CITY OF KINGSBURG

THE GEM OF THE VALLEY

2020-2021 BUDGET

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Kingsburg

California

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morrill

Executive Director

BUDGET AWARDS

Government Finance Officers Association

The GFOA of the United States and Canada presented the award to the City of Kingsburg for the 5th year in a row for its annual budget and has received this award 15 times total. The award is valid for one year only. We believe the 2020-21 budget conforms to the program requirements and will be submitting to GFOA to determine eligibility for another award in FY 2020/21.

The City of Kingsburg received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for FY 2019/20. Kingsburg has received the award for:

FY 2015/16

FY 2016/17

FY 2017/18

FY 2018/19

FY 2019/20

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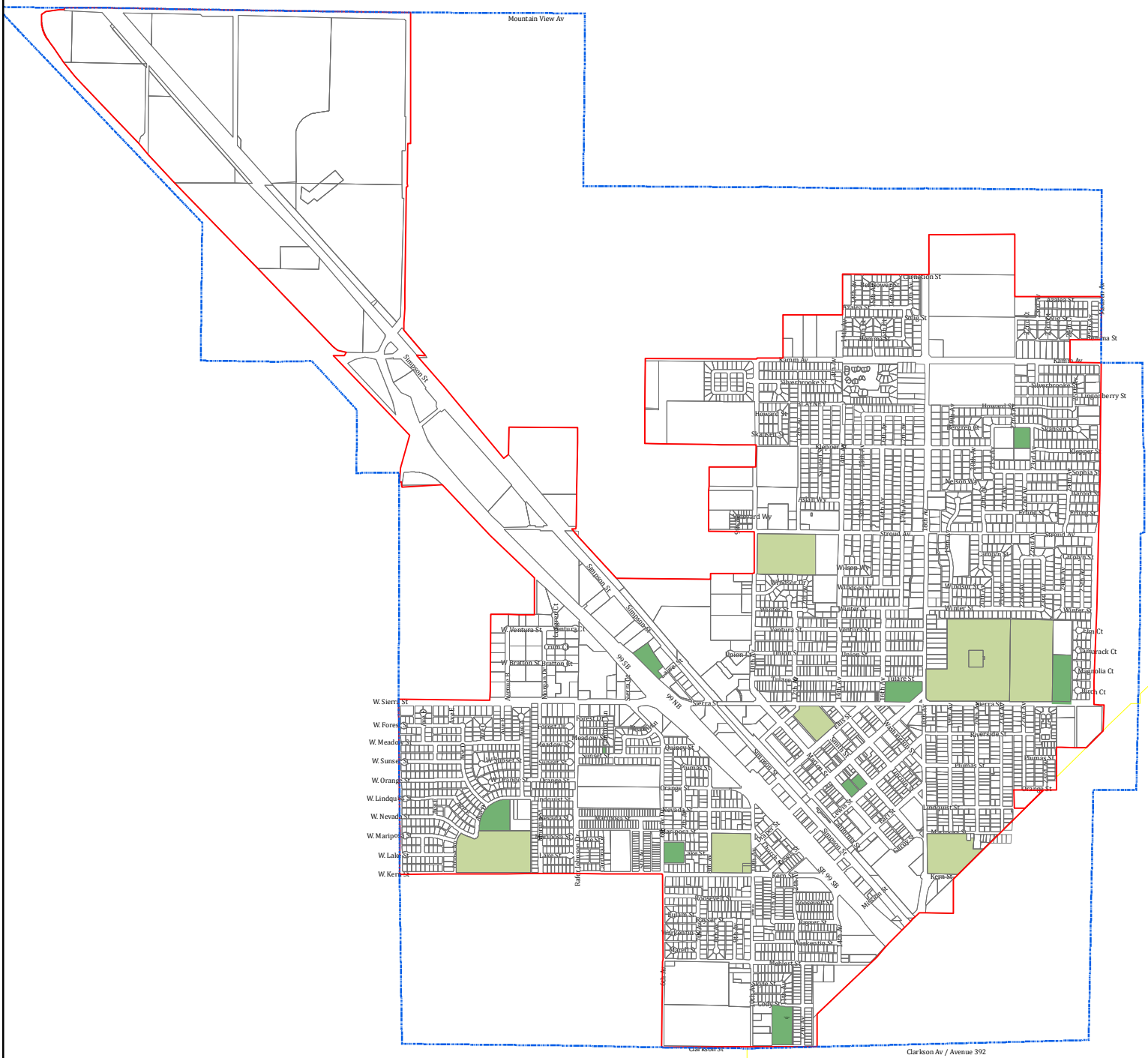
CITY OF KINGSBURG
2020-2021
FY BUDGET


Mountain View Av
Simpson St
Sierra St
W. Sierra St
W. Forest St
W. Meadow St
W. Sunset St
W. Orange St
W. Lindquist St
W. Nevada St
W. Mariposa St
W. Lake St
W. Kern St
Radio Station Rd
Clarkson St
Clarkson Av / Avenue 392
Kansas St
Kansas Av
Kansas Ct
Kansas Way
Kansas Pl
Kansas Cir
Kansas Ln

2020-2021 City of Kingsburg Leadership Group

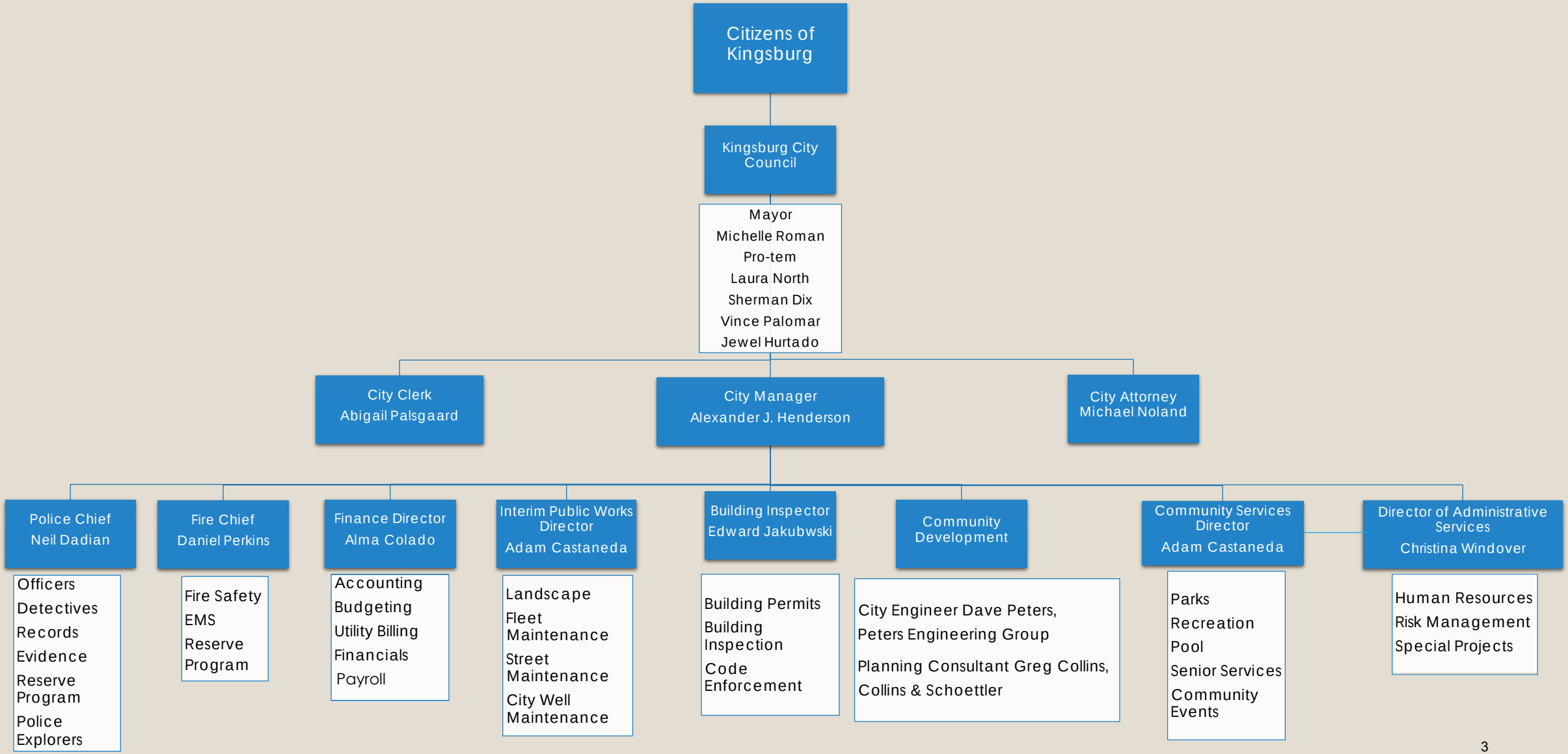
ELECTED OFFICIALS

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
Adam Castaneda	Interim Director of Public Works
Edward Jakubowski	Building Inspector
Alma Colado	Finance Director
Abigail Palsgaard	City Clerk
Daniel Perkins	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

@CITYOFKINGSBURG

KINGSBURG ECONOMIC DEVELOPMENT

CITY OF
Kingsburg

Economic Overview

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

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HISTORY

"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.

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CITY OF Kingsburg

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.
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.

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CITY OF Kingsburg

HIGHER EDUCATION
(FRESNO COUNTY CONTINUED EDUCATION)

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

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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

CVS pharmacy, Denny's, SONIC, O'Reilly AUTO PARTS, TACO BELL, STARBUCKS COFFEE, Save Mart, AutoZone, Walgreens, SUBWAY, ACE Hardware, FAIRFIELD INN & SUITES Marriott, McDonald's, FAMILY DOLLAR, DOLLAR TREE

MAJOR EMPLOYERS

EMPLOYEES

1,000 PENDING
T-MOBILE CUSTOMER EXPERIENCE CENTER
OFFERING WORLD LEADING 5G NETWORK

650
SUN-MAID GROWERS OF CALIFORNIA
HOME TO THE LARGEST RAISIN COOPERATIVE IN THE WORLD.

276
GUARDIAN GLASS
A WORLD LEADER IN THE MANUFACTURING OF GLASS, AUTO PARTS & BUILDING PRODUCTS.

266
KINGSBURG ELEMENTARY SCHOOL DISTRICT
AWARD WINNING EDUCATIONAL SYSTEM.

180
PACKAGING CORP OF AMERICA (PCA)
CORRUGATED PACKAGING MANUFACTURER.

80
SAFE FOOD ALLIANCE
FULL SERVICE FOOD SAFETY ORGANIZATION.

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CITY OF Kingsburg

INCENTIVES

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.

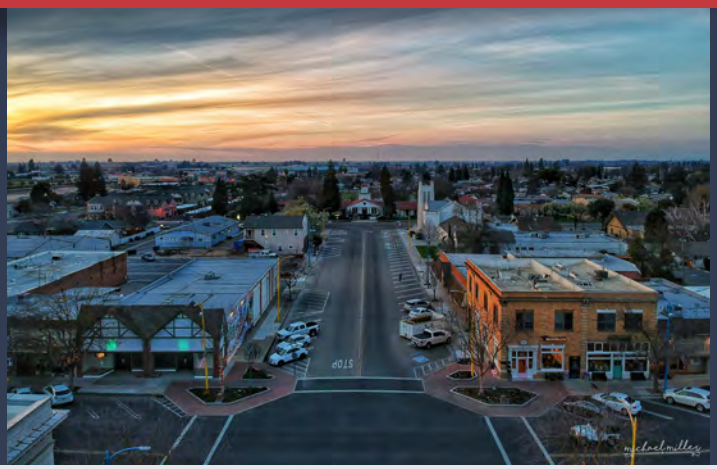

PHOTO BY: MIKE MILLER, GUARANTEE REAL ESTATE

25% REDUCTION

IN THE CITY'S DEVELOPMENT **IMPACT FEES**

50% REBATE

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

50% REBATE

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

21 DAY ADMINISTRATIVE **APPROVAL** FOR PERMITTING

DOWNTOWN FAÇADE AND ALLEY **IMPROVEMENT PROGRAM**

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

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)

UPPER FLOOR REHABILITATION **LOAN PROGRAM**

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

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CITY OF Kingsburg

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

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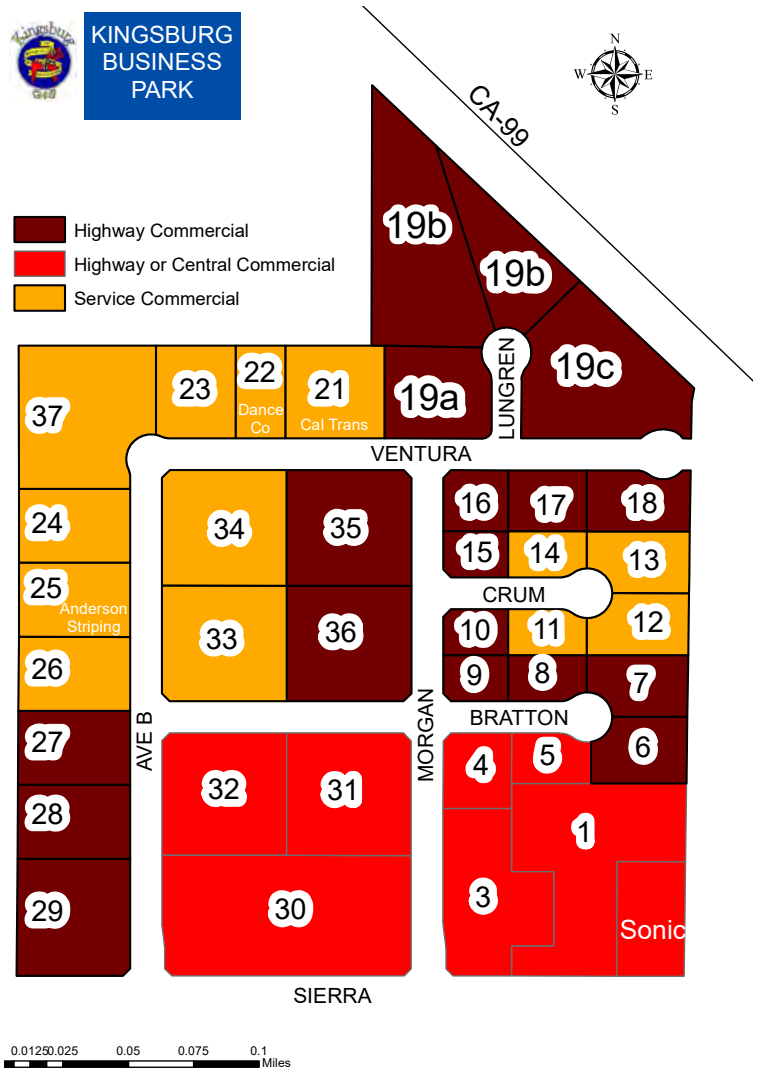
CITY OF Kingsburg

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**



> **"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**

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CITY OF Kingsburg

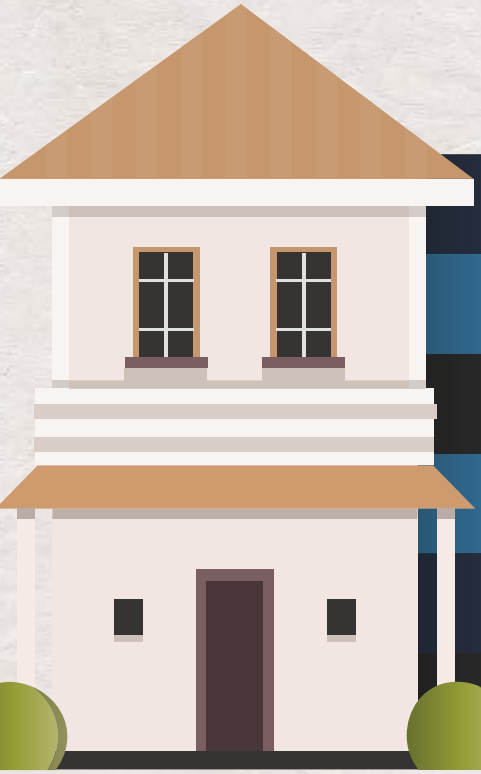
COMMERCIAL

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

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LOCAL EVENTS

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

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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 • (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!

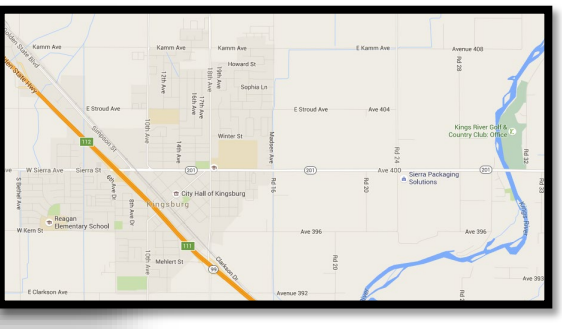
June to July Kingsburg hosts the Concerts under the Stars- a tradition more than 100 years old! Weekly patrons come out to Heritage Park with their lawn chairs and blankets to enjoy the music. The month of June also hosts the Midsummer celebration with dancing around the May Pole, a Swedish tradition.

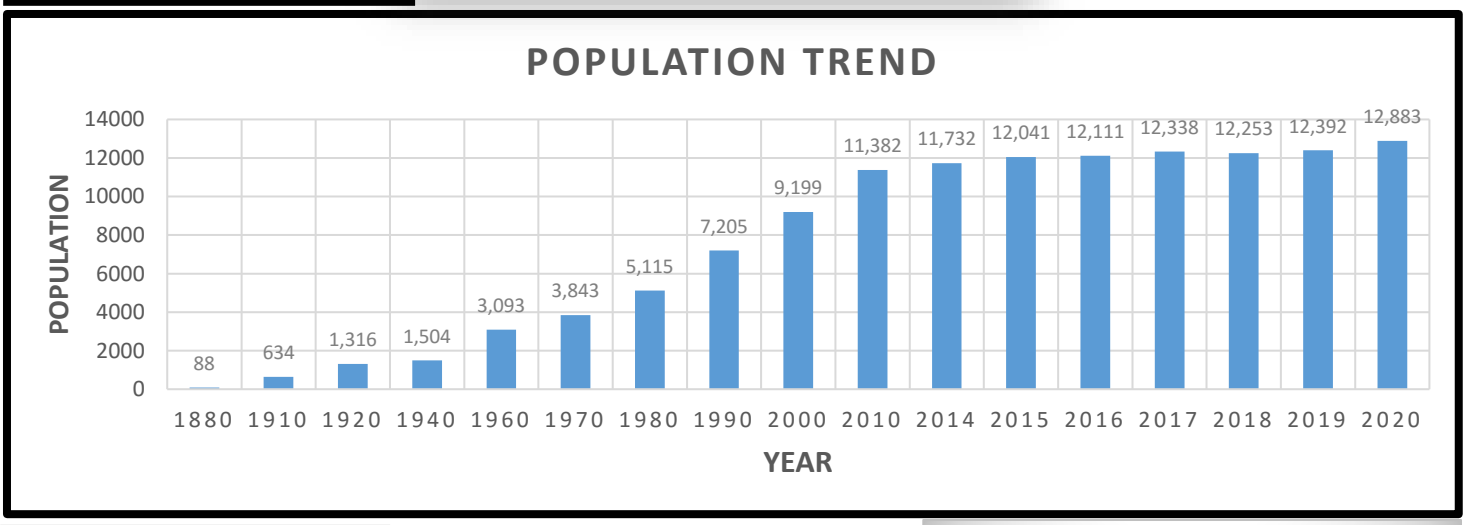
Kingsburg continues to be one of the only small town in the Central Valley that has an Independence Celebration for the 4th of July.

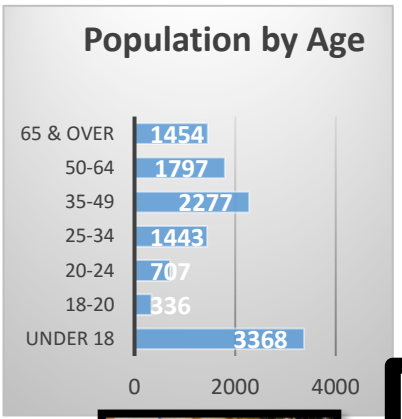
The Harvest Moon Music Festival is in September and it celebrates the valley's rich agriculture with after dark live music and great food. Ladies Night Out and the Veterans Day Celebration takes place in November along with the Julgranfest Tree Lighting Festival, which kicks off the Christmas season.

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.

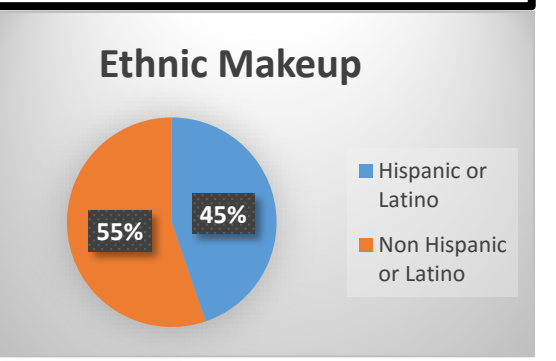
Kingsburg at a Glance

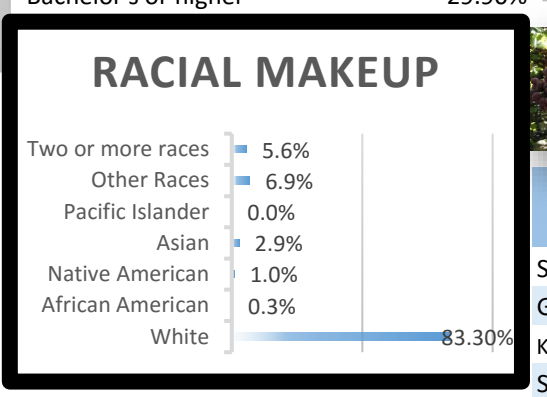


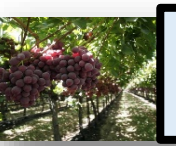




General Information	
Median Age	33.7
Median Housing Value	$259,800
Total Households	3,974
Median Household Income	$65,633
Education (25 Years Old +)	
High School Graduate or higher	88.40%
Bachelor's or higher	29.90%







Total Area: 2.828 sq. miles
Elevation: 302 ft.
Density: 4,025/sq. mile

Major Employers in Kingsburg

Business	Employees
Sun-Maid Raisins	700
Guardian Glass	297
Kingsburg Elementary School District	268
Sacramento Container Company	121

Source: U.S. Census Bureau; City of Kingsburg Economic Overview; U.S. Department of Finance

Letter From the City Manager

June 17, 2020
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 2020-2021 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 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 FY21 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.

COVID-19 & the Unknown

FY2020 was shaping up to be another year of successful efforts to invest in the long-term viability of our community. New single-family housing was on the rise with over 90 new permits issued. Downtown investment, spurred by public-private partnerships, fueled new businesses improvements to existing structures. Quality of life investments through planning and citizen input saw new amenities installed at Athwal Park and the Crandell Swim Complex receiving a $600,000 renovation.

As we entered the final quarter of our fiscal year, the entire world was impacted by the COVID-19 pandemic. U.S. state and local governments, on the front lines of the response to the pandemic of a new coronavirus disease, COVID-19, are projected to face record budget shortfalls. For Kingsburg, the area that stands to see the most impacts include:

- Sales Tax (including Measure E Public Safety)
- Transient Occupancy Tax (Hotel Bed Tax)
- Building Permit/Fees (predicated on overall development activity)
-

- Special Revenues; Local Road Funding (predicated on fuel sales/tax)
- Recreation Fees (After School Recreation, Pool, Park Reservations, etc.)
- Property taxes could see an impact with failure to pay.
  - 2020 2nd Teeter was ~-2.5% less than 2019.

What is difficult is the unknown fallout of the COVID-19 emergency. Specifically, the shape and length of the recovery, the long-term impacts on our small businesses, and total revenue impacts. The California League of Cities is projecting a $7B shortfall for local governments over the next two fiscal years. For Kingsburg, we're projecting a 10% reduction in revenues in the coming year, and have reduced our year over year spending by 3.5%.

Steps Taken

Faced with difficult decisions, officials acted quickly in the wake of the pandemic. While much of our discretionary programming was forced to halt, other discretionary spending was suspended, including:

- No travel or conferences through end of FY20
- Freeze on non-essential hiring
- Freeze on equipment purchases not already ordered (capital items)
- Revenue-neutral programs shut-down and those employees laid off (After School Rec, Summer Rec, Lifeguards, etc.)

For FY21, to make up for the lost revenue, the city will utilize reserves, money available from the previous year's budget and limit expenditures to ensure a balanced budget. The city does not have plans to lay off any employees, though. It should be noted, however, that there are no plans to draw down from the city's 20% General Fund reserve account. Instead, we will utilize separate funds that were created by sweeping surplus revenues into designated accounts. These accounts:

- Economic Stabilization Fund
- CalPERS UAL Fund
- Equipment Reserve Fund

Although the total impact of the COVID-19 emergency on the City's finances continues to be uncertain, the City remains fiscally sound thanks to prudent and conservative planning by the City Council.

Ongoing Initiatives

Several projects have been started or were completed in FY20.

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.
In FY20, the project was stalled due to litigation brought by several State Attorney Generals. Ultimately, New T-Mobile prevailed in their legal challenge and have been moving forward with plans to open their new facility.

Catalyst Thinking

The City has been an aggressive player as it relates to downtown development. 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 FY21 include the completed renovation of a 25+ year vacant Woods Apparel building, Stone Plaza apartments, a new Adventist Health campus 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.

In FY20, the Council made $850,000 in additional discretionary payments to CalPERS resulting in an estimated interest savings

Letter From the City Manager

totaling $1,229,733 (~44% ROI), or approximately 17.5% of our outstanding UAL.

The city's UAL contribution is set to increase an additional $65,000 in FY21, with over $600,000 in total UAL payments.

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 with a skate park, fitness court and playground area installed and opened in October 2019.

Overall Outlook

Overall, the City is projecting an ~10% decrease in general fund revenues stemming from impacts due to the COVID-19 emergency.

The budget presented provides a structural balance utilizing fund balances to cover revenue shortfalls. We firmly believe our citizens demand and deserve the highest level of service delivery and quality of life amenities. As such, staff is not recommending any labor reductions in the upcoming budget. We're confident we have budgeted thoughtfully and responsibly over the past several years, allowing us to weather the current storm.

New Year Priorities

There are several new projects and ongoing initiatives that will continue our upward trajectory and investment in Kingsburg quality of life.

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. The new building will host 10 market-rate apartments with ground floor commercial space. Construction has been delayed due to COVID-19 impacts but is still slated to begin in 2020.

In addition, the building formerly housing Wood Apparel will open in summer 2020. The building, vacant for over 25 years, is currently being brought back to life through the investment of local business owners.

Staying the Course

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. Currently, a steering committee comprised of downtown merchants is working on the logistics of creating a Business Improvement District that would provide annual funding for activities that would benefit the downtown and its business/property owners.

Letter From the City Manager

Public Safety Focused

Measure E is a 1% public safety tax that passed with approximately 72% approval in 2018.

In the first few years of collecting new revenue, investment in public safety came swiftly, including:

- 6 New Employees (3 Police, 3 Fire/Medics)
- KPD - Tasers, Rifles, Tablets for Patrol Squads
- KPD - New Patrol Vehicles
- KFD- New Fire Engine
- KFD – new line radios
- KFD – New Personal Protective Equipment (PPE)

The coming year includes additional public safety activity:

- Maintains 6 employees from previous year (3 KFD, 3 KPD)
- KPD - Adds additional Public Safety Tech. 7/1/2020
- 4 KPD Patrol Vehicles (2 additional from General Fund)
- KFD – Station Safety Improvements
- KFD - Purchase New SCBA Filling Station
- KFD – New Personal Protective Equipment (PPE)

Quality Housing

Both revenues and expenditures have been influenced by the uptick in commercial and single-family residential building activity. Because of COVID-19 FY21 conservatively projects revenues for the upcoming year related to housing. We are cautiously optimistic that consumer confidence will continue to drive the market for new housing, but we will reevaluate our revenue predictions throughout the first six months of the new fiscal year.

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 currently underway, with completion slated towards the end of 2020.

In Conclusion

The 2020-2021 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 FY21 budget. We hope you find it a useful tool.

Respectfully,

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

2018-2023 STRATEGIC PLAN

CITY OF KINGSBURG

2018-2023 Strategic Plan

Executive Summary

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

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

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

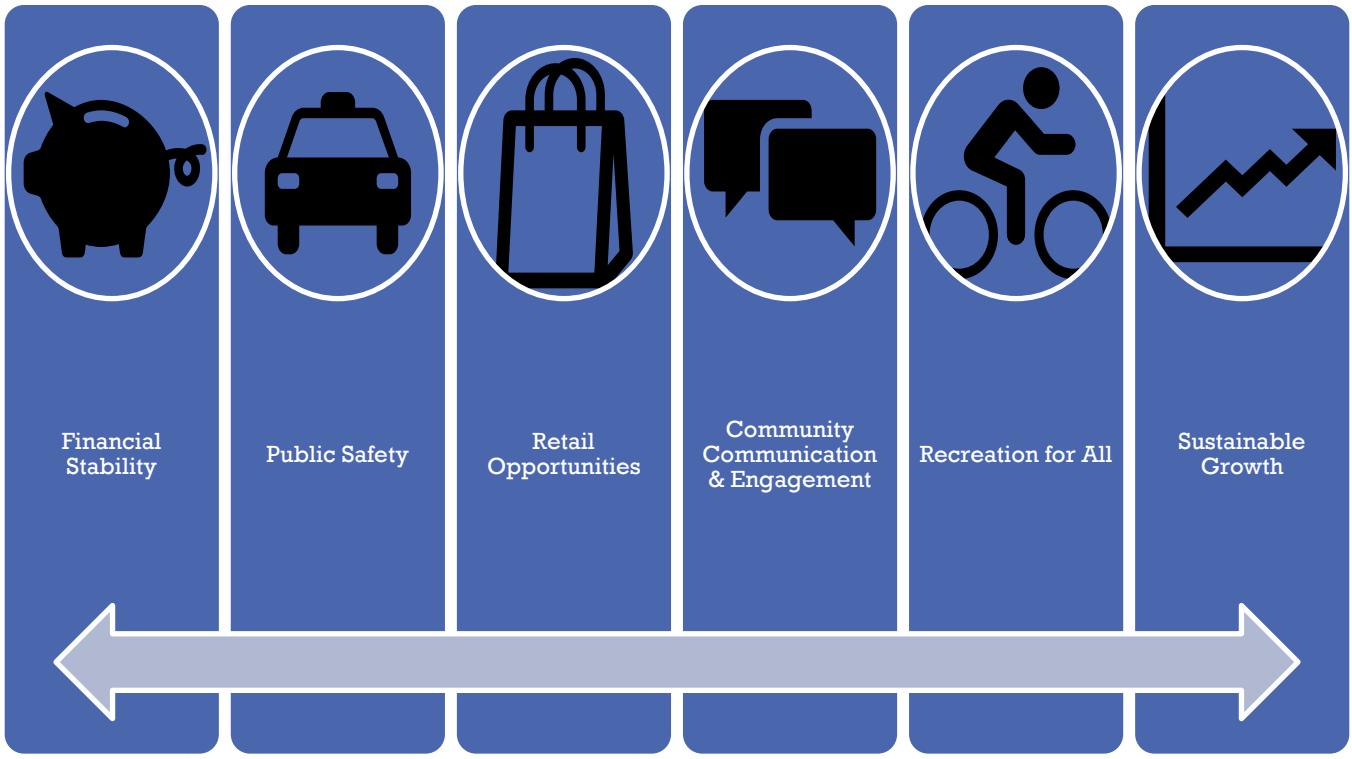
Implementation

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

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

Our Vision

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

Integrity

Collaboration

Transparency

Mutual Respect

Customer Service

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

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

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

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

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

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

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

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

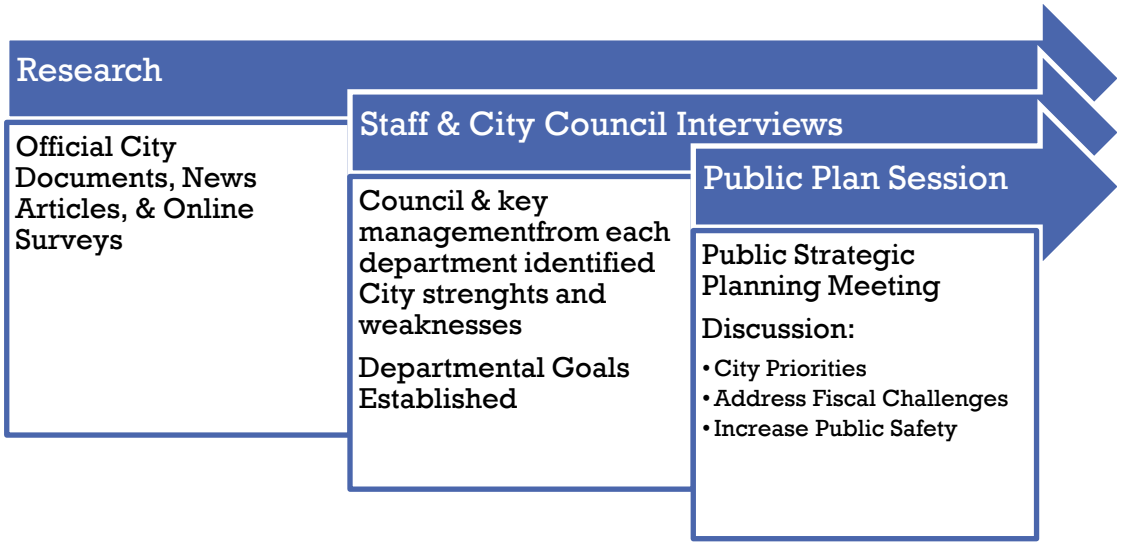
Staff participation and input is critical to the implementation of a successful Strategic Plan. Individuals representing all departments were engaged in a series of interviews and were asked to identify the City's strengths and weaknesses. Interviews were held via conference calls with the management 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

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?



Performance Measurement

How Do We Know If We Are Succeeding?

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

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.

Analysis: 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.

In FY20, the Council made $850,000 in additional discretionary payments to CalPERS resulting in an estimated interest savings totaling $1,229,733 (~44% ROI), or approximately 17.5% of our outstanding UAL.

The city's UAL contribution is set to increase an additional $65,000 in FY21, with over $600,000 in total UAL payments.

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.

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.

Analysis: Staff submitted the FY 2019/2020 Government Finance Officers Association ("GFOA") for Distinguished Budget Presentation Award application and received the award for the 5th consecutive year.

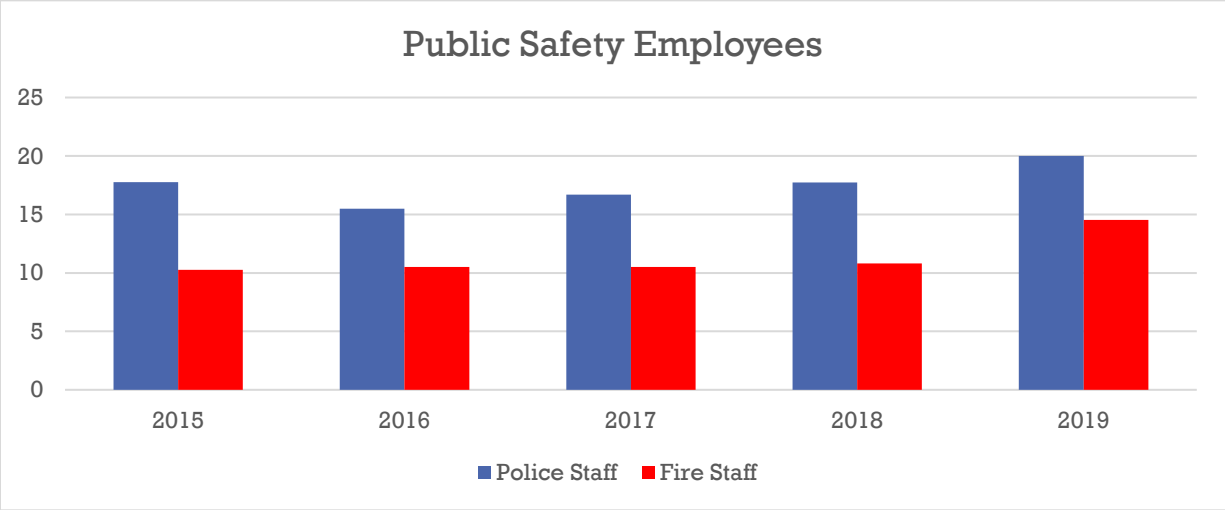
Strategic Goal	Objective	Finance	Unit	2015/2016 FY	2016/2017 FY	2017/2018 FY	2018/2019 FY	2019/2020 FY
Ensure Financial Stability	Protects and manages financial resources	**General Fund Budget - Expenditures**						
		Building and Planning	%	5	7	8	6	5
		City Council and Administration	%	31	21	24	22	12
		Community Services	%	5	6	8	7	7
		Fire	%	10	7	3	7	15
		Police	%	42	51	49	50	49
		Public Works	%	7	8	8	8	5
Strategic Goal	**Objective**	**Finance - Economic Development**	**Unit**	**2015/2016 FY**	**2016/2017 FY**	**2017/2018 FY**	**2018/2019 FY**	**2019/2020 FY**
Ensure Financial Stability	Protects and manages financial resources	Measure E $ Collected - Annually	$	N/A	N/A	N/A	$897,072	$1,532,964
		Measure E $ Spent on Fire Department	$	N/A	N/A	N/A	$693,857	$500,756
		Measure E $ Spent on Police Department	$	N/A	N/A	N/A	$181,856	$893,995
		Sales Tax (Annual) Bradley-Burns	$	$717,678	$443,519	$365,000	$353,208	$1,064,595
		Transient Occupancy Tax	FY $	$282,719	$330,136	$318,000	$318,000	$333,540
		GFOA Award	Yes/No	Yes	Yes	Yes	Yes	Yes

Strategic Goal	Objective	Human Resources	Unit	2015	2016	2017	2018	2019
Ensure Financial Stability	Attracts, motivates, and develops quality workforce	# of Recruitments Resulting in Hiring	#	35	39	41	13	28
		Employee Newsletter - Open Rates	%	66.51	67.37	77.47	66.32	62
		Employee Overall Satisfaction (survey)	%	N/A	N/A	97	N/A	N/A
		FTE Turnover Excluding Retirements	#		9	3	2	3
		Part-time Hours: All	Hours	*	*	18,952	21,445	20,158.40
		Part-time Hours: Fire	Hours	*	*	3,698	4,415	4,979.48
		Part-time Hours: Police	Hours	*	*	92	1,632	0
		Sick Hours Used All Employees	Hours	*	*	3,446.16	4,553.25	3,769
		Sick Hours Used: Fire	Hours	*	*	948	1,035	1,151
		Sick hours Used: Sworn Police	Hours	*	*	999	1,545	941.75
	Provides superior services that meet the needs of the community	**Personnel - Kingsburg Full Time Equivalents**	Staff					
		City Clerk	#	1.2	1.2	1.2	1.2	1.2
		Community Services	#	4	4	4	5.78	7.0
		Finance	#	4.8	4	4	5	5
		Fire	#	10.25	10.5	10.5	10.82	14.5
		Human Resources	#	1	1	1	1	1
		Planning & Building	#	2	2	2	2	2
		Police	#	17.75	15.5	16.96	17.72	22
		FTE Professional Staff	#	6	6 TO 3	3	3	3
		FTE Sworn Staff	#	13	14	15	17	19
		Public Works	#	10	10	10	10	10
		Public Works - Administration	#	1	1	1	1	1
		Public Works - Parks	#	3	3	3	3	3
		Public Works - Streets	#	3	3	3	3	3
		Public Works - Water Dept.	#	3	3	3	3	3
		Senior Center	#	0.7	0.7	0.7	0.7	0.9

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.



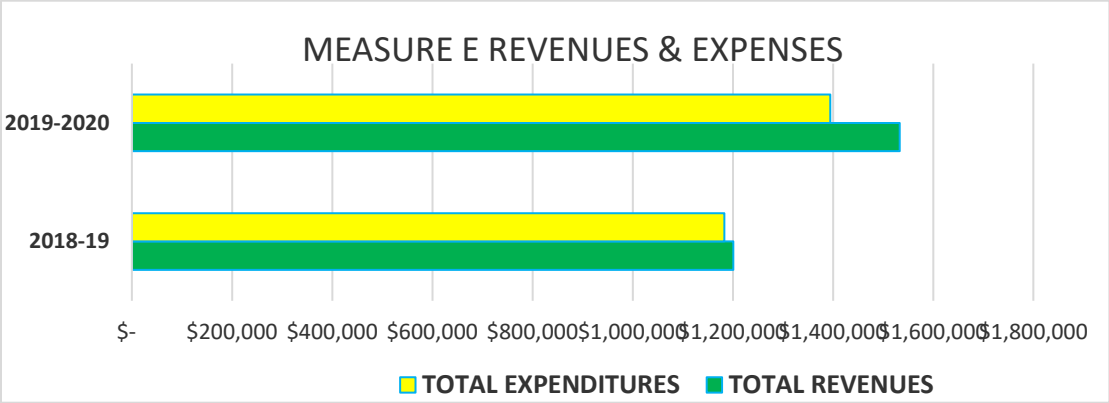
Analysis: The City contracted police dispatch operations in 2016 to the Fresno County Sheriff's Office. Savings from the transition helped fund an additional sworn officer. A public safety tax (Measure E) was approved by voters in 2018 creating a 1% safety tax. Measure E has allowed the City to hire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

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 manages 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, patrol vehicles, and increased public safety staff.

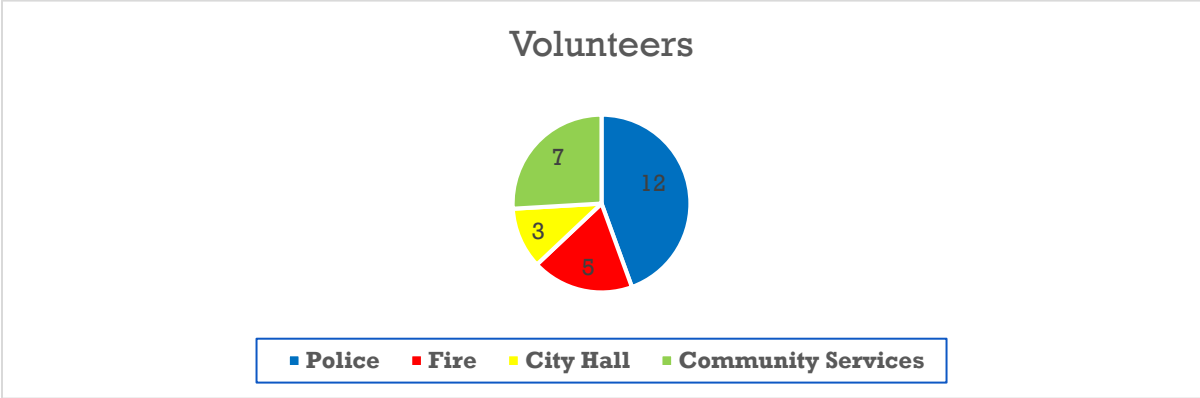
Goal: Maintain safe, well-lit streets and roads.

- The City has made street lighting a requirement for all new development. City streetlights were retrofitted to LEDs in FY18/19.

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.

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.

Strategic Goal	Objective	Police	Unit	2015	2016	2017	2018	2019
Improve Public Safety	Lowers crime through enforcement	Arrests	#	368	376	507	388	266
		Part 1 Crimes	#	442	373	351	447	237
		Part 1 Crimes Cleared	%	0.19	0.18	0.28	0.27	0.44
	Provides prompt response time for emegencies and calls for service	Priority 1 CFS - Average Response Time	Minutes	3.5	4.3	4.2	4.2	5.8
	Proactively prevents Crime	Speed Trailer - Days Deployed	Days	N/A	N/A	N/A	N/A	192
		Traffic Enforcement	Hours	*	31.5	580.5	80	1,114
		Traffic Collisions Investigated - Fatal	#	0	0	0	0	1
		Traffic Collisions Investigated - Injury	#	13	23	22	30	18
	Responsiveness	Police Initiated Calls for Service	#	6,183	4,601	4,744	4,489	3,653
		Citizen Initiated Calls for Service	#	6,395	5,778	4,937	5,127	4,993

Strategic Goal	Objective	Public Works	Unit	2015	2016	2017	2018	2019
Improve Public Safety	Protects and manages financial resources	City Vehicles Maintained	#	*	*	*	70	51
	Maintains a visible responsive public safety presence	Request Tracker Complaints - PW	#	*	89	156	69	76
	Protects and mantains safe infrastructure and facilities	Dog Transport to Second Chance	#	N/A	N/A	N/A	96	102
		City Properties Maintained	#	7	7	7	7	7
		Alley Maintenance	Linear Feet	200,000	200,000	200,000	200,000	200,000
		Avg. Street Rating (PCI)	1-100	*	*	*	64	64
		Landscape Areas Maintained	#	60	60	60	60	60
		Medians Maintained	#	30	30	30	30	30
		Sidewalks Maintained	Linear Feet	391,776	391,776	391,776	391,776	391,776
		Streets Maintained	Lane Miles	99.63	99.63	99.63	99.63	99.63
		Commercial Water Service Connections	#	270	269	254	253	260
		Residential Water Service Connections	#	3,250	3,260	3,264	3,293	3,237
		Residential-Multi-family Water Service Connections	#	87	85	149	150	162
		Water Consumption Reduction Average 2013	%	33%	32%	36%	29%	34%
		Water Wells Maintained	#	7	7	7	7	7

Strategic Goal	Objective	Fire & EMS	Unit	2015	2016	2017	2018	2019
Improve Public Safety	Provide exceptional service that meets the	Total Responses	#	2,602	2,293	2,331	2,341	2,424
		EMS Responses Total	#	1,411	1,486	1,485	1,823	1,946
		EMS Responses in Kingsburg Only	#	*	951	1,319	1,417	1,399
		Fire Responses Total	#	222	244	220	457	493
		Fire Responses in Kingsburg	#	*	*	*	203	189
		Fire/Medical Aid Responses	#	*	*	*	788	782
		Average Response Time Kingsburg Only	#	*	*	*	*	5:50 Mins
		% of Cardiac Patients w/Pulsatile Rhythms Upon	%	*	*	*	69%	66%
		Residential Population of Area Served: EMS	#	18,000	18,000	18,000	18,000	18,000
		Record of on Scene Times for Setting Standards Fire	#	*	*	*	5	4.25
		Fire/EMS Training Hours	Hours	*	*	*	401	2,700
		Fire Hydrants Serviced	#	0	0	0	0	20

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.

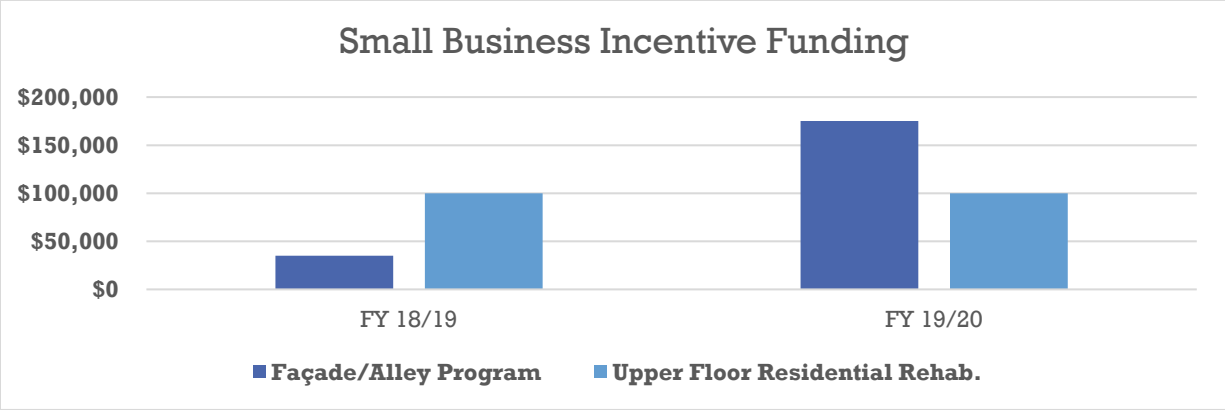
Goal: Work with Community Development to solicit feedback from businesses and developers on the permit approval and other processes and provide recommended solutions for consideration by the City Manager and/or City Council.

- 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, public parking area.

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 and the façade/alley program and upper floor residential rehabilitation programs.

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

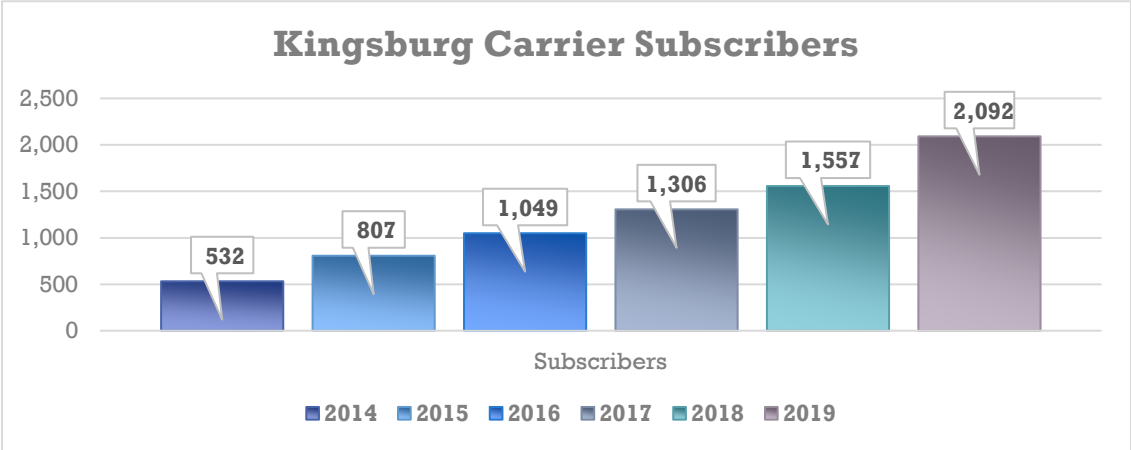
identity throughout the downtown corridor and at major entry points to the City. The City's signature "dala horse" and Swedish theme is incorporated throughout.

Strategic Goal	Objective	Administration Multiple Departments	Unit	2015	2016	2017	2018	2019
Increase Retail Opportunities	Supports sustainable programs to promote local businesses and/or improve downtown area	Upper Floor Improvement Program	#	N/A	N/A	N/A	1	1
		Façade Alley Program Partners	#	4	7	9	7	3
		Micro-Grant Program Participants	#	N/A	N/A	1	1	1
		Micro-Grant Program Reimbursements	$	N/A	N/A	15,000	15,000	5,000
		Economic Development Incentive Programs	#	6	6	8	8	9

4. Improve Community Communication

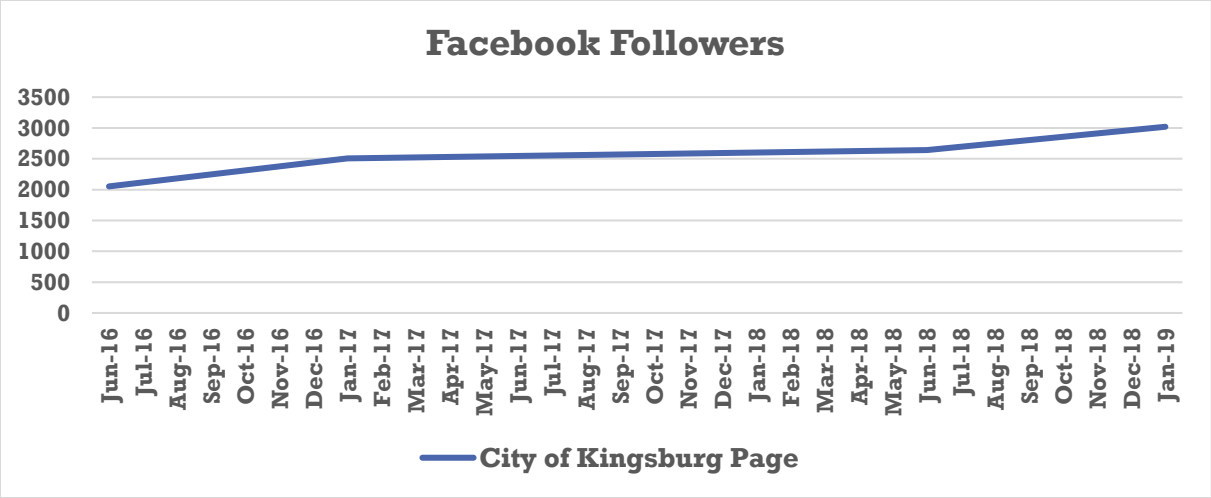
The Council believes communication with residents and the business community is essential to the long-range viability of the City.

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. 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.

Strategic Goal	Objective	Administration Multiple Departments	Unit	2015	2016	2017	2018	2019
Improve Community Communication	Responsive and accessible to community and elected officials	Request Tracker Complaints Closed - City Hall	#	*	11	97	119	205
		Request Tracker Complaints Submitted - City Hall	#	*	16	98	149	208
		% of Request Tracker Complants Closed	%	*	69%	99%	80%	99%
		Total # of Social Media Sites Archived	#	N/A	N/A	N/A	6	13
		Total Carrier Participants	#	807	1,049	1,306	1,557	2,092
		Kingsburg Carrier Open Rates	%	51	49.71	45.82	45.36	44.00
		Total Facebook Friends	#	*	2,053	2,508	2,642	3,020
		Total Instagram Followers	#	*	*	*	*	1,295
		Total Twitter Followers	#	151	177	275	337	399
		Total Website Visits	#	*	62,527	69,723	76,843	67,600
		Average # of Minutes on Site	#	*	2M59s	3M14s	3M14s	3M29s
		"How am I doing?" Survey - Excellent/Good	%	93.33	93.33	93.55	100	83.33
		"How am I doing?" Survey - Poor/Very Poor	%	4.44	3.33	6.45	0	16.67

Strategic Goal	Objective	City Clerk	Unit	2015	2016	2017	2018	2019
Community Communication and Engagement	Accesible and responsive to community and elected officials	City Council Candidates assisted during the election process	#	0	3	0	7	0
		Elections	#	0	1	0	1	0
		Registered Voters	#	6,115	6,268	6,216	6,235	6,720
		Votes Cast Absentee	#	0	3,443	0	777	0
		Total Votes Cast	#	0	6,157	0	2,599	0
		New Business Licenses Issued	#	Unknown	153	155	147	176
		New Brick-and-Mortar Businesses	#	10	12	18	20	9
		Business Licenses Renewed	#	Unknown	950	1,088	791	865
		Claims Filed Against the City - Approved	#	0	0	0	0	1
		Claims Filed Against the City - Denied	#	0	2	1	5	8
		Brick-and-Mortar Business Licesnes Renewed	#	10	187	220	134	163
	Transparency	Total Public Meetings	#	70	73	66	64	52
		Planning Commission Meetings	#	12	10	12	6	7
		City Council Meetings	#	25	31	27	33	24
		City Council Public Hearings	#	12	10	12	15	8
		Public Safety Committee Meetings	#	11	9	6	5	5
	Supports decision-making with timely & accurate short-term & long-range analysis	Economic Development Meetings	#	7	7	5	4	5
		Finance Committee Meetings	#	5	6	8	6	4
		Community Services Commission Meetings	#	10	10	8	10	7
		City Ordinance Adopted	#	9	6	8	6	7
	Provides superior services that meet the needs of the community	City Resolutions Adopted	#	44	54	53	83	60
		Dog Licenses	#	N/A	N/A	N/A	242	280

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:

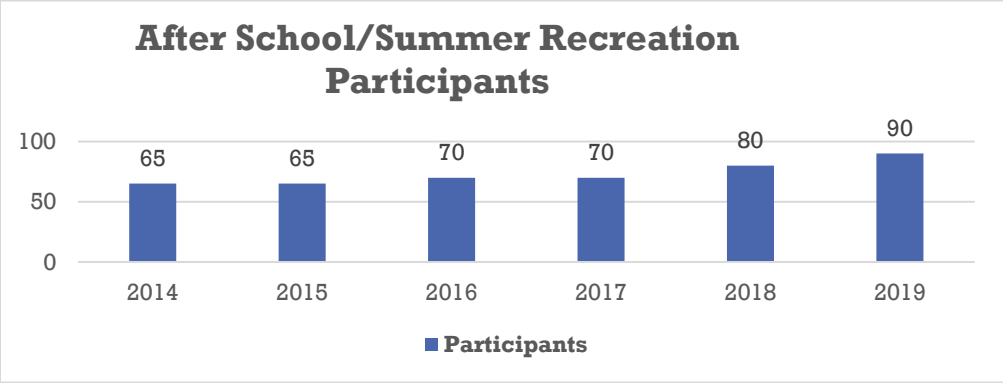
Goal: Maintain and refresh existing parks, trails and facilities.

: The City plans to extend the miles of trails and bike lanes within the City and to require pedestrian space in all new housing developments.

Analysis

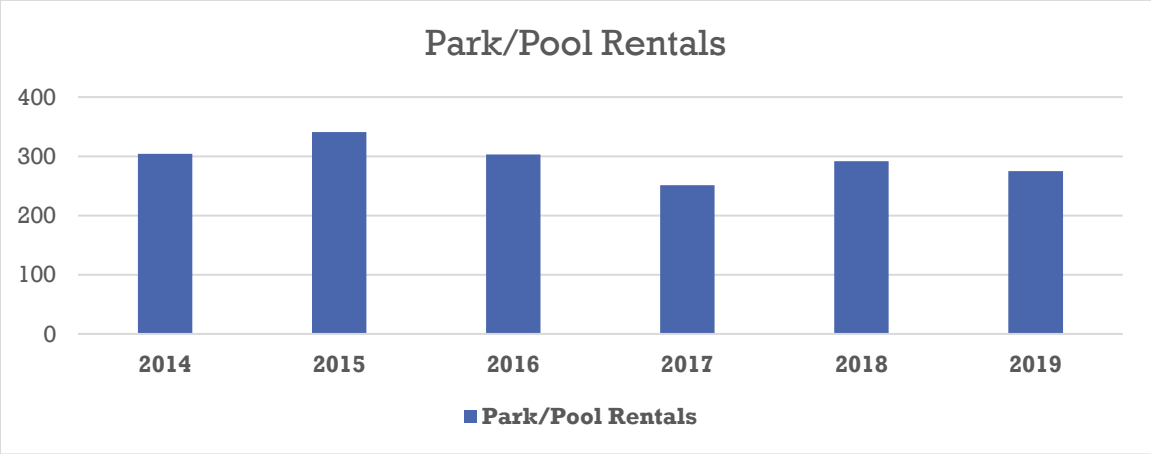
- The City partnered with the Kingsburg Tri-County Health Care District to add a new skate park, fitness court, and play structure to Athwal Park in 2019. The Health Care District contributed $600,00 toward the project.

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 in Kingsburg.
- 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.

Strategic Goal	Objective	Community Services	Unit	2015	2016	2017	2018	2019
Provide Recreational Opportunities for All Ages	Provide exceptional service that meets the needs of the community	After School Recreation Participants	#	65	70	70	80	90
		Summer Recreation Participants	#	65	70	70	80	90
		Cost per Hour for ASR/Summer Rec	$	1.36	1.36	1.36	1.54	1.54
		Pool - Classes Offered	#	5	5	5	6	6
		# of Pool Class Participants	#	N/A	N/A	1,450	2,400	2,200
		Concession Stand Sales - Fiscal Year	$	6,885	7,085	6,930	7,076	6,800
		Pool - Customer Satisfaction - Overall Rating	%	100%	100%	100%	95%	95%
		Recreation Opportunities for Adults	#	5	5	5	5	7
		Recreation Opportunities for Seniors	#	5	5	5	5	6
		Recreation Opportunities for Young Children	#	5	5	5	5	6
		Recreation Opportunities for Teens	#	5	5	5	5	7
		Number of Park Rentals/Pool Rentals	#	341	303	251	292	275
		Park Space	Acres	21.79	21.79	21.79	21.79	21.79
		Playground Space	Sq. Ft	15,807	15,807	15,807	15,807	17,484
		Miles of Bike Lane	Miles	9.5	9.5	9.5	9.5	9.5
	Maintains safety	# of Playground Inspections/Year	#	1	1	0	1	1
		# of Pool Inspections/Year	#	1	1	1	1	2
		Lifeguard Hours Worked	Hours	Unknown	4,562	5,328	5,340	5,402

6. Promote Sustainable Development

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 and the façade/alley program and upper floor residential rehabilitation programs. (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).

Strategic Goal	Objective	Building and Planning	Unit	2015	2016	2017	2018	2019
Promote Sustainable Development	Responsive, accessible to community and customers.	Average Number of days to issue a permit (21 day turn around?)	#	5	5	7.5	7.5	21
		Housing Allocations Awarded	#	0	0	49	NA	NA
	Ensure contractors and developers are conforming to the building code and producing a high quality product.	Total Permits Issued - Commercial	#	65	33	35	52	59
		Solar Permits	#	0	0	0	0	8
		Total Permits Issued - Residential	#	311	392	375	361	417
	Ensure contractors and developers are conforming to the building code and producing a high quality product.	New Construction Housing Permits	#	7	58	21	25	39
		Solar Permits	#	138	118	105	122	153
		Total Permits including Addendums		467	485	445	425	688
		# of Cars Passing Through on the 99	#	68,400	73,200	72,000	70,000	N/A
		Population (>=25) w/Bachelor's Degree or Higher	%	29.8	30.3	30.9	31.5	N/A
		% of Population Below Poverty Level - Families	%	11.3	11	10.5	10.1	N/A
		% of Population Below Poverty Level - Individuals	%	15.5	15.1	14.6	14.1	16.2
		Median Home Value	$	$227,000	$242,000	$257,000	$272,000	$293,778
		Median Household Income	$	$57,723	$61,925	$62,832	$64,995	$68,583
		Unemployment Rate	%	7.1	6.6	5.9	5.2	5

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

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**: 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. **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.

4. **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.
5. **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.
6. **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 2020-2021

DEPARTMENT	POSITION		2019-2020 ACTUAL	2019-2020 PROPOSED BUDGET	2020-2021 PROPOSED BUDGET
CITY COUNCIL	Mayor	Elected	1.00	1.00	1.00
	Council Members	Elected	4.00	4.00	4.00
	Total, City Council		5.00	5.00	5.00
CITY MANAGER	City Manager	Full-time	1.00	1.00	1.00
	Management Intern	Part-time	0.32	0.35	0.35
CITY CLERK	City Clerk	Full-time	1.00	1.00	1.00
	Clerical	Part-time	0.20	0.20	0.20
	Total, City Clerk		1.20	1.20	1.20
FINANCE	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	1.00	1.00
	Account Clerk I	Full-time	1.00	1.00	1.00
	Clerical	Part-time	-	-	-
	Total, Finance		5.00	5.00	5.00
HUMAN RESOURCES	Director of Administrative Services	Full-time	1.00	1.00	1.00
	Total, Human Resources		1.00	1.00	1.00
PLANNING & BUILDING	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	-	-	-
	Total, Planning & Development		2.00	2.00	2.00
COMMUNITY SERVICES	Community Services Director	Full-time	1.00	1.00	1.00
	Lifeguards & Instructors	Part-time	1.61	2.50	2.50
	Summer/After School Leaders	Part-time	2.41	2.50	2.50
	Total, Community Services		5.02	6.00	6.00
POLICE	Chief	Full-time	1.00	1.00	1.00
	Administrative Assistant	Full-time	1.00	1.00	1.00
	Sergeants	Full-time	4.00	3.00	4.00
	Officers	Full-time	12.00	12.00	14.00
	Records Supervisor	Full-time	1.00	1.00	1.00
	Police Services Technician	Full-time	1.00	1.00	2.00
	Contract Officers	Part-time	-	0.72	-
	Total, Police		20.00	19.72	23.00
FIRE & AMBULANCE	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	9.00	9.00	9.00
	Reserve Officers/PCFs	Part-time	2.79	2.00	3.00
	Total, Fire & Ambulance		15.79	15.00	16.00
PUBLIC WORKS	Director of Public Works	Full-time	1.00	1.00	1.00
	Maint Worker III	Full-time	4.00	3.00	4.00
	Maint Worker II	Full-time	-	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	3.00
	Total, P.W. Admin & Engin		10.00	10.00	11.00
SENIOR CENTER	Nutrition Coordinator	Part-time	0.76	1.00	1.00
	Total, Senior Center		0.76	1.00	1.00
TOTAL-ALL DEPARTMENTS		**Full-time**	52.00	51.00	56.00
		Part-time	8.09	9.27	9.55
	Total Employees (F.T.E.)*		61.77	61.92	65.55
		Elected	5.00	5.00	5.00
	GRAND TOTAL		**66.77**	**66.92**	**70.55**

* Full time equivalent

2020-2021 City of Kingsburg Budget Schedule

February 2020

5 2020-2021 budget schedule approved by the City Council.

10 Begin personnel costing worksheets and 2019-2020 year-end revenue projections.

17 Capital Improvement Plan (CIP) documents distributed to department heads for review and update.

25 Finance Committee meeting. Recommendation for any mid-year 2019-2020 adjustments made to City Council.

March 2020

4 City Council 2019-2020 mid-year budget review and potential adjustments.

10 City staff discussion on long-term strategic goals (in conjunction with Strategic Planning initiatives)

17 Capital improvement project (CIP) department requests with supporting documentation due to Finance Director for review.

24 Finance Committee meeting.

27 Personnel costing worksheets and 2019-2020 revenue projections due from Finance Director.

April 2020

3 Department heads complete 2019-2020 year to date and year end revenue and expenditure projections.

10 Department budget requests due from Department Heads.

13-24 Departmental meetings to discuss individual projections and 2020-2021 operational and CIP requests.

28 Finance Committee meeting.

May 2020

6 City Council approval of budget guidelines and parameters; review of City Financial Policies. Review and consideration of capital improvement projects.

12 Measure E Public Safety Tax Oversight Committee meeting to review 2019-2020 expenditures and 2020-2021 proposed budget. (approx. – date to be finalized).

20 City Council review and consideration of special funds (Measure E, CalPERS, Economic Development)

26 Finance Committee meeting. Final review of budget revenue and expenditure projections. Review and recommendation regarding City Financial Policies. Final revenue and expenditure projections for 2019-2020.

29 Distribution of the City Manager's recommended budget.

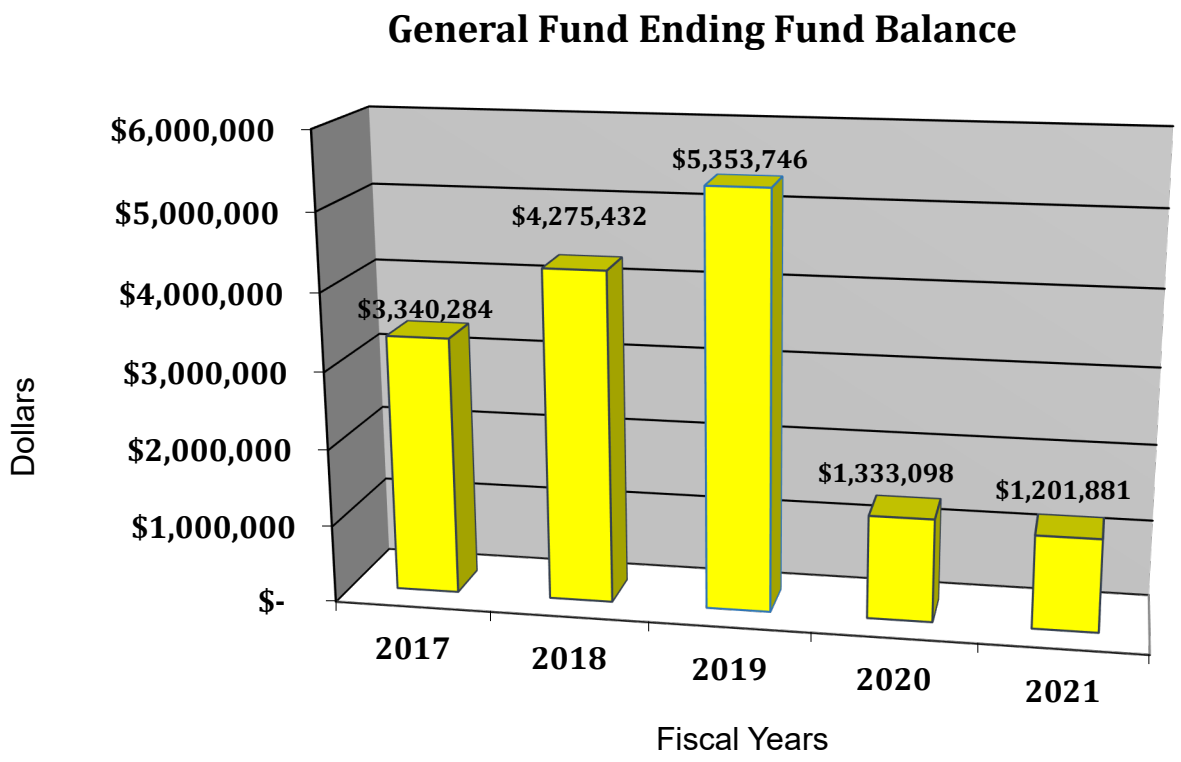
June 2020

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

17 Public hearing, final consideration and approval of 2020-2021 City Budget. Final budget to include organizational goals guided by Strategic Planning initiatives.

CITY OF KINGSBURG
FUND BALANCE PROJECTION
2020-21 FISCAL YEAR BUDGET

	FUNDS	EST FUND BALANCE 7/1/2020	2020-21 ESTIMATED REVENUE	2020-21 OPERATING BUDGET	2020-21 DEBT SERVICE	2020-21 CAPITAL OUTLAY	2020-21 TOTAL BUDGET	EST FUND BALANCE 6/30/2021	Percent Change
001	**GENERAL**	1,333,098	5,794,657	5,443,469	4,370	345,000	5,792,838	1,201,881	-9.84%
	RECREATION								
021	Pool	(60,904)	180,400	156,759	-	25,000	181,759	(62,263)	-2.23%
022	Senior Center	1,299	85,000	74,174	-	-	74,174	12,124	-833.68%
	TOTAL, RECREATION	(59,605)	265,400	230,933	-	25,000	255,933	(50,138)	15.88%
	SPECIAL REVENUE								
102	Gas Tax	224,209	502,897	308,122	-	234,000	542,122	184,985	-17.49%
103	LTF Article 3	61,601	9,975	-	-	42,461	42,461	29,115	-52.74%
104	LTF Article 8	550,822	424,447	102,500	-	443,609	546,109	429,160	-22.09%
105	Measure C	373,796	383,418	210,500	-	201,000	411,500	345,714	-7.51%
	SPECIAL REVENUE-PUBLIC SAFETY								
106	Measure E	350,116	1,550,000	1,052,092	-	430,500	1,482,592	417,524	19.25%
	TOTAL, SPECIAL REVENUE	1,560,544	2,870,737	1,673,214	-	1,351,570	3,024,784	1,406,496	-9.87%
	SPECIAL POLICE								
107	Abandoned Vehicle Abatement	16,627	-	-	-	-	-	16,627	0.00%
	TOTAL, SPECIAL POLICE	16,627	-	-	-	-	-	16,627	0.00%
	ENTERPRISE								
318	Water	9,184,667	2,169,160	2,075,494	80,414	3,058,000	5,213,908	6,646,919	-27.63%
319	Solid Waste	(401,742)	1,929,600	1,868,025	-	-	1,868,025	(335,849)	16.40%
320	Ambulance/Fire	(949,295)	4,664,784	4,591,442	63,488	40,000	4,694,930	(787,316)	17.06%
	TOTAL, ENTERPRISE	7,833,630	8,763,544	8,534,961	143,902	3,098,000	11,776,863	5,523,754	-29.49%
	FEDERAL PROJECTS								
030	Community Development Block Grant	-	234,217	-	-	234,217	234,217	-	
031	Park Improvements	-	-	-	-	-	-	-	
038	Sierra Street Signal Traffic Synchonization	-	-	-	-	-	-	-	
039	Sierra Street Transit Stop	-	-	-	-	-	-	-	
043	Sierra Street Reconstruction	-	-	-	-	-	-	-	
044	10th and Union Lighted Crosswalk	-	-	-	-	-	-	-	
045	Rafer Johnson Drive/Sierra St.	-	-	-	-	-	-	-	
048	Sierra Street Sidewalk-16th to 18th	-	-	-	-	-	-	-	
049	6th Avenue Reconstruction	-	-	-	-	-	-	-	
054	18th/Kern Lighted Crosswalk	-	287,597	-	-	287,597	287,597	-	
055	Bethel Ave Improvement	-	-	-	-	-	-	-	
056	Madsen Ave Recons Sierra to Stroud	-	689,629	-	-	689,629	689,629	-	
057	Madsen Ave Bike Path Stroud to Kamm	39,898	392,249	-	-	392,249	392,249	39,898	
058	Bethel /Sierra Roundabout	-	1,240,900	-	-	1,240,900	1,240,900	-	
059	Mehlert Ave Reconstruction	-	343,830	-	-	343,830	343,830	-	
060	12th Ave Sidewalks-Stroud-Aslan	-	78,741	-	-	78,741	78,741	-	
061	18th Ave Sidewalks-Stroud-Klepper	-	142,400	-	-	142,400	142,400	-	
	TOTAL, FEDERAL PROJECTS	39,898	3,409,563	-	-	3,409,563	3,409,563	39,898	
	GRANTS								
032	Transient Oriented Development Grant	-	147,800	147,800	-	-	147,800	-	
033	San Joaquin Valley Air Grant	-	-	-	-	-	-	-	
034	SLESF Cops Grant	117,487	150,000	150,000	-	-	150,000	117,487	
108	ACT Task Force Grant	-	120,764	120,764	-	-	120,764	(0)	
109	School Resource Officer	-	171,403	171,403	-	-	171,403	0	
	TOTAL, GRANTS	117,487	589,967	589,967	-	-	589,967	117,487	
210	Capital Facilities-Traffic	1,247,081	100,000	-	-	200,000	200,000	1,147,081	-8.02%
210	Capital Facilities-Public Safety	(996,225)	100,000	-	-	-	-	(896,225)	10.04%
210	Capital Facilities-Special Recreation	728,070	-	-	-	603,000	603,000	125,070	-82.82%
210	Capital Facilities-Water Facilities	960,900	110,000	-	-	-	-	1,070,900	11.45%
210	Capital Facilities-General Government	849,483	29,000	-	-	20,000	20,000	858,483	1.06%
	SUB-TOTAL, CAPITAL FACILITIES	2,789,308	339,000	-	-	823,000	823,000	2,305,308	
211	Sewer Connection	1,156,831	55,000	-	-	408,000	408,000	803,831	-30.51%
212	Storm Drain	146,280	8,500	-	-	-	-	154,780	5.81%
214	Parks & Recreation - Neighborhood	106,937	-	-	-	-	-	106,937	0.00%
214	Parks & Recreation - Community	264,978	-	-	-	-	-	264,978	0.00%
216	Traffic Impact Zone	13,387	-	-	-	-	-	13,387	0.00%
243	Equipment Reserve	25,397	-	-	-	-	-	25,397	0.00%
	TOTAL, DEVELOPMENT IMPACT FEES	4,503,117	402,500	-	-	1,231,000	1,231,000	3,674,617	-18.40%
	INTERNAL SERVICE								
501	Risk Management	-	580,983	580,983	-	-	580,983	-	0.00%
502	CalPERS UAL Fund	2,057,578	-	178,463	-	-	178,463	1,972,239	-4.15%
503	Economic Stabilization Fund	620,552	-	170,000		-	170,000	470,507	-24.18%
504	Equipment Reserve Fund	436,052	-	42,000		-	42,000	414,007	-5.06%
	TOTAL, INTERNAL SERVICE	3,114,183	580,983	971,446	-	-	971,446	2,856,754	-8.27%
	FINANCE AUTHORITY							-	
750	Finance Authority	2,839,326	110,000	-	180,222	-	180,222	2,769,104	-2.47%
754	Special Assessment District 1991-1	(293,702)	54,000	-	12,988	-	12,988	(252,690)	13.96%
755	Special Assessment District 1991-1 Sup	(2,940)	3,000	-	1,170	-	1,170	(1,110)	62.23%
756	Special Assessment District 1992-1	(1,119)	49,000	-	10,159	-	10,159	37,722	3469.56%
757	Special Assessment District 1992-2	3,921	57,000	-	9,695	-	9,695	51,226	-1206.55%
	TOTAL, FINANCE AUTHORITY	2,545,485	273,000	-	214,234	-	214,234	2,604,251	2.31%
	REDEVELOPMENT SUCCESSOR AGENCY							-	
740	RDA Successor Agency	55,582	49,000	-	7,703	-	7,703	96,880	-74.30%
741	Low/Moderate Housing Successor Agncy	-	-	-	-	-	-	-	
	TOTAL, SUCCESSOR AGENCY	55,582	49,000	-	7,703	-	7,703	96,880	-74.30%
759	**LANDSCAPING & LIGHTING DISTRICT**	1,354	102,446	-	102,446	-	102,446	1,355	0.01%
	GRAND TOTAL	**$ 21,061,400**	**$ 23,101,797**	**$ 17,443,990**	**$ 472,654**	**$ 9,460,133**	**$ 27,376,777**	**$ 17,489,862**	-16.96%


General Fund Ending Fund Balance
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$-
Dollars
$3,340,284
$4,275,432
$5,353,746
$1,333,098
$1,201,881
2017
2018
2019
2020
2021
Fiscal Years

CITY OF KINGSBURG
ALL TRANSFERS
FISCAL YEAR 2020-21

Fund		Transfers Out	Fund		Transfers In
Overhead Transfers					
Water Fund	318	300,000	General Fund	001	300,000
Solid Waste Fund	319	100,000	General Fund	001	100,000
Gas Tax Fund	102	22,500	General Fund	001	22,500
LTF Art 8 Fund	104	22,500	General Fund	001	22,500
Measure C Fund	105	22,500	General Fund	001	22,500
Total Overhead Transfers		467,500			467,500
Operational Transfers					
General Fund	001	300,000	Ambulance Fund	320	300,000
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	150,000	General Fund	001	150,000
CalPERS UAL Fund	502	25,860	Ambulance Fund	320	25,860
CalPERS UAL Fund	502	152,603	General Fund	001	152,603
Landscape & Lighting Fund	759	79,500	General Fund	001	79,500
Landscape & Lighting Fund	759	20,000	Water fund	318	20,000
Equipment Reserve Fund	504	42,000	General Fund	001	42,000
Economic Stabilization Fund	503	170,000	General Fund	001	170,000
Total Operational Transfers		1,094,963			1,094,963
Total Transfers Out		**$ 1,562,463**	***Total Transfers In***		**$ 1,562,463**

CITY OF KINGSBURG
Summary of General Fund Segments

2020-21 Fiscal Year Budget

		General Fund	Pool Fund	Senior Center Fund	Total
Actual Fund Balance,	**June 30, 2019**	5,353,746	(76,530)	(844)	5,276,371
Estimated Fund Balance,	**June 30, 2020**	1,333,098	(60,904)	1,299	1,273,493
Revenues:					
	Taxes	4,016,164			4,016,164
	Licenses, Permits and Fees	628,000			628,000
	Fines and Penalties	12,250			12,250
	Use of Money and Property	9,210			9,210
	Intergovernmental				
	Charges for Services	37,430	15,400	6,000	58,830
	JPA Reimbursements		65,000		65,000
	Other Revenue	109,500		4,000	113,500
	Transfer in from General Fund		100,000	75,000	175,000
	Transfer in from Other Funds	982,103			982,103
	Total Revenues	5,794,657	180,400	85,000	6,060,057
Expenses:					
	Wages & Benefits	3,501,947	39,513	58,503	3,599,963
	Maintenance and Operation	1,486,522	117,246	15,671	1,619,439
	Debt Service	4,370			4,370
	Capital Outlay	345,000	25,000		370,000
	Transfers Out	455,000			455,000
	Total Expenses	5,792,838	181,759	74,174	6,048,771
	Projected Net Result	*1,818*	*(1,359)*	*10,826*	*11,285*
Projected Fund Balance,	**June 30, 2021**	**1,201,881**	**(62,263)**	**12,124**	**1,151,742**

CITY OF KINGSBURG
REVENUE SUMMARY
FOR FISCAL YEAR 2020/21

GENERAL FUND REVENUE ACCOUNTS	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 BUDGET	2019/20 PROJECTED	2020/21 PROPOSED
Property Tax						
Secured/Unsecured Prop Tax	1,007,339	1,344,515	1,237,002	1,222,638	1,141,765	1,147,164
Supplemental Prop Tax	23,959	29,277	46,988	18,500	15,665	18,500
Real Prop Transfer	28,825	35,867	30,699	30,000	30,000	30,000
Other Tax						
Homeowner Property Tax Relief	12,712	13,077	12,439	13,500	11,500	13,500
Residual Property Tax	-	-	145,440	155,000	145,169	155,000
Sales Tax	443,519	371,285	678,451	415,192	360,000	388,830
Sales Tax in-lieu	587,336	586,937	612,209	649,403	600,000	608,170
Franchises	375,520	483,749	433,177	396,000	440,000	395,000
Housing-in-lieu						
Motor Vehicle-In-Lieu-of Fees	1,051,648	1,081,176	1,105,422	1,105,000	1,164,983	1,050,000
Sales Tax/Local Public Safety	20,985	24,476	25,563	20,000	21,800	20,000
Transient Occupancy Tax	330,136	361,459	349,964	333,540	275,000	190,000
Licenses, Permits and Fees						
Business Licenses	185,877	178,793	184,623	175,000	174,000	165,000
SB 1186 Fee	(317)	(303)	3,582	4,500	4,500	4,500
Dog Licenses	5,848	1,783	2,379	3,400	375	3,400
Park Reservation Fees	7,815	7,050	5,590	7,000	2,490	7,000
Summer Program Fees	-	-	31,698	29,750	2,266	33,300
After School Program Fees	78,762	111,040	95,506	105,300	81,693	113,400
Offsite Plan Check & Inspec. Fees	-	-	-	-	-	-
Variance	(450)	-	-	-	-	-
Home Occupation/Conditional Use Permit	3,050	1,474	1,250	750	1,300	750
Encroachments	21,323	17,759	43,239	20,000	42,500	20,000
Planning & Zoning Fees	15,086	15,734	16,005	-	15,000	15,200
Site Plan Review/Parcel Maps/Tract Maps	24,881	8,955	9,459	-	15,850	6,000
Subdivision Monuments	-	-	-	-	-	-
Misc Planning Fees	14,634	4,375	13,153	-	1,750	-
Construct & Debris Demo	27,510	26,050	11,540	4,000	15,475	4,000
Zone	3,000	1,000	-	-	-	-
Building Permits	445,237	192,410	118,082	115,000	374,000	140,000
Plumb Elec/Air Conditioning	14,855	16,133	19,474	12,000	21,000	12,000
Strong Motion Tax-Resident	1,444	1,522	1,236	700	3,300	700
Strong Motion Tax-Comm\	7,708	1,498	842	750	3,000	750
Energy Surcharge	15,631	7,374	6,166	4,000	41,000	4,000
Plan Check Fee	100,684	81,243	173,411	75,000	264,000	98,000
Grading & Inspec-Comm	47,180	-	-	-	19,393	-
BSC Fees	1,947	1,269	1,530	-	1,655	-
Fire Sprinkler	13,579	1,653	5,584	-	6,223	-
Fines and Penalties						
Police Fines	11,259	14,416	19,641	12,000	9,500	12,000
Police Grants			6,008	-		
Parking Fines	1,418	1,048	783	250	250	250
Use of Money and Property						
Interest on Investments	3,249	3,404	13,644	-	-	-
Interest Income Gun Club	4,603	3,240	1,821	-	379	-
Sale of Maps & Pubs	-	-	-	-	-	-
Rents	5,925	14,519	8,924	9,210	9,210	9,210
Sale of Property	-	-	-	-	1	-
Intergovernmental						
Cal Grip	-	29	-	-	-	-
State Emergency Telephone Grant	-	-	-	-	-	-
OES Grant	-	-	-	-	-	-
State Mandates Reimb	4,295	-	-	-	-	-
Charette Grant	-	-	-	-	-	-
Planned Unit Development	-	-	-	-	-	-
Other	3,200	1,000	152	-	-	-
State Homeland Security Grant	-	-	-	-	4,200	-
DOJ Grants	2,576	3,005	955	-	4,008	-
Charges for Services						
Garage	10,998	7,343	17,421	8,000	13,551	8,000
State Route 201 Maint	5,430	2,715	6,788	5,430	5,430	5,430
Police Services	30,089	32,925	28,763	24,000	15,000	24,000

CITY OF KINGSBURG
REVENUE SUMMARY
FOR FISCAL YEAR 2020/21

GENERAL FUND REVENUE ACCOUNTS	2016/17 ACTUAL	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 BUDGET	2019/20 PROJECTED	2020/21 PROPOSED
Other Revenue						
Weed Cleanup	-	-	-	-	-	-
POST Reimbursement	5,150	7,785	11,245	10,000	20,318	10,000
ACT Task Force Reimbursement	34,944	104,528	-	-	-	-
Miscellaneous	61,618	24,670	230,882	111,000	116,922	99,500
Transfers In	726,500	598,500	598,500	581,500	481,500	467,500
Transfer-In-From General Fund balance	-	-	-	187,000	187,000	364,603
Transfer In-Other	100,000	275,000	100,000	100,000	556,504	150,000
TOTAL REVENUES	**$ 5,928,517**	**$ 6,102,756**	**$ 6,467,228**	**$ 5,964,313**	**$ 6,720,424**	**$ 5,794,657**

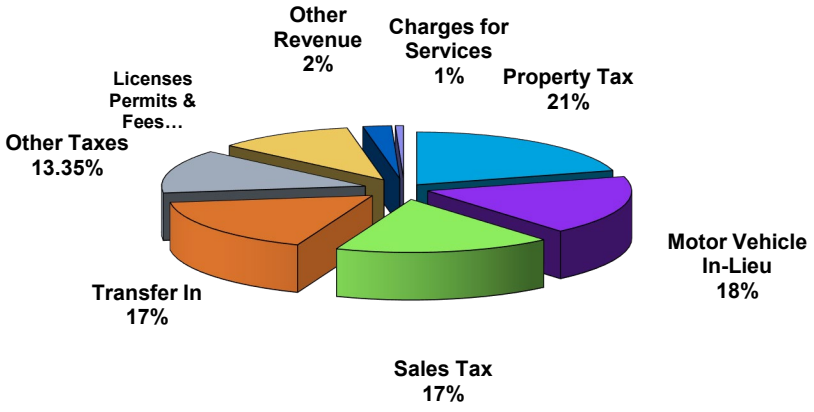
CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2020/21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUTALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
001-0000-401-0100	PROPERTY TAX TEETER	$ 946,196	$ 1,276,421	$ 1,168,539	$ 1,160,638	$ 1,079,765	$ 1,085,164	-6.50%
001-0000-401-0101	LOW/MOD DISTRIBUTION	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-401-0201	UNSECURED/CURRENT	$ 59,140	$ 65,602	$ 63,601	$ 62,000	$ 62,000	$ 62,000	0.00%
001-0000-401-0202	UNSECURED/PRIOR	$ 2,003	$ 2,492	$ 4,862	$ -	$ -	$ -	
001-0000-401-0301	SUPPLEMENTAL/CURRENT	$ 23,425	$ 27,756	$ 45,048	$ 17,500	$ 10,644	$ 17,500	0.00%
001-0000-401-0302	SUPPLEMENTAL/PRIOR	$ 534	$ 1,520	$ 1,939	$ 1,000	$ 5,021	$ 1,000	
001-0000-401-0400	REAL PROPTY TRANSFER TAX	$ 28,825	$ 35,867	$ 30,699	$ 30,000	$ 30,000	$ 30,000	0.00%
001-0000-401-0500	HOMEOWNERS	$ 12,712	$ 13,077	$ 12,439	$ 13,500	$ 11,500	$ 13,500	0.00%
001-0000-401-0600	RESIDUAL PROPERTY TAX	$ -	$ -	$ 145,440	$ 155,000	$ 145,169	$ 155,000	
001-0000-402-0101	SALES TAX	$ 443,519	$ 371,285	$ 678,451	$ 415,192	$ 360,000	$ 388,830	-6.35%
001-0000-402-0102	IN-LIEU SALES TAX	$ 587,336	$ 586,937	$ 612,209	$ 649,403	$ 600,000	$ 608,170	-6.35%
001-0000-402-0103	LOCAL PUBLIC SAFETY	$ 20,985	$ 24,476	$ 25,563	$ 20,000	$ 21,800	$ 20,000	0.00%
001-0000-403-0101	MVLF	$ 1,051,648	$ 1,081,176	$ 1,105,422	$ 1,105,000	$ 1,164,983	$ 1,050,000	-4.98%
001-0000-403-0102	MVLF IN-LIEU	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-403-0200	FRANCHISE TAX	$ 375,520	$ 483,749	$ 433,177	$ 396,000	$ 440,000	$ 395,000	-0.25%
001-0000-403-0300	TRANSIENT OCCUPANCY TAX	$ 330,136	$ 361,459	$ 349,964	$ 333,540	$ 275,000	$ 190,000	-43.04%
001-0000-411-0101	BUSINESS LICENSES-1ST TIME APP	$ 185,877	$ 178,793	$ 184,519	$ 175,000	$ 174,000	$ 165,000	-5.71%
001-0000-411-0102	BUSINESS LICENSES	$ -	$ -	$ 104	$ -	$ -		
001-0000-411-0103	SB1186 FEE	$ (317)	$ (303)	$ 3,582	$ 4,500	$ 4,500	$ 4,500	0.00%
001-0000-411-0200	DOG LICENSES	$ 5,848	$ 1,783	$ 2,379	$ 3,400	$ 375	$ 3,400	0.00%
001-0000-421-0102	OTS GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-421-0103	DOMESTIC VIOLENCE GRANT	$ -	$ 29	$ -	$ -	$ -	$ -	
001-0000-421-0105	STATE EMERG TELEPHONE GRT	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-421-0110	DOJ GRANTS	$ 2,576	$ 3,005	$ 955	$ -	$ 4,008	$ -	
001-0000-421-0111	CAL GRIP GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-421-0201	OES GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-421-0202	HOMELAND SECURITY-POLICE	$ 4,295	$ -	$ -	$ -	$ 4,200	$ -	
001-0000-422-0101	PEG MONEY	$ 15,086	$ 15,734	$ 16,005	$ 15,000	$ 15,000	$ 15,200	1.33%
001-0000-431-0101	OFF-SITE PLAN CHECK FEE	$ -	$ -	$ -	$ -		$ -	
001-0000-431-0102	REZONE	$ -	$ -	$ -	$ -		$ -	
001-0000-431-0103	GENERAL PLAN AMENDMENT	$ -	$ -	$ -	$ -		$ -	
001-0000-431-0104	VARIANCE	$ (450)	$ -	$ -	$ -		$ -	
001-0000-431-0105	HOME OCCUPATION	$ 1,050	$ 1,474	$ 1,250	$ 750	$ 1,300	$ 750	0.00%
001-0000-431-0106	CONDITIONAL USE PERMIT	$ 2,000	$ -	$ -	$ -		$ -	
001-0000-431-0107	SITE PLAN REVIEW	$ 13,381	$ 5,130	$ 5,809	$ -	$ 15,050	$ 6,000	
001-0000-431-0108	PARCEL MAPS	$ -	$ -	$ -	$ -		$ -	
001-0000-431-0109	TRACT MAPS	$ 11,500	$ 3,825	$ 3,650	$ -	$ 800	$ -	
001-0000-431-0110	ENCROACHMENTS	$ 21,323	$ 17,759	$ 43,239	$ 20,000	$ 42,500	$ 20,000	0.00%
001-0000-431-0112	SUBDIVISION MONUMENTS	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-431-0114	ANNEXATION DEPOSITS	$ 14,634	$ 4,350	$ 7,603	$ -	$ 1,750	$ -	
001-0000-431-0115	MISC PLANNING FEES	$ -	$ 25	$ 5,550	$ -		$ -	
001-0000-431-0116	PLANNED UNIT DEVELOPMENT	$ -	$ -	$ -	$ -		$ -	
001-0000-431-0118	CONSTRUCT & DEBRIS DEMO	$ 27,510	$ 26,050	$ 11,540	$ 4,000	$ 15,475	$ 4,000	0.00%
001-0000-431-0119	ZONE	$ 3,000	$ 1,000	$ -	$ -		$ -	
001-0000-431-0120	OTHER	$ 3,200	$ 1,000	$ 152	$ -		$ -	
001-0000-431-0130	BUILDING PERMITS	$ 445,237	$ 192,410	$ 118,082	$ 115,000	$ 374,000	$ 140,000	21.74%
001-0000-431-0131	PLUMB ELEC/AIR COND	$ 14,855	$ 16,133	$ 19,474	$ 12,000	$ 21,000	$ 12,000	0.00%
001-0000-431-0132	STRONG MOTION TAX-RESIDENT	$ 1,444	$ 1,522	$ 1,236	$ 700	$ 3,300	$ 700	0.00%
001-0000-431-0133	STRONG MOTION TAX-COMM	$ 7,708	$ 1,498	$ 842	$ 750	$ 3,000	$ 750	0.00%
001-0000-431-0134	ENERGY SURCHARGE	$ 15,631	$ 7,374	$ 6,166	$ 4,000	$ 41,000	$ 4,000	0.00%
001-0000-431-0135	PLAN CHECK FEE	$ 100,684	$ 81,243	$ 173,411	$ 75,000	$ 264,000	$ 98,000	30.67%
001-0000-431-0136	GRADING & INSPECTION-COMM	$ 47,180	$ -	$ -	$ -	$ 19,393	$ -	
001-0000-431-0137	BSC FEES	$ 1,947	$ 1,269	$ 1,530	$ -	$ 1,655	$ -	
001-0000-431-0138	FIRESPRINKLER	$ 13,579	$ 1,653	$ 5,584	$ -	$ 6,223	$ -	
001-0000-432-0101	POLICE FINES	$ 11,259	$ 14,416	$ 19,641	$ 12,000	$ 9,500	$ 12,000	0.00%
001-0000-432-0102	POLICE SERVICES	$ 30,089	$ 32,925	$ 28,763	$ 24,000	$ 15,000	$ 24,000	0.00%
001-0000-432-0104	PARKING FINES	$ 1,418	$ 1,048	$ 783	$ 250	$ 250	$ 250	0.00%
001-0000-432-0105	POST REIMBURSEMENT	$ 5,150	$ 7,785	$ 11,245	$ 10,000	$ 20,318	$ 10,000	0.00%
001-0000-432-0106	POLICE GRANTS	$ -	$ -	$ 6,008	$ -	$ -	$ -	
001-0000-433-0101	PARK RESERVATION FEES	$ 7,815	$ 7,050	$ 5,590	$ 7,000	$ 2,490	$ 7,000	0.00%
001-0000-433-0102	SUMMER PROGRAM FEES	$ -	$ -	$ 31,698	$ 29,750	$ 2,266	$ 33,300	11.93%
001-0000-433-0103	AFTER SCHOOL PROGRAM FEES	$ 78,762	$ 111,040	$ 95,506	$ 105,300	$ 81,693	$ 113,400	7.69%
001-0000-433-0302	SPEC EVENTS INS CITY FEE	$ 150	$ 25	$ 50	$ -	$ 25	$ -	
001-0000-434-0100	GARAGE	$ 10,998	$ 7,343	$ 17,421	$ 8,000	$ 13,551	$ 8,000	0.00%
001-0000-451-0101	INTEREST	$ 3,249	$ 3,404	$ 13,644	$ -	$ -	$ -	
001-0000-451-0102	INTEREST INCOME GUN	$ 4,603	$ 3,240	$ 1,821	$ -	$ 379	$ -	
001-0000-452-0101	UNDERGROUND ELECTRIC RES	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-452-0101	SALE OF PROPERTY	$ -	$ -	$ -	$ -	$ 1	$ -	
001-0000-452-0102	SALE OF MAPS & PUBS	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-453-0100	RENTS	$ 5,925	$ 14,519	$ 8,924	$ 9,210	$ 9,210	$ 9,210	0.00%
001-0000-462-0100	MISCELLANEOUS-LLMD & OTHER	$ 61,468	$ 15,446	$ 228,660	$ 96,000	$ 106,512	$ 99,500	3.65%
001-0000-462-0169	MISCELLANEOUS-RESTITUTION	$ -	$ 9,199	$ 2,172	$ -	$ 10,349	$ -	
001-0000-463-0101	ST ROUTE 201 MAINT	$ 5,430	$ 2,715	$ 6,788	$ 5,430	$ 5,430	$ 5,430	0.00%
001-0000-463-0119	ACT TASK FORCE REIMB	$ 34,944	$ 104,528	$ -	$ -	$ -	$ -	

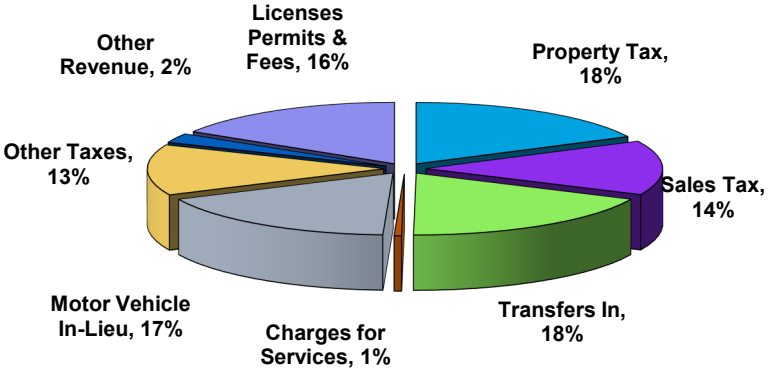
CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2020/21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUTALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
001-0000-464-0100	TROLLEY RENTAL	$ -	$ -	$ -	$ -	$ 36	$ -	
001-0000-471-0101	FROM COPS GRANT	$ 100,000	$ 275,000	$ 100,000	$ 100,000	$ 100,000	$ 150,000	50.00%
001-0000-471-0102	FROM RDA	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-471-0103	FROM LTF ART 8	$ 20,500	$ 20,500	$ 20,500	$ 20,500	$ 20,500	$ 22,500	9.76%
001-0000-471-0104	FROM MEASURE C	$ 20,500	$ 20,500	$ 20,500	$ 20,500	$ 20,500	$ 22,500	9.76%
001-0000-471-0105	FROM AMBULANCE	$ 68,000	$ -	$ -	$ -	$ -	$ -	
001-0000-471-0106	FROM GAS TAX	$ 17,500	$ 17,500	$ 17,500	$ 20,500	$ 20,500	$ 22,500	9.76%
001-0000-471-0108	FROM WATER	$ 320,000	$ 300,000	$ 300,000	$ 320,000	$ 320,000	$ 300,000	-6.25%
001-0000-471-0109	FROM SOLID WASTE	$ 280,000	$ 240,000	$ 240,000	$ 200,000	$ 100,000	$ 100,000	-50.00%
001-0000-471-0111	FROM GEN FUND BALANCE	$ -	$ -	$ -	$ 187,000	$ 187,000	$ 212,000	13.37%
001-0000-471-0112	FROM CALPERS UAL FUND BALANCE	$ -	$ -	$ -	$ -	$ 456,504	$ 152,603	
		$ 5,928,516	$ 6,102,756	$ 6,467,228	$ 5,964,313	$ 6,720,424	$ 5,794,657	-2.84%
	Revenues	$ 5,928,516	$ 6,102,756	$ 6,467,228	$ 5,964,313	$ 6,720,424	$ 5,794,657	-2.84%
	Expenses	$ 5,210,021	$ 5,317,119	$ 5,502,184	$ 6,000,315	$ 6,587,389	$ 5,792,838	-3.46%
		$ 718,496	$ 785,638	$ 965,044	$ (36,002)	$ 133,035	$ 1,818	

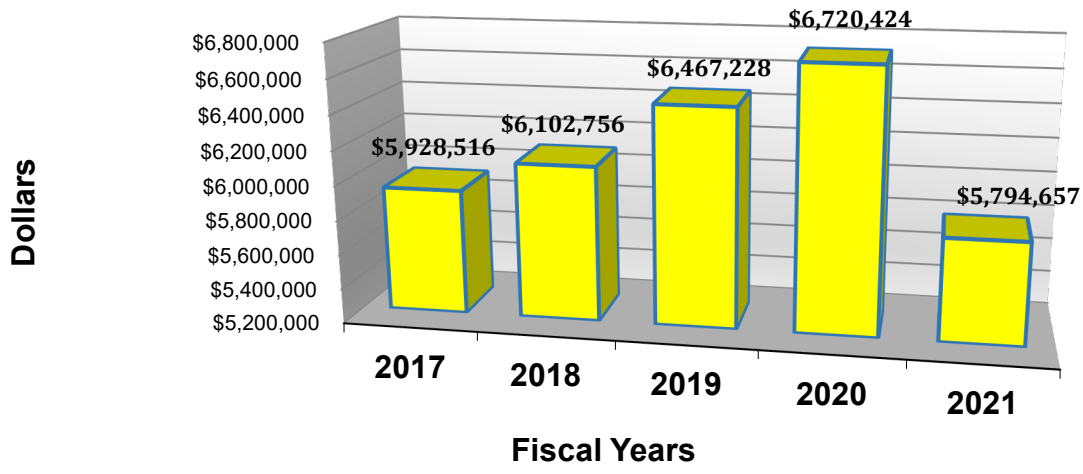
City of Kingsburg General Fund Revenue 2020-2021 Estimates



City of Kingsburg General Fund Revenue 2019-2020 Estimates



General Fund Revenue Trend



CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020/21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
City Council								
001-1000-519-5101	SALARIES	$ 13,850	$ 15,600	$ 15,100	$ 15,600	$ 15,600	$ 15,600	0.00%
001-1000-519-5121	FICA	$ 1,060	$ 1,194	$ 1,155	$ 1,193	$ 1,193	$ 1,193	0.00%
001-1000-519-5131	EAP	$ -	$ 2	$ 5	$ -	$ -	$ -	
	TOTAL WAGES & BENEFITS	$ 14,910	$ 16,796	$ 16,260	$ 16,793	$ 16,793	$ 16,793	0.00%
001-1000-519-5214	PRINTING & ADVERTISING	$ 18	$ 329	$ 182	$ -	$ 61	$ -	
001-1000-519-5261	LIABILITY INSURANCE	$ -	$ 272	$ 512	$ 443	$ 443	$ 398	-10.16%
001-1000-519-5262	PROPERTY INSURANCE	$ -	$ 34	$ 73	$ 67	$ 67	$ 89	32.84%
001-1000-519-5264	ERMA	$ -	$ 48	$ 112	$ 138	$ 138	$ 111	-19.57%
001-1000-519-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 25	$ 50	$ 37	$ 37	$ 26	-29.73%
001-1000-519-5270	PROFESSIONAL SERVICES	$ -	$ 44,211	$ 34,691	$ 5,000	$ 1,200	$ 1,200	-76.00%
001-1000-519-5291	CONF/MEETINGS/TRAVEL	$ 3,136	$ 4,003	$ 6,727	$ 7,550	$ 6,803	$ 7,550	0.00%
001-1000-519-5292	MEMBERSHIPS/DUES	$ 5,943	$ 6,094	$ 250	$ 6,000	$ 6,670	$ 6,700	11.67%
	TOTAL MAINT. & OPERATIONS	$ 9,097	$ 55,016	$ 42,597	$ 19,235	$ 15,419	$ 16,074	-16.43%
	TOTAL, CITY COUNCIL	$ 24,006	$ 71,811	$ 58,857	$ 36,028	$ 32,212	$ 32,867	-8.77%
City Attorney								
001-1200-519-5270	PROFESSIONAL SERVICES	$ 84,018	$ 78,457	$ 76,000	$ 85,000	$ 91,000	$ 90,000	5.88%
	TOTAL, CITY ATTORNEY	$ 84,018	$ 78,457	$ 76,000	$ 85,000	$ 91,000	$ 90,000	5.88%
Non-Departmental								
001-1400-519-5202	CITIZEN ENGAGEMENT	$ 7,201	$ 7,589	$ 9,618	$ 9,000	$ 9,000	$ 9,000	0.00%
001-1400-519-5215	INSURANCE	$ 147,164	$ 475	$ -	$ -	$ -	$ -	
001-1400-519-5216	COMMUNICATIONS	$ 14,865	$ 11,697	$ 11,032	$ 12,000	$ 6,500	$ 8,000	-33.33%
001-1400-519-5218	UTILITIES	$ 12,876	$ 12,607	$ 13,236	$ 12,500	$ 12,500	$ 13,000	4.00%
001-1400-519-5231	COUNCIL CHAMBER LEASE	$ 28,131	$ 28,319	$ 30,246	$ 32,640	$ 31,200	$ 32,640	0.00%
001-1400-519-5232	OTHER LEASES	$ 11,934	$ 13,175	$ 9,875	$ 13,000	$ 9,875	$ 10,000	-23.08%
001-1400-519-5233	PROPERTY TAXES	$ 2,597	$ 2,610	$ 2,876	$ 3,360	$ 3,803	$ 3,879	15.45%
001-1400-519-5270	PROFESSIONAL SERVICES	$ 63,067	$ 55,637	$ 45,548	$ 46,000	$ 65,000	$ 55,000	19.57%
001-1400-519-5340	MISCELLANEOUS	$ 14,145	$ 10,295	$ 53,585	$ 5,000	$ 5,050	$ 5,000	0.00%
001-1400-519-5345	FIRE TRANSITION FEES	$ 126,428	$ 129,088	$ 133,978	$ 137,000	$ 136,764	$ 139,600	1.90%
001-1400-519-5401	UTILITIES SERVICES	$ 3,265	$ 2,970	$ 1,883	$ 3,000	$ 2,800	$ 3,000	0.00%
001-1400-519-5470	RDA PROF SERV	$ 30,439	$ -	$ -	$ -		$ -	
001-1400-519-5480	CHAMBER SERVICES	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	0.00%
001-1400-519-5492	RDA MEM/DUES	$ 1,143	$ 980	$ 1,021	$ -	$ 979	$ -	
001-1400-519-5901	CONTRIBS TO OTHER AGENCIES	$ -	$ 42,447	$ -	$ -	$ -	$ -	
	TOTAL MAINT. & OPERATIONS	$ 493,255	$ 347,891	$ 342,898	$ 303,500	$ 313,471	$ 309,119	1.85%
001-1400-519-5701	CAPITAL OUTLAY	$ 52,081	$ -	$ -	$ -	$ -		
001-1400-519-5708	COMPUTER REPLACEMENTS	$ -	$ 4,829	$ 3,675	$ 4,000	$ 2,070	$ 3,000	-25.00%
001-1400-519-5709	SPORTS COMPLEX STUDY/DESIGN	$ -	$ 1,811	$ -	$ -	$ -	$ -	
001-1400-519-5711	CC CHAMBER TECH IMPROVS	$ -	$ 2,536	$ -	$ 4,000	$ -	$ 4,000	
001-1400-519-5748	UPDATE IT-NETWORK SWITCHES	$ -	$ -	$ 1,687	$ -		$ -	0.00%
001-1400-519-5749	CITY HALL CAMERA/SECURITY	$ -	$ -	$ -	$ 5,000	$ 1,600		
001-1400-519-5751	MODULAR FURNITURE/CHAIRS	$ -	$ -	$ 2,554	$ -		$ -	0.00%
001-1400-519-5777	UPPER FLOOR RESIDENTIAL REHAB GRANT	$ -	$ -	$ -	$ 100,000	$ 100,000	$ -	-100.00%
001-1400-519-5778	FAÇADE/ALLEY PROGRAM	$ -	$ -	$ 36,774	$ 175,000	$ 26,218	$ 50,000	-71.43%
001-1400-519-5779	FUNDING REQUEST FOR IMPROVEMENTS	$ -	$ -	$ -	$ 20,000	$ 20,000	$ 170,000	
	TOTAL CAPITAL OUTLAY	$ 52,081	$ 9,176	$ 44,690	$ 308,000	$ 149,888	$ 227,000	-26.30%
001-1400-519-5505	TRANSFERS TO OTHER FUNDS	$ -	$ 75,000	$ -	$ -		$ -	
001-1400-519-5516	TRANSFER OUT AMB-(FIRE)	$ 365,000	$ 161,000	$ 350,000	$ 500,000	$ 500,000	$ 300,000	-40.00%
	TOTAL TRANSFERS OUT	$ 365,000	$ 236,000	$ 350,000	$ 500,000	$ 500,000	$ 300,000	-40.00%
	TOTAL, NON-DEPARTMENTAL	$ 910,336	$ 593,067	$ 737,589	$ 1,111,500	$ 963,359	$ 836,119	-24.78%
City Manager								
001-1600-519-5101	SALARIES	$ 154,713	$ 164,423	$ 171,960	$ 176,196	$ 176,196	$ 176,827	0.36%
001-1600-519-5104	MANAGEMENT INTERN	$ 10,262	$ 9,040	$ 8,410	$ 9,750	$ 13,500	$ 13,500	38.46%
001-1600-519-5121	FICA	$ 11,690	$ 11,342	$ 11,465	$ 13,323	$ 13,323	$ 13,371	0.36%
001-1600-519-5122	PERS - UAL	$ -	$ -	$ -	$ -	$ -	$ 645	
001-1600-519-5123	PERS - PAYROLL	$ 7,016	$ 9,364	$ 8,667	$ 13,237	$ 13,237	$ 12,610	-4.74%
001-1600-519-5125	MEDICAL	$ 12,636	$ 16,639	$ 13,311	$ 13,024	$ 13,024	$ 13,517	3.79%
001-1600-519-5127	WORKERS COMP	$ 12,660	$ 664	$ 664	$ 569	$ 569	$ 599	5.27%
001-1600-519-5131	EAP	$ 1,006	$ 22	$ 22	$ 25	$ 25	$ 26	4.00%
001-1600-519-5133	LIFE INSURANCE	$ -	$ 500	$ 689	$ 216	$ 216	$ 366	69.44%
001-1600-519-5140	AUTO ALLOWANCE	$ 6,067	$ 6,214	$ 6,017	$ 6,000	$ 6,000	$ 6,000	0.00%
	TOTAL WAGES & BENEFITS	$ 216,050	$ 218,208	$ 221,205	$ 232,340	$ 236,090	$ 237,461	2.20%
001-1600-519-5216	COMMUNICATIONS	$ 1,182	$ 511	$ 1,381	$ 1,100	$ 1,100	$ 1,100	0.00%
001-1600-519-5261	LIABILITY INSURANCE	$ -	$ 2,475	$ 2,475	$ 2,400	$ 2,400	$ 2,779	15.79%
001-1600-519-5262	PROPERTY INSURANCE	$ -	$ 307	$ 307	$ 364	$ 364	$ 618	69.78%
001-1600-519-5264	ERMA	$ -	$ 435	$ 435	$ 750	$ 750	$ 775	3.33%
001-1600-519-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 226	$ 226	$ 202	$ 202	$ 183	-9.41%
001-1600-519-5270	PROFESSIONAL SERVICES	$ 6,125	$ 8,306	$ 13,293	$ 10,500	$ 8,500	$ 8,000	-23.81%
001-1600-519-5291	CONF/MEETINGS/TRAVEL	$ 1,666	$ 9,354	$ 5,710	$ 6,500	$ 4,640	$ 6,000	-7.69%
001-1600-519-5292	MEMBERSHIPS/DUES	$ 1,507	$ 1,757	$ 8,215	$ 2,000	$ 2,000	$ 2,000	0.00%

CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020/21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
	TOTAL MAINT. & OPERATIONS	$ 10,480	$ 23,371	$ 32,042	$ 23,816	$ 19,956	$ 21,455	-9.91%
	TOTAL, CITY MANAGER	$ 226,530	$ 241,578	$ 253,247	$ 256,156	$ 256,046	$ 258,916	1.08%
City Clerk								
001-1800-519-5101	SALARIES	$ 65,669	$ 73,345	$ 78,021	$ 81,064	$ 81,064	$ 93,337	15.14%
001-1800-519-5121	FICA	$ 4,876	$ 5,490	$ 5,816	$ 6,045	$ 6,045	$ 6,984	15.53%
001-1800-519-5122	PERS - UAL	$ -	$ -	$ -	$ -	$ -	$ 20,420	
001-1800-519-5123	PERS - PAYROLL	$ 12,826	$ 16,800	$ 20,410	$ 24,815	$ 24,815	$ 9,551	-61.51%
001-1800-519-5124	PERS - ADP	$ -	$ -	$ -	$ -	$ 29,195	$ -	
001-1800-519-5125	MEDICAL	$ 12,689	$ 11,646	$ 15,048	$ 15,646	$ 15,646	$ 15,511	-0.86%
001-1800-519-5127	WORKERS COMP	$ 2,900	$ 796	$ 653	$ 569	$ 569	$ 599	5.27%
001-1800-519-5131	EAP	$ 229	$ 12	$ 14	$ 16	$ 16	$ 15	-6.25%
001-1800-519-5133	LIFE INSURANCE	$ -	$ 40	$ 36	$ 36	$ 36	$ 36	0.00%
	TOTAL WAGES & BENEFITS	$ 99,190	$ 108,129	$ 119,999	$ 128,191	$ 157,386	$ 146,453	14.25%
001-1800-519-5201	OFFICE SUPPLIES/POSTAGE	$ 1,295	$ 1,601	$ 332	$ 1,500	$ 800	$ 800	-46.67%
001-1800-519-5214	PRINTING & RECORDING	$ 10,261	$ 6,770	$ 5,678	$ 5,000	$ 5,000	$ 4,000	-20.00%
001-1800-519-5216	COMMUNICATIONS	$ 35	$ -	$ 600	$ 420	$ 960	$ 960	128.57%
001-1800-519-5360	ELECTION EXPENSE	$ 2,154	$ 9,047	$ 3,556	$ 2,500	$ 2,500	$ 4,500	80.00%
001-1800-519-5291	CONF/MEETINGS/TRAVEL	$ 4,618	$ 3,935	$ 6,208	$ 5,000	$ 2,073	$ 5,000	0.00%
001-1800-519-5261	LIABILITY INSURANCE	$ -	$ 1,390	$ 1,271	$ 1,533	$ 1,533	$ 1,568	2.28%
001-1800-519-5262	PROPERTY INSURANCE	$ -	$ 172	$ 181	$ 232	$ 232	$ 349	50.43%
001-1800-519-5263	VEHICLE INSURANCE	$ -	$ 60	$ 313	$ 770	$ 770	$ 230	-70.13%
001-1800-519-5264	ERMA	$ -	$ 244	$ 278	$ 479	$ 479	$ 437	-8.77%
001-1800-519-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 127	$ 123	$ 129	$ 129	$ 103	-20.16%
001-1800-519-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 240	$ -	$ -	$ 2,000	
001-1800-519-5292	MEMBERSHIPS/DUES	$ -	$ -	$ -	$ -	$ -	$ 850	
	TOTAL MAINT. & OPERATIONS	$ 18,363	$ 23,346	$ 18,781	$ 17,563	$ 14,476	$ 19,947	13.57%
	TOTAL, CITY CLERK	$ 117,553	$ 131,474	$ 138,780	$ 145,754	$ 171,862	$ 166,400	14.16%
Finance								
001-2000-519-5101	SALARIES	$ 116,912	$ 96,986	$ 102,635	$ 109,383	$ 109,383	$ 115,185	5.30%
001-2000-519-5121	FICA	$ 8,888	$ 7,206	$ 7,555	$ 7,366	$ 7,366	$ 8,663	17.61%
001-2000-519-5122	PERS - UAL	$ -	$ -	$ -	$ -	$ -	$ 25,199	
001-2000-519-5123	PERS - PAYROLL	$ 17,628	$ 19,870	$ 26,789	$ 29,986	$ 29,986	$ 11,854	-60.47%
001-2000-519-5124	PERS - ADP	$ -	$ -	$ -	$ -	$ 36,029	$ -	
001-2000-519-5125	MEDICAL	$ 675	$ 16,306	$ 22,334	$ 18,115	$ 18,115	$ 17,215	-4.97%
001-2000-519-5127	WORKERS COMP	$ 9,140	$ 630	$ 517	$ 540	$ 540	$ 569	5.37%
001-2000-519-5131	EAP	$ 727	$ 19	$ 19	$ 24	$ 24	$ 24	0.00%
001-2000-519-5133	LIFE INSURANCE	$ -	$ 40	$ 36	$ 34	$ 34	$ 34	0.00%
	TOTAL WAGES & BENEFITS	$ 153,970	$ 141,058	$ 159,885	$ 165,448	$ 201,477	$ 178,743	8.04%
001-2000-519-5201	OFFICE SUPPLIES/POSTAGE	$ 335	$ 770	$ 357	$ 1,000	$ 200	$ 1,000	0.00%
001-2000-519-5216	COMMUNICATIONS	$ -	$ -	$ 555	$ 500	$ 513	$ 550	10.00%
001-2000-519-5225	OFFICE EQUIP MAINT	$ 11,000	$ 7,000	$ 7,000	$ 8,000	$ 8,000	$ 8,000	0.00%
001-2000-519-5261	LIABILITY INSURANCE	$ -	$ 2,104	$ 1,744	$ 2,299	$ 2,299	$ 2,530	10.05%
001-2000-519-5262	PROPERTY INSURANCE	$ -	$ 261	$ 249	$ 348	$ 348	$ 563	61.78%
001-2000-519-5264	ERMA	$ -	$ 370	$ 381	$ 719	$ 719	$ 705	-1.95%
001-2000-519-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 193	$ 169	$ 194	$ 194	$ 166	-14.43%
001-2000-519-5270	PROFESSIONAL SERVICES	$ 18,356	$ 5,120	$ 14,067	$ 35,000	$ 33,844	$ 12,000	-65.71%
001-2000-519-5291	CONF/MEETINGS/TRAVEL	$ 2,007	$ 3,076	$ 5,518	$ 6,500	$ 2,600	$ 6,500	0.00%
001-2000-519-5292	MEMBERSHIPS/DUES	$ 735	$ 2,070	$ 1,311	$ 1,200	$ 560	$ 600	-50.00%
001-2000-519-5294	AUDIT	$ 11,300	$ 9,984	$ 10,800	$ 12,000	$ 10,542	$ 12,000	0.00%
	TOTAL MAINT. & OPERATIONS	$ 43,734	$ 30,947	$ 42,150	$ 67,760	$ 59,819	$ 44,614	-34.16%
	TOTAL, FINANCE	$ 197,703	$ 172,005	$ 202,035	$ 233,208	$ 261,296	$ 223,357	-4.22%
Administrative Services								
001-2200-519-5101	SALARIES	$ 58,057	$ 68,636	$ 76,334	$ 81,313	$ 81,313	$ 85,691	5.38%
001-2200-519-5121	FICA	$ 4,331	$ 5,156	$ 5,744	$ 6,162	$ 6,162	$ 6,497	5.44%
001-2200-519-5122	PERS - UAL	$ -	$ -	$ -	$ -	$ -	$ 678	
001-2200-519-5123	PERS - PAYROLL	$ 3,810	$ 4,499	$ 5,279	$ 6,121	$ 6,121	$ 6,360	3.91%
001-2200-519-5125	MEDICAL	$ 4,585	$ 4,667	$ 4,060	$ 3,936	$ 3,936	$ 3,438	-12.65%
001-2200-519-5127	WORKERS COMP	$ 4,310	$ 664	$ 544	$ 569	$ 569	$ 599	5.27%
001-2200-519-5131	EAP	$ 341	$ 9	$ 10	$ 13	$ 13	$ 11	-15.38%
001-2200-519-5133	LIFE INSURANCE	$ -	$ 40	$ 36	$ 36	$ 36	$ 36	0.00%
	TOTAL WAGES & BENEFITS	$ 75,434	$ 83,670	$ 92,007	$ 98,150	$ 98,150	$ 103,310	5.26%
001-2200-519-5201	OFFICE SUPPLIES/POSTAGE	$ 632	$ 885	$ 165	$ 350	$ 350	$ 810	131.43%
001-2200-519-5216	COMMUNICATIONS	$ -	$ -	$ 600	$ 420	$ 960	$ 1,000	138.10%
001-2200-519-5261	LIABILITY INSURANCE	$ -	$ 1,018	$ 950	$ 1,213	$ 1,213	$ 1,199	-1.15%
001-2200-519-5262	PROPERTY INSURANCE	$ -	$ 126	$ 136	$ 184	$ 184	$ 267	45.11%
001-2200-519-5264	ERMA	$ -	$ 179	$ 207	$ 379	$ 379	$ 334	-11.87%
001-2200-519-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 93	$ 92	$ 102	$ 102	$ 79	-22.55%
001-2200-519-5270	PROFESSIONAL SERVICES	$ 10,405	$ 6,213	$ 4,170	$ 4,000	$ 4,000	$ 4,000	0.00%
001-2200-519-5291	CONF/MEETINGS/TRAVEL	$ 8,762	$ 5,961	$ 5,492	$ 5,500	$ 4,300	$ 5,000	-9.09%
001-2200-519-5292	MEMBERSHIPS/DUES	$ 1,500	$ -	$ 349	$ 750	$ 750	$ 750	0.00%

CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020/21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
	TOTAL MAINT. & OPERATIONS	$ 21,299	$ 14,474	$ 12,162	$ 12,898	$ 12,238	$ 13,439	4.19%
	TOTAL, ADMINISTRATIVE SVCS	$ 96,734	$ 98,144	$ 104,169	$ 111,048	$ 110,388	$ 116,749	5.13%
Planning/Building Permit								
001-2600-519-5101	SALARIES	$ 95,660	$ 96,810	$ 96,044	$ 99,567	$ 109,948	$ 96,619	-2.96%
001-2600-519-5102	OVERTIME	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
001-2600-519-5121	FICA	$ 7,085	$ 7,193	$ 7,147	$ 7,441	$ 8,411	$ 7,206	-3.16%
001-2600-519-5122	PERS - UAL	$ -	$ -	$ -	$ -	$ -	$ 6,651	
001-2600-519-5123	PERS - PAYROLL	$ 18,960	$ 22,102	$ 25,282	$ 26,693	$ 28,742	$ 8,001	-70.03%
001-2600-519-5124	PERS - ADP	$ -	$ -	$ -	$ -	$ 8,747	$ -	
001-2600-519-5125	MEDICAL	$ 26,588	$ 25,537	$ 28,516	$ 23,766	$ 19,507	$ 12,771	-46.26%
001-2600-519-5127	WORKERS COMP	$ 8,530	$ 4,065	$ 3,331	$ 3,483	$ 3,483	$ 3,670	5.37%
001-2600-519-5131	EAP	$ 679	$ 36	$ 53	$ 48	$ 48	$ 42	-12.50%
001-2600-519-5133	LIFE INSURANCE	$ -	$ 60	$ 54	$ 54	$ 54	$ 54	0.00%
	TOTAL WAGES & BENEFITS	$ 157,502	$ 155,803	$ 160,428	$ 161,052	$ 178,940	$ 135,014	-16.17%
001-2600-519-5201	OFFICE SUPPLIES/POSTAGE	$ 7,227	$ 4,817	$ 4,615	$ 5,500	$ 5,000	$ 5,500	0.00%
001-2600-519-5206	LAFCO FEES	$ 2,132	$ 2,396	$ -	$ 2,400	$ 2,241	$ 2,500	4.17%
001-2600-519-5224	FUELS	$ 685	$ 297	$ 180	$ 600	$ 566	$ 1,000	66.67%
001-2600-519-5261	LIABILITY INSURANCE	$ -	$ 4,136	$ 5,006	$ 4,662	$ 4,662	$ 4,245	-8.94%
001-2600-519-5262	PROPERTY INSURANCE	$ -	$ 513	$ 715	$ 706	$ 706	$ 945	33.85%
001-2600-519-5263	VEHICLE INSURANCE	$ -	$ 60	$ 313	$ 770	$ 770	$ 766	-0.52%
001-2600-519-5264	ERMA	$ -	$ 727	$ 1,093	$ 1,458	$ 1,458	$ 1,184	-18.79%
001-2600-519-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 378	$ 485	$ 393	$ 393	$ 279	-29.01%
001-2600-519-5270	PROFESSIONAL SERVICES	$ 172,992	$ 187,817	$ 235,586	$ 160,000	$ 360,000	$ 180,000	12.50%
001-2600-519-5291	CONF/MEETINGS/TRAVEL	$ 2,580	$ 2,640	$ 2,435	$ 4,500	$ 300	$ 4,000	-11.11%
001-2600-519-5292	MEMBERSHIPS/DUES	$ 739	$ 975	$ 874	$ 800	$ 500	$ 600	-25.00%
	TOTAL MAINT. & OPERATIONS	$ 186,354	$ 204,757	$ 251,303	$ 181,789	$ 376,596	$ 201,019	10.58%
001-2600-519-5701	CAPITAL OUTLAY	$ 13,100	$ -	$ -	$ -	$ -	$ 20,000	
001-2600-519-5712	PRINTERS	$ -	$ 8,209	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 13,100	$ 8,209	$ -	$ -	$ -	$ 20,000	
	TOTAL, PLANNING/BUILDING	$ 356,956	$ 368,769	$ 411,731	$ 342,841	$ 555,536	$ 356,033	3.85%
Community Services								
001-2800-529-5101	SALARIES	$ 30,709	$ 48,237	$ 51,589	$ 54,294	$ 54,294	$ 59,535	9.65%
001-2800-529-5105	AFTER SCHOOL PARTTIME	$ 44,513	$ 67,262	$ 65,842	$ 65,500	$ 48,720	$ 74,835	14.25%
001-2800-529-5106	SUMMER PROGRAM PARTTIME	$ 1,559	$ 7,582	$ 15,609	$ 20,500	$ 9,903	$ 24,140	17.76%
001-2800-529-5121	FICA	$ 5,717	$ 8,508	$ 10,052	$ 10,732	$ 8,638	$ 12,126	12.98%
001-2800-529-5122	PERS - UAL	$ -	$ -	$ -	$ -	$ -	$ 471	
001-2800-529-5123	PERS - PAYROLL	$ 6,043	$ 3,430	$ 4,243	$ 4,016	$ 4,016	$ 4,945	23.13%
001-2800-529-5125	MEDICAL	$ 1,350	$ 2,007	$ 3,191	$ 4,833	$ 4,833	$ 6,410	32.63%
001-2800-529-5127	WORKERS COMP	$ 4,400	$ 8,398	$ 6,884	$ 7,197	$ 7,197	$ 7,583	5.36%
001-2800-529-5131	EAP	$ 348	$ 14	$ 18	$ 14	$ 14	$ 23	64.29%
001-2800-529-5133	LIFE INSURANCE	$ -	$ 40	$ 39	$ 27	$ 27	$ 27	0.00%
	TOTAL WAGES & BENEFITS	$ 94,639	$ 145,477	$ 157,467	$ 167,113	$ 137,642	$ 190,095	13.75%
001-2800-529-5201	OFFICE SUPPLIES/POSTAGE	$ -	$ 338	$ 420	$ 400	$ 600	$ 400	0.00%
001-2800-529-5211	AFTER SCHL PROG SUPPLIES	$ 12,384	$ 14,825	$ 13,003	$ 12,500	$ 12,500	$ 12,500	0.00%
001-2800-529-5214	PRINTING & ADVERTISING	$ 450	$ 314	$ 180	$ -	$ -	$ -	
001-2800-529-5216	COMMUNICATIONS	$ 473	$ 313	$ 569	$ 750	$ 750	$ 750	0.00%
001-2800-519-5224	FUELS	$ -	$ -	$ 40	$ 100	$ 100	$ 100	
001-2800-529-5291	CONF/MEETINGS/TRAVEL	$ 1,502	$ 2,288	$ 2,091	$ 2,500	$ 200	$ 2,500	0.00%
001-2800-529-5292	MEMBERSHIPS/DUES	$ 350	$ 523	$ 664	$ 700	$ 700	$ 700	0.00%
001-2800-529-5261	LIABILITY INSURANCE	$ -	$ 1,630	$ 1,666	$ 1,351	$ 1,351	$ 2,455	81.72%
001-2800-529-5262	PROPERTY INSURANCE	$ -	$ 202	$ 238	$ 204	$ 204	$ 546	167.65%
001-2800-529-5263	VEHICLE INSURANCE	$ -	$ -	$ -	$ -	$ -	$ 536	
001-2800-529-5264	ERMA	$ -	$ 286	$ 364	$ 422	$ 422	$ 685	62.32%
001-2800-529-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 149	$ 162	$ 114	$ 114	$ 161	41.23%
001-2800-529-5266	UNEMPLOYMENT INS LIABILITY	$ -	$ -	$ -	$ -	$ 850	$ 1,020	
001-2800-529-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 590	$ 4,000	$ 4,000	$ 4,000	
001-2800-529-5370	WEED ABATEMENT & REIMB	$ 350	$ 2,144	$ (955)	$ -	$ -	$ -	
001-2800-529-5371	ANIMAL CONTROL COSTS	$ 4,257	$ 15,675	$ 30,051	$ 30,000	$ 21,000	$ 30,000	0.00%
001-2800-529-5406	BAND CONCERTS	$ 10,370	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	0.00%
	TOTAL MAINT. & OPERATIONS	$ 30,136	$ 50,688	$ 61,084	$ 65,041	$ 54,791	$ 68,353	5.09%
001-2800-529-5701	CAPITAL OUTLAY	$ 5,130	$ -	$ -	$ -	$ -	$ -	
001-2800-529-5713	PARK IMPROVEMENTS	$ -	$ 43,699	$ 540	$ -	$ -	$ -	
001-2800-529-5714	SKATE PARK	$ -	$ -	$ 361	$ 40,000	$ 40,000	$ -	-100.00%
	TOTAL CAPITAL OUTLAY	$ 5,130	$ 43,699	$ 901	$ 40,000	$ 40,000	$ -	-100.00%
001-2800-529-5517	TRANSFER TO SENIOR CENTER	$ 45,000	$ 48,500	$ 53,715	$ 55,000	$ 55,000	$ 55,000	0.00%
001-2800-529-5518	TRANSFER OUT TO POOL	$ 80,000	$ 95,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	0.00%
	TOTAL TRANSFERS OUT	$ 125,000	$ 143,500	$ 153,715	$ 155,000	$ 155,000	$ 155,000	0.00%
	TOTAL, COMMUNITY SERVICES	$ 254,905	$ 383,364	$ 373,168	$ 427,154	$ 387,433	$ 413,448	-3.21%
Police								
001-3400-539-5101	SALARIES/FT	$ 1,193,454	$ 1,370,759	$ 1,294,452	$ 1,187,685	$ 1,452,204	$ 1,319,857	11.13%

CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020/21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
001-3400-539-5102	OVERTIME/FT	$ 87,432	$ 61,725	$ 73,758	$ 80,000	$ 42,736	$ 80,000	0.00%
001-3400-539-5103	CONTRACT RESERVES	$ 40,723	$ 29,800	$ 21,914	$ -	$ -	$ -	
001-3400-539-5104	PART TIME	$ 2,488	$ 675	$ 450	$ -	$ -	$ -	
001-3400-539-5121	FICA	$ 99,484	$ 111,477	$ 109,735	$ 95,316	$ 110,783	$ 107,089	12.35%
001-3400-539-5122	PERS - UAL	$ -	$ -	$ -	$ -	$ -	$ 267,270	
001-3400-539-5123	PERS - PAYROLL	$ 352,248	$ 384,603	$ 417,613	$ 462,941	$ 412,349	$ 189,569	-59.05%
001-3400-539-5124	PERS - ADP	$ -	$ -	$ -	$ -	$ 339,729	$ -	
001-3400-539-5125	MEDICAL	$ 146,190	$ 161,684	$ 179,848	$ 168,689	$ 153,128	$ 147,908	-12.32%
001-3400-539-5127	WORKERS COMP	$ 110,240	$ 94,892	$ 72,475	$ 73,923	$ 69,575	$ 79,686	7.80%
001-3400-539-5128	RESERVE EXPENSE	$ 9,801	$ 1,914	$ 3,532	$ -	$ -	$ -	
001-3400-539-5129	UNIFORM ALLOWANCE	$ 24,700	$ 15,600	$ 13,600	$ 14,600	$ 14,100	$ 14,600	0.00%
001-3400-539-5130	RESERVE UNIFORM ALLOW	$ -	$ 1,650	$ 1,050	$ 1,050	$ 1,050	$ 1,050	0.00%
001-3400-539-5131	EAP	$ 8,721	$ 258	$ 226	$ 215	$ 202	$ 262	21.93%
001-3400-539-5133	LIFE INSURANCE	$ -	$ 792	$ 489	$ 468	$ 440	$ 576	23.08%
	TOTAL WAGES & BENEFITS	$ 2,075,482	$ 2,235,828	$ 2,189,142	$ 2,084,887	$ 2,596,296	$ 2,207,867	5.90%
001-3400-539-5201	OFFICE SUPPLIES/POSTAGE	$ 8,523	$ 6,023	$ 7,438	$ 8,000	$ 8,000	$ 9,000	12.50%
001-3400-539-5208	SAFETY EQUIPMENT	$ 8,264	$ 7,000	$ 6,179	$ 15,000	$ 15,000	$ 15,000	0.00%
001-3400-539-5209	SCREENING PERSONNEL	$ 11,783	$ 3,664	$ 5,010	$ 4,000	$ 4,000	$ 4,000	0.00%
001-3400-539-5210	DEPT TOOLS & SUPPLIES	$ 9,846	$ 7,879	$ 9,896	$ 9,000	$ 9,000	$ 9,000	0.00%
001-3400-539-5216	COMMUNICATIONS	$ 36,187	$ 33,765	$ 41,462	$ 40,000	$ 40,000	$ 41,500	3.75%
001-3400-539-5218	UTILITIES	$ 22,624	$ 23,050	$ 25,254	$ 23,500	$ 25,345	$ 24,500	4.26%
001-3400-539-5222	VEHICLE MAINTENANCE	$ -	$ -	$ -	$ 5,500	$ 1,000	$ 1,000	
001-3400-539-5224	FUELS	$ 31,901	$ 51,732	$ 49,572	$ 53,000	$ 40,074	$ 50,000	-5.66%
001-3400-539-5225	OFFICE EQUIP MAINT	$ 13,448	$ 14,182	$ 16,335	$ 15,000	$ 15,000	$ 16,000	6.67%
001-3400-539-5226	EQUIPMENT MAINTENANCE	$ 1,944	$ 3,707	$ 4,877	$ 5,000	$ 5,000	$ 3,000	-40.00%
001-3400-539-5227	RADIO & COMM MAINT	$ 16,724	$ 5,367	$ 6,824	$ 7,000	$ 7,000	$ 2,000	-71.43%
001-3400-539-5229	DISPATCH SERVICES	$ 176,796	$ 151,223	$ 168,298	$ 202,000	$ 185,277	$ 206,050	2.00%
001-3400-539-5261	LIABILITY INSURANCE	$ -	$ 29,116	$ 21,222	$ 20,753	$ 19,532	$ 27,610	33.04%
001-3400-539-5262	PROPERTY INSURANCE	$ -	$ 3,612	$ 3,028	$ 3,145	$ 2,960	$ 6,143	95.31%
001-3400-539-5263	VEHICLE INSURANCE	$ -	$ 1,860	$ 4,840	$ 11,771	$ 11,079	$ 19,903	69.08%
001-3400-539-5264	ERMA	$ -	$ 5,116	$ 4,635	$ 6,487	$ 6,105	$ 7,697	18.65%
001-3400-539-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 2,665	$ 2,058	$ 1,749	$ 1,646	$ 1,815	3.78%
001-3400-539-5270	PROFESSIONAL SERVICES	$ 18,071	$ 20,085	$ 22,987	$ 50,000	$ 40,000	$ 50,000	0.00%
001-3400-539-5282	PISTOL RANGE	$ 3,101	$ 476	$ 1,982	$ -	$ -	$ -	0.00%
001-3400-539-5283	AMMUNITION			$ 1,654	$ -	$ -	$ -	0.00%
001-3400-539-5284	PROPERTY/EVIDENCE EXP	$ -	$ 669	$ 1,631	$ 2,500	$ 2,500	$ 2,500	0.00%
001-3400-539-5291	CONF/MEETINGS/TRAVEL	$ 2,718	$ 2,856	$ 2,456	$ 3,500	$ 3,500	$ 3,500	0.00%
001-3400-539-5292	MEMBERSHIPS/DUES	$ 2,490	$ 1,810	$ 3,136	$ 2,000	$ 2,000	$ 2,000	0.00%
001-3400-539-5296	TRAINING & EDUCATION	$ 6,514	$ 4,600	$ 9,000	$ 9,000	$ 9,000	$ 9,000	0.00%
001-3400-539-5297	POST TRAINING	$ 10,001	$ 17,665	$ 10,274	$ 15,000	$ 7,500	$ 15,000	0.00%
001-3400-539-5298	JAIL BOOKING FEES	$ 120	$ 399	$ 386	$ 400	$ 400	$ 400	0.00%
001-3400-539-5325	CRIME PREVENTION	$ 303	$ 2,210	$ 2,099	$ 3,000	$ 3,000	$ 3,000	0.00%
	TOTAL MAINT. & OPERATIONS	$ 381,356	$ 400,731	$ 432,535	$ 516,305	$ 463,919	$ 529,618	2.58%
001-3400-539-5607	CAPITAL LEASE INTEREST	$ 2,197	$ 1,663	$ 1,082	$ 514	$ 514	$ 37	-92.77%
001-3400-539-5608	CAPITAL LEASE PRINCIPAL	$ 15,282	$ 15,816	$ 16,397	$ 16,965	$ 16,965	$ 4,333	-74.46%
	TOTAL DEBT SERVICE	$ 17,479	$ 17,479	$ 17,479	$ 17,479	$ 17,479	$ 4,370	-75.00%
001-3400-539-5701	CAPITAL OUTLAY	$ 56,560	$ -	$ -	$ -	$ -	$ -	
001-3400-539-5715	POLICE PATROL CARS	$ -	$ 72,616	$ 2,652	$ 120,000	$ 120,000	$ 60,000	-50.00%
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	$ 4,900	$ -	
001-3400-539-5752	ACCESS CONTROL SYSTEM-CARD READER	$ -	$ -	$ 3,424	$ -	$ -	$ -	
001-3400-539-5753	COMPUTER/MONITOR REPLACEMENT	$ -		$ 4,987	$ -	$ -	$ -	
001-3400-539-5754	ADD/REPLACE ACOUSTIC TILES	$ -	$ -	$ 2,988	$ -	$ -	$ -	
001-3400-539-5755	PORTABLE RADAR TRAILER	$ -	$ -	$ 15,169	$ -	$ -	$ -	
001-3400-539-5756	MOVABLE WALL-TRAINING ROOM	$ -	$ -	$ -	$ 10,000	$ -	$ -	-100.00%
001-3400-539-5757	BASE RADIO	$ -	$ -	$ -	$ -	$ -	$ 12,000	
001-3400-539-5758	HEAT/AC CONTROLS	$ -	$ -	$ -	$ -	$ -	$ 6,000	
	TOTAL CAPITAL OUTLAY	$ 56,560	$ 77,167	$ 29,220	$ 134,900	$ 124,900	$ 78,000	-42.18%
	TOTAL, POLICE	$ 2,530,877	$ 2,731,205	$ 2,668,376	$ 2,753,571	$ 3,202,594	$ 2,819,855	2.41%
PW Administration								
001-3800-549-5101	SALARIES	$ 35,605	$ 36,429	$ 37,161	$ 37,702	$ 52,000	$ 31,524	-16.39%
001-3800-549-5121	FICA	$ 2,720	$ 2,784	$ 2,841	$ 2,799	$ 3,978	$ 2,289	-18.22%
001-3800-549-5122	PERS - UAL	$ -	$ -	$ -	$ -	$ -	$ 6,896	
001-3800-549-5123	PERS - PAYROLL	$ 7,087	$ 8,332	$ 9,501	$ 11,435	$ 9,529	$ 3,208	-71.95%
001-3800-549-5124	PERS - ADP	$ -	$ -	$ -	$ -	$ 9,860	$ -	
001-3800-549-5125	MEDICAL	$ 4,274	$ 47	$ 145	$ 192	$ 160	$ 5,100	2556.25%
001-3800-549-5127	WORKERS COMP	$ 3,210	$ 226	$ 185	$ 193	$ 161	$ 204	5.70%
001-3800-549-5131	EAP	$ 253	$ 6	$ 6	$ 7	$ 6	$ 7	0.00%
	TOTAL WAGES & BENEFITS	$ 53,149	$ 47,824	$ 49,839	$ 52,328	$ 75,694	$ 49,228	-5.92%
001-3800-594-5133	LIFE INSURANCE	$ -	$ 30	$ 14	$ 12	$ 10	$ 12	
001-3800-549-5201	OFFICE SUPPLIES/POSTAGE	$ 579	$ 625	$ 801	$ 750	$ 750	$ 750	0.00%

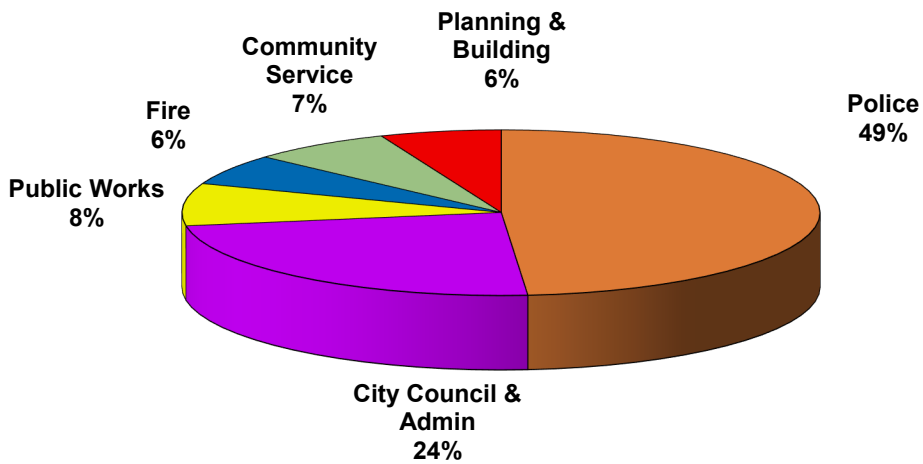
CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020/21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
001-3800-549-5216	COMMUNICATIONS	$ 8,017	$ 6,976	$ 7,677	$ 8,000	$ 7,200	$ 7,200	-10.00%
001-3800-549-5218	UTILITIES	$ -	$ -	$ -	$ 550	$ 550	$ 550	0.00%
001-3800-549-5225	OFFICE EQUIP MAINT	$ 588	$ 225	$ -	$ 500	$ 1,300	$ 1,000	100.00%
001-3800-549-5261	LIABILITY INSURANCE	$ -	$ 667	$ 610	$ 691	$ 576	$ 690	-0.14%
001-3800-549-5262	PROPERTY INSURANCE	$ -	$ 83	$ 87	$ 105	$ 88	$ 153	45.71%
001-3800-549-5263	VEHICLE INSURANCE	$ -	$ -	$ -	$ 297	$ 248	$ 766	
001-3800-549-5264	ERMA	$ -	$ 117	$ 133	$ 216	$ 180	$ 192	-11.11%
001-3800-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 61	$ 59	$ 58	$ 48	$ 45	-22.41%
001-3800-549-5291	CONF/MEETINGS/TRAVEL	$ -	$ -	$ 101	$ 500	$ 102	$ 1,500	200.00%
	TOTAL MAINT. & OPERATIONS	$ 9,184	$ 8,785	$ 9,483	$ 11,679	$ 11,051	$ 12,858	10.10%
001-3800-549-5701	CAPITAL OUTLAY	$ 1,060	$ -	$ -	$ -	$ -	$ -	
	TOTAL, PW ADMINISTRATION	$ 63,392	$ 56,609	$ 59,322	$ 64,007	$ 86,745	$ 62,086	-3.00%
Landscape Maintenance								
001-4200-549-5101	SALARIES	$ 71,084	$ 76,097	$ 83,901	$ 80,589	$ 80,589	$ 87,651	8.76%
001-4200-549-5102	OVERTIME	$ 1,471	$ 48	$ 123	$ -	$ 71	$ -	
001-4200-549-5121	FICA	$ 5,374	$ 5,652	$ 6,247	$ 5,982	$ 5,982	$ 6,357	6.27%
001-4200-549-5122	PERS - UAL	$ -	$ -	$ -	$ -	$ -	$ 10,898	
001-4200-549-5123	PERS - PAYROLL	$ 14,672	$ 12,776	$ 14,690	$ 16,672	$ 16,672	$ 7,861	-52.85%
001-4200-549-5124	PERS - ADP	$ -	$ -	$ -	$ -	$ 15,136	$ -	
001-4200-549-5125	MEDICAL	$ 16,245	$ 15,789	$ 17,823	$ 14,309	$ 14,309	$ 18,461	29.02%
001-4200-549-5127	WORKERS COMP	$ 6,680	$ 9,448	$ 7,744	$ 8,096	$ 8,096	$ 8,530	5.36%
001-4200-549-5131	EAP	$ 533	$ 16	$ 17	$ 19	$ 19	$ 19	0.00%
001-4200-549-5133	LIFE INSURANCE	$ -	$ 96	$ 36	$ 60	$ 60	$ 61	2.00%
	TOTAL WAGES & BENEFITS	$ 116,058	$ 119,923	$ 130,581	$ 125,727	$ 140,934	$ 139,838	11.22%
001-4200-549-5210	DEPT TOOLS & SUPPLIES	$ 18,554	$ 10,816	$ 14,823	$ 16,500	$ 12,500	$ 15,000	-9.09%
001-4200-549-5218	UTILITIES	$ 14,610	$ 14,944	$ 17,130	$ 18,500	$ 15,000	$ 15,500	-16.22%
001-4200-549-5224	FUELS	$ 2,722	$ 3,934	$ 4,982	$ 5,000	$ 4,000	$ 4,200	-16.00%
001-4200-549-5261	LIABILITY INSURANCE	$ -	$ 1,836	$ 1,567	$ 1,874	$ 1,874	$ 1,994	6.40%
001-4200-549-5262	PROPERTY INSURANCE	$ -	$ 228	$ 224	$ 284	$ 284	$ 444	56.34%
001-4200-549-5263	VEHICLE INSURANCE	$ -	$ -	$ -	$ 1,468	$ 1,468	$ 1,531	
001-4200-549-5264	ERMA	$ -	$ 323	$ 342	$ 586	$ 586	$ 556	-5.12%
001-4200-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 168	$ 152	$ 158	$ 158	$ 131	-17.09%
001-4200-549-5756	NEW EQUIP-MOWERS/TRIMMERS	$ -	$ -	$ 19,155	$ 17,000			-100.00%
001-4200-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 10,535	$ 6,000	$ 6,000	$ 6,000	0.00%
	TOTAL MAINT. & OPERATIONS	$ 35,886	$ 32,248	$ 68,910	$ 67,370	$ 41,870	$ 45,356	-32.68%
001-4200-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, LANDSCAPE MAINT.	$ 151,944	$ 152,171	$ 199,491	$ 193,097	$ 182,804	$ 185,194	-4.09%
Building & Facility Maintenance								
001-4600-549-5210	DEPT TOOLS & SUPPLIES	$ 10,623	$ 9,139	$ 8,299	$ 10,000	$ 13,000	$ 11,000	10.00%
001-4600-549-5220	JANITORIAL	$ 39,706	$ 40,834	$ 41,276	$ 39,000	$ 39,000	$ 39,000	0.00%
001-4600-549-5221	REPAIRS & MAINTENANCE	$ 13,344	$ 20,041	$ 14,808	$ 12,000	$ 22,380	$ 13,000	8.33%
	TOTAL MAINT. & OPERATIONS	$ 63,673	$ 70,014	$ 64,383	$ 61,000	$ 74,380	$ 63,000	3.28%
001-4600-549-5701	CAPITAL OUTLAY	$ 2,970	$ -	$ -	$ 13,500	$ 33,500	$ 20,000	48.15%
001-4600-549-5718	REPAINT FIRE STATION	$ -	$ 24,600	$ -	$ 16,500	$ 16,737	$ -	
	TOTAL CAPITAL OUTLAY	$ 2,970	$ 24,600	$ -	$ 30,000	$ 50,237	$ 20,000	
	TOTAL, FACILITY MAINT.	$ 66,643	$ 94,614	$ 64,383	$ 91,000	$ 124,617	$ 83,000	-8.79%
Vehicle Maintenance								
001-4800-549-5101	SALARIES	$ 50,917	$ 55,236	$ 57,284	$ 54,167	$ 54,167	$ 56,931	5.10%
001-4800-549-5102	OVERTIME	$ 1,825	$ 489	$ 529	$ 3,000	$ 26	$ -	-100.00%
001-4800-549-5121	FICA	$ 3,908	$ 4,119	$ 4,270	$ 3,988	$ 3,988	$ 4,102	2.86%
001-4800-549-5122	PERS - UAL	$ -	$ -	$ -	$ -	$ -	$ 12,455	
001-4800-549-5123	PERS - PAYROLL	$ 10,673	$ 12,666	$ 14,270	$ 15,960	$ 15,960	$ 5,835	-63.44%
001-4800-549-5124	PERS - ADP	$ -	$ -	$ -	$ -	$ 17,808	$ -	
001-4800-549-5125	MEDICAL	$ 14,122	$ 11,911	$ 12,302	$ 11,776	$ 11,776	$ 12,752	8.29%
001-4800-549-5127	WORKERS COMP	$ 4,390	$ 5,557	$ 4,555	$ 4,762	$ 4,762	$ 5,018	5.38%
001-4800-549-5131	EAP	$ 347	$ 14	$ 14	$ 16	$ 16	$ 15	-6.25%
001-4800-519-5133	LIFE INSURANCE	$ -	$ 40	$ 31	$ 36	$ 36	$ 36	0.00%
	TOTAL WAGES & BENEFITS	$ 86,181	$ 90,031	$ 93,254	$ 93,705	$ 108,539	$ 97,144	3.67%
001-4800-549-5210	DEPT TOOLS & SUPPLIES	$ 8,071	$ 8,099	$ 15,518	$ 11,500	$ 11,500	$ 11,500	0.00%
001-4800-549-5222	VEHICLE MAINTENANCE	$ 34,173	$ 43,577	$ 44,056	$ 38,000	$ 38,000	$ 36,500	-3.95%
001-4800-549-5261	LIABILITY INSURANCE	$ -	$ 1,539	$ 1,351	$ 1,538	$ 1,538	$ 1,534	-0.26%
001-4800-549-5262	PROPERTY INSURANCE	$ -	$ 191	$ 193	$ 233	$ 233	$ 341	46.35%
001-4800-549-5263	VEHICLE INSURANCE	$ -	$ -	$ -	$ 864	$ 864	$ 766	-11.34%
001-4800-549-5264	ERMA	$ -	$ 270	$ 295	$ 481	$ 481	$ 428	-11.02%
001-4800-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 141	$ 131	$ 130	$ 130	$ 101	-22.31%
001-4800-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 240	$ 500	$ 212	$ 500	0.00%
	TOTAL MAINT. & OPERATIONS	$ 42,243	$ 53,817	$ 61,783	$ 53,246	$ 52,958	$ 51,670	-2.96%
001-4800-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ 3,000	$ -	$ -	-100.00%
	TOTAL, VEHICLE MAINT.	$ 128,424	$ 143,849	$ 155,037	$ 149,951	$ 161,497	$ 148,814	-0.76%

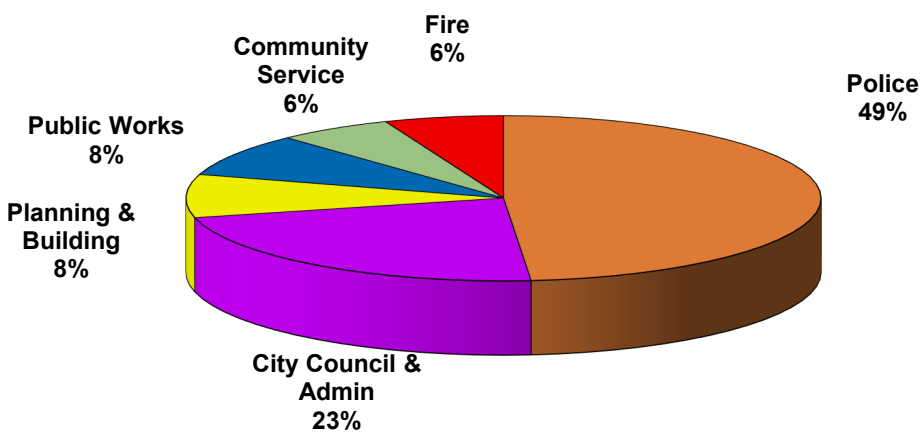
CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020/21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
	TOTAL WAGES & BENEFITS	$ 3,142,563	$ 3,362,746	$ 3,390,066	$ 3,325,735	$ 3,947,942	$ 3,501,947	5.30%
	TOTAL MAINT. & OPERATIONS	$ 1,429,077	$ 1,394,542	$ 1,516,112	$ 1,486,202	$ 1,601,944	$ 1,486,522	0.02%
	TOTAL DEBT SERVICE	$ 17,479	$ 17,479	$ 17,479	$ 17,479	$ 17,479	$ 4,370	-75.00%
	TOTAL CAPITAL OUTLAY	$ 130,901	$ 162,851	$ 74,811	$ 515,900	$ 365,025	$ 345,000	-33.13%
	TOTAL TRANSFERS OUT	$ 490,000	$ 379,500	$ 503,715	$ 655,000	$ 655,000	$ 455,000	-30.53%
	TOTAL, GENERAL FUND	$ 5,210,021	$ 5,317,119	$ 5,502,184	$ 6,000,315	$ 6,587,389	$ 5,792,838	-3.46%
	Revenues	$ 5,928,516	$ 6,102,756	$ 6,467,228	$ 5,964,313	$ 6,720,424	$ 5,794,657	-2.84%
	Expenses	$ 5,210,021	$ 5,317,119	$ 5,502,184	$ 6,000,315	$ 6,587,389	$ 5,792,838	-3.46%
		$ 718,496	$ 785,638	$ 965,044	$ (36,002)	$ 133,035	$ 1,818	

City of Kingsburg General Fund Expenditures
2020-2021
Estimates



City of Kingsburg General Fund Expenditures
2019-2020
Estimates



CITY OF KINGSBURG
EXPENDITURE SUMMARY
GENERAL FUND
2020-21 CITY MANAGERS PROPOSED BUDGET

DEPARTMENTS	# OF PERSONNEL	WAGES & BENEFITS	MAINT & OPERATIONS	DEBT SERVICE	CAPITAL OUTLAY	TRANSFERS OUT	GRAND TOTAL
Mayor & Council	5.00	16,793	16,074	-	-	-	32,867
City Attorney	0.00	-	90,000	-	-	-	90,000
Non-Departmental	0.00	-	309,119	-	227,000	300,000	836,119
City Manager	1.00	237,461	21,455	-	-	-	258,916
City Clerk	1.00	146,453	19,947	-	-	-	166,400
Finance	1.00	178,743	44,614	-	-	-	223,357
Human Resources	1.00	103,310	13,439	-	-	-	116,749
Planning & Building Permit	1.50	135,014	201,019	-	20,000	-	356,033
Community Services & Recreation	2.35	190,095	68,353	-	-	155,000	413,448
Police	18.00	2,207,867	529,618	4,370	78,000	-	2,819,855
Public Works Administration	0.34	49,228	12,858	-	-	-	62,086
Landscape Maintenance	1.70	139,838	45,356	-	-	-	185,194
Facility Maintenance	0.00	-	63,000	-	20,000	-	83,000
Vehicle & Equip Maintenance	1.00	97,144	51,670	-	-	-	148,814
2020-21 FUND TOTAL	**33.89**	**$ 3,501,947**	**$ 1,486,522**	**$ 4,370**	**$ 345,000**	**$ 455,000**	**$ 5,792,838**
2019-20 FUND TOTAL (ESTIMATED)	**33.89**	**$ 3,947,942**	**$ 1,601,944**	**$ 17,479**	**$ 365,025**	**$ 655,000**	**$ 6,587,389**
2018-19 FUND TOTAL (ACTUAL)	**33.89**	**$ 3,390,066**	**$ 1,516,112**	**$ 17,479**	**$ 74,811**	**$ 503,715**	**$ 5,502,184**

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 City's increasing contribution rates from 2015 to 2020.

Employee Type	2015	2016	2017	2018	2019	2020
Classic-Safety	15.627%	16.656%	16.842%	17.614%	18.928%	20.585%
Classic-Misc.	8.003%	8.377%	8.418%	8.892%	9.680%	10.484%
PEPRA-Safety	11.153%	12.082%	11.990%	12.141%	13.034%	13.044%
PEPRA-Misc.	6.237%	6.555%	6.533%	6.842%	6.985%	7.732%

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 incrementally lowering the discount rate from 7.5 to 7.0 percent between fiscal year 2018-2019 to fiscal year 2020-2021.

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

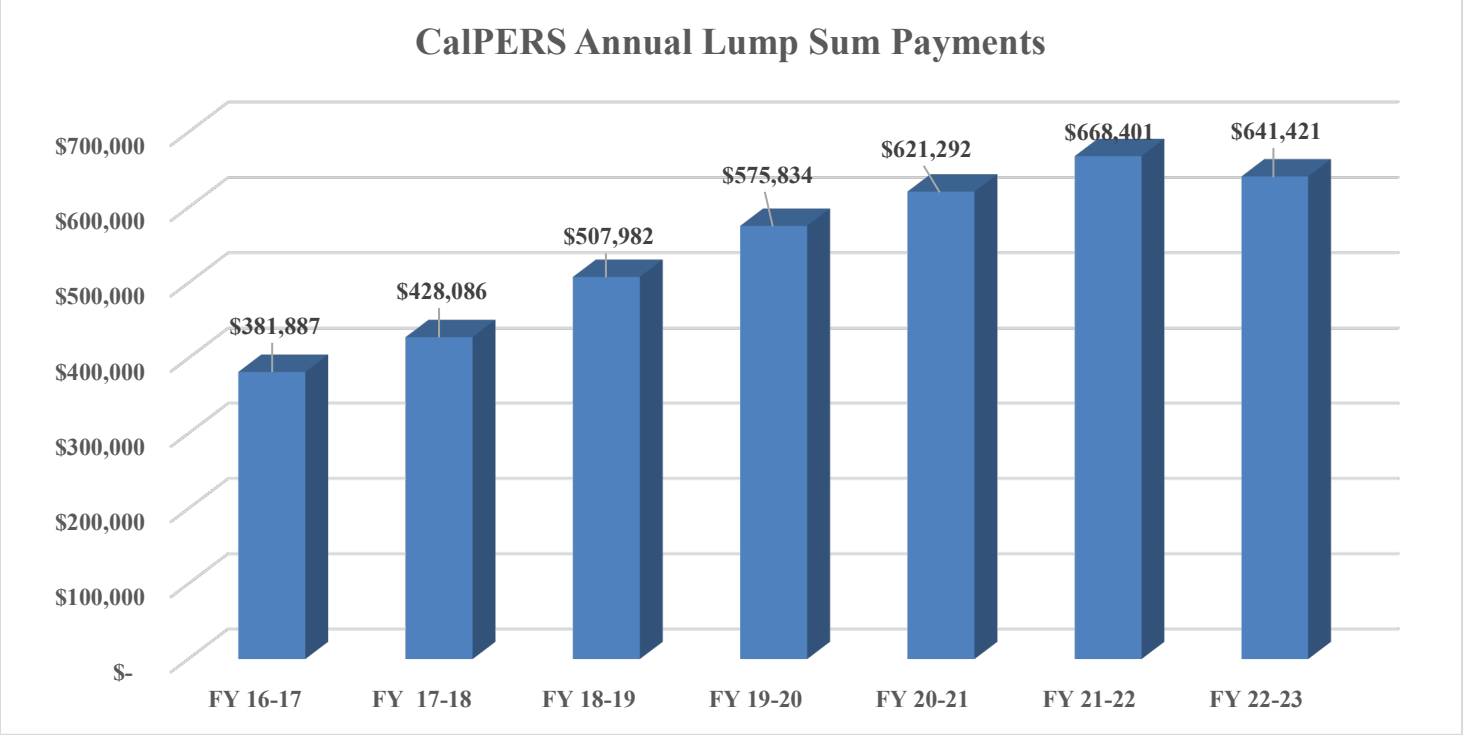
- FY 2018-2019: 7.375%
- FY 2019-2020: 7.25%
- FY 2020-2021: 7.00%

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 resulted 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

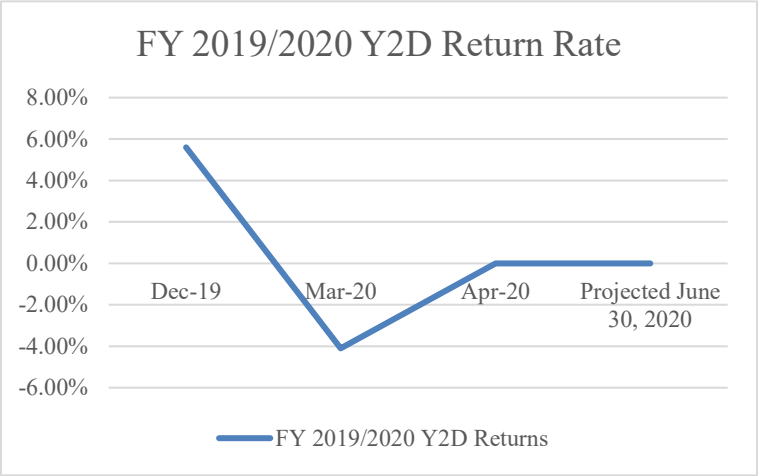
the long-term. Having the ability to prepay CalPERS creates a financial benefit for the City because it decreases the payroll contribution percentages that the City owes. The following chart illustrates Kingsburg's projected increases since fiscal year 2016-2017.



COVID-19 Effects on Pension Costs

The investment loss to the CalPERS fund from the COVID-19 pandemic compared to the assumed 7% return will be reflected in the June 30, 2020 CalPERS actuarial valuation reports. Any losses that the fund suffers in fiscal year 2019-2020 will not be payable to CalPERS until fiscal year 2022-2023 as part of the City's 20-year Unfunded Accrued Liability (UAL) payment structure.

While the actual investment returns do not impact normal cost – only the UAL, any change to the expected return rate would impact both the normal cost and the UAL. CalPERS Asset Liability Management reviews the discount rate on a four-year cycle to avoid being overly reactive to any episodic circumstances such as the COVID-19 pandemic's effect on the economy. The CalPERS chief investment officer has been discussing investment options with the CalPERS Board that have the potential to increase the probability of achieving the 7% return objective.



As of April 2020, the CalPERS Board reported the expected investment return for this fiscal year ending June 30, 2020 is estimated to be somewhere around zero. CalPERS does not anticipate lowering the discount rate at this time however, they have stated that there is a plan to review the various factors that go into determining a discount rate. The period slated for reviewing the discount rate will begin in June 2020 and will conclude at the end of the current 4-year cycle ending in November 2021.

CalPERS has stated that if the discount rate were reduced, the possibility of a phased approach of the reduction would be part of their discussions.

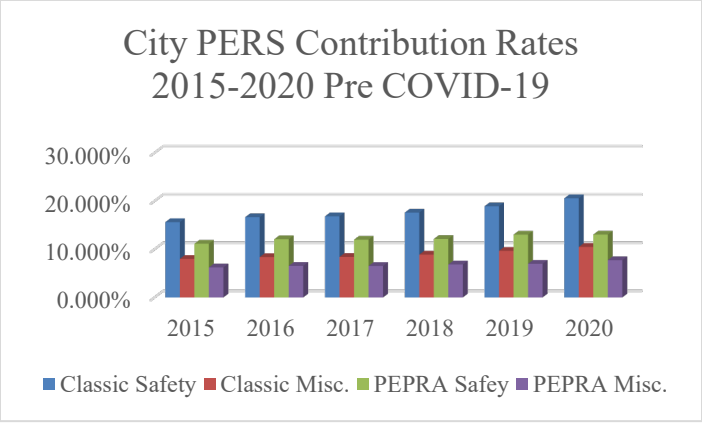
What Now?

Due to exceptional fiscal management, the City is currently able to make annual additional lump sum payments which reduce 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.

One of the main tools that the City has utilized to minimize long-term liability is with an "Additional Discretionary Payment" or an ADP, which reduces long-term interest payments. In order to address the looming issue related to a steady increase in PERS payments, council created a policy that utilizes surplus monies to self-fund future obligations. In October 2019, the city's UAL fund had a balance of $2,352,240. Our long-term liability was ~$7,000,000. Most of this funding came from one-time revenues (sale of property), as well as utilizing the new policy that allocates 70% of surplus to this fund. Staff expects this fund to grow after the completion of the 2019 audit, which will determine the final surplus from FY2019. Staff estimates and additional ~$400,000 will be added to the UAL fund. CalPERS has provided useful worksheets based upon 2018 actuarial data (the most recent) that allows cities to predict what long-term savings could be possible through the use of ADP. Staff has utilized the worksheets and worked closely with our CalPERS actuarial representative to select funds (each plan is made up of a series of funds), in order maximize our ADP. Council approved the following ADP in the fall of 2019:

- Classic Miscellaneous Employees
  - $300,000 ADP towards 2016 Asset Gain/Loss: Savings of $447,511
- Classic Police Safety Employees
  - $300,000 ADP towards 2016 Asset Gain/Loss: Savings of $437,992
- Classic Fire Safety Employees
  - $192,550 towards 2016 Asset Gain/Loss: Savings of $263,842 (pays off fund)
  - $57,450 towards 2015 Asset Gain/Loss: Savings of $80,388

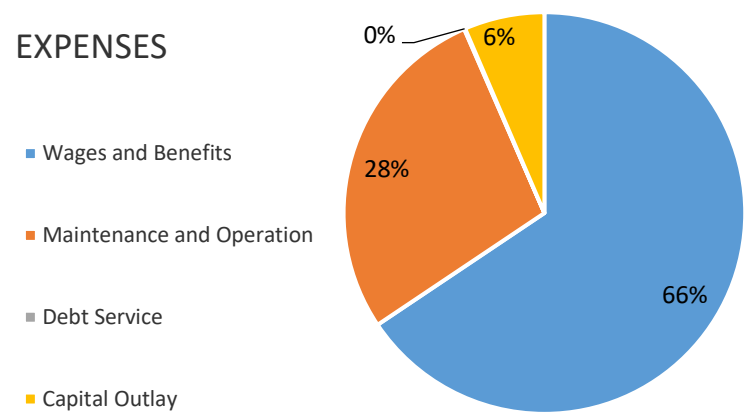
Staff recommended higher amounts for the Miscellaneous and Police plans due to their higher overall liability payments. This is because the Fire Safety plan has been in existence for a shorter period. The City made a total of $850,000 in ADP in early October 2019, resulting in an estimated interest savings totaling $1,229,733 (~44% ROI), or approximately 17.5% of our outstanding UAL. Payments of $850,000 would reduce the city's UAL fund to $1,502,240, prior to any adjustments made after the audit is complete.

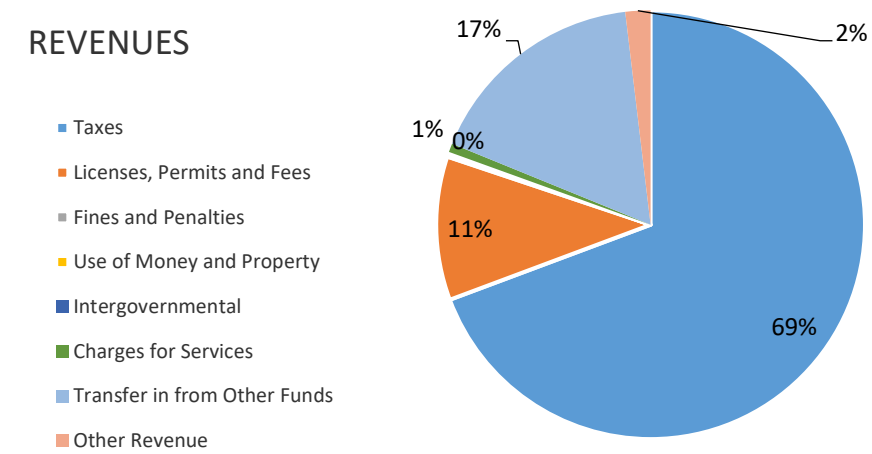


GENERAL FUND SUMMARY

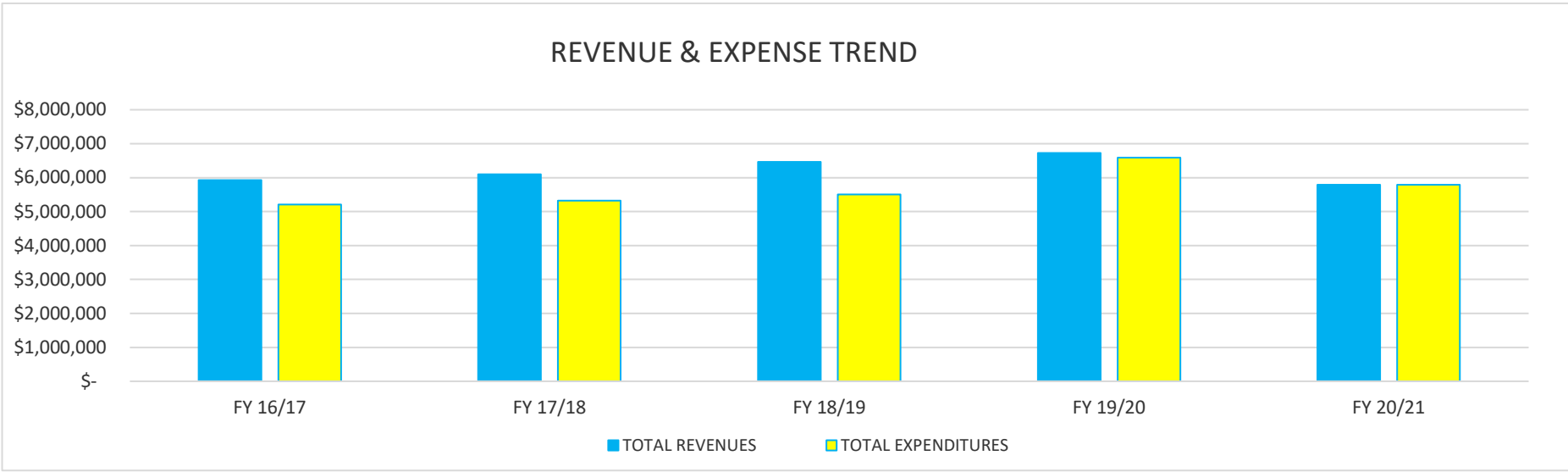
Description: The general fund is largest fund and serves as the main discretionary fund. The majority of expenditures come from wages and benefits, with several different forms of revenues, the largest coming from property and sales taxes.

Budget Highlights: The general fund is expected to continue to hold a healthy fund balance through at the end of the 2021 FY. Higher than anticipated building related revenues and budget conscious spending will allow for more flexibility with one-time purchases.





GENERAL FUND	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Taxes	$ 3,881,979	$ 4,331,817	$ 4,677,353	$ 4,358,773	$ 4,205,882	$ 4,016,164	-7.86%
Licenses, Permits and Fees	$ 1,035,284	$ 676,812	$ 744,347	$ 557,150	$ 1,090,770	$ 628,000	12.72%
Fines and Penalties	$ 12,677	$ 15,464	$ 26,432	$ 12,250	$ 9,750	$ 12,250	0.00%
Use of Money and Property	$ 13,776	$ 21,163	$ 24,389	$ 9,210	$ 9,590	$ 9,210	0.00%
Intergovernmental	$ 10,071	$ 4,035	$ 1,107	$ -	$ 8,208	$ -	
Charges for Services	$ 46,518	$ 42,983	$ 52,972	$ 37,430	$ 33,981	$ 37,430	0.00%
Other Revenue	$ 101,713	$ 136,982	$ 242,127	$ 121,000	$ 137,240	$ 109,500	-9.50%
Transfer in from Other Funds	$ 826,500	$ 873,500	$ 698,500	$ 868,500	$ 1,225,004	$ 982,103	13.08%
TOTAL REVENUES	**$ 5,928,517**	**$ 6,102,756**	**$ 6,467,228**	**$ 5,964,313**	**$ 6,720,424**	**$ 5,794,657**	-2.93%
EXPENDITURES							
Wages & Benefits	$ 3,142,563	$ 3,362,746	$ 3,390,066	$ 3,325,735	$ 3,947,942	$ 3,501,947	5.30%
Maintenance and Operation	$ 1,429,077	$ 1,394,542	$ 1,516,112	$ 1,486,202	$ 1,601,944	$ 1,486,522	0.02%
Debt Service	$ 17,479	$ 17,479	$ 17,479	$ 17,479	$ 17,479	$ 4,370	-75.00%
Capital Outlay	$ 130,901	$ 162,851	$ 74,811	$ 515,900	$ 365,025	$ 345,000	-33.13%
Transfers Out	$ 490,000	$ 379,500	$ 503,715	$ 655,000	$ 655,000	$ 455,000	-30.53%
TOTAL EXPENDITURES	**$ 5,210,021**	**$ 5,317,119**	**$ 5,502,184**	**$ 6,000,315**	**$ 6,587,389**	**$ 5,792,838**	-3.46%
Net Revenue/(Expenditures)	$ 718,496	$ 785,638	$ 965,044	$ (36,002)	$ 133,035	$ 1,818	-105.05%
Changes in Fund Balance	$ 15,717	$ 149,510	$ (39,981)	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ 734,213	$ 935,148	$ 925,063	$ (36,002)	$ 133,035	$ 1,818	
Beginning Fund Balance July 1	$ 2,606,071	$ 3,340,284	$ 4,275,432	$ 5,353,746	$ 5,353,746	$ 1,333,098	-75.10%
Adjustment in Fund Balance to Actual	$ -	$ -	$ 153,251	$ -	$ -	$ -	
Transfer Surplus to Reserve Funds	$ -	$ -	$ -	$ (4,153,683)	$ (4,153,683)	$ (133,035)	
Ending Fund Balance June 30	**$ 3,340,284**	**$ 4,275,432**	**$ 5,353,746**	**$ 1,164,061**	**$ 1,333,098**	**$ 1,201,881**	3.25%

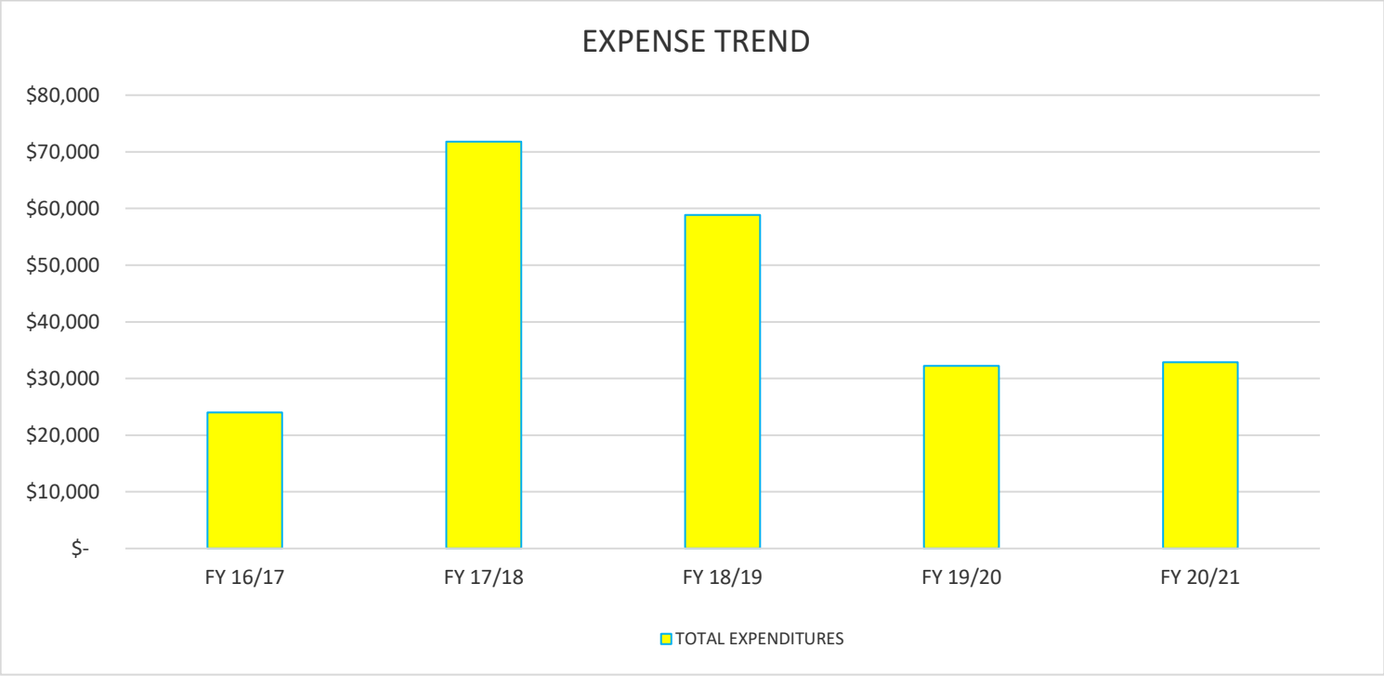


CITY COUNCIL

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.

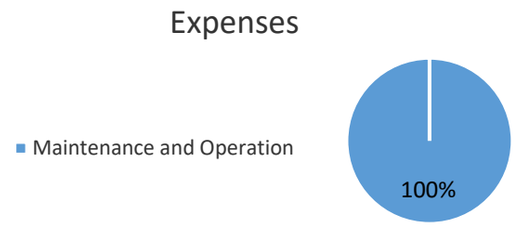
City Council	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 14,910	$ 16,796	$ 16,260	$ 16,793	$ 16,793	$ 16,793	0.00%
Maintenance and Operation	$ 9,097	$ 55,016	$ 42,597	$ 19,235	$ 15,419	$ 16,074	-16.43%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 24,006**	**$ 71,811**	**$ 58,857**	**$ 36,028**	**$ 32,212**	**$ 32,867**	-8.77%



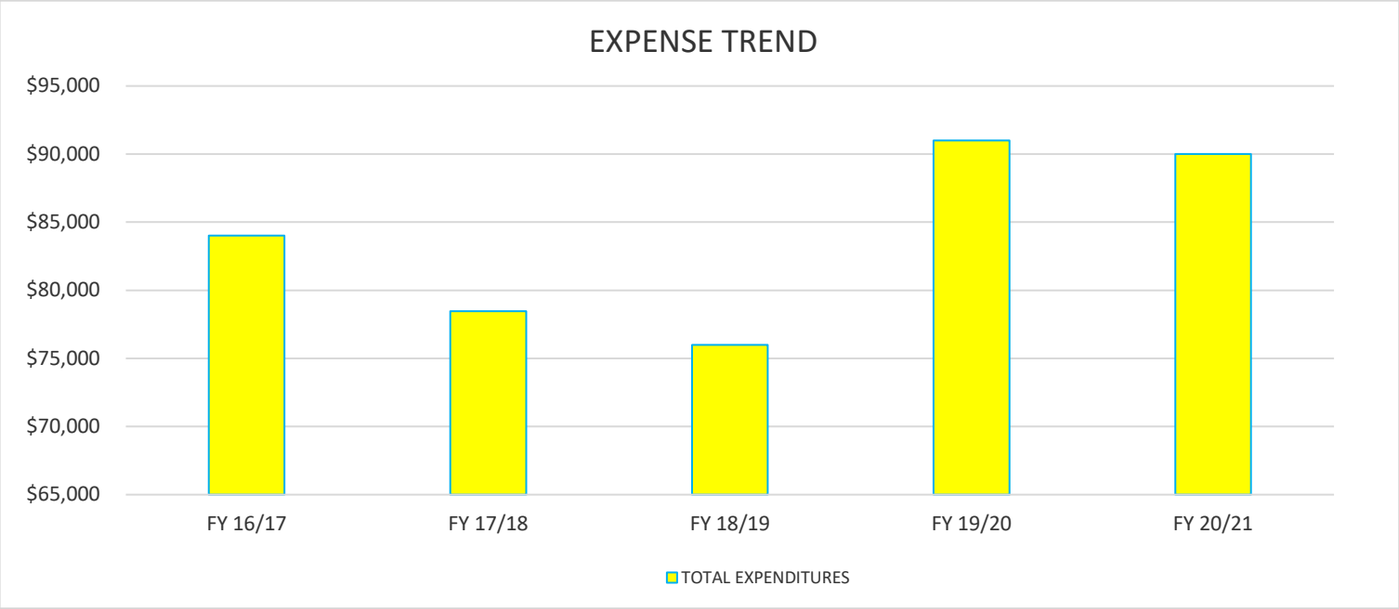
CITY ATTORNEY

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.



City Attorney	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ 84,018	$ 78,457	$ 76,000	$ 85,000	$ 91,000	$ 90,000	5.88%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 84,018**	**$ 78,457**	**$ 76,000**	**$ 85,000**	**$ 91,000**	**$ 90,000**	5.88%

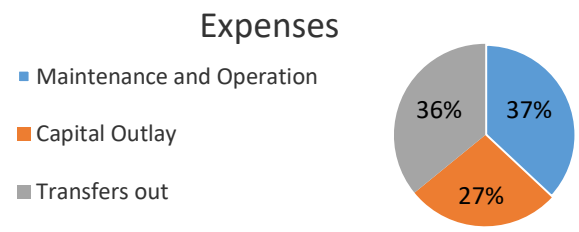


NON DEPARTMENTAL

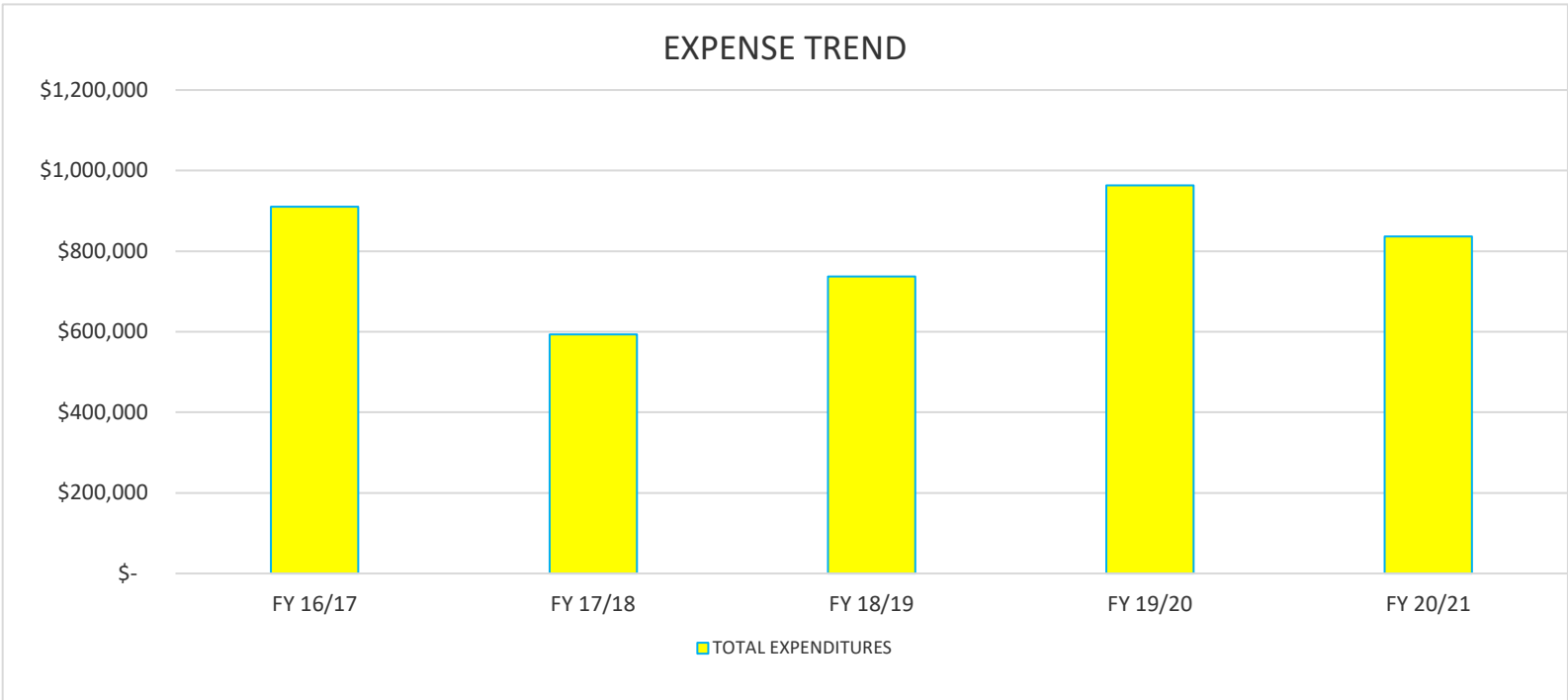
Description: This department includes expenses that affect many areas of the City. This budget represents cost not easily identified with any other particular departments.

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

Budget Highlights: The FY21 budget includes an increase to the transfer to the ambulance fund. In addition, economic development related programs are programmed here.



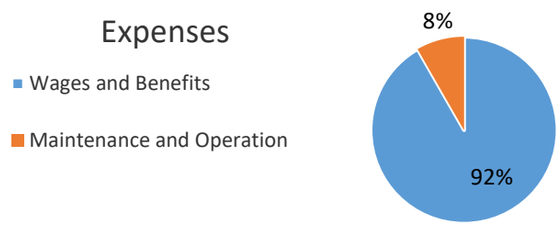
Non-Deparmtmental	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ 493,255	$ 347,891	$ 342,898	$ 303,500	$ 313,471	$ 309,119	1.85%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 52,081	$ 9,176	$ 44,690	$ 308,000	$ 149,888	$ 227,000	-26.30%
Transfers out	$ 365,000	$ 236,000	$ 350,000	$ 500,000	$ 500,000	$ 300,000	-40.00%
TOTAL EXPENDITURES	**$ 910,336**	**$ 593,067**	**$ 737,589**	**$ 1,111,500**	**$ 963,359**	**$ 836,119**	-24.78%



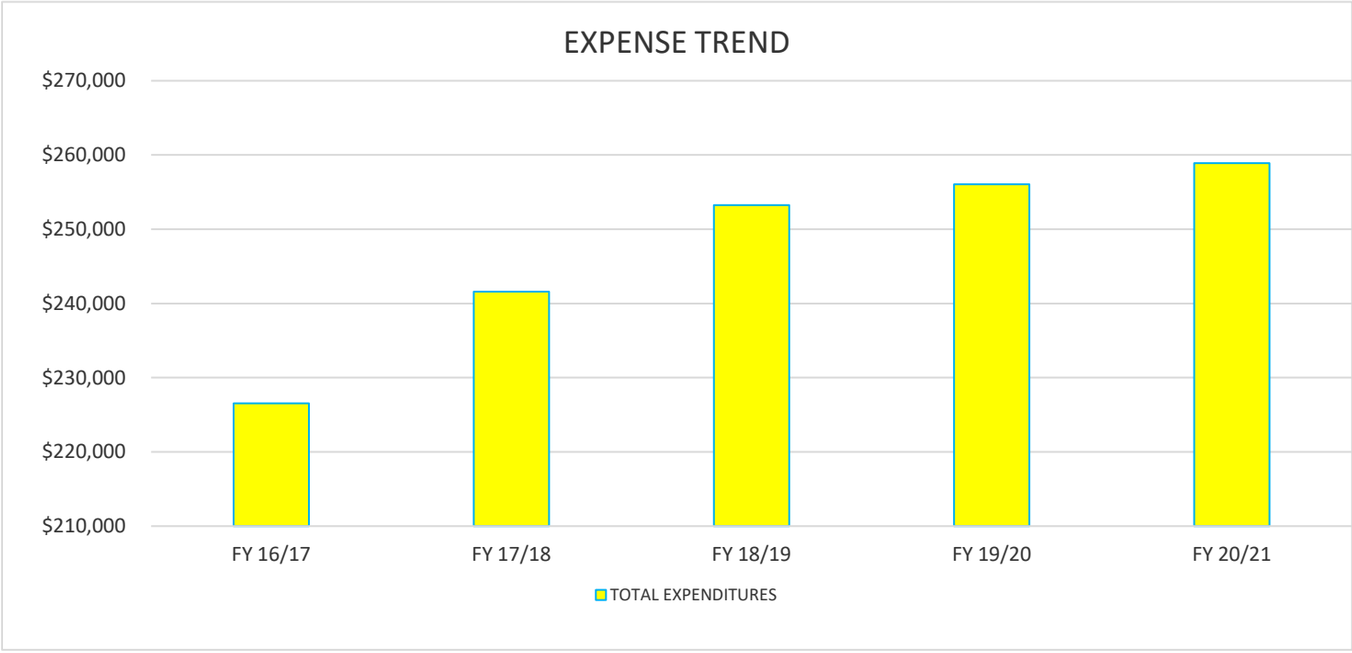
CITY MANAGER

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 FY21 budget includes continued funding for a management intern position.



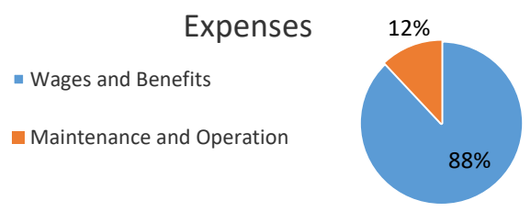
City Manager	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 216,050	$ 218,208	$ 221,205	$ 232,340	$ 236,090	$ 237,461	2.20%
Maintenance and Operation	$ 10,480	$ 23,371	$ 32,042	$ 23,816	$ 19,956	$ 21,455	-9.91%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 226,530**	**$ 241,578**	**$ 253,247**	**$ 256,156**	**$ 256,046**	**$ 258,916**	1.08%



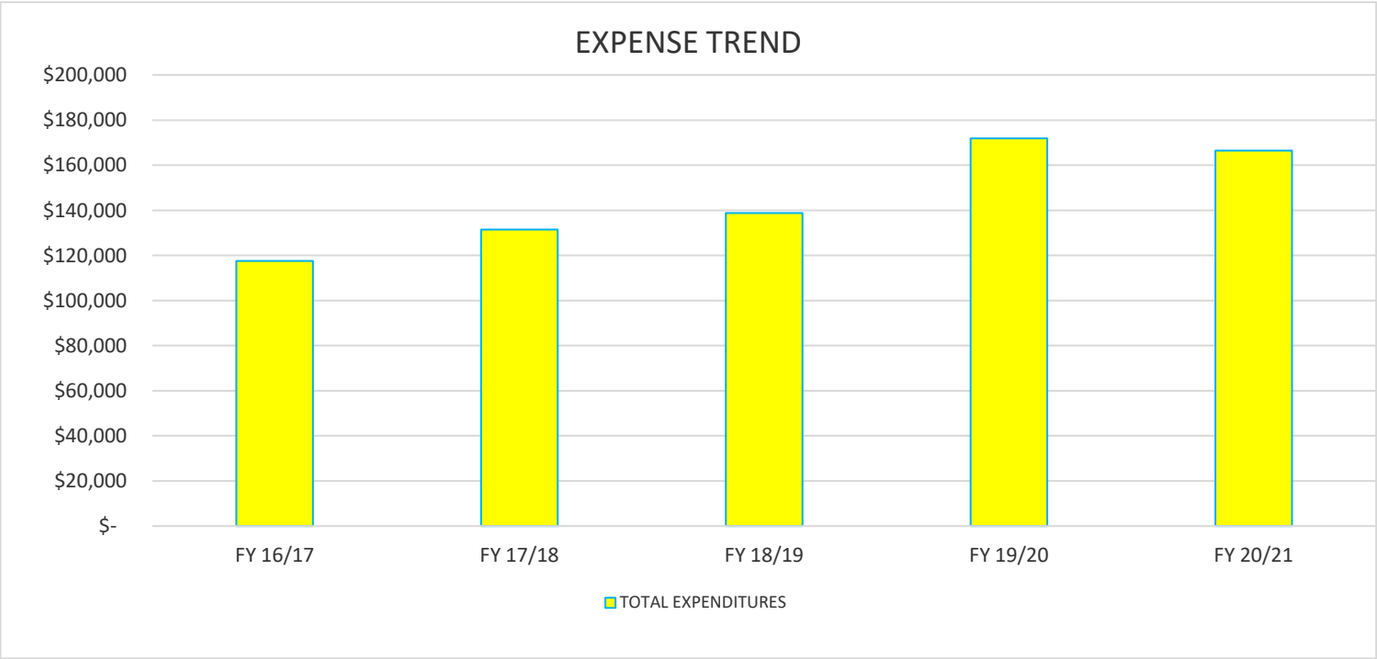
CITY CLERK

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.



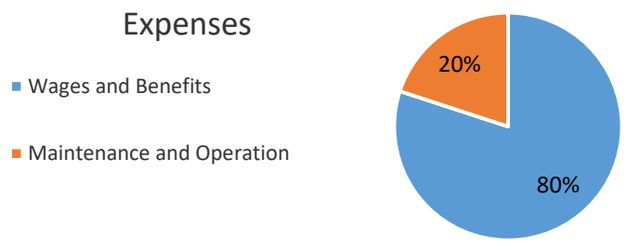
City Clerk	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 99,190	$ 108,129	$ 119,999	$ 128,191	$ 157,386	$ 146,453	14.25%
Maintenance and Operation	$ 18,363	$ 23,346	$ 18,781	$ 17,563	$ 14,476	$ 19,947	13.57%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 117,553**	**$ 131,474**	**$ 138,780**	**$ 145,754**	**$ 171,862**	**$ 166,400**	14.16%



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.

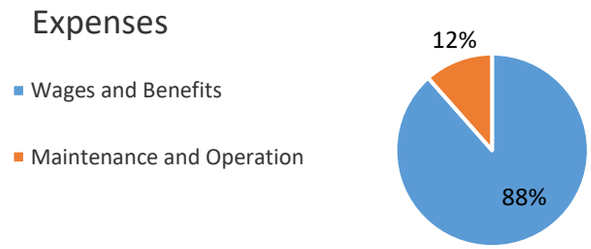


Finance	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 153,970	$ 141,058	$ 159,885	$ 165,448	$ 201,477	$ 178,743	8.04%
Maintenance and Operation	$ 43,734	$ 30,947	$ 42,150	$ 67,760	$ 59,819	$ 44,614	-34.16%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 197,703**	**$ 172,005**	**$ 202,035**	**$ 233,208**	**$ 261,296**	**$ 223,357**	-4.22%

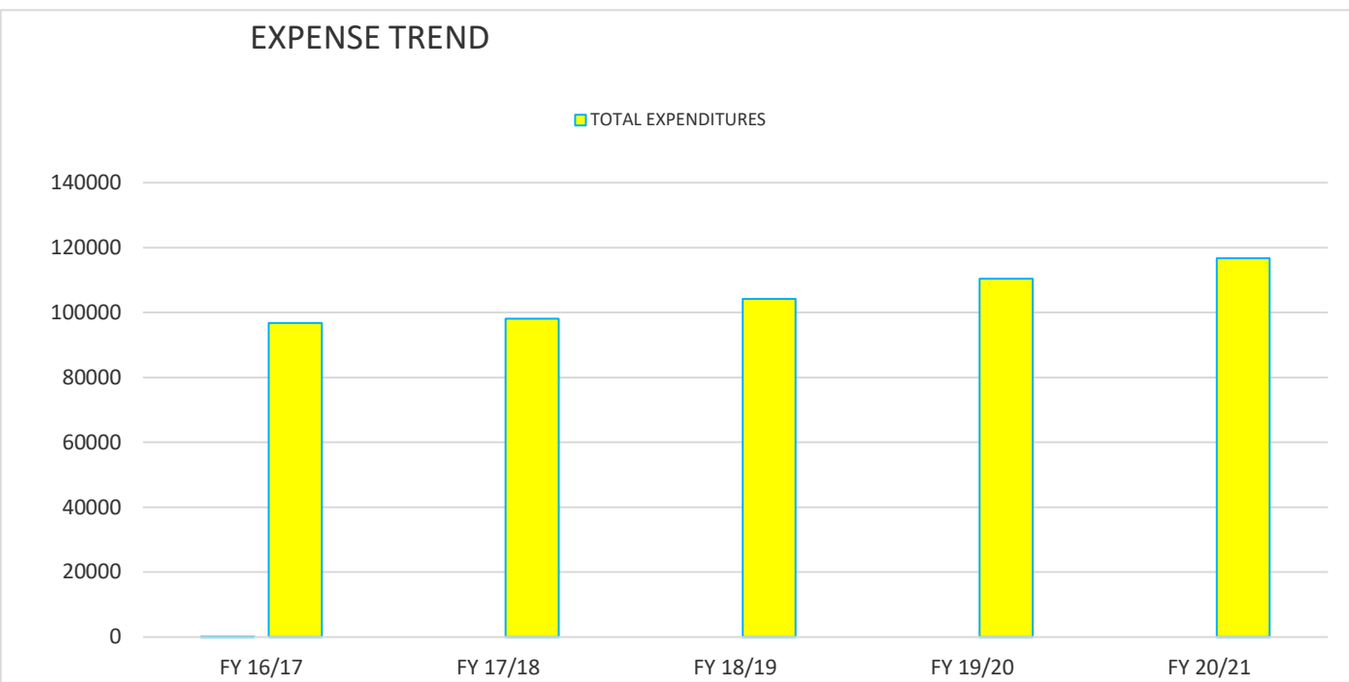
ADMINISTRATIVE SERVICES

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.



Administrative Services	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 75,434	$ 83,670	$ 92,007	$ 98,150	$ 98,150	$ 103,310	5.26%
Maintenance and Operation	$ 21,299	$ 14,474	$ 12,162	$ 12,898	$ 12,238	$ 13,439	4.19%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 96,734**	**$ 98,144**	**$ 104,169**	**$ 111,048**	**$ 110,388**	**$ 116,749**	5.13%



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.

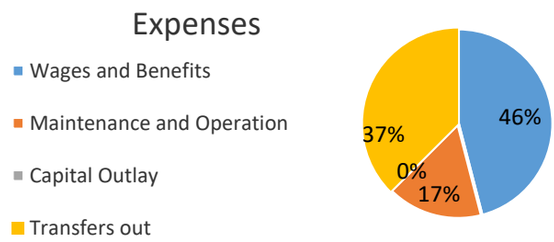
Budget Highlights: Both the City's building and planning divisions continue to see increased demand. Many expenditures for consultant services are offset by development fees.

Planning and Building Permits	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 157,502	$ 155,803	$ 160,428	$ 161,052	$ 178,940	$ 135,014	-16.17%
Maintenance and Operation	$ 186,354	$ 204,757	$ 251,303	$ 181,789	$ 376,596	$ 201,019	10.58%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 13,100	$ 8,209	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 356,956**	**$ 368,769**	**$ 411,731**	**$ 342,841**	**$ 555,536**	**$ 336,033**	-1.99%

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.

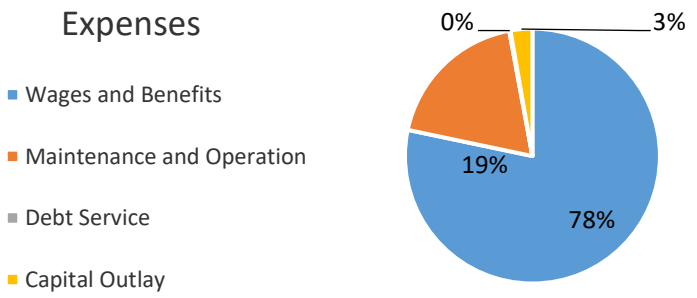


Community Services	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 94,639	$ 145,477	$ 157,467	$ 167,113	$ 137,642	$ 190,095	13.75%
Maintenance and Operation	$ 30,136	$ 50,688	$ 61,084	$ 65,041	$ 54,791	$ 68,353	5.09%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 5,130	$ 43,699	$ 901	$ 40,000	$ 40,000	$ -	-100.00%
Transfers out	$ 125,000	$ 143,500	$ 153,715	$ 155,000	$ 155,000	$ 155,000	0.00%
TOTAL EXPENDITURES	**$ 254,905**	**$ 383,364**	**$ 373,168**	**$ 427,154**	**$ 387,433**	**$ 413,448**	-3.21%

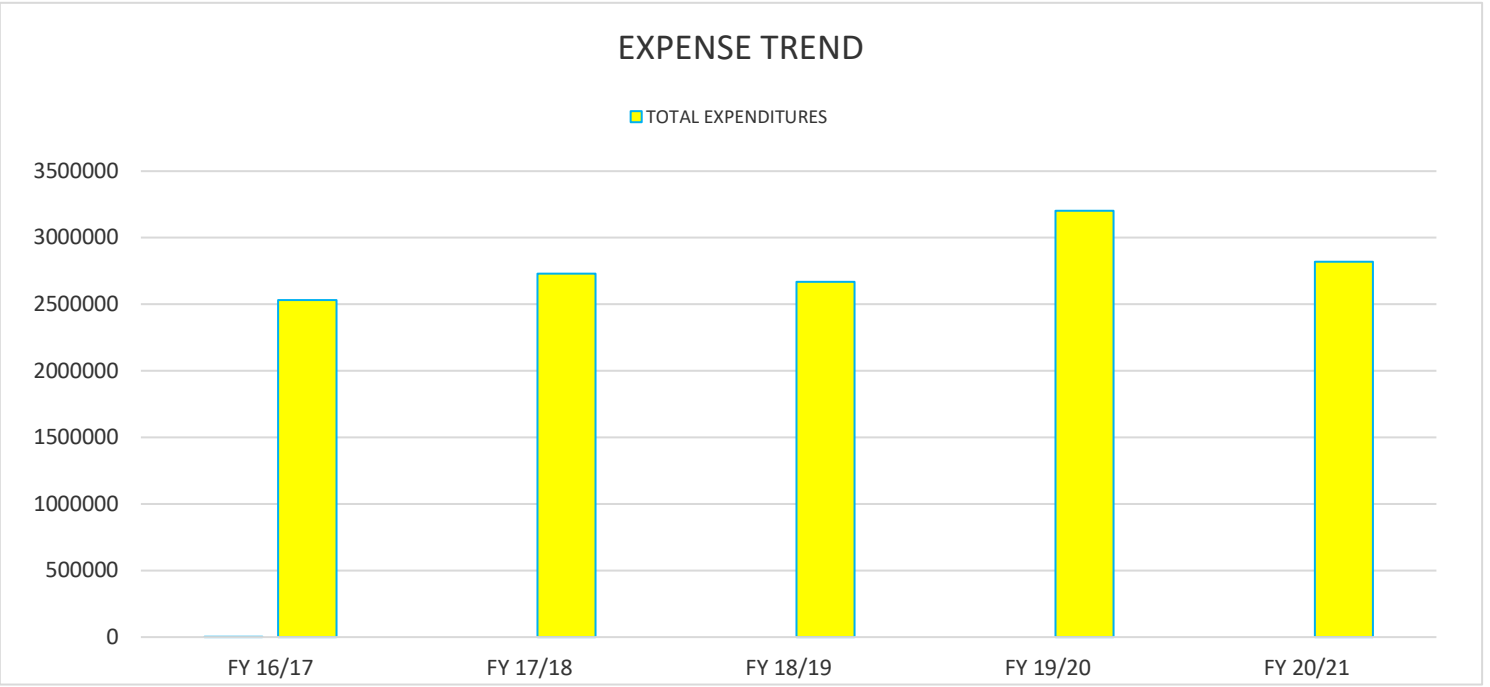
POLICE

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 13 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, School Resource Officer or ACT Task Force Grant.



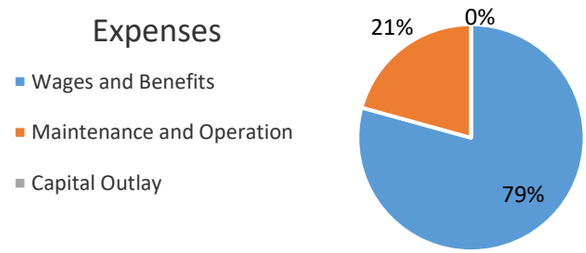
Police	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 2,075,482	$ 2,235,828	$ 2,189,142	$ 2,084,887	$ 2,596,296	$ 2,207,867	5.90%
Maintenance and Operation	$ 381,356	$ 400,731	$ 432,535	$ 516,305	$ 463,919	$ 529,618	2.58%
Debt Service	$ 17,479	$ 17,479	$ 17,479	$ 17,479	$ 17,479	$ 4,370	-75.00%
Capital Outlay	$ 56,560	$ 77,167	$ 29,220	$ 134,900	$ 124,900	$ 78,000	-42.18%
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 2,530,877**	**$ 2,731,205**	**$ 2,668,376**	**$ 2,753,571**	**$ 3,202,594**	**$ 2,819,855**	2.41%



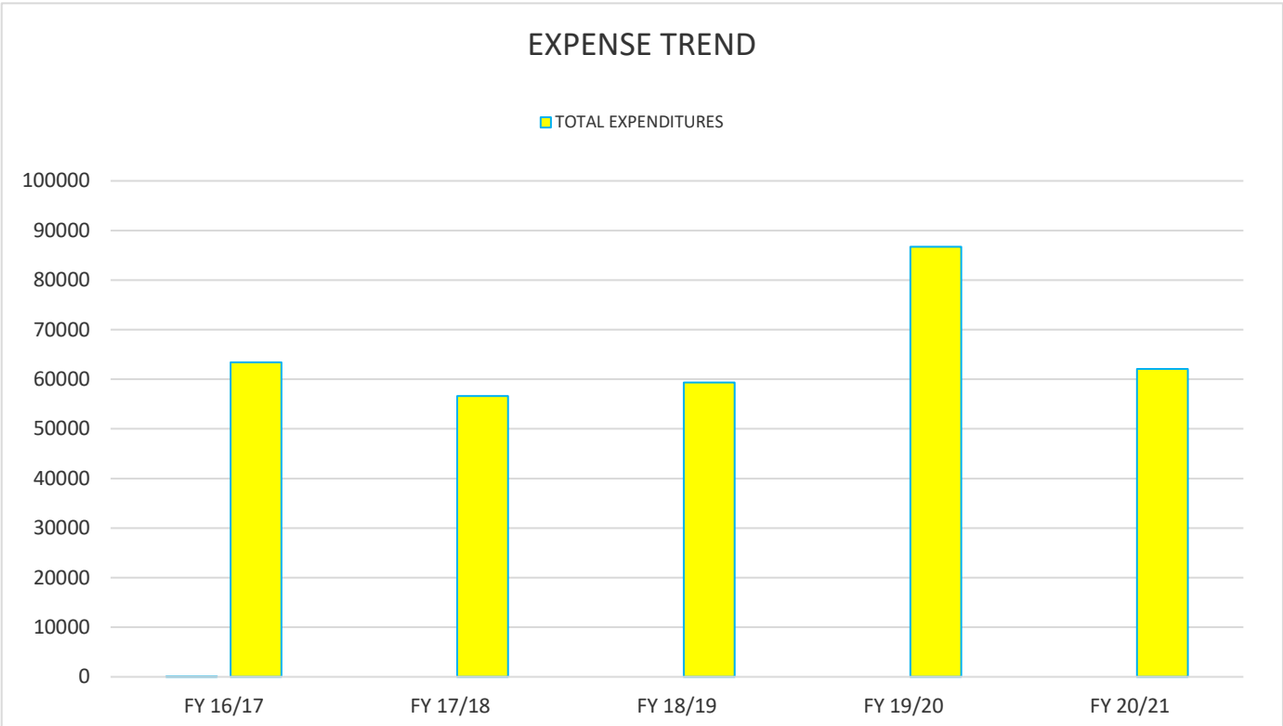
PUBLIC WORKS ADMINISTRATION

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.



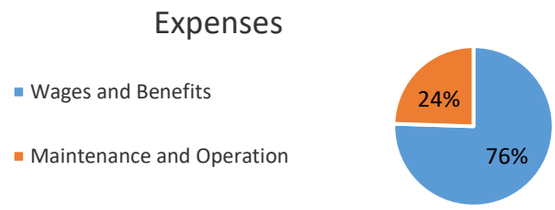
Public Works Administration	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 53,149	$ 47,824	$ 49,839	$ 52,328	$ 75,694	$ 49,228	-5.92%
Maintenance and Operation	$ 9,184	$ 8,785	$ 9,483	$ 11,679	$ 11,051	$ 12,858	10.10%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 1,060	$ -	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 63,392**	**$ 56,609**	**$ 59,322**	**$ 64,007**	**$ 86,745**	**$ 62,086**	-3.00%



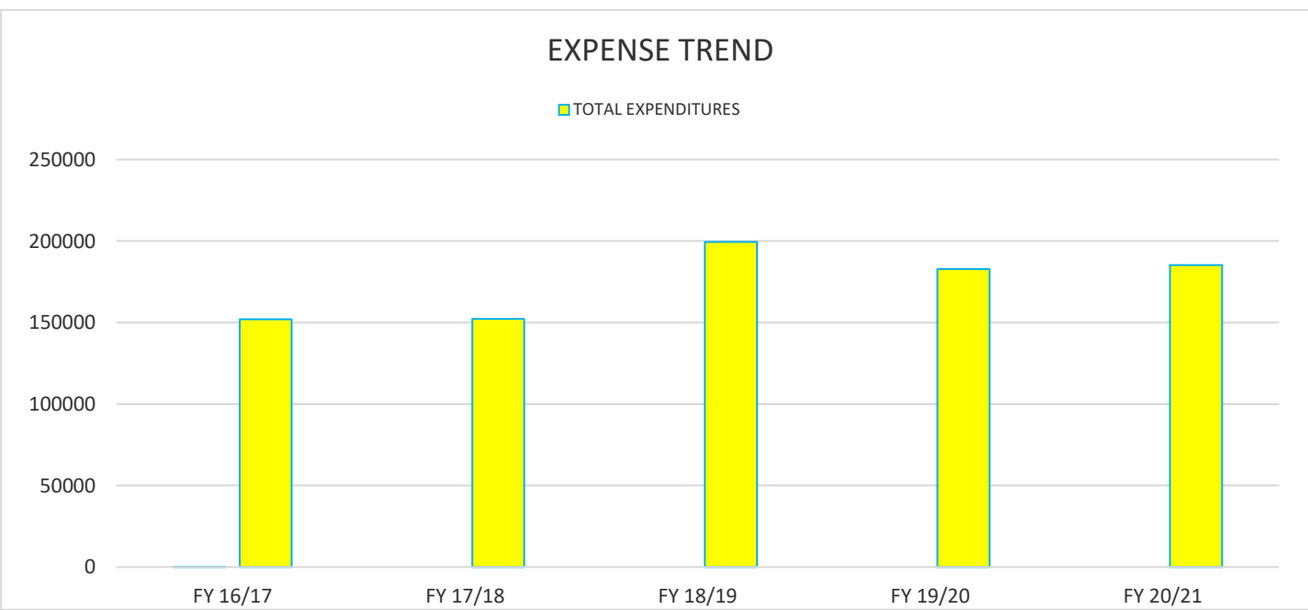
LANDSCAPE MAINTENANCE

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.



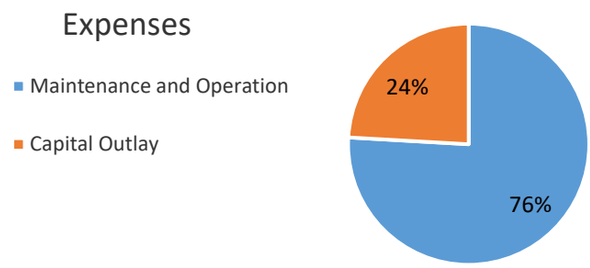
Landscape Maintanence	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 116,058	$ 119,923	$ 130,581	$ 125,727	$ 140,934	$ 139,838	11.22%
Maintenance and Operation	$ 35,886	$ 32,248	$ 68,910	$ 67,370	$ 41,870	$ 45,356	-32.68%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 151,944**	**$ 152,171**	**$ 199,491**	**$ 193,097**	**$ 182,804**	**$ 185,194**	-4.09%



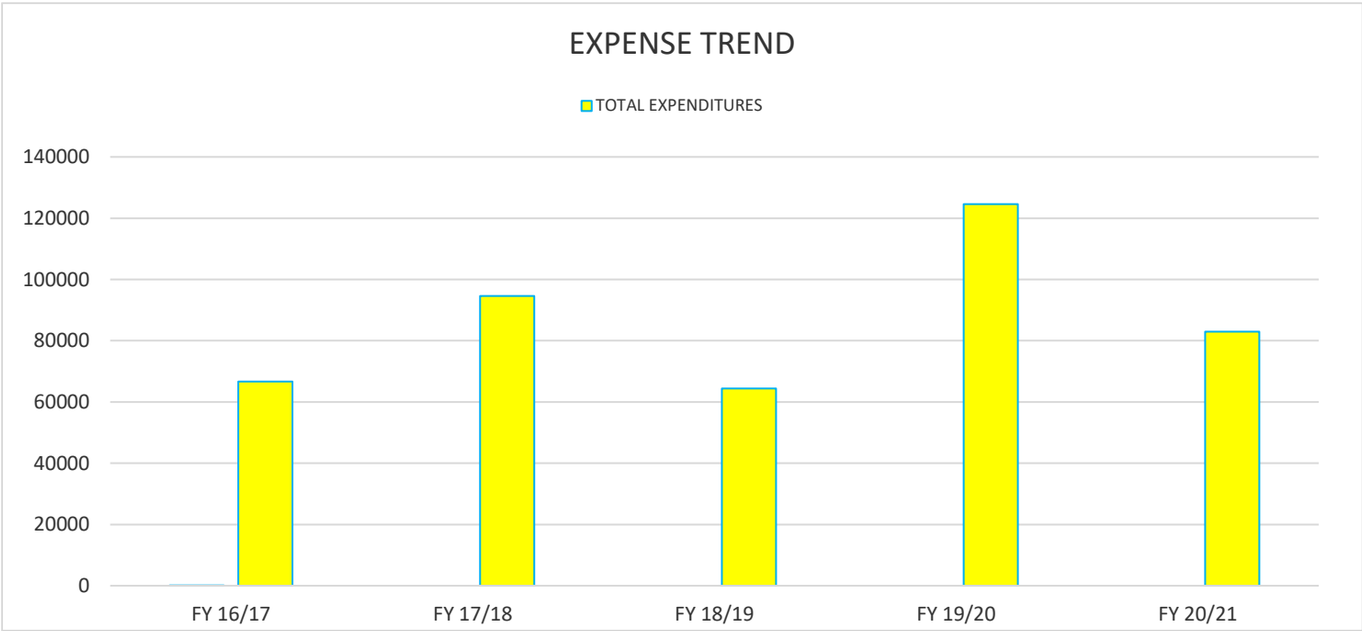
BUILDING & FACILITY MAINTENANCE

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.



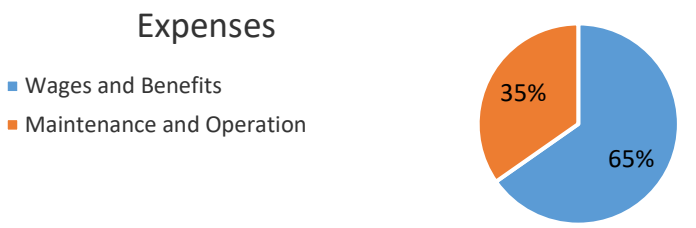
Building & Facility Maintanence	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ 63,673	$ 70,014	$ 64,383	$ 61,000	$ 74,380	$ 63,000	3.28%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 2,970	$ 24,600	$ -	$ 30,000	$ 50,237	$ 20,000	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 66,643**	**$ 94,614**	**$ 64,383**	**$ 91,000**	**$ 124,617**	**$ 83,000**	-8.79%



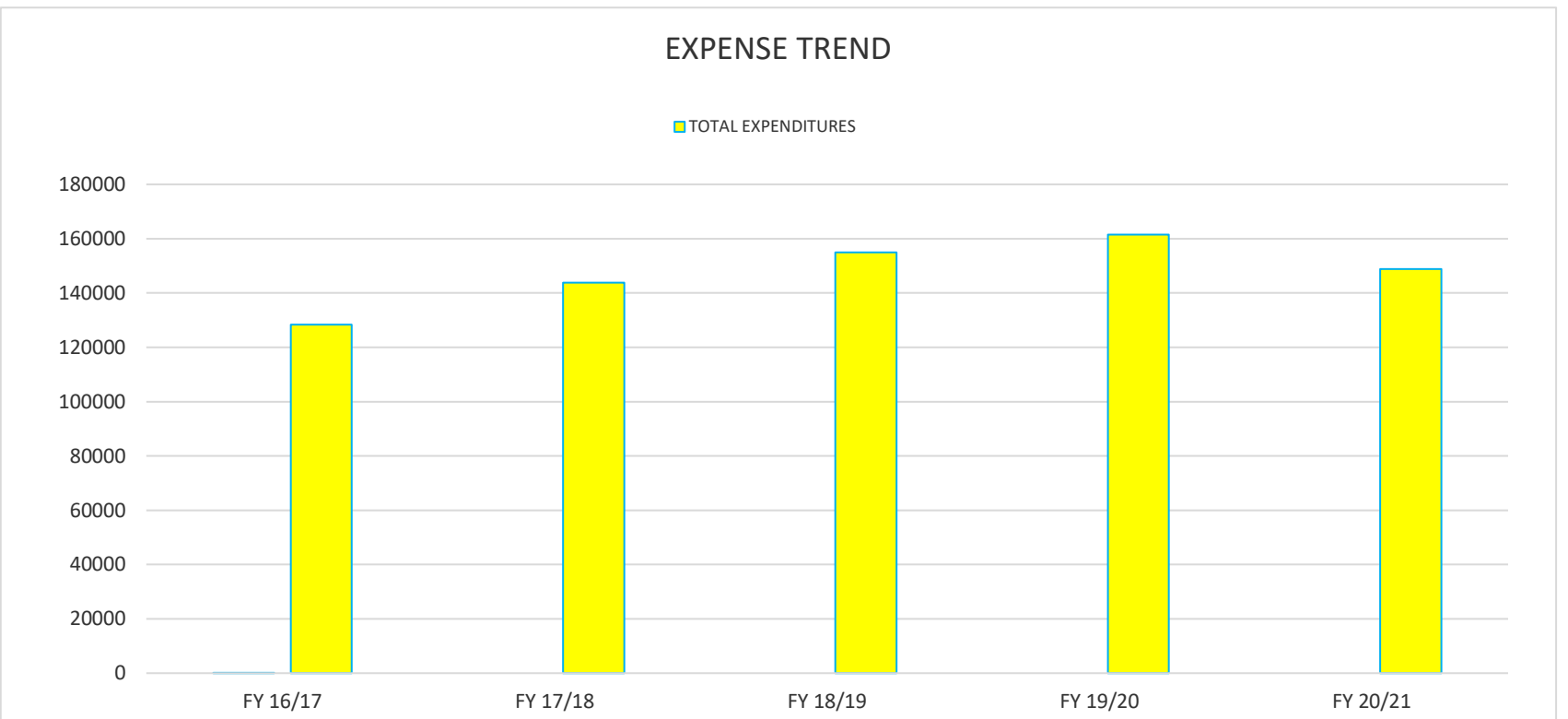
VEHICLE MAINTENANCE

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.



Vehicle Maintanence	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 86,181	$ 90,031	$ 93,254	$ 93,705	$ 108,539	$ 97,144	3.67%
Maintenance and Operation	$ 42,243	$ 53,817	$ 61,783	$ 53,246	$ 52,958	$ 51,670	-2.96%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ 3,000	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 128,424**	**$ 143,849**	**$ 155,037**	**$ 149,951**	**$ 161,497**	**$ 148,814**	-0.76%



CITY OF KINGSBURG
Summary of Recreation Funds

2020-21 Fiscal Year Budget

		Pool	Senior Center	Total
Actual Fund Balance,	**June 30, 2019**	(76,530)	(844)	(77,375)
Estimated Beginning Fund Balance,	**June 30, 2020**	(60,904)	1,299	(59,605)
Revenues:				
	Charges for Service	15,400	6,000	21,400
	JPA Reimbursements	65,000	-	65,000
	Contributions	-	4,000	4,000
	Transfers In From Other Funds	100,000	75,000	175,000
	Total Revenues	$ 180,400	$ 85,000	$ 265,400
Expenses:	Wages and Benefits	39,513	58,503	98,016
	Office Supplies	300	-	300
	Department Tools and Supplies	30,000	5,450	35,450
	Concession Stand Supplies	3,000	-	3,000
	Utilities/Communications	46,050	8,000	54,050
	Equipment Maintenance	5,000	-	5,000
	Insurance	1,696	1,221	2,917
	Professional Services	31,200	1,000	32,200
	Capital Outlay	25,000	-	25,000
	Total Expenses	181,759	74,174	255,933
	Projected Net Result	*(1,359)*	*10,826*	*9,467*
Projected Ending Fund Balance,	**June 30, 2021**	**$ (62,263)**	**$ 12,124**	**$ (50,138)**

CITY OF KINGSBURG
RECREATION FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2020/21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 PROPOSED	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
POOL								
021-0000-433-0201	PUBLIC SWIMMING	$ 14,151	$ 14,068	$ 12,536	$ 15,000	$ 6,965	$ -	-100.00%
021-0000-433-0202	RED CROSS LESSONS	$ 10,774	$ 11,000	$ 17,850	$ 12,000	$ 8,150	$ 5,000	-58.33%
021-0000-433-0203	LAP SWIMMING	$ 4,033	$ 5,615	$ 4,201	$ 5,000	$ 2,210	$ 2,400	-52.00%
021-0000-433-0204	GROUP RENTALS	$ 15,668	$ 12,788	$ 14,140	$ 14,000	$ 2,390	$ 5,000	-64.29%
021-0000-433-0206	CONCESSION STAND SALES	$ 7,085	$ 6,930	$ 6,312	$ 7,000	$ 3,664	$ 1,000	-85.71%
021-0000-433-0207	AQUA AEROBICS	$ 5,587	$ 4,939	$ 4,519	$ 5,000	$ 2,861	$ 2,000	-60.00%
021-0000-462-0100	MISCELANEOUS	$ -	$ 18	$ 2,167	$ -	$ -		
021-0000-463-0201	POOL REIMB	$ 59,726	$ 60,036	$ 56,198	$ 61,500	$ 620,000	$ 65,000	5.69%
	Sub-Total	$ 117,024	$ 115,394	$ 117,923	$ 119,500	$ 646,240	$ 80,400	-32.72%
021-0000-471-0110	FROM GENERAL FUND	$ 80,000	$ 95,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	0.00%
	TOTAL, POOL	$ 197,024	$ 210,394	$ 217,923	$ 219,500	$ 746,240	$ 180,400	-17.81%
SENIOR CENTER								
022-0000-422-0404	SENIOR NUTRITION	$ 10,890	$ 22,294	$ 19,500	$ 12,000	$ 11,700	$ 6,000	-50.00%
022-0000-461-0101	LUNCH CONTRIBUTIONS	$ 7,924	$ 8,739	$ 8,970	$ 8,000	$ 6,816	$ 4,000	-50.00%
022-0000-461-0105	SENIOR CENTER DONATIONS	$ -	$ 52	$ -	$ -	$ 2,000	$ -	
	Sub-Total	$ 18,814	$ 31,084	$ 28,470	$ 20,000	$ 20,516	$ 10,000	-50.00%
022-0000-471-0110	FROM GENERAL FUND	$ 45,000	$ 48,500	$ 53,715	$ 55,000	$ 55,000	$ 75,000	36.36%
	TOTAL, SENIOR CENTER	$ 63,814	$ 79,585	$ 82,185	$ 75,000	$ 75,516	$ 85,000	13.33%
	TOTAL, RECREATION FUNDS	$ 260,838	$ 289,979	$ 300,108	$ 294,500	$ 821,756	$ 265,400	-9.88%
	Revenues	$ 260,838	$ 289,979	$ 300,108	$ 294,500	$ 821,756	$ 265,400	-9.88%
	Expenses	$ 239,513	$ 276,229	$ 308,338	$ 915,758	$ 803,986	$ 255,933	-72.05%
		$ 21,325	$ 13,749	$ (8,230)	$ (621,258)	$ 17,770	$ 9,467	

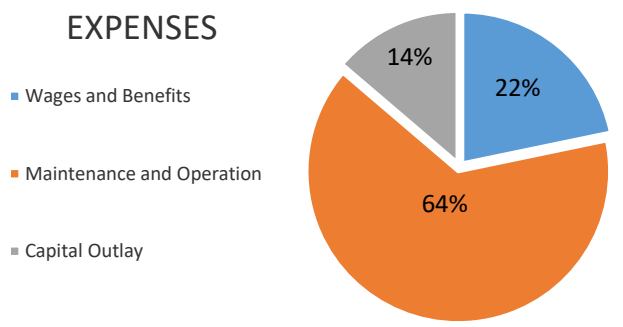
CITY OF KINGSBURG
RECREATION FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020/21

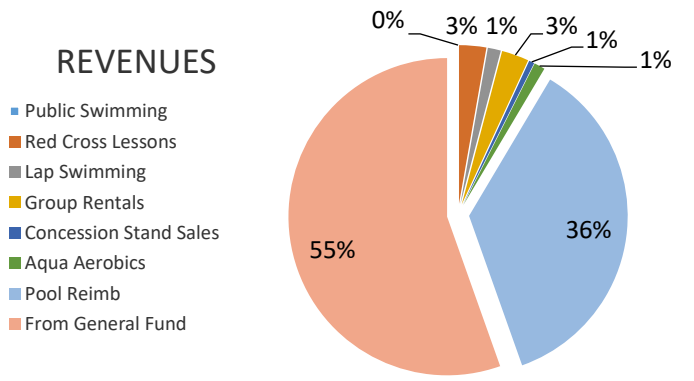
NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
POOL								
021-9100-529-5108	LIFEGUARDS	$ 43,500	$ 59,268	$ 70,689	$ 65,280	$ 46,000	$ 30,000	-54.04%
021-9100-529-5111	AQUA AEROBICS	$ -	$ 3,911	$ 2,921	$ 4,000	$ 3,000	$ 2,000	-50.00%
021-9100-529-5121	FICA	$ 3,328	$ 5,677	$ 5,631	$ 5,300	$ 3,665	$ 2,448	-53.81%
021-9100-529-5127	WORKERS COMP	$ 3,655	$ 5,599	$ 4,589	$ 4,798	$ 4,798	$ 5,055	5.36%
021-9100-529-5131	EAP	$ 296	$ 17	$ 19	$ 21	$ 21	$ 10	-52.38%
	TOTAL WAGES & BENEFITS	$ 50,779	$ 74,471	$ 83,849	$ 79,399	$ 57,484	$ 39,513	-50.23%
021-9100-529-5201	OFFICE SUPPLIES/POSTAGE	$ 750	$ 893	$ 1,114	$ 300	$ 300	$ 300	0.00%
021-9100-529-5210	DEPT TOOLS & SUPPLIES	$ 22,000	$ 17,776	$ 21,646	$ 20,000	$ 27,500	$ 30,000	50.00%
021-9100-529-5213	CONCESSION STAND SUPPLIES	$ 6,500	$ 6,807	$ 8,564	$ 6,000	$ 3,661	$ 3,000	-50.00%
021-9100-529-5216	COMMUNICATIONS	$ 2,000	$ 1,001	$ 1,271	$ 1,200	$ 1,050	$ 1,050	-12.50%
021-9100-529-5218	UTILITIES	$ 44,000	$ 34,635	$ 42,415	$ 45,000	$ 25,000	$ 45,000	0.00%
021-9100-529-5226	EQUIPMENT MAINTENANCE	$ 8,173	$ 5,330	$ 8,098	$ 5,000	$ 1,549	$ 5,000	0.00%
021-9100-529-5261	LIABILITY INSURANCE	$ -	$ 1,948	$ 1,816	$ 2,003	$ 2,003	$ 1,082	-45.98%
021-9100-529-5262	PROPERTY INSURANCE	$ -	$ 242	$ 259	$ 304	$ 304	$ 241	-20.72%
021-9100-529-5264	ERMA	$ -	$ 342	$ 397	$ 626	$ 626	$ 302	-51.76%
021-9100-529-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 178	$ 176	$ 21	$ 21	$ 71	238.10%
021-9100-529-5270	PROFESSIONAL SERVICES	$ 26,500	$ 37,045	$ 36,763	$ 31,200	$ 31,200	$ 31,200	0.00%
021-9100-529-5291	CONF/MEETINGS/TRAVEL	$ 500	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL MAINTENANCE & OPERATIONS	$ 110,423	$ 106,197	$ 122,519	$ 111,654	$ 93,214	$ 117,246	5.01%
021-9100-529-5701	CAPITAL OUTLAY-POOL IMPROVEMENTS	$ 18,000	$ 3,311	$ -	$ 630,000	$ 560,000	$ -	0.00%
021-9100-529-5728	SAND FILTER REPLACEMENT	$ -	$ 20,491	$ 21,113	$ 20,000	$ 19,915	$ 25,000	25.00%
021-9100-529-5739	PAINTING CONSESSION STAND	$ -	$ -	$ 14,920	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 18,000	$ 23,802	$ 36,033	$ 650,000	$ 579,915	$ 25,000	-96.15%
	TOTAL, POOL	$ 179,202	$ 204,470	$ 242,401	$ 841,053	$ 730,613	$ 181,759	-78.39%
SENIOR CENTER - NUTRITION								
022-7100-529-5104	PARTTIME	$ 24,000	$ 23,061	$ 23,465	$ 27,040	$ 23,660	$ 28,080	3.85%
022-7100-529-5121	FICA	$ 1,836	$ 1,764	$ 1,795	$ 2,069	$ 1,810	$ 2,148	3.85%
022-7100-529-5127	WORKERS COMP	$ 2,016	$ 2,613	$ 2,142	$ 2,239	$ 2,239	$ 2,359	5.36%
022-7100-529-5131	EAP	$ 163	$ 3	$ 3	$ 3	$ 3	$ 3	0.00%
	TOTAL WAGES & BENEFITS	$ 28,015	$ 27,441	$ 27,405	$ 31,351	$ 27,712	$ 32,590	3.95%
022-7100-529-5210	DEPT TOOLS & SUPPLIES	$ 2,000	$ 6,237	$ 3,680	$ 2,500	$ 2,500	$ 1,250	-50.00%
022-7100-529-5261	LIABILITY INSURANCE	$ -	$ 345	$ 321	$ 326	$ 326	$ 349	7.06%
022-7100-529-5262	PROPERTY INSURANCE	$ -	$ 43	$ 46	$ 49	$ 49	$ 78	59.18%
022-7100-529-5264	ERMA	$ -	$ 61	$ 70	$ 102	$ 102	$ 97	-4.90%
022-7100-529-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 32	$ 31	$ 27	$ 27	$ 23	-14.81%
022-7100-529-5341	COVID-19	$ -	$ -	$ -	$ -	$ 3,000	$ -	
	TOTAL MAINTENANCE & OPERATIONS	$ 2,000	$ 6,718	$ 4,148	$ 3,004	$ 6,004	$ 1,797	-40.18%
	TOTAL, SENIOR CENTER - OUTREACH	$ 30,015	$ 34,158	$ 31,552	$ 34,355	$ 33,716	$ 34,387	0.09%
SENIOR CENTER - OUTREACH								
022-7200-529-5101	SALARIES	$ 12,039	$ 14,639	$ 16,345	$ 18,098	$ 18,098	$ 19,845	9.65%
022-7200-529-5121	FICA	$ 882	$ 1,100	$ 1,211	$ 1,345	$ 1,345	$ 1,436	0.00%
022-7200-529-5122	PERS-UAL	$ -	$ -	$ -	$ -	$ -	$ 157	
022-7200-529-5123	PERS	$ 2,400	$ 960	$ 1,146	$ 1,339	$ 1,339	$ 1,491	11.35%
022-7200-529-5125	MEDICAL	$ 1,043	$ 593	$ 973	$ 1,611	$ 1,611	$ 2,137	32.65%
022-7200-529-5127	WORKERS COMP	$ 1,002	$ 933	$ 765	$ 800	$ 800	$ 843	5.38%
022-7200-529-5131	EAP	$ 81	$ 3	$ 4	$ 4	$ 4	$ 4	0.00%
	TOTAL WAGES & BENEFITS	$ 17,447	$ 18,228	$ 20,444	$ 23,197	$ 23,197	$ 25,913	11.71%
022-7200-529-5210	DEPT TOOLS & SUPPLIES	$ 4,500	$ 5,196	$ 3,244	$ 4,200	$ 3,500	$ 4,200	0.00%
022-7200-529-5216	COMMUNICATIONS	$ 2,000	$ 4,762	$ 969	$ 4,500	$ 2,500	$ 2,500	-44.44%
022-7200-529-5218	UTILITIES	$ 5,400	$ 7,880	$ 7,897	$ 6,800	$ 8,400	$ 5,500	-19.12%
022-7200-529-5261	LIABILITY INSURANCE	$ -	$ 362	$ 344	$ 422	$ 422	$ 430	1.90%
022-7200-529-5262	PROPERTY INSURANCE	$ -	$ 45	$ 49	$ 64	$ 64	$ 96	50.00%
022-7200-529-5264	ERMA	$ -	$ 64	$ 75	$ 132	$ 132	$ 120	-9.09%
022-7200-529-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 33	$ 33	$ 36	$ 36	$ 28	-22.22%
022-7200-529-5270	PROFESSIONAL SERVICES	$ 950	$ 1,031	$ 1,330	$ 1,000	$ 1,406	$ 1,000	0.00%
	TOTAL MAINTENANCE & OPERATIONS	$ 12,850	$ 19,373	$ 13,941	$ 17,154	$ 16,460	$ 13,874	0.00%
	TOTAL, SENIOR CENTER - NUTRITION	$ 30,297	$ 37,601	$ 34,385	$ 40,351	$ 39,657	$ 39,787	-1.40%
	TOTAL SENIOR CENTER	$ 60,312	$ 71,759	$ 65,937	$ 74,706	$ 73,373	$ 74,174	-0.71%
	TOTAL WAGES & BENEFITS	$ 96,240	$ 120,140	$ 131,697	$ 133,946	$ 108,393	$ 98,016	-26.82%
	TOTAL MAINTENANCE & OPERATIONS	$ 125,273	$ 131,807	$ 140,140	$ 131,812	$ 112,174	$ 132,917	0.84%
	TOTAL DEBT SERVICE	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL TRANFERS OUT	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL CAPITAL OUTLAY	$ 18,000	$ 23,802	$ 36,033	$ 650,000	$ 579,915	$ 25,000	-96.15%
	TOTAL, RECREATION FUND	$ 239,513	$ 276,229	$ 308,338	$ 915,758	$ 803,986	$ 255,933	-72.05%
	Revenues	$ 260,838	$ 289,979	$ 300,108	$ 294,500	$ 821,756	$ 265,400	
	Expenses	$ 239,513	$ 276,229	$ 308,338	$ 915,758	$ 803,986	$ 255,933	
		$ 21,325	$ 13,749	$ (8,230)	$ (621,258)	$ 17,770	$ 9,467	

Crandell Swim Complex

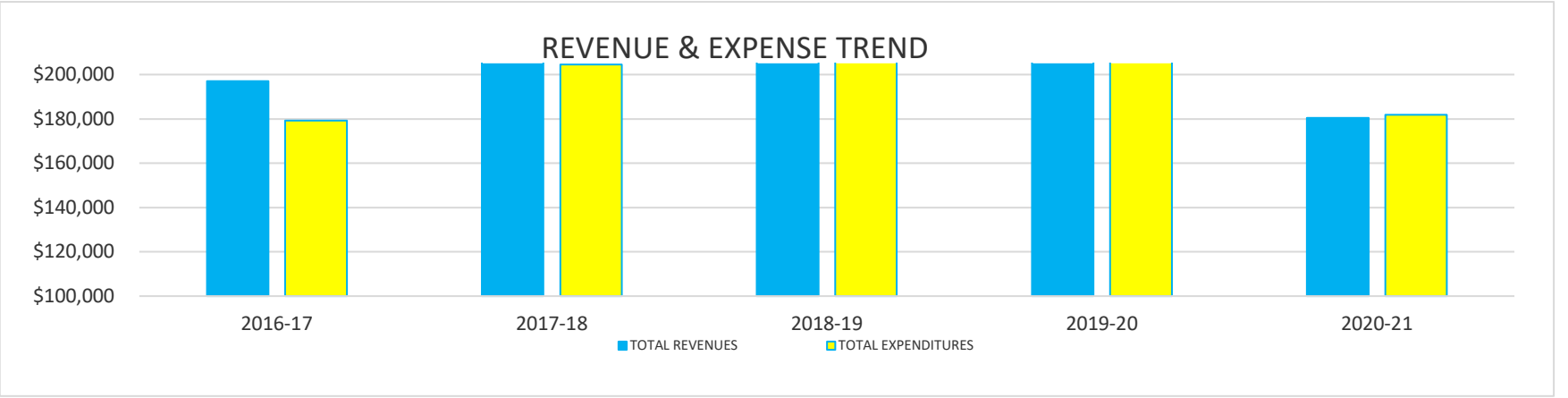
Description: This department takes care of all the functions and expenses of the City Pool. These include public swimming, Red Cross lessons, Group & Team Rentals and all the maintenance of the pool. Revenues include reimbursement through a JPA with the Kingsburg Joint Union High School.

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 eligibile operational costs 50/50 with the High School through a JPA.





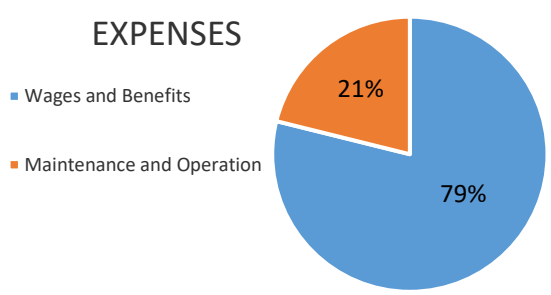
Pool	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Public Swimming	$ 14,151	$ 14,068	$ 12,536	$ 15,000	$ 6,965	$ -	-100.00%
Red Cross Lessons	$ 10,774	$ 11,000	$ 17,850	$ 12,000	$ 8,150	$ 5,000	-58.33%
Lap Swimming	$ 4,033	$ 5,615	$ 4,201	$ 5,000	$ 2,210	$ 2,400	-52.00%
Group Rentals	$ 15,668	$ 12,788	$ 14,140	$ 14,000	$ 2,390	$ 5,000	-64.29%
Concession Stand Sales	$ 7,085	$ 6,930	$ 6,312	$ 7,000	$ 3,664	$ 1,000	-85.71%
Aqua Aerobics	$ 5,587	$ 4,939	$ 4,519	$ 5,000	$ 2,861	$ 2,000	-60.00%
Miscelaneous	$ -	$ -	$ -	$ -	$ -	$ -	
Pool Reimb	$ 59,726	$ 60,036	$ 58,365	$ 61,500	$ 620,000	$ 65,000	5.69%
Transfer In From General Fund	$ 80,000	$ 95,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	0.00%
TOTAL REVENUES	$ 197,024	$ 210,376	$ 217,923	$ 219,500	$ 746,240	$ 180,400	-17.81%
EXPENDITURES							
Wages and Benefits	$ 50,779	$ 74,471	$ 83,849	$ 79,399	$ 57,484	$ 39,513	-50.23%
Maintenance and Operation	$ 110,423	$ 106,197	$ 122,519	$ 111,654	$ 93,214	$ 117,246	5.01%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 18,000	$ 23,802	$ 36,033	$ 650,000	$ 579,915	$ 25,000	-96.15%
TOTAL EXPENDITURES	**$ 179,202**	**$ 204,470**	**$ 242,401**	**$ 841,053**	**$ 730,613**	**$ 181,759**	-78.39%
Net Revenue/(Expenditures)	$ 17,822	$ 5,906	$ (24,478)	$ (621,553)	$ 15,627	$ (1,359)	-99.78%
Changes in Fund Balance	$ -						
Net Increase/(Decrease) in Fund Balance	$ 17,822	$ 5,906	$ (24,478)	$ (621,553)	$ 15,627	$ (1,359)	-99.78%
Beginning Fund Balance July 1	$ (75,781)	$ (57,959)	$ (52,053)	$ (76,530)	$ (76,530)	$ (60,904)	-20.42%
Ending Fund Balance June 30	$ (57,959)	$ (52,053)	$ (76,530)	$ (698,083)	$ (60,904)	$ (62,263)	-91.08%

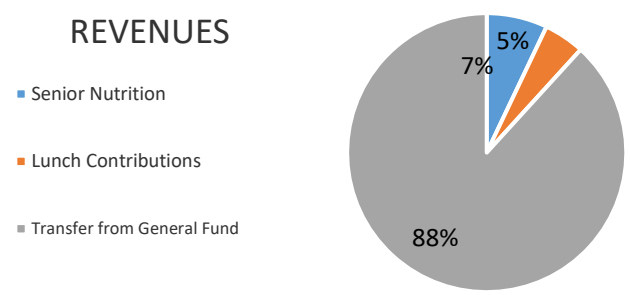


Senior Center

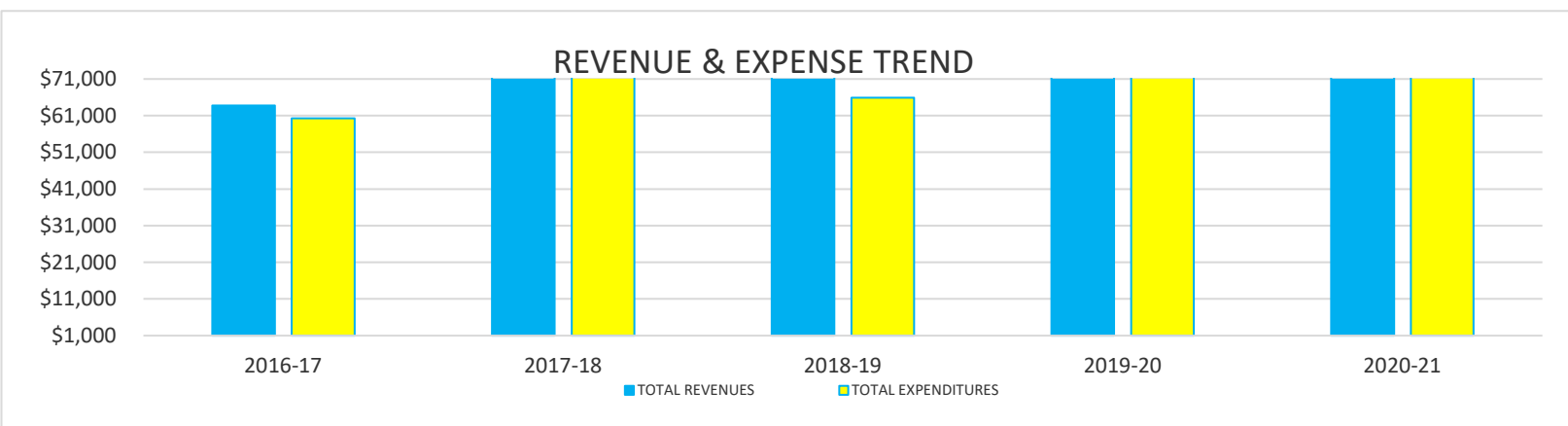
Description: The Kingsburg Senior Center offers recreational, social, educational and nutritional programs to seniors 55 and older. Costs identified in this budget include staff salaries and benefits and direct costs for Nutrition and Outreach Programs. The City receives Federal Grants to supplement 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	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Senior Nutrition	$ 10,890	$ 22,294	$ 19,500	$ 12,000	$ 11,700	$ 6,000	-50.00%
Lunch Contributions	$ 7,924	$ 8,739	$ 8,970	$ 8,000	$ 6,816	$ 4,000	-50.00%
Transfer from General Fund	$ 45,000	$ 48,500	$ 53,715	$ 55,000	$ 57,000	$ 75,000	36.36%
TOTAL REVENUES	**$ 63,814**	**$ 79,533**	**$ 82,185**	**$ 75,000**	**$ 75,516**	**$ 85,000**	13.33%
EXPENDITURES							
Wages and Benefits	$ 45,462	$ 45,669	$ 47,848	$ 54,548	$ 50,909	$ 58,503	7.25%
Maintenance and Operation	$ 14,850	$ 26,091	$ 18,089	$ 20,158	$ 22,464	$ 15,671	-22.26%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 60,312**	**$ 71,759**	**$ 65,937**	**$ 74,706**	**$ 73,373**	**$ 74,174**	-0.71%
Net Revenue/(Expenditures)	$ 3,503	$ 7,773	$ 16,247	$ 294	$ 2,143	$ 10,826	3576.77%
Changes in Fund Balance		$ 44					
Net Increase/(Decrease) in Fund Balance	$ 3,503	$ 7,817	$ 16,247	$ 294	$ 2,143	$ 10,826	3576.77%
Beginning Fund Balance July 1	$ (28,412)	$ (24,909)	$ (17,092)	$ (844)	$ (844)	$ 1,299	-253.78%
Ending Fund Balance June 30	$ (24,909)	$ (17,092)	$ (844)	$ (550)	$ 1,299	$ 12,124	-2304.45%



City of Kingsburg
Summary of Special Revenue Funds

2020-21 Fiscal Year Budget

		Gas Tax Fund	LTF 3 Fund	LTF 8 Fund	Measure C Fund: Measure C Street Maint	Measure C Fund: Measure C ADA	Measure C Fund: Measure C Flex Fund	Total
Actual Fund Balance,	**June 30, 2019**	308,378	51,801	612,202			194,273	1,166,654
Estimated Fund Balance,	**June 30, 2020**	224,209	61,601	550,822			373,796	1,210,428
Revenues:								
	Taxes	289,920	9,500	404,235	173,782	6,082	203,554	1,087,073
	Miscellaneous-SB1	212,977	-	-	-	-	-	212,977
	Interest	-	475	20,212	-	-	-	20,687
	Transfers from Other Funds	-	-	-	-	-	-	-
	Total Revenue	502,897	9,975	424,447	173,782	6,082	203,554	1,320,737
Expenses:								
	Wages & Benefits	230,009	-	-	-	-	-	230,009
	Departmanent Tools & Supplies	4,000	-	3,000	-	-	38,000	45,000
	Utilities	-	-	4,000	-	-	-	4,000
	Street Lights & Signals	20,000	-	40,000	-	-	78,000	138,000
	Vehicle Maintenance	-	-	-	-	-	3,000	3,000
	Fuels	-	-	-	-	-	-	-
	Repairs & Maintenance	-	-	-	4,000	-	5,000	9,000
	Insurance	6,613		-	-	-	-	6,613
	Sidewalk Repair	-	-	-	-	5,000	20,000	25,000
	Professional Service	25,000	-	8,000	-	-	35,000	68,000
	Street Striping Program	-	-	25,000	-	-	-	25,000
	Audit	-	-	-	-	-	-	-
	Overhead	22,500	-	22,500	-	-	22,500	67,500
	Total Maintenance & Operations	308,122	-	102,500	4,000	5,000	201,500	621,122
Capital Outlay Projects:								-
	Capital Outlay (Varies)		-	-	80,000	-	-	80,000
	8th Ave	-	-	120,000	-	-	-	120,000
	Kamm Ave (Slurry Seal; 14th - 18th)	-	-	125,000	-	-	-	125,000
	Lake St. (8th to Cul-de-sac)			90,000				
	Church St.	-	-		121,000	-	-	121,000
	Mehlert (Local Match)	-	-	37,024	-	-	-	37,024
	18th Ave Sidewalks		12,274					
	Madsen Ave Bike Path (Local Match)	-	30,187		-	-	-	30,187
	Madsen Ave (Sierra to Stroud; LM)	-	-	71,585	-	-	-	71,585
	Orange Ave - SB1	234,000	-	-	-	-	-	234,000
	Total Capital Oulay	234,000	42,461	443,609	201,000	-	-	818,796
	Transfers to Other Funds	-	-	-			-	-
	Total Expenses	542,122	42,461	546,109	205,000	5,000	201,500	1,439,918
	Net Result	*(39,225)*	*(32,486)*	*(121,662)*	*(31,218)*	*1,082*	*2,054*	*(221,455)*
Projected Fund Balance,	**June 30, 2021**	**184,985**	**29,115**	**429,160**			**345,714**	**988,973**

CITY OF KINGSBURG
SPECIAL REVENUE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2020-21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
GAS TAX								
102-0000-403-0601	2105	$ 67,995	$ 66,954	$ 66,536	$ 68,822	$ 63,264	$ 65,685	-4.56%
102-0000-403-0602	2106	$ 38,881	$ 39,179	$ 41,244	$ 38,533	$ 36,282	$ 37,513	-2.65%
102-0000-403-0603	2107	$ 86,206	$ 87,137	$ 85,505	$ 89,887	$ 79,019	$ 79,019	-12.09%
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	$ 32,298	$ 48,047	$ 41,398	$ 106,730	$ 91,177	$ 104,703	-1.90%
102-0000-404-0600	TRAFFIC CONG.RELIEF SB1	$ -	$ 14,026	$ 13,975	$ 13,975	$ 13,931	$ -	-100.00%
102-0000-404-0606	ROAD MAINT & REHAB SB1	$ -	$ 72,295	$ 223,416	$ 203,661	$ 206,399	$ 212,977	4.57%
	SUB-TOTAL, TAXES	$ 228,380	$ 330,638	$ 475,074	$ 524,608	$ 493,072	$ 502,897	-4.14%
102-0000-451-0100	MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -	
102-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
102-0000-451-0102	TRANSFER FROM CALPERS UAL FUND	$ -	$ -	$ -	$ -	$ 39,287	$ -	
	TOTAL, GAS TAX	$ 228,380	$ 330,638	$ 475,074	$ 524,608	$ 532,359	$ 502,897	-4.14%
LTF 3								
103-0000-403-0701	ARTICLE 3	$ -	$ 8,647	$ 8,820	$ 9,333	$ 9,333	$ 9,500	1.79%
103-0000-451-0101	INTEREST	$ 96	$ 373	$ 484	$ -	$ 467	$ 475	
103-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, LTF 3	$ 96	$ 9,020	$ 9,304	$ 9,333	$ 9,800	$ 9,975	
LTF 8								
104-0000-403-0702	ARTICLE 8	$ 420,166	$ 412,076	$ 374,975	$ 421,426	$ 421,426	$ 404,235	-4.08%
104-0000-423-0607	STREET GRANTS	$ 244,431	$ -	$ -	$ -	$ -	$ -	
104-0000-451-0101	INTEREST	$ 6,142	$ 17,932	$ 20,185	$ -	$ 21,071	$ 20,212	
104-0000-471-0101	FROM OTHER FUNDS	$ -	$ 75,000	$ -	$ -	$ -	$ -	
	TOTAL, LTF 8	$ 670,739	$ 505,008	$ 395,160	$ 421,426	$ 442,497	$ 424,447	0.72%
MEASURE C								
105-0000-403-0800	MEASURE C	$ -	$ -	$ -	$ -	$ -	$ -	
105-0000-403-0801	STREET MAINTENANCE	$ 158,472	$ 168,113	$ 163,351	$ 180,000	$ 162,000	$ 173,782	-3.45%
105-0000-403-0802	ADA COMPLIANCE	$ 5,317	$ 5,632	$ 5,434	$ 6,300	$ 5,670	$ 6,082	-3.46%
105-0000-403-0803	FLEXIBLE FUNDING	$ 185,742	$ 197,696	$ 195,934	$ 210,000	$ 189,000	$ 203,554	-3.07%
	SUB-TOTAL, TAXES	$ 349,531	$ 371,440	$ 364,719	$ 396,300	$ 356,670	$ 383,418	-3.25%
105-0000-451-0101	INTEREST	$ 716	$ 1,004	$ 11	$ -	$ -		
	TOTAL, MEASURE C	$ 350,247	$ 372,445	$ 364,730	$ 396,300	$ 356,670	$ 383,418	-3.25%
	TOTAL TAXES	$ 1,242,508	$ 1,122,802	$ 1,223,588	$ 1,351,667	$ 1,280,501	$ 1,300,050	
	TOTAL MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL INTEREST	$ 6,954	$ 19,309	$ 20,680	$ -	$ 21,538	$ 20,687	
	TOTAL FROM OTHER FUNDS	$ -	$ 75,000	$ -	$ -	$ -	$ -	
		$ 1,249,462	$ 1,217,111	$ 1,244,268	$ 1,351,667	$ 1,341,326	$ 1,320,737	-2.29%
	Revenues	$ 1,249,462	$ 1,217,111	$ 1,244,268	$ 1,351,667	$ 1,341,326	$ 1,320,737	
	Expenses	$ 1,781,303	$ 897,664	$ 1,734,565	$ 1,556,341	$ 1,283,055	$ 1,542,192	
		$ (531,841)	$ 319,446	$ (490,297)	$ (204,674)	$ 58,271	$ (221,455)	

CITY OF KINGSBURG
SPECIAL REVENUE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020-21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUAL	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
GAS TAX								
102-9100-549-5101	SALARIES	$ 114,169	$ 128,996	$ 126,363	$ 123,768	$ 126,368	$ 125,280	1.22%
102-9100-549-5102	OVERTIME	$ 9,755	$ 141	$ 41	$ -	$ 7,212	$ 7,250	
102-9100-549-5121	FICA	$ 9,189	$ 9,553	$ 9,332	$ 9,124	$ 10,219	$ 10,139	11.12%
102-9100-549-5122	PERS UAL	$ -	$ -	$ -	$ -	$ -	$ 35,718	
102-9100-549-5123	PERS	$ 24,422	$ 27,698	$ 31,159	$ 36,376	$ 36,376	$ 7,490	-79.41%
102-9100-549-5124	PERS ADP	$ -	$ -	$ -	$ -	$ 39,287	$ -	
102-9100-549-5125	MEDICAL	$ 39,746	$ 38,331	$ 33,235	$ 30,137	$ 30,137	$ 32,482	7.78%
102-9100-549-5127	WORKERS COMP	$ 10,520	$ 12,782	$ 10,477	$ 10,953	$ 10,953	$ 11,541	5.37%
102-9100-549-5131	EAP	$ 831	$ 27	$ 39	$ 29	$ 29	$ 26	-10.34%
102-9100-549-5133	LIFE INSURANCE	$ -	$ 106	$ 84	$ 82	$ 82	$ 83	1.22%
	TOTAL WAGES & BENEFITS	$ 208,632	$ 217,633	$ 210,730	$ 210,469	$ 260,663	$ 230,009	9.28%
102-9100-549-5210	DEPT TOOLS & SUPPLIES	$ -	$ -	$ -	$ 5,000	$ 4,000	$ 4,000	0.00%
102-9100-549-5219	STREET LIGHTS & SIGNALS	$ 17,533	$ 18,186	$ 10,064	$ 20,000	$ 20,000	$ 20,000	0.00%
102-9100-549-5224	FUELS	$ -	$ -	$ -	$ -	$ -	$ -	
102-9100-549-5261	LIABILITY INSURANCE	$ -	$ 3,070	$ 3,631	$ 2,782	$ 2,782	$ 2,754	-1.01%
102-9100-549-5262	PROPERTY INSURANCE	$ -	$ 381	$ 518	$ 422	$ 422	$ 613	45.26%
102-9100-549-5263	VEHICLE INSURANCE	$ -	$ 516	$ 1,881	$ 1,989	$ 1,989	$ 2,297	15.49%
102-9100-549-5264	ERMA	$ -	$ 539	$ 793	$ 870	$ 870	$ 768	-11.72%
102-9100-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 281	$ 352	$ 234	$ 234	$ 181	-22.65%
102-9100-549-5270	PROFESSIONAL SERVICES	$ 24,634	$ 24,144	$ 23,792	$ 25,000	$ 25,000	$ 25,000	0.00%
102-9100-549-5501	TRANSFER OUT-OVERHEAD	$ 17,500	$ 17,500	$ 17,500	$ 20,500	$ 20,500	$ 22,500	9.76%
	TOTAL MAINT. & OPERATIONS	$ 59,667	$ 64,616	$ 58,531	$ 76,797	$ 75,797	$ 78,113	1.71%
102-9100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ 234,000	
102-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ 91,973	$ -	$ -	$ -	$ -	
102-9100-549-5706	21ST AVENUE REPAIRS	$ -	$ 93,838	$ 163,846	$ -	$ -	$ -	
102-9100-549-5707	MARION ST (CAPE SEAL SIERRA-LEWIS	$ -	$ -	$ -	$ 210,000	$ 210,000	$ -	
102-9100-549-5708	TRUCK REPLACEMENT F-150 STREETS/PRK	$ -	$ -	$ -	$ 32,000	$ 30,781	$ -	
	TOTAL, GAS TAX	$ 268,299	$ 468,060	$ 433,107	$ 529,266	$ 577,241	$ 542,122	2.43%
LTF 3								
103-9100-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
103-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
103-9100-549-5702	SIDEWALK INSTALLATION-18TH AVE	$ -	$ -	$ -	$ 4,575		$ 12,274	
103-9100-549-5703	MADSEN AVE BIKE PATH (STROUD-KAMM)	$ -	$ -	$ -	$ 30,000		$ 30,187	
103-9100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, LTF 3	$ -	$ -	$ -	$ 34,575	$ -	$ 42,461	
LTF 8								
104-9100-549-5210	DEPT TOOLS & SUPPLIES	$ 3,011	$ 3,076	$ 3,789	$ 3,000	$ 3,000	$ 3,000	0.00%
104-9100-549-5218	UTILITIES	$ 2,955	$ 6,930	$ 1,675	$ 4,000	$ 4,000	$ 4,000	0.00%
104-9100-549-5219	STREET LIGHTS & SIGNALS	$ 18,000	$ 13,000	$ 45,000	$ 45,000	$ 45,000	$ 40,000	-11.11%
104-9100-549-5270	PROFESSIONAL SERVICES	$ 7,490	$ 6,950	$ 14,735	$ 10,000	$ 2,156	$ 8,000	-20.00%
104-9100-549-5275	STREET STRIPING PROGRAM	$ 14,661	$ 1,833	$ -	$ 15,000	$ 14,962	$ 25,000	66.67%
104-9100-549-5501	TRANSFER OUT-OVERHEAD	$ 20,500	$ 20,500	$ 20,500	$ 20,500	$ 20,500	$ 22,500	9.76%
	TOTAL MAINT. & OPERATIONS	$ 66,617	$ 52,288	$ 85,699	$ 97,500	$ 89,618	$ 102,500	5.13%
104-9100-549-5701	CAPITAL OUTLAY	$ 635,777	$ (5,342)	$ 326,593	$ 575,000	$ 414,259	$ 443,609	-22.85%
104-9100-549-5704	21ST AVENUE REPAIRS	$ -	$ -	$ 412,214	$ -	$ -	$ -	
104-9100-549-5705	SIGNAGE UPDATES	$ -	$ 36,059	$ 80,827	$ -	$ -	$ -	
104-9100-549-5761	BETHEL AVE IMPROVEMENTS	$ -	$ -	$ 9,805	$ -	$ -	$ -	
104-9100-549-5762	MADSEN AVE RECON STROUD-SIERRA	$ -	$ -	$ -	$ -	$ -	$ -	
104-9100-549-5763	MADSEN AVE BIKE PATH STROUD-KAMM	$ -	$ -	$ -	$ -	$ -	$ -	
104-9100-549-5764	12TH AVE SIERRA TO WINTER	$ -	$ -	$ -	$ -	$ -	$ -	
104-9100-549-5765	UNION ST (10TH TO 18TH)	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 635,777	$ 30,717	$ 829,439	$ 575,000	$ 414,259	$ 443,609	-22.85%
104-9100-549-5505	TRANSFER TO OTHER FUNDS	$ 69,677	$ -	$ -	$ -	$ -	$ -	
	TOTAL, LTF 8	$ 772,071	$ 83,005	$ 915,138	$ 672,500	$ 503,877	$ 546,109	-18.79%
MEASURE C - STREET MAINTENANCE								
105-9200-549-5210	DEPT TOOLS & SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
105-9200-549-5229	REPAIRS & MAINTENANCE	$ -	$ 5,665	$ 4,338	$ 4,000	$ 4,000	$ 4,000	0.00%
105-9200-549-5270	PROFESSIONAL SERVICES	$ 18,014	$ 20,507	$ 20,900	$ -	$ -	$ -	
105-9200-549-5505	TRANSFER OUT-OVERHEAD	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL MAINT. & OPERATIONS	$ 18,014	$ 26,172	$ 25,238	$ 4,000	$ 4,000	$ 4,000	0.00%
105-9200-549-5701	CAPITAL OUTLAY	$ 462,697	$ -	$ -	$ -	$ -	$ 121,000	0.00%
105-9200-549-5704	21ST AVENUE REPAIRS	$ -	$ 125,094	$ 180,000	$ -	$ -	$ -	
105-9200-549-5707	CLARKSON AVENUE REPAIRS	$ -	$ 11,583	$ -	$ -	$ -	$ -	
105-9200-549-5708	ALLEY IMPROVEMENTS-PEDESTRIAN	$ -	$ -	$ -	$ 83,000	$ -	$ 80,000	
	TOTAL CAPITAL OUTLAY	$ 462,697	$ 136,677	$ 180,000	$ 83,000	$ -	$ 201,000	142.17%
	TOTAL, ST. MAINTENANCE	$ 480,710	$ 162,849	$ 205,238	$ 87,000	$ 4,000	$ 205,000	135.63%

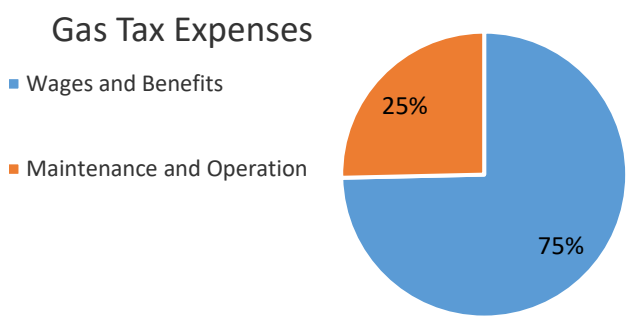
CITY OF KINGSBURG
SPECIAL REVENUE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020-21

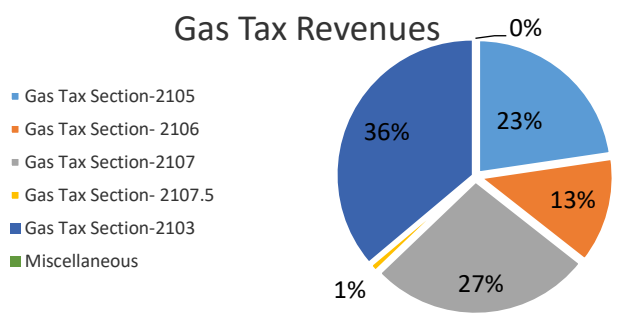
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUAL	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
MEASURE C - ADA COMPLIANCE								
105-9300-549-5210	DEPT TOOLS & SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
105-9300-549-5229	REPAIRS & MAINTENANCE	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
105-9300-549-5230	SIDEWALK REPAIR	$ 8,233	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	0.00%
105-9300-549-5501	TRANSFER OUT-OVERHEAD	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL, ADA COMPLIANCE	$ 8,233	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	0.00%
MEASURE C - FLEXIBLE FUNDING								
105-9400-549-5210	DEPT TOOLS & SUPPLIES	$ 14,041	$ 3,694	$ 36,666	$ 38,000	$ 7,000	$ 38,000	0.00%
105-9400-549-5219	STREET LIGHTS & SIGNALS	$ 128,242	$ 105,828	$ 86,315	$ 80,000	$ 80,000	$ 78,000	-2.50%
105-9400-549-5222	VEHICLE MAINTENANCE	$ 3,800	$ 4,036	$ 3,861	$ 4,500	$ 3,000	$ 3,000	-33.33%
105-9400-549-5224	FUELS	$ -	$ -	$ -	$ -	$ -	$ -	
105-9400-549-5229	REPAIRS & MAINTENANCE	$ 30,717	$ 13,223	$ 2,012	$ 5,000	$ 5,000	$ 5,000	0.00%
105-9400-549-5230	SIDEWALK REPAIR	$ 20,578	$ 15,000	$ 14,801	$ 20,000	$ 17,647	$ 20,000	0.00%
105-9400-549-5270	PROFESSIONAL SERVICES	$ 32,611	$ 16,470	$ 11,927	$ 35,000	$ 35,000	$ 35,000	0.00%
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	$ 22,500	9.76%
	TOTAL, MAINT. & OPERATIONS	$ 251,990	$ 178,750	$ 176,082	$ 203,000	$ 168,147	$ 201,500	-0.74%
105-9400-549-5765	CURB RAMP INSTALLATION ADA	$ -	$ -	$ -	$ 25,000	$ 24,790	$ -	
105-9400-549-5766	EXAMINE OPTIONS-DOWNTOWN PARKING	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ -	$ -	$ -	$ 25,000	$ 24,790	$ -	
	TOTAL , FLEXIBLE	$ 251,990	$ 178,750	$ 176,082	$ 228,000	$ 192,937	$ 201,500	-11.62%
	TOTAL, MEASURE C	$ 740,933	$ 346,599	$ 386,320	$ 320,000	$ 177,147	$ 411,500	28.59%
	TOTAL WAGES & BENEFITS	$ 208,632	$ 217,633	$ 210,730	$ 210,469	$ 260,663	$ 230,009	9.28%
	TOTAL MAINT. & OPERATIONS	$ 404,520	$ 326,827	$ 350,550	$ 345,297	$ 342,562	$ 346,113	0.24%
	TOTAL DEBT SERVICE	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 1,098,474	$ 261,232	$ 1,173,285	$ 959,575	$ 679,830	$ 921,070	-4.01%
	TOTAL TRANSFERS OUT	$ 69,677	$ 91,973	$ -	$ 41,000	$ -	$ 45,000	9.76%
	TOTAL, SPECIAL REVENUE FUNDS	$ 1,781,303	$ 897,664	$ 1,734,565	$ 1,556,341	$ 1,283,055	$ 1,542,192	-0.91%
	Revenues	$ 1,249,462	$ 1,217,111	$ 1,244,268	$ 1,244,268	$ 1,341,326	$ 1,320,737	6.15%
	Expenses	$ 1,781,303	$ 897,664	$ 1,734,565	$ 1,556,341	$ 1,283,055	$ 1,542,192	-0.91%
		$ (531,841)	$ 319,446	$ (490,297)	$ (312,073)	$ 58,271	$ (221,455)	-29.04%

GAS TAX FUND

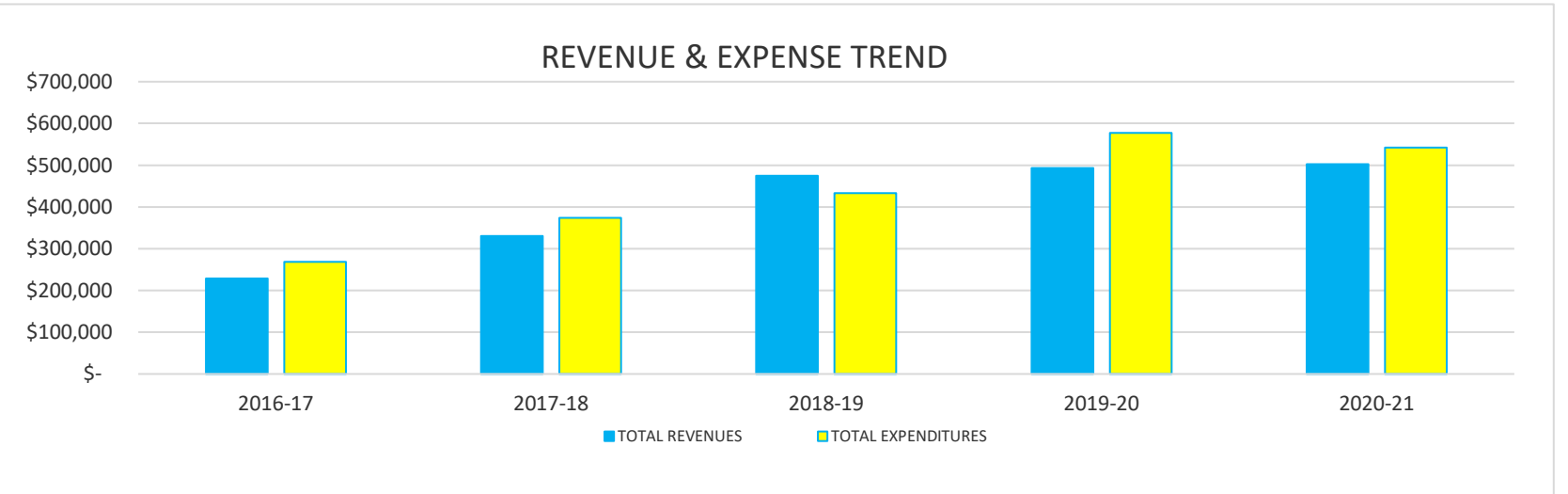
Description: Cities and Counties receive Highway User Tax revenue under separate formulas for the allocation of funds to support engineering, administration and general maintenance to local roads.

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.





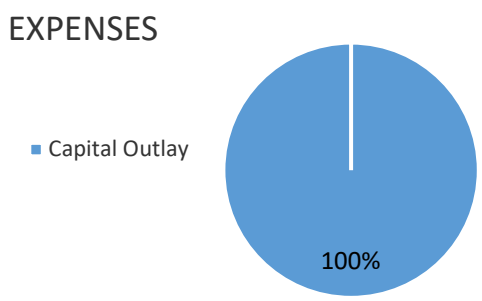
Gas Tax	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Gas Tax Section-2105	$ 67,995	$ 66,954	$ 66,536	$ 68,822	$ 63,264	$ 65,685	-4.56%
Gas Tax Section- 2106	$ 38,881	$ 39,179	$ 41,244	$ 38,533	$ 36,282	$ 37,513	-2.65%
Gas Tax Section-2107	$ 86,206	$ 87,137	$ 85,505	$ 89,887	$ 79,019	$ 79,019	-12.09%
Gas Tax Section- 2107.5	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	0.00%
Gas Tax Section-2103	$ 32,298	$ 48,047	$ 41,398	$ 106,730	$ 91,177	$ 104,703	-1.90%
Traffic Cong. Relief SB1	$ -	$ 14,026	$ 13,975	$ 13,975	$ 13,931	$ -	-100.00%
Road Maint and Rehab SB1	$ -	$ 72,295	$ 223,416	$ 203,661	$ 206,399	$ 212,977	4.57%
Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 228,380**	**$ 330,638**	**$ 475,074**	**$ 524,608**	**$ 493,072**	**$ 502,897**	-4.14%
EXPENDITURES							
Wages and Benefits	$ 208,632	$ 217,633	$ 210,730	$ 210,469	$ 260,663	$ 230,009	9.28%
Maintenance and Operation	$ 59,667	$ 64,616	$ 58,531	$ 76,797	$ 75,797	$ 78,113	1.71%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ 163,846	$ 242,000	$ 240,781	$ 234,000	-3.31%
Transfers Out	$ -	$ 91,973	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 268,299**	**$ 374,222**	**$ 433,107**	**$ 529,266**	**$ 577,241**	**$ 542,122**	2.43%
Net Revenue/(Expenditures)	$ (39,919)	$ (43,584)	$ 41,967	$ (4,658)	$ (84,169)	$ (39,225)	742.09%
Other Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (39,919)	$ (43,584)	$ 41,967	$ (4,658)	$ (84,169)	$ (39,225)	742.09%
Beginning Fund Balance July 1	$ 349,914	$ 309,995	$ 266,411	$ 308,378	$ 308,378	$ 224,209	-27.29%
Ending Fund Balance June 30	$ 309,995	$ 266,411	$ 308,378	$ 303,720	$ 224,209	$ 184,984	-39.09%

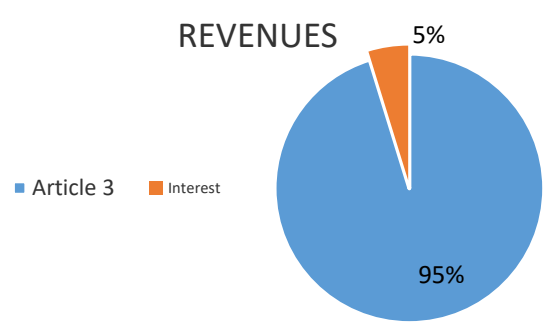


LOCAL TRANSPORTATION FUND ARTICLE 3

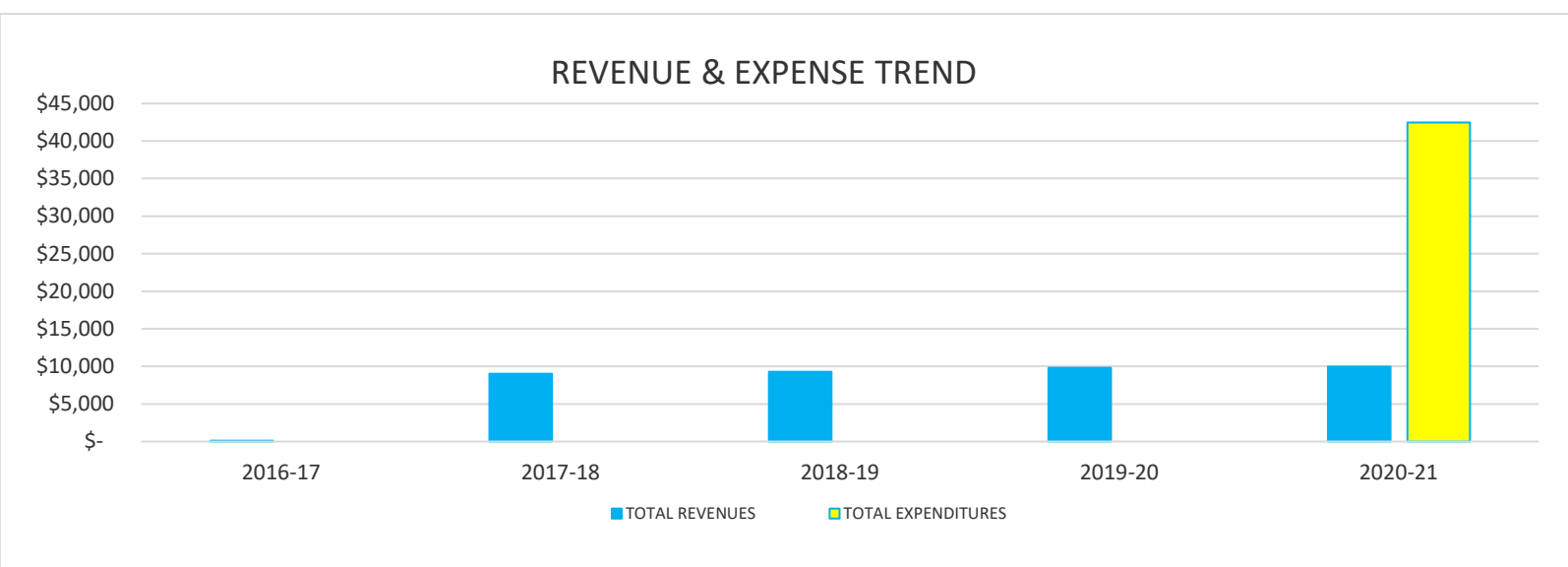
Description: This program receives its funding from State Local Transportation Funds which are administered and disbursed by tl Council of Fresno County Governments (COG). This program is commonly referred to as LTF Article 3 because of its identifying section in the State Public Utilities Code. Article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

Budget Highlights: LTF3 includes a portion of funds for FY21 for the Madsen Ave Bike Path extension and Sidewalks 18th Ave (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.





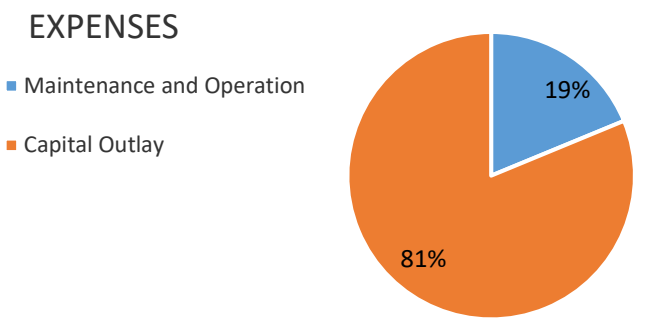
LTF Article 3	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Article 3	$ -	$ 8,647	$ 8,820	$ 9,333	$ 9,333	$ 9,500	1.79%
Interest	$ 96	$ 373	$ 484	$ -	$ 467	$ 475	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 96**	**$ 9,020**	**$ 9,304**	**$ 9,333**	**$ 9,800**	**$ 9,975**	6.88%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ 42,461	
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 42,461**	
Net Revenue/(Expenditures)	$ 96	$ 9,020	$ 9,304	$ 9,333	$ 9,800	$ (32,486)	-448.08%
Changes in Fund Balance	$ 619	$ -					
Net Increase/(Decrease) in Fund Balance	$ 715	$ 9,020	$ 9,304	$ 9,333	$ 9,800	$ (32,486)	-448.08%
Beginning Fund Balance July 1	$ 32,762	$ 33,477	$ 42,497	$ 51,801	$ 51,801	$ 61,601	18.92%
Ending Fund Balance June 30	$ 33,477	$ 42,497	$ 51,801	$ 61,134	$ 61,601	$ 29,115	-52.38%

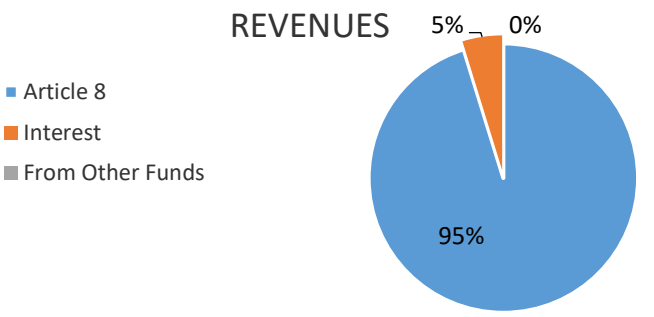


LOCAL TRANSPORTATION ARTICLE 8

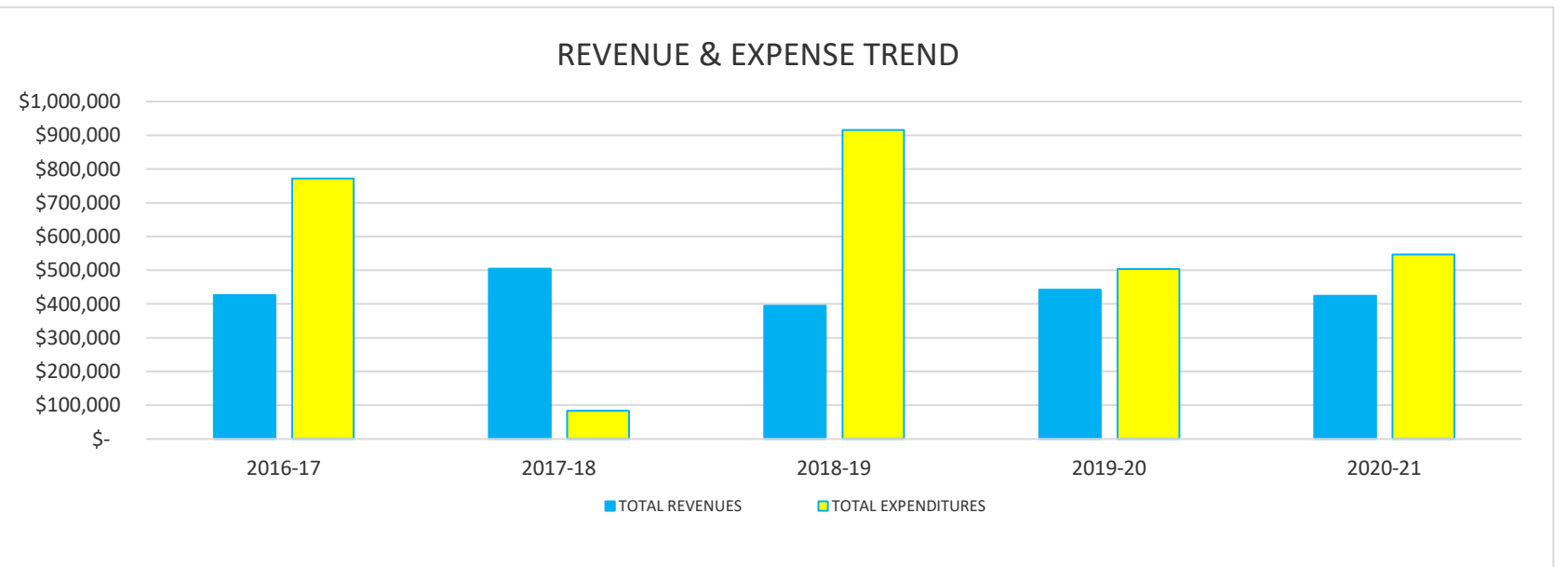
Description: This program receives its funding from State Local Transportation Funds which are administrated and disbursed by the Council of Fresno County Governments. This program is commonly referred to as LTF Article 8 because of its identifying section in the State Public Utilities Code. This fund 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 FY21. Over $400,000 will be spent in the coming year for local road improvement work. This includes preventative maintenance and reconstruction projects.





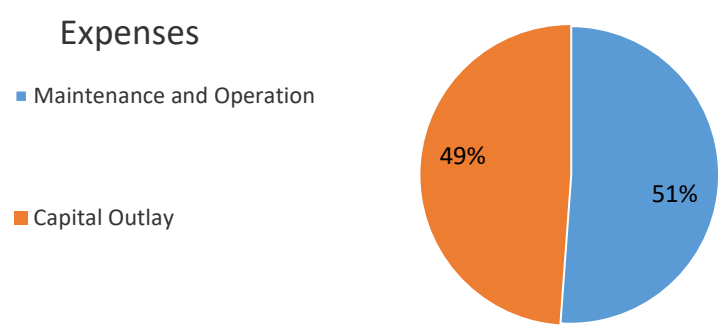
LTF Article 8	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Article 8	$ 420,166	$ 412,076	$ 374,975	$ 421,426	$ 421,426	$ 404,235	-4.08%
Interest	$ 6,142	$ 17,932	$ 20,185	$ -	$ 21,071	$ 20,212	
From Other Funds	$ -	$ 75,000	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 426,308**	**$ 505,008**	**$ 395,160**	**$ 421,426**	**$ 442,497**	**$ 424,447**	0.72%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ 66,617	$ 52,288	$ 85,699	$ 97,500	$ 89,618	$ 102,500	5.13%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 635,777	$ 30,717	$ 829,439	$ 575,000	$ 414,259	$ 443,609	-22.85%
Transfers to Other Funds	$ 69,677	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 772,071**	**$ 83,005**	**$ 915,138**	**$ 672,500**	**$ 503,877**	**$ 546,109**	-18.79%
Net Revenue/(Expenditures)	$ (345,763)	$ 422,003	$ (519,978)	$ (251,074)	$ (61,380)	$ (121,662)	-51.54%
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ (345,763)	$ 422,003	$ (519,978)	$ (251,074)	$ (61,380)	$ (121,662)	-51.54%
Beginning Fund Balance July 1	$ 1,055,940	$ 710,177	$ 1,132,180	$ 612,202	$ 612,202	$ 550,822	-10.03%
Ending Fund Balance June 30	$ 710,177	$ 1,132,180	$ 612,202	$ 361,128	$ 550,822	$ 429,160	18.84%

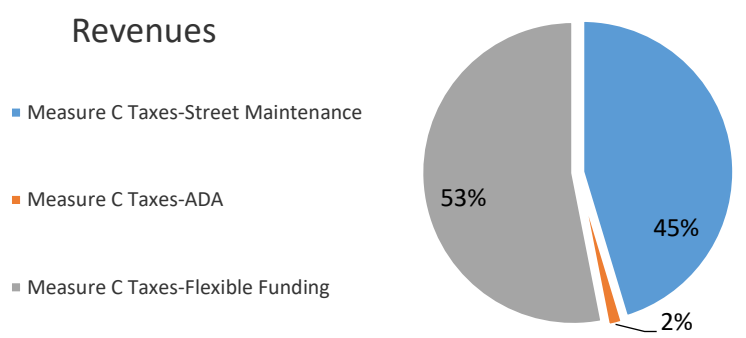


MEASURE C FUND

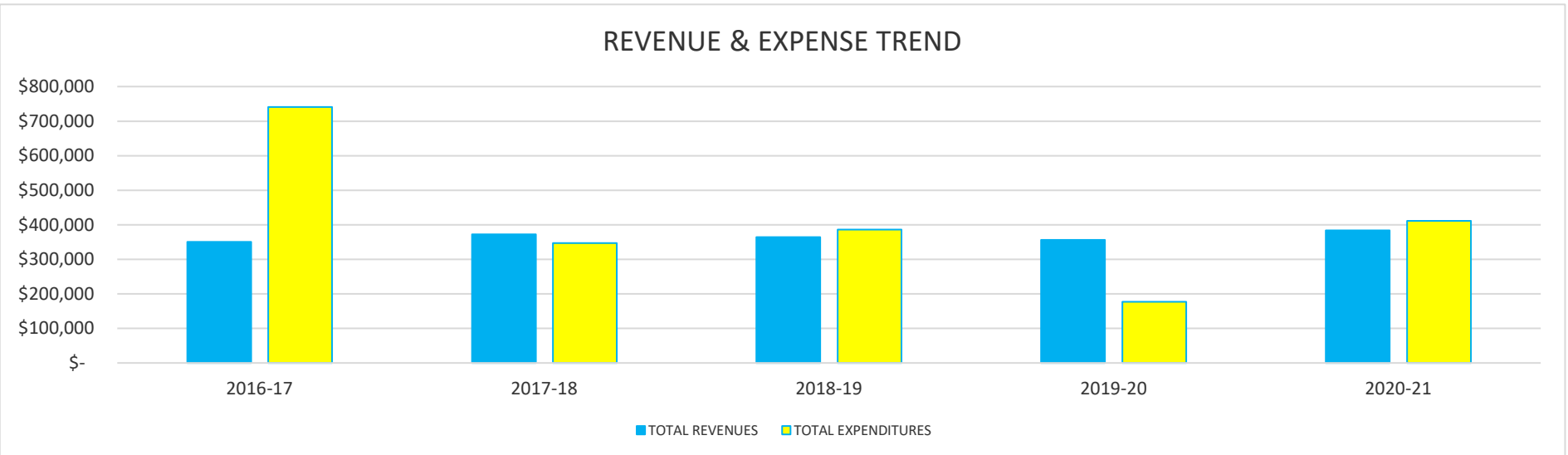
Description: This program receives its revenue from a 1/2% sales tax increase approved by Fresno County voters in November, 1986. Funds are used for rehabilitation of existing streets, curb, gutter, sidewalk and drainage systems. The Measure C Tax was extended by voter approval through 2026.

Budget Highlights: Measure C funds are used on a number of projects related to local roads and sidewalks. For FY21, a number of capital projects are fully or partially funded utilizing Measure C funds.





Measure C	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Measure C Taxes-Street Maintenance	$ 158,472	$ 168,113	$ 163,351	$ 180,000	$ 162,000	$ 173,782	-3.45%
Measure C Taxes-ADA	$ 5,317	$ 5,632	$ 5,434	$ 6,300	$ 5,670	$ 6,082	-3.46%
Measure C Taxes-Flexible Funding	$ 185,742	$ 197,696	$ 195,934	$ 210,000	$ 189,000	$ 203,554	-3.07%
Interest	$ 716	$ 1,004	$ 11	$ -	$ -	$ -	
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 350,247**	**$ 372,445**	**$ 364,730**	**$ 396,300**	**$ 356,670**	**$ 383,418**	-3.25%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ 278,236	$ 209,922	$ 206,320	$ 212,000	$ 177,147	$ 210,500	-0.71%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 462,697	$ 136,677	$ 180,000	$ 108,000	$ -	$ 201,000	86.11%
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 740,933**	**$ 346,599**	**$ 386,320**	**$ 320,000**	**$ 177,147**	**$ 411,500**	28.59%
Net Revenue/(Expenditures)	$ (390,686)	$ 25,845	$ (21,590)	$ 76,300	$ 179,523	$ (28,082)	-136.80%
Changes in Fund Balance	$ (2)	$ (2)					
Net Increase/(Decrease) in Fund Balance	$ (390,688)	$ 25,843	$ (21,590)	$ 76,300	$ 179,523	$ (28,082)	-136.80%
Beginning Fund Balance July 1	$ 580,707	$ 190,019	$ 215,863	$ 194,273	$ 194,273	$ 373,796	92.41%
Ending Fund Balance June 30	$ 190,019	$ 215,863	$ 194,273	$ 270,573	$ 373,796	$ 345,714	27.77%



City of Kingsburg
Summary of Special Revenue-Public Safety Funds

2020-21 Fiscal Year Budget

		Measure E Fund		
		Measure E Police	**Measure E Fire**	**Total**
Actual Fund Balance,	**June 30, 2019**	$232,091		232,091
Estimated Fund Balance,	**June 30, 2020**	$350,116		350,116
Revenues:				
	Measure E (1% Voter Approved Tax)	$1,550,000		1,550,000
	Transfers from Other Funds	$0		-
	Fire Marshal Services	$0		-
	Total Revenue	$1,550,000		1,550,000
Expenses:				
	Wages & Benefits	396,180	515,986	912,165
	Departmanent Tools & Supplies	9,000	20,500	29,500
	Communications	6,800	-	6,800
	Vehicle Maintenance	6,000	-	6,000
	Fuels	14,000	22,000	36,000
	Repairs & Maintenance	1,500	-	1,500
	Insurance	6,477	9,650	16,127
	Professional Services	6,000	20,000	26,000
	Training & Education	10,000	8,000	18,000
	Total Maintenance & Operations	455,957	596,136	1,052,092
Capital Outlay Projects:				
	Capital Outlay	80,000	47,000	127,000
	Police Patrol Cars	240,000	-	240,000
	Computers/Monitors/Tablets	-	-	-
	Radios & Equipment	-	25,000	25,000
	SCBA Refilling Station	-	22,000	22,000
	Protective Clothing	-	16,500	16,500
	FE Simulator (Training Prop)	-	-	-
	Total Capital Oulay	320,000	110,500	430,500
	Transfers to Other Funds	-	-	-
	Total Expenses	775,957	706,636	1,482,592
	Net Result	$67,408		*67,408*
Projected Fund Balance,	**June 30, 2021**	**$417,524**		**417,524**

CITY OF KINGSBURG
SPECIAL REVENUE-PUBLIC SAFETY FUND
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2020-21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
MEASURE E - REVENUES								
106-0000-404-0400	MEASURE E TAX	$ -	$ -	$ 1,144,067	$ 1,418,964	$ 1,650,000	$ 1,550,000	9.23%
106-0000-404-0101	INTEREST	$ -	$ -	$ -	$ -	$ 1,146	$ -	
106-0000-404-0401	TRANSFER TO MEASURE E	$ -	$ -	$ -	$ 100,000	$ -	$ -	
106-0000-404-0402	FIRE MARSHAL SERVICES	$ -	$ -	$ -	$ 14,000	$ -	$ -	
	TOTAL MEASURE E REVENUE	$ -	$ -	$ 1,144,067	$ 1,532,964	$ 1,651,146	$ 1,550,000	1.11%
	Revenues	$ -	$ -	$ 1,144,067	$ 1,532,964	$ 1,651,146	$ 1,550,000	
	Expenses	$ -	$ -	$ 911,976	$ 1,423,751	$ 1,526,134	$ 1,482,592	
		$ -	$ -	$ 232,091	$ 109,213	$ 125,012	$ 67,408	

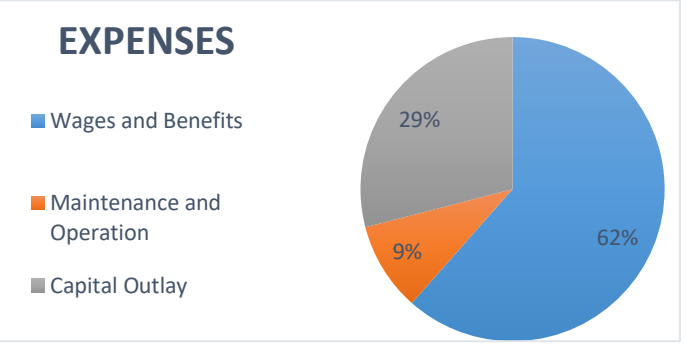
CITY OF KINGSBURG
SPECIAL REVENUE-PUBLIC SAFETY FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020-21

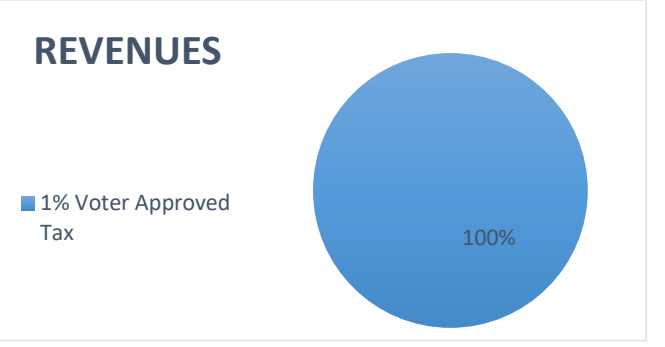
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
MEASURE E POLICE								
106-3400-549-5101	SALARIES	$ -	$ -	$ 122,938	$ 192,764	$ 170,908	$ 241,587	25.33%
106-3400-549-5102	OVERTIME	$ -	$ -	$ 13,589	$ -	$ 20,749	$ 16,000	
106-3400-549-5106	SPECIAL PROJECT OT	$ -	$ -	$ -	$ 40,000	$ 20,000	$ 40,000	0.00%
106-3400-549-5121	FICA	$ -	$ -	$ 7,371	$ 22,659	$ 14,662	$ 22,765	0.47%
106-3400-549-5122	PERS-UAL	$ -	$ -	$ -	$ -	$ -	$ 1,946	
106-3400-549-5123	PERS-PAYROLL	$ -	$ -	$ 12,992	$ 24,736	$ 24,736	$ 27,468	11.04%
106-3400-549-5125	MEDICAL	$ -	$ -	$ 5,083	$ 9,104	$ 8,199	$ 23,872	162.21%
106-3400-549-5127	WORKERS COMP	$ -	$ -	$ 11,150	$ 17,058	$ 17,058	$ 18,573	8.88%
106-3400-549-5129	UNIFORM ALLOWANCE	$ -	$ -	$ 2,000	$ 3,000	$ 2,313	$ 3,800	26.67%
106-3400-549-5131	EAP	$ -	$ -	$ 34	$ 34	$ 34	$ 25	-26.20%
106-3400-549-5133	LIFE INSURANCE	$ -	$ -	$ 75	$ 108	$ 108	$ 144	33.33%
	TOTAL WAGES & BENEFITS	$ -	$ -	$ 175,233	$ 309,463	$ 278,766	$ 396,180	28.02%
106-3400-549-5208	SAFETY EQUIPMENT	$ -	$ -	$ 7,393	$ 3,000	$ 3,000	$ 6,000	100.00%
106-3400-549-5209	SCREENING PERSONNEL	$ -	$ -	$ -	$ 5,000	$ -	$ 6,000	20.00%
106-3400-549-5210	DEPT TOOLS	$ -	$ -	$ -	$ 2,400	$ 2,400	$ 3,000	25.00%
106-3400-549-5216	COMMUNICATIONS	$ -	$ -	$ -	$ 900		$ 6,800	655.56%
106-3400-549-5222	VEHICLE MAINTENANCE	$ -	$ -	$ 6,159	$ 5,600	$ 5,600	$ 6,000	7.14%
106-3400-549-5224	FUELS	$ -	$ -	$ 6,769	$ 12,000	$ 8,000	$ 14,000	16.67%
106-3400-549-5226	EQUIPMENT MAINTENANCE	$ -	$ -	$ -	$ 1,500	$ -	$ 1,500	0.00%
106-3400-549-5261	LIABILITY INSURANCE	$ -	$ -	$ 3,265	$ 4,789	$ 4,789	$ 2,668	-44.29%
106-3400-549-5262	PROPERTY INSURANCE	$ -	$ -	$ 466	$ 726	$ 726	$ 593	-18.32%
106-3400-549-5263	VEHICLE INSURANCE	$ -	$ -	$ 744	$ 2,716	$ 2,716	$ 2,297	-15.43%
106-3400-549-5264	ERMA	$ -	$ -	$ 713	$ 1,497	$ 1,497	$ 744	-50.30%
106-3400-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ -	$ 317	$ 404	$ 404	$ 175	-56.68%
106-3400-549-5296	TRAINING & EDUCATION	$ -	$ -	$ -	$ 5,000	$ 6,987	$ 10,000	100.00%
	TOTAL MAINT. & OPERATIONS	$ -	$ -	$ 25,826	$ 45,532	$ 36,119	$ 59,777	31.29%
106-3400-549-5701	CAPITAL OUTLAY	$ -	$ -	$ 3,677		$ 85,000	$ 80,000	
106-3400-549-5715	POLICE PATROL CARS	$ -	$ -	$ -	$ 420,000	$ 420,000	$ 240,000	-42.86%
106-3400-549-5753	COMPUTERS-MONITORS/TABLETS	$ -	$ -	$ -	$ 69,000	$ 69,000	$ -	-100.00%
	TOTAL CAPITAL OUTLAY	$ -	$ -	$ 3,677	$ 489,000	$ 574,000	$ 320,000	-34.56%
106-3400-549-5505	DEBT SERVICE TO GF	$ -	$ -	$ -	$ 50,000	$ -		-100.00%
	TOTAL, POLICE EXP	$ -	$ -	$ 204,735	$ 893,995	$ 888,885	$ 775,957	-13.20%
MEASURE E FIRE								
106-6200-549-5101	SALARIES	$ -	$ -	$ 60,200	$ 165,673	$ 215,655	$ 214,926	29.73%
106-6200-549-5102	OVERTIME	$ -	$ -	$ 4,847	$ -	$ 14,454	$ 15,000	
106-6200-549-5106	PARTTIME RESERVES	$ -	$ -	$ -	$ 90,000	$ 67,000	$ 120,000	33.33%
106-6200-549-5121	FICA	$ -	$ -	$ 4,845	$ 12,303	$ 22,729	$ 26,256	113.41%
106-6200-549-5122	PERS-UAL	$ -	$ -	$ -	$ -	$ -	$ 38,039	
106-6200-549-5123	PERS-PAYROLL	$ -	$ -	$ 7,384	$ 29,919	$ 38,895	$ 28,490	-4.78%
106-6200-549-5125	MEDICAL	$ -	$ -	$ 9,027	$ 28,041	$ 36,627	$ 38,004	35.53%
106-6200-549-5127	WORKERS COMP	$ -	$ -	$ 8,811	$ 27,633	$ 27,633	$ 29,119	5.38%
106-6200-549-5129	UNIFORM ALLOWANCE	$ -	$ -	$ 5,053	$ 6,000	$ 10,080	$ 6,000	0.00%
106-6200-549-5131	EAP	$ -	$ -	$ 30	$ 85	$ 85	$ 44	-48.24%
106-6200-549-5133	LIFE INSURANCE	$ -	$ -	$ 66	$ 108	$ 108	$ 108	0.00%
	TOTAL WAGES & BENEFITS	$ -	$ -	$ 100,264	$ 359,762	$ 433,266	$ 515,986	43.42%
106-6200-549-5210	DEPT TOOLS & SUPPLIES	$ -	$ -	$ -	$ 18,000	$ 18,000	$ 20,500	13.89%
106-6200-549-5224	FUELS	$ -	$ -	$ -	$ -		$ 22,000	
106-6200-549-5261	LIABILITY INSURANCE	$ -	$ -	$ 2,868	$ 8,192	$ 8,192	$ 4,693	-42.71%
106-6200-549-5262	PROPERTY INSURANCE	$ -	$ -	$ 409	$ 1,242	$ 1,242	$ 1,044	-15.94%
106-6200-549-5263	VEHICLE INSURANCE	$ -	$ -	$ 265	$ 2,309	$ 2,309	$ 2,297	-0.52%
106-6200-549-5264	ERMA	$ -	$ -	$ 626	$ 2,561	$ 2,561	$ 1,308	-48.93%
106-6200-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ -	$ 278	$ 690	$ 690	$ 308	-55.36%
106-6200-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 1,200	$ 20,000	$ 20,000	$ 20,000	0.00%
106-6200-549-5296	TRAINING & EDUCATION	$ -	$ -	$ 1,885	$ 5,000	$ 5,294	$ 8,000	60.00%
	TOTAL MAINT. & OPERATIONS	$ -	$ -	$ 7,532	$ 57,994	$ 58,288	$ 80,150	38.20%
106-6200-549-5701	CAPITAL OUTLAY	$ -	$ -	$ 591,320	$ -	$ 105,000	$ 47,000	
106-6200-549-5710	RADIOS AND EQUIPMENT	$ -	$ -	$ -	$ 32,000	$ 30,787	$ 25,000	-21.88%
106-6200-549-5711	SCBA REFILLING STATION	$ -	$ -	$ -	$ 15,000		$ 22,000	46.67%
106-6200-549-5712	PROTECTIVE CLOTHING	$ -	$ -	$ 8,126	$ 15,000	$ 9,908	$ 16,500	10.00%
106-6200-549-5713	FE SIMULATOR (TRAINING PROP)	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ -	$ -	$ 599,445	$ 62,000	$ 145,695	$ 110,500	78.23%
106-6200-549-5505	DEBT SERVICE TO GF	$ -	$ -	$ -	$ 50,000	$ -	$ -	-100.00%
	TOTAL, FIRE/EMS EXP	$ -	$ -	$ 707,241	$ 529,756	$ 637,249	$ 706,636	33.39%
	TOTAL, MEASURE E EXPENSES	$ -	$ -	$ 911,976	$ 1,423,751	$ 1,526,134	$ 1,482,592	4.13%
	Revenues	$ -	$ -	$ 1,144,067	$ 1,532,964	$ 1,651,146	$ 1,550,000	1.11%
	Expenses	$ -	$ -	$ 911,976	$ 1,423,751	$ 1,526,134	$ 1,482,592	4.13%
		$ -	$ -	$ 232,091	$ 109,213	$ 125,012	$ 67,408	-38.28%

MEASURE E PUBLIC SAFETY TAX

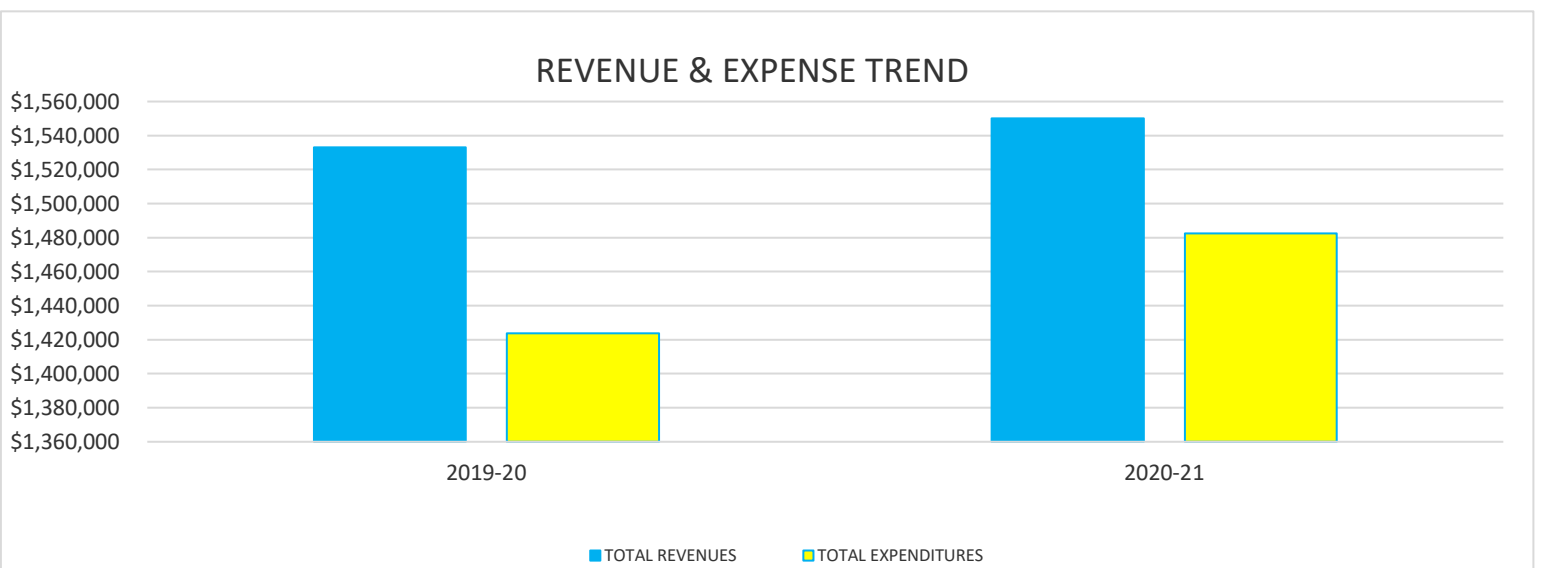
Description: Kingsburg voters approved a 1% sales and use tax on June 5, 2018. Revenues can only be used for the purpose of public safety activities (police, fire/EMS).

Budget Highlights: Revenues are based upon forecasts provided by the City's third party sales tax consultant.
NOTE: The charts below reflect 2020-2021 proposals.





Measure E	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED
REVENUE						
1% Voter Approved Tax	$ -	$ -	$ 1,144,067	$ 1,418,964	$ 1,650,000	$ 1,550,000
Interest	$ -	$ -	$ -	$ -	$ 1,146	$ -
From Other Funds	$ -	$ -	$ -	$ 100,000	$ -	$ -
From Fire Marshal Services	$ -	$ -	$ -	$ 14,000	$ -	$ -
TOTAL REVENUES	**$ -**	**$ -**	**$ 1,144,067**	**$ 1,532,964**	**$ 1,651,146**	**$ 1,550,000**
POLICE EXPENDITURES						
Wages and Benefits	$ -	$ -	$ 175,233	$ 309,463	$ 278,766	$ 396,180
Maintenance and Operation	$ -	$ -	$ 25,826	$ 40,532	$ 36,119	$ 49,777
Debt Service	$ -	$ -	$ -	$ 50,000	$ -	$ -
Capital Outlay	$ -	$ -	$ 3,677	$ 489,000	$ 574,000	$ 320,000
Training	$ -	$ -	$ -	$ 5,000	$ 6,987	$ 10,000
Total Police	$ -		$ 204,735	$ 893,995	$ 895,872	$ 775,957
FIRE/EMS EXPENDITURES	**$ -**	**$ -**				
Wages and Benefits	$ -	$ -	$ 100,264	$ 359,762	$ 433,266	$ 515,986
Maintenance and Operation	$ -	$ -	$ 5,647	$ 52,994	$ 52,994	$ 72,150
Debt Service	$ -	$ -	$ -	$ 50,000	$ -	$ -
Capital Outlay	$ -	$ -	$ 599,445	$ 62,000	$ 145,695	$ 110,500
Training	$ -	$ -	$ 1,885	$ 5,000	$ 5,294	$ 8,000
Total Fire/EMS	$ -	$ -	$ 707,241	$ 529,756	$ 637,249	$ 706,636
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 911,976**	**$ 1,423,751**	**$ 1,533,121**	**$ 1,482,592**
Net Revenue/(Expenditures)	$ -	$ -	$ 232,091	$ 109,213	$ 118,025	$ 67,408
Changes in Fund Balance		$ -	$ -			$ -
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ 232,091	$ 109,213	$ 118,025	$ 67,408
Beginning Fund Balance July 1	$ -	$ -	$ -	$ 232,091	$ 232,091	$ 350,116
Ending Fund Balance June 30	$ -	$ -	$ 232,091	$ 341,304	$ 350,116	$ 417,524



CITY OF KINGSBURG
Summary of Enterprise Funds

2020/21 Fiscal Year Budget

		Water Fund	Solid Waste Fund	Ambulance /Fire Fund	Total
Actual Fund Balance,	**June 30, 2019**	10,287,118	(460,799)	(970,763)	8,855,555
Estimated Beginning Fund Balance,	**June 30, 2020**	9,184,667	(401,742)	(949,295)	7,833,629
Revenues:	Charges for Service	2,137,160	1,897,000	2,830,030	6,864,190
	Meter Project	-	-	-	-
	Penalty Charges	32,000	32,600	-	64,600
	Interest	-	-	-	-
	Grants	-	-	1,483,894	1,483,894
	Miscellaneous	-	-	25,000	25,000
	Water Meter Sales	-	-	-	-
	Donations	-	-	-	-
	Transfers in from Other Funds	-	-	325,860	325,860
	Total Revenue	2,169,160	1,929,600	4,664,784	8,763,544
Expenses:	**Wages and Benefits**	582,786	230,740	1,277,660	2,091,186
	Office Supplies	31,000	23,000	12,850	66,850
	Department Tools and Supplies	14,000	2,200	57,600	73,800
	Utilities/Communications	255,000	5,200	51,000	311,200
	Fuel/Veh Maint	18,000	-	72,500	90,500
	Water System Maintenance	110,000	-	-	110,000
	Office & Equipment Maintenance	-	-	19,000	19,000
	System/Computer Maintenance	-	-	-	-
	Write offs/Write downs	-	-	2,000,000	2,000,000
	Insurance	34,623	29,412	82,682	146,717
	Professional Services	90,000	-	65,000	155,000
	Professional Services - Refuse	-	1,377,155	-	1,377,155
	SGMA Fees	100,800		-	100,800
	Groundwater Recharge	-	-	-	-
	Franchise Fees	-	80,000	-	80,000
	Conf/Mtgs/Travel/Train-Ed/Dues	5,000	-	23,000	28,000
	Memberships/Dues	-		5,500	5,500
	Audit	27,285	16,000	-	43,285
	IGT Expense	-	-	673,025	673,025
	Depreciation	507,000	4,318	192,125	703,443
	Safety Equipment/Fire Prevention	-	-	53,000	53,000
	Reserve Uniform	-	-	6,500	6,500
	Transfer Out-Overhead	300,000	100,000	-	400,000
	Total Maintenance & Operations	1,492,708	1,637,285	3,313,782	6,443,775
	Debt Service	80,414	-	63,488	143,902
	Parking Lot TCP# 12	250,000			250,000
	Water Meters	-	-	-	-
	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	55,000	-	-	55,000
	Update IT-Network Switches	-	-	-	-
	Explore Office Space	-	-	-	-
	Chlorination Equipment	178,000	-	-	178,000
	Well #12 Pipelines	-	-	-	-
	Well #13 Treatment Facility	1,250,000	-	-	1,250,000
	Well #12 Treatment Facility	1,250,000	-	-	1,250,000
	FD Chief's Vehicle Replacement	-	-	40,000	40,000
	Power Saws	-	-	-	-
	Update Furniture at Station (#1/#2)	-	-		-
	Total Capital Outlay	3,058,000	-	40,000	3,098,000
	Total Transfers Out	-	-	-	-
	Total Expenses	5,213,908	1,868,025	4,694,930	11,776,863
	Net Result	*(3,044,748)*	*61,575*	*(30,146)*	*(3,013,319)*
Projected Ending Fund Balance,	**June 30, 2021**	6,646,919	(335,849)	(787,316)	5,523,753

CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2020/21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUAL	FY 17/18 ACTUALS	FY 18/19 ACTUAL	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
WATER								
318-0000-435-0101	WATER SALES	$ 2,022,817	$ 2,106,169	$ 2,211,676	$ 2,116,000	$ 2,285,753	$ 2,137,160	1.00%
318-0000-435-0108	METER PROJECT	$ -	$ -	$ -	$ 210,000	$ 206,334	$ -	-100.00%
318-0000-435-0201	PENALTY CHARGES	$ 54,613	$ 64,870	$ 56,123	$ 66,000	$ 48,851	$ 32,000	-51.52%
	TOTAL CHARGES FOR SERVICES	$ 2,077,430	$ 2,171,040	$ 2,267,799	$ 2,392,000	$ 2,540,938	$ 2,169,160	-9.32%
318-0000-451-0101	INTEREST	$ 6,754	$ 24,500	$ 79,703	$ -	$ -	$ -	0.00%
318-0000-451-0402	WATER MAINS	$ -	$ -	$ -	$ -	$ -	$ -	
318-0000-451-0403	FIRE HYDRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
318-0000-451-0404	WATER FACILITIES	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL INTEREST	$ 6,754	$ 24,500	$ 79,703	$ -	$ -	$ -	
318-0000-462-0100	MISCELLANEOUS	$ 4,196	$ 560	$ 436	$ -	$ 465	$ -	
318-0000-462-0101	WATER METERS	$ 4,523	$ 1,330	$ -	$ -	$ -	$ -	
318-0000-462-0104	TCP TREATMENT	$ -	$ 5,000,000	$ -	$ -	$ -	$ -	
	TOTAL OTHER REVENUE	$ 8,719	$ 5,001,890	$ 436	$ -	$ 465	$ -	
	TOTAL, WATER	$ 2,092,903	$ 7,197,429	$ 2,347,938	$ 2,392,000	$ 2,541,403	$ 2,169,160	-9.32%
SOLID WASTE								
319-0000-422-0201	RECYCLING BEV CONT	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	0.00%
	TOTAL FED/STATE GRANTS	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	0.00%
319-0000-435-0102	REFUSE CHARGES	$ 1,503,627	$ 1,523,937	$ 1,485,370	$ 1,538,887	$ 1,547,856	$ 1,550,000	0.72%
319-0000-435-0103	RECYCLING CHARGES	$ 198,136	$ 203,836	$ 198,154	$ 200,000	$ 201,480	$ 201,000	0.50%
319-0000-435-0104	STREET SWEEPING CHARGES	$ 136,678	$ 137,043	$ 134,393	$ 139,500	$ 140,887	$ 141,000	1.08%
319-0000-435-0202	REFUSE PENALTY	$ 28,289	$ 31,600	$ 28,789	$ 38,500	$ 24,277	$ 27,000	-29.87%
319-0000-435-0203	RECYCLING PENALTY	$ 3,017	$ 3,829	$ 3,432	$ 4,500	$ 2,735	$ 3,300	-26.67%
319-0000-435-0204	STREET SWEEPING PENALTY	$ 2,457	$ 2,863	$ 2,788	$ 3,800	$ 2,161	$ 2,300	-39.47%
319-0000-435-0301	PM 10 CREDITS	$ 2,717	$ 1,572	$ 544	$ 1,500	$ -	$ -	-100.00%
	TOTAL CHARGES FOR SERVICES	$ 1,874,921	$ 1,904,680	$ 1,853,469	$ 1,926,687	$ 1,919,396	$ 1,924,600	-0.11%
319-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, SOLID WASTE	$ 1,879,921	$ 1,909,680	$ 1,858,469	$ 1,931,687	$ 1,924,396	$ 1,929,600	-0.11%
FIRE/AMBULANCE								
320-0000-422-0302	HOMELAND SECURITY	$ 3,711	$ -	$ -	$ -	$ -	$ -	
320-0000-422-0303	FEMA GRANT	$ 168,394	$ 16,426	$ -	$ -	$ -	$ -	
320-0000-422-0308	OES GRANTS	$ 72,051	$ 114,112	$ -	$ -	$ -	$ -	
320-0000-422-0309	SAFER GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL FED/STATE GRANTS	$ 244,156	$ 130,538	$ -	$ -	$ -	$ -	
320-0000-435-0105	AMBULANCE CHARGES	$ 2,561,520	$ 2,373,456	$ 2,493,356	$ 2,998,822	$ 2,866,995	$ 2,813,030	-6.20%
320-0000-435-0106	FIRE MED	$ 20,114	$ 18,095	$ 17,270	$ 18,000	$ 16,830	$ 17,000	-5.56%
320-0000-435-0107	GEMT	$ 37,268	$ 54,029	$ 34,426	$ 35,000	$ -	$ -	
320-0000-435-0109	IGT	$ 1,185,785	$ 1,392,513	$ 1,070,678	$ 900,000	$ 1,171,388	$ 1,483,894	64.88%
	TOTAL CHARGES FOR SERVICES	$ 3,804,687	$ 3,838,092	$ 3,615,730	$ 3,951,822	$ 4,055,213	$ 4,313,924	9.16%
320-0000-460-0101	HOSPITAL DIST CONTRIBS	$ -	$ 249,999	$ 126,505	$ -		$ -	
320-0000-460-0102	COVID 19	$ -	$ -	$ -	$ -	$ 15,000	$ 25,000	
320-0000-462-0100	MISCELLANEOUS	$ (5,379)	$ 627	$ 6,537	$ 23,000	$ 21,819	$ -	
320-0000-462-0210	FROM OTHER AGENCIES	$ -	$ 572	$ 858	$ 4,000	$ 3,691	$ -	
	TOTAL OTHER REVENUE	$ (5,379)	$ 251,199	$ 133,900	$ 27,000	$ 40,510	$ 25,000	
320-0000-471-0101	FROM OTHER FUNDS	$ 177,622	$ 185,788	$ 121,274	$ 190,988	$ 190,988		-100.00%
320-0000-471-0110	FROM GENERAL FUND	$ 365,000	$ 161,000	$ 350,000	$ 500,000	$ 500,000	$ 300,000	-40.00%
320-0000-471-0111	FROM IMPACT FEE	$ -	$ -	$ -	$ -	$ -	$ -	
320-0000-480-0101	CAPITAL CONTRIBUTION	$ -	$ -	$ 591,320	$ -	$ -	$ -	
320-0000-480-0102	FROM CALPERS UAL FUND	$ -	$ -	$ -	$ -	$ 250,000	$ 25,860	
	TOTAL TRANSFERS IN	$ 542,623	$ 346,788	$ 1,062,594	$ 690,988	$ 940,988	$ 325,860	-52.84%
	TOTAL, FIRE/AMBULANCE	$ 4,586,086	$ 4,566,618	$ 4,812,224	$ 4,669,810	$ 5,036,710	$ 4,664,784	-0.11%
	TOTAL FED/STATE GRANTS	$ 249,156	$ 135,538	$ 5,000	$ 5,000	$ 5,000	$ 5,000	
	TOTAL CHARGES FOR SERVICES	$ 7,757,038	$ 7,913,812	$ 7,736,997	$ 8,270,509	$ 8,515,546	$ 8,407,684	
	TOTAL INTEREST	$ 6,754	$ 24,500	$ 79,703	$ -	$ -	$ -	
	TOTAL OTHER REVENUE	$ 3,341	$ 5,253,089	$ 134,336	$ 27,000	$ 40,975	$ 25,000	
	TOTAL TRANSFERS IN	$ 542,623	$ 346,788	$ 1,062,594	$ 690,988	$ 940,988	$ 325,860	
	TOTAL, ENTERPRISE FUNDS	$ 8,558,911	$ 13,673,727	$ 9,018,630	$ 8,993,497	$ 9,502,509	$ 8,763,544	-2.56%
	Revenues	$ 8,558,911	$ 13,673,727	$ 9,018,630	$ 8,993,497	$ 9,502,509	$ 8,763,544	
	Expenses	$ 8,274,545	$ 8,784,037	$ 8,608,651	$ 14,750,564	$ 10,962,413	$ 11,776,863	
		$ 284,365	$ 4,889,690	$ 409,979	$ (5,757,068)	$ (1,459,904)	$ (3,013,319)	

CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020/21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY20/21 PROPOSED	Percent Change
WATER								
318-5100-549-5101	SALARIES	$ 308,712	$ 333,704	$ 358,549	$ 354,401	$ 367,829	$ 372,624	5.14%
318-5100-549-5102	OVERTIME	$ 19,624	$ 4,083	$ 3,029	$ 4,000	$ 4,224	$ 4,000	0.00%
318-5100-549-5104	PARTTIME	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
318-5100-549-5121	FICA	$ 23,611	$ 24,798	$ 27,068	$ 26,251	$ 28,139	$ 25,851	-1.52%
318-5100-549-5122	PERS-UAL	$ -	$ -	$ -	$ -	$ -	$ 50,900	
318-5100-549-5123	PERS-PAYROLL	$ 51,212	$ 87,262	$ 59,528	$ 75,299	$ 74,500	$ 34,193	-54.59%
318-5100-549-5124	PERS-ADP	$ -	$ -	$ -	$ -	$ 104,209	$ -	
318-5100-549-5125	MEDICAL	$ 56,964	$ 64,447	$ 66,212	$ 69,359	$ 84,894	$ 76,592	10.43%
318-5100-549-5127	WORKERS COMP	$ 27,621	$ 19,832	$ 16,256	$ 17,279	$ 17,279	$ 18,207	5.37%
318-5100-549-5131	EAP	$ 2,187	$ 143	$ 195	$ 212	$ 212	$ 182	-14.15%
318-5100-549-5133	LIFE INSURANCE	$ -	$ 170	$ 422	$ 273	$ 273	$ 237	-13.19%
	TOTAL WAGES & BENEFITS	$ 489,932	$ 534,440	$ 531,259	$ 547,074	$ 681,559	$ 582,786	6.53%
318-5100-549-5201	OFFICE SUPPLIES/POSTAGE	$ 51,165	$ 29,695	$ 30,786	$ 35,000	$ 30,324	$ 31,000	-11.43%
318-5100-549-5210	DEPT TOOLS & SUPPLIES	$ 21,861	$ 9,632	$ 7,318	$ 10,000	$ 12,388	$ 14,000	40.00%
318-5100-549-5216	COMMUNICATIONS	$ 650	$ 4,048	$ 3,264	$ 4,000	$ 9,393	$ 10,000	150.00%
318-5100-549-5218	UTILITIES	$ 229,480	$ 266,236	$ 265,584	$ 250,000	$ 238,403	$ 245,000	-2.00%
318-5100-549-5222	VEHICLE MAINTENANCE	$ 1,634	$ 2,149	$ 2,526	$ 3,500	$ 8,662	$ 4,000	14.29%
318-5100-549-5223	WATER SYSTEM MAINT	$ 86,567	$ 72,209	$ 68,100	$ 100,000	$ 101,642	$ 110,000	10.00%
318-5100-549-5224	FUELS	$ 11,007	$ 12,619	$ 14,322	$ 14,500	$ 13,374	$ 14,000	-3.45%
318-5100-549-5261	LIABILITY INSURANCE	$ -	$ 16,200	$ 18,316	$ 20,426	$ 20,426	$ 19,165	-6.17%
318-5100-549-5262	PROPERTY INSURANCE	$ -	$ 2,010	$ 2,614	$ 3,095	$ 3,095	$ 4,263	37.74%
318-5100-549-5263	VEHICLE INSURANCE	$ -	$ 518	$ 1,881	$ 4,618	$ 4,618	$ 4,593	-0.54%
318-5100-549-5264	ERMA	$ -	$ 2,847	$ 4,000	$ 6,384	$ 6,384	$ 5,343	-16.31%
318-5100-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 1,482	$ 1,777	$ 1,721	$ 1,721	$ 1,259	-26.84%
318-5100-549-5270	PROFESSIONAL SERVICES	$ 47,220	$ 198,735	$ 231,423	$ 100,000	$ 100,000	$ 90,000	-10.00%
318-5100-549-5273	SGMA FEES	$ -	$ 58,043	$ -	$ -	$ 47,311	$ 100,800	
318-5100-549-5280	GROUNDWATER RECHARGE FEE	$ 619	$ 8,539	$ 8,539	$ 250,000			-100.00%
318-5100-549-5291	CONF/MEETINGS/TRAVEL	$ 2,102	$ 653	$ 2,578	$ 3,000	$ 3,098	$ 5,000	66.67%
318-5100-549-5294	AUDIT	$ 23,300	$ 20,384	$ 25,600	$ 27,285	$ 21,126	$ 27,285	0.00%
318-5100-549-5301	DEPRECIATION	$ 461,766	$ 307,148	$ 421,492	$ 315,000	$ 507,000	$ 507,000	60.95%
318-5100-549-5501	TRANSFER OUT-OVERHEAD	$ 320,000	$ 300,000	$ 300,000	$ 320,000	$ 320,000	$ 300,000	-6.25%
	TOTAL MAINTENANCE & OPERATIONS	$ 1,257,373	$ 1,313,148	$ 1,410,122	$ 1,468,529	$ 1,448,963	$ 1,492,708	1.65%
318-5100-549-5601	WATER IMP BOND PYMNTS 1991	$ 19,643	$ 16,605	$ 13,365	$ 9,923	$ 9,923	$ 6,075	-38.78%
318-5100-549-5602	SAFE DRINK WATER BOND 1992	$ 14,615	$ 12,838	$ 10,863	$ 8,690	$ 8,690	$ 6,320	-27.27%
318-5100-549-5605	CIEDB WATER IMP LOAN	$ 71,586	$ 62,057	$ 65,441	$ 57,515	$ 57,515	$ 54,541	-5.17%
318-5100-549-5606	CAPITAL LEASE-WATER METERS	$ 26,319	$ 22,406	$ 36,042	$ 17,682	$ 17,682	$ 13,478	-23.78%
	TOTAL DEBT SERVICE	$ 132,163	$ 113,904	$ 125,711	$ 93,810	$ 93,810	$ 80,414	-14.28%
318-5100-549-5701	CAPITAL OUTLAY	$ 45,167	$ -	$ -	$ -	$ -	$ 250,000	
318-5100-549-5702	WATER METERS	$ -	$ -	$ 44,031	$ 50,000	$ 8,000	$ -	-100.00%
318-5100-549-5703	SCADA SYSTEM UPGRADE	$ -	$ -	$ -	$ 40,000	$ -	$ 40,000	0.00%
318-5100-549-5708	COMPUTER REPLACEMENTS	$ -	$ -	$ 108	$ 3,000	$ 3,000	$ 3,000	0.00%
318-5100-549-5719	FORD F-150 TRUCK	$ -	$ -	$ -	$ 32,000	$ 32,073	$ 32,000	0.00%
318-5100-549-5720	SYSTEM MAINTENANCE	$ -	$ -	$ -	$ 60,000	$ -	$ 55,000	-8.33%
318-5100-549-5737	2" LINE FROM NAPA TO DRAPER	$ -	$ -	$ -	$ -	$ -	$ -	
318-5100-549-5769	UPDATE IT-NETWORK SWITCHES	$ -	$ -	$ 791	$ -	$ -	$ -	
318-5100-549-5770	EXPLORE OFFICE SPACE	$ -	$ -	$ -	$ -	$ -	$ -	
318-5100-549-5771	CHLORINATION EQUIPMENT	$ -	$ -	$ -	$ 650,000	$ 412,000	$ 178,000	-72.62%
318-5100-549-5772	WELL #12 PIPELINES	$ -	$ -	$ -	$ -	$ -	$ -	
318-5100-549-5773	WELL #13 TREATMENT FACILITY	$ -	$ -	$ -	$ 2,500,000	$ 410,151	$ 1,250,000	-50.00%
318-5100-549-5774	WELL #12 TREATMENT FACILITY	$ -	$ -	$ -	$ 2,500,000	$ 869,844	$ 1,250,000	-50.00%
	TOTAL CAPITAL OUTLAY	$ 45,167	$ -	$ 44,930	$ 5,835,000	$ 1,735,068	$ 3,058,000	-47.59%
318-5100-549-5505	TRANSFER TO OTHER FUNDS	$ 159,622	$ 167,788	$ 121,274	$ 190,988	$ 190,988		-100.00%
	TOTAL, WATER	$ 2,084,256	$ 2,129,280	$ 2,233,295	$ 8,135,401	$ 4,150,388	$ 5,213,908	-35.91%
SOLID WASTE								
319-9100-549-5101	SALARIES	$ 125,347	$ 130,090	$ 142,665	$ 151,918	$ 151,918	$ 152,383	0.31%
319-9100-549-5102	OVERTIME	$ -	$ -	$ -	$ -	$ 44	$ -	
319-9100-549-5121	FICA	$ 9,069	$ 9,510	$ 10,937	$ 11,333	$ 11,333	$ 9,911	-12.55%
319-9100-549-5122	PERS-UAL	$ -	$ -	$ -	$ -	$ -	$ 23,391	
319-9100-549-5123	PERS-PAYROLL	$ 74,871	$ 41,921	$ 30,852	$ 23,091	$ 34,963	$ 14,406	-37.61%
319-9100-549-5125	MEDICAL	$ 18,117	$ 17,780	$ 21,332	$ 23,091	$ 28,950	$ 28,788	24.67%
319-9100-549-5127	WORKERS COMP	$ 11,130	$ 1,413	$ 1,159	$ 1,495	$ 1,495	$ 1,578	5.55%
319-9100-549-5131	EAP	$ 885	$ 166	$ 181	$ 198	$ 198	$ 182	-8.08%
319-9100-549-5133	LIFE INSURANCE	$ -	$ 138	$ 393	$ 95	$ 95	$ 101	
	TOTAL WAGES & BENEFITS	$ 239,419	$ 201,017	$ 207,519	$ 211,221	$ 228,996	$ 230,740	9.24%
319-9100-549-5201	OFFICE SUPPLIES/POSTAGE	$ 35,075	$ 25,306	$ 25,253	$ 24,000	$ 22,000	$ 23,000	-4.17%

CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020/21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY20/21 PROPOSED	Percent Change
319-9100-549-5210	DEPT TOOLS & SUPPLIES	$ 2,715	$ 2,373	$ 2,964	$ 3,500	$ 3,500	$ 2,200	-37.14%
319-9100-549-5216	COMMUNICATIONS	$ 32	$ 43	$ 1,187	$ 2,000	$ 3,133	$ 3,000	50.00%
319-9100-549-5218	UTILITIES	$ 1,756	$ 1,860	$ 1,885	$ 1,800	$ 2,069	$ 2,200	22.22%
319-9100-549-5261	LIABILITY INSURANCE	$ -	$ 18,790	$ 17,046	$ 18,833	$ 18,833	$ 18,769	-0.34%
319-9100-549-5262	PROPERTY INSURANCE	$ -	$ 2,332	$ 2,432	$ 2,855	$ 2,855	$ 4,177	46.30%
319-9100-549-5264	ERMA	$ -	$ 3,303	$ 3,722	$ 5,888	$ 5,888	$ 5,232	-11.14%
319-9100-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 1,718	$ 1,653	$ 1,587	$ 1,587	$ 1,234	-22.24%
319-9100-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 1,320	$ -	$ 1,824	$ -	
319-9100-549-5271	PROF SERV-REFUSE	$ 1,161,953	$ 1,190,165	$ 1,215,764	$ 1,201,155	$ 1,201,155	$ 1,201,155	0.00%
319-9100-549-5272	PROF SERV-ST SWEEPING	$ 151,055	$ 158,600	$ 166,525	$ 160,000	$ 175,830	$ 176,000	10.00%
319-9100-549-5285	FRANCHISE FEES	$ 58,346	$ 62,717	$ 81,435	$ 78,000	$ 81,767	$ 80,000	2.56%
319-9100-549-5291	CONF/MEETINGS/TRAVEL	$ -	$ -	$ -	$ -	$ -	$ -	
319-9100-549-5294	AUDIT	$ 5,125	$ 11,232	$ 13,750	$ 15,000	$ 15,902	$ 16,000	6.67%
319-9100-549-5301	DEPRECIATION	$ 4,834	$ 4,834	$ 4,318	$ 4,834	$ 4,318	$ 4,318	-10.67%
319-9100-549-5501	TRANSFER OUT-OVERHEAD	$ 280,000	$ 240,000	$ 240,000	$ 200,000	$ 100,000	$ 100,000	-50.00%
	TOTAL MAINTENANCE & OPERATIONS	$ 1,700,892	$ 1,723,273	$ 1,779,254	$ 1,719,452	$ 1,640,661	$ 1,637,285	-4.78%
319-9100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, SOLID WASTE	$ 1,940,311	$ 1,924,290	$ 1,986,772	$ 1,930,673	$ 1,869,657	$ 1,868,025	-3.24%
AMBULANCE								
320-6100-539-5101	SALARIES/FT	$ 502,545	$ 463,467	$ 586,299	$ 504,022	$ 649,343	$ 542,373	7.61%
320-6100-539-5102	OVERTIME/FT	$ 72,528	$ 86,393	$ 40,023	$ 55,000	$ 54,383	$ 55,000	0.00%
320-6100-539-5104	PART TIME/RESERVES	$ -	$ -	$ -	$ -	$ -	$ -	
320-6100-539-5105	RESERVE OFFICERS	$ 25,141	$ 73,397	$ 31,865	$ 30,000	$ 3,500	$ 15,000	-50.00%
320-6100-539-5121	FICA	$ 44,448	$ 46,715	$ 47,491	$ 37,869	$ 49,675	$ 45,375	19.82%
320-6100-539-5122	PERS-UAL	$ -	$ -	$ -	$ -	$ -	$ 9,941	
320-6100-539-5123	PERS-PAYROLL	$ (145,130)	$ 190,051	$ 187,928	$ 145,889	188,197	$ 77,863	-46.63%
320-6100-539-5124	PERS-ADP	$ -	$ -	$ -	$ -	180,000	$ -	
320-6100-539-5125	MEDICAL	$ 47,860	$ 50,381	$ 67,176	$ 75,953	$ 75,953	$ 51,457	-32.25%
320-6100-539-5127	WORKERS COMP	$ 42,040	$ 77,400	$ 76,129	$ 67,747	$ 67,747	$ 69,886	3.16%
320-6100-539-5129	UNIFORM ALLOWANCE	$ 6,641	$ 6,480	$ 9,319	$ 7,920	$ 6,600	$ 6,000	-24.24%
320-6100-539-5131	EAP	$ 3,499	$ 346	$ 319	$ 269	$ 269	$ 418	55.56%
320-6100-549-5133	LIFE INSURANCE	$ -	$ 328	$ 692	$ 285	$ 285	$ 259	-9.09%
	TOTAL WAGES & BENEFITS	$ 599,571	$ 994,958	$ 1,047,242	$ 924,954	$ 1,275,952	$ 873,572	-5.56%
320-6100-539-5201	OFFICE SUPPLIES/POSTAGE	$ 1,576	$ 1,236	$ 1,817	$ 2,200	$ 2,000	$ 2,500	13.64%
320-6100-539-5204	SPEC DEPT/LAUNDRY	$ 5,281	$ 5,584	$ 6,180	$ 5,500	$ 5,500	$ 6,000	9.09%
320-6100-539-5210	DEPT TOOLS & SUPPLIES	$ 24,951	$ 21,044	$ 32,625	$ 20,000	$ 28,000	$ 28,000	40.00%
320-6100-539-5211	PRINTING & ADVERTISING	$ -	$ -	$ -	$ -	$ -	$ 5,350	
320-6100-539-5216	COMMUNICATIONS	$ 6,035	$ 5,119	$ 10,076	$ 8,350	$ 8,350	$ 9,000	7.78%
320-6100-539-5222	VEHICLE MAINTENANCE	$ 11,422	$ 3,227	$ 9,116	$ 12,000	$ 13,500	$ 13,500	12.50%
320-6100-539-5224	FUELS	$ 14,676	$ 18,763	$ 23,755	$ 21,000	$ 26,000	$ 26,500	26.19%
320-6100-539-5225	OFFICE EQUIP MAINT	$ -	$ 43	$ 281	$ 500	$ 146	$ 500	0.00%
320-6100-539-5226	EQUIPMENT MAINTENANCE	$ 11,103	$ 7,825	$ 8,534	$ 8,000	$ 9,000	$ 9,000	12.50%
320-6100-539-5250	A/R WRITE OFF	$ 1,953,361	$ 1,768,073	$ 1,729,022	$ 2,295,440	$ 2,000,000	$ 2,000,000	-12.87%
320-6100-549-5261	LIABILITY INSURANCE	$ -	$ 31,305	$ 30,008	$ 25,973	$ 25,973	$ 44,174	70.07%
320-6100-549-5262	PROPERTY INSURANCE	$ -	$ 4,852	$ 4,281	$ 3,936	$ 3,936	$ 9,827	149.64%
320-6100-549-5263	VEHICLE INSURANCE	$ -	$ 5,012	$ 1,063	$ 3,023	$ 3,023	$ 3,858	27.60%
320-6100-549-5264	ERMA	$ -	$ 6,873	$ 6,554	$ 8,119	$ 8,119	$ 12,315	51.69%
320-6100-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 3,578	$ 2,911	$ 2,189	$ 2,189	$ 2,903	32.62%
320-6100-539-5270	PROFESSIONAL SERVICES	$ 111,757	$ 182,842	$ 73,263	$ 18,000	$ 38,737	$ 55,000	205.56%
320-6100-539-5291	CONF/MEETINGS/TRAVEL	$ 2,712	$ 2,432	$ 6,108	$ 5,000	$ 4,500	$ 5,000	0.00%
320-6100-539-5292	MEMBERSHIPDUES	$ -	$ -	$ -	$ -	$ 300	$ 500	
320-6100-539-5296	TRAINING & EDUCATION	$ 5,728	$ 6,981	$ 2,999	$ 8,000	$ 7,500	$ 8,000	0.00%
320-6100-539-5298	GEMT QUALITY ASSURANCE FEE	$ -	$ -	$ 19,301	$ 23,000	$ 36,000	$ 37,440	62.78%
320-6100-539-5299	IGT EXPENSE	$ 703,440	$ 861,579	$ 539,271	$ 500,000	$ 491,800	$ 635,585	27.12%
320-6100-539-5301	DEPRECIATION	$ 135,674	$ 150,310	$ 192,125	$ 150,310	$ 192,125	$ 192,125	27.82%
320-6100-539-5340	MISCELLANEOUS EXPENSE	$ -	$ -	$ -	$ -	$ 1,022	$ -	
320-6100-539-5341	COVID-19	$ -	$ -	$ -	$ -	$ 2,127	$ 25,000	
320-6100-539-5501	TRANSFER OUT-OVERHEAD	$ 68,000	$ -	$ -	$ -	$ -	$ -	
	TOTAL MAINTENANCE & OPERATIONS	$ 3,055,715	$ 3,086,676	$ 2,699,289	$ 3,120,541	$ 2,909,847	$ 3,132,077	0.37%
320-6100-539-5614	FIRE STATION BOND PMTS	$ 73,038	$ 70,782	$ 68,438	$ 65,988	$ 65,988	$ 63,488	-3.79%
	TOTAL DEBT SERVICE	$ 73,038	$ 70,782	$ 68,438	$ 65,988	$ 65,988	$ 63,488	-3.79%
320-6100-539-5701	CAPITAL OUTLAY	$ 68,073	$ 6,126	$ 66,500	$ -	$ -	$ -	
320-6100-539-5722	IPADS	$ -	$ (0)	$ (0)	$ -	$ -	$ -	
320-6100-539-5723	NEW AMBULANCE	$ -	$ (0)	$ 4,568	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 68,073	$ 6,126	$ 71,068	$ -	$ -	$ -	
320-6100-539-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, AMBULANCE	$ 3,796,397	$ 4,158,542	$ 3,886,037	$ 4,111,483	$ 4,251,787	$ 4,069,137	-1.03%

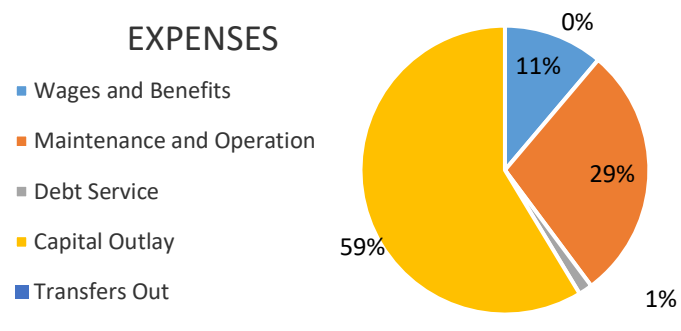
CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020/21

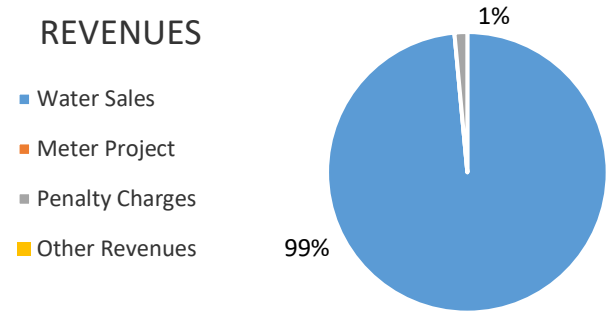
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY20/21 PROPOSED	Percent Change
FIRE								
320-6200-539-5101	SALARIES/FT	$ 222,556	$ 225,676	$ 214,380	$ 196,009	$ 252,519	$ 210,923	7.61%
320-6200-539-5102	OVERTIME/FT	$ 17,107	$ 47,228	$ 15,565	$ 30,000	$ 19,382	$ 20,000	-33.33%
320-6200-539-5105	RESERVE OFFICERS	$ 9,998	$ 28,607	$ 12,392	$ 20,000	$ 13,387	$ 35,000	75.00%
320-6200-539-5121	FICA	$ 20,303	$ 22,969	$ 18,469	$ 14,727	$ 19,318	$ 20,343	38.13%
320-6200-539-5122	PERS-UAL	$ -	$ -	$ -	$ -	$ -	$ 41,060	
320-6200-539-5123	PERS-PAYROLL	$ 50,107	$ 55,394	$ 54,021	$ 55,367	$ 71,423	$ 30,280	-45.31%
320-6200-539-5124	PERS-ADP	$ -	$ -	$ -	$ -	$ 70,000	$ -	
320-6200-539-5125	MEDICAL	$ 23,258	$ 25,544	$ 26,126	$ 29,537	$ 29,537	$ 15,154	-48.69%
320-6200-539-5127	WORKERS COMP	$ 16,350	$ 30,100	$ 29,606	$ 26,346	$ 26,346	$ 27,178	3.16%
320-6200-539-5129	UNIFORM ALLOWANCE	$ 2,681	$ 2,520	$ 5,207	$ 4,000	$ 3,800	$ 4,000	0.00%
320-6200-539-5131	EAP	$ 1,297	$ 44	$ 46	$ 42	$ 42	$ 49	15.49%
320-6200-549-5133	LIFE INSURANCE	$ -	$ 120	$ 101	$ 141	$ 141	$ 101	
	TOTAL WAGES & BENEFITS	$ 363,658	$ 438,202	$ 375,914	$ 376,169	$ 505,894	$ 404,088	7.42%
320-6200-539-5201	OFFICE SUPPLIES/POSTAGE	$ 1,063	$ 1,228	$ 1,271	$ 5,000	$ 4,800	$ 5,000	0.00%
320-6200-539-5205	PERSONNEL/MEDICAL	$ 150	$ 2,739	$ 576	$ 3,000	$ 3,600	$ 3,600	20.00%
320-6200-539-5210	DEPT TOOLS & SUPPLIES	$ 16,292	$ 16,273	$ 10,658	$ 18,000	$ 17,950	$ 20,000	11.11%
320-6200-539-5211	RESERVE UNIFORMS	$ 3,240	$ 6,034	$ 1,525	$ 6,200	$ 6,150	$ 6,500	4.84%
320-6200-539-5216	COMMUNICATIONS	$ 12,420	$ 11,819	$ 12,643	$ 12,500	$ 12,200	$ 13,000	4.00%
320-6200-539-5218	UTILITIES	$ 23,587	$ 25,644	$ 26,229	$ 22,000	$ 28,000	$ 29,000	31.82%
320-6200-539-5222	VEHICLE MAINTENANCE	$ -	$ 27,549	$ 16,530	$ 13,000	$ 13,000	$ 18,000	38.46%
320-6200-539-5224	FUELS	$ 6,483	$ 7,415	$ 11,108	$ 9,500	$ 14,000	$ 14,500	52.63%
320-6200-539-5226	EQUIPMENT MAINTENANCE	$ 16,956	$ 7,748	$ 17,296	$ 8,000	$ 7,500	$ 9,500	18.75%
320-6200-539-5261	LIABILITY INSURANCE	$ -	$ 3,820	$ 4,410	$ 4,062	$ 4,062	$ 5,172	27.32%
320-6200-539-5262	PROPERTY INSURANCE	$ -	$ 623	$ 629	$ 616	$ 616	$ 1,151	86.85%
320-6200-539-5263	VEHICLE INSURANCE	$ -	$ 5,372	$ 2,119	$ 5,443	$ 5,443	$ 1,500	-72.44%
320-6200-539-5264	ERMA	$ -	$ 882	$ 964	$ 1,270	$ 1,270	$ 1,442	13.57%
320-6200-539-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 459	$ 428	$ 343	$ 343	$ 340	-0.75%
320-6200-539-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 6,719	$ 6,000	$ 25,004	$ 10,000	
320-6200-539-5291	CONF/MEETINGS/TRAVEL	$ 1,497	$ 2,459	$ 2,024	$ 4,000	$ 3,600	$ 4,000	0.00%
320-6200-539-5292	MEMBERSHIPS/DUES	$ 2,149	$ 1,983	$ 2,078	$ 3,000	$ 2,950	$ 5,000	66.67%
320-6200-539-5296	TRAINING & EDUCATION	$ 3,065	$ 4,880	$ 6,031	$ 6,000	$ 6,031	$ 6,000	0.00%
320-6200-539-5324	FIRE PREVENTION	$ 596	$ 845	$ -	$ 2,500	$ 2,400	$ 3,000	20.00%
320-6200-539-5340	MISCELLANEOUS EXPENSE	$ -	$ -	$ -	$ -		$ -	
320-6200-539-5341	COVID-19	$ -	$ -	$ -	$ -		$ 25,000	
	TOTAL MAINTENANCE & OPERATIONS	$ 87,499	$ 127,771	$ 123,239	$ 130,434	$ 158,919	$ 181,705	39.31%
320-6200-539-5701	CAPITAL OUTLAY	$ 2,424	$ -	$ -	$ -	$ -	$ -	
320-6200-539-5724	COMPUTERS & MONITORS	$ -	$ -	$ -	$ -	$ -	$ -	
320-6200-539-5725	WILDLAND TURNOUTS	$ -	$ 3,878	$ -	$ -	$ -	$ -	
320-6200-539-5726	TURNOUT EXTRACTORS	$ -	$ -	$ -	$ -	$ -	$ -	
320-6200-539-5727	FIRE STATION #1/#2 FURNITURE	$ -	$ 2,074	$ 3,395	$ 11,000	$ 10,767	$ -	-100.00%
320-6200-539-5767	POWER SAWS	$ -	$ -	$ -	$ -	$ -	$ -	
320-6200-539-5768	FD CHIEF'S VEHICLE REPLACEMT	$ -	$ -	$ -	$ 55,404	$ 15,000	$ 40,000	-27.80%
	TOTAL CAPITAL OUTLAY	$ 2,424	$ 5,952	$ 3,395	$ 66,404	$ 25,767	$ 40,000	-39.76%
	TOTAL, FIRE	$ 453,581	$ 571,925	$ 502,547	$ 573,007	$ 690,580	$ 625,793	9.21%
	TOTAL WAGES & BENEFITS	$ 1,692,579	$ 2,168,617	$ 2,161,934	$ 2,059,418	$ 2,692,401	$ 2,091,186	1.54%
	TOTAL MAINTENANCE & OPERATIONS	$ 6,101,480	$ 6,250,868	$ 6,011,903	$ 6,438,956	$ 6,158,391	$ 6,443,775	0.07%
	TOTAL DEBT SERVICE	$ 205,200	$ 184,686	$ 194,149	$ 159,798	$ 159,798	$ 143,902	-9.95%
	TOTAL CAPITAL OUTLAY	$ 115,664	$ 12,077	$ 119,392	$ 5,901,404	$ 1,760,835	$ 3,098,000	-47.50%
	TOTAL TRANSFERS OUT	$ 159,622	$ 167,788	$ 121,274	$ 190,988	$ 190,988	$ -	-100.00%
	TOTAL, ALL ENTERPRISE FUNDS	$ 8,274,545	$ 8,784,037	$ 8,608,651	$ 14,750,564	$ 10,962,413	$ 11,776,863	-20.16%
	Revenues	$ 8,558,911	$ 13,673,727	$ 9,018,630	$ 9,018,630	$ 9,502,509	$ 8,763,544	-2.83%
	Expenses	$ 8,274,545	$ 8,784,037	$ 8,608,651	$ 14,750,564	$ 10,962,413	$ 11,776,863	-20.16%
		$ 284,365	$ 4,889,690	$ 409,979	$ (5,731,934)	$ (1,459,904)	$ (3,013,319)	-47.43%

WATER SYSTEM

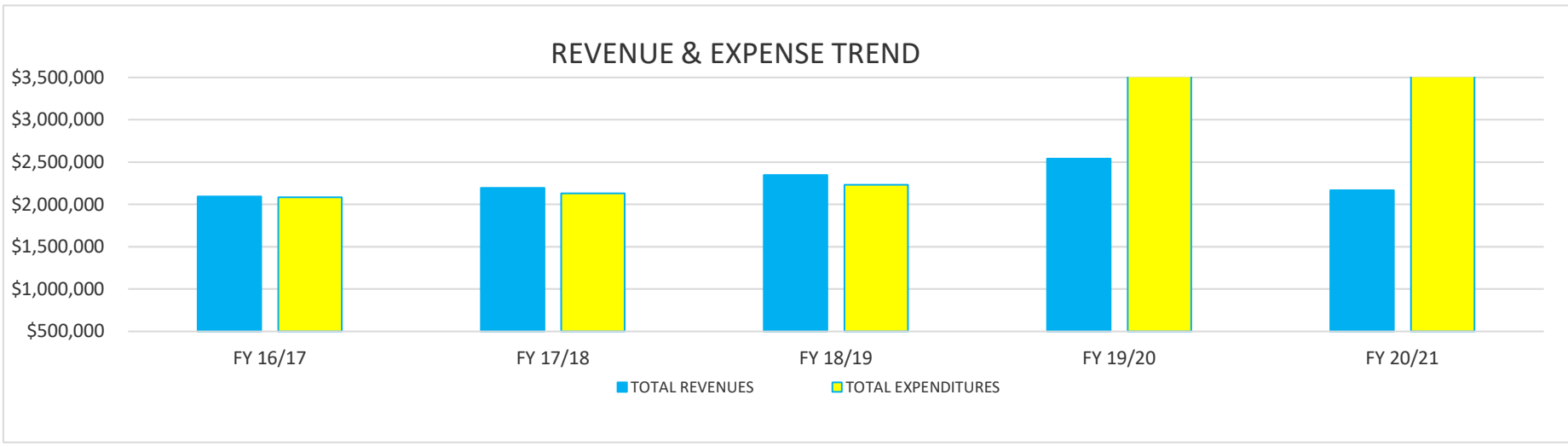
Description: The Water Fund handles all of the services of the water system. This includes delivery of water to customers, billing and collection and water connection fees. This enterprise fund provides clean and safe drinking water to the citizens of Kingsburg. The responsibilities for the accounting 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 1-2-3 TCP Well treatment. Funds are also designated for fees related to Sustainable Groundwater Management Act (SGMA) requirements.





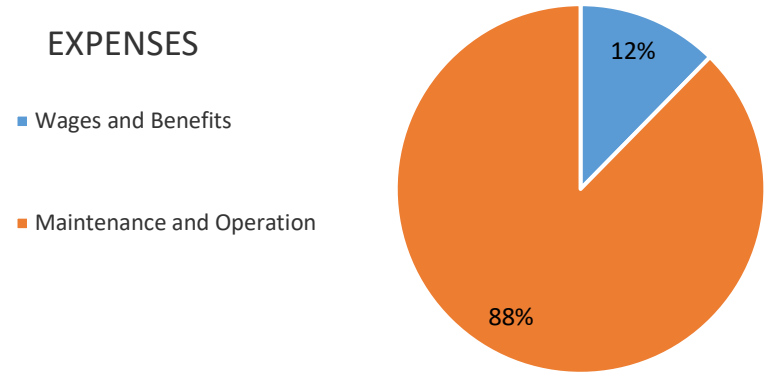
Water System	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Water Sales	$ 2,022,817	$ 2,106,169	$ 2,211,676	$ 2,116,000	$ 2,285,753	$ 2,137,160	1.00%
Meter Project	$ -	$ -	$ -	$ 210,000	$ 206,334	$ -	-100.00%
Penalty Charges	$ 54,613	$ 64,870	$ 56,123	$ 66,000	$ 48,851	$ 32,000	-51.52%
Interest	$ 6,754	$ 24,500	$ 79,703	$ -	$ -	$ -	
Water Mains	$ -	$ -	$ -	$ -	$ -	$ -	
Fire Hydrants	$ -	$ -	$ -	$ -	$ -	$ -	
Water Facilities	$ -	$ -	$ -	$ -	$ -	$ -	
Misc-TCP Treatment	$ 4,196	$ 560	$ 436	$ -	$ -	$ -	
Water Meters	$ 4,523	$ 1,330	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 2,092,903**	**$ 2,197,429**	**$ 2,347,938**	**$ 2,392,000**	**$ 2,540,938**	**$ 2,169,160**	-9.32%
EXPENDITURES							
Wages and Benefits	$ 491,511	$ 534,440	$ 531,259	$ 547,074	$ 681,559	$ 582,786	6.53%
Maintenance and Operation	$ 1,257,373	$ 1,313,148	$ 1,410,122	$ 1,468,529	$ 1,448,963	$ 1,492,708	1.65%
Debt Service	$ 132,163	$ 113,904	$ 125,711	$ 93,810	$ 93,810	$ 80,414	-14.28%
Capital Outlay	$ 45,167	$ -	$ 44,930	$ 5,835,000	$ 1,735,068	$ 3,058,000	-47.59%
Transfers Out	$ 159,622	$ 167,788	$ 121,274	$ 190,988	$ 190,988	$ -	
TOTAL EXPENDITURES	**$ 2,085,835**	**$ 2,129,280**	**$ 2,233,295**	**$ 8,135,401**	**$ 4,150,388**	**$ 5,213,908**	-35.91%
Net Revenue/(Expenditures)	$ 7,068	$ 68,149	$ 114,643	$ (5,743,401)	$ (1,609,450)	$ (3,044,748)	-46.99%
Changes in Fund Balance	$ -	$ (1,582)	$ (1,582)				
Net Increase/(Decrease) in Fund Balance	$ 7,068	$ 66,567	$ 113,061	$ (5,743,401)	$ (1,609,450)	$ (3,044,748)	-46.99%
Beginning Fund Balance July 1	$ 4,714,717	$ 5,094,997	$ 10,172,474	$ 10,287,118	$ 10,287,118	$ 9,184,667	-10.72%
Ending Fund Balance June 30	$ 4,721,785	$ 5,161,564	$ 10,285,535	$ 4,543,717	$ 8,677,667	$ 6,139,919	35.13%
Adjustment to Fund Balance	$ 373,212	$ 5,010,910	$ 1,583	$ 315,000	$ 507,000	$ 507,000	
Adjusted Ending Fund Balance	$ 5,094,997	$ 10,172,474	$ 10,287,118	$ 4,858,717	$ 9,184,667	$ 6,646,919	36.80%

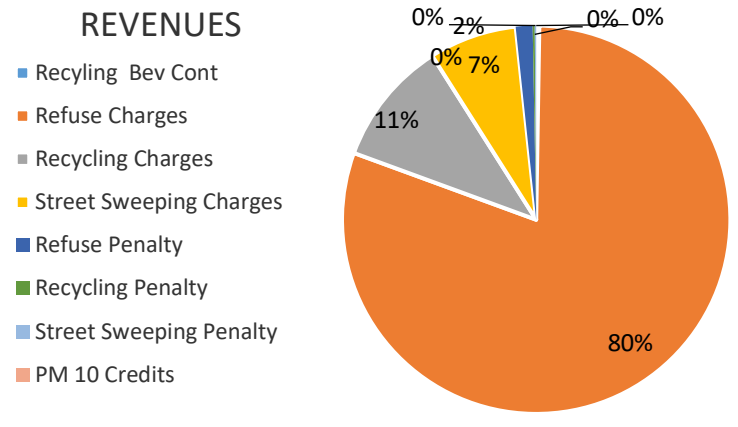


SOLID WASTE

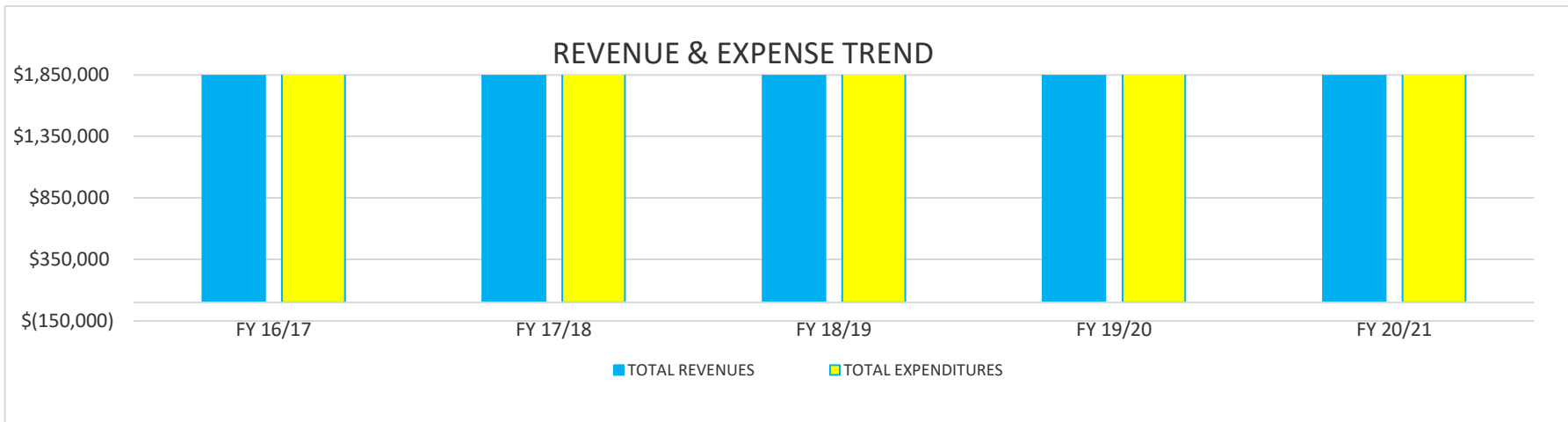
Description: The Solid Waste Fund handles all refuse, recycling and street sweeping services. It is an enterprise fund that provides accounting for the services provided by the City's contracted hauler, Mid Valley Disposal. Salaries and benefits are spent on the utility billing administration needed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

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





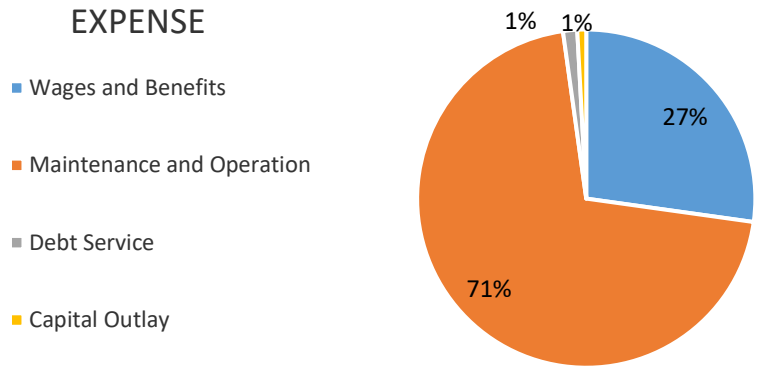
SOLID WASTE	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Recyling Bev Cont	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	0.00%
Refuse Charges	$ 1,503,627	$ 1,523,937	$ 1,485,370	$ 1,538,887	$ 1,547,856	$ 1,550,000	0.72%
Recycling Charges	$ 198,136	$ 203,836	$ 198,154	$ 200,000	$ 201,480	$ 201,000	0.50%
Street Sweeping Charges	$ 136,678	$ 137,043	$ 134,393	$ 139,500	$ 140,887	$ 141,000	1.08%
Refuse Penalty	$ 28,289	$ 31,600	$ 28,789	$ 38,500	$ 24,277	$ 27,000	-29.87%
Recycling Penalty	$ 3,017	$ 3,829	$ 3,432	$ 4,500	$ 2,735	$ 3,300	
Street Sweeping Penalty	$ 2,457	$ 2,863	$ 2,788	$ 3,800	$ 2,161	$ 2,300	
PM 10 Credits	$ 2,717	$ 1,572	$ 544	$ 1,500	$ -	$ -	-100.00%
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 1,879,921**	**$ 1,909,680**	**$ 1,858,469**	**$ 1,931,687**	**$ 1,924,396**	**$ 1,929,600**	-0.11%
EXPENDITURES							
Wages and Benefits	$ 239,419	$ 201,017	$ 207,519	$ 211,221	$ 228,996	$ 230,740	9.24%
Maintenance and Operation	$ 1,700,892	$ 1,723,273	$ 1,779,254	$ 1,719,452	$ 1,640,661	$ 1,637,285	-4.78%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 1,940,311**	**$ 1,924,290**	**$ 1,986,772**	**$ 1,930,673**	**$ 1,869,657**	**$ 1,868,025**	-3.24%
Net Revenue/(Expenditures)	$ (60,390)	$ (14,610)	$ (128,304)	$ 1,014	$ 54,739	$ 61,575	98%
Changes in Fund Balance		$ (507)	$ (507)				
Net Increase/(Decrease) in Fund Balance	$ (60,390)	$ (15,117)	$ (128,811)	$ 1,014	$ 54,739	$ 61,575	5970.57%
Beginning Fund Balance July 1	$ (237,382)	$ (257,533)	$ (332,496)	$ (460,799)	$ (460,799)	$ (401,742)	-12.82%
Ending Fund Balance June 30	$ (297,772)	$ (272,650)	$ (461,307)	$ (459,784)	$ (406,060)	$ (340,167)	-26.02%
Adjustment to Fund Balance	$ 40,239	$ (59,846)	$ 508	$ 4,834	$ 4,318	$ 4,318	
Adjusted Ending Fund Balance	$ (257,533)	$ (332,496)	$ (460,799)	$ (454,950)	$ (401,742)	$ (335,849)	-26.18%

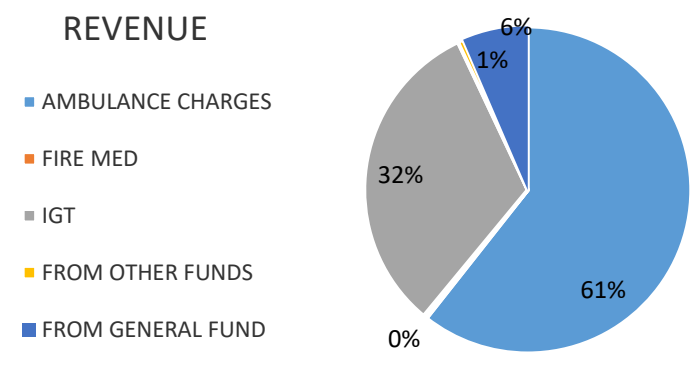


FIRE/AMBULANCE

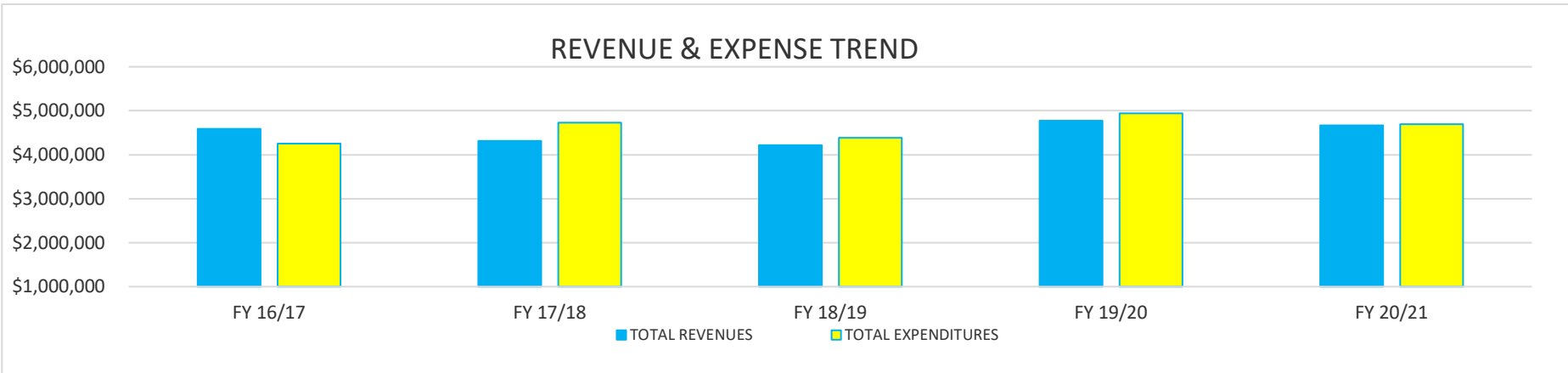
Description: The Fire/Ambulance Department is the primary funding source for the Fire Department. Revenues for the fund are obtained from the General Fund, Ambulance transport fees, grants and various miscellaneous fees. The Fire Department handles all activities related to fire services, emergency transport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

Budget Highlights: The FY21 budget reflects increases in IGT funds due to payor mix and increased EMS calls for service.





FIRE/AMBULANCE	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Homeland Security	$ 3,711	$ -	$ -	$ -	$ -	$ -	
FEMA Grant	$ 168,394	$ 16,426	$ -	$ -	$ -	$ -	
OES Grant	$ 72,051	$ 114,112	$ -	$ -	$ -	$ -	
SAFER Grant	$ -	$ -	$ -	$ -	$ -	$ -	
Ambulance Charges	$ 2,561,520	$ 2,373,456	$ 2,493,356	$ 2,998,822	$ 2,866,995	$ 2,813,030	-6.20%
Fire Med	$ 20,114	$ 18,095	$ 17,270	$ 18,000	$ 16,830	$ 17,000	-5.56%
GEMT	$ 37,268	$ 54,029	$ 34,426	$ 35,000	$ -	$ -	
IGT	$ 1,185,785	$ 1,392,513	$ 1,070,678	$ 900,000	$ 1,171,388	$ 1,483,894	64.88%
Miscellaneous	$ (5,379)	$ 627	$ 6,537	$ 23,000	$ 25,510	$ 25,000	
Hospital District Contribution	$ -	$ -	$ 126,505	$ -	$ -	$ -	
From Other Funds	$ 177,622	$ 185,788	$ 121,274	$ 190,988	$ 190,988	$ 25,860	-86.46%
From General Fund	$ 365,000	$ 161,000	$ 350,000	$ 500,000	$ 500,000	$ 300,000	-40.00%
TOTAL REVENUES	**$ 4,586,086**	**$ 4,316,046**	**$ 4,220,046**	**$ 4,665,810**	**$ 4,771,710**	**$ 4,664,784**	-0.02%
EXPENDITURES							
Wages and Benefits	$ 963,229	$ 1,433,161	$ 1,423,156	$ 1,301,124	$ 1,781,846	$ 1,277,660	-1.80%
Maintenance and Operation	$ 3,143,215	$ 3,214,447	$ 2,822,527	$ 3,250,975	$ 3,068,766	$ 3,313,782	1.93%
Debt Service	$ 73,038	$ 70,782	$ 68,438	$ 65,988	$ 65,988	$ 63,488	-3.79%
Capital Outlay	$ 70,497	$ 12,077	$ 74,463	$ 66,404	$ 25,767	$ 40,000	-39.76%
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 4,249,977**	**$ 4,730,467**	**$ 4,388,584**	**$ 4,684,491**	**$ 4,942,367**	**$ 4,694,930**	0.22%
Net Revenue/(Expenditures)	$ 336,109	$ (414,420)	$ (168,538)	$ (18,681)	$ (170,657)	$ (30,146)	61.37%
Changes in Fund Balance		$ (9,456)	$ -				
Net Increase/(Decrease) in Fund Balance	$ 336,109	$ (423,876)	$ (168,538)	$ (18,681)	$ (170,657)	$ (30,146)	61.37%
Beginning Fund Balance July 1	$ (1,890,935)	$ (1,632,740)	$ (1,460,904)	$ (970,763)	$ (970,763)	$ (949,295)	-2.21%
Ending Fund Balance June 30	$ (1,554,826)	$ (2,056,616)	$ (1,629,442)	$ (989,444)	$ (1,141,420)	$ (979,441)	-1.01%
Adjustment to Fund Balance	$ (77,914)	$ 595,712	$ 658,679	$ 150,310	$ 192,125	$ 192,125	
Adjusted Ending Fund Balance	$ (1,632,740)	$ (1,460,904)	$ (970,763)	$ (839,134)	$ (949,295)	$ (787,316)	-6.18%



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.

Capital Improvement Fund 2020-2021						
Department	**Strategic Goal Met**	**Type of Request**	**Item Description**	**Purpose**	**Cost**	**Funding Source**
City Hall	All	IT Equipment	IT Infrastructure	Server & Storage Update	$3,000	General Fund/Water Enterprise
Council/Committee	Improve Community Communication	IT Equipment	Sound/Video	Council Chambers IT Upgrades; Live Stream Capability (continued from FY20)	$4,000	General Fund
Council/Committee	Improve Public Safety	Infrastructure	Funding Request For Improvements	Public Safety Committee Request	$10,000	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	Micro-Grant Program	$30,000	Economic Development Fund
Economic Development	Promote Sustainable Development/Increase Retail Opportunities	Incentive	Econ. Development - Property Tax	Residual Property Tax Program - Incentives	$115,000	Economic Development Fund
Engineering/Planning	Promote Sustainable Development/Increase Retail Opportunities	Planning	TOD Parking Study	Downtown Parking Study	$157,000	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	Orange Ave. (6th to 8th)	$234,000	SB1 Gas Tax
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	8th Ave. (Kern to Mariposa; Mill & Overlay)	$120,000	LTF 8
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Lake St. (8th Ave to cul-de-sac)	$90,000	LTF 8
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Church St. (Lewis to Draper; Mill & Overlay)	$121,000	Measure C
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Kamm Ave (Slurry Seal Preventative Maintenance)	$125,000	LTF 8
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Ave 396 Contribution (continued from FY20)	$200,000	Traffic Impact Fees
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Madsen Ave. (Sierra to Klepper)(continued from FY20)	$445,000	FTIP
Engineering/PW	Improve Public Safety	Infrastructure	Sidewalk Installation	18th Ave Sidewalk (west side of street)	$12,225	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 (continued from FY20)	$408,971	CMAQ Grant; LTF 3 Local Share
Fire	Improve Public Safety	Equipment	PPE	SCBA Filling Station; Not Compliant	$22,000	Measure E
Fire/Amb	Improve Public Safety	Equipment	Radios	Replace Portable and Mobile Units	$25,000	Measure E
Fire	Improve Public Safety	Equipment	Vehicle Outfitting	Command Vehicle Outfitting	$40,000	Fire Fund - 6200
Fire/Amb	Improve Public Safety	Facilities	Equipment Repair	Alarm System Repair Stations #1/#2	$20,000	Measure E
Fire	Improve Public Safety	Equipment	PPE	Replacement of Personal Protective Equipment	$16,500	Measure E
Parks	Provide Recreation Opportunities for All Ages	Infrastructure	Prop. 68 Funds	Park Improvements	$200,000	General Fund/Prop 68 Funds
Parks	Provide Recreation Opportunities for All Ages	Equipment	New Equipment	Expression Swings (2)	$3,000	Park Impact Fees
Police	Improve Public Safety	Vehicle	Vehicle Replacement	Replace (1) Patrol Squad	$60,000	General Fund
Police	Improve Public Safety	Equipment	Radio	Local Channel Base Radio	$12,000	General Fund
Police	Improve Public Safety	Equipment	PD Equimpent	Handguns/Holsters/Sitings	$80,000	Measure E
Police	Improve Public Safety	Vehicle	Vehicle Replacement	Replace four (4) Patrol Squads	$240,000	Measure E
Police	Ensure Financial Stability	Infrastructure	Facilities	Replace HVAC Controls	$6,000	General Fund
Pool	Provide Recreation Opportunities for All Ages	Infrastructure	Sand Filter Replacement	Continued - fifth year of six year replacement schedule	$20,000	Pool
Engineering/PW	Promote Sustainable Development	Infrastructure	Stormwater Upgrade	Upgrade Stormwater Drainage; Klepper	$250,000	Storm Drain Impact Fees
Public Works	Improve Public Safety	Maintenance	Curb Ramp Installation	Installation of ADA curb ramps in older neighborhoods (ADA Transition Plan)	$15,000	Measure C
Public Works	Increase Retail Opportunities	Infrastructure	Downtown Banner Replacement	Downtown Banner Replacement (128)	$32,000	Measure C
Public Works	Increase Retail Opportunities	Maintenance	Flag Replacement	Swedish/US Flag Replacements	$6,000	Measure C
Public Works	Improve Public Safety	Maintenance	Annual Street Striping	Refresh/replace of striping will enhance safety	$20,000	LTF 8
Public Works	Improve Public Safety	Maintenance	Sidewalk Repairs	Repairs from Identified Locations	$20,000	Measure C
Public Works	Ensure Financial Stability	Facilities	New Equipment	HVAC Replacment - PW Facility	$25,000	General Fund
Senior Center	Ensure Financial Stability	Infrastructure	Solar Installation	Installation of Solar on Senior Center Roof	$237,500	CDBG Funds
Water Enterprise	Improve Public Safety	IT Equipment	Technology Update	SCADA Water Well Technology Upgrade	$40,000	Water Enterprise
Water Enterprise	Ensure Financial Stability	Vehicle	Vehicle Replacement	Parking Lot/TCP Treament Access Well #12	$250,000	Water Enterprise
Water Enterprise	Ensure Financial Stability	Planning	Planning	Update Water Model and Water CIP List	$55,000	Water Enterprise
Water Enterprise	Improve Public Safety	Infrastructure	Chlorination Equipment	Installation of chlorination equipment (continued from FY20)	$178,000	Water Enterprise
Water Enterprise	Improve Public Safety	Infrastructure	Well #13 Treatment Facility	Treatment facility (continued from FY20)	$1,250,000	Water Enterprise
Water Enterprise	Improve Public Safety	Infrastructure	Well #12 Treatment Facility	Includes treatment and parking pad (continued from FY20)	$1,250,000	Water Enterprise

Measure E	$296,500
General Fund	$533,500
Other	$597,500
Local Transportation Funds	$1,729,196
Water Enterprise	$3,024,500
Total Capital Improvement Plan	**$6,578,196**

CITY OF KINGSBURG
Summary of Development Impact Fee Funds

2020-21 Fiscal Year Budget

	Capital Facilities					
	Traffic	Public Safety	Recreation	Water	General Government	Sewer Connection
Actual Fund Balance, June 30, 2019	919,955	(1,221,225)	669,694	778,900	694,483	1,043,831
Estimated Beg. Fund Bal., June 30, 2020	1,247,081	(996,225)	728,070	960,900	849,483	1,156,831
Revenues:						
Impact Fees	100,000	100,000	-	110,000	29,000	55,000
Interest	-	-	-	-	-	-
Total Revenue	100,000	100,000	-	110,000	29,000	55,000
Expenses:						
Interest	-	-	-	-	-	-
Misc Improv/Dev Reimb	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Park Improvements	-	-	603,000	-	-	-
Design for Recreation space			-			-
Municipal Service Review	-	-	-	-	20,000	-
Stroud line	-	-	-	-	-	408,000
Road repair Ave 396	200,000					-
Update ADA transition plan		-	-	-	-	-
Total Expenses	200,000	-	603,000	-	20,000	408,000
Net Result	*(100,000)*	*100,000*	*(603,000)*	*110,000*	*9,000*	*(353,000)*
Projected Fund Balance, June 30, 2021	**1,147,081**	**(896,225)**	**125,070**	**1,070,900**	**858,483**	**803,831**

	Storm Drain	Park & Recreation - Neighborhood	Park & Recreation - Community	Traffic Impact	Equipment Replacement Reserve	TOTAL
Actual Fund Balance, June 30, 2018	134,780	50,225	199,478	13,387	25,397	3,308,903
Estimated Beg. Fund Bal., June 30, 2019	146,280	106,937	264,978	13,387	25,397	4,503,117
Revenues:						
Impact Fees	8,500	-	-	-	-	402,500
Interest	-	-	-	-	-	-
Total Revenue	8,500	-	-	-	-	402,500
Expenses:						
Interest						-
Misc Improv/Dev Reimb	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Park Improvements	-	-	-	-	-	603,000
Design for Recreation space	-	-	-	-	-	-
Municipal Service Review	-	-	-	-	-	20,000
Stroud line	-	-	-	-	-	408,000
Road repair Ave 396	-	-	-	-	-	200,000
Update ADA transition plan	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	1,231,000
Net Result	*8,500*	-	-	-	-	(828,500)
Projected Fund Balance, June 30, 2020	**154,780**	**106,937**	**264,978**	**13,387**	**25,397**	**3,674,617**

CITY OF KINGSBURG
DEVELOPMENT IMPACT FEE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2020/21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
CAPITAL FACILITIES								
210-0000-451-0101	INTEREST	$ 3,832	$ 19,151	$ 18,319	$ 2,000	$ -	$ -	
210-0000-481-0101	**HOLDING**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ 3,832	$ 19,151	$ 18,319	$ 2,000	$ -	$ -	
210-0000-451-0201	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0102	**TRAFFIC**	$ 82,392	$ 133,771	$ 70,121	$ 42,000	$ 330,000	$ 100,000	138.10%
	TOTAL	$ 82,392	$ 133,771	$ 70,121	$ 42,000	$ 330,000	$ 100,000	138.10%
210-0000-451-0202	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0103	**FIRE/AMBULANCE**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-451-0203	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0104	**POLICE**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-451-0209	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0110	**PUBLIC SAFETY**	$ 219,100	$ 79,598	$ 31,819	$ 50,000	$ 225,000	$ 100,000	100.00%
	TOTAL	$ 219,100	$ 79,598	$ 31,819	$ 50,000	$ 225,000	$ 100,000	100.00%
210-0000-451-0206	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0107	**PARKS AND RECREATION**	$ 65,096	$ 94,949	$ 29,070	$ 35,000	$ 750,000	$ -	-100.00%
	TOTAL	$ 65,096	$ 94,949	$ 29,070	$ 35,000	$ 750,000	$ -	-100.00%
210-0000-451-0208	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0109	**WATER FACILITIES**	$ 148,322	$ 68,649	$ 25,168	$ 44,000	$ 182,000	$ 110,000	150.00%
	TOTAL	$ 148,322	$ 68,649	$ 25,168	$ 44,000	$ 182,000	$ 110,000	150.00%
210-0000-451-0204	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0105	**CITY HALL**	$ 25,664	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ 25,664	$ -	$ -	$ -	$ -	$ -	
210-0000-451-0205	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0106	**PUBLIC WORKS**	$ 19,375	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ 19,375	$ -	$ -	$ -	$ -	$ -	
210-0000-451-0207	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0108	**LIBRARY**	$ 34,280	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ 34,280	$ -	$ -	$ -	$ -	$ -	
210-0000-451-0210	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0111	**GENERAL GOVERNMENT**	$ 61,498	$ 96,823	$ 28,850	$ 62,000	$ 155,000	$ 21,000	-66.13%
	TOTAL	$ 61,498	$ 96,823	$ 28,850	$ 62,000	$ 155,000	$ 21,000	-66.13%
210-0000-451-0210	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0112	**GEN GOV-ADMIN FEES**	$ 1,107	$ 9,751	$ 3,199	$ -	$ 15,500	$ 8,000	
	TOTAL	$ 1,107	$ 9,751	$ 3,199	$ -	$ 15,500	$ 8,000	
210-0000-481-0113	**SPECIAL TRAFFIC (18THKERN)**	$ -	$ -	$ 2,791	$ -	$ -	$ -	
210-0000-481-0114	**SPECIAL TRAFFIC (18THSR99)**	$ -	$ -	$ 1,075	$ -	$ -	$ -	
	TOTAL	$ -	$ -	$ 3,867	$ -	$ -	$ -	
	TOTAL, GENERAL GOVERNEMENT	$ 141,924	$ 106,574	$ 35,916	$ 62,000	$ 170,500	$ 29,000	-53.23%
	TOTAL INTEREST	$ 3,832	$ 19,151	$ 18,319	$ 2,000	$ -	$ -	-100.00%
	TOTAL FEES	$ 656,834	$ 483,541	$ 192,094	$ 233,000	$ 1,657,500	$ 339,000	45.49%
	TOTAL, CAPITAL FACILITIES	$ 660,666	$ 502,692	$ 210,413	$ 235,000	$ 1,657,500	$ 339,000	44.26%

CITY OF KINGSBURG
DEVELOPMENT IMPACT FEE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2020/21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
SEWER CONNECTION								
211-0000-451-0101	INTEREST	$ 3,348	$ 13,202	$ 10,764	$ 800	$ -	$ -	-100.00%
211-0000-481-0201	CONNECTION FEES	$ 61,158	$ 33,089	$ 17,115	$ 26,000	$ 113,000	$ 55,000	111.54%
	TOTAL, SEWER CONNECTION	$ 64,506	$ 46,291	$ 27,879	$ 26,800	$ 113,000	$ 55,000	105.22%
STORM DRAIN								
212-0000-451-0101	INTEREST	$ 158	$ 585	$ 1,382	$ 1,000	$ -	$ -	-100.00%
212-0000-481-0301	STORM DRAIN FEES	$ 8,612	$ 39,503	$ 109,344	$ 100,000	$ 11,500	$ 8,500	-91.50%
	TOTAL, STORM DRAIN	$ 8,770	$ 40,088	$ 110,726	$ 101,000	$ 11,500	$ 8,500	-91.58%
NEIGHBORHOOD/PARK REC								
214-0000-422-0401	CMAS GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
214-0000-481-0401	HOLDING	$ -	$ -	$ -	$ -	$ -	$ -	
214-0000-481-0402	NEIGHBORHOOD	$ 75,724	$ 22,692	$ 14,330	$ 8,500	$ 65,500	$ -	-100.00%
	TOTAL, N-HOOD/PARK REC	$ 75,724	$ 22,692	$ 14,330	$ 8,500	$ 65,500	$ -	-100.00%
COMMUNIY/PARK REC								
214-0000-451-0101	INTEREST	$ 539	$ 4	$ 2,305	$ -	$ -	$ -	
214-0000-451-0301	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
214-0000-451-0302	REGIONAL	$ -	$ -	$ -	$ 35,000	$ -	$ -	
214-0000-481-0403	REGIONAL	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, COMMUNITY/PARK REC	$ 539	$ 4	$ 2,305	$ 35,000	$ -	$ -	0.00%
	TOTAL GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL INTEREST	$ 539	$ 4	$ 2,305	$ 35,000	$ -	$ -	0.00%
	TOTAL FEES	$ 75,724	$ 22,692	$ 14,330	$ 8,500	$ 65,500	$ -	
	TOTAL, PARK/RECREATION	$ 76,263	$ 22,696	$ 16,635	$ 43,500	$ 65,500	$ -	-100.00%
TRAFFIC IMPACT								
216-0000-451-0101	INTEREST	$ 1	$ -	$ -	$ -	$ -	$ -	0.00%
216-0000-481-0501	TRAFFIC IMPACT FEES	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL, TRAFFIC IMPACT	$ 1	$ -	$ -	$ -	$ -	$ -	0.00%
EQUIPMENT/FACILITY RESERVE								
243-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
243-0000-451-0504	**POOL**	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
243-0000-451-0509	**FIRE TRUCK**	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL, EQUIP/FACIL RES.	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL INTEREST	$ 7,878	$ 32,942	$ 32,770	$ 38,800	$ -	$ -	-100.00%
	TOTAL FEES	$ 802,328	$ 578,825	$ 332,883	$ 367,500	$ 1,847,500	$ 402,500	9.52%
	TOTAL, CAPITAL PROJECTS	$ 810,206	$ 611,767	$ 365,653	$ 406,300	$ 1,847,500	$ 402,500	-0.94%
	Revenues	$ 810,206	$ 611,767	$ 365,653	$ 406,300	$ 1,847,500	$ 402,500	
	Expenses	$ 18,000	$ 206,298	$ 735,000	$ 985,000	$ 750,433	$ 1,231,000	
		$ 792,206	$ 405,469	$ (369,347)	$ (578,700)	$ 1,097,067	$ (828,500)	

CITY OF KINGSBURG
DEVELOPMENT IMPACT FEE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020/21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 Proposed	Percent Change
TRAFFIC FACILITIES								
210-9601-549-5270	PROFESSIONAL SERVICES	$ -	$ 13,298	$ -	$ -	$ 2,874	$ -	
210-9601-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ 37,500	$ -	$ -	$ -	$ -	
210-9601-549-5710	CAPITAL OUTLAY - GENERAL FD	$ -	$ -	$ -	$ -	$ -	$ -	
210-9601-549-5758	UPDATE ADA TRANSITION PLAN	$ -	$ -	$ 75,000	$ 75,000	$ 35,000	$ -	
210-9601-549-5761	ROAD REPAIR-AVE 396	$ -	$ -	$ -	$ 200,000	$ -	$ 200,000	
	TOTAL, TRAFFIC FACILITIES	$ -	$ 50,798	$ 75,000	$ 275,000	$ 37,874	$ 200,000	-27.27%
FIRE/AMB								
210-9602-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9602-549-5606	CAPITAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -	
210-9602-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
POLICE								
210-9603-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9603-549-5606	CAPITAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -	
210-9603-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
PUBLIC SAFETY								
210-9609-549-5505	TRANSFER TO OTHER FUNDS	$ 18,000	$ 18,000	$ -	$ -	$ -	$ -	
210-9609-549-5606	CAPITAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -	
210-9609-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ 18,000	$ 18,000	$ -	$ -	$ -	$ -	
	TOTAL, PUBLIC SAFETY	$ 18,000	$ 18,000	$ -	$ -	$ -	$ -	
PARKS AND REC								
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	$ 600,000	$ 691,624	$ 603,000	
210-9606-549-5760	DESIGN FOR RECREATION SPACE	$ -	$ -	$ 20,000	$ -	$ -	$ -	
	TOTAL	$ -	$ 50,000	$ 620,000	$ 600,000	$ 691,624	$ 603,000	0.50%
WATER FACILITIES								
210-9608-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
210-9608-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ 25,000	$ -	$ -	$ -	$ -	
210-9608-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ 25,000	$ -	$ -	$ -	$ -	
CITY HALL								
210-9604-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
210-9604-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9604-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
PUBLIC WORKS								
210-9605-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
210-9605-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9605-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
LIBRARY								
210-9607-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
210-9607-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9607-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
GENERAL GOVERNMENT								
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	$ 60,000	$ 16,435	$ 20,000	
	TOTAL	$ -	$ 37,500	$ 40,000	$ 60,000	$ 16,435	$ 20,000	-66.67%
	TOTAL, GENERAL GOVERNMENT	$ -	$ 37,500	$ 40,000	$ 60,000	$ 16,435	$ 20,000	-66.67%
	TOTAL PROFESSIONAL SERVICES	$ -	$ 13,298	$ -	$ -	$ 2,874	$ -	
	TOTAL CAPITAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ -	$ -	$ 735,000	$ 935,000	$ 743,059	$ 823,000	

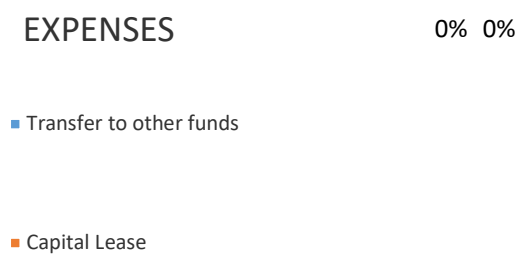
CITY OF KINGSBURG
DEVELOPMENT IMPACT FEE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020/21

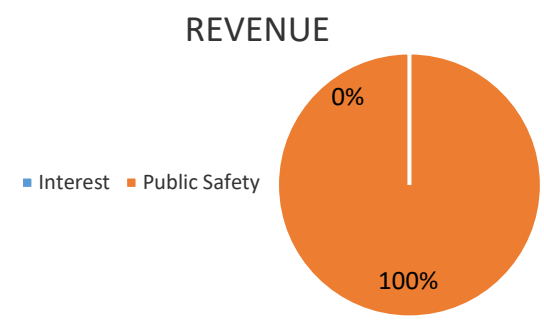
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 Proposed	Percent Change
	TOTAL TRANSFERS OUT	$ 18,000	$ 168,000	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL FACILITIES	$ 18,000	$ 181,298	$ 735,000	$ 935,000	$ 745,933	$ 823,000	-11.98%
SEWER CONNECTION								
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	$ -	$ -	$ -	$ -	$ -	$ 408,000	Stroud Line
	TOTAL, SEWER CONNECTION	$ -	$ 25,000	$ -	$ -	$ -	$ 408,000	
STORM DRAIN								
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	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, STORM DRAIN	$ -	$ -	$ -	$ -	$ -	$ -	
NEIGHBORHOOD PARK/REC								
214-8100-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
214-8100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
214-8100-549-5606	CAPTAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -	
214-8100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, STORM DRAIN	$ -	$ -	$ -	$ -	$ -	$ -	
COMMUNITY PARK/REC								
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	$ 4,500	$ -	
	TOTAL, STORM DRAIN	$ -	$ -	$ -	$ 50,000	$ 4,500	$ -	
	TOTAL, PARK/RECREATION	$ -	$ -	$ -	$ 50,000	$ 4,500	$ -	
	TOTAL PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL DEVELOPER REIMURSEMENT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ -	$ -	$ 735,000	$ 985,000	$ 747,559	$1,231,000	
	TOTAL TRANSFERS OUT	$ 18,000	$ 193,000	$ -	$ -	$ -	$ -	
	TOTAL, CAPITAL PROJECTS	$ 18,000	$ 206,298	$ 735,000	$ 985,000	$ 750,433	$ 1,231,000	24.97%
	Revenues	$ 810,206	$ 611,767	$ 365,653	$ 406,300	$ 1,847,500	$ 402,500	
	Expenses	$ 18,000	$ 206,298	$ 735,000	$ 985,000	$ 750,433	$ 1,231,000	
		$ 792,206	$ 405,469	$ (369,347)	$ (578,700)	$ 1,097,067	$ (828,500)	

DEVELOPMENT IMPACT FEES - PUBLIC SAFETY

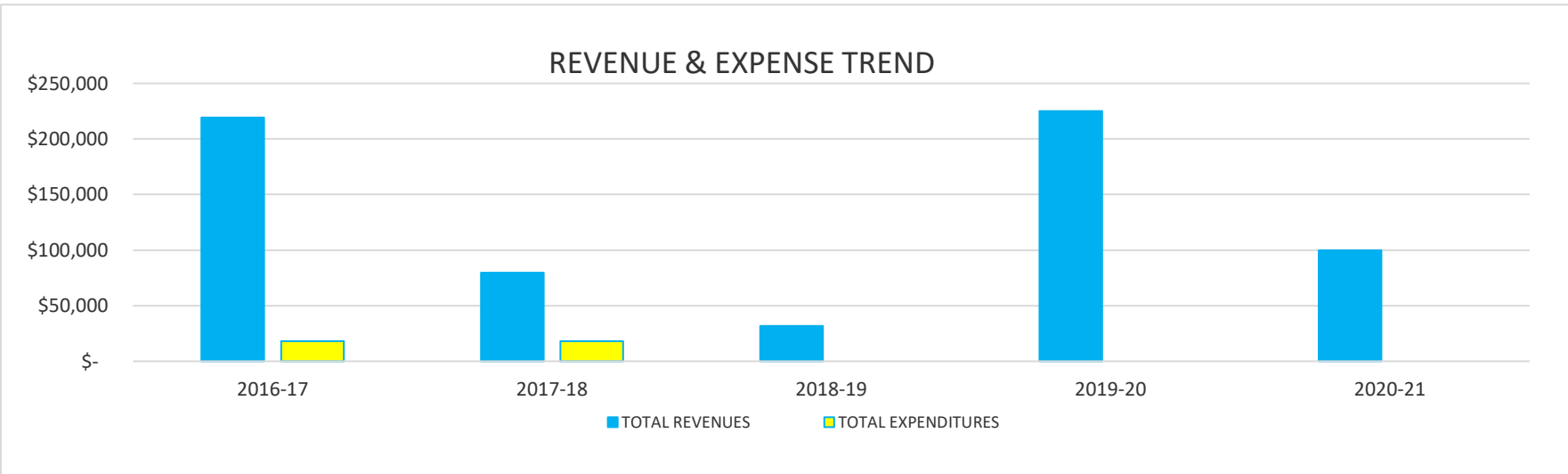
Description: These are fees charged to new development to mediate thier impact on Police and Fire Services. New for Fiscal Year 16-17 was Public Safety combining Fire and Police.

Budget Highlights: None.





Capital Facilities - Public Safety	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Public Safety	$ 219,100	$ 79,598	$ 31,819	$ 50,000	$ 225,000	$ 100,000	0.00%
Fire/Ambulance	$ -	$ -	$ -	$ -	$ -	$ -	
Police	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 219,100**	**$ 79,598**	**$ 31,819**	**$ 50,000**	**$ 225,000**	**$ 100,000**	100.00%
EXPENDITURES							
Transfer to other funds	$ 18,000	$ 18,000	$ -	$ -	$ -	$ -	
Capital Lease	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 18,000**	**$ 18,000**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 201,100	$ 61,598	$ 31,819	$ 50,000	$ 225,000	$ 100,000	
Changes in Fund Balance	$ 35,121	$ -					
Net Increase/(Decrease) in Fund Balance	$ 236,221	$ 61,598	$ 31,819	$ 50,000	$ 225,000	$ 100,000	
Beginning Fund Balance, July 1	$ (1,550,863)	$ (1,314,642)	$ (1,253,044)	$ (1,221,225)	$ (1,221,225)	$ (996,225)	-18.42%
Ending Fund Balance, June 30	$ (1,314,642)	$ (1,253,044)	$ (1,221,225)	$ (1,171,225)	$ (996,225)	$ (896,225)	-23.48%

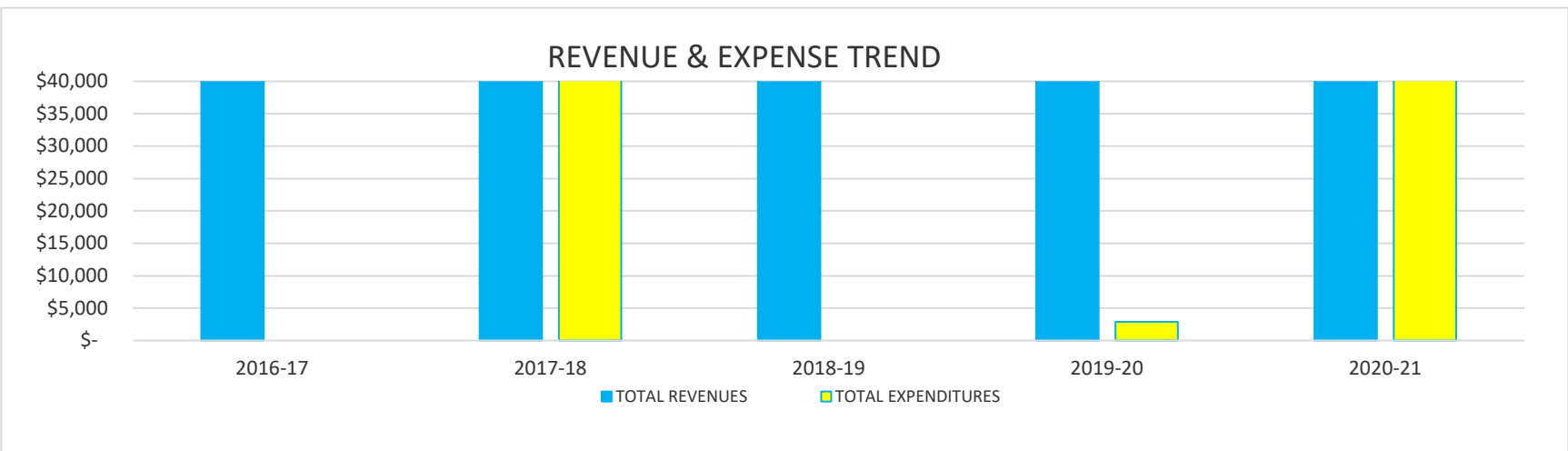


DEVELOPMENT IMPACT FEES - TRAFFIC

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 2020-2021 are related to Ave. 396 reconstruction costs.

CAPITAL FACILITIES - TRAFFIC	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
Traffic	$ 82,392	$ 133,771	$ 70,121	$ 42,000	$ 330,000	$ 100,000	
TOTAL REVENUES	**$ 82,392**	**$ 133,771**	**$ 70,121**	**$ 42,000**	**$ 330,000**	**$ 100,000**	
EXPENDITURES							
Professional Services	$ -	$ 13,298	$ -	$ -	$ 2,874	$ -	
Transfer to other funds	$ -	$ 37,500	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ 200,000	
Update ADA Transition Plan	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ 50,798**	**$ -**	**$ -**	**$ 2,874**	**$ 200,000**	
Net Revenue/(Expenditures)	$ 82,392	$ 82,973	$ 70,121	$ 42,000	$ 327,126	$ (100,000)	
Changes in Fund Balance	$ -						
Net Increase/(Decrease) in Fund Balance	$ 82,392	$ 82,973	$ 70,121	$ 42,000	$ 327,126	$ (100,000)	
Beginning Fund Balance, July 1	$ 684,468	$ 766,860	$ 849,834	$ 919,955	$ 919,955	$ 1,247,081	35.56%
Ending Fund Balance, June 30	$ 766,860	$ 849,834	$ 919,955	$ 961,955	$ 1,247,081	$ 1,147,081	19.24%

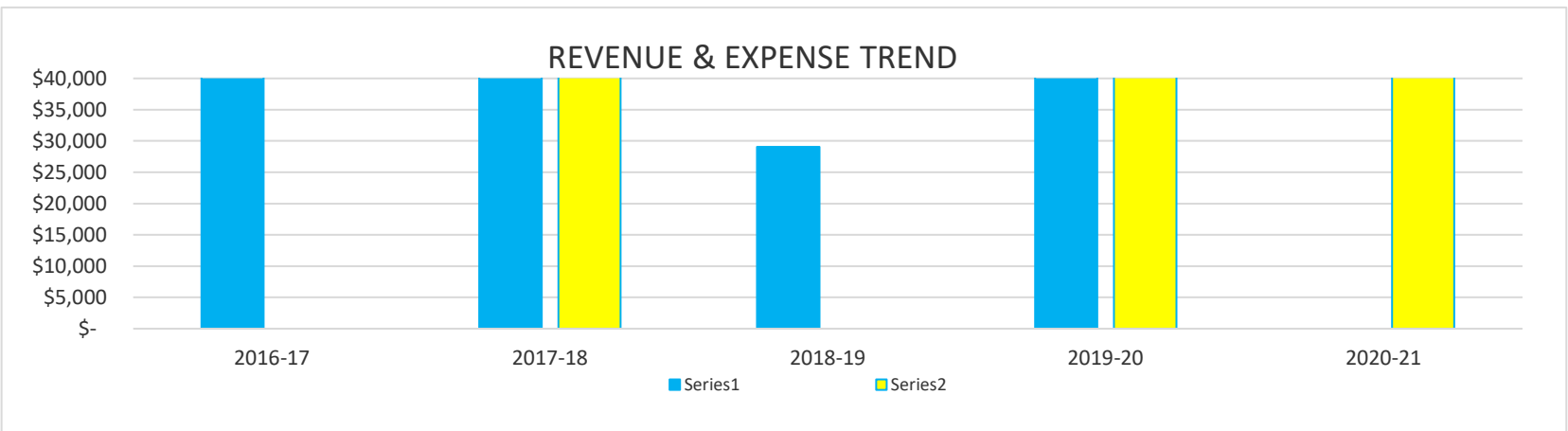


DEVELOPMENT IMPACT FEES - SPECIAL RECREATION

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 opporunities.

CAPITAL FACILITIES - RECREATION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
Parks and Recreation	$ 65,096	$ 94,949	$ 29,070	$ 35,000	$ 750,000	$ -	
TOTAL REVENUES	**$ 65,096**	**$ 94,949**	**$ 29,070**	**$ 35,000**	**$ 750,000**	**$ -**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ 50,000	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
Park Improvements	$ -	$ -	$ -	$ -	$ 691,624	$ 603,000	
Design for Recreation Space	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ 50,000**	**$ -**	**$ -**	**$ 691,624**	**$ 603,000**	
Net Revenue/(Expenditures)	$ 65,096	$ 44,949	$ 29,070	$ 35,000	$ 58,376	$ (603,000)	
Changes in Fund Balance	$ 214	$ -	$ -				
Net Increase/(Decrease) in Fund Balance	$ 65,310	$ 44,949	$ 29,070	$ 35,000	$ 58,376	$ (603,000)	
Beginning Fund Balance, July 1	$ 530,365	$ 595,675	$ 640,624	$ 669,694	$ 669,694	$ 728,070	8.72%
Ending Fund Balance, June 30	$ 595,675	$ 640,624	$ 669,694	$ 704,694	$ 728,070	$ 125,070	-82.25%

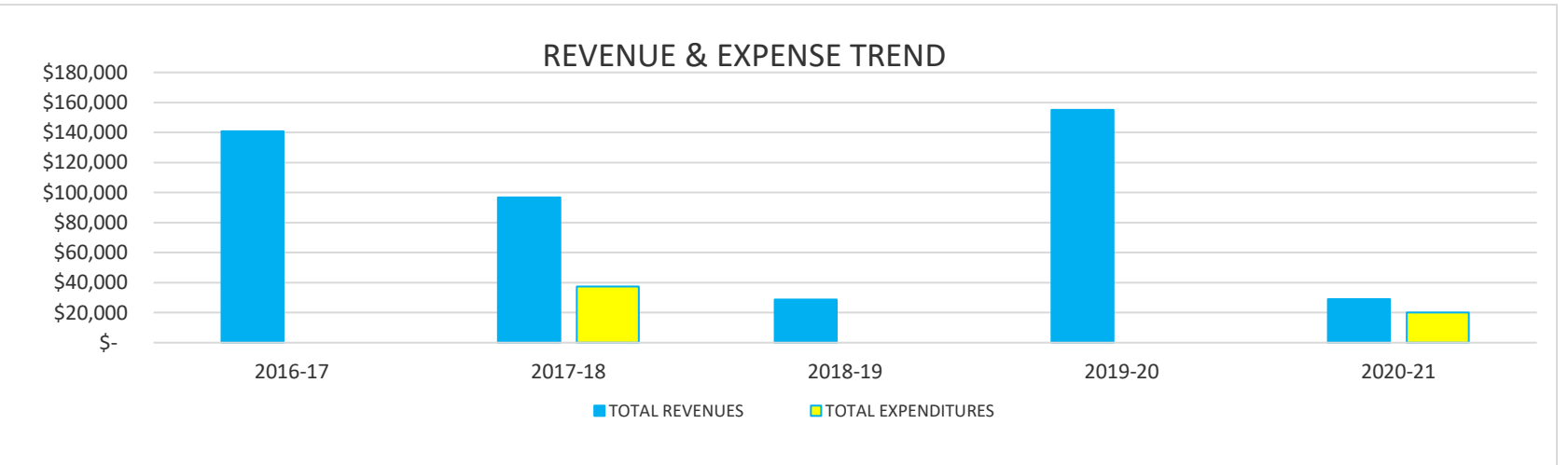


DEVELOPMENT IMPACT FEES - GENERAL GOVERNMENT

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	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
General Government	$ 61,498.22	$ 96,823.38	$ 28,850	$ 62,000	$ 155,000	$ 29,000	
City Hall/Public Works/Library	$ 79,319	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 140,817**	**$ 96,823**	**$ 28,850**	**$ 62,000**	**$ 155,000**	**$ 29,000**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ 37,500	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Municipal Service Review	$ -	$ -	$ -	$ -	$ -	$ 20,000	
TOTAL EXPENDITURES	**$ -**	**$ 37,500**	**$ -**	**$ -**	**$ -**	**$ 20,000**	
Net Revenue/(Expenditures)	$ 140,817	$ 59,323	$ 28,850	$ 62,000	$ 155,000	$ 9,000	-85.48%
Changes in Fund Balance	$ (214)	$ -					
Net Increase/(Decrease) in Fund Balance	$ 140,603	$ 59,323	$ 28,850	$ 62,000	$ 155,000	$ 9,000	-85.48%
Beginning Fund Balance, July 1	$ 465,707	$ 606,310	$ 665,633	$ 694,483	$ 694,483	$ 849,483	22.32%
Ending Fund Balance, June 30	$ 606,310	$ 665,633	$ 694,483	$ 756,483	$ 849,483	$ 858,483	13.48%

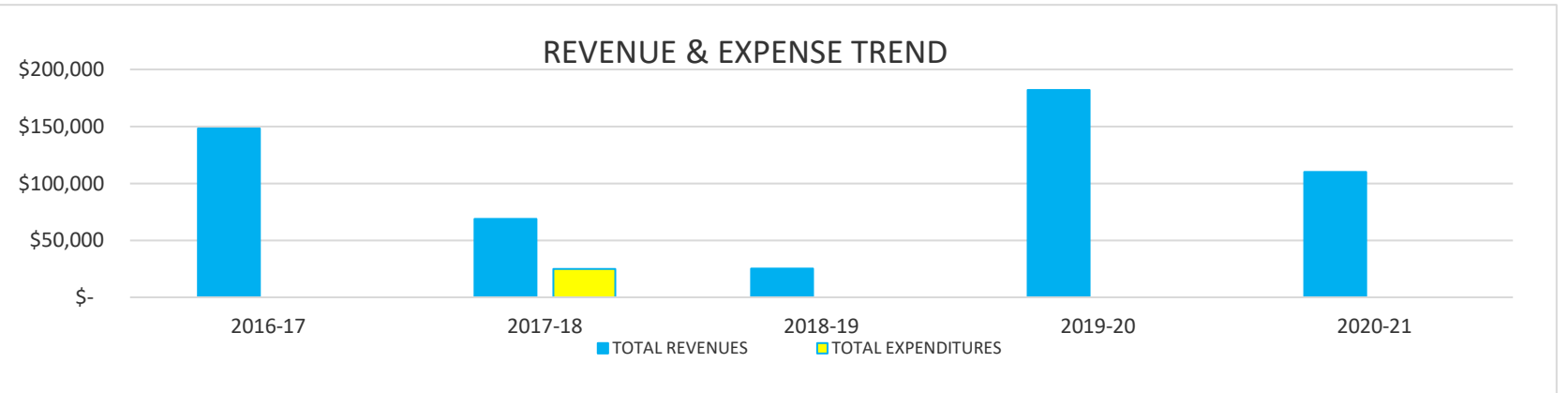


DEVELOPMENT IMPACT FEES - WATER FACILITIES

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	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
Water Facilities	$ 148,322	$ 68,649	$ 25,168	$ 44,000	$ 182,000	$ 110,000	
TOTAL REVENUES	**$ 148,322**	**$ 68,649**	**$ 25,168**	**$ 44,000**	**$ 182,000**	**$ 110,000**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ 25,000	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ 25,000**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 148,322	$ 43,649	$ 25,168	$ 44,000	$ 182,000	$ 110,000	150.00%
Changes in Fund Balance	$ -						
Net Increase/(Decrease) in Fund Balance	$ 148,322	$ 43,649	$ 25,168	$ 44,000	$ 182,000	$ 110,000	150.00%
Beginning Fund Balance, July 1	$ 561,760	$ 710,082	$ 753,731	$ 778,900	$ 778,900	$ 960,900	23.37%
Ending Fund Balance, June 30	$ 710,082	$ 753,731	$ 778,900	$ 822,900	$ 960,900	$ 1,070,900	30.14%

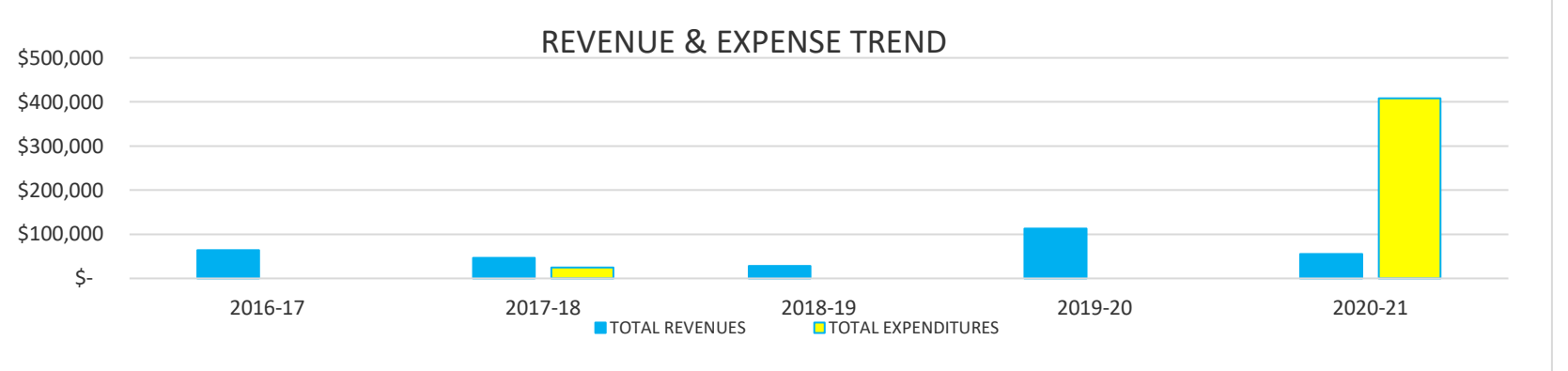


SEWER CONNECTION FEES

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: Funds are allocated in FY21 for a sewer infrastructure project related to new housing development.

SEWER CONNECTION FEES	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Interest	$ 3,348	$ 13,202	$ 10,764	$ 800	$ -	$ -	
Connection Fees	$ 61,158	$ 33,089	$ 17,115	$ 26,000	$ 113,000	$ 55,000	
TOTAL REVENUES	**$ 64,506**	**$ 46,291**	**$ 27,879**	**$ 26,800**	**$ 113,000**	**$ 55,000**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ 25,000	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ 408,000	
TOTAL EXPENDITURES	**$ -**	**$ 25,000**	**$ -**	**$ -**	**$ -**	**$ 408,000**	
Net Revenue/(Expenditures)	$ 64,506	$ 21,291	$ 27,879	$ 26,800	$ 113,000	$ (353,000)	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ 64,506	$ 21,291	$ 27,879	$ 26,800	$ 113,000	$ (353,000)	
Beginning Fund Balance, July 1	$ 930,155	$ 994,661	$ 1,015,952	$ 1,043,831	$ 1,043,831	$ 1,156,831	10.83%
Ending Fund Balance, June 30	$ 994,661	$ 1,015,952	$ 1,043,831	$ 1,070,631	$ 1,156,831	$ 803,831	-24.92%

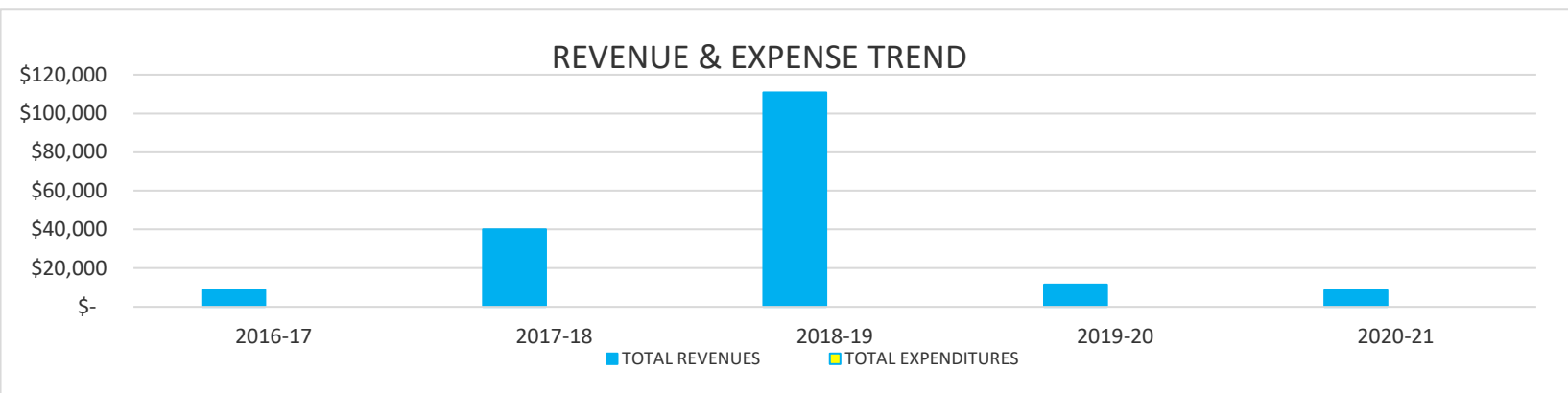


STORM DRAIN FEES

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	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Interest	$ 158	$ 585	$ 1,382	$ 1,000	$ -	$ -	
Storm Drain Fees	$ 8,612	$ 39,503	$ 109,344	$ 100,000	$ 11,500	$ 8,500	
TOTAL REVENUES	**$ 8,770**	**$ 40,088**	**$ 110,726**	**$ 101,000**	**$ 11,500**	**$ 8,500**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 8,770	$ 40,088	$ 110,726	$ 101,000	$ 11,500	$ 8,500	
Changes in Fund Balance	$ (49,610)	$ -					
Net Increase/(Decrease) in Fund Balance	$ (40,840)	$ 40,088	$ 110,726	$ 101,000	$ 11,500	$ 8,500	
Beginning Fund Balance, July 1	$ 24,805	$ (16,035)	$ 24,054	$ 134,780	$ 134,780	$ 146,280	8.53%
Ending Fund Balance, June 30	$ (16,035)	$ 24,054	$ 134,780	$ 235,780	$ 146,280	$ 154,780	-34.35%

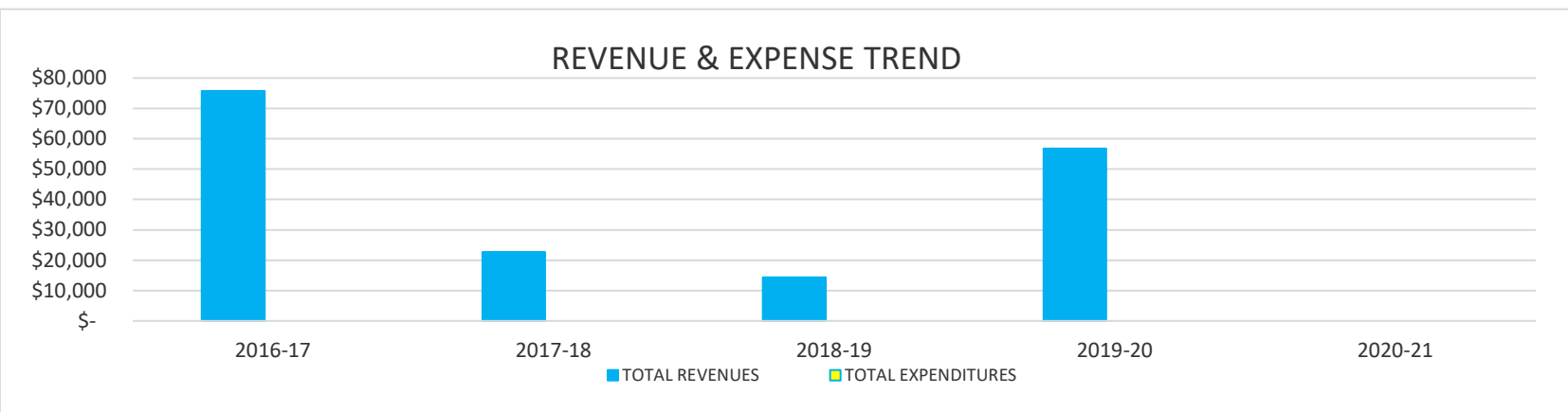


PARKS & RECREATION - NEIGHBORHOOD

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	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
CMAS Grant	$ -	$ -	$ -	$ -	$ -	$ -	
Holding	$ -	$ -	$ -	$ -	$ -	$ -	
Neighborhood	$ 75,724	$ 22,692	$ 14,330	$ 8,500	$ 56,712	$ -	
TOTAL REVENUES	**$ 75,724**	**$ 22,692**	**$ 14,330**	**$ 8,500**	**$ 56,712**	**$ -**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 75,724	$ 22,692	$ 14,330	$ 8,500	$ 56,712	$ -	
Changes in Fund Balance	$ (3,719)	$ -	$ -	$ -			0.00%
Net Increase/(Decrease) in Fund Balance	$ 72,005	$ 22,692	$ 14,330	$ 8,500	$ 56,712	$ -	
Beginning Fund Balance, July 1	$ (58,802)	$ 13,203	$ 35,895	$ 50,225	$ 50,225	$ 106,937	112.92%
Ending Fund Balance, June 30	$ 13,203	$ 35,895	$ 50,225	$ 58,725	$ 106,937	$ 106,937	82.10%

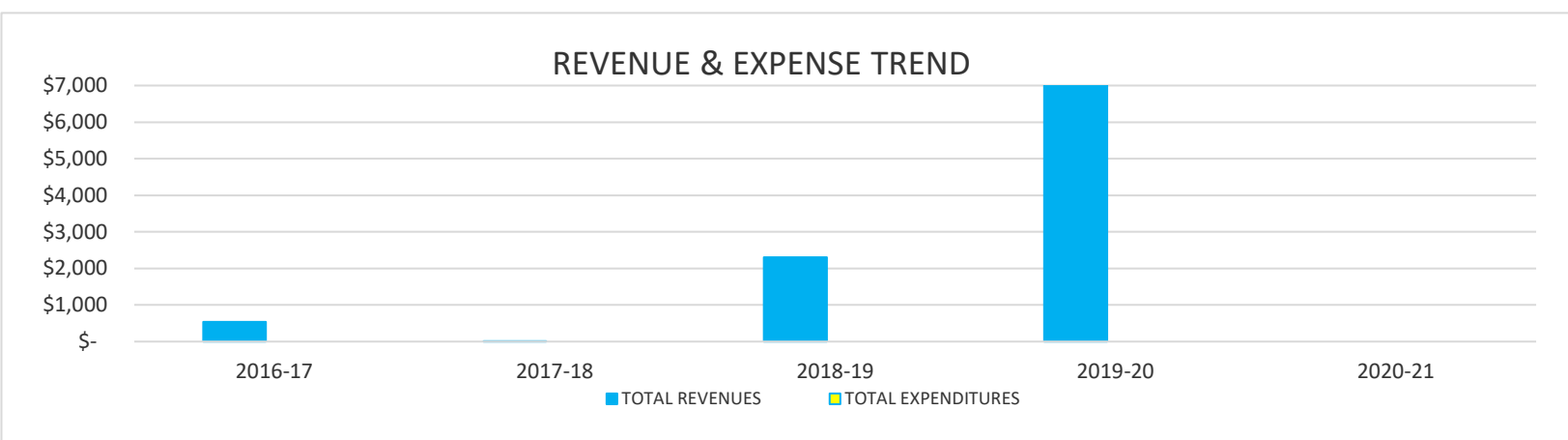


PARKS & RECREATION - COMMUNITY

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: None.

PARKS & RECREATION - COMMUNITY	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Interest	$ 539	$ 4	$ 2,305	$ 35,000	$ -	$ -	
Regional	$ -	$ -	$ -	$ -	$ 65,500	$ -	
TOTAL REVENUES	**$ 539**	**$ 4**	**$ 2,305**	**$ 35,000**	**$ 65,500**	**$ -**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 539	$ 4	$ 2,305	$ 35,000	$ 65,500	$ -	
Changes in Fund Balance	$ 3,391	$ -					
Net Increase/(Decrease) in Fund Balance	$ 3,930	$ 4	$ 2,305	$ 35,000	$ 65,500	$ -	
Beginning Fund Balanc,e July 1	$ 193,239	$ 197,169	$ 197,173	$ 199,478	$ 199,478	$ 264,978	32.84%
Ending Fund Balance, June 30	$ 197,169	$ 197,173	$ 199,478	$ 234,478	$ 264,978	$ 264,978	13.01%

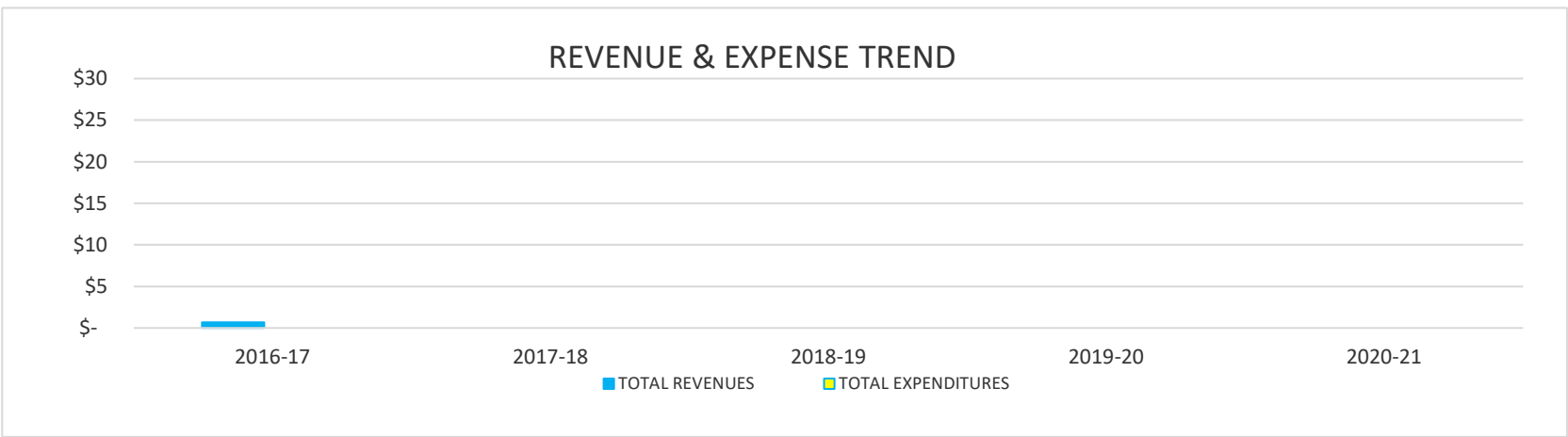


CAPITAL PROJECT TRAFFIC IMPACT ZONE

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	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Interest	$ 1	$ -	$ -	$ -	$ -	$ -	
Traffic Impact Fees	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 1**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 1	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance	$ -						
Net Increase/(Decrease) in Fund Balance	$ 1	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ 13,386	$ 13,387	$ 13,387	$ 13,387	$ 13,387	$ 13,387	0.00%
Ending Fund Balance, June 30	$ 13,387	$ 13,387	$ 13,387	$ 13,387	$ 13,387	$ 13,387	0.00%

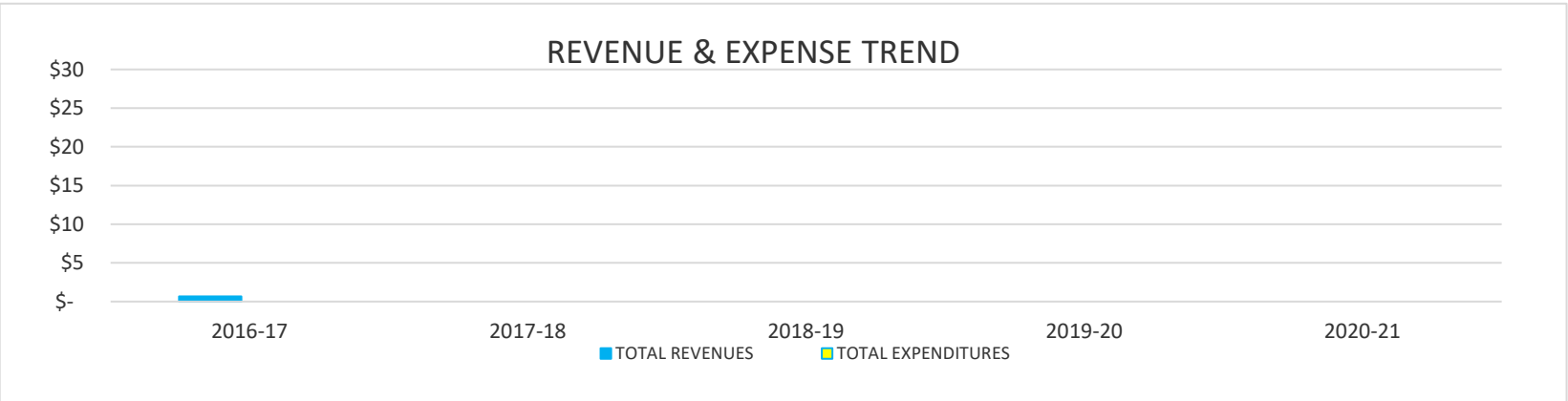


EQUIPMENT REPLACEMENT RESERVE

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

Budget Highlights:

Equipment Replacement Reserve	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
Pool	$ -	$ -	$ -	$ -	$ -	$ -	
Fire Truck	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
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 2020/21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
RISK MANAGEMENT								
501-0000-515-0561	WORKERS COMP INS CHARGES	$ -	$ 276,012	$ 264,211	$ 281,673	$ 281,673	$ 303,378	12.91%
501-0000-515-0562	EMP ASSISTANCE PRGM CHARGES	$ -	$ 1,157	$ 1,293	$ 1,352	$ 1,352	$ 1,411	8.36%
501-0000-515-0563	LIFE INSURANCE CHARGES	$ -	$ 2,540	$ 2,726	$ 2,244	$ 2,244	$ -	
501-0000-515-0565	GENERAL LIABILITY INS CHARGES	$ -	$ 122,023	$ 122,033	$ 130,566	$ 130,566	$ 148,902	18.04%
501-0000-515-0566	PROPERTY INSURANCE CHARGES	$ -	$ 16,257	$ 17,368	$ 19,787	$ 19,787	$ 33,127	47.57%
501-0000-515-0567	VEHICLE INSURANCE CHARGES	$ -	$ 13,398	$ 13,791	$ 36,943	$ 36,943	$ 42,869	67.83%
501-0000-515-0568	ERMA PERSONNEL CHARGES	$ -	$ 23,026	$ 26,545	$ 40,814	$ 40,814	$ 41,511	36.05%
	TOTAL INSURANCE CHARGES	$ -	$ 454,413	$ 447,967	$ 513,379	$ 513,379	$ 571,198	21.57%
501-0000-515-0569	RMA RISK MGT ADMIN CHARGES	$ -	$ 11,987	$ 11,821	$ 11,003	$ 11,003	$ 9,785	-20.81%
	TOTAL, RISK MANAGEMENT	$ -	$ 466,400	$ 459,788	$ 524,382	$ 524,382	$ 580,983	20.86%
CALPERS UAL FUND								
502-0000-520-0600	TRANSFERS FROM GENERAL FUND	$ -	$ -	$ -	$ 787,619	$ -	$ -	
502-0000-520-0610	TRANSFERS FROM WATER FUND	$ -	$ -	$ -	$ -	$ -		
	TOTAL CALPERS UAL RESERVES	$ -	$ -	$ -	$ 787,619	$ -	$ -	
ECONOMIC STABILIZATION FUND								
503-0000-525-0700	TRANSFERS FROM OTHER FUNDS	$ -	$ -	$ -	$ 168,776	$ -	$ -	
	TOTAL ECONIMIC STABILIZATION FUND	$ -	$ -	$ -	$ 168,776	$ -	$ -	
EQUIPMENT RESERVE FUND								
504-0000-530-0800	TRANSFERS FROM OTHER FUNDS	$ -	$ -		$ 168,776	$ -	$ -	
	TOTAL ECONIMIC STABILIZATION FUND	$ -	$ -	$ -	$ 168,776	$ -	$ -	
	TOTAL, SURPLUS ALLOCATION	$ -	$ -	$ -	$ 1,125,171	$ -	$ -	
	TOTAL, INTERNAL SERVICE FUNDS	$ -	$ 466,400	$ 459,788	$ 1,649,553	$ 524,382	$ 580,983	-183.92%
	Revenues	$ -	$ 466,400	$ 459,788	$ 1,649,553	$ 524,382	$ 580,983	-183.92%
	Expenses		$ 429,810	$ 427,911	$ 1,566,382	$ 1,563,882	$ 580,983	-169.61%
		$ -	$ 36,590	$ 31,877	$ 83,171	$ (1,039,500)	$ -	

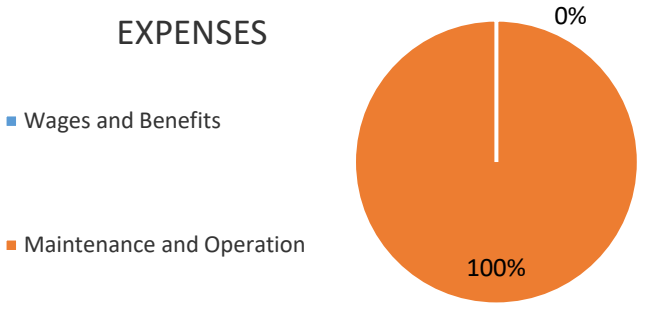
CITY OF KINGSBURG
INTERNAL SERVICE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020/21

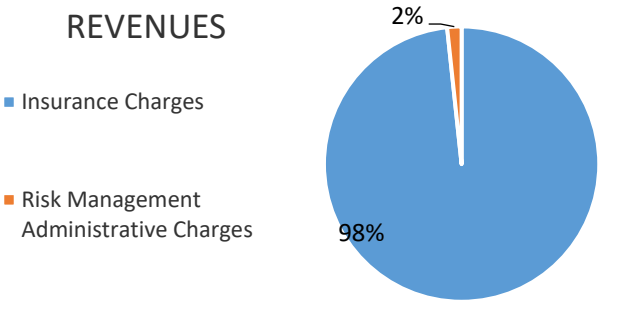
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUAL	FY 18/19 ACTUALS	FY19/20 BUDGET	PROJECTED YEAR END	FY20/21 PROPOSED	Percent Change
RISK MANAGEMENT								
501-5200-515-5101	SALARIES	$ -	$ -	$ -	$ 4,142	$ -	$ -	-100%
501-5200-515-5121	FICA	$ -	$ -	$ -	$ 314	$ -	$ -	-100%
501-5200-515-5123	PERS	$ -	$ -	$ -	$ 312	$ -	$ -	-100%
501-5200-515-5125	MEDICAL	$ -	$ -	$ -	$ 201	$ -	$ -	-100%
501-5200-515-5127	WORKERS COMP	$ -	$ -	$ -	$ 28	$ -	$ -	-100%
501-5200-515-5131	EAP	$ -	$ -	$ -	$ 1	$ -	$ -	-100%
501-5200-515-5133	LIFE INSURANCE	$ -	$ -	$ -	$ 2	$ -	$ -	-100%
	TOTAL WAGES & BENEFITS	$ -	$ -	$ -	$ 5,000	$ -	$ -	-100%
501-5200-515-5261	WORKERS COMP PREMIUMS	$ -	$ 257,613	$ 264,090	$ 281,673	$ 281,673	$ 303,378	8%
501-5200-515-5262	EMP ASSIST PRGM PREMIUMS	$ -	$ 1,159	$ 1,297	$ 1,352	$ 1,352	$ 1,411	4%
501-5200-515-5263	LIFE INSURANCE PREMIUMS	$ -	$ -	$ -	$ 2,244	$ 2,244	$ -	-100%
501-5200-515-5265	GEN LIABILITY INS PREMIUMS	$ -	$ 114,194	$ 97,898	$ 130,566	$ 130,566	$ 148,902	14%
501-5200-515-5266	PROPERTY INS PREMIUMS	$ -	$ 16,044	$ 17,392	$ 19,787	$ 19,787	$ 33,127	67%
501-5200-515-5267	VEHICLE INS PREMIUMS	$ -	$ 13,398	$ 13,792	$ 36,943	$ 36,943	$ 42,869	16%
501-5200-515-5268	ERMA PERSONNEL PREMIUMS	$ -	$ 20,097	$ 26,620	$ 40,814	$ 40,814	$ 41,511	2%
501-5200-515-5269	CSJVRMA ADMIN CHARGES	$ -	$ 7,305	$ 6,822	$ 11,003	$ 11,003	$ 9,785	-11%
	TOTAL MAINTENANCE & OPERATIONS	$ -	$ 429,810	$ 427,911	$ 524,382	$ 524,382	$ 580,983	11%
	TOTAL, RISK MANAGEMENT	$ -	$ 429,810	$ 427,911	$ 529,382	$ 524,382	$ 580,983	10%
CALPERS UAL FUND								
502-5300-515-5150	MISCELLANEOUS PLAN	$ -	$ -	$ -	$ 300,000	$ 300,000	$ -	
502-5300-515-5151	PEPRA MISCELLANEOUS PLAN	$ -	$ -	$ -	$ -	$ -	$ -	
502-5300-515-5152	SAFETY POLICE PLAN	$ -	$ -	$ -	$ 300,000	$ 300,000	$ -	
502-5300-515-5153	PEPRA SAFETY POLICE PLAN	$ -	$ -	$ -	$ -	$ -	$ -	
502-5300-515-5154	SAFETY FIRE PLAN	$ -	$ -	$ -	$ 250,000	$ 250,000	$ -	
502-5300-515-5155	PEPRA SAFETY FIRE PLAN	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL CALPERS ADP	$ -	$ -	$ -	$ 850,000	$ 850,000	$ -	
ECONOMIC STABILIZATION FUND								
503-5400-515-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ 2,500	$ -	
	TOTAL ECONIMIC STABILIZATION FUND	$ -	$ -	$ -	$ -	$ 2,500	$ -	
EQUIPMENT RESERVE FUND								
504-5500-515-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ 187,000	$ 187,000	$ -	
	TOTAL ECONIMIC STABILIZATION FUND	$ -	$ -	$ -	$ 187,000	$ 187,000	$ -	
	TOTAL, SURPLUS ALLOCATION	$ -	$ -	$ -	$ 1,037,000	$ 1,039,500	$ -	
	TOTAL, INTERNAL SERVICE FUNDS	$ -	$ 429,810	$ 427,911	$ 1,566,382	$ 1,563,882	$ 580,983	-169.61%
	Revenues	$ -	$ 466,400	$ 459,788	$ 1,649,553	$ 524,382	$ 580,983	-184%
	Expenses	$ -	$ 429,810	$ 427,911	$ 1,566,382	$ 1,563,882	$ 580,983	-170%
		$ -	$ 36,590	$ 31,877	$ 83,171	$ (1,039,500)	$ -	

RISK MANAGEMENT FUND

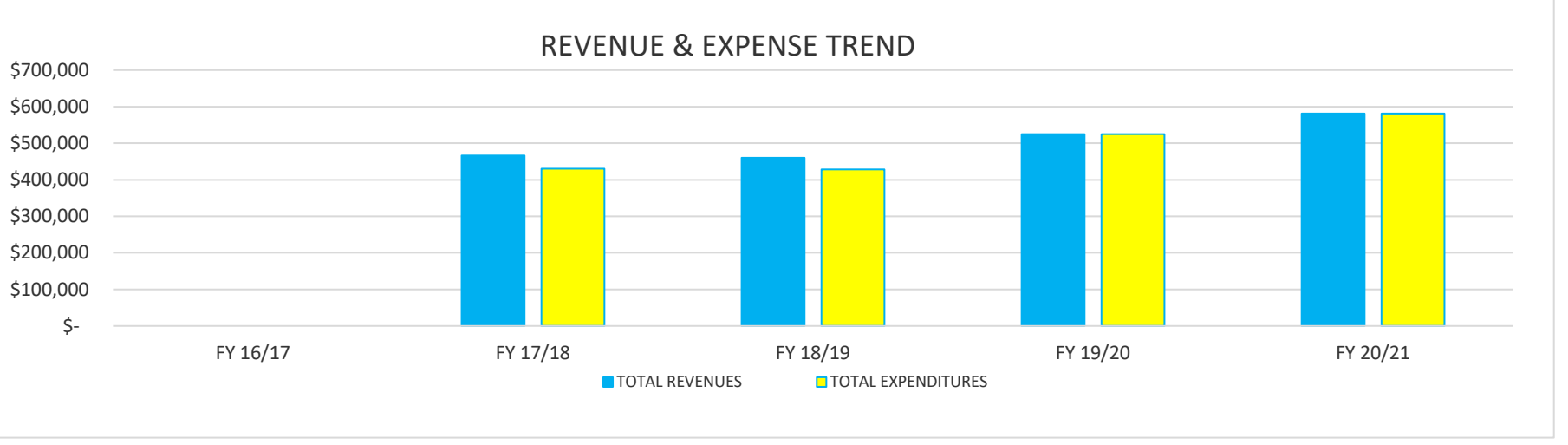
Description: The Risk Management Fund is an internal service fund that pays all non-medical insurance bills for the City. This includes Workers' Compensations, Employee Assistance Program, Life, Disability, General Liability, Property, Vehicle, and ERMA Personnel insurance, plus administrative fees charged 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:





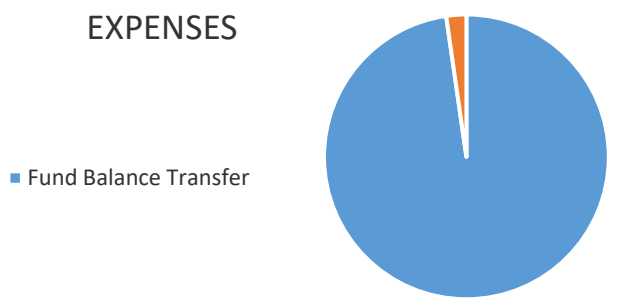
RISK MANAGEMENT	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Insurance Charges	$ -	$ 454,413	$ 447,967	$ 513,379	$ 513,379	$ 571,198	10.12%
Risk Management Administrative Charges	$ -	$ 11,987	$ 11,821	$ 11,003	$ 11,003	$ 9,785	-12.45%
TOTAL REVENUES	**$ -**	**$ 466,400**	**$ 459,788**	**$ 524,382**	**$ 524,382**	**$ 580,983**	9.74%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ 5,000	$ -	$ -	
Maintenance and Operation	$ -	$ 429,810	$ 427,911	$ 524,382	$ 524,382	$ 580,983	9.74%
TOTAL EXPENDITURES	**$ -**	**$ 429,810**	**$ 427,911**	**$ 529,382**	**$ 524,382**	**$ 580,983**	8.88%
Net Revenue/(Expenditures)	$ -	$ 36,590	$ 31,877	$ (5,000)	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ 36,590	$ 31,877	$ (5,000)	$ -	$ -	
Beginning Fund Balance July 1	$ -	$ -	$ 36,590	$ 68,467	$ 68,467	$ -	
Transfer to other Funds	$ -	$ -	$ -	$ (68,467)	$ (68,467)	$ -	
Ending Fund Balance June 30	$ -	$ 36,590	$ 68,467	$ (5,000)	$ -	$ -	

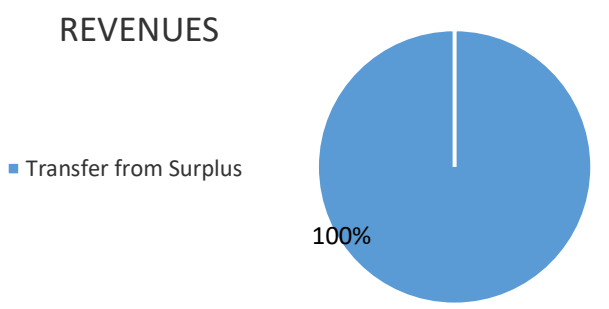


CALPERS UAL FUND

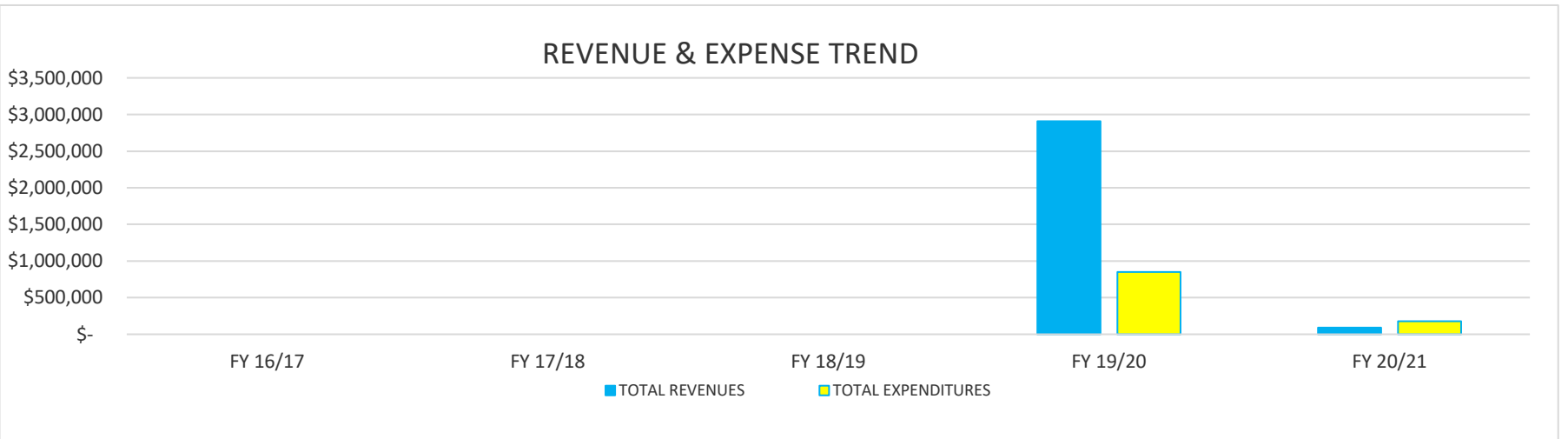
Description: The CalPERS UAL Fund is an internal service fund that includes 70% allocation of General Fund Surplus. The funds are restricted to use to help pay down existing pension liability. Council can decide to use the fund to help stabilize future budgets, provide aditional payments to lower long-term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

Budget Highlights:





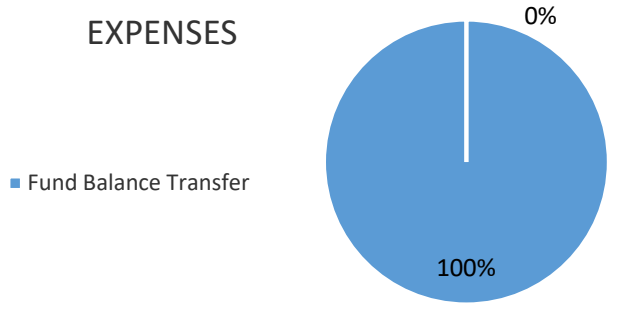
CalPERS UAL Reserve	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Transfers from General Fund	$ -	$ -	$ -	$ 787,619	$ -	$ -	
Transfers from Water Fund							
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 787,619**	**$ -**	**$ -**	
EXPENDITURES							
Miscellaneous Plan	$ -	$ -	$ -	$ 300,000	$ 300,000	$ 72,479	
Pepra Miscellaneous Plan	$ -	$ -	$ -	$ -	$ -	$ 5,017	
Safety Police Plan	$ -	$ -	$ -	$ 300,000	$ 300,000	$ 66,192	
Pepra Safety Police Plan	$ -	$ -	$ -	$ -	$ -	$ 8,915	
Safety Fire Plan	$ -	$ -	$ -	$ 250,000	$ 250,000	$ 21,708	
Pepra Safety Fire Plan	$ -	$ -	$ -	$ -	$ -	$ 4,152	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 850,000**	**$ 850,000**	**$ 178,463**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ (62,381)	$ (850,000)	$ (178,463)	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ (62,381)	$ (850,000)	$ (178,463)	
Beginning Fund Balance July 1	$ -	$ -	$ -	$ -	$ -	$ 2,057,578	
Transfer from Surplus Funds			$ -	$ 2,907,578	$ 2,907,578	$ 93,124	
Ending Fund Balance June 30	**$ -**	**$ -**	**$ -**	**$ 2,845,197**	**$ 2,057,578**	**$ 1,972,239**	

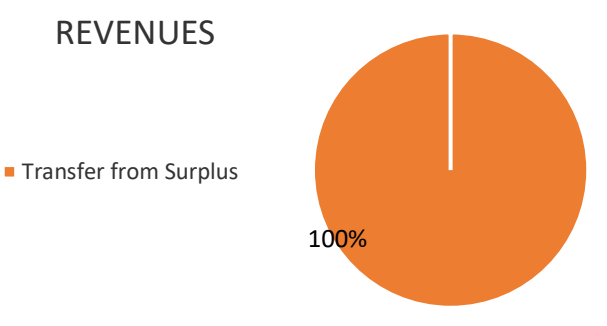


ECONOMIC STABILIZATION FUND

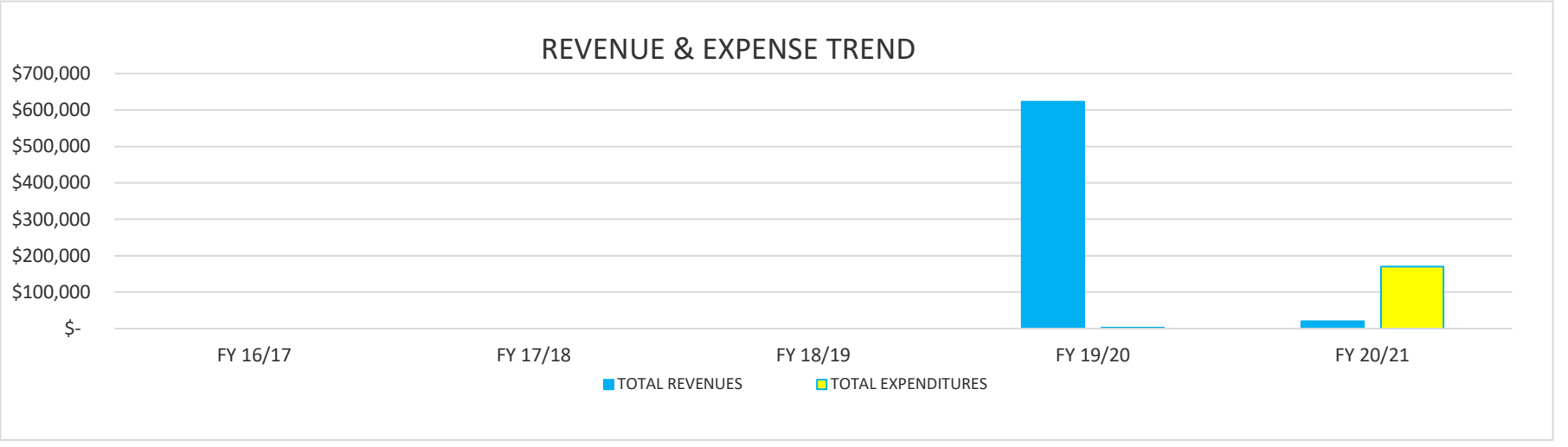
Description: The Econimic Stabilization Fund is an internal service fund that includes 15% allocation of General Fund Surplus (above the 20% policy reserve). The funds are restricted to use to help stabilize future budgets in the instance of lower than anticipated revenues (including more volative revenues: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

Budget Highlights:





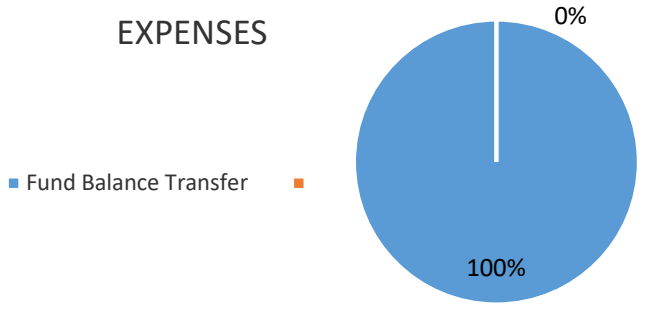
Economic Stabilization Reserve	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Economic Stabilization Reserves	$ -	$ -	$ -	$ 168,776	$ -	$ -	
	$ -	$ -	$ -				
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 168,776**	**$ -**	**$ -**	
EXPENDITURES							
Transfer to other funds	$ -	$ -	$ -	$ -	$ 2,500	$ 170,000	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,500**	**$ 170,000**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ 168,776	$ (2,500)	$ (170,000)	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ 168,776	$ (2,500)	$ (170,000)	
Beginning Fund Balance July 1	$ -	$ -	$ -	$ -	$ -	$ 620,552	
Transfer from Surplus Funds	$ -	$ -	$ -	$ 623,052	$ 623,052	$ 19,955	
Ending Fund Balance June 30	$ -	$ -	$ -	$ 791,828	$ 620,552	$ 470,508	-40.58%

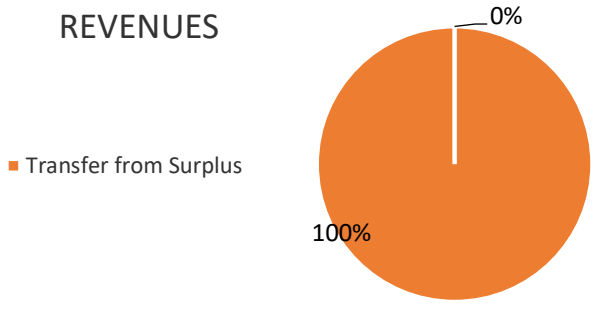


EQUIPMENT RESERVE FUND

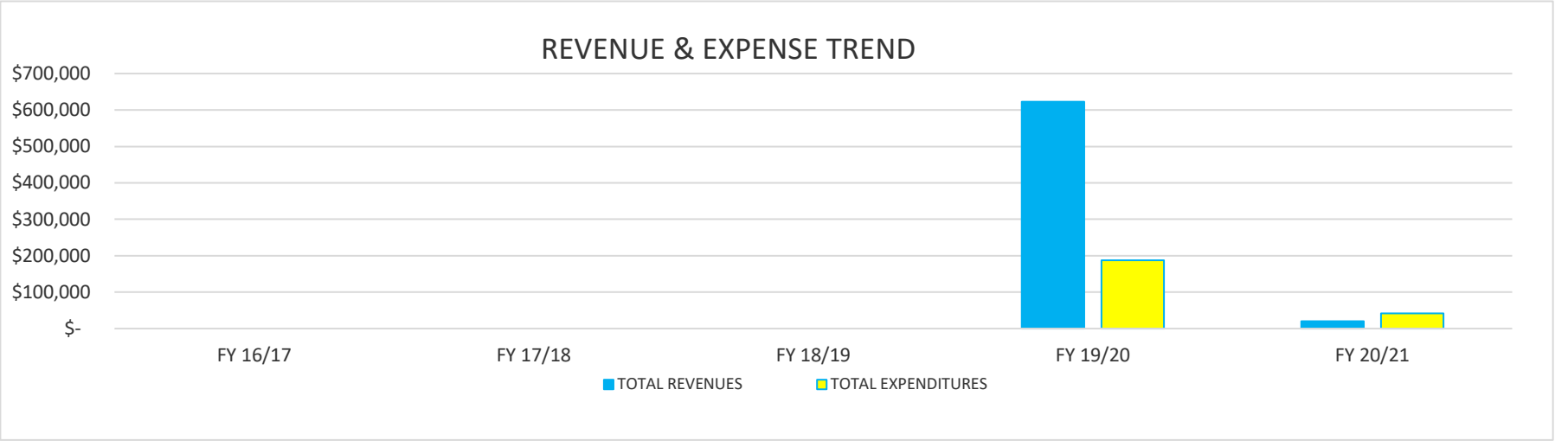
Description: The Equipment Reserve Fund is an internal service fund that includes 15% allocation of General Fund Surplus (above 20% reserve policy). The funds are restricted to be used as a 'drop account' to help fund larger capital equipment items or to provided needed capital during revenue shortfall 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 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Economic Stabilization Reserves	$ -	$ -	$ -	$ 168,776	$ -	$ -	
	$ -	$ -	$ -				
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 168,776**	**$ -**	**$ -**	
EXPENDITURES							
Transfer to other funds	$ -	$ -	$ -	$ -	$ 187,000	$ 42,000	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 187,000**	**$ 42,000**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ 168,776	$ (187,000)	$ (42,000)	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ 168,776	$ (187,000)	$ (42,000)	
Beginning Fund Balance July 1	$ -	$ -	$ -	$ -	$ -	$ 436,052	
Transfer from Surplus Funds				$ 623,052	$ 623,052	$ 19,955	
Ending Fund Balance June 30	$ -	$ -	$ -	$ 791,828	$ 436,052	$ 414,008	



City of Kingsburg
Summary of Grants and Federal Projects Funds

2020-2021 Fiscal Year Budget

		Estimated Beginning Fund Balance 6/30/2020	Grant Funds	Transfers In	Total Revenue	Capital Projects	Transfers Out	Total Expenses	Net Result	Projected Ending Fund Balance 6/30/2021
	FEDERAL PROJECTS									
030	**CDBG-20th Street Project**	-	195,377	38,840	234,217	234,217	-	234,217	-	-
031	**Park Improvements**	75,000	-	-	-	-	-	-	-	75,000
	CMAQ/RSTP									
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**	-	-	-	-	-	-	-	-	-
054	**18th/Kern Lighted Crosswalk**	-	277,847	9,750	287,597	287,597	-	287,597	-	-
055	**Bethel Ave Improvement**	-	-	-	-	-	-	-	-	-
056	**Madsen Avenue Reconst Sierra to Stroud**	-	609,452	80,177	689,629	689,629	-	689,629	-	-
057	**Madsen Ave Bike Path Stroud to Kamm**	39,898	362,062	30,187	392,249	392,249	-	392,249	-	39,898
058	**Bethel/Sierra Roundabout**	-	1,240,900	-	1,240,900	1,240,900	-	1,240,900	-	-
059	**Mehlert Ave Reconstruction**	-	306,806	37,024	343,830	343,830	-	343,830	-	-
060	**12th Ave Sidewalks-Stroud-Aslan**	-	77,020	1,721	78,741	78,741	-	78,741	-	-
061	**18th Ave Sidewalks-Stroud-Klepper**	-	139,876	2,524	142,400	142,400	-	142,400	-	-
	GRANTS									
032	**Transient Orientated Development Grant**	-	147,800	-	147,800	147,800	-	147,800	-	-
033	**San Joaquin Valley Air Grant**	-	-	-	-	-	-	-	-	-
034	**SLESF COPS**	117,487	150,000	-	150,000	-	150,000	150,000	-	117,487
108	**ACT TASK FORCE Grant**	-	120,764	-	120,764	-	120,764	120,764	-	-
109	**SCHOOL RESOURCE OFFICER**	-	171,403	-	171,403	-	171,403	171,403	-	-
		232,384	3,799,307	200,223	3,999,530	3,557,363	442,167	3,999,530	-	232,384

GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2020-21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY20/21 PROPOSED	Percent Change
FEDERAL PROJECTS:								
CDBG								
030-0000-423-0503	19TH, 20TH & 21ST PROJECT	$ -	$ -	$ -	$ 198,660	$ 3,283	$ 195,377	0.00%
030-0000-471-0101	FROM OTHER FUNDS	$ 5,379	$ -	$ -	$ 38,840	$ -	$ 38,840	0.00%
	TOTAL	$ 5,379	$ -	$ -	$ 237,500	$ 3,283	$ 234,217	0.00%
PARK IMPROVEMENTS								
031-0000-423-0310	HOUSING RELATED PK GRANT	$ -	$ -	$ 75,000	$ -	$ -	$ -	0.00%
031-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ -	$ -	$ 75,000	$ -	$ -	$ -	0.00%
SIERRA ST SIGNAL SYNCHRO								
038-0000-423-0607	CML GRANTS	$ 77,711	$ -	$ -	$ -	$ -	$ -	0.00%
038-0000-471-0101	FROM OTHER FUNDS	$ 6,857	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ 84,568	$ -	$ -	$ -	$ -	$ -	0.00%
SIERRA ST TRANSIT STOP								
039-0000-423-0607	CMAQ GRANTS	$ 36,230	$ -	$ -	$ -	$ -	$ -	0.00%
039-0000-471-0101	FROM OTHER FUNDS	$ 4,695	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ 40,925	$ -	$ -	$ -	$ -	$ -	0.00%
SIERRA ST RECON RAF TO 99								
043-0000-423-0608	STPL GRANTS	$ 218,061	$ -	$ -	$ -	$ -	$ -	0.00%
043-0000-471-0101	FROM OTHER FUNDS	$ 52,746	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ 270,807	$ -	$ -	$ -	$ -	$ -	0.00%
10TH AND UNION LIGHTED CR								
044-0000-423-0607	CML GRANTS	$ 66,040	$ -	$ -	$ -	$ -	$ -	0.00%
044-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ 66,040	$ -	$ -	$ -	$ -	$ -	0.00%
RAF/SIERRA ST LIGHTED CROSSWALK								
045-0000-423-0607	CMAQ GRANTS	$ 77,070	$ -	$ -	$ -	$ -	$ -	0.00%
045-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ 77,070	$ -	$ -	$ -	$ -	$ -	0.00%
SIERRA ST SIDEWALK 16-18								
048-0000-423-0607	CML GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
048-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
6TH ST RECONSTRUCT								
049-0000-423-0608	STPL GRANTS	$ 258,374	$ -	$ -	$ -	$ -	$ -	0.00%
049-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ 258,374	$ -	$ -	$ -	$ -	$ -	0.00%
10TH AVENUE RECONSTRUCT								
052-0000-423-0610	CML GRANTS	$ 12,842	$ -	$ -	$ -	$ -	$ -	0.00%
052-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ 12,842	$ -	$ -	$ -	$ -	$ -	0.00%
18TH/KERN LIGHTED CROSSWALK								
054-0000-423-0607	CML GRANTS	$ 5,484	$ 1,456	$ 3,120	$ 43,768	$ 115,318	$ 277,847	0.00%
054-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ 9,750	0.00%
	TOTAL	$ 5,484	$ 1,456	$ 3,120	$ 43,768	$ 115,318	$ 287,597	0.00%
BETHEL AVENUE IMPROVEMENTS								
055-0000-423-0607	CML GRANTS	$ 14,272	$ 31,771	$ 263,993	$ 346,199	$ 310,117	$ -	0.00%
055-0000-471-0101	FROM OTHER FUNDS	$ -	$ 46,570	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ 14,272	$ 78,341	$ 263,993	$ 346,199	$ 310,117	$ -	0.00%
MADSEN AVE RECONST SIERRA TO STROUD								
056-0000-423-0607	CMAQ GRANTS	$ -	$ -	$ -	$ 313,394	$ 9,371	$ 609,452	0.00%
056-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ 80,177	0.00%
	TOTAL	$ -	$ -	$ -	$ 313,394	$ 9,371	$ 689,629	0.00%
MADSEN AVE BIKE PATH-STROUD TO KAMM								
057-0000-423-0607	CMAQ GRANTS	$ -	$ 3,914	$ 59,368	$ 338,356	$ 20,000	$ 362,062	0.00%
057-0000-471-0101	FROM OTHER FUNDS	$ -	$ 45,403	$ -	$ -	$ -	$ 30,187	0.00%
	TOTAL	$ -	$ 49,317	$ 59,368	$ 338,356	$ 20,000	$ 392,249	0.00%
BETHEL/SIERRA ROUNDABOUT								
058-0000-423-0607	CMAQ GRANTS	$ -	$ -	$ 24,000	$ 1,296,900	$ 56,000	$ 1,240,900	0.00%
058-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ -	$ -	$ 24,000	$ 1,296,900	$ 56,000	$ 1,240,900	0.00%
MEHLERT AVE RECONSTRUCTION								
059-0000-423-0607	CMAQ GRANTS	$ -	$ -	$ -	$ 182,205	$ 14,260	$ 306,806	0.00%
059-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ 37,024	0.00%
	TOTAL	$ -	$ -	$ -	$ 182,205	$ 14,260	$ 343,830	0.00%

GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2020-21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY20/21 PROPOSED	Percent Change
FEDERAL PROJECTS:								
12TH AVE SIDEWALKS-STROUD-ASLAN								
060-0000-423-0607	CMAQ GRANTS	$ -	$ -	$ -	$ -	$ -	$ 77,020	0.00%
060-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ 1,721	0.00%
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ 78,741	0.00%
18TH AVE SIDEWALKS-STROUD-KLEPPER								
061-0000-423-0607	CMAQ GRANTS	$ -	$ -	$ -	$ -	$ -	$ 139,876	0.00%
061-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ 2,524	0.00%
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ 142,400	0.00%
GRANTS:								
TRANSIENT ORIENTED DEVELOPMENT								
032-0000-421-0106	TOD GRANT	$ -	$ -	$ -	$ 157,000	$ 9,200	$ 147,800	0.00%
032-0000-471-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ -	$ -	$ -	$ 157,000	$ 9,200	$ 147,800	0.00%
SAN JOAQUIN VALLEY AIR GRANT								
033-0000-421-0106	PUBLIC BENEFIT GRANT	$ -	$ 33,122		$ -		$ -	0.00%
033-0000-471-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ -	$ 33,122	$ -	$ -	$ -	$ -	0.00%
COPS SLESF								
034-0000-421-0106	COPS SLESF GRANT	$ 129,324	$ 139,416	$ 148,747	$ 100,000	$ 160,000	$ 150,000	50.00%
034-0000-451-0101	INTEREST	$ -	$ -	.	$ -	$ -	$ -	0.00%
	TOTAL	$ 129,324	$ 139,416	$ 148,747	$ 100,000	$ 160,000	$ 150,000	50.00%
ACT TASK FORCE								
108-0000-463-0119	ACT TASK FORCE GRANT	$ -	$ -	$ 141,123	$ 113,000	$ 112,995	$ 120,764	6.87%
108-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ -	$ -	$ 141,123	$ 113,000	$ 112,995	$ 120,764	6.87%
SCHOOL RESOURCE OFFICER								
109-0000-463-0119	SRO GRANT	$ -	$ -	$ -	$ -	$ 60,361	$ 171,403	
109-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ -	$ -	$ -	$ -	$ 60,361	$ 171,403	
	TOTAL GRANTS & FEDERAL PROJECTS	$ 895,408	$ 209,680	$ 715,351	$ 2,907,277	$ 856,645	$ 3,799,307	30.68%
	TOTAL TRANSFERS IN	$ 69,677	$ 91,973	$ -	$ 38,840	$ -	$ 200,223	
	TOTAL, GRANTS & FED PROCECTS FUNDS	$ 965,085	$ 301,653	$ 715,351	$ 2,946,117	$ 856,645	$ 3,999,530	35.76%
	Revenues	$ 965,085	$ 301,653	$ 715,351	$ 2,946,117	$ 856,645	$ 3,999,530	35.76%
	Expenses	$ 935,289	$ 174,711	$ 626,225	$ 2,995,632	$ 856,644	$ 3,999,530	
		$ 29,795	$ 126,942	$ 89,126	$ (49,515)	$ 1	$ -	-100.00%

CITY OF KINGSBURG
GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020-21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
FEDERAL PROJECTS:								
CDBG								
030-9100-549-5730	19TH, 20TH & 21ST	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
030-9100-549-5732	SMITH STREET RECONSTRUCTION	$ -	$ -	$ -	$ 237,500	$ 3,283	$ 234,217	
	TOTAL	$ -	$ -	$ -	$ 237,500	$ 3,283	$ 234,217	0.00%
PARK IMPROVEMENTS								
031-9100-549-5743	SOLAR INSTALLATION SENIOR BLG	$ -	$ -	$ -		$ -		0.00%
SIERRA ST SIGNAL SYNCHRO								
038-9100-549-5729	SIERRA ST SIGNALS SYNCHRO	$ 84,568	$ -	$ -	$ -	$ -	$ -	0.00%
SIERRA ST TRANSIT STOP								
039-9100-549-5731	SIERRA ST TRANSIT STOP	$ 40,925	$ -	$ -	$ -	$ -	$ -	0.00%
SIERRA ST RECON RAF TO 99								
043-9100-549-5735	SIERRA ST RECON RJD	$ 270,807	$ -	$ -	$ -	$ -	$ -	0.00%
10TH AND UNION LIGHTED CR								
044-9100-549-5736	10TH & UNION LIGHTED CROS	$ 66,040	$ -	$ -	$ -	$ -	$ -	0.00%
SIERRA ST LIGHTED CROSSWALK								
045-9100-549-5742	SIERRA ST LIGHTED CROSSWA	$ 77,070	$ -	$ -	$ -	$ -	$ -	0.00%
SIERRA ST SIDEWALK 16-18								
048-9100-549-5740	SIERRA ST SIDEWALK 16-18	$ 4,908	$ -	$ -	$ -	$ -	$ -	0.00%
6TH ST RECONSTRUCT								
049-9100-549-5741	6TH ST RECONSTRUCT	$ 258,374	$ -	$ -	$ -	$ -	$ -	0.00%
18TH AVE SIDEWALK								
052-9100-549-5505	18TH AVE SIDEWALK	$ -	$ -	$ -	$ -	$ -	$ -	
052-9100-549-5747	18TH AVE SIDEWALK	$ 12,842	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ 12,842	$ -	$ -	$ -	$ -	$ -	0.00%
18TH/KERN LIGHTED CROSSWALK								
054-9100-549-5749	18TH/KERN LIGHTED CROSSWALK	$ 5,484	$ 2,766	$ 5,808	$ 110,769	$ 115,318	$ 287,597	0.00%
BETHEL AVENUE IMPROVEMENTS								
055-9100-549-5747	BETHEL AVENUE IMPROVEMENTS	$ 14,272	$ 34,423	$ 309,405	$ 332,179	$ 310,117	$ -	-100.00%
MADSEN AVE RECON SIERRA-STROUD								
056-9100-549-5746	MADSEN AVE RECONSTRUCT	$ -	$ -	$ 360	$ 313,034	$ 9,371	$ 689,629	0.00%
MADSEN AV BIKE PATH STROUD-KAMM								
057-9100-549-5749	MADSEN AVE BIKE PATH	$ -	$ 4,421	$ 64,367	$ 335,425	$ 20,000	$ 392,249	16.94%
BETHEL/SIERRA ROUNDABOUT								
058-9100-549-5744	BETHEL/SIERRA ROUNDABOUT	$ -	$ -	$ 24,000	$ 1,296,900	$ 56,000	$ 1,240,900	0.00%
MEHLERT AVE RECONSTRUCTION								
059-9100-549-5750	MEHLERT AVE RECONSTRUCT	$ -	$ -	$ -	$ 182,205	$ 14,260	$ 343,830	0.00%
12TH AVE SIDEWALKS-STROUD-ASLAN								
060-9100-549-5751	12TH AVE SIDEWALKS	$ -	$ -	$ -	$ -	$ -	$ 78,741	0.00%
18TH AVE SIDEWALKS-STROUD-KLEPPER								
061-9100-549-5752	18TH AVE SIDEWALKS	$ -	$ -	$ -	$ -	$ -	$ 142,400	0.00%

CITY OF KINGSBURG
GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020-21

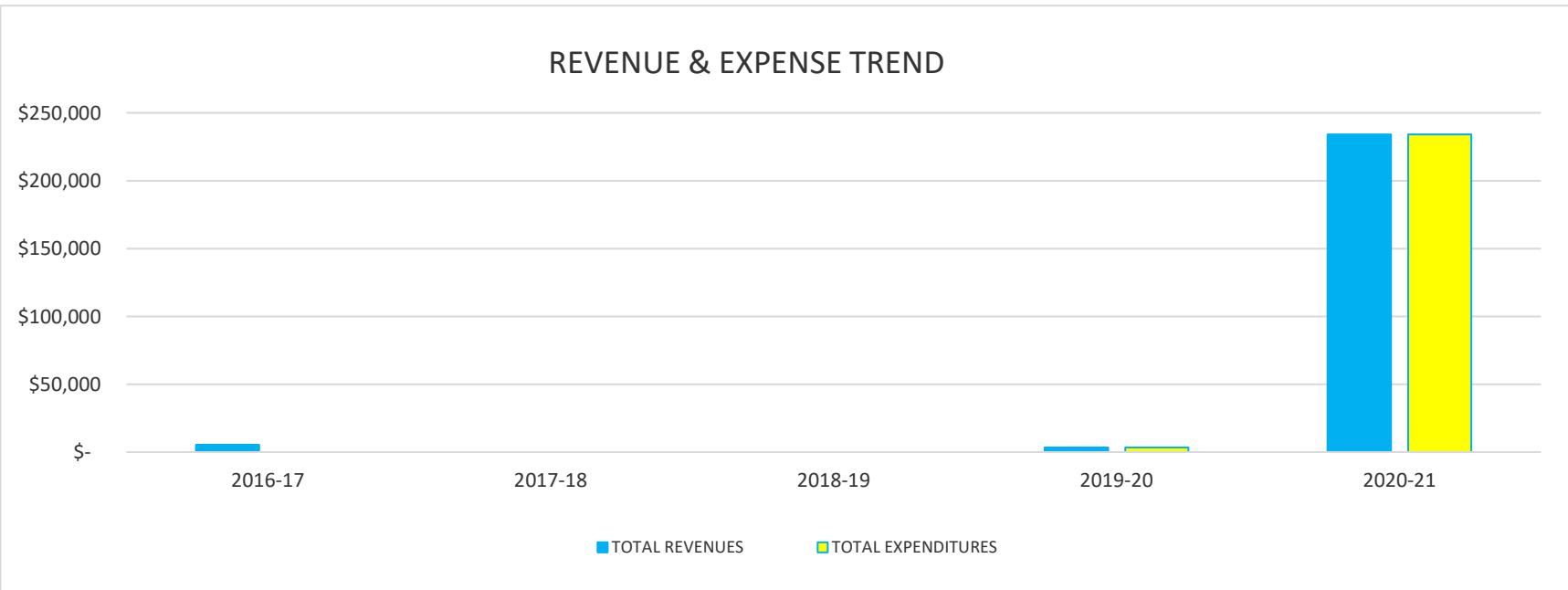
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
FEDERAL PROJECTS:								
GRANTS:								
TRANSIENT ORIENTED DEVELOPMENT								
032-9100-549-5270	TOD PROGRAM	$ -	$ -	$ -	$ 157,000	$ 9,200	$ 147,800	0.00%
SAN JOAQUIN VALLEY AIR GRANT								
033-9100-549-5715	PUBLIC BENEFIT GRANT	$ -	$ 33,101	$ -	$ -	$ -	$ -	0.00%
COPS SLESF								
034-9100-549-5505	TRANSFER TO OTHER FUNDS	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 160,000	$ 150,000	50.00%
ACT TASK FORCE								
108-3400-549-5101	SALARIES	$ -	$ -	$ 90,038	$ 75,204	$ 75,204	$ 79,450	5.65%
108-3400-549-5102	OVERTIME	$ -	$ -	$ 8,692	$ 11,000	$ 1,919	$ -	-100.00%
108-3400-549-5121	FICA	$ -	$ -	$ 4,582	$ 5,753	$ 5,753	$ 6,078	5.65%
108-3400-549-5122	PERS-UAL	$ -	$ -	$ -	$ -	$ -	$ 781	
108-3400-549-5123	PERS-PAYROLL	$ -	$ -	$ 5,249	$ 9,802	$ 9,802	$ 9,369	-4.42%
108-3400-549-5125	MEDICAL	$ -	$ -	$ 1,132	$ 950	$ 1,836	$ 1,810	90.53%
108-3400-549-5127	WORKERS COMP	$ -	$ -	$ 5,575	$ 5,686	$ 5,686	$ 5,991	5.36%
108-3400-549-5129	UNIFORM ALLOWANCE	$ -	$ -	$ 1,000	$ 1,000	$ 1,057	$ 1,000	0.00%
108-3400-549-5131	EAP	$ -	$ -	$ 17	$ 17	$ 17	$ 8	-52.94%
108-3400-549-5133	LIFE INSURANCE	$ -	$ -	$ 38	$ 36	$ 36	$ 36	0.00%
	TOTALWAGES & BENEFITS	$ -	$ -	$ 116,323	$ 109,448	$ 101,310	$ 104,523	-4.50%
108-3400-549-5208	SAFETY EQUIP-WEAPONS	$ -	$ -	$ -	$ -	$ -	$ 1,000	
108-3400-549-5210	DEPT TOOLS	$ -	$ -	$ -	$ -	$ -	$ 500	
108-3400-549-5216	COMMUNICATIONS	$ -	$ -	$ -	$ -	$ 500	$ 1,100	
108-3400-549-5222	VEHICLE MAINTENANCE	$ -	$ -	$ 190	$ -	$ 1,284	$ 3,500	
108-3400-549-5224	FUELS	$ -	$ -	$ -	$ -	$ 4,500	$ 6,000	
108-3400-549-5261	LIABILITY INSURANCE	$ -	$ -	$ 1,632	$ 1,596	$ 1,596	$ 877	-45.05%
108-3400-549-5262	PROPERTY INSURANCE	$ -	$ -	$ 233	$ 242	$ 242	$ 195	-19.42%
108-3400-549-5263	VEHICLE INSURANCE	$ -	$ -	$ 372	$ 905	$ 905	$ 766	-15.36%
108-3400-549-5264	ERMA	$ -	$ -	$ 357	$ 499	$ 499	$ 245	-50.90%
108-3400-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ -	$ 158	$ 135	$ 135	$ 58	-57.04%
108-3400-549-5296	TRAINING & EDUCATION	$ -	$ -	$ -	$ -	$ -	$ 2,000	
	MATERIAL & SERVICES	$ -	$ -	$ 2,942	$ 3,377	$ 9,661	$ 16,241	380.93%
108-3400-549-5701	CAPITAL OUTLAY	$ -	$ -	$ 3,021	$ -	$ 2,024	$ -	
	TOTAL, ACT TASK FORCE	$ -	$ -	$ 122,286	$ 112,825	$ 112,995	$ 120,764	7.04%
SCHOOL RESOURCE OFFICER								
109-3400-549-5101	SALARIES	$ -	$ -	$ -	$ -	$ 31,037	$ 74,255	
109-3400-549-5102	OVERTIME	$ -	$ -	$ -	$ -	$ 5,597	$ 4,664	
109-3400-549-5121	FICA	$ -	$ -	$ -	$ -	$ 3,113	$ 6,037	
109-3400-549-5122	PERS-UAL	$ -	$ -	$ -	$ -	$ -	$ 35,338	
109-3400-549-5123	PERS-PAYROLL	$ -	$ -	$ -	$ -	$ 4,489	$ 14,472	
109-3400-549-5125	MEDICAL	$ -	$ -	$ -	$ -	$ 5,180	$ 15,451	
109-3400-549-5127	WORKERS COMP	$ -	$ -	$ -	$ -	$ 2,843	$ 5,991	
109-3400-549-5129	UNIFORM ALLOWANCE	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000	
109-3400-549-5131	EAP	$ -	$ -	$ -	$ -	$ 8	$ 8	
109-3400-549-5133	LIFE INSURANCE	$ -	$ -	$ -	$ -	$ 18	$ 36	
	TOTALWAGES & BENEFITS	$ -	$ -	$ -	$ -	$ 53,285	$ 157,252	
109-3400-549-5208	SAFETY EQUIP-WEAPONS	$ -	$ -	$ -	$ -	$ 500	$ 1,000	
109-3400-549-5210	DEPT TOOLS	$ -	$ -	$ -	$ -	$ 250	$ 500	
109-3400-549-5216	COMMUNICATIONS	$ -	$ -	$ -	$ -	$ 550	$ 1,100	
109-3400-549-5222	VEHICLE MAINTENANCE	$ -	$ -	$ -	$ -	$ 1,750	$ 3,500	
109-3400-549-5224	FUELS	$ -	$ -	$ -	$ -	$ 3,000	$ 6,000	
109-3400-549-5261	LIABILITY INSURANCE	$ -	$ -	$ -	$ -	$ 410	$ 820	
109-3400-549-5262	PROPERTY INSURANCE	$ -	$ -	$ -	$ -	$ 91	$ 182	
109-3400-549-5263	VEHICLE INSURANCE	$ -	$ -	$ -	$ -	$ 383	$ 766	
109-3400-549-5264	ERMA	$ -	$ -	$ -	$ -	$ 115	$ 229	
109-3400-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ -	$ -	$ -	$ 27	$ 54	
109-3400-549-5296	TRAINING & EDUCATION	$ -	$ -	$ -	$ -	$ -	$ -	
	MATERIAL & SERVICES	$ -	$ -	$ -	$ -	$ 7,076	$ 14,151	
109-3400-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, SCHOOL RESOURCE OFFICER	$ -	$ -	$ -	$ -	$ 60,361	$ 171,403	
	TOTAL GRANTS & FEDERAL PROJECTS	$ 935,289	$ 174,711	$ 626,225	$ 2,995,632	$ 856,644	$ 3,999,530	33.51%
	TOTAL TRANSFERS OUT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, GRANTS & FED PROCECTS EXP	$ 935,289	$ 174,711	$ 626,225	$ 2,995,632	856,644	$ 3,999,530	33.51%
	Revenues	$ 965,085	$ 301,653	$ 715,351	$ 2,946,117	$ 856,645	$ 3,999,530	35.76%
	Expenses	$ 935,289	$ 174,711	$ 626,225	$ 2,995,632	$ 856,644	$ 3,999,530	
		$ 29,795	$ 126,942	$ 89,126	$ (49,515)	$ 1	$ -	-100.00%

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 FY21 includes a solar installation at the Senior Center.

Community Development Block Grant	2016-17 ACTUAL	2017-18 ACTUALS	2018-19 ACTUALS	2019-20 BUDGET	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
CDBG Revenue	$ -	$ -	$ -	$ 198,660	3,283	$ 195,377	
From Other Funds	$ 5,379	$ -	$ -	$ 38,840	$ -	$ 38,840	
TOTAL REVENUES	**$ 5,379**	**$ -**	**$ -**	**$ 237,500**	**$ 3,283**	**$ 234,217**	
EXPENDITURES							
Capital Outlay	$ -	$ -	$ -	$ 237,500	$ 3,283	$ 234,217	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 237,500**	**$ 3,283**	**$ 234,217**	
Net Revenue/(Expenditures)	$ 5,379	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ 5,379	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ (5,379)	$ 0	$ 0	$ 0	$ 0	$ 0	
Ending Fund Balance, June 30	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	

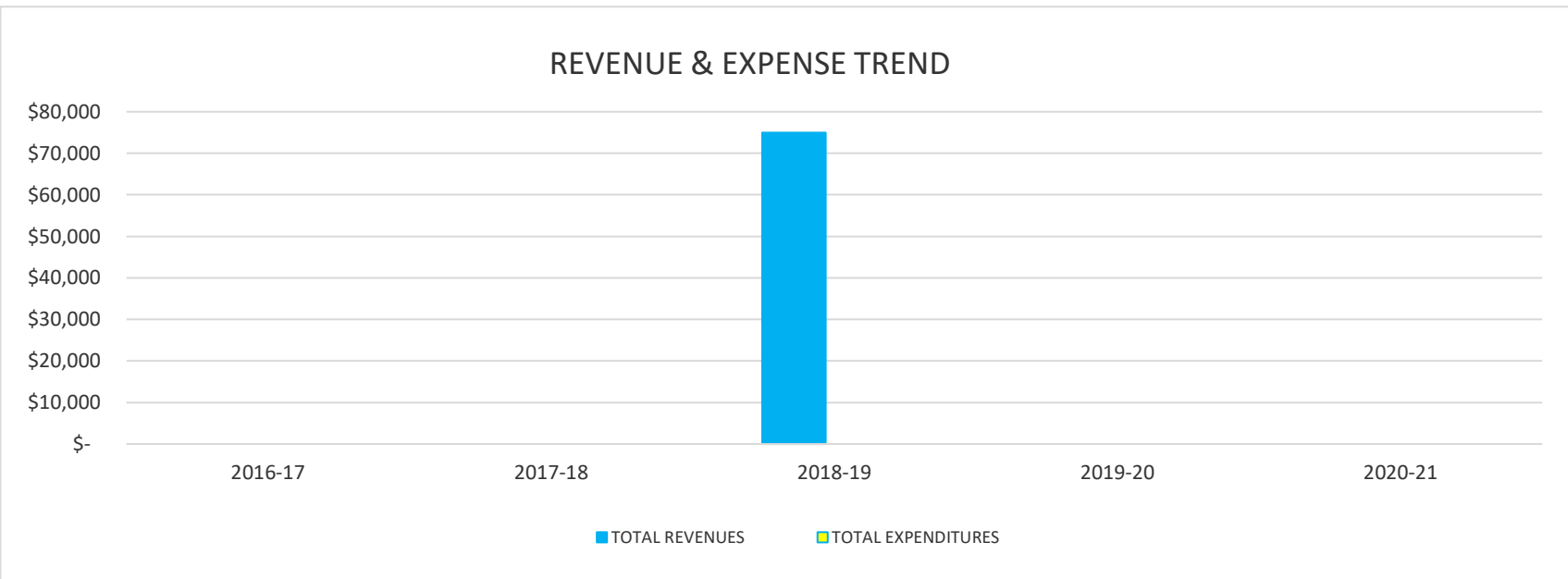


HOUSING RELATED PARK GRANT

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

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

Park Improvements	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Housing Related Park Grant	$ -	$ -	$ 75,000	$ -	$ -	$ -	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ 75,000**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ -	$ 75,000	$ -	$ -	$ -	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ 75,000	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ 75,000	$ 75,000	$ 75,000	
Ending Fund Balance, June 30	$ -	$ -	$ 75,000	$ 75,000	$ 75,000	$ 75,000	

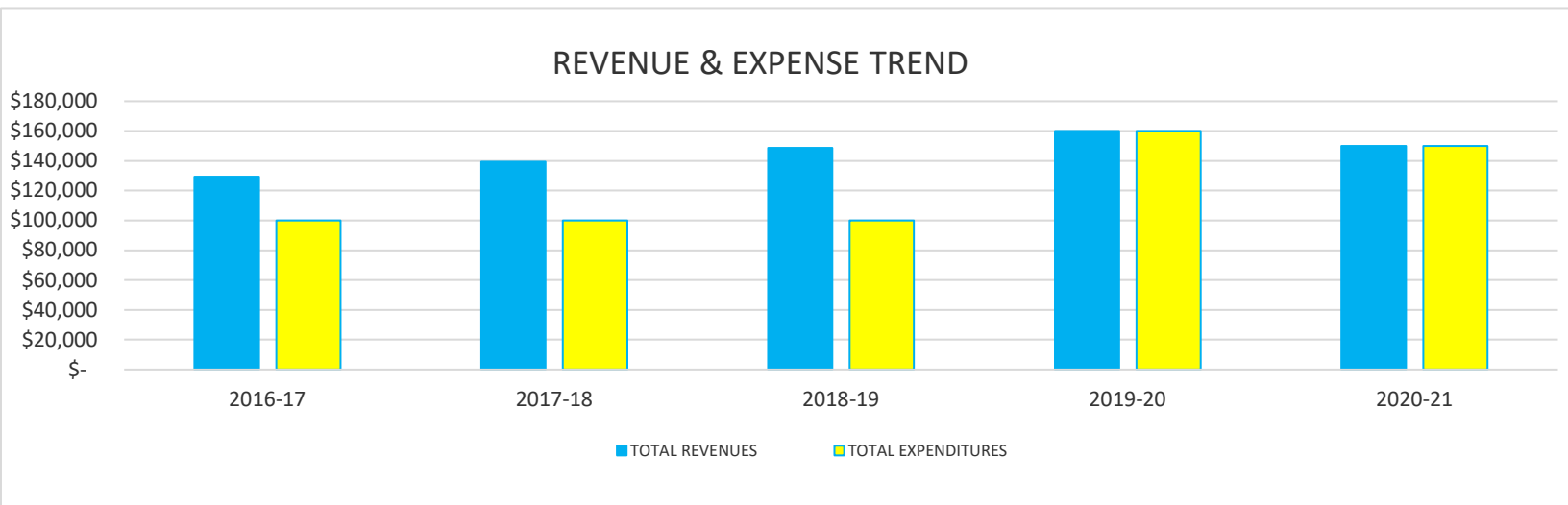


COPS - SLESF

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	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
COPS-SLESF Grant	$ 129,324	$ 139,416	$ 148,747	$ 100,000	$ 160,000	$ 150,000	50.00%
Interest	$ -	$ -	.	$ -	$ -	$ -	
TOTAL REVENUES	**$ 129,324**	**$ 139,416**	**$ 148,747**	**$ 100,000**	**$ 160,000**	**$ 150,000**	50.00%
EXPENDITURES							
Transfers to Other Funds	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 160,000	$ 150,000	50.00%
TOTAL EXPENDITURES	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 160,000**	**$ 150,000**	50.00%
Net Revenue/(Expenditures)	$ 29,324	$ 39,416	$ 48,747	$ -	$ -	$ -	
Changes in Fund Balance	$ -						
Net Increase/(Decrease) in Fund Balance	$ 29,324	$ 39,416	$ 48,747	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ 29,324	$ 68,740	$ 117,487	$ 117,487	$ 117,487	
Ending Fund Balance, June 30	$ 29,324	$ 68,740	$ 117,487	$ 117,487	$ 117,487	$ 117,487	0.00%

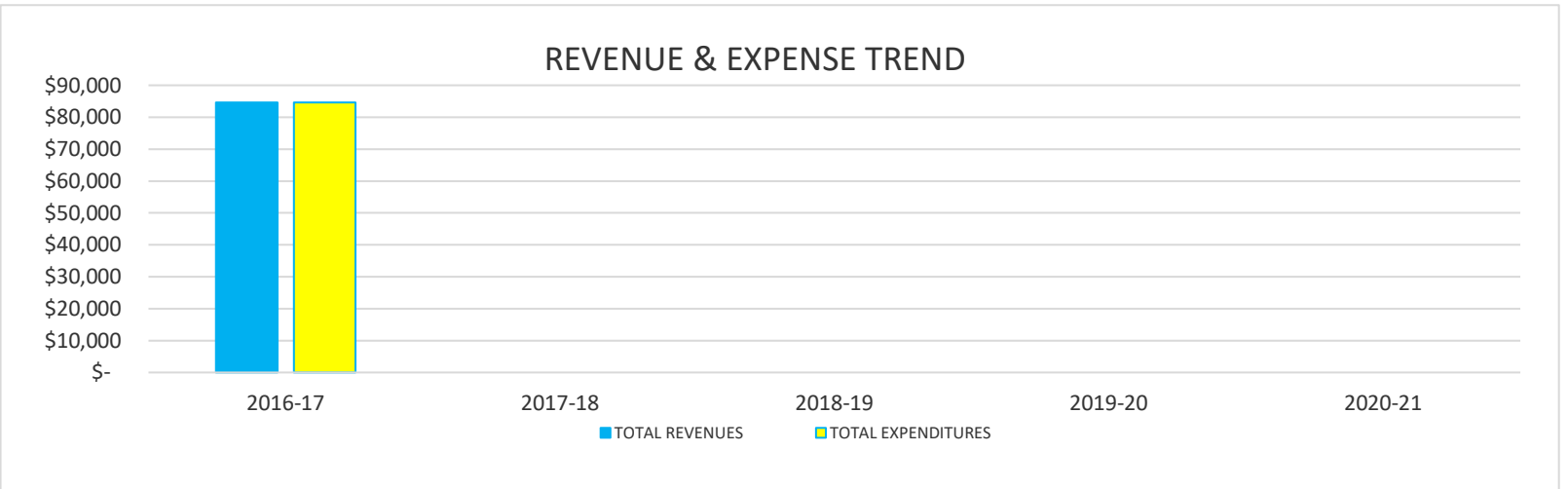


SIERRA ST SIGNALS SYNCHRONIZATION

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.

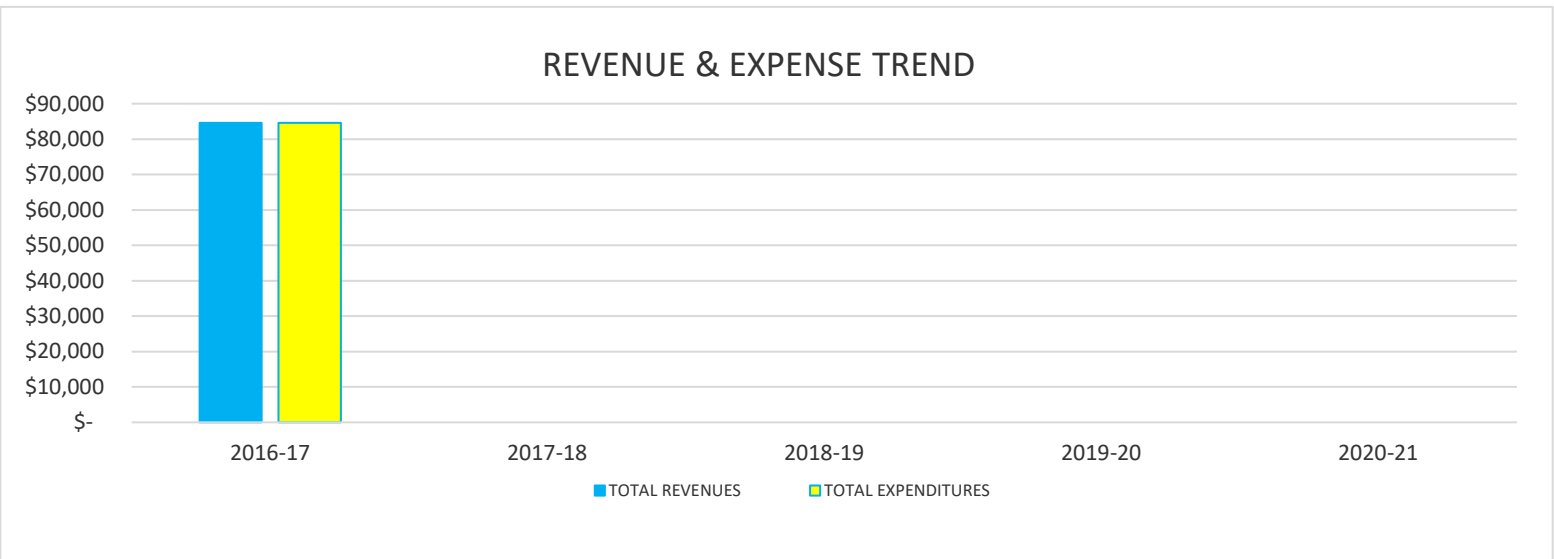
Sierra Street Signals Synchronization	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ 77,711	$ -	$ -	$ -	$ -	$ -	
From Other Funds	$ 6,857	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 84,568**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Sierra St. Signals Synchronization	$ 84,568	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 84,568**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ -	$ -	
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	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ 36,230	$ -	$ -	$ -	$ -	$ -	
From Other Funds	$ 4,695	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 40,925**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Sierra St. Transit Stop	$ 40,925	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 40,925**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Bala	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -	$ -	

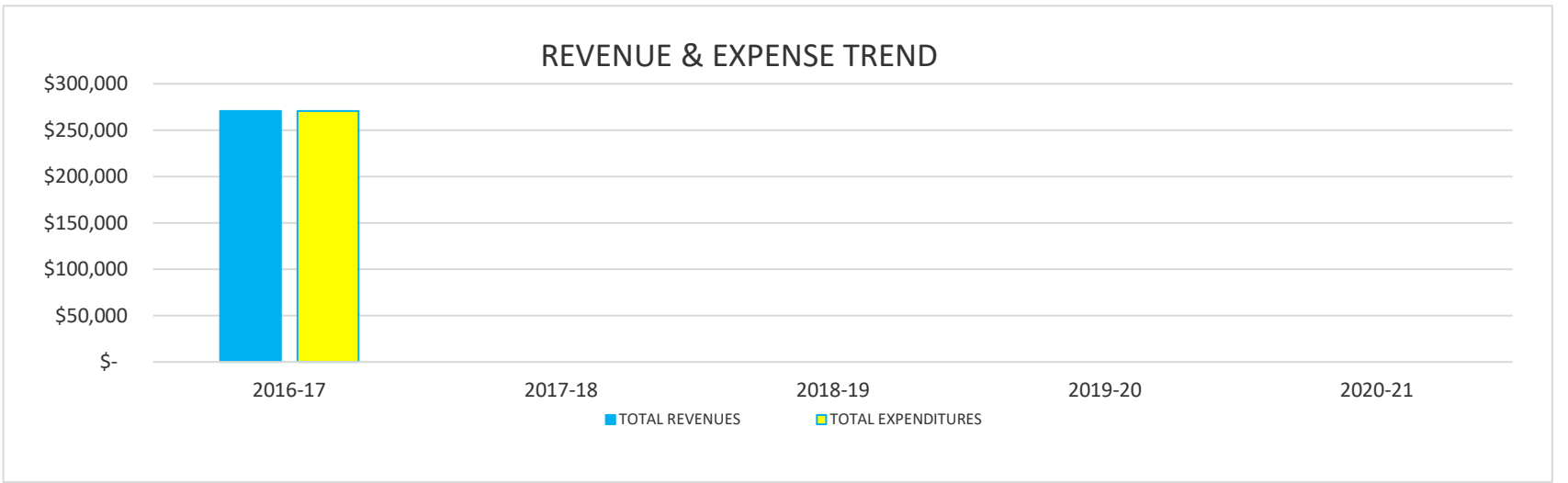


SIERRA ST RECONSTRUCTION (RJD DR TO 99)

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)	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
STPL Grants	$ 218,061	$ -	$ -	$ -	$ -	$ -	
From Other Funds	$ 52,746	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 270,807**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Sierra St Recon RJD	$ 270,807	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 270,807**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -	$ -	

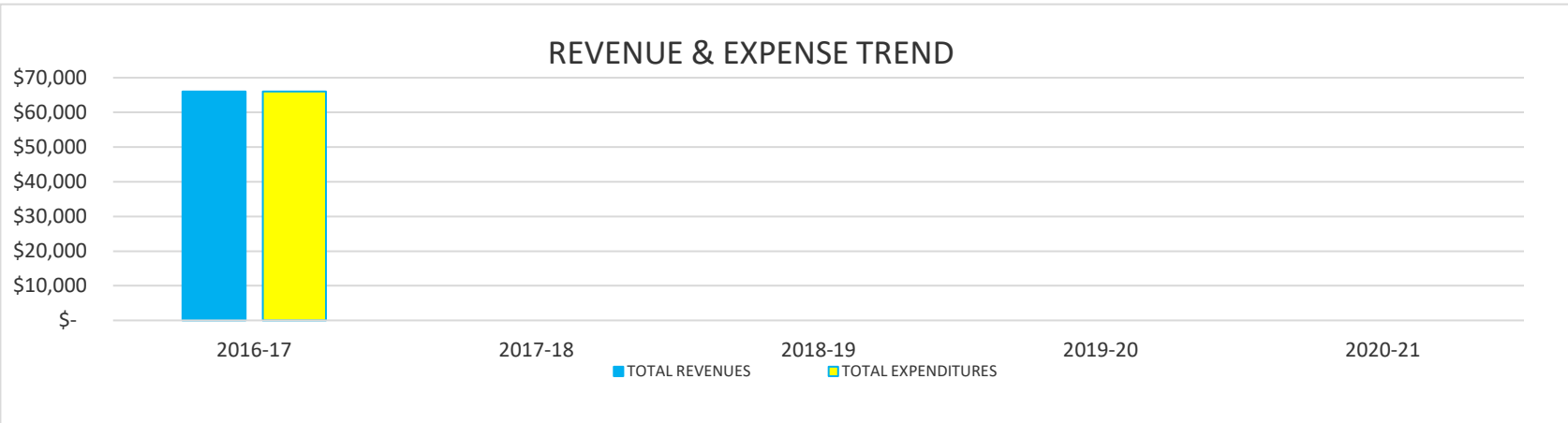


10TH AND UNION - LIGHTED CROSSWALK

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	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ 66,040	$ -	$ -	$ -	$ -	$ -	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 66,040**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
10th & Union Lighted Crosswalk	$ 66,040	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 66,040**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -	$ -	

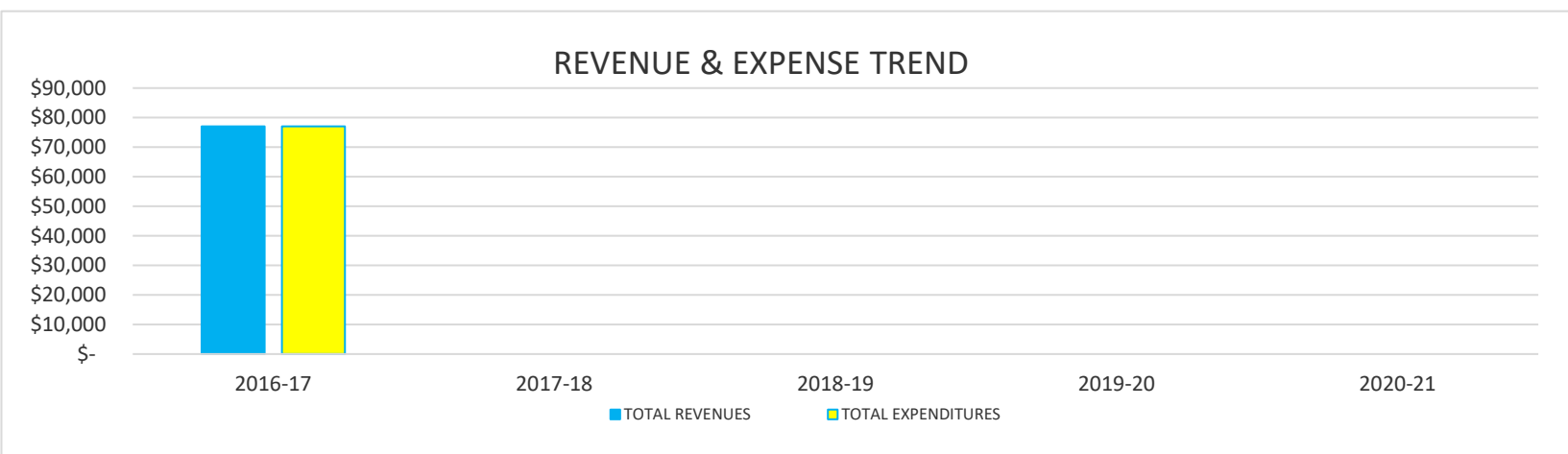


RAFER JOHNSON DR./SIERRA - LIGHTED CROSSWALK

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

Budget Highlights: This pedestrian safety improvement is fully constructed.

Rafer Johnson Dr./Sierra - Lighted Crosswalk	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ 77,070	$ -	$ -	$ -	$ -	$ -	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 77,070**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Sierra St Lighted Crosswalk	$ 77,070	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 77,070**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -	$ -	

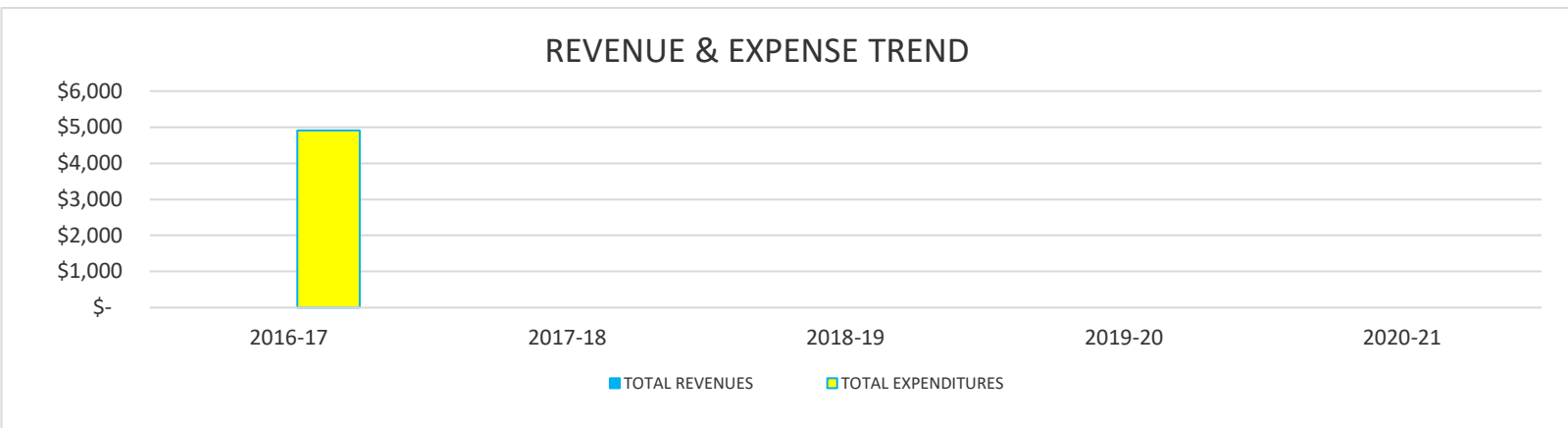


SIERRA ST SIDEWALK - 16TH TO 18TH

Description: This project has been completed.

Budget Highlights: This pedestrian safety improvement is fully constructed.

Sierra Street Sidewalk - 16th to 18th	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
CML Grants	$ -	$ -	$ -	$ -	$ -	$ -	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Sierra St Sidewalk 16-18	$ 4,908	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 4,908**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ (4,908)	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Bala	$ (4,908)	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ 4,908	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -	$ -	

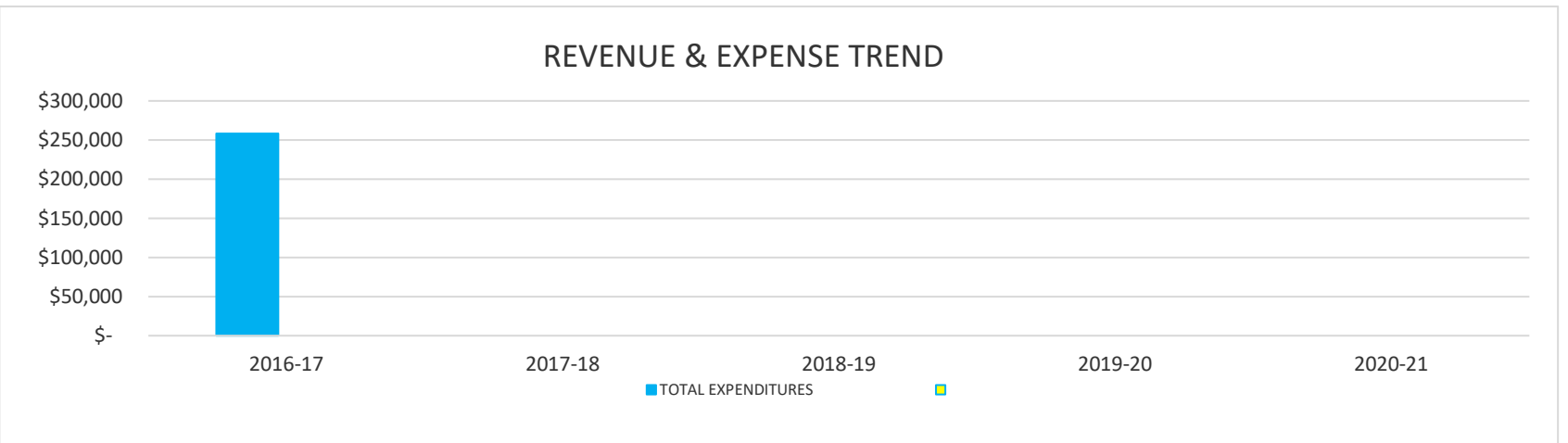


6TH AVENUE RECONSTRUCTION

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	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
STPL Grants	$ 258,374	$ -	$ -	$ -	$ -	$ -	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 258,374**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
6th St Reconstruct	$ 258,374	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 258,374**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -	$ -	

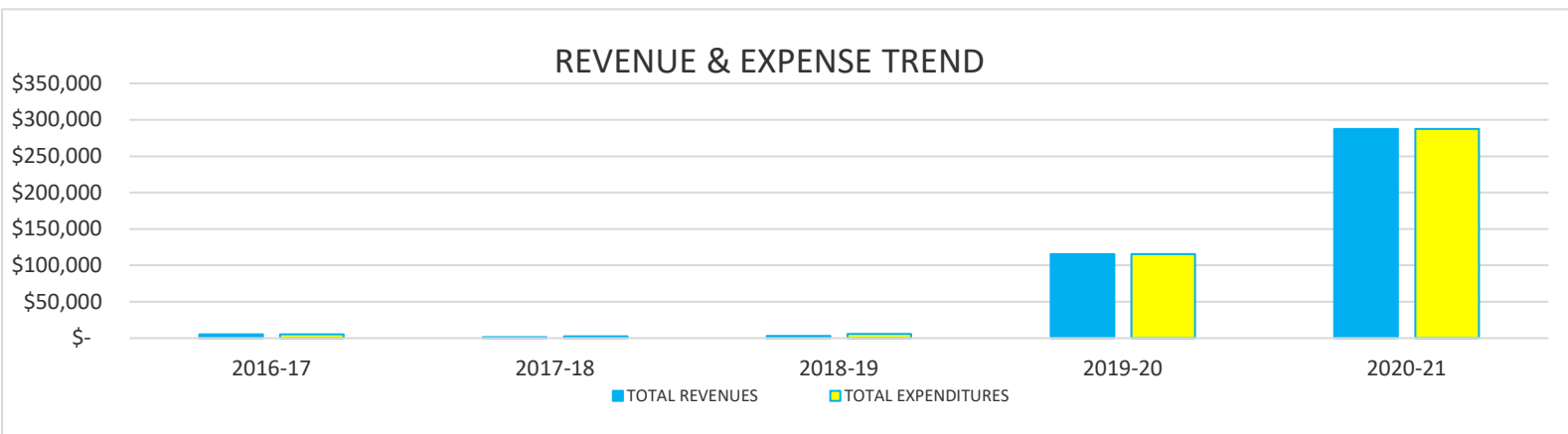


18TH AND KERN LIGHTED CROSSWALKS

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 FY21.

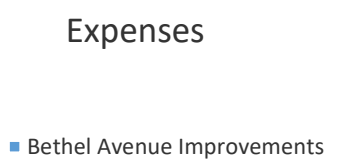
18th and Kern Lighted Crosswalks	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
CMAQ Grant	$ 5,484	$ 1,456	$ 3,120	$ 43,768	$ 115,318	$ 277,847	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ 9,750	
TOTAL REVENUES	**$ 5,484**	**$ 1,456**	**$ 3,120**	**$ 43,768**	**$ 115,318**	**$ 287,597**	
EXPENDITURES							
18th/Kern Lighted Crosswalk	$ 5,484	$ 2,766	$ 5,808	$ 110,769	$ 115,318	$ 287,597	
TOTAL EXPENDITURES	**$ 5,484**	**$ 2,766**	**$ 5,808**	**$ 110,769**	**$ 115,318**	**$ 287,597**	
Net Revenue/(Expenditures)	$ -	$ (1,310)	$ (2,688)	$ (67,001)	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ (1,310)	$ (2,688)	$ (67,001)	$ -	$ -	
Beginning Fund Balance, July 1	$ (618)	$ (618)	$ (1,310)	$ (3,998)	$ -	$ -	
Ending Fund Balance, June 30	$ (618)	$ (1,310)	$ (3,998)	$ (70,999)	$ -	$ -	

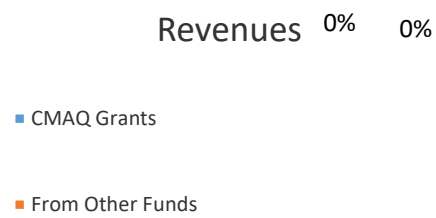


BETHEL AVENUE IMPROVEMENTS

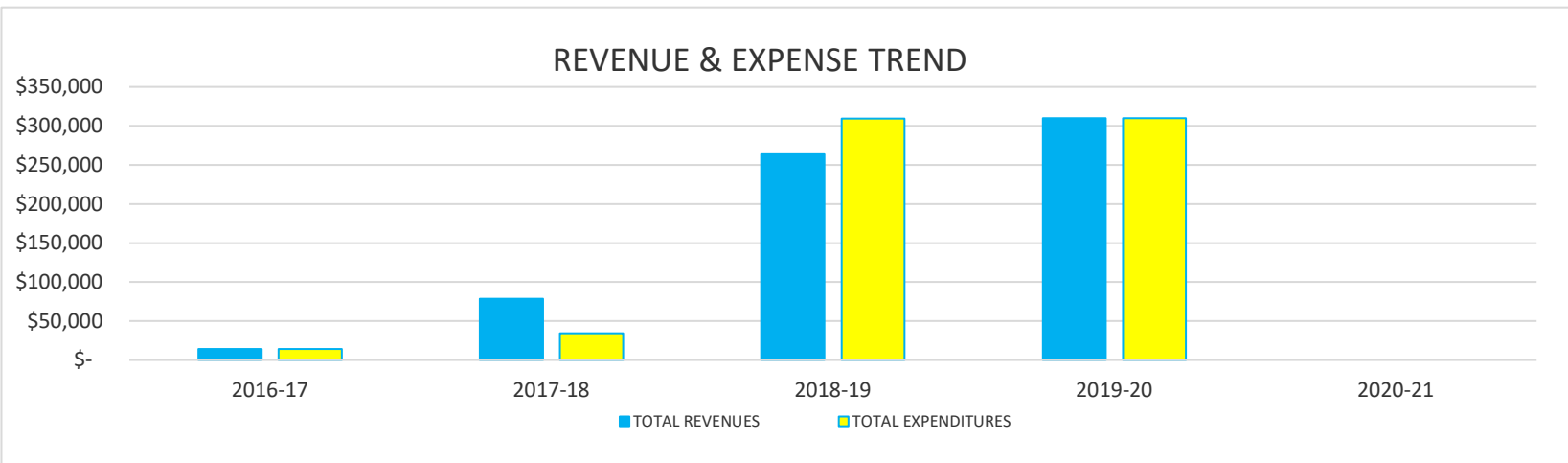
Description: This fund is for the Federal Grant which is to be used on the Bethel Avenue Improvement.

Budget Highlights: This project was fully constructed in FY20.





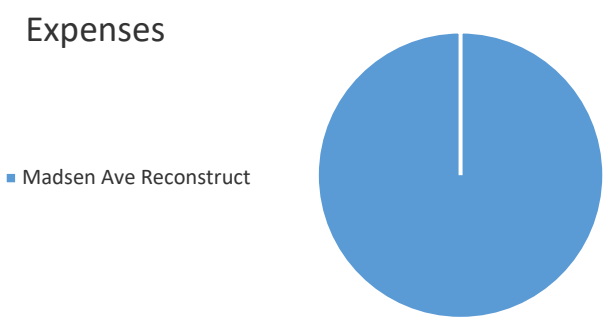
Bethel Avenue Improvements	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ 14,272	$ 31,771	$ 263,993	$ 346,199	$ 310,117	$ -	-100.00%
From Other Funds	$ -	$ 46,570	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 14,272**	**$ 78,341**	**$ 263,993**	**$ 346,199**	**$ 310,117**	**$ -**	-100.00%
EXPENDITURES							
Bethel Avenue Improvements	$ 14,272	$ 34,423	$ 309,405	$ 332,179	$ 310,117		-100.00%
TOTAL EXPENDITURES	$ 14,272	$ 34,423	$ 309,405	$ 332,179	$ 310,117	$ -	-100.00%
Net Revenue/(Expenditures)	$ -	$ 43,919	$ (45,412)	$ 14,020	$ 0	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ 43,919	$ (45,412)	$ 14,020	$ 0	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ 43,919	$ 43,919	$ -	$ 0	
Ending Fund Balance, June 30	$ -	$ 43,919	$ 43,919	$ 57,939	$ 0	$ 0	

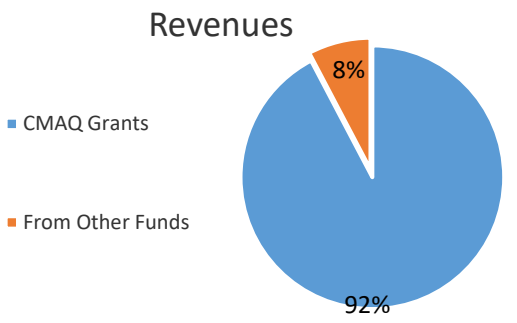


MADSEN AVE BIKE PATH - STROUD TO KAMM

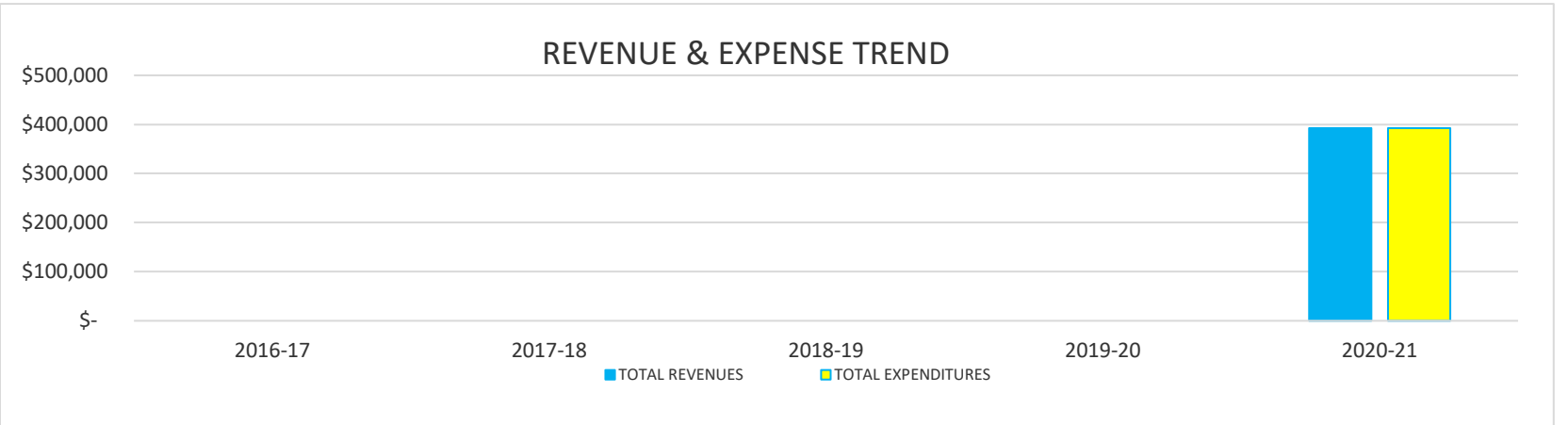
Description: This fund is for the Federal Grant which is to be used on the Madsen Ave Bike Path-Stroud to Kamm.

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 FY21.





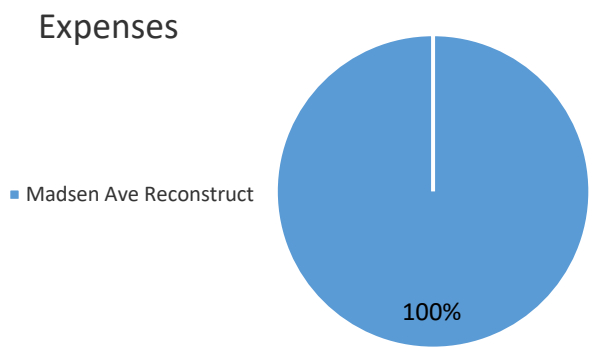
Madsen Avenue Bike Path - Stroud to Kamm	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ -	$ 3,914	$ 59,368	$ 338,356	$ 20,000	$ 362,062	
From Other Funds	$ -	$ 45,403	$ -	$ -	$ -	$ 30,187	
TOTAL REVENUES	**$ -**	**$ 49,317**	**$ 59,368**	**$ 338,356**	**$ 20,000**	**$ 392,249**	
EXPENDITURES							
Madsen Ave Reconstruct	$ -	$ 4,421	$ 64,367	$ 335,425	$ 20,000	$ 392,249	
TOTAL EXPENDITURES	$ -	$ 4,421	$ 64,367	$ 335,425	$ 20,000	**$ 392,249**	
Net Revenue/(Expenditures)	$ -	$ 44,896	$ (4,998)	$ 2,931	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ 44,896	$ (4,998)	$ 2,931	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ 44,896	$ 39,898	$ 39,898	$ 39,898	
Ending Fund Balance, June 30	$ -	$ 44,896	$ 39,898	$ 42,829	$ 39,898	$ 39,898	

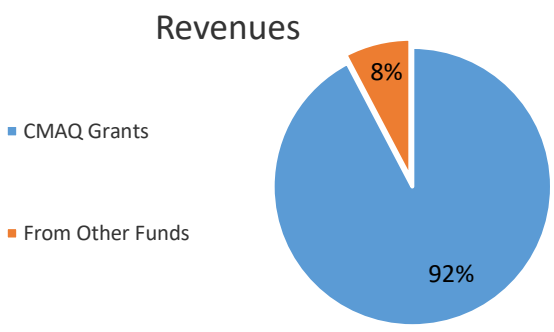


BETHEL / SIERRA ROUNDABOUT

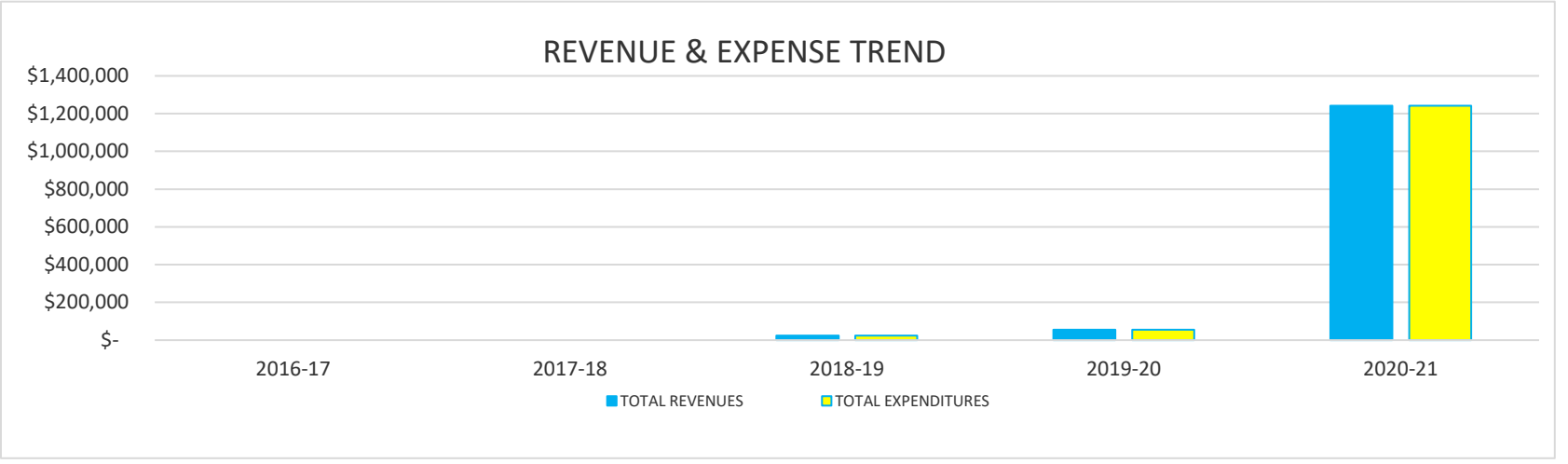
Description: This fund is for the Federal Grant which is to be used on the Bethel and Sierra Roundabout.

Budget Highlights: Initial design, and posssibly construction, will be completed in FY21.





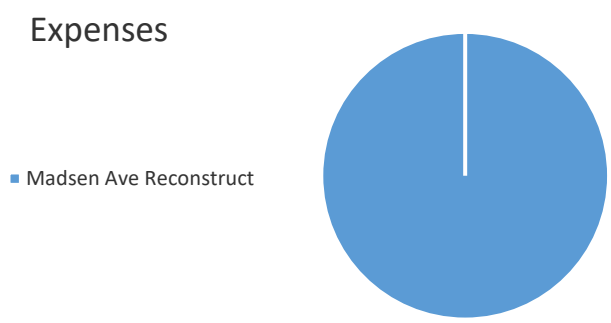
Bethel / Sierra Roundabout	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ -	$ -	$ 24,000	$ 1,296,900	$ 56,000	$ 1,240,900	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ 24,000**	**$ 1,296,900**	**$ 56,000**	**$ 1,240,900**	
EXPENDITURES							
Bethel/Sierra Roundabout	$ -	$ -	$ 24,000	$ 1,296,900	$ 56,000	$ 1,240,900	
TOTAL EXPENDITURES	$ -	$ -	$ 24,000	$ 1,296,900	$ 56,000	$ 1,240,900	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -	$ -	

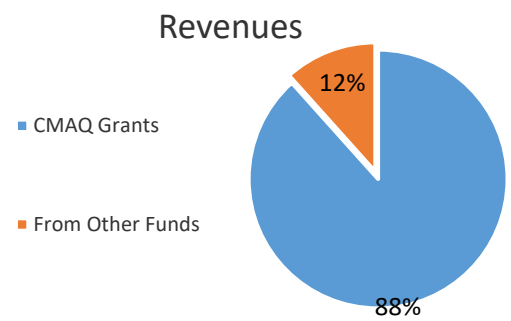


MADSEN AVE RECON - STROUD TO SIERRA

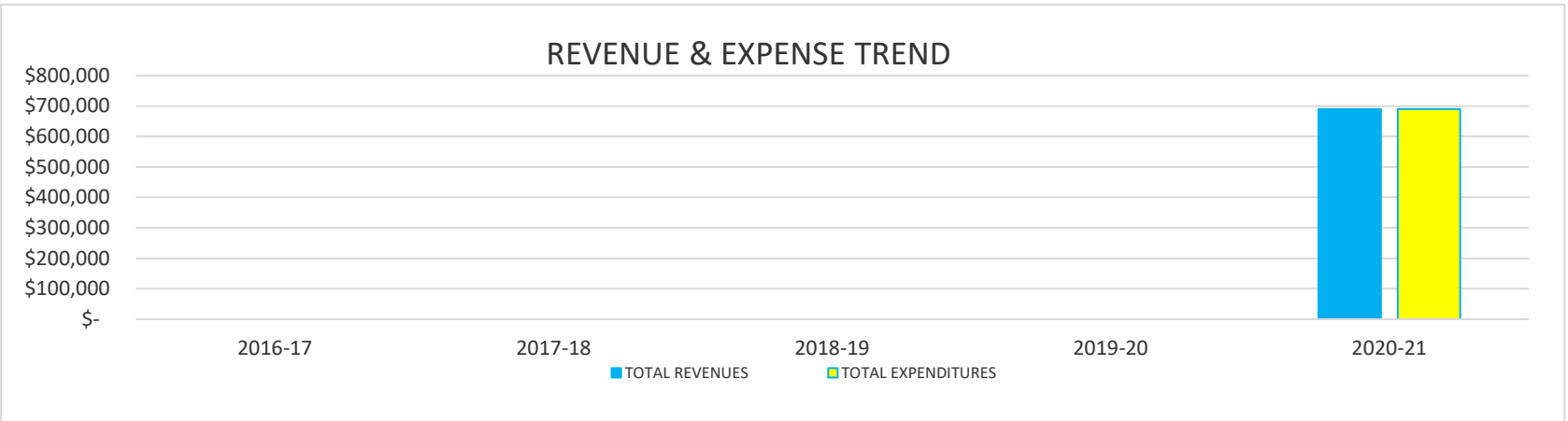
Description: This fund is for the Federal Grant which is to be used on the Madsen Ave Bike Path-Stroud to Kamm.

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	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ -	$ 3,914	$ -	$ 313,394	$ 9,371	$ 609,452	
From Other Funds	$ -	$ 45,403	$ -	$ -	$ -	$ 80,177	
TOTAL REVENUES	**$ -**	**$ 49,317**	**$ -**	**$ 313,394**	**$ 9,371**	**$ 689,629**	
EXPENDITURES							
Madsen Ave Reconstruct	$ -	$ 4,421	$ 360	$ 313,034	$ 9,371	$ 689,629	
TOTAL EXPENDITURES	$ -	$ 4,421	$ 360	$ 313,034	$ 9,371	**$ 689,629**	
Net Revenue/(Expenditures)	$ -	$ 44,896	$ (360)	$ 360	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ 44,896	$ (360)	$ 360	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ (360)	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ -	$ (360)	$ -	$ -	$ -	

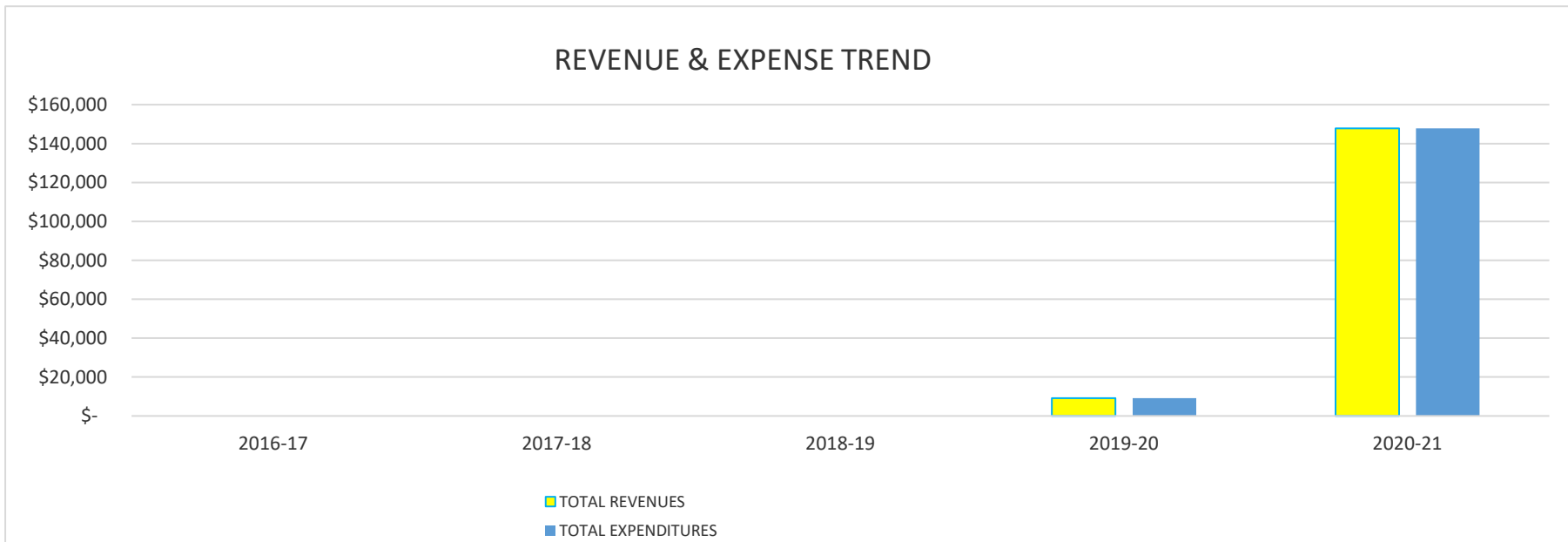


TRANSIENT ORIENTED DEVELOPMENT (TOD) GRANT

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 FY21.

TOD Grant	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Transit Oriented Development Grant	$ -	$ -	$ -	$ 157,000	$ 9,200	$ 147,800	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 157,000**	**$ 9,200**	**$ 147,800**	
EXPENDITURES							
Capital Outlay	$ -	$ -	$ -	$ 157,000	$ 9,200	$ 147,800	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 157,000**	**$ 9,200**	**$ 147,800**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance		$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -	$ -	

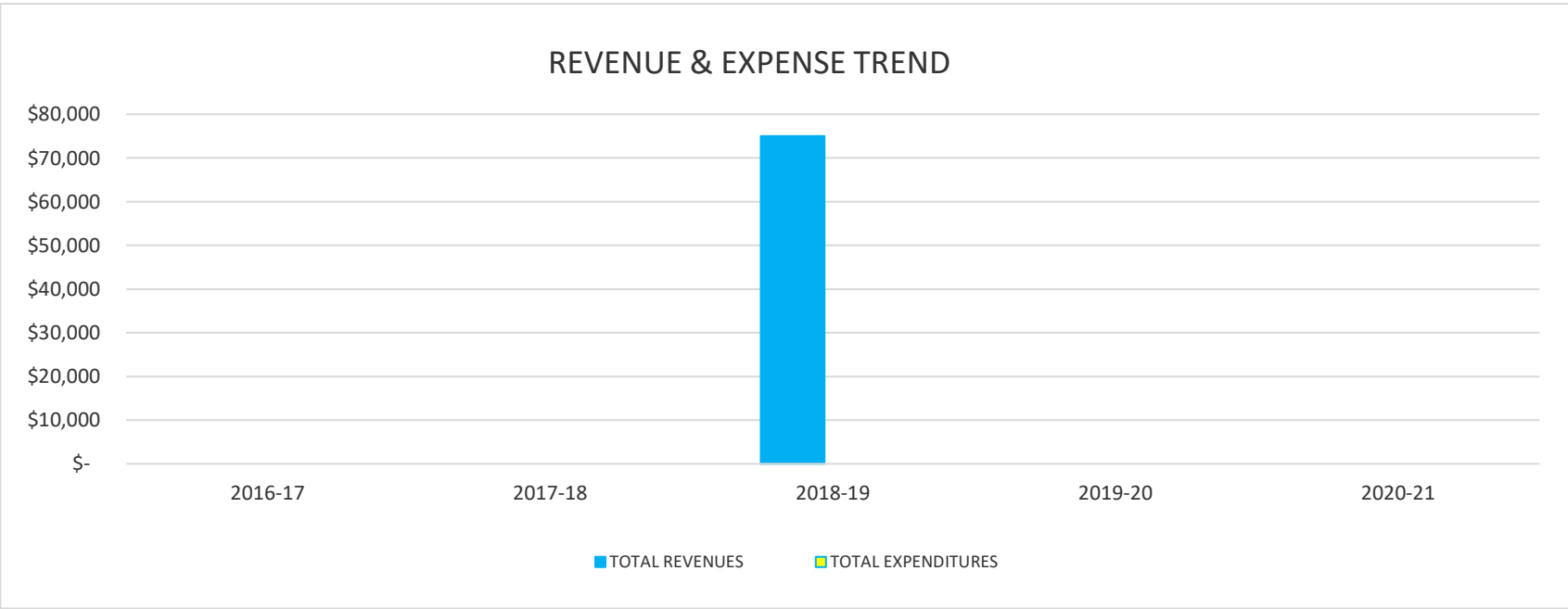


SAN JOAQUIN VALLEY AIR GRANT

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	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
San Joaquin Valley Air Grant	$ -	$ 33,122	$ -	$ -	$ -	$ -	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ 33,122**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Capital Outlay	$ -	$ 33,101	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ 33,101**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ 21	$ -	$ -	$ -	$ -	
Changes in Fund Balance		$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ 21	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ 21	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ 21	$ 21	$ -	$ -	$ -	

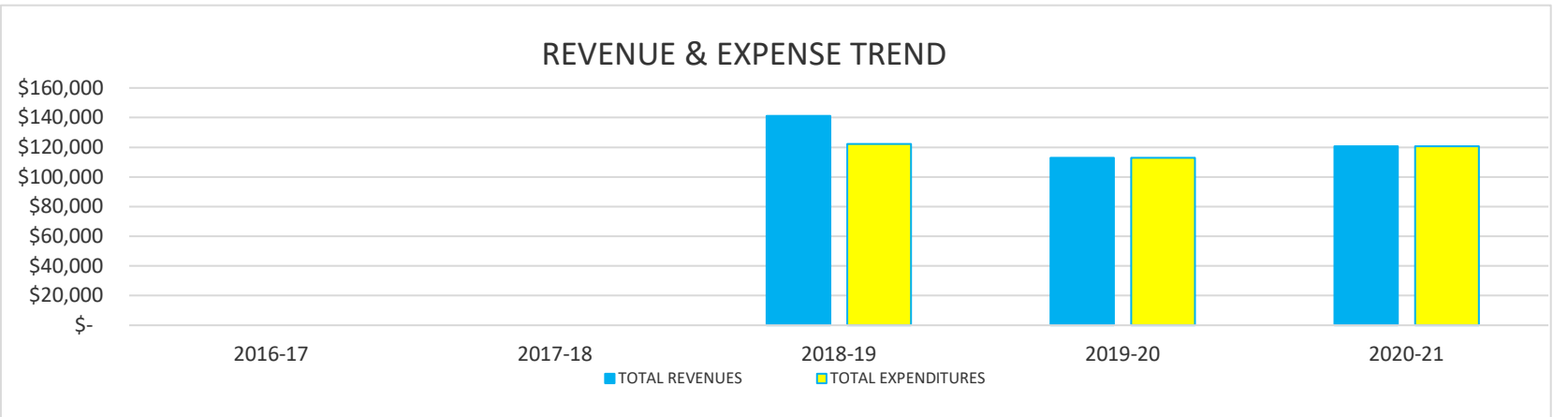


ACT TASK FORCE GRANT

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	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Act Task Force Grant	$ -	$ -	$ 141,123	$ 113,000	$ 112,995	$ 120,764	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ 141,123**	**$ 113,000**	**$ 112,995**	**$ 120,764**	
EXPENDITURES							
Wages and Benefits	**$ -**	**$ -**	**$ 116,323**	**$ 109,448**	**$ 101,310**	**$ 104,523**	
Maintenance and Operation	**$ -**	**$ -**	**$ 2,942**	**$ 3,377**	**$ 9,661**	**$ 16,241**	
Capital Outlay	$ -	$ -	$ 3,021	$ -	$ 2,024	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 122,286**	**$ 112,825**	**$ 112,995**	**$ 120,764**	
Net Revenue/(Expenditures)	$ -	$ -	$ 18,837	$ 175	$ 0	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ 18,837	$ 175	$ 0	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ -	$ 0	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ 175	$ 0	$ 0	

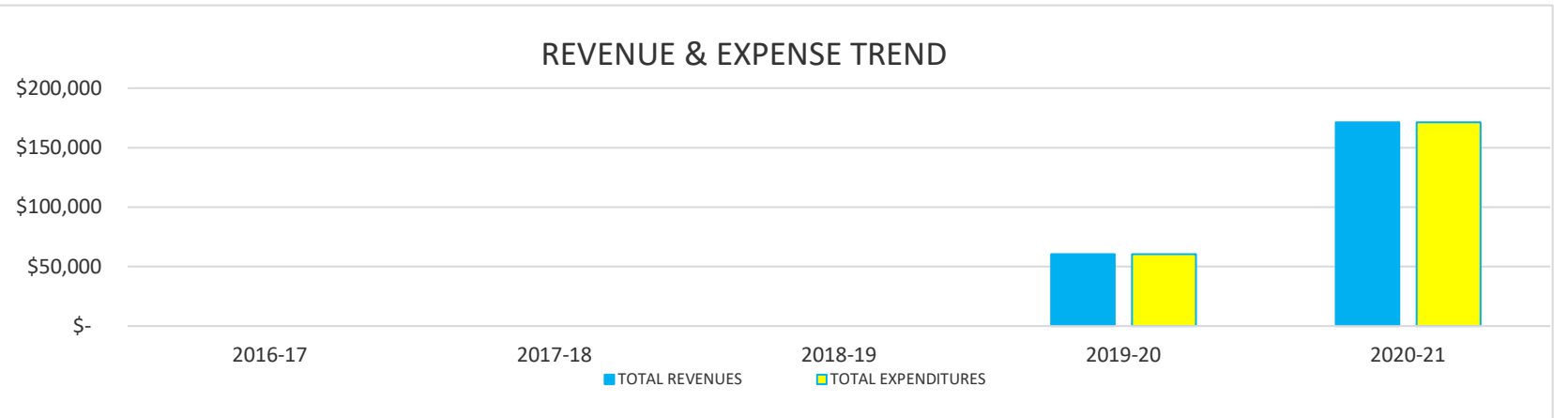


SCHOOL RESOURCE OFFICER GRANT

Description: This fund is for the School Resource Officer Grant which is used to compensate the cost of one Police Officer for the assignment to the Schools Resource Officer.

Budget Highlights: Police Officer to be responsible for fulfilling the responsibilities of an SRO (Schools Resource Officer).

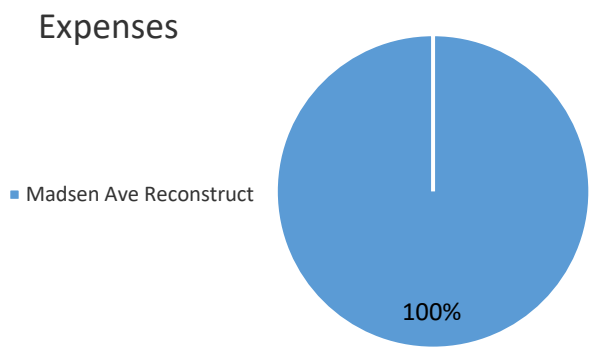
SCHOOL RESOURCE OFFICER	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
School Resource Officer	$ -	$ -	$ -	$ -	$ 60,361	$ 171,403	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 60,361**	**$ 171,403**	
EXPENDITURES							
Wages and Benefits	**$ -**	**$ -**	**$ -**	**$ -**	**$ 53,285**	**$ 157,252**	
Maintenance and Operation	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,076**	**$ 14,151**	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 60,361**	**$ 171,403**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -	$ -	

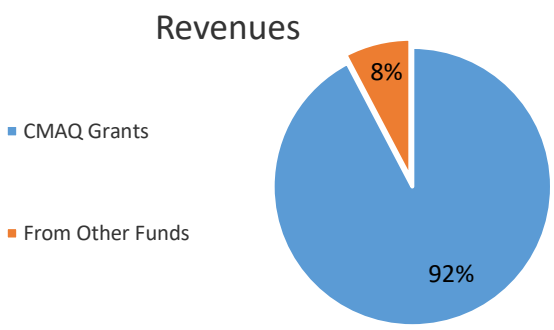


12TH AVE SIDEWALKS-STROUD-ASLAN

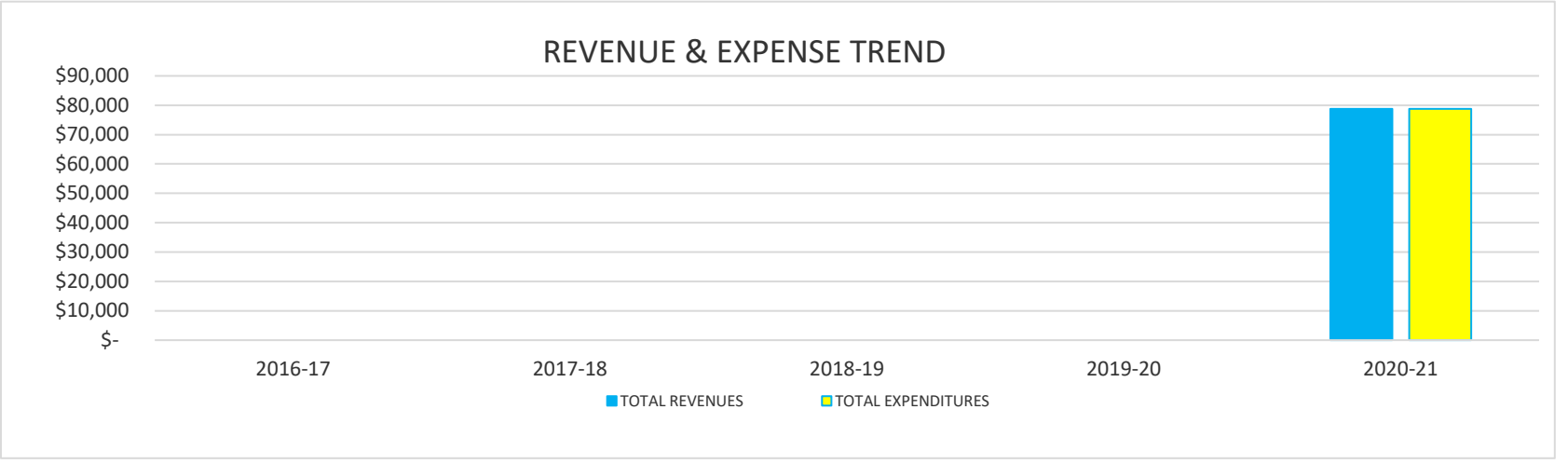
Description: This fund is for the Federal Grant which is to be used on the 12th Ave. Sidewalks from Stroud to Aslan.

Budget Highlights: Initial design, and posssibly construction, will be completed in FY21
.





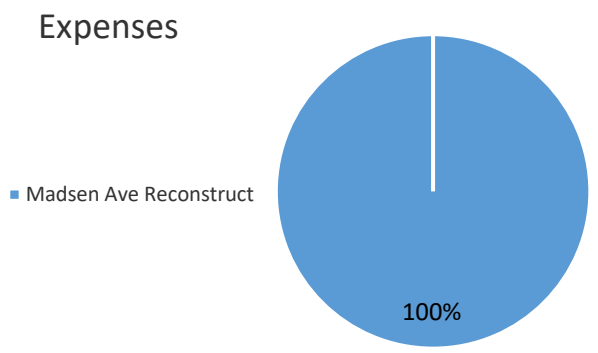
Bethel / Sierra Roundabout	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ -	$ -	$ -	$ -	$ -	$ 77,020	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ 1,721	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 78,741**	
EXPENDITURES							
12th Ave Sidewalks	$ -	$ -	$ -	$ -	$ -	$ 78,741	
TOTAL EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ 78,741	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -	$ -	

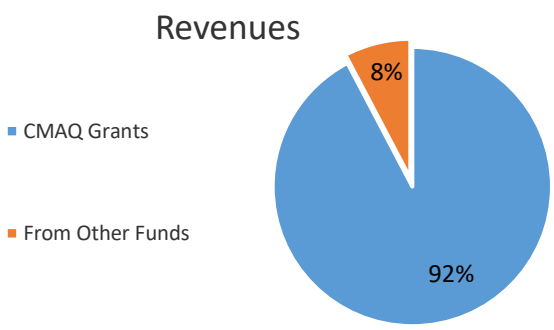


18TH AVE SIDEWALKS-STROUD-KLEPPER

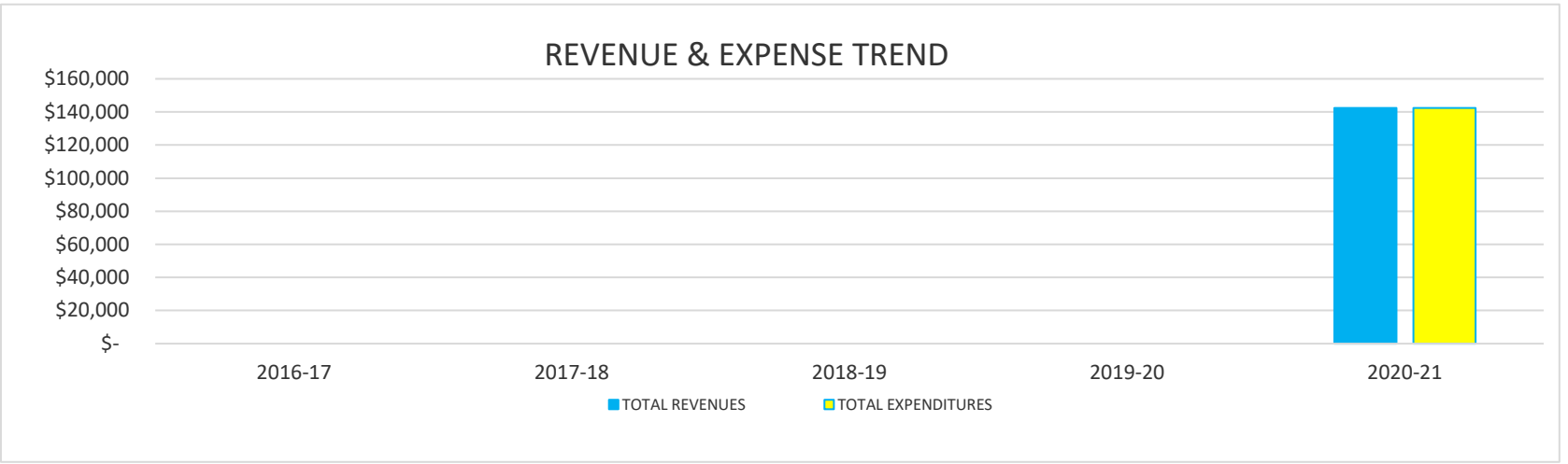
Description: This fund is for the Federal Grant which is to be used on the 12th Ave. Sidewalks from Stroud to Klepper.

Budget Highlights: Initial design, and posssibly construction, will be completed in FY21
.





Bethel / Sierra Roundabout	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ -	$ -	$ -	$ -	$ -	$ 139,876	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ 2,524	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 142,400**	
EXPENDITURES							
18th Ave Sidewalks	$ -	$ -	$ -	$ -	$ -	$ 142,400	
TOTAL EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ 142,400	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -	$ -	



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 $5,484,625, and the total estimated actual value of property is $927,938,110. Our debt to value ratio is currently at .59%. 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, 2020 bonds outstanding amount to $733,300.

Annual debt service requirements to maturity for Kingsburg Joint Powers Authority Refunding Revenue Bonds, Series 2015 at June 30, 2020 are as follows:

Fiscal Year Ending	Principal	Interest	Total
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
	$1,095,300	$ 97,571	$1,192,871

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, 2020 bonds outstanding amount to $2,225,000.

Annual debt service requirements to maturity for Kingsburg Joint Powers Authority 2015 Lease Revenue Refunding Bonds, Fire Department Facilities Refunding Project at June 30, 2020 are as follows:

Fiscal Year Ending	Principal	Interest	Total
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
	$2,460,000	$ 716,081	$ 3,176,081

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. Linder 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 $1,979,210.

Annual debt service requirements for the CIEDB Water Loan at June 30, 2020 are as follows:

Fiscal Year Ending	Principal	Interest	Total
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
	$2,167,444	$ 632,423	$2,799,867

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, 2020 the capital lease outstanding amounts to $526,421.

Annual debt service requirements for the Water Meter Capital Lease at June 30, 2020 are as follows:

Fiscal Year Ending	Principal	Interest	Total
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
	$ 764,664	$ 92,369	$ 857,033

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 12th. At June 30, 2020 the capital lease outstanding amounts to $21,299.

Fiscal Year Ending	Principal	Interest	Total
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
	$ 53,541	$ 3,266	$ 59,807

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, 2020 the bond outstanding amounts to $150,000.

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

Fiscal Year Ending	Principal	Interest	Total
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
	$ 210,000	$ 52,929	$ 262,929

CITY OF KINGSBURG
DEBT SERVICE PAYMENTS AND OBLIGATIONS
FOR FISCAL YEAR 2020/21

OBLIGATION		Purpose of Obligation	2020/21 Payments Principal	2020/21 Payments Interest	Unpaid Balance, 6/30/2020
Kingsburg Join Powers Authority -					
Refunding Revenue Bonds Series 2015, April 28, 2015					
Interest Rate	2.85%				
Original Borrowing	$1,439,100	Refunding of 1991 and 1992 Revenue Bonds.	$161,300	$13,972	$605,984
Kingsburg Join Powers Authority -					
Lease Revenue Refunding Bonds Series 2015, May 14, 2015					
Interest Rate	2.0% to 3.5%				
Original Borrowing	$2,700,000	Refunding of 2004 Lease Revenue Bonds. For Fire Department facilities	125,000	63,488	1,975,000
California Infrastructure & Economic Development Bank (CIEDB) -					
Water Loan, August 31, 2004					
Interest Rate	2.98%				
Original Borrowing	$3,147,396	For Water system upgrade	101,276	54,541	1,779,587
Government Capital Corporation -					
Water Meter Capital Lease, September 27, 2012					
Interest Rate	3.36%				
Original Borrowing	$1,428,388	For the purchase and installation of 1,800 water meters.	129,361	13,478	428,516
Leasource Financial Services -					
Police Vehicle Capital Lease, August 12, 2015					
Interest Rate	3.429%				
Original Borrowing	$87,395	For the purchase of two police vehicles.	4,333	37	4,370
Redevelopment Agency of the City of Kingsburg -					
Tax Allocation Refunding Bonds, June 30, 2016					
Interest Rate	7.900%				
Original Borrowing	$235,000	Tax allocation bond.	35,000	7,703	115,000
Local Obligation Limited Obligation Improvement Bonds -					
City of Kingsburg Assessment District No. 1991-1, March 2, 2015					
Interest Rate	8.850%				
Original Borrowing	$300,000	For assessment district improvements	45,000	21,019	215,000

CITY OF KINGSBURG
DEBT SERVICE PAYMENTS AND OBLIGATIONS
FOR FISCAL YEAR 2020/21

OBLIGATION		Purpose of Obligation	2020/21 Payments Principal	2020/21 Payments Interest	Unpaid Balance, 6/30/2020
Local Obligation Limited Obligation Improvement Bonds -					
City of Kingsburg Assessment District No. 1991-1 - Supplemental, Marc					
Interest Rate	8.850%				
Original Borrowing	$12,000	For assessment district improvements	2,000	266	4,000
Local Obligation Limited Obligation Improvement Bonds -					
City of Kingsburg Assessment District No. 1992-1, March 2, 2015					
Interest Rate	8.750%				
Original Borrowing	$205,000	For assessment district improvements	30,000	7,875	105,000
Local Obligation Limited Obligation Improvement Bonds -					
City of Kingsburg Assessment District No. 1992-2, March 2, 2015					
Interest Rate	8.500%				
Original Borrowing	$180,000	For assessment district improvements	30,000	6,375	90,000
Totals			$663,269	$188,753	$5,322,457

CITY OF KINGSBURG
Summary of Finance Authority Funds

2020/21 Fiscal Year Budget

	Finance Authority	*Special Assessment District 1991-1*	*Special Assessment District 1991-1 - Supplemental*	*Special Assessment District 1992-1*	*Special Assessment District 1992-2*	*Total*
Actual Fund Balance, June 30, 2019	3,072,261	(329,836)	(4,576)	(37,347)	(41,236)	
Estimated Beg. Fund Bal., June 30, 2020	2,839,326	(293,702)	(2,940)	(1,119)	3,921	2,545,485
Revenues:						
Special Assessments	-	54,000	3,000	49,000	57,000	163,000
Interest	110,000	-		-	-	110,000
Total Revenue	110,000	54,000	3,000	49,000	57,000	273,000
Expenses:						
Fiscal Agent Fees	4,950	-	-			4,950
Principle Retirement	161,300					161,300
Interest and Fiscal charges	13,972	12,988	1,170	10,159	9,695	47,984
Total Expenses	180,222	12,988	1,170	10,159	9,695	214,234
Net Result	*(70,222)*	*41,012*	*1,830*	*38,841*	*47,305*	*58,766*
Projected Fund Balance, June 30, 2021	**$ 2,769,104**	**$ (252,690)**	**$ (1,110)**	**$ 37,722**	**$ 51,226**	**$ 2,604,251**

CITY OF KINGSBURG
FINANCE AUTHORITY FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2020-21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
FINANCE AUTHORITY								
750-0000-451-0101	INTEREST	$ 182,360	$ 165,774	$ 141,875	$ 110,000	$ 110,000	$ 110,000	0.00%
	TOTAL	$ 182,360	$ 165,774	$ 141,875	$ 110,000	$ 110,000	$ 110,000	0.00%
SPECIAL ASSESS DIST 1991-1								
754-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
754-0000-491-0201	ASSESSMENTS RECEIVED	$ 53,396	$ 53,522	$ 52,199	$ 54,000	$ 54,000	$ 54,000	0.00%
754-0000-495-0000	PREPAYMENT REV	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ 53,396	$ 53,522	$ 52,199	$ 54,000	$ 54,000	$ 54,000	0.00%
SPECIAL ASSESS 91-1 SUPP								
755-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
755-0000-491-0201	ASSESSMENTS RECEIVED	$ 2,687	$ 2,608	$ 3,113	$ 3,000	$ 3,000	$ 3,000	0.00%
	TOTAL	$ 2,687	$ 2,608	$ 3,113	$ 3,000	$ 3,000	$ 3,000	0.00%
SPECIAL ASSESS 92-1								
756-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
756-0000-491-0201	ASSESSMENTS RECEIVED	$ 53,201	$ 47,787	$ 44,682	$ 49,000	$ 49,000	$ 49,000	0.00%
	TOTAL	$ 53,201	$ 47,787	$ 44,682	$ 49,000	$ 49,000	$ 49,000	0.00%
SPECIAL ASSESS 92-2 AGENCY								
757-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
757-0000-491-0201	ASSESSMENTS RECEIVED	$ 47,414	$ 39,741	$ 41,823	$ 57,000	$ 57,000	$ 57,000	0.00%
757-0000-495-0000	PREPAYMENT REV	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ 47,414	$ 39,741	$ 41,823	$ 57,000	$ 57,000	$ 57,000	0.00%
	TOTAL INTEREST	$ 182,360	$ 165,774	$ 141,875	$ 110,000	$ 110,000	$ 110,000	
	TOTAL ASSESSMENTS	$ 156,698	$ 143,657	$ 141,817	$ 163,000	$ 163,000	$ 163,000	
	TOTAL PREPAYMENTS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL FINANCE AUTHORITY	$ 339,057	$ 309,431	$ 283,691	$ 273,000	$ 273,000	$ 273,000	0.00%
	Revenues	$ 339,057	$ 309,431	$ 283,691	$ 273,000	$ 273,000	$ 273,000	
	Expenses	$ 455,055	$ 463,585	$ 448,278	$ 386,953	$ 386,783	$ 214,234	
		$ (115,998)	$ (154,154)	$ (164,587)	$ (113,953)	$ (113,783)	$ 58,766	

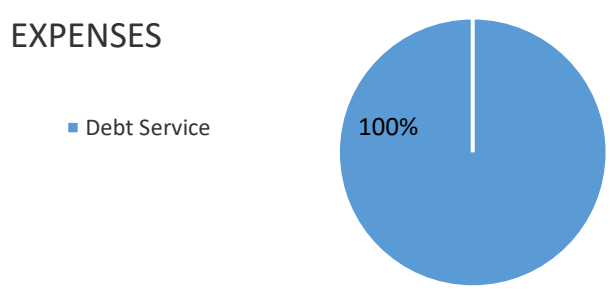
CITY OF KINGSBURG
FINANCE AUTHORITY FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020/21

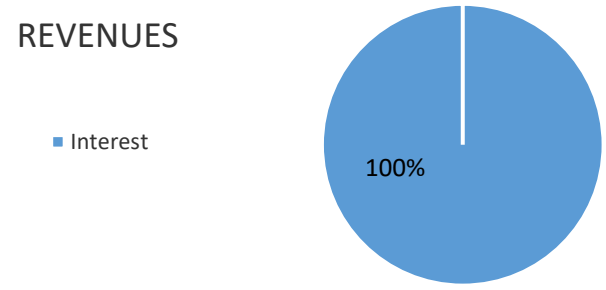
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROYECTED YEAR END	FY 20/21 PROPOSED	Percent Change
KINGSBURG JOINT POWERS AUTHORITY								
750-9100-519-5280	MISC BOND FEES	$ 4,950	$ 4,950	$ 4,950	$ 4,950	$ 4,950	$ 4,950	0.00%
750-9100-519-5474	BOND PRINCIPAL EXPENSE	$ 277,600	$ 298,700	$ 298,300	$ 319,400	$ 319,400	$ 161,300	-49.50%
750-9100-519-5475	INTEREST EXPENSE	$ 106,642	$ 99,386	$ 91,877	$ 18,585	$ 18,585	$ 13,972	-24.82%
750-9100-519-5476	ORIGINAL ISSUE DISCOUNT	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
750-9100-519-5477	BOND ISSUANCE COST	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ 389,192	$ 403,036	$ 395,127	$ 342,935	$ 342,935	$ 180,222	-47.45%
SPEC ASSESS 91-1 AGENCY								
754-9100-519-5280	MISC BOND FEES	$ 3,653	$ 4,915	$ 5,244	$ 5,244	$ 5,255	$ 5,244	0.00%
754-9100-519-5620	ASSESSMENT BOND PAYMENTS	$ 24,780	$ 21,019	$ 17,036	$ 12,611	$ 12,611	$ 7,744	-38.60%
	TOTAL	$ 28,433	$ 25,934	$ 22,280	$ 17,855	$ 17,866	$ 12,988	-27.26%
SPEC ASSESS 91-1 SUPP AGEN								
755-9100-519-5280	MISC BOND FEES	$ 515	$ 861	$ 904	$ 904	$ 922	$ 904	0.00%
755-9100-519-5620	ASSESSMENT BOND PAYMENTS	$ 974	$ 797	$ 620	$ 443	$ 443	$ 266	-39.89%
	TOTAL	$ 1,489	$ 1,658	$ 1,524	$ 1,347	$ 1,365	$ 1,170	-13.11%
SPEC ASSESS 92-1 AGENCY								
756-9100-519-5280	MISC BOND FEES	$ 1,683	$ 2,127	$ 2,284	$ 2,284	$ 2,273	$ 2,284	0.00%
756-9100-519-5620	ASSESSMENT BOND PAYMENTS	$ 17,063	$ 15,094	$ 12,906	$ 10,500	$ 10,500	$ 7,875	-25.00%
	TOTAL	$ 18,746	$ 17,221	$ 15,190	$ 12,784	$ 12,773	$ 10,159	-20.53%
SPEC ASSESS 92-2 AGENCY								
757-9100-519-5280	MISC BOND FEES	$ 2,745	$ 2,987	$ 3,320	$ 3,320	$ 3,131	$ 3,320	0.00%
757-9100-519-5620	ASSESSMENT BOND PAYMENTS	$ 14,450	$ 12,750	$ 10,838	$ 8,713	$ 8,713	$ 6,375	-26.83%
	TOTAL	$ 17,195	$ 15,737	$ 14,158	$ 12,033	$ 11,844	$ 9,695	-19.43%
	TOTAL BOND FEES	$ 13,546	$ 15,840	$ 16,702	$ 16,702	$ 16,532	$ 16,702	
	TOTAL INTEREST EXPENSE	$ 106,642	$ 99,386	$ 91,877	$ 18,585	$ 18,585	$ 13,972	
	TOTAL ORIGINAL ISSUE DISCOUNT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOAL BOND ISSUANCE COST	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL KJPA BOND PRINCIPAL PAID	$ 277,600	$ 298,700	$ 298,300	$ 319,400	$ 319,400	$ 161,300	
	TOAL ASSESSMENT BOND PMTS	$ 57,267	$ 49,659	$ 41,400	$ 32,266	$ 32,266	$ 22,260	
	TOTAL FINANCE AUTHORITY	$ 455,055	$ 463,585	$ 448,278	$ 386,953	$ 386,783	$ 214,234	-44.64%
	Revenues	$ 339,057	$ 309,431	$ 273,000	$ 273,000	$ 273,000	$ 273,000	
	Expenses	$ 455,055	$ 463,585	$ 448,278	$ 386,953	$ 386,783	$ 214,234	
		$ (115,998)	$ (154,154)	$ (175,278)	$ (113,953)	$ (113,783)	$ 58,766	

FINANCE AUTHORITY

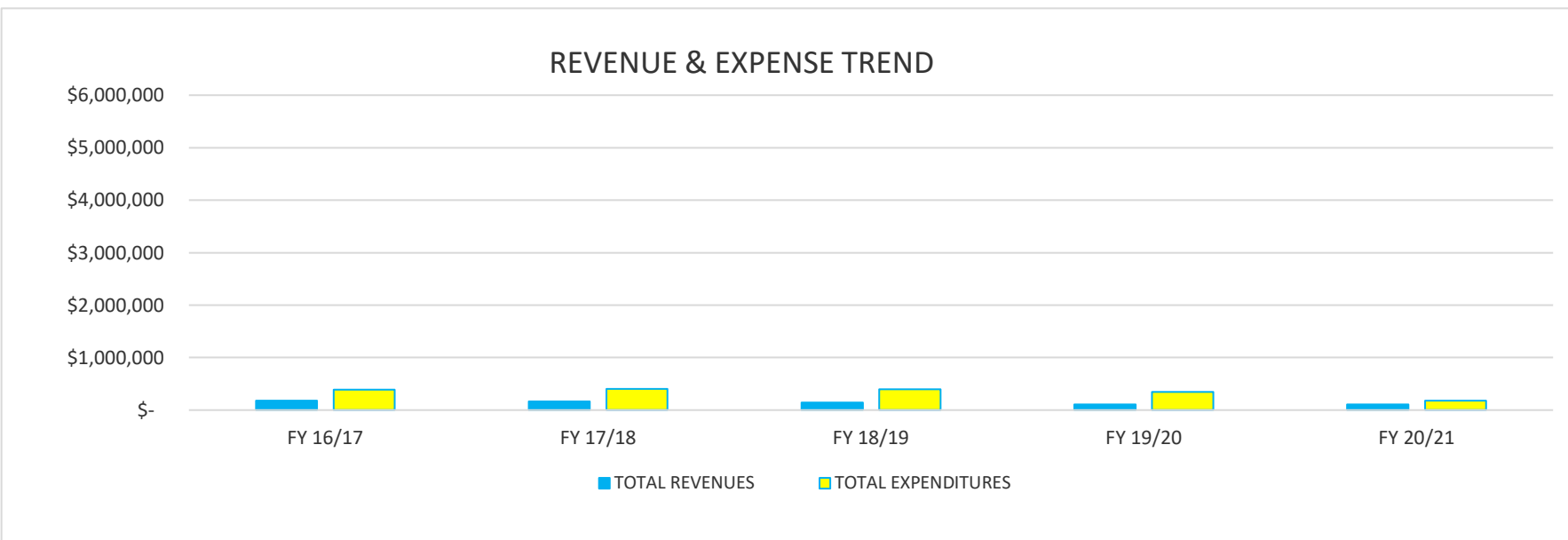
Description: The Finance Authority budget contains all the interest payments due from the Individual Special Assessment bonds. It then makes the payments that are due for the Marks-Roos bonds each year. This fund can be used for any future bond issues of the City.

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.





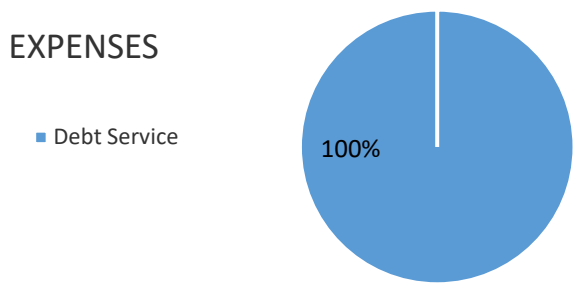
Finance Authority	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Assesment Received	$ -	$ -	$ -	$ -	$ -	$ -	
Interest	$ 182,360	$ 165,774	$ 141,875	$ 110,000	$ 110,000	$ 110,000	0.00%
TOTAL REVENUES	**$ 182,360**	**$ 165,774**	**$ 141,875**	**$ 110,000**	**$ 110,000**	**$ 110,000**	0.00%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 389,192	$ 403,036	$ 395,127	$ 342,935	$ 342,935	$ 180,222	-47.45%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 389,192**	**$ 403,036**	**$ 395,127**	**$ 342,935**	**$ 342,935**	**$ 180,222**	0.00%
Net Revenue/(Expenditures)	$ (206,832)	$ (237,262)	$ (253,253)	$ (232,935)	$ (232,935)	$ (70,222)	-69.85%
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ (206,832)	$ (237,262)	$ (253,253)	$ (232,935)	$ (232,935)	$ (70,222)	-69.85%
Beginning Fund Balance July 1	$ 3,769,607	$ 3,562,775	$ 3,325,514	$ 3,072,261	$ 3,072,261	$ 2,839,326	-7.58%
Ending Fund Balance June 30	$ 3,562,775	$ 3,325,514	$ 3,072,261	$ 2,839,326	$ 2,839,326	$ 2,769,104	-2.47%

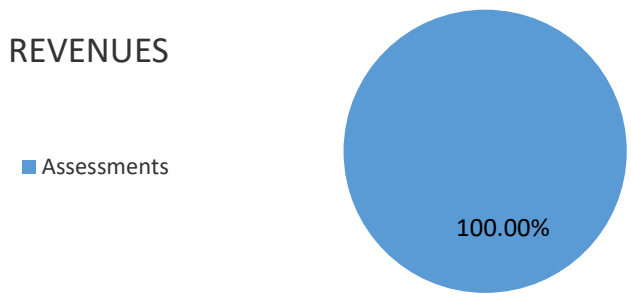


SPECIAL ASSESSMENT DISTRICT 1991-1

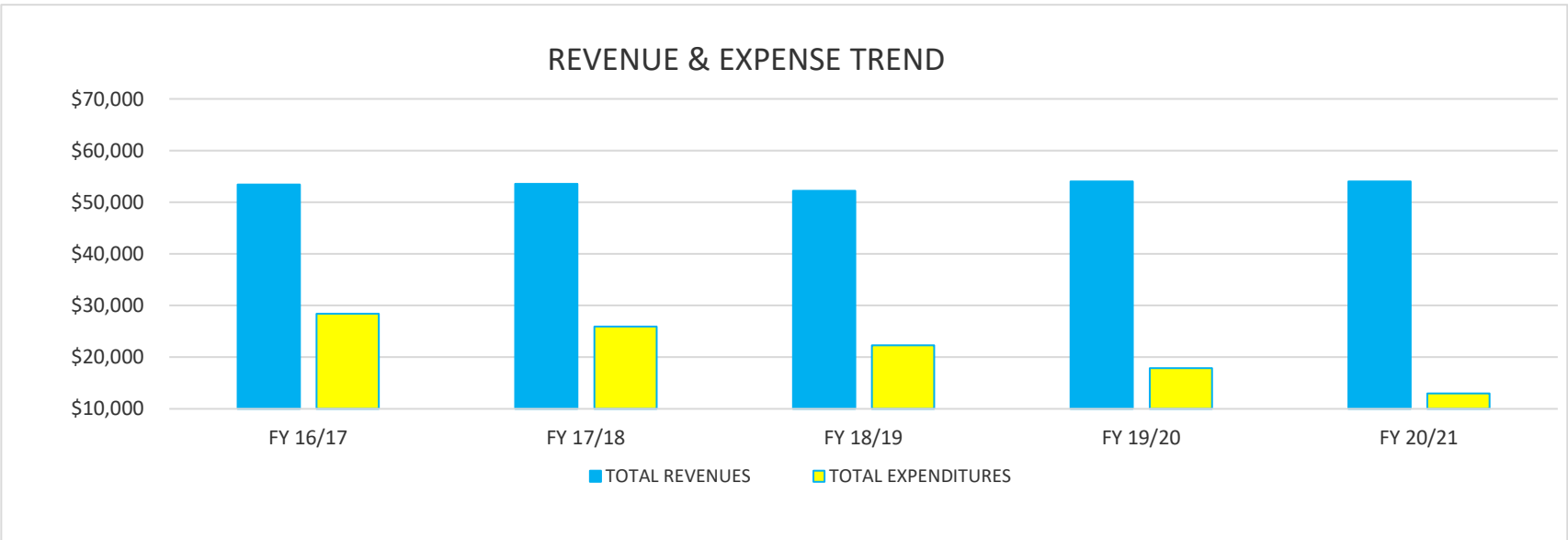
Description: This district was formed to account for the public improvements to certain subdivisions in 1991. It accounts for all the assessments received and lease payments due to the Finance Authority to pay the Marks-Roos bond payments. Subdivisions included are Lauren Estates, Anderson Estates and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

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





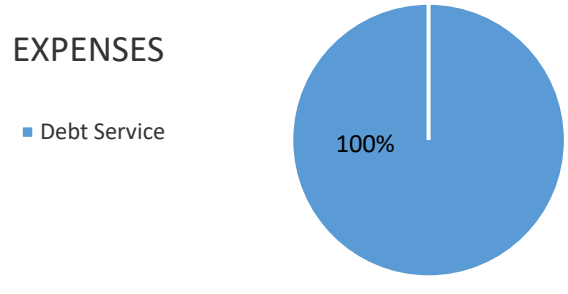
SPECIAL ASSESSMENT DISTRICT 1991-1	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Assessments Received	$ 53,396	$ 53,522	$ 52,199	$ 54,000	$ 54,000	$ 54,000	0.00%
Interest	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
TOTAL REVENUES	**$ 53,396**	**$ 53,522**	**$ 52,199**	**$ 54,000**	**$ 54,000**	**$ 54,000**	0.00%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 28,433	$ 25,934	$ 22,280	$ 17,855	$ 17,866	$ 12,988	-27.26%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 28,433**	**$ 25,934**	**$ 22,280**	**$ 17,855**	**$ 17,866**	**$ 12,988**	-27.26%
Net Revenue/(Expenditures)	$ 24,963	$ 27,588	$ 29,918	$ 36,145	$ 36,134	$ 41,012	13.47%
Changes in Fund Balance	$ -	$ -	$ -		$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ 24,963	$ 27,588	$ 29,918	$ 36,145	$ 36,134	$ 41,012	13.47%
Beginning Fund Balance July 1	$ (412,305)	$ (387,342)	$ (359,754)	$ (329,836)	$ (329,836)	$ (293,702)	-10.96%
Ending Fund Balance June 30	$ (387,342)	$ (359,754)	$ (329,836)	$ (293,691)	$ (293,702)	$ (252,690)	-13.96%

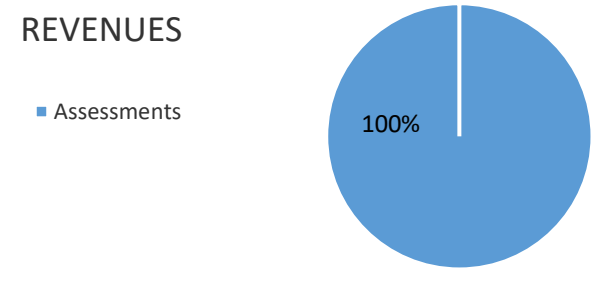


SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL

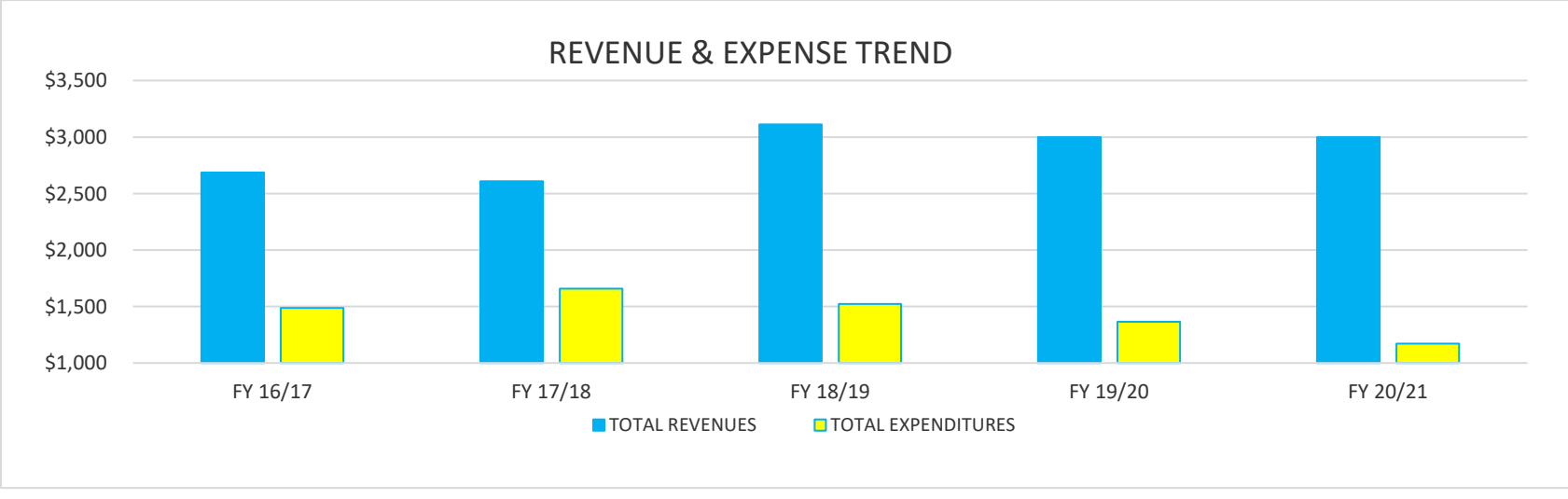
Description: This district was formed to account for the additional public improvements to the Nelson Estates I subdivision in 1991. It accounts for all the assessments received and lease payments due to the Finance Authority to pay the Marks-Roos bond payments.

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





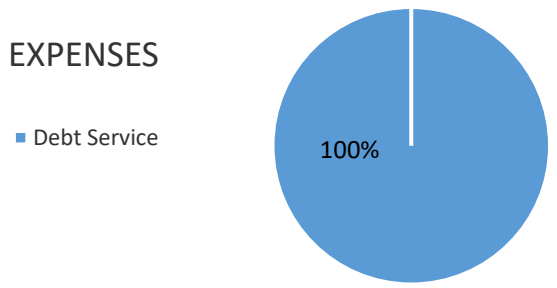
SPECIAL ASSESSMENT DISTRICT 1991-1 SUPP	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Assesment Received	$ 2,687	$ 2,608	$ 3,113	$ 3,000	$ 3,000	$ 3,000	0.00%
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 2,687**	**$ 2,608**	**$ 3,113**	**$ 3,000**	**$ 3,000**	**$ 3,000**	0.00%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 1,489	$ 1,658	$ 1,524	$ 1,347	$ 1,365	$ 1,170	-13.11%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 1,489**	**$ 1,658**	**$ 1,524**	**$ 1,347**	**$ 1,365**	**$ 1,170**	-13.11%
Net Revenue/(Expenditures)	$ 1,199	$ 950	$ 1,589	$ 1,654	$ 1,635	$ 1,830	10.67%
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 1,199	$ 950	$ 1,589	$ 1,654	$ 1,635	$ 1,830	10.67%
Beginning Fund Balance July 1	$ (7,807)	$ (7,115)	$ (6,165)	$ (4,576)	$ (4,576)	$ (2,940)	-35.74%
Ending Fund Balance June 30	$ (6,609)	$ (6,165)	$ (4,576)	$ (2,922)	$ (2,940)	$ (1,110)	-62.00%

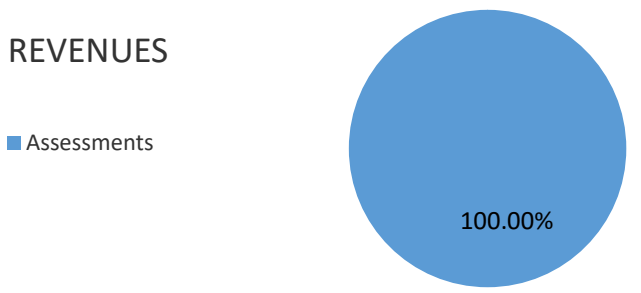


SPECIAL ASSESSMENT DISTRICT 1992-1

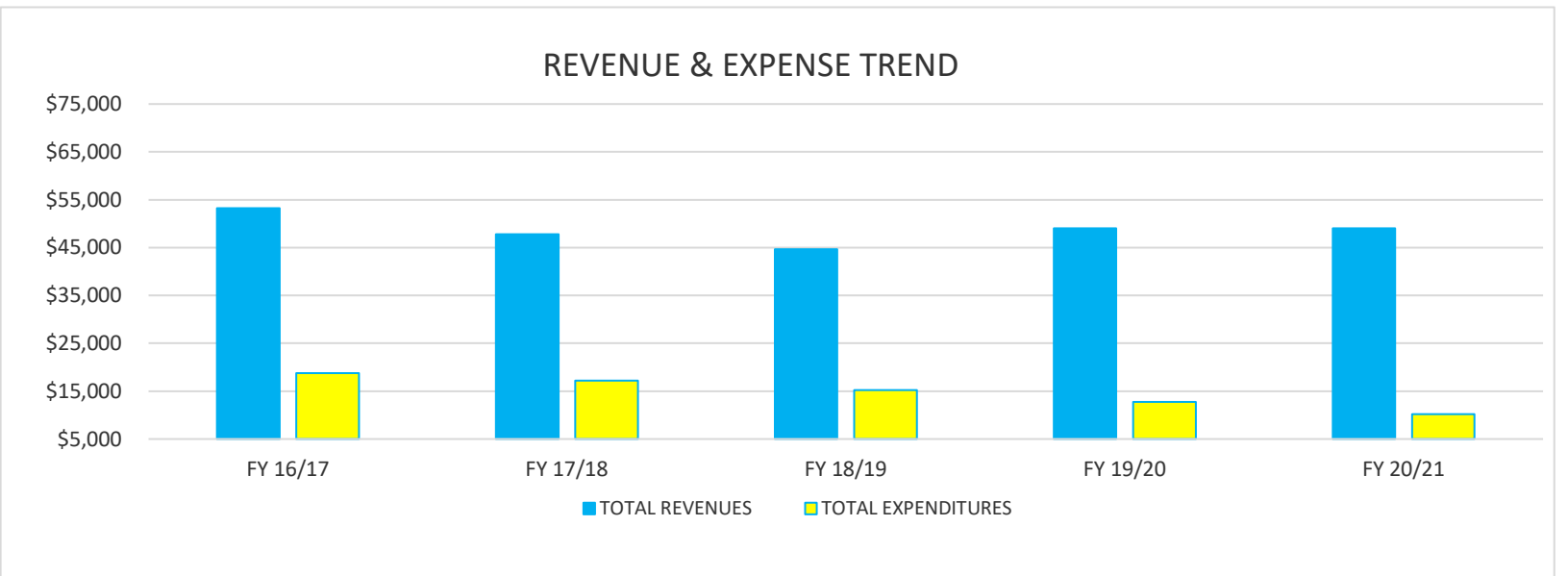
Description: This fund accounts for the capital expenditures associated with the 1992-1 Assessment District. Subdivisions included are Silverbrooke, Brucker Estates, Nelson Estates II and the K-Mart property.

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





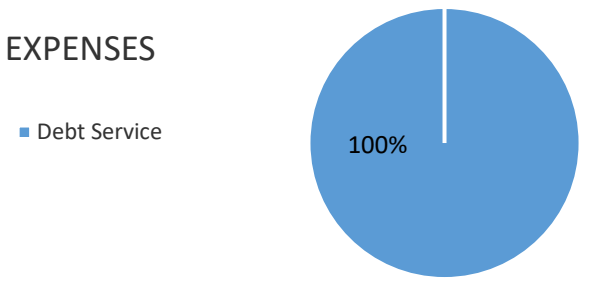
SPECIAL ASSESSMENT DISTRICT 1992-1	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Assesment Received	$ 53,201	$ 47,787	$ 44,682	$ 49,000	$ 49,000	$ 49,000	0.00%
Interest	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
TOTAL REVENUES	**$ 53,201**	**$ 47,787**	**$ 44,682**	**$ 49,000**	**$ 49,000**	**$ 49,000**	0.00%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 18,746	$ 17,221	$ 15,190	$ 12,784	$ 12,773	$ 10,159	-20.53%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 18,746**	**$ 17,221**	**$ 15,190**	**$ 12,784**	**$ 12,773**	**$ 10,159**	-20.53%
Net Revenue/(Expenditures)	$ 34,454	$ 30,566	$ 29,492	$ 36,216	$ 36,227	$ 38,841	7.25%
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 34,454	$ 30,566	$ 29,492	$ 36,216	$ 36,227	$ 38,841	7.25%
Beginning Fund Balance July 1	$ (131,859)	$ (97,405)	$ (66,839)	$ (37,347)	$ (37,347)	$ (1,119)	97.00%
Ending Fund Balance June 30	$ (97,405)	$ (66,839)	$ (37,347)	$ (1,131)	$ (1,119)	$ 37,722	3436.65%

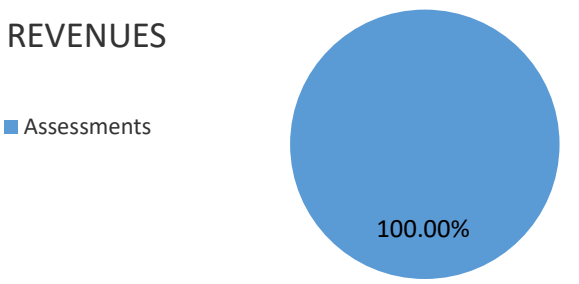


SPECIAL ASSESSMENT DISTRICT 1992-2

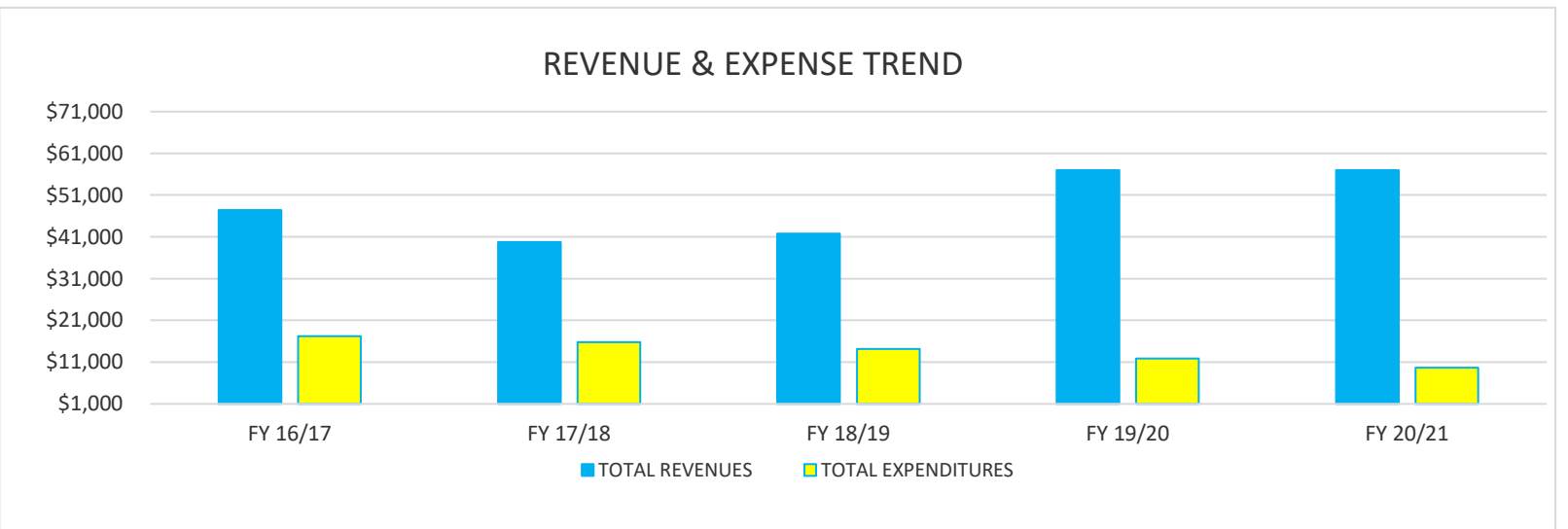
Description: This district was formed to account for the public improvements to the Pheasant Grove I and II subdivisions in 1992. It accounts for all the assessments received and lease payments due to the Finance Authority to pay the Marks-Roos bond payments.

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





SPECIAL ASSESSMENT DISTRICT 1992-2	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Assesment Received	$ 47,414	$ 39,741	$ 41,823	$ 57,000	$ 57,000	$ 57,000	0.00%
Interest	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
TOTAL REVENUES	**$ 47,414**	**$ 39,741**	**$ 41,823**	**$ 57,000**	**$ 57,000**	**$ 57,000**	0.00%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 17,195	$ 15,737	$ 14,158	$ 12,033	$ 11,844	$ 9,695	-19.43%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 17,195**	**$ 15,737**	**$ 14,158**	**$ 12,033**	**$ 11,844**	**$ 9,695**	-19.43%
Net Revenue/(Expenditures)	$ 30,219	$ 24,004	$ 27,665	$ 44,968	$ 45,156	$ 47,305	5.20%
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 30,219	$ 24,004	$ 27,665	$ 44,968	$ 45,156	$ 47,305	5.20%
Beginning Fund Balance July 1	$ (123,123)	$ (92,904)	$ (68,901)	$ (41,236)	$ (41,236)	$ 3,921	109.51%
Ending Fund Balance June 30	$ (92,904)	$ (68,901)	$ (41,236)	$ 3,732	$ 3,921	$ 51,226	-1272.62%



CITY OF KINGSBURG
Summary of Redevelopment Successor Agency Funds

2020-2021 Fiscal Year Budget

	RDA Successor Agency	RDA Low/Mod Housing Successor Agency	Total
Actual Fund Balance, June 30, 2019	$ 16,966	$ -	$ 16,966
Estimated Beg Fund Balance, June 30, 2020	$ 55,582	$ -	$ 55,582
Revenues:			$ -
Tax Increment	$ 49,000	$ -	$ 49,000
Interest	$ -	$ -	$ -
Total Revenue	$ 49,000	$ -	$ 49,000
Expenses:			
SERAF Property Tax Shift	$ -	$ -	$ -
County Admin Fees/Pass Throughs	$ -	$ -	$ -
City Admin Fees	$ -	$ -	$ -
Special Professional	$ -	$ -	$ -
RDA Bond Retirement (2015 SERIES)	$ 7,703	$ -	$ 7,703
CIEDB Police Facility Loan	$ -	$ -	$ -
Total Expenses	$ 7,703	$ -	$ 7,703
Net Result	*$ 41,298*	*$ -*	*$ 41,298*
Projected Ending Fund Balance, June 30, 2021	**$ 96,880**	**$ -**	**$ 96,880**

CITY OF KINGSBURG
SUCCESSOR AGENCY RDA
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2020/21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
SUCCESSOR AGENCY RDA								
740-0000-401-0601	AREA #1	$ 200,818	$ 49,220	$ 51,850	$ 49,084	$ 49,084	$ 49,000	-0.17%
740-0000-401-0602	AREA #2	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
740-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ 200,818	$ 49,220	$ 51,850	$ 49,084	$ 49,084	$ 49,000	0.00%
SUCCESSOR LOW/MOD AGENCY								
741-0000-451-0101	AREA #2	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL, SUCCESSOR AGENCY FUNDS	$ 200,818	$ 49,220	$ 51,850	$ 49,084	$ 49,084	$ 49,000	-0.17%
	Revenues	$ 200,818	$ 49,220	$ 51,850	$ 49,084	$ 49,084	$ 49,000	
	Expenses	$ 17,979	$ 14,714	$ 6,419	$ 10,468	$ 10,468	$ 7,703	
		$ 182,839	$ 34,506	$ 45,431	$ 38,616	$ 38,617	$ 41,298	

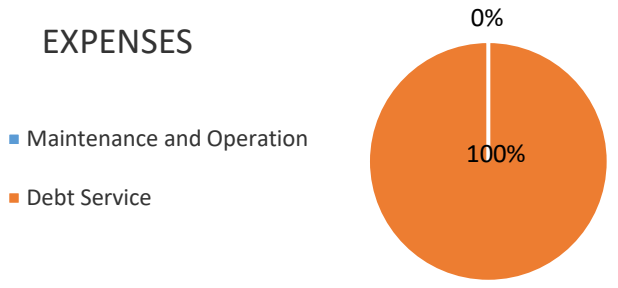
CITY OF KINGSBURG
SUCCESSOR AGENCY RDA
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020/21

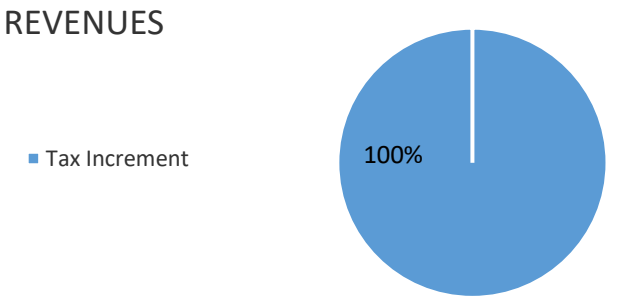
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
SUCCESSOR AGENCY RDA								
740-9100-519-5214	PRINTING & ADVERTISING	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
740-9100-519-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
740-9100-519-5606	RDA BOND RETIREMENT (2015 SERIES)	$ 17,001	$ 14,714	$ 6,419	$ 10,468	$ 10,468	$ 7,703	-26.42%
740-9100-519-5615	CIEDB POLICE FACILITY LOAN	$ 977	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ 17,979	$ 14,714	$ 6,419	$ 10,468	$ 10,468	$ 7,703	-26.42%
SUCCESSOR LOW/MOD AGENCY								
741-9100-519-5270	PRINTING & ADVERTISING	$ -	$ -	$ -	$ -	$ -	$ -	0%
741-9100-519-5701	CIEDB POLICE FACILITY LOAN	$ -	$ -	$ -	$ -	$ -	$ -	0%
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	0%
	TOTAL, SUCCESSOR AGENCY FUNDS	$ 17,979	$ 14,714	$ 6,419	$ 10,468	$ 10,468	$ 7,703	
	Revenues	$ 200,818	$ 49,220	$ 51,850	$ 49,084	$ 49,084	$ 49,000	
	Expenses	$ 17,979	$ 14,714	$ 6,419	$ 10,468	$ 10,468	$ 7,703	
		$ 182,839	$ 34,506	$ 45,431	$ 38,616	$ 38,617	$ 41,298	

CITY OF KINGSBURG RDA SUCCESSOR AGENCY FUND

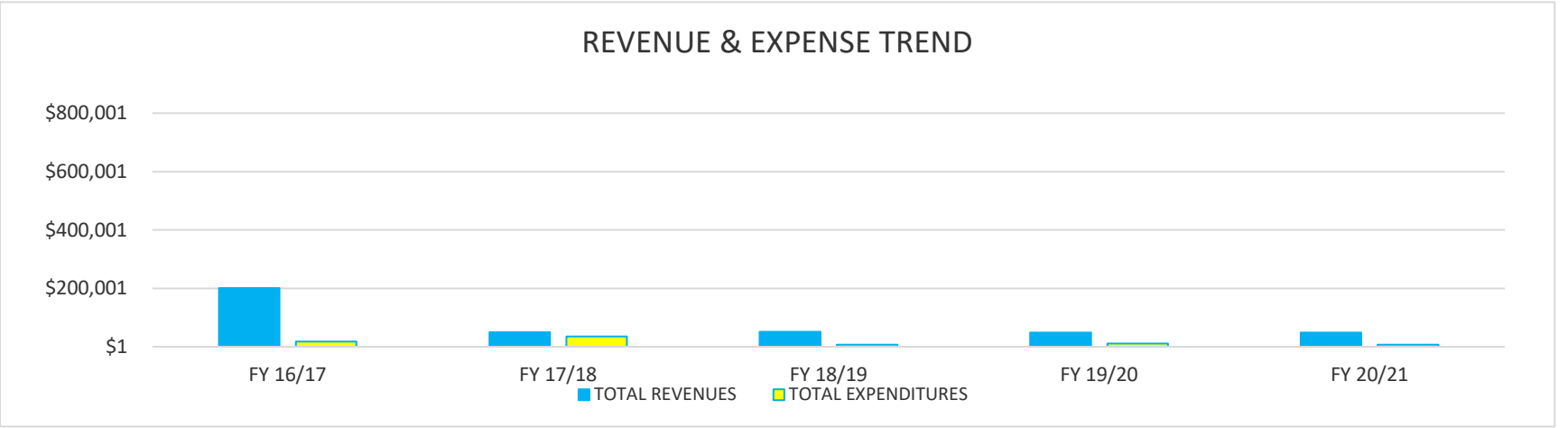
Description: This is a fund that accounts for the new State Law on Redevelopment Successor Agencies.The fund will account for the debt of the agency per the adopted and approved ROPS(Recognized Obligation Payment Schedule).The Succesor Agency will receive tax debt of the Agency. All of debt will be accounted 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 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Assessments	$ 200,818	$ 49,220	$ 51,850	$ 49,084	$ 49,084	$ 49,000	-0.17%
TOTAL REVENUES	**$ 200,818**	**$ 49,220**	**$ 51,850**	**$ 49,084**	**$ 49,084**	**$ 49,000**	-0.17%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 17,979	$ 14,714	$ 6,419	$ 10,468	$ 10,468	$ 7,703	-26.42%
TOTAL EXPENDITURES	**$ 17,979**	**$ 14,714**	**$ 6,419**	**$ 10,468**	**$ 10,468**	**$ 7,703**	-35.90%
Net Revenue/(Expenditures)	$ 182,839	$ 34,506	$ 45,431	$ 38,616	$ 38,617	$ 41,298	6.94%
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 182,839	$ 34,506	$ 45,431	$ 38,616	$ 38,617	$ 41,298	6.94%
Beginning Fund Balance July 1	$ (245,811)	$ (62,972)	$ (28,466)	$ 16,966	$ 16,966	$ 55,582	227.62%
Ending Fund Balance June 30	$ (62,972)	$ (28,466)	$ 16,966	$ 55,582	$ 55,582	$ 96,880	74.30%



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 recieved, 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	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Assessments	$ -	$ -	$ -	$ -	-	$ -	$ -
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance	$ -						
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance July 1	$ (81,134)	$ (81,134)	$ (81,134)	$ -	$ -	$ -	
Ending Fund Balance June 30	$ (81,134)	$ (81,134)	$ (81,134)	$ -	$ -	$ -	

CITY OF KINGSBURG
LANDSCAPE & LIGHTING FUND
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2020/21

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
LANDSCAPE & LIGHT DIST 93-01								
759-0000-491-0201	ASSESSMENTS RECEIVED	$ 92,932	$ 100,127	$ 97,740	$ 100,332	$ 100,332	$ 102,446	2.11%
	TOTAL	$ 92,932	$ 100,127	$ 97,740	$ 100,332	$ 100,332	$ 102,446	2.11%
	Revenues	$ 92,932	$ 100,127	$ 97,740	$ 100,332	$ 100,332	$ 102,446	
	Expenses	$ 15,969	$ 6,685	$ 269,641	$ 100,331	$ 100,332	$ 102,446	
		$ 76,962	$ 93,442	$ (171,901)	$ 1	$ -	$ 0	

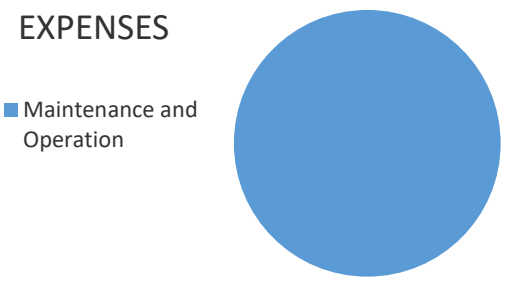
CITY OF KINGSBURG
LANDSCAPE & LIGHTING FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020/21

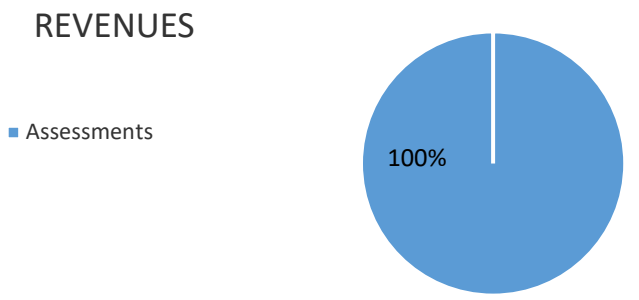
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
LANDSCAPE & LIGHT DIST 93-01								
759-9100-549-5481	ZONE 1 - PHEASANT GROVE 1 & 2	$ 834	$ 775	$ 16,190	$ 5,933	$ 5,933	$ 5,933	0.00%
759-9100-549-5482	ZONE 2 - GOLD CREEK ESTATES	$ 294	$ 273	$ 6,929	$ 2,499	$ 2,499	$ 2,499	-0.02%
759-9100-549-5483	ZONE 3 - PHEASANT GROVE 3 & 4	$ 748	$ 696	$ 16,634	$ 6,026	$ 6,026	$ 6,026	0.00%
759-9100-549-5484	ZONE 4 - KBURG COUNTRY EST. 1 & 2	$ 606	$ 564	$ 14,036	$ 5,069	$ 5,069	$ 5,069	0.00%
759-9100-549-5485	ZONE 5 - SIERRA RANCH WEST	$ 502	$ 467	$ 12,295	$ 4,421	$ 4,421	$ 4,421	0.01%
759-9100-549-5486	ZONE 6 - KBURG COUNTRY EST. 3	$ 284	$ 264	$ 9,247	$ 3,497	$ 3,497	$ 3,599	2.91%
759-9100-549-5487	ZONE 7 - SIERRA RANCH 2	$ 578	$ 537	$ 19,867	$ 7,492	$ 7,492	$ 7,709	2.90%
759-9100-549-5488	ZONE 8 - SIERRA RANCH UNIT 6	$ 511	$ 455	$ 17,436	$ 6,571	$ 6,571	$ 6,761	2.90%
759-9100-549-5489	ZONE 9 - SIERRA ANNEX NO. 9	$ 1,933	$ 953	$ 68,317	$ 25,425	$ 25,425	$ 26,097	2.64%
759-9100-549-5490	ZONE 10 - ANNEX NO. 10	$ 540	$ 502	$ 23,105	$ 8,622	$ 8,622	$ 8,871	2.89%
759-9100-549-5491	ZONE 11 - ANNEX NO. 11	$ 549	$ 511	$ 28,822	$ 10,671	$ 10,671	$ 10,979	2.89%
759-9100-549-5492	ZONE 12 - ANNEX NO. 12	$ 1,089	$ 442	$ 19,141	$ 7,381	$ 7,381	$ 7,562	2.46%
759-9100-549-5493	ZONE 13 - ANNEX NO. 13	$ -	$ 232	$ 15,603	$ 5,654	$ 5,654	$ 5,818	2.90%
759-9100-549-5494	ZONE 14 - ANNEX NO. 14	$ 7,500	$ 15	$ 2,018	$ 1,070	$ 1,071	$ 1,101	2.89%
	TOTAL	$ 15,969	$ 6,685	$ 269,641	$ 100,331	$ 100,332	$ 102,446	2.11%
	Revenues	$ 92,932	$ 100,127	$ 97,740	$ 100,332	$ 100,332	$ 102,446	
	Expenses	$ 15,969	$ 6,685	$ 269,641	$ 100,331	$ 100,332	$ 102,446	
		$ 76,962	$ 93,442	$ (171,901)	$ 1	$ -	$ 0	

LANDSCAPE & LIGHTING 93-01

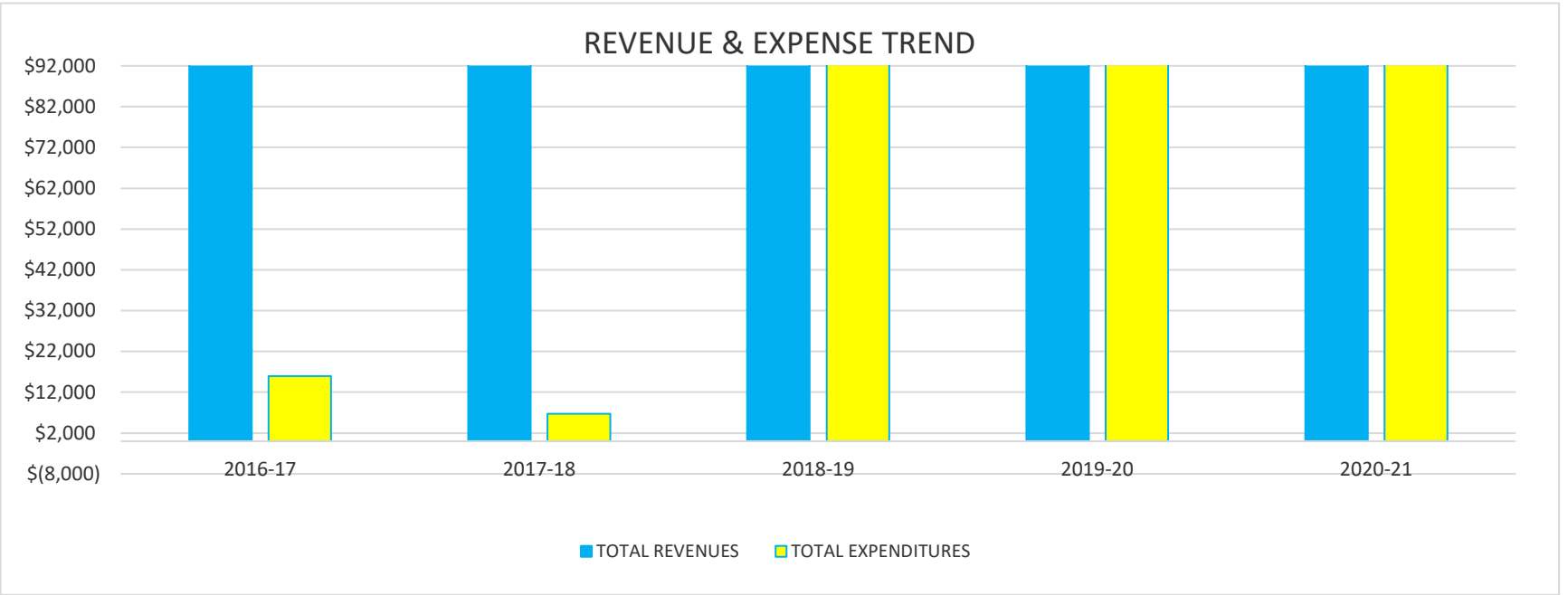
Description: This fund provides funding for the City's landscape maintenance assessment district, whereby each property owner, through property tax assessments, participates in the upkeep of common areas located within their housing subdivision.

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





LANDSCAPE & LIGHTING DIST. 93-01	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2018-19 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Assessments	$ 92,932	$ 100,127	$ 97,740	$ 100,332	$ 100,332	$ 102,446	2.11%
TOTAL REVENUES	**$ 92,932**	**$ 100,127**	**$ 97,740**	**$ 100,332**	**$ 100,332**	**$ 102,446**	2.11%
EXPENDITURES							
Wages and Benefits							
Maintenance and Operation	$ 15,969	$ 6,685	$ 269,641	$ 100,331	$ 100,332	$ 102,446	2.11%
Debt Service		$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 15,969**	**$ 6,685**	**$ 269,641**	**$ 100,331**	**$ 100,332**	**$ 102,446**	2.11%
Net Revenue/(Expenditures)	$ 76,962	$ 93,442	$ (171,901)	$ 1	$ -	$ 0	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ 76,962	$ 93,442	$ (171,901)	$ 1	$ -	$ 0	
Beginning Fund Balance July 1	$ 2,851	$ 79,813	$ 173,255	$ 1,354	$ 1,354	$ 1,354	0.00%
Ending Fund Balance June 30	$ 79,813	$ 173,255	$ 1,354	$ 1,355	$ 1,354	$ 1,354	-0.06%



CITY FINANCIAL, MONETARY, AND BUDGETARY POLICIES

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

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 2020-2021 budget will also incorporate the plans set forth in the City's strategic planning process, as well as a comprehensive employee survey. The proposed 2020-21 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 2020-2021 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

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, 2018-2019 and 2019-2020 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 2020-2021 financial blueprint for the City. The 2020-2021 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 2020-2021 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

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

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

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.

STANDARDS OF CARE & REPORTING

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

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

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.

AUTHORIZED INVESTMENTS

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.

INVESTMENT TRANSACTIONS & PARAMETERS

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.

APPROVAL OF INVESTMENT POLICY AND AMENDMENT

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.

FUND BALANCE POLICY

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

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

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

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 int eh 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

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

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
    - 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 the 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.

- 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

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

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 balanc-es 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 condi-tions 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 terms means as of June 30th (end of the fiscal year).