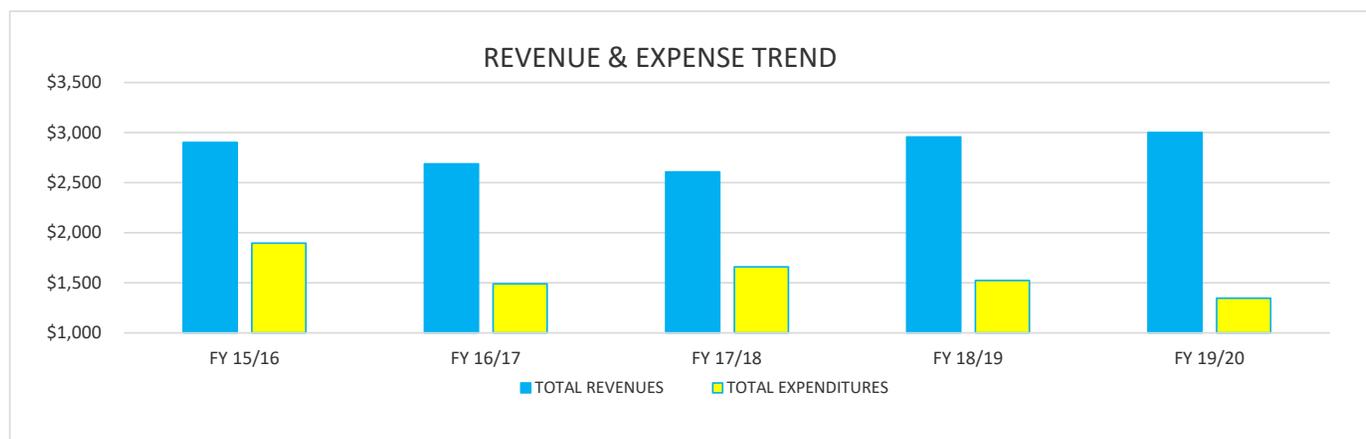
# SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL

**Description:** This district was formed to account for the additional public improvements to the Nelson Estates I subdivision in 1991. It accounts for all the assessments received and lease payments due to the Finance Authority to pay the Marks-Roos bond payments.

**Budget Highlights:** Overall fund improvement continues with the refinancing of the City's bonds in FY2015.



SPECIAL ASSESSMENT DISTRICT 1991-1 SUPP	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>REVENUE</b>							
Assesment Received	\$ 2,901	\$ 2,687	\$ 2,608	\$ 2,700	\$ 2,957	\$ 3,000	11.11%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ 2,901</b>	<b>\$ 2,687</b>	<b>\$ 2,608</b>	<b>\$ 2,700</b>	<b>\$ 2,957</b>	<b>\$ 3,000</b>	<b>11.11%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Service	\$ 1,897	\$ 1,489	\$ 1,658	\$ 1,481	\$ 1,524	\$ 1,347	-9.05%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,897</b>	<b>\$ 1,489</b>	<b>\$ 1,658</b>	<b>\$ 1,481</b>	<b>\$ 1,524</b>	<b>\$ 1,347</b>	<b>-9.05%</b>
Net Revenue/(Expenditures)	\$ 1,004	\$ 1,199	\$ 950	\$ 1,220	\$ 1,434	\$ 1,654	35.59%
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 1,004</b>	<b>\$ 1,199</b>	<b>\$ 950</b>	<b>\$ 1,220</b>	<b>\$ 1,434</b>	<b>\$ 1,654</b>	<b>35.59%</b>
Beginning Fund Balance July 1	\$ (7,807)	\$ (7,115)	\$ (5,917)	\$ (4,967)	\$ (4,967)	\$ (3,533)	-28.87%
Ending Fund Balance June 30	\$ (6,803)	\$ (5,917)	\$ (4,967)	\$ (3,747)	\$ (3,533)	\$ (1,879)	-49.85%



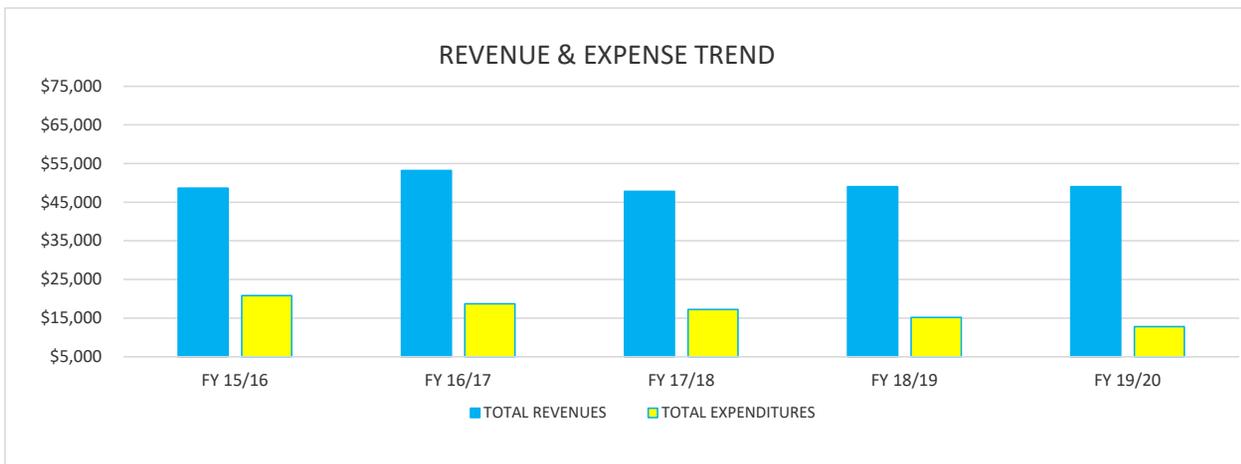
# SPECIAL ASSESSMENT DISTRICT 1992-1

**Description:** This fund accounts for the capital expenditures associated with the 1992-1 Assessment District. Subdivisions included are Silverbrooke, Brucker Estates, Nelson Estates II and the K-Mart property.

**Budget Highlights:** Overall fund improvement continues with the refinancing of the City's bonds in FY2015.



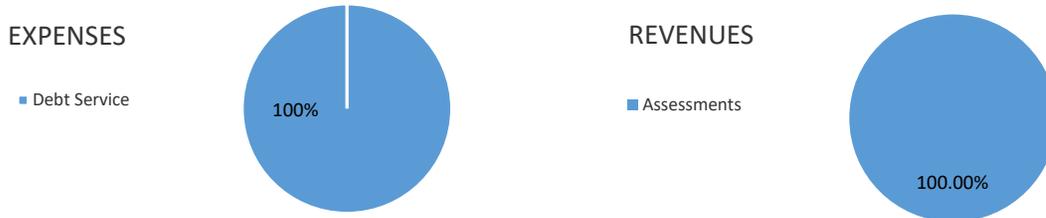
SPECIAL ASSESSMENT DISTRICT 1992-1	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>REVENUE</b>							
Assesment Received	\$ 48,658	\$ 53,201	\$ 47,787	\$ 49,000	\$ 49,000	\$ 49,000	0.00%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 48,658</b>	<b>\$ 53,201</b>	<b>\$ 47,787</b>	<b>\$ 49,000</b>	<b>\$ 49,000</b>	<b>\$ 49,000</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 20,845	\$ 18,746	\$ 17,221	\$ 15,033	\$ 15,190	\$ 12,784	-14.96%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,845</b>	<b>\$ 18,746</b>	<b>\$ 17,221</b>	<b>\$ 15,033</b>	<b>\$ 15,190</b>	<b>\$ 12,784</b>	<b>-14.96%</b>
Net Revenue/(Expenditures)	\$ 27,813	\$ 34,454	\$ 30,566	\$ 33,967	\$ 33,810	\$ 36,216	6.62%
Changes in Fund Balance	\$ -	\$ -					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 27,813</b>	<b>\$ 34,454</b>	<b>\$ 30,566</b>	<b>\$ 33,967</b>	<b>\$ 33,810</b>	<b>\$ 36,216</b>	<b>6.62%</b>
Beginning Fund Balance July 1	\$ (131,859)	\$ (104,046)	\$ (69,592)	\$ (39,026)	\$ (39,026)	\$ (5,216)	86.64%
Ending Fund Balance June 30	\$ (104,046)	\$ (69,592)	\$ (39,026)	\$ (5,059)	\$ (5,216)	\$ 31,000	712.78%



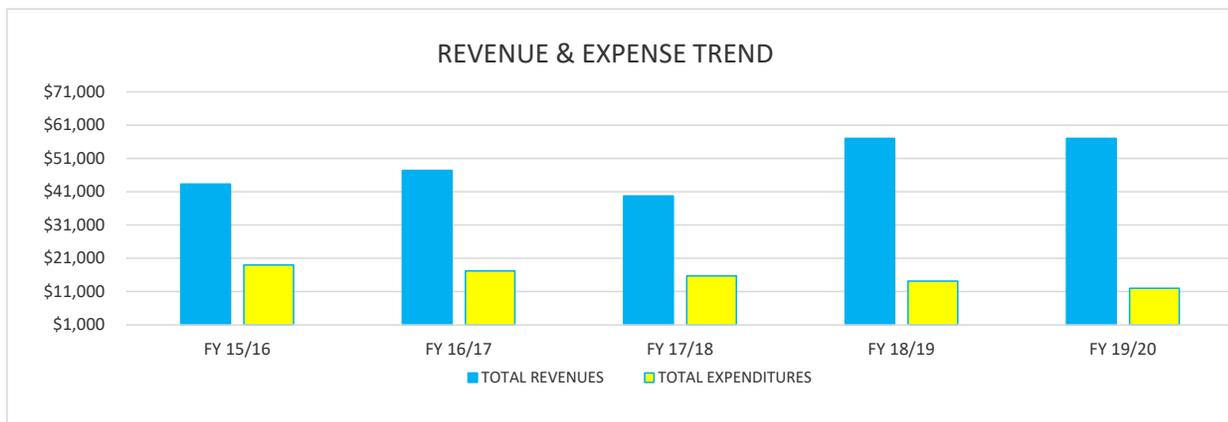
# SPECIAL ASSESSMENT DISTRICT 1992-2

**Description:** This district was formed to account for the public improvements to the Pheasant Grove I and II subdivisions in 1992. It accounts for all the assessments received and lease payments due to the Finance Authority to pay the Marks-Roos bond payments.

**Budget Highlights:** Overall fund improvement continues with the refinancing of the City's bonds in FY2015.



SPECIAL ASSESSMENT DISTRICT 1992-2	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>REVENUE</b>							
Assesment Received	\$ 43,346	\$ 47,414	\$ 39,741	\$ 57,000	\$ 57,000	\$ 57,000	0.00%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 43,346</b>	<b>\$ 47,414</b>	<b>\$ 39,741</b>	<b>\$ 57,000</b>	<b>\$ 57,000</b>	<b>\$ 57,000</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 19,024	\$ 17,195	\$ 15,737	\$ 13,825	\$ 14,158	\$ 12,033	-12.96%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,024</b>	<b>\$ 17,195</b>	<b>\$ 15,737</b>	<b>\$ 13,825</b>	<b>\$ 14,158</b>	<b>\$ 12,033</b>	<b>-12.96%</b>
Net Revenue/(Expenditures)	\$ 24,322	\$ 30,219	\$ 24,004	\$ 43,176	\$ 42,842	\$ 44,968	4.15%
Changes in Fund Balance	\$ -	\$ -					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 24,322</b>	<b>\$ 30,219</b>	<b>\$ 24,004</b>	<b>\$ 43,176</b>	<b>\$ 42,842</b>	<b>\$ 44,968</b>	<b>4.15%</b>
Beginning Fund Balance July 1	\$ (123,123)	\$ (98,801)	\$ (68,582)	\$ (44,579)	\$ (44,579)	\$ (1,737)	96.10%
Ending Fund Balance June 30	\$ (98,801)	\$ (68,582)	\$ (44,579)	\$ (1,403)	\$ (1,737)	\$ 43,231	3180.68%



**CITY OF KINGSBURG**  
**Summary of Redevelopment Successor Agency Funds**

**2019-2020 Fiscal Year Budget**

	<b>RDA Successor Agency</b>	<b>RDA Low/Mod Housing Successor Agency</b>	<b>Total</b>
<b>Actual Fund Balance, June 30, 2018</b>	\$ (273,474)	\$ (81,134)	\$ (354,608)
<b>Estimated Beg Fund Balance, June 30, 2019</b>	\$ (234,659)	\$ (81,134)	\$ (315,793)
<b>Revenues:</b>			\$ -
Tax Increment	\$ 49,084	\$ -	\$ 49,084
Interest	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ 49,084	\$ -	\$ 49,084
<b>Expenses:</b>			
SERAF Property Tax Shift	\$ -	\$ -	\$ -
County Admin Fees/Pass Throughs	\$ -	\$ -	\$ -
City Admin Fees	\$ -	\$ -	\$ -
Special Professional	\$ -	\$ -	\$ -
RDA Bond Retirement (2015 SERIES)	\$ 10,468	\$ -	\$ 10,468
CIEDB Police Facility Loan	\$ -	\$ -	\$ -
<b>Total Expenses</b>	\$ 10,468	\$ -	\$ 10,468
 <b>Net Result</b>	 \$ 38,617	 \$ -	 \$ 38,617
<b>Projected Ending Fund Balance, June 30, 2020</b>	<b>\$ (196,042)</b>	<b>\$ (81,134)</b>	<b>\$ (277,176)</b>



**CITY OF KINGSBURG  
SUCCESSOR AGENCY RDA  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2019/20**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 15/16</u>	<u>FY 16/17</u>	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>PROJECTED</u>	<u>FY 19/20</u>	<u>Percent</u>
		<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>YEAR END</u>	<u>PROPOSED</u>	<u>Change</u>
<b>SUCCESSOR AGENCY RDA</b>								
740-0000-401-0601	AREA #1	\$ 174,323	\$ 200,818	\$ 49,220	\$ 48,035	\$ 51,850	\$ 49,084	2.18%
740-0000-401-0602	AREA #2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
740-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL</b>		<b>\$ 174,323</b>	<b>\$ 200,818</b>	<b>\$ 49,220</b>	<b>\$ 48,035</b>	<b>\$ 51,850</b>	<b>\$ 49,084</b>	<b>0.00%</b>
<b>SUCCESSOR LOW/MOD AGENCY</b>								
741-0000-451-0101	AREA #2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL, SUCCESSOR AGENCY FUNDS</b>		<b>\$ 174,323</b>	<b>\$ 200,818</b>	<b>\$ 49,220</b>	<b>\$ 48,035</b>	<b>\$ 51,850</b>	<b>\$ 49,084</b>	<b>2.18%</b>
<b>Revenues</b>		<b>\$ 174,323</b>	<b>\$ 200,818</b>	<b>\$ 49,220</b>	<b>\$ 48,035</b>	<b>\$ 51,850</b>	<b>\$ 49,084</b>	
<b>Expenses</b>		<b>\$ 38,912</b>	<b>\$ 17,979</b>	<b>\$ 14,714</b>	<b>\$ 58,535</b>	<b>\$ 13,035</b>	<b>\$ 10,468</b>	
		<b>\$ 135,411</b>	<b>\$ 182,839</b>	<b>\$ 34,506</b>	<b>\$ (10,500)</b>	<b>\$ 38,815</b>	<b>\$ 38,617</b>	



**CITY OF KINGSBURG  
SUCCESSOR AGENCY RDA  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2019/20**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 19/20</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>SUCCESSOR AGENCY RDA</b>								
740-9100-519-5214	PRINTING & ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
740-9100-519-5270	PROFESSIONAL SERVICES	\$ 15,544	\$ -	\$ -	\$ 15,500	\$ -	\$ -	-100.00%
740-9100-519-5606	RDA BOND RETIREMENT (2015 SERIES)	\$ 18,977	\$ 17,001	\$ 14,714	\$ 43,035	\$ 13,035	\$ 10,468	-75.68%
740-9100-519-5615	CIEDB POLICE FACILITY LOAN	\$ 4,391	\$ 977	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL</b>		<b>\$ 38,912</b>	<b>\$ 17,979</b>	<b>\$ 14,714</b>	<b>\$ 58,535</b>	<b>\$ 13,035</b>	<b>\$ 10,468</b>	<b>-82.12%</b>

<b>SUCCESSOR LOW/MOD AGENCY</b>								
741-9100-519-5270	PRINTING & ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
741-9100-519-5701	CIEDB POLICE FACILITY LOAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>TOTAL</b>		<b>\$ -</b>	<b>0%</b>					

**TOTAL, SUCCESSOR AGENCY FUNDS** \$ 38,912 \$ 17,979 \$ 14,714 \$ 58,535 \$ 13,035 \$ 10,468

<b>Revenues</b>	\$ 174,323	\$ 200,818	\$ 49,220	\$ 48,035	\$ 51,850	\$ 49,084
<b>Expenses</b>	\$ 38,912	\$ 17,979	\$ 14,714	\$ 58,535	\$ 13,035	\$ 10,468
	<b>\$ 135,411</b>	<b>\$ 182,839</b>	<b>\$ 34,506</b>	<b>\$ (10,500)</b>	<b>\$ 38,815</b>	<b>\$ 38,617</b>



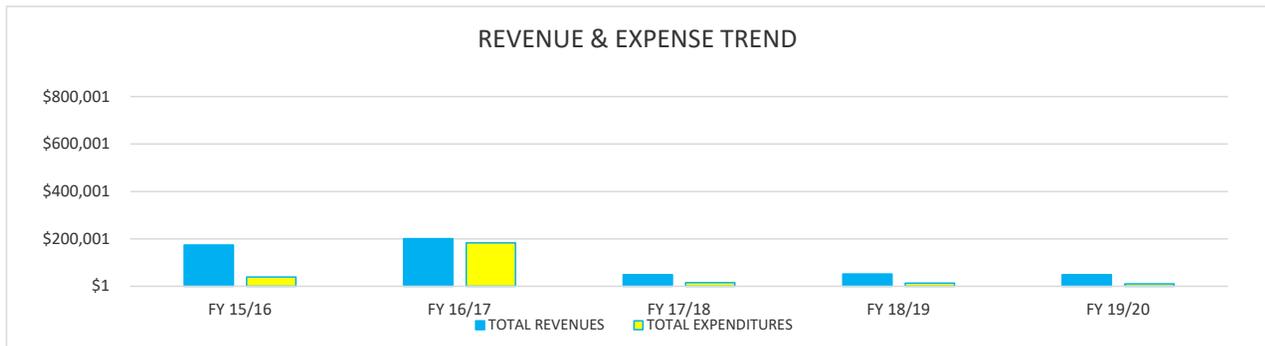
# CITY OF KINGSBURG RDA SUCCESSOR AGENCY FUND

**Description:** This is a fund that accounts for the new State Law on Redevelopment Successor Agencies. The fund will account for the debt of the agency per the adopted and approved ROPS (Recognized Obligation Payment Schedule). The Successor Agency will receive tax debt of the Agency. All of debt will be accounted for in this fund until it is retired. At that time the Fund increment to cover the recognized will be ended.

**Budget Highlights** None.



CITY OF KINGSBURG RDA SUCCESSOR AGENCY FUND	FY 15/16 ACTUAL	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ADOPTED	FY 18/19 PROJECTED	FY 19/20 PROPOSED	% Change
<b>REVENUE</b>							
Assessments	\$ 174,323	\$ 200,818	\$ 49,220	\$ 48,035	\$ 51,850	\$ 49,084	2.18%
<b>TOTAL REVENUES</b>	<b>\$ 174,323</b>	<b>\$ 200,818</b>	<b>\$ 49,220</b>	<b>\$ 48,035</b>	<b>\$ 51,850</b>	<b>\$ 49,084</b>	2.18%
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 15,544	\$ -	\$ -	\$ 15,500	\$ -	\$ -	-100.00%
Debt Service	\$ 23,368	\$ 17,979	\$ 14,714	\$ 43,035	\$ 13,035	\$ 10,468	-75.68%
<b>TOTAL EXPENDITURES</b>	<b>\$ 38,912</b>	<b>\$ 17,979</b>	<b>\$ 14,714</b>	<b>\$ 58,535</b>	<b>\$ 13,035</b>	<b>\$ 10,468</b>	-459.21%
Net Revenue/(Expenditures)	\$ 135,411	\$ 182,839	\$ 34,506	\$ (10,500)	\$ 38,815	\$ 38,617	-467.78%
Changes in Fund Balance	\$ -	\$ -					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 135,411</b>	<b>\$ 182,839</b>	<b>\$ 34,506</b>	<b>\$ (10,500)</b>	<b>\$ 38,815</b>	<b>\$ 38,617</b>	-467.78%
Beginning Fund Balance July 1	\$ (626,230)	\$ (490,819)	\$ (307,980)	\$ (273,474)	\$ (273,474)	\$ (234,659)	-14.19%
Ending Fund Balance June 30	\$ (490,819)	\$ (307,980)	\$ (273,474)	\$ (283,974)	\$ (234,659)	\$ (196,042)	-30.96%



# CITY OF KINGSBURG RDA LOW/MODERATE HOUSING SUCCESSOR AGENCY FUND

**Description:** The former RDA was required by law to set aside 20% of the total tax increment received in the Kingsburg project area into a low/moderate income housing fund. The 20% set aside was to be used to increase and or maintain the supply of low and moderate income housing. This has now changed to the Successor Housing Agency and no new funds will be received.

**Budget Highlights:** While no new funds will be received, the City still owns property as part of the original RDA. Low/mod. income senior housing is still expected to develop.

CITY OF KINGSBURG RDA LOW/MODERATE HOUSING SUCCESSOR	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2017-18 ADOPTED	2017-18 PROJECTED	2018-19 PROPOSED	% Change
<b>REVENUE</b>							
Assessments	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
Beginning Fund Balance July 1	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)
Ending Fund Balance June 30	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)



CITY OF KINGSBURG  
 LANDSCAPE & LIGHTING FUND  
 BUDGET PREPARATION WORKSHEET - REVENUES  
 FOR FISCAL YEAR 2019/20

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 19/20</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>LANDSCAPE &amp; LIGHT DIST 93-01</b>								
759-0000-491-0201	ASSESSMENTS RECEIVED	\$ 89,804	\$ 92,932	\$ 100,127	\$ 97,733	\$ 97,733	\$ 100,332	2.66%
	<b>TOTAL</b>	<b>\$ 89,804</b>	<b>\$ 92,932</b>	<b>\$ 100,127</b>	<b>\$ 97,733</b>	<b>\$ 97,733</b>	<b>\$ 100,332</b>	<b>2.66%</b>
	<b>Revenues</b>	<b>\$ 89,804</b>	<b>\$ 92,932</b>	<b>\$ 100,127</b>	<b>\$ 97,733</b>	<b>\$ 97,733</b>	<b>\$ 100,332</b>	
	<b>Expenses</b>	<b>\$ 84,930</b>	<b>\$ 15,969</b>	<b>\$ 6,685</b>	<b>\$ 7,718</b>	<b>\$ 262,142</b>	<b>\$ 100,332</b>	
		<b>\$ 4,874</b>	<b>\$ 76,962</b>	<b>\$ 93,442</b>	<b>\$ 90,015</b>	<b>\$ (164,409)</b>	<b>\$ -</b>	



**CITY OF KINGSBURG  
LANDSCAPE & LIGHTING FUND  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2019/20**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 19/20</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>LANDSCAPE &amp; LIGHT DIST 93-01</b>								
759-9100-549-5481	ZONE 1 - PHEASANT GROVE 1 & 2	\$ 5,933	\$ 834	\$ 775	\$ 804	\$ 16,190	\$ 5,933	-63.35%
759-9100-549-5482	ZONE 2 - GOLD CREEK ESTATES	\$ 2,499	\$ 294	\$ 273	\$ 283	\$ 6,929	\$ 2,499	-63.94%
759-9100-549-5483	ZONE 3 - PHEASANT GROVE 3 & 4	\$ 6,026	\$ 748	\$ 696	\$ 722	\$ 16,634	\$ 6,026	-63.77%
759-9100-549-5484	ZONE 4 - KBURG COUNTRY EST. 1 & 2	\$ 5,069	\$ 606	\$ 564	\$ 585	\$ 14,036	\$ 5,069	-63.89%
759-9100-549-5485	ZONE 5 - SIERRA RANCH WEST	\$ 4,421	\$ 502	\$ 467	\$ 484	\$ 12,295	\$ 4,421	-64.04%
759-9100-549-5486	ZONE 6 - KBURG COUNTRY EST. 3	\$ 3,062	\$ 284	\$ 264	\$ 274	\$ 9,247	\$ 3,497	-62.18%
759-9100-549-5487	ZONE 7 - SIERRA RANCH 2	\$ 6,559	\$ 578	\$ 537	\$ 558	\$ 19,868	\$ 7,492	-62.29%
759-9100-549-5488	ZONE 8 - SIERRA RANCH UNIT 6	\$ 5,752	\$ 511	\$ 455	\$ 483	\$ 17,436	\$ 6,571	-62.32%
759-9100-549-5489	ZONE 9 - SIERRA ANNEX NO. 9	\$ 22,257	\$ 1,933	\$ 953	\$ 1,443	\$ 68,317	\$ 25,425	-62.78%
759-9100-549-5490	ZONE 10 - ANNEX NO. 10	\$ 7,548	\$ 540	\$ 502	\$ 521	\$ 23,105	\$ 8,622	-62.68%
759-9100-549-5491	ZONE 11 - ANNEX NO. 11	\$ 9,341	\$ 549	\$ 511	\$ 530	\$ 28,822	\$ 10,671	-62.98%
759-9100-549-5492	ZONE 12 - ANNEX NO. 12	\$ 6,463	\$ 1,089	\$ 442	\$ 766	\$ 19,141	\$ 7,381	-61.44%
759-9100-549-5493	ZONE 13 - ANNEX NO. 13	\$ -	\$ -	\$ 232	\$ 250	\$ 15,603	\$ 5,654	-63.76%
759-9100-549-5494	ZONE 14 - ANNEX NO. 14	\$ -	\$ 7,500	\$ 15	\$ 15	\$ (5,482)	\$ 1,070	-119.52%
<b>TOTAL</b>		<b>\$ 84,930</b>	<b>\$ 15,969</b>	<b>\$ 6,685</b>	<b>\$ 7,718</b>	<b>\$ 262,142</b>	<b>\$ 100,332</b>	<b>-61.73%</b>
<b>Revenues</b>		<b>\$ 89,804</b>	<b>\$ 92,932</b>	<b>\$ 100,127</b>	<b>\$ 97,733</b>	<b>\$ 97,733</b>	<b>\$ 100,332</b>	
<b>Expenses</b>		<b>\$ 84,930</b>	<b>\$ 15,969</b>	<b>\$ 6,685</b>	<b>\$ 7,718</b>	<b>\$ 262,142</b>	<b>\$ 100,332</b>	
		<b>\$ 4,874</b>	<b>\$ 76,962</b>	<b>\$ 93,442</b>	<b>\$ 90,015</b>	<b>\$ (164,409)</b>	<b>\$ -</b>	



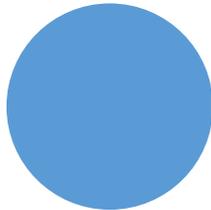
# LANDSCAPE & LIGHTING 93-01

**Description:** This fund provides funding for the City's landscape maintenance assessment district, whereby each property owner, through property tax assessments, participates in the upkeep of common areas located within their housing subdivision.

**Budget Highlights** All revenues are used to offset maintenance costs for each district.

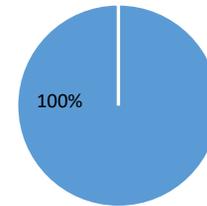
## EXPENSES

■ Maintenance and Operation

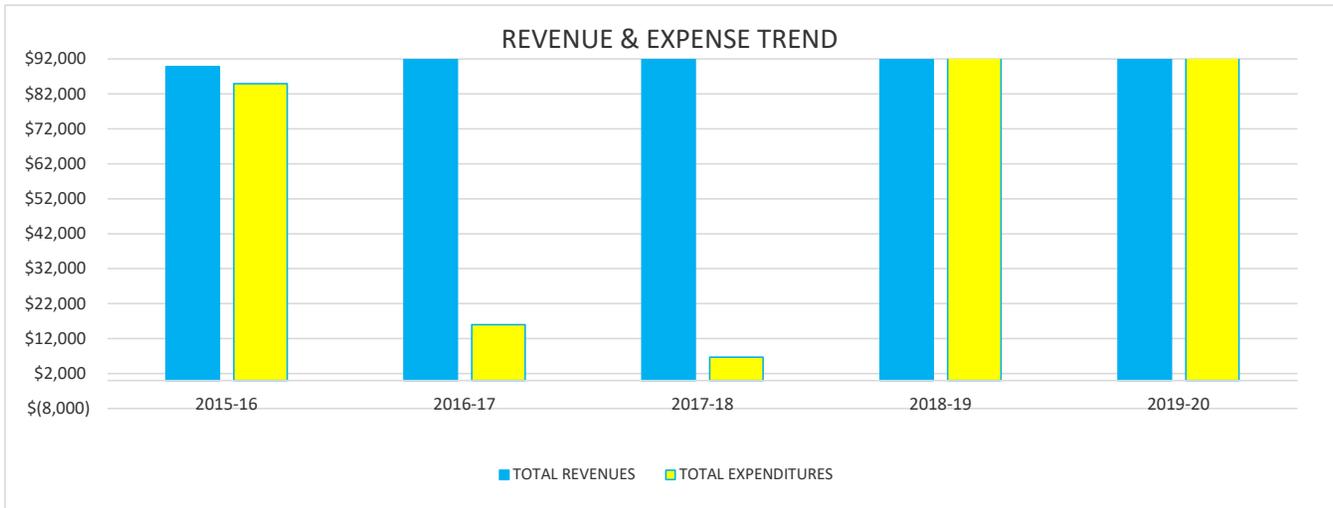


## REVENUES

■ Assessments



LANDSCAPE & LIGHTING DIST. 93-01	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	% Change
<b>REVENUE</b>							
Assessments	\$ 89,804	\$ 92,932	\$ 100,127	\$ 97,733	\$ 97,733	\$ 100,332	2.66%
<b>TOTAL REVENUES</b>	<b>\$ 89,804</b>	<b>\$ 92,932</b>	<b>\$ 100,127</b>	<b>\$ 97,733</b>	<b>\$ 97,733</b>	<b>\$ 100,332</b>	<b>2.66%</b>
<b>EXPENDITURES</b>							
<b>Wages and Benefits</b>							
Maintenance and Operation	\$ 84,930	\$ 15,969	\$ 6,685	\$ 7,718	\$ 262,142	\$ 100,332	1199.97%
Debt Service		\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 84,930</b>	<b>\$ 15,969</b>	<b>\$ 6,685</b>	<b>\$ 7,718</b>	<b>\$ 262,142</b>	<b>\$ 100,332</b>	<b>1199.97%</b>
Net Revenue/(Expenditures)	\$ 4,874	\$ 76,962	\$ 93,442	\$ 90,015	\$ (164,409)	\$ -	
<b>Changes in Fund Balance</b>							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 4,874</b>	<b>\$ 76,962</b>	<b>\$ 93,442</b>	<b>\$ 90,015</b>	<b>\$ (164,409)</b>	<b>\$ -</b>	
Beginning Fund Balance July 1	\$ 2,851	\$ 7,725	\$ 84,688	\$ 178,129	\$ 178,129	\$ 13,720	-92.30%
Ending Fund Balance June 30	\$ 7,725	\$ 84,688	\$ 178,129	\$ 268,144	\$ 13,720	\$ 13,720	-94.88%



## CITY FINANCIAL, MONETARY, AND BUDGETARY POLICIES

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The budget for the City of Kingsburg is a comprehensive guide for the financial decision-making and operational management throughout the fiscal year. The budget is not only a financial plan but also a performance plan to assist in accomplishing the strategic goals set forth by the City Council. This section describes the policies and procedures that govern the preparation and implementation of the City's budget as well as managing the short and long-term finances and investments of the City.

### Approved Budget Guidelines

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Each year, the respective subcommittees and City Council approve budget guidelines to provide guidance and assist in the development of the annual budget. The development of the 2018-2019 budget will also incorporate the plans set forth in the City's strategic planning process, as well as a comprehensive employee survey. The proposed 2019-20 Budget guidelines are outlined below, and include:

#### Financials:

- Examine 5 year historical trending in all revenue and expenditure accounts.
- Analyze and update financial policies and procedures,
- Incorporate policies into 2019-2020 budget. Identify non-dedicated fund balances, and define purpose or recommend usage alternatives.
- Fund long-term future obligations and designated reserve accounts.
- Utilize one-time funds received to help pay down debt and purchase deferred capital equipment.
- Examine current and alternative revenue sources that promote long-term financial sustainability.
- Examine adequacy and equity of fees and revenues for services and programs.

#### Citizen Commitment:

- Analyze performance measurement metrics to enhance service delivery efficiencies.
- Examine the most cost effective way of providing service and conducting business.
- Examine and where applicable reduce redundancies in service provisions.
- Enhance joint purchasing arrangements from a multi-community and City perspective.
- Maintain preventative infrastructure maintenance program and Capital Improvements funding.
- Examine additional energy efficiency initiatives to offset rising energy costs.

#### Personnel:

- Examine organizational structure and necessary staffing adjustments to meet growing organizational needs.
- Implement changes (if necessary) from collective bargaining agreements and employee handbook.

- Examine special fund contributions to the general fund to ensure allocations are appropriately structured to reimburse general fund (i.e. Water, Measure C, Local Transportation Funds, and Solid Waste).
- Transition to performance, metric based wage and evaluation compensation system.
- Examine and make recommendation on employee leave programs to proactively address GASB 45-Other Post Employment Benefit liabilities

### **Explanation of Budgetary Process**

Although the administration of the existing budget is a constant process, the preparation of the next year's budget begins during January with the establishment of the annual budget guidelines which serve as written goals and parameters for the development of the annual operating budgets. The City uses the following procedures when establishing budgetary data reflected in this document:

- A. During January-February, planning meetings are held whereby the City Council, its sub-committees, and Department Heads receive input and subsequently develop areas of emphasis and specific action items in order to provide a framework for the budget development.
- B. In April, a budget session with Department Heads is held at which time budget instructions for the ensuing year are given by the City Manager.
- C. In April, the department heads submit to the City Manager, proposed operating budgets for the fiscal year which commences the following July 1. The operating budget includes proposed expenditures and means of financing them.
- D. In May, the City Manager submits the Executive Budget to the City Council. Copies of the budget are made available for general public use at the City Clerk's Office and online via the City's website and other social media outlets.
- E. A budget public meeting/workshop is held by the City Council and City staff in early part of June. A public hearing is held the middle of June concerning the proposed budget.
- F. During the second Council meeting in June, the City Council approves by resolution the proposed budget.

### **Budget Overview**

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Beginning with the 2015-2016 budget, the document was evaluated by the Government Finance Officers Association (GFOA), which offers critiques, praise, and other suggestions to help improve every aspect of the budget document. The City was honored to receive the GFOA Distinguished Budget Award for the first time and consecutively thereafter for the 2016-2017, 2017-2018 and 2018-2019 budgets. The award reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting.

The budget guidelines approved by the City Council were used as the foundation to create the 2019-2020 financial blueprint for the City. The 2019-2020 budget is designed to provide ease of use to the reader, while acting as a financial conduit for all City related expenses. We anticipate submitting the document for review to the GFOA for the fourth consecutive year. Overall, the budget is designed and graded based upon the following:



### **The Budget as a Policy Document**

As a policy document, the budget indicates what services the City will provide during the next fiscal year. Throughout the document the reader will have the opportunity to view both long and short-term goals, and how the financial policies will interact to meet the needs of City residents.

### **The Budget as an Operations Guide**

As an operations guide, the 2019-2020 budget provides detailed expenditures based upon departmental need. Each department is responsible for specific actions that feed into the overall organizational plan.

### **The Budget as a Financial Plan**

As a financial plan, the budget summarizes and details the cost to the citizens of Kingsburg for services received, as well as funding information. The document will outline major revenue sources, expenditures, and overall changes and challenges from previous years. The Budget in Brief provides a quick synopsis of expenditures and revenues.

### **The Budget as a Communications Device**

Perhaps the most important part of the budget document is to make sure it is a usable, readable document for citizens, elected officials, and staff alike. Staff has worked diligently to provide summary information available in text, charts, tables, and graphs. The user will notice several departmental goals, as well as how they are incorporated into the overall budget and management methods.

## **GENERAL OPERATIONS POLICY**

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The establishment of general operations policy statements is an important component of the City's financial management policy and planning efforts.

### **A. Accounting**

- The City will establish and maintain the accounting systems according to GAAP.
- An annual audit will be performed by an independent public accounting firm which will issue an official opinion on the annual financial statements. In addition, full disclosure will be provided in the financial statements and bond representations.
- Financial systems will be maintained to monitor expenditures and revenues on a monthly basis and all revenue collections will be consolidated under the Finance Director. A cash-flow analysis, including disbursements, collections, and investments, will be prepared on a regular basis indicating that sufficient cash is available for daily financial needs.
- Encumbrances represent commitments related to unperformed contracts for goods or services, and will be recorded when incurred. Encumbrances outstanding at year-end will be reported as reservations of fund balance.
- The City will establish and maintain a depreciation schedule based on the straight-line method. The useful life of capital assets will be based on internal information,



information on comparable assets from other governments, and general guidelines from professional or industry organizations.

## **B. Revenue**

- Each year and whenever appropriate, existing revenues will be re-examined and possible new sources of revenues will be explored to ensure that we are maximizing our revenue potential.
- Legally restricted revenues will be avoided when they adversely affect the short or long-term financial health of our government. One-time revenues will be used for capital improvements or as legally restricted to a specific purpose.
- Each year and whenever appropriate, intergovernmental revenues will be reviewed to determine their short and long-term stability, to minimize the impact of any adverse changes. Intergovernmental revenues shall be used as legally prescribed or otherwise set forth by policy.
- Any amounts due to the City will be carefully and routinely monitored. An aggressive policy of collection will be followed for all receivables. In addition, proprietary funds will generate revenue sufficient to support the full direct and indirect costs of these funds.
- All potential grants and other aid shall be carefully examined for matching requirements and restrictive covenants, to ensure that our participation in such grants will be beneficial and cost-effective.

## **C. Budget & Capital Improvements**

- The City will pay for all current operating expenses with current revenues and will avoid budgetary procedures that balance current costs at the expense of future years, such as postponing necessary expenses, accruing future revenues, or rolling over of short-term debt.
- The City will prepare and maintain a multi-year capital improvements plan and project its equipment replacement needs for at minimum the next five years. Estimated costs of each capital improvement projected for each year will be included in the annual budget, including the impact to annual operating expenditures.
- Intergovernmental funding sources for capital improvements from the federal, state, and private sector will be actively sought and used as available to assist in financing of capital improvements.

## **BUDGET AMENDMENT POLICY**

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Following the adoption of the annual budget, budget transfers and supplemental appropriations are made based on the following:

### **A. Items requiring City Council Action**

- Appropriation of fund balance reserves; transfers of appropriations between funds; appropriation of any non-departmental revenue; new interfund loans or advances; and creation of new capital projects or increases to existing capital projects.



## B. Items delegated to the City Manager

- Since the annual City budget is adopted at the functional level of expenditure (program categories, i.e., Public Works and Public Safety), the City Manager may authorize any intra-program line item change, i.e., utilities, local auto expense, supplies, etc. between departments within funds; appropriation of unbudgeted departmental revenues; and approval of transfers which increase salary and benefit appropriations.

## FINANCIAL PROCEDURES & INVESTMENT POLICY

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The purpose of this policy is to establish investment objectives; to delegate authority for the execution and reporting of investments; to establish standards of prudence; to direct the development of internal control; to establish standards for Depositories, to set and establish collateral requirements; and to identify permitted investment.

This investment policy applies to all cash assets of the City, except:

- A. Funds which are held by an external trustee and are restricted in their investment by terms of a trust indenture; in which case the trust indenture shall regulate investment activities;
- B. Funds granted to or held in custody by the City, under terms which provide for or restrict their investment in a particular manner; in which case said provisions or restrictions shall regulate investment activities;
- C. Funds otherwise restricted by State or Federal laws or regulations; in which case said restrictions shall regulate investment activities.

The primary objectives of investment activities shall be the following in order of importance: safety, liquidity, and yield:

- A. Safety: Preservation and safety of principal are the foremost objective of the investment program. Investment shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. In addition, all risks associated to City funds and investments will be disclosed on an annual basis or as requested.
  1. Credit Risk - The City will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer by:
    - Limiting investments to the types of securities listed in this Investment Policy.
    - Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the City will do business.
    - Diversifying the investment portfolio.
  2. Interest Rate Risk - The City will minimize rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:
    - Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.



- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy.
  - Utilizing securities with adjustable coupon rates to minimize price volatility.
- B. Liquidity: The investment portfolio will remain sufficiently liquid to meet all operating requirements that might be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands.
- C. Yield: The investment portfolio shall be designed with the objective of attaining a rate of return/yield throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity unless as deemed appropriate by the City Manager, or for the following exceptions:
1. A security with declining credit may be sold early to minimize loss of principal.
  2. A security swap would improve the quality, yield, or target duration in the portfolio.
  3. Liquidity needs of the portfolio require that the security be sold.

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## STANDARDS OF CARE & REPORTING

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**A. Prudence:**

The City's investments shall be made with judgment and care, under prevailing circumstances, which a person of prudence, discretion, and intelligence would exercise in that management of the person's own affairs, not for speculation, but for investment, considering the safety of capital and the yield to be derived.

**B. Ethics and Conflicts of Interest:**

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict or be perceived to conflict with proper execution of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City.

**C. Delegation of Authority:**

The City Council (the "Council") is ultimately responsible for the investment of City funds. The responsibility for conducting investment transactions is delegated to the Finance Committee (the "Committee") which shall conduct its day-to-day activities through the office of the Finance Director. The Finance Director may, with Committee and Council

approval, receive assistance from one or more investment advisors. The Finance Director will provide investment data, statistics and recommendations to the Committee to aid in investment decisions.

**D. Reporting Requirements:**

The Finance Director shall report investment portfolio performance to the Committee at least annually or when a specific request is made. The report will summarize the investment strategies employed, describe the portfolio in terms of investment securities, maturities, risk characteristics and other factors. The report will indicate any areas of policy concern and suggested or planned revision of investment strategies. The Committee shall report investment portfolio performance to the Council annually and shall ask the Council to review its investment strategies at least annually.

**E. Internal Controls:**

The Finance Director shall establish a system of internal controls, which shall be approved by the Committee. The internal controls shall be reviewed by an independent certified public accountant in conjunction with the annual examination of the financial statements of the City. The controls shall be designed to forecast cash flows, maximize the investment of available balances, fully report results of investment activities and prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent action by employees and officers of the City.

All purchases and sales of investment securities must be authorized by the City Manager and the Finance Director. All bank accounts shall be reconciled monthly and shall be completed in a reasonable time after the receipt of the monthly bank statement.

**AUTHORIZED FINANCIAL INSTITUTIONS, DEPOSITORIES, AND BROKER/DEALERS**

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**A. Depositing of Funds:**

All currency, checks, drafts or other funds in any form payable to the bearer, or endorsed for payment, shall be promptly deposited in an approved Depository, so designated by the Council.

Designation by the Council shall be given only when the financial institution meets all Public Depository requirements provided for by applicable State and Federal laws and regulations, and the following additional criteria:

1. Deposit Insurance:

The financial institution is a member of the Federal Deposit Insurance Corporation (FDIC) and deposits made with the financial institution are insured to the maximum permitted by the FDIC.

2. Depository Agreement:

Any financial institutions acting as a depository for the City must enter into a “depository agreement” requiring the depository to:



- a. Pledge collateral to secure amounts over and above guaranteed amounts. All securities serving as collateral shall be specifically pledged to the City (not as part of a pooled fund) and placed in a custodial account at a Federal Reserve Bank, a trust department of a commercial bank, or through another financial institution. The custodian may not be owned or controlled by the depository institution or its holding company unless it is a separately operated trust institution.
- b. Require the custodian to send statements of pledged collateral to the City Finance Director on a monthly basis.
- c. Annually, provide the City its audited financial statements.
- d. Provide the City normal banking services, including, but not limited to: checking accounts, wire transfers, purchase and sale investment securities and safekeeping services. Fees, if any, shall be mutually agreed to by an authorized representative of the depository bank and the Finance Director.

**B. Preferences for Local Financial Institutions:**

All else being equal comparing financial institutions meeting the criteria set forth, the City Council will give preference in selection to those financial institutions who maintain offices in the immediate area.

**COLLATERALIZATION**

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**A. Collateral Required:**

All City funds held in City Depositories which are not held in investment securities registered in the name of the City shall to the extent they exceed federal deposit insurance and state public deposit security fund coverage limits, be collateralized as provided in this Section. The City will minimize the amount of time that cash and investments are held at any given bank exceeding \$500,000, understanding that certain times during the year, it may be temporarily unavoidable to not exceed these dollar amounts due to fluctuating cash flows, and depository requirements.

**B. Form of Collateral:**

Except as provided in Subparagraph a. of Subsection C.1. of this Section, collateral shall be pledged in the name of the City and must be one of the following:

- 1. Securities of the U.S. Treasury or U.S. Governmental Agency as defined by the Federal Reserve. If held herein, the collateral may consist of any reserves deemed acceptable by the Federal Reserve Bank to meet other reserve requirements of the Depository provided it is held in a sub-account which names the City as beneficiary.
- 2. U.S. government guaranteed securities such as those issued through the Small Business Administration, provided they are fully guaranteed.
- 3. General obligations of states or municipalities provided they are rated in the highest or second highest rating categories by Moody Investors Service, Inc., Standard and Poor's Corporation or Fitch Investors Service, L.P.



**C. Valuation of Collateral:**

1. Valuation: Collateral must be marked to market not less frequently than monthly and its value reported on the monthly statement.
2. Sufficiency: The value of the collateral must equal 105% of the amount requiring collateralization. Additional collateral is to be requested when the monthly statement indicates a deficiency.

**D. Substitution of Collateral:**

Collateral agreements are to prohibit the release of pledged assets without the authorization of the Finance Director, however, exchanges of collateral of like value are to be permitted.

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**AUTHORIZED INVESTMENTS**

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Funds of the City which are not immediately needed for payment of obligations shall be invested to the greatest extent practical, in accordance with applicable Statutes, if the funds have been appropriated for the payment of debt service, and California Statutes, if the funds are to be used for any other purpose. The following investment securities are permitted to be used:

1. U.S. Treasury Obligations and Government Agency Securities.
2. Certificates of Deposit.
3. Municipal General Obligations.
4. LAIF.
5. Repurchase Agreements.
6. Operating Bank Account.
7. Money Market Funds.
8. Commercial Paper.
9. Bonds rated in the highest or second highest rating category.

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**INVESTMENT TRANSACTIONS & PARAMETERS**

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**A. Co-mingling of Funds:**

The Finance Director may pool cash from several different funds for investment purposes, provided such co-mingling is permitted by law, and records are maintained which show that interest earned on such investments has been fairly allocated to each originating fund.

**B. Securities Firms:**

The Finance Director is authorized to execute purchases and sales of Permitted Securities with City Depositories or with securities firms previously approved by the Committee, (the "Approved List"). Such firms must be licensed to conduct business in California, shall be a member of the National Association of Securities Dealers and the Securities Investor Protection Corporation.

**C. Diversification:**

The investment policy incorporates the investment strategy and as such, will allow for diversification of investments to the extent practicable considering yield, collateralization, investment costs, and available bidders. Diversification by investment institutions shall be determined by an analysis of yield, collateral, investment costs, and available bidders. Diversification by types of securities and maturities may be as allowed by this policy and California State Statutes.



**D. Maximum Maturities:**

To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. However, the maximum maturities for any single investment shall not exceed five (5) years, except for reserve funds. The maximum dollar-weighted average maturity for pooled investments will not exceed three (3) years. Reserve funds may be invested in securities not to exceed ten (10) years if the maturity of such investments is made to coincide as nearly as practicable with the expected call date or final payment date, whichever is shorter. For securities with adjustable rate coupons, the average time to coupon reset will be used as a measure of average maturity.

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**APPROVAL OF INVESTMENT POLICY AND AMENDMENT**

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This investment policy is intended to clarify, amend, and supersede existing investment policies. The Committee is delegated the authority to amend this Investment Policy from time to time as it deems such action to be in the best interest of the City. Any such amendment shall be promptly recommended to the City Council for consideration. When amendment occurs, any investment currently held that does not meet the guidelines of the amended policy, shall be temporarily exempted from the requirements of this policy. Investments must come in conformance with the amended policy within six (6) months of the policy's adoption or the Committee must be presented with a plan through which investments will come into conformance.

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**FUND BALANCE POLICY**

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The establishment of a formal fund balance policy is an important component of the City's financial management policy. Maintaining appropriate levels of fund balance is a key element of the City's overall financial health. This policy is intended to set targets for the desired level of fund balances, identify the approach to maintain these levels, and to provide guidelines for the use of fund balance.

- A. To insulate the City from large, unanticipated one-time expenditures or revenue reductions resulting from external changes.
- B. To provide funds to allow the City to respond to unforeseen emergencies.
- C. To provide sufficient working capital to eliminate the need for short-term borrowing due to the timing of the receipt of short-term receivables and the remittance of short-term payables.
- D. To strive to maintain a general fund balance equal to or above 20% of budgeted general fund appropriations. In determining the acceptable range of general fund balance, the City considers the following factors:
  - 1. Historical stability of the City's revenues and expenditures.
  - 2. Timing of revenue collections in relation to payments made for operational expenditures.
  - 3. Anticipated growth in the services to be provided City residents.
- E. Apply any operational surplus at the end of any fiscal year to the reserve for working capital if necessary to meet policy minimums.
- F. Eliminate the budgeted use of fund balance if its use would reduce the available balance below policy minimums.



## **FUND BALANCE AND RESERVE FUND REQUIREMENTS**

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The City recognizes that fund balances are targeted objectives to ensure the long-term stability of the City's finances. From time to time, upon City Council authorization, the funds may not contain the stated goal. This is done with the understanding that it is in the best interests of the taxpayers and most cost effective manner to utilize the reserve funds.

The City also recognizes that in some instances, it will take time to build the fund balances to the desired level. The timeframe for achieving the desired level is balanced with the short and long term financial considerations of the City.

- A. General Fund - The fund balance shall not be less than 20% of the budgeted general fund appropriations as approved by the City Council as of July 1 of each year. Any excess shall be allocated and approved by the City Council upon completion of the annual audit of City financials. Amounts over the 20% will be allocated as deemed necessary into designated reserve accounts by the City Council.

## **DEBT MANAGEMENT POLICY**

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Debt can be an effective way to finance capital improvements. State statutes limit the amount of general obligation debt a governmental entity may issue to five percent of its total equalized valuation. Properly managed debt preserves credit ratings, provides flexibility in current and future operating budgets, and provides long-term assets that maintain or improve our quality of life. To provide for the appropriate issuance and responsible use of debt, the City has adopted the following (below) debt management policy objectives.

- A. Long-term debt will be issued only for objects or purposes having a period of probable usefulness of at least five years.
- B. Short-term debt should be limited, but may be issued whenever appropriate for objects or purposes having a period of probable usefulness of at least five years, when deemed financially prudent.
- C. Debt maturity will not exceed the lesser of: the useful life, or the period of probable usefulness of the object or purpose so financed.
- D. The annual operating budgets of all funds will be maintained so as to ensure the full and timely repayment of debt principal and interest due that year.
- E. The total amount of outstanding debt will comply with State Statutes.
- F. Good communications will be maintained with bond rating agencies, bond counsel, banks, financial advisors, and other involved in debt issuance and management.
- G. Comprehensive annual financial reports and official statements will reflect the City's commitment to full and open disclosure concerning debt.

## **CAPITALIZED FIXED ASSETS POLICY**

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The purpose of this policy is to establish a general policy for Capitalized Fixed Assets including standards for valuation of assets with a useful life greater than one-year. This policy applies to the purchases of all departments and divisions of the City of Kingsburg. Procurements shall comply with the City of Kingsburg procurement policies and procedures, and conform to



applicable State and Federal law and the standards identified in the Procurement Standards Sections of 44 CFR Part 13, "Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments."

Additionally, the City of Kingsburg shall comply with 2 CFR 200 procurement policies when procuring items with federal funds. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.

Contractors that develop or draft specifications, requirements, Statements of Work (SOW), and/or Requests for Proposals (RFP) for a proposed procurement shall be excluded from bidding or submitting a proposal to compete for the award of such procurement to comply with federal regulations on conflict of interest. In most instances, local bidder's preference is not allowed for federally funded procurements. However, 44CFR 13.36 should be used as guidance for all procurement with federal funds.

Procurement transactions shall be conducted to provide maximum open and free competition. Justification must be provided for all noncompetitive procurement.

- A. The Fixed Assets Account Group shall include general fixed assets, i.e., non-infrastructure assets. Infrastructure assets are assets that are immovable and of value only to the City government, e.g., buildings, sewers, and streets. As a general rule, "capitalized" items maintained within the Fixed Assets Account Group shall have an expected useful life greater than one year and a purchase, donated or assessed value equal to or greater than \$5,000. For computer equipment, initial operating software shall be included but subsequent operating software and application software shall be excluded.
- B. Generally repairs will not qualify for changing the initial capitalized value. Only major replacements of components and/or additions which significantly change the initial capitalized value or significantly extend the expected useful life of any capitalized item shall be considered in order to substantiate any subsequent year value change of an asset maintained within the Fixed Assets Account Group.
- C. Encumbrances are commitments related to requisitions or contracts that have been issued, but for which no goods or services have yet been received. Encumbrances are recorded as they occur for budgetary control purposes.

The issuance of a purchase order requisition or the signing of a contract creates an encumbrance of the amount required to be paid during the current year. This amount is no longer available for obligation or expenditure, unless the purchase order requisition or contract is canceled. Encumbrance records shall be maintained by the City Finance Director.

## ASSET VALUATION

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Departments shall record long-term assets at historic cost or, if the cost is not readily determined, at estimated historic cost. Cost shall include applicable ancillary costs. All costs shall be documented, including methods and sources used to establish any estimated costs.

- A. Purchased Assets - the recording of purchased assets shall be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation.
- B. Salvage Value – the recording of purchased assets that are expected to be sold at retirement should be recorded with the historical estimated sale value if in excess of \$5,000. If sale value is less than \$5,000, normal depreciation for the useful life will be used.
- C. Self-Constructed Assets – All direct costs (including labor) associated with the construction project shall be included in establishing a self-constructed asset valuation. If a department is unable to specifically identify all direct costs an estimate of the direct cost is acceptable, but must be supported by a reasonable methodology.
- D. Donated Assets –Fixed assets acquired by gift, donation or payment of a nominal sum not reflective of the asset’s market value shall be assigned cost equal to the fair market value at the time of acquisition.
- E. Leased Property - Capital lease property should be recorded as an asset and depreciated as though it had been purchased.
- F. Dedicated Assets –Required installation by Developer of public improvements, including but not limited to sanitary service mains, manholes, laterals and all appurtenances, water mains, laterals, hydrants, valves and all appurtenances, storm sewers, stormwater management measures, streets, curb and gutter, street lights, street signs, sidewalks will be dedicated to the City upon completion. Recording of infrastructure assets will be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation provided by the Developer.

## PURCHASING & EXPENDITURE/EXPENSE POLICY

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### Goal

Expenditure/expenses are a rough measure of a local government’s service output. While many expenditures/expenses can be easily controlled, emergencies, unfunded mandates, and unanticipated service demands may strain our ability to maintain a balanced budget. To ensure the proper control of expenditures/expenses and provide for a quick and effective response to adverse financial situations, the City of Kingsburg has adopted the expenditure/expense policy. The controls and procedures set forth are intended to provide reasonable assurance that the lowest cost, highest quality good or service is obtained, while balancing the need for flexibility and efficiency in departmental and City operations.



### Coverage

This policy applies to the purchases of all departments and divisions of the City of Kingsburg. The provisions of California Statute take precedence over any portion of this policy that may be in conflict. More restrictive procurement procedures required by grants, aids, statutes or other external requirements or funding sources will take precedence.

### Ethical Standards

1. All procurement shall comply with applicable federal, state and local laws, regulations, policies and procedures.
2. Employees are not to engage in any procurement related activities that would actually or potentially create a conflict of interest, or which might reasonably be expected to contribute to the appearance of such conflict.
3. No employee shall participate in the selection, award or administration of a contract if a conflict of interest would be involved. Such a conflict would arise when the employee, any member of his immediate family, business partner or any organization that employs, or is about to employ, any of the above, has a financial interest or other interest in the firm selected for award.
4. To promote free and open competition, technical specifications shall be prepared to meet the minimum legitimate need of the City and to the extent possible, will not exclude or discriminate against any qualified contractors.
5. No employee shall solicit or accept favors, gratuities, or gifts of monetary value from actual or potential contractors or subcontractors.
6. Employees must maintain strict confidentiality in the procurement process and shall not impart privileged information to any contractors that would give them advantage over other potential contractors.
7. Personal purchases for employees by the City are prohibited. City employees are also prohibited from using the City's name or the employee's position to obtain special consideration in personal purchase.

### General Guidelines

1. Purchases are classified into the following major categories:
  - a. Goods (tangible items): e.g. equipment, supplies, vehicles
  - b. Services: items requiring outside labor, maintenance agreements, etc.
  - c. Construction of public buildings and improvement
2. Purchasing Oversight
  - o Department heads are responsible for procurement issues in their individual departments. Departments are to insure that the purchase order requisitions are entered prior to purchases, receipts are collected and recorded, and the requisition is put through for payment and will be responsible to respond to questions on the payment or non-payment of the item.
3. Expenditures/expenses and purchase commitments will be made in a form and process that is legal, appropriate, funded, authorized and sufficiently documented.



4. Expenditures/expenses and purchase commitments will be recorded in an accurate and timely fashion.
5. For items that are purchased regularly or by multiple departments, departments are encouraged to use cooperative purchasing or purchasing in bulk in order to reduce City costs.
6. The Finance Director shall review each request to determine compliance with the City's budget and purchasing policy.
7. This purchase order requisition must include the invoice and forwarded to the Finance Director her designee for processing the payment.

**1. Purchases under \$2,000**

Purchases under \$2,000 shall be made as follows:

Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment in an amount up to two-thousand dollars (\$2,000.00) shall be made by Payment Voucher request approved by the City Department Head.

Unbudgeted Supplies, Services and Equipment

Purchase of supplies, services and equipment not contained in the annual budget in an amount up to two thousand dollars (\$2,000.00) shall be made only by approval by the Department Head and the City Manager or Finance Director.

Department heads are responsible for monitoring all purchases made using this procedure to ensure that the City is receiving a high value for its expenditures.

**2. Purchases of at least \$2,000 and under \$25,000**

Purchases of at least \$2,000 and under \$25,000 shall be made as follows:

Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment between two thousand dollars (\$2,000.00) and twenty-five thousand dollars (\$25,000.00) shall be preceded by obtaining no less than two (2) quotations received in writing from separate vendors for compatible items. Such purchases shall be made by purchase order with the approval of the Department Head and City Manager or Finance Director.

Unbudgeted Supplies, Services and Equipment

Purchases of supplies, services and equipment not contained in the annual budget between two thousand dollars (\$2,000.00) and twenty-five thousand dollars (\$25,000.00) shall be with the approval of the City Council after presenting no less than two (2) quotations received in writing from separate vendors for compatible items. Such purchases shall be made by purchase order with the approval of the Department Head and City Manager or Finance Director.



The purchase order for the item must be provided to the City's Finance Director within 4 days after approval of the purchase. If the selected vendor did not offer the lowest price, the purchase order must include an explanation of why the vendor offering the lowest price was not chosen.

**3. Purchases of a least \$25,000 and under \$100,000**

Purchases of at least \$25,000 and under \$100,000 shall be made as follows:

Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment between twenty-five thousand dollars (\$25,000.00) and one hundred thousand dollars (\$100,000.00) shall be preceded by two (2) written quotations from vendors. On a case by case basis the City Manager shall direct whether or not the formal bid process shall be used. If no formal bid process is directed, such purchases shall be made by purchase order with the approval of the Department Head and the City Manager.

Unbudgeted Supplies, Services and Equipment

Purchases of supplies, services and equipment not contained in the annual budget between twenty-five thousand dollars (\$25,000.00) and one one-hundred thousand (\$100,000.00) shall be preceded by two (2) written quotations from vendors. On a case by case basis the City Manager shall direct whether or not the formal bid process shall be used. If no formal bid process is directed such purchases shall be made by purchase order with the approval of the Department Head and the City Manager. In either case, formal bids or not, unbudgeted purchases shall be made only with the approval of the City Council. If the selected vendor does not offer the lowest price, the City Council will be provided with an explanation of why the vendor offering the lowest price was not chosen.

**4. Purchases greater than \$100,000**

Purchases greater than \$100,000 shall be made as follows:

Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment greater than one one-hundred thousand dollars (\$100,000.00) shall be preceded by three (3) written quotations from vendors. On a case by case basis the City Manager shall direct whether or not the formal bid process shall be used. If no formal bid process is directed such purchases shall be made by purchase order with the approval of the Department Head and the City Manager. If the selected vendor does not offer the lowest price, the purchase order must include an explanation of why the vendor offering the lowest price was not chosen.



#### Unbudgeted Supplies, Services and Equipment:

Purchases of supplies, services and equipment not contained in the annual budget greater than one one-hundred thousand (\$100,000.00) shall be selected through a formal bidding process. These purchases shall be made only with the approval of the City Council. If the selected vendor does not offer the lowest price, the City Council will be provided with an explanation of why the vendor offering the lowest price was not chosen.

#### Emergency Purchases Policy

When an emergency situation does not permit the use of the purchasing procedures identified above, the City Manager may determine the most appropriate method to make the procurement of one hundred thousand dollars (\$100,000.00) or less. Appropriate documentation identifying the basis for the emergency and the method of procurement will be submitted to the Finance Director within five (5) working days after making the purchase.

The City Mayor with the concurrence of one other council member may authorize the City Manager in writing to incur expenditures of more than one hundred thousand dollars (\$100,000.00) but not more than two hundred fifty thousand dollars (\$250,000.00) under emergency situations when the health, safety and welfare of the employees or residents of the City or their property are threatened and time constraints do not permit normal City Council expenditure approval. If the City Mayor is not available the Mayor Pro-tem of the City Council with the concurrence of one other council member may act in the City Mayor's absence to authorize the emergency expenditure. If neither the Mayor nor the Mayor Pro-tem of the City Council are available, any two council members shall have the authority to authorize any such emergency expenditure. . The City Council shall be notified of the emergency expenditure within 48 hours after the decision to make the expenditure. At the next regularly scheduled City Council meeting the City Council shall be provided with all the information and documentation regarding with expenditure including a copy of the written authorization required for the expenditure.

#### Purchases of Services

Any contract entered into shall comply with local, state and federal government contracting regulations. Contracts for professional and consultant services must include local, State and federal government required contract language as found in the Code of Federal Regulations 48, Part 31, to include a project budget, and to require pre-approval prior to implementation. Contract deliverables must meet the intent of the grant application and grant requirements. Justification is required for compensation for individual consultant services, which must be reasonable and consistent with the amount paid for similar services in the market place. Detailed invoices and time and effort reports are required for consultants.

- o Services is defined as the furnishing of labor, time or effort by a contractor, usually not involving the delivery of specific goods or products other than those that are the end result of and incidental to the required performance. Examples of contractor service include: refuse and recycling collection, maintenance, mailing, or delivery



services. Contractor services shall follow the competitive procurement policy for the purchase of goods subject to the same spending guidelines. The cost shall be determined by considering the maximum total expenditure over the term of the contract.

- Construction services is defined as substantial repair, remodeling, enhancement construction or other changes to any City owned land, building or infrastructure. Procedures found with in State of California Statute shall take precedence. In absence of guidance in these areas, construction services shall follow the competitive procurement policy for the purchase of goods subject to the same spending guidelines.
- Combined Goods and Services in situations where the purchase combines goods and services (exclusive of construction and contractor services), such as many technology projects, the purchase shall be treated as a purchase of professional services.
- Professional services is defined as consulting and expert services provided by a company, organization or individual. Examples of professional services include: attorneys, certified public accountants, appraiser, financial and economic advisors, engineers, architect, planning and design. Professional services are generally measured by the professional competence and expertise of the provider rather than cost alone.

1. If it is estimated that the service being solicited has a total cost of over \$25,000 a formal Request for Proposal may be used to solicit vendor responses. The department head shall be responsible for the preparation of all Requests for Proposal specifications, notices and advertising. Prequalification of proposers may be done at the discretion of the department head.
  - The Purpose of an RFP is to solicit proposals with specific information on the proposer and the service offered which will allow the City to select the best proposal. The best proposal is not necessarily the proposal with the lowest cost.
  - Based upon the services or project and the magnitude of the outcome a selection committee may be advisable.
  - Requests for proposals shall be formally noticed. All notices and solicitations of proposals shall state the time and place of the proposal opening.
  - Information to be requested of the proposer should include : Number of years the proposing company has been in business, company's experience in the area of desired services, financial strength of the company, examples of similar services/projects completed, resumes of staff that will be associated with the project/service, list of references, insurance information. In addition the proposal should provide information about the City, scope of services requested and any outcomes. The proposal should also identify evaluation factors and relative importance.
  - Establish selection criteria and include this information with the RFP. It is generally advisable to establish a numeric ranking matrix. This reduces the subjective nature of the rating process.

- Proposals should be solicited from an adequate number of qualified sources. Requests for proposal should be formally noticed. All notices and solicitations should provide the issue date, response due date, date and time of opening responses and a contact person.
- Proposals shall be opened and recorded with a tabulation of proposals received shall be available for public inspection. All proposal documentation shall be placed on file with the City Clerk. The Department Head and selection committee (if applicable) will then review the proposals and make a recommendation to the City Council.
  - Service contracts or agreements should be reviewed by the City Insurance Company and the City Attorney and placed on file with the City Clerk.

### Sole Source Purchasing Policy

Sole source purchasing should be avoided unless it is clearly necessary and justifiable. The justification must withstand the scrutiny of the City Council and the public. The Department Head is responsible for providing written documentation justifying the valid reason to purchase from one source or that only one source is available.

Sole source purchasing criteria include:

1. Urgency due to public safety, serious injury, financial or other unusual and compelling reasons.
2. Goods or service is available from only one source and no other good or service will satisfy the City's requirements
3. Legal services provided by an attorney
4. Lack of acceptable bids or quotes
5. An alternate product or manufacturer would not be compatible with current products resulting in additional operating or maintenance costs
6. Standardization of a specific product or manufacturer will result in a more efficient or economical operation
7. Aesthetic purposes or compatibility is an overriding consideration
8. Purchase is from another governmental body
9. Continuity achieved in a phased project
10. Supplier or service demonstrates a unique compatibility not found elsewhere Sole source purchases follow the same necessary approval process as described above under the purchasing of goods.

### Petty Cash Policy

The City maintains a petty cash account to expedite the miscellaneous purchases and payment of small bills. Petty cash funds are available at City Hall.

To be eligible to use the petty cash fund, the following requirements must be met:

1. The item to be purchased must not be regularly stocked
2. The employee must have a petty cash slip completed which includes the item(s) to be purchased, the amount of petty cash needed and the account number the purchase is budgeted to.



Upon completion of the purchase, the employee must return the receipt and any change to the Finance Director/Designee. The designee in charge of the petty cash funds is responsible to enter in all the petty cash expenditures using a purchase order requisition in order to receive a replenishment of petty cash funds.

#### Employee Reimbursement Policy

If the need arises to purchase an item for the City with personal funds, the employee must submit the receipt and an Expense Reimbursement Form to the Finance Director. This form should include a detailed listing of the items purchased and must be signed by the employee to be reimbursed, his or her Department Head and the Finance Director. It is the responsibility of the employee making the purchase to ensure that any available discounts are applied and that sales tax is not included, when applicable.

#### Credit Card Policy

The City maintains a credit card account that may be used when it is impractical or inefficient to follow the normal payment process. The Finance Director shall administer the use of the City credit card. To use the City credit card, the employee must have a purchase order requisition form completed and signed by the Department Head. The requisition will include the item(s) to be purchased, the limit of funds to be spent and the account number the purchase is budgeted to. Upon completion of its use, the credit card shall immediately be returned to the Finance Director along with the receipt and the purchase order requisition.

The use of these cards shall be strictly for the purchase of approved goods. Employees using the credit cards are responsible for any credit, returns or disputes regarding purchases made by the employee. If a return or credit is made, you must notify the Finance Director.

At no time is the credit card user permitted to use the City credit card for any purchases not on an approved purchase order requisition, without permission or for a transaction that is personal in nature. Misuse of the credit card will result in revocation of privileges of the credit card for future purchasing and, if necessary, appropriate disciplinary action will be taken. Liability for misuse of these cards shall accrue directly to the credit card user, and not the City.

Employees authorized to use a City credit card are responsible for lost or stolen cards. If a card is lost or stolen, immediately report the incident to the Finance Director and they will contact the credit card company.

#### Receiving and Inspection Policy

Department Heads, or their designees, are responsible for receiving to their departments to ensure that items received conform to the specifications and quantities set forth in the purchase order requisition. All deliveries should be thoroughly inspected to ensure that materials are received in satisfactory condition. If there are any discrepancies, the Department Head or designee should contact the vendor and resolve the issue before submitting the invoice for payment. When items are sent in multiple shipments, the department should clearly indicate which items have been received and accepted when approving the invoice for payment.



### Billings

All billings are to be handled through the Finance Director. It is the responsibility of each department to notify the Finance Director of all billings that need to occur.

### Purchasing Authority

- The City Manager may approve purchases for the amounts outlined in the policy above.
- The City Manager has the authority with the advice and consent of the City attorney to settle property damage claims against the City which are less than \$5,000 and for which the City would appear in the opinion of the City attorney to have partial or total liability providing the claimant signs a release of liability in form approved by the City attorney. Any such claims under \$5,000 which are settled by the City Manager shall be routinely reported to the City Council for informational purposes.
- purchase equipment, replacement and capital items up to the amount approved by the City Council and reflected in budget supplementary information.
- The City Manager has the authority to make payment of accounting and auditor fees not to exceed the amount provided in the budget supplementary information.

### **BILLING/ACCOUNTS RECEIVABLE COLLECTION POLICY**

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The establishment of a formal Billing/Accounts Receivable Collection policy is an important component of the City's financial policy and management efforts.

- A. The City shall not sell municipal materials (goods or supplies) to third parties unless authorized by the City Manager.
- B. The City reserves the right to require cash payment prior to the sale of any goods or services.
- C. Due diligence will be conducted by City staff for the collection of receivables. Accounts will be considered delinquent upon reaching 30 days beyond the date of the invoice or upon the first day after the due date as per the invoice. Invoices overdue will accrue appropriate penalties as defined by the Clerk/Treasurer and/or the Finance Committee.
- D. Accounts considered for writing-off are those that cannot be collected because of the inability to locate the party owing the City money, the party has filed for bankruptcy, or the expense of collected the delinquent funds owed to the City exceed the amount of the delinquency.
- E. Delinquent personal property tax bills that become a year overdue and are determined to be uncollectible by the Clerk/Treasurer will be presented to the Finance Committee and authorization to write-off will be required for any amounts over \$1,000. Delinquent personal property is exempt from any administrative fees or interest charges, as the interest and penalties associated with delinquent personal property taxes are set forth in state statutes.



## SEGREGATION OF DUTIES & FINANCIAL CONTROLS POLICY

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The City has established a system of internal financial controls to carry out its operations in an economical, efficient, effective and orderly manner. The primary objective of the internal control system is appropriate segregation of duties.

- A. Staff who create purchase orders shall not approve those purchase orders. That is, a person independent of the purchase order creation, must approve the purchase order.
- B. Staff who create purchase orders may approve receipt of goods for those purchase orders. However, where a variation to the original purchase order occurs, it must be approved by a person independent of the variation to the order.
- C. Staff who enter accounts payable invoices shall not approve payment of those invoices. A person independent of the invoice entry process must approve invoice payments. Payable checks shall be mailed by a person other than the person who created the checks.
- D. Staff who create accounts receivable invoices may also process credit notes and debt write-offs. However, these transactions are supported by documentation with sign-off authorized delegates, who do not have access to create account receivable invoices.
- E. Staff who create general journals and other system journals shall not approve those journals for posting to the general ledger. The City Manager, who is independent of the journal creation process, shall approve the posting of journals.
- F. Users with access to create accounts receivable invoices have retained access to add or change customer records in the address book. The City understands and recognizes the risk associated with this particular duty.
- G. Staff shall have a preference for system controlled on-line transactional environments with appropriate security and audit trails.
- H. Staff shall have end to end responsibility for any series of financially related transactions to be distributed among two or more staff members or departments.
- I. Non-compliance with established procedures are reported directly to the City Manager and the Finance Committee.
- J. At a minimum, payroll shall be reviewed by the appropriate designee by: Scanning the names of those paid for people who have been terminated or not hired, scanning the amounts paid to people to make sure they look reasonable in amount, and to review hours worked to validate that they are reasonable hours for the person doing the job.
- K. No one individual is to handle a cash transaction from receipt to deposit. If a department is unable to separate the receipt of cash and deposit function due to staffing limitations, a responsible employee independent from these functions (normally a department head or administrative senior employee) must be designated to verify that the total amount received equals the total amount deposited. This should be done daily, but no less than once a week.
- L. All deposits should be made intact; department receipts should never be used to replenish petty cash or other funds.
- M. All security and bid deposits received in negotiable form and escrowed funds or other funds requiring specialized handling should be held in the main vault at City Hall.



- N. The general operating standard for deposit of negotiable funds, cash and checks, to the primary depository shall be within twenty-four hours of receipt of those funds. Departments should weigh reasonableness and practicality versus security in determining the timing for the deposit of smaller amounts. All deposits not made daily should be held in a secured location such as a safe or vault.
- O. Segregation of deposit duties: The Finance Director shall have the responsibility for creating all deposits for the City. The actual delivery of the deposits (in a sealed envelope) shall be the responsibility of the Finance Director or their designee.



# GLOSSARY



# Glossary:

**Accounts Payable.** A liability account reflecting amounts owed to per-sons/organizations for goods and services received

**Accounts Receivable.** An asset account reflecting amounts owing from persons and organizations for goods and services provided

**Accrual Basis.** A method of accounting that recognizes the financial effect of transactions when they occur as opposed to when cash is actually received or spent

**Adopted Budget.** A budget that has been prepared and reviewed in accordance with State law and has been duly adopted by City Council

**Allocate.** To set aside portions of budgeted expenditures that are specifically designated for a certain purpose

**Annual Budget.** A budget covering a single fiscal year (July 1 to June 30)

**Appropriation.** A legal authorization by the City Council to make expenditures and incur obligations for a specific purpose

**Assess.** To establish an official property value for taxation

**Assets.** Property owned by the City which has monetary value

**Attrition.** A method of achieving a

reduction in personnel by not refilling the position vacated through resignation, reassignment, transfer, retirement, or means other than layoffs

**Authorized Positions.** Employee positions that are authorized in the adopted budget for the fiscal year

## **Balanced Budget**

A budget in which each fund's beginning of the year cash balances plus the fund's projected annual revenues are equal to the annual expenditure appropriation of each fund

**Base Rate.** A fixed monthly utility charge that includes customer charges and usage charges that are independent of other charges and/or adjustments such as riders

**Basis of Accounting.** A term used to describe when revenues, expenditures, expenses and transfers are recognized in the accounts and reported on the financial statements, specifically relating to the timing of measurements

**Basis of Budgeting** - Basis of budgeting refers to the method used for recognizing revenues and expenditures in budget. The City uses the modified accrual basis of accounting for budgetary purposes, which is in compliance with Generally Accepted Accounting Principles.

**Beginning Fund Balance** - Fund balance available in a fund from the end of the prior year for use in the following year.

**Bond.** A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future called the maturity date(s), together with periodic interest at a specified rate

**Bond Market.** The term used to describe the method of obtaining financing by issuing bonds through either competitive or negotiated methods. The market rate for bonds is determined by prevailing rate of similar issues from other municipalities

**Bond Rating.** A rating (made by an established bond rating company) from a schedule of grades, indicating the probability of timely repayment of principal and interest on bonds issued

**Bond Indenture.** A legal and binding contract between a bond issuer and the bondholders. The indenture specifies all the important features of a bond, such as its maturity date, timing of interest payments, method of interest calculation, callable/convertible features if applicable and so on. The indenture also contains all the terms and conditions applicable to the bond issue.



# Glossary:

**Bond Refinancing (Refunding).** The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions

**Budget.** A plan of financial operation comprised of an estimate of proposed expenditures for a given period and the proposed means of financing them.

**Budget Calendar.** The schedule of key dates, which the City follows in preparation and adoption of its budget

**Capital Assets.** Items that are tangible, have an economic life greater than one year, and maintain their identities throughout their useful lives. Also known as fixed assets

**Capital Improvements.** Additions and/or replacements to the City's buildings, and infrastructure assets (e.g., highways, sewer and water lines, pumping stations, etc.)

**Capital Outlay.** Represents an expenditure designated for the purchase of fixed assets such as depreciation, machinery, equipment, or vehicles

**Capital Project Fund.** A fund created to account for financial resources to be used for acquisition or construction of major capital facilities

**Capital Reserve.** An account used to segregate a portion of the government's equity to be used for future capital program expenditures

**Carry Over Balance.** An amount of cash remaining at the end of a fiscal year after all of the year's financial obligations have been satisfied. The cash balance is "carried over" as the beginning cash balance of the next year

**Cash Basis.** A basis of accounting under which transactions are recognized only when cash is received or disbursed

**CDBG.** Community Development Block Grant; Federal entitlement program designed to benefit low and moderate income persons, specifically in the areas of housing and community development

**Charges for Services.** A charge or fixed rate for the purchase of an article or service including a variety of fees and charges. Examples include purchase of birth certificates, planning review fees, utility bills, etc.

**Chart of Accounts.** The classification system used by a city to organize the accounting for various funds

**City Charter** - Legal authority approved by the voters of the City of Kingsburg under the State of California Constitution establishing the government organization

**City Council.** The governing body of the City of Kingsburg. There are currently seven City Council members including one Mayor

**City Manager.** The chief executive officer of the City of Kingsburg

appointed by City Council

**City Manager's Letter.** The opening section of the budget, which provides the City Council and the public with a general summary of the most important aspects of the budgets, major changes, and the views and recommendations of the City Manager

**CIP.** Capital Improvements Program; A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs

**Collective Bargaining Agreement.** A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits)

**Contingency.** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted

**Contractual Services.** An expenditure category that includes all services provided by outside and internal consultants and vendors.

**CPI.** Consumer Price Index; A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation)

# Glossary:

**Cost of Service.** A rate-making concept used for the design and development of rate schedules to ensure that the fixed rate schedules recover only the cost of providing the electric service at issue. This concept attempts to correlate the utility's costs and revenue with the service provided to each of the various customer classes

**Crandall Swim Complex:** Public Pool complex operated by the City with expenses funded through a JPA with the Kingsburg Joint Union High School District.

**Debt Service.** Debt service expenditures which include principal, interest, and collection fees

**Debt Service Fund.** A fund created to account for financial resources to be used for the payment of debt obligations of the City. Payments made by a Debt Service Fund include principal, interest, and trustee fees (if applicable) on City bonds

**Deficit.** The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period

**Department.** A major unit of organization in the City comprised of subunits

**Depreciation.** Expiration in the service life of capital assets attributable to wear and tear,

deterioration, action of the physical elements, inadequacy or obsolescence. Depreciation is determined by allocating the cost of capital assets over the estimated useful lives of the assets on a straight-line basis

## **Distinguished Budget Presentation**

**Awards Program.** A voluntary program administered by Government Finance Officers Association to encourage governments to prepare effective budget documents. This award is the highest form of recognition in governmental budgeting and represents a significant achievement

**Distribution System.** The portion of the transmission and facilities of an electric system that is dedicated to delivering electric energy to an end-user

## **Employee (or Fringe) Benefits.**

Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Medicare and the various pension, medical, and life insurance plans

**Encumbrances.** Commitments related to unperformed contracts for goods or services

**Enterprise Fund.** A fund created to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, electric, golf course). The expenses of an Enterprise Fund are usually financed or

recovered through user charges (e.g., golf fees)

**Entitlements.** Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the money, usually the State or the Federal government.

**Estimated Revenue.** Amount of projected revenue to be collected during the fiscal year

**Expenditures.** Cash payments for goods received, services rendered, or debt obligations

**Fees -** A charge to cover the cost of services (e.g., building inspection fee, zoning fee, etc.).

**Final Budget.** Term used to describe revenues and expenditures for the year beginning January 1 and ending December 31 adopted by Council

**Financial Plan.** A multi-year financial forecast of all revenues and expenditures of the City for all major funds. This forecast is the basis of the City's annual budget

**Fiscal Policy.** A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding

# Glossary:

**Fiscal Year.** A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City's fiscal year runs from July 1 – June 30.

**Fixed Assets.** Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. Also known as Capital Expenditures

**Forecasting.** A process of analyzing data to determine future trends

**FTE. Full Time Equivalent;** Ratio of total number of paid hours (part time or grant employees) to the number of working hours (2,080 hours for a full time employee) per year

**Fund Balance.** The difference between assets and liabilities reported in a fund. Also known as a Carry-over Balance or Retained Earnings

**GAAP.** Generally Accepted Accounting Principles; Rules and procedures that serve as the norm for the fair presentation of financial statements

**Gas Tax Fund** – This fund is required by State law to account for gas tax revenues received from the State and expended for construction and maintenance of City streets.

**General Fund.** Fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the

City for any purpose provided it is expended or transferred according to the general laws of California and the Charter of the City

**GFOA.** Government Finance Officers Association; An organization that supports the advancement of governmental accounting, auditing, and financial reporting

**GIS.** Geographic Information System; Computer system that illustrates geographic details of land and/or property

**Goal.** A statement of broad direction, purpose or intent based on the needs of the community.

**Governmental Fund.** Fund generally used to account for tax-supported activities

**Grants.** A contribution by a government or other organization to support a particular function., depending upon the grantee

**Independent Auditor's Report.** The official written communication of the results of an audit. In a financial audit, the independent auditor's report typically will offer an opinion on whether a set of financial statements is fairly presented in conformity with GAAP

**Indirect Cost.** A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Infrastructure.** An asset such as streets, water and sewer lines,

treatment facilities, traffic signals, etc.

**Interfund Transfer.** Flow of cash between funds of the same governmental entity

**Intergovernmental Revenue.** Revenue received from other governmental entities such as the county, state or federal government, most generally in the form of grants, taxes, or subsidies

**Line-Item Budget.** A budget prepared along departmental lines that focuses on individual accounts within each department, such as supplies

**Long-Term Debt.** Debt with a maturity of more than one year after the date of issuance

**Maturities.** The dates on which the principal or stated values of investments or debt obligation mature and may be reclaimed

**Mission.** A description of the scope and purpose of a specific entity

**Modified Accrual Accounting.** A basis of accounting in which expenditures are accrued but revenues are accounted for when they become measurable and available

**Net Budget.** The legally adopted budget less all interfund transfers and interdepartmental charges

# Glossary:

**Note.** A written promise to pay a certain amount of money on a specific date with interest; a short-term debt. Most notes are one year or less

**Obligations.** Amounts which are owed including liabilities and encumbrances

**Operating Expenses.** Day-to-day expenses necessary for the maintenance of the enterprise. Operating expenses include payroll, employee benefits, depreciation, repairs, etc.

**Operating Revenue.** Revenue or funds received as income to pay for ongoing day-to-day operations

**Output Indicator.** A unit of work accomplished, without reference to the resources required to do the work. Output indicators do not reflect the effectiveness or efficiency of the work performed. (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made)

**Performance Indicators.** Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs

**Performance Measure.** Data collected to determine how effective or efficient a program is in achieving its objectives

**PERS.** Public Employees Retirement System

**Personal Services.** An expenditure

category which includes all City employee salary and fringe benefit costs

**Prior-Year Encumbrances.**

Obligations from previous fiscal years in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated

**Program.** A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible

**Program Budget.** A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments

**Program Performance Budget.** A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance indicators

**Program Revenue (Income).** Revenues earned by a program, including fees for services, license and permit fees, and fines

**P3 Model.** Public/Private partnership program that joins funding sources to reinvest in current infrastructure.

**Real Property.** Property which is

land, buildings, or other capital improvement which become an integral and connected part to the real property (an example is playground equipment).

**Reserve.** An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose

**Resolution.** A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute

**Resources.** Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances

**Retained Earnings.** The historically accumulated earnings of an enterprise fund less any amounts transferred to other funds not deemed for operational purposes

**Revaluation.** The process used by the assessor to place a new value on real property and improvements for determining the parcel's assessed value for property tax purposes. A revaluation is performed on all taxable properties in the same year

**Revenue.** Sources of income financing the operations of government

**RFP.** Request for Proposal

# Glossary:

**ROI.** Return on Investment

**Service Level.** Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload

**Special Assessment.** A levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties

**Special Assessment Fund.** A fund created to account for the use of special assessment receipts

**Special Revenue Fund.** A fund created to account for financial resources which are designated for a specific operational purpose by local or state regulations

**Strategic Plan.** The document prepared by the City which defines the major issues and establishes a process to continually review and improve the City organization's vision of the community. The Strategic Plan provides the framework within which the overall direction of the City will be guided and against which policy decisions and issues will be measured

**Structurally Balanced Budget.** A budget in which all funds' expenditures are equal to or less than the amount of revenue projected for each budget year

**Subsidy.** Monetary assistance granted by a government to a person or group in support of a project or enterprise being in the public interest

**Supplemental Appropriation.** A legal

authorization by the City Council to make expenditures and to incur obligations which are additional to the authorization contained in the City's original annual appropriation

**Taxes.** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for benefit, such as special assessments

**Transient Occupancy Tax.** A 12% tax is levied on charges for occupancy of hotel and motel rooms for stays of 30 days or less.

**Transfers In/Out.** Amounts transferred from one fund to another to assist in financing the services or purchases for the recipient fund transferring electric energy in bulk between points of supply and points at which it is transformed for delivery over the distribution system lines to consumers or is delivered to other electric systems

**Trust Funds.** Funds established to account for assets held for other City funds

**Unencumbered Balance.** The amount of money in a fund that is neither expended nor encumbered and is still available for future purposes

**Unreserved Fund Balance.** Portion of a fund's balance that is not restricted for a specified purpose and is available for general appropriation

**User Charge or User Fees.** Charges for service, the payments of a fee for

direct receipt of a public service by the party benefiting from the service (e.g., greens fees, water bill payments)

**Utility.** A service or commodity used for generation and transmission or distribution to the general public such as electricity, gas, or water. The City of Kingsburg has utility charges for water, gas, electric, and wastewater

**Variable Cost.** A cost that increases/decreases with increases/decreases in the amount of service provided

**Working Cash.** Excess of readily available assets over current liabilities, or cash on hand equivalents which may be used to satisfy cash flow needs

**Workload Indicator.** A unit of work to be done (e.g., number of permit applications received or the number of burglaries to be investigated)

**Year-End.** This term means as of June 30th (end of the fiscal year).