The City of Kingsburg

Fresno County, California

Adopted Operating and Capital Budget Fiscal Year 2023-2024



GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) DISTINGUISHED BUDGET PRESENTATION AWARD

CITY OF KINGSBURG



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Kingsburg
California

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Kingsburg for the fiscal year beginning on July 01, 2022.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for one year only. We believe our current budget continues to conform to the program requirements, and we are submitting it to GFOA to determine eligibility for another award.

FY 2022/23 FY 2021/22 FY 2020/21 FY 2019/20
FY2018/19 2017/2018FY Y2016/2017 FY2015/2016

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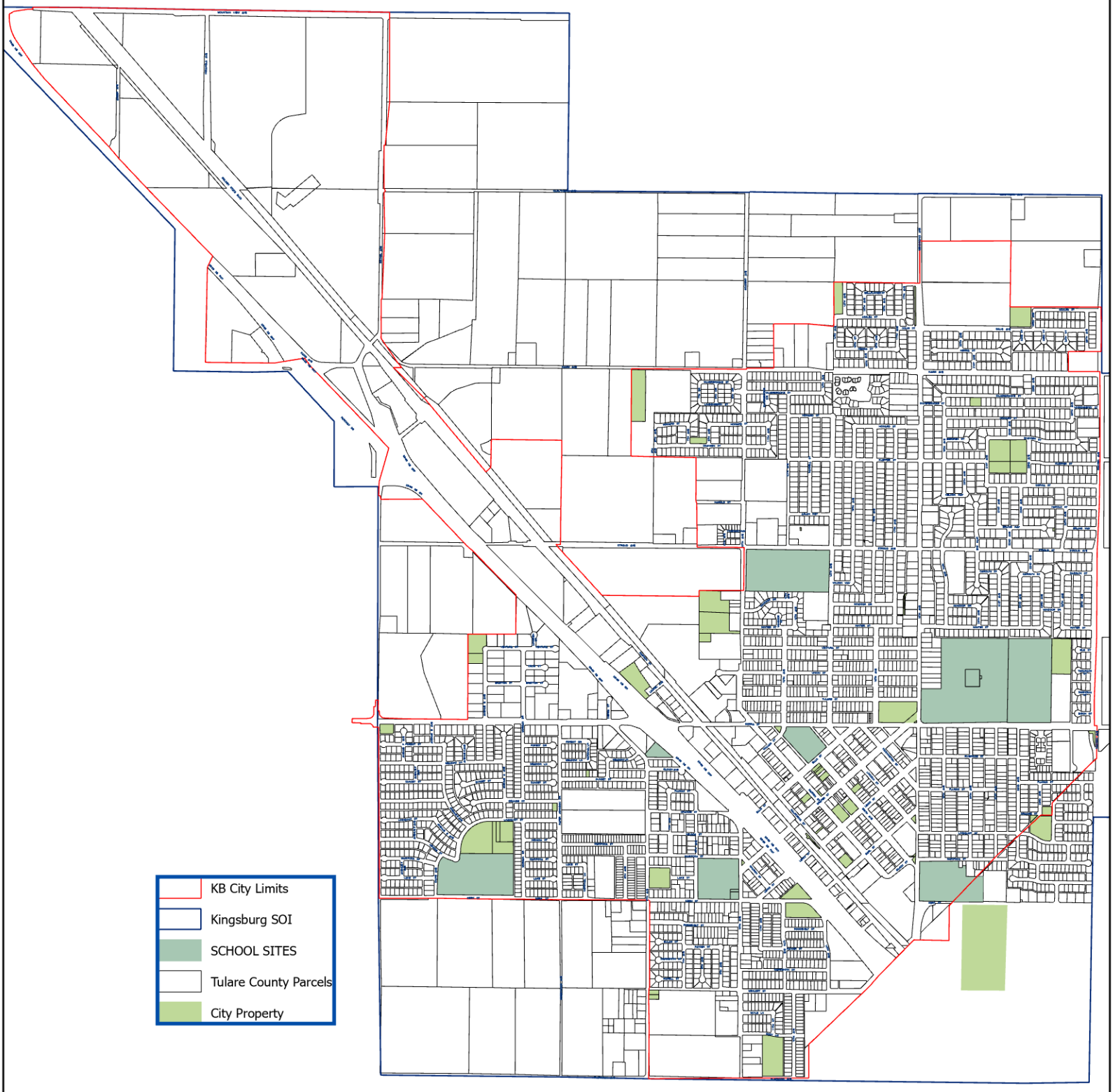
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CITY OF KINGSBURG
2023-2024
FY BUDGET



Current Time: 6/8/2023 8:28

TOC

2023-2024 City of Kingsburg Leadership Group

ELECTED OFFICIALS



Vince Palomar
Mayor
District 5



Brandon Pursell, Jr.
Mayor Pro-Tem
District 3



David M. Silva
Council Member
District 1



Laura North
Council Member
District 2



Staci Smith
Council Member
District 4

LARGE MANAGEMENT TEAM

Alexander J. Henderson	City Manager
Christina Windover	Assistant City Manager/Director of Administrative Services
Abigail Palsgaard	City Clerk
Alma Colado	Finance Director
Daniel Galvez	Director of Public Works
Adam Castaneda	Director Community Development Director
Holly Owen	Community Development Director
Neil Dadian	Police Chief
Daniel Perkins	Fire Chief

PROFESSIONAL SERVICES: CONSULTANTS

Michael Noland	City Attorney- Kahn, Soares & Conway, LLP
David Peters	City Engineer- Peters Engineering
Jolene Polyack	Economic Development Coordinator- Polyack Marketing

ORGANIZATIONAL CHART OF

THE CITY OF KINGSBURG

CALIFORNIA

CITIZENS OF KINGSBURG

CITYCOUNCIL

MAYOR
VINCE PALOMAR
PRO-TEM
BRANDON PURSELL JR.
COUNCIL MEMBERS
LAURA NORTH
STACI SMITH
DAVID M. SILVA

CITY MANAGER
ALEXANDER HENDERSON

CITY CLERK
ABIGAIL PALSGAARD

LOCAL ELECTIONS OFFICIAL
LOCAL LEGISLATION OFFICIAL
LICENSING
RECORDS MANAGEMENT

CITY ATTORNEY
MICHAEL NOLAND

POLICE CHIEF
NEIL DADIAN

PATROL
INVESTIGATIONS
TRAFFIC
RECORDS PROPERTY/
EVIDENCE

FIRE CHIEF
DANIEL PERKINS

FIRE RESPONSE
EMS COMMUNITY
RISK
REDUCTION RESCUE
SERVICES

FINANCE DIRECTOR
ALMA COLADO

ACCOUNTING
BUDGETING
UTILITY BILLING
FINANCIALS
PAYROLL
BUDGETING
UTILITY BILLING

PUBLIC WORKS DIRECTOR
DANIEL GALAVEZ

FACILITIES
FLEET & STREET
MAINTENANCE PARK &
LANDSCAPE
MAINTENANCE
WATER SYSTEM

COMMUNITYDEVELOPMENT DIRECTOR
HOLLY OWEN

CITY PLANNING BUILDING
PERMITS BUILDING
INSPECTIONS
CODE ENFORCEMENT

COMMUNITY SERVICES DIRECTOR
ADAM CASTANEDA

PARKS
RECREATION
POOL
SENIOR SERVICES
COMMUNITY EVENTS

ASSISANT CITY MANAGER/ DIRECTOR OF ADMINISTRATIVE SERVICES
CHRISTINA WINDOVER

HUMAN RESOURCES
ADMINISTRATION RISK
MANAGEMENT SPECIAL
PROJECTS

CONSULTANT SERVICES PROVIDED BY: PETERS ENGINEERING GROUP (ENGINEER); KAHN, SOARES & CONWAY, LLP (CITY ATTORNEY); JOLENE POLYACK (ECONOMIC DEVELOPMENT).

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

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

Alex Henderson
KINGSBURG CITY MANAGER

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

LOCATION & COMMUNITY



Kingsburg
IS ONLY
30 MILES
SOUTH OF FRESNO



Kingsburg
IS LOCATED
MIDWAY
BETWEEN
LOS ANGELES &
SAN FRANCISCO

57
CUMULATIVE,
SHOVEL-READY
ACRES
WITHIN THE CITY LIMITS
WITH ACCESS
AND VISIBILITY
TO HIGHWAY 99 *

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



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.

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%

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, Family Dollar, Walgreens, SUBWAY, ACE Hardware, Fairfield Inn & Suites Marriott, McDonald's, 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.

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.

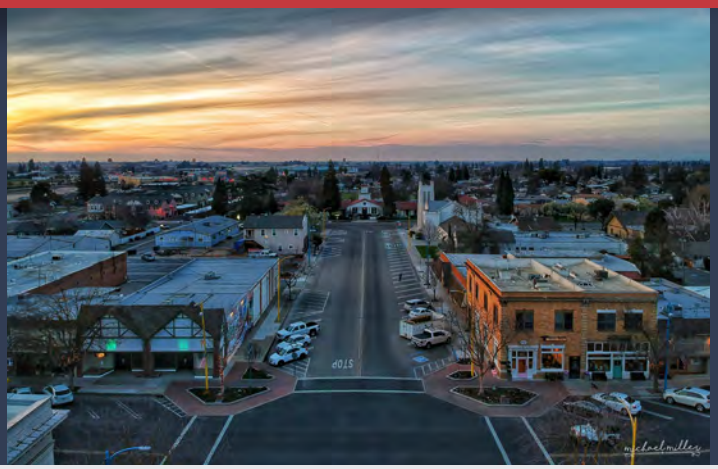


PHOTO BY: MIKE MILLER, GUARANTEE REAL ESTATE

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

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)

DOWNTOWN FAÇADE AND ALLEY **IMPROVEMENT PROGRAM**

UPPER FLOOR REHABILITATION **LOAN PROGRAM**

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

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

www.cityofkingsburg-ca.gov | 1401 Draper Street | Kingsburg, CA 93631 | Main: 559-897-5821 | Fax: 559-897-5568

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

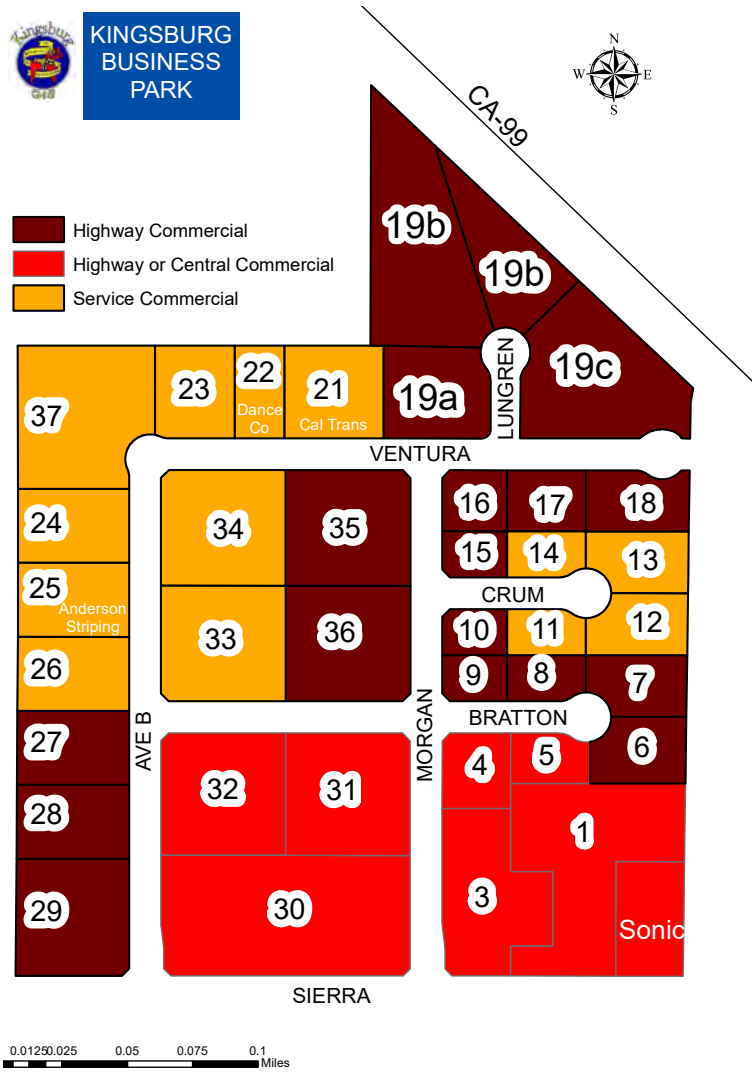
350 JOBS CREATED
IN LAST
24 MONTHS



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**

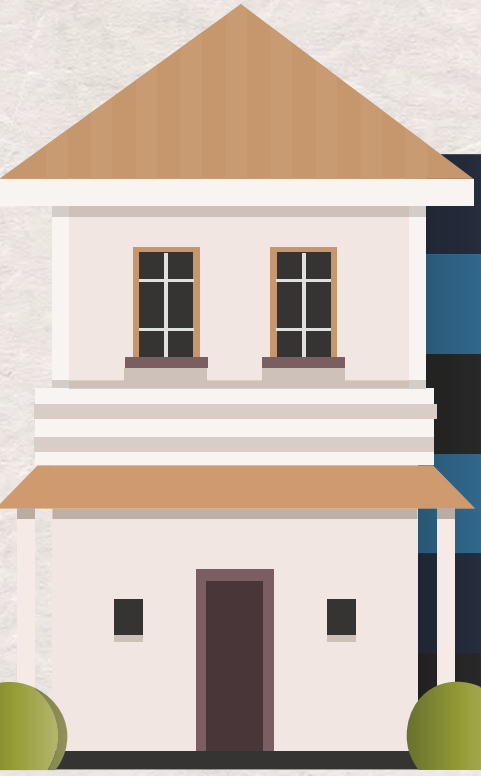
COMMERCIAL

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
- BELLA CREAMERY
- THE HERITAGE COMPANY
- HONEYCOMB
- BAKER'S CLOSET
- FUGAZZIS
- FOOLS CRAFT CIDER
- STACKED BAR & GRILL
- JIMINEZ TACO SHOP
- UPTOWN SPROUTS
- JDS ELECTRIC
- BLUEBIRD HOME & LIFESTYLE MARKET
- THE MERCANTILE
- 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





Annual Car Show

Swedish Festival

Concerts Under the Stars

Harvest Moon Music Festival

Julgranfest

Santa Lucia Celebration

SWEDISH VILLAGE

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



PHOTO BY: MIKE MILLER, GUARANTEE REAL ESTATE

CITY OF Kingsburg

VISIT US AT: WWW.CITYOFKINGSBURG-CA.GOV

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

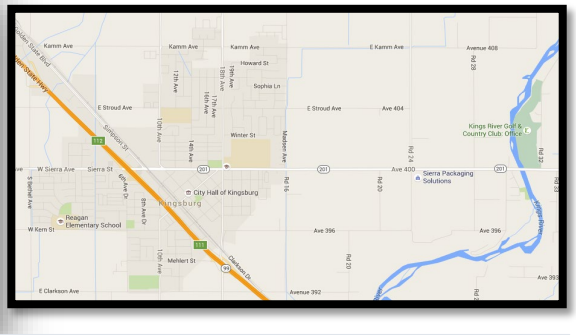
***Jolene Polyack**, City of Kingsburg's*
Economic Development Coordinator
Jolene@polyack.com • (559) 284-2421

@CITYOFKINGSBURG

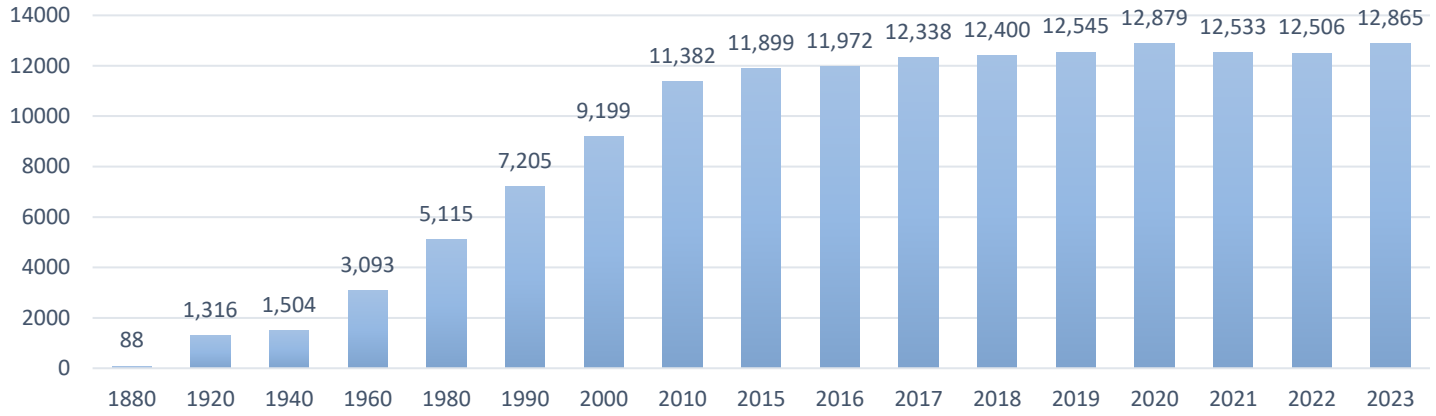
Kingsburg at a Glance



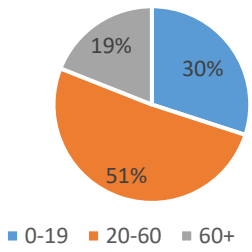




Population by Year

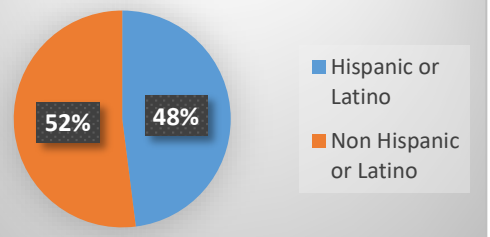


Population by Age

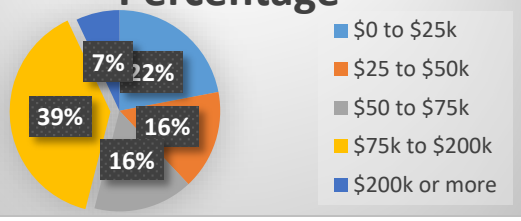


General Information	
Median Age	33.7
Median Housing Value	$278,300
Total Households	3,754
Median Household Income	$73,281
Education (25 Years Old +)	
High School Graduate or higher	88.40%
Bachelor's or higher	29.90%

Ethnic Makeup



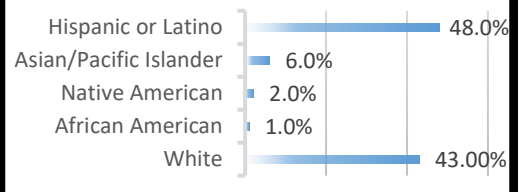
Household Income Percentage



Total Area: 3.756 sq. miles
Elevation: 302 ft.
Density: 4,025/sq. mile



RACIAL MAKEUP



Source: 2020 U.S. Census Bureau; City of Kingsburg Economic Overview; CA Department of Finance

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 Kingsburg Crayfish & Jazz Festival is in September and it celebrates the valley's rich agriculture with after dark live music and great food. The Holiday Open House and the Veterans Day Celebration takes place in November along with the Julgranfest, a Swedish Christmas Tree Lighting Festivity, 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.



Letter from the City Manager

June 21, 2023
To the Honorable Mayor Vince Palomar, Members of City Council, and Residents of Kingsburg:

In accordance with Section 2.08.090(G) of the City Charter, it is my pleasure to submit the 2023-2024 $$32,617,056 All-Funds budget for your consideration. 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. The City of Kingsburg's Budget and Financial Management Policies and the Government Finance Officers Association (GFOA) "Best Practices" are the framework for the City's fiscal policies and the FY2024 Adopted Budget. The budget has been prepared within the framework of City Council's General Fund unencumbered reserve policy (relative to annual operating expenditures), as identified in our Financial Policy. The Public Hearing and first reading of the FY2024 Adopted Budget (Budget Resolution) occurred at the June 21, 2023, City Council meeting. The city's budget document has been recognized by the GFOA with the Distinguished Budget Award 17 total times, including the last nine years.

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 City will embark on our Strategic Plan update in the coming fiscal year.

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 FY24 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.

Year Ahead

As we present the annual budget for the upcoming fiscal year, we do so with cautious optimism. Our city's financial outlook remains positive, and we anticipate modest revenue growth for the year ahead. This improvement enables us to focus on the vital aspects that make our community unique and successful. Our proposed budget reflects a strategic and balanced approach towards enhancing community needs including infrastructure development, public safety, and quality of life investments. We are prioritizing these areas as they are the cornerstones of a thriving, safe, and vibrant community. While we stay mindful of the economic uncertainties that lie ahead, we remain committed to fiscal responsibility and strategic investments that will foster growth and resilience. This balanced and careful budget planning allows us to take measured steps toward a brighter and more prosperous future for all citizens of our city.

Fiscally, our sales tax, fuel tax, and tourism related revenues are returning to pre-pandemic status. In some cases, we are exceeding pre-pandemic levels. Sales tax receipts are anticipated to outpace property tax revenues in the General Fund. Property taxes, transient occupancy taxes, sales taxes and development related fees have all performed higher than forecasted. This, combined with prudent and accountable spending plans, has led to an expected General Fund surplus of ~$300,000 for FY23 (not including ARPA funds).

Without a safe, clean environment, our city would struggle. Thankfully, our residents believe in this as well, supporting the 1% public safety transaction and use tax (Measure E). Passed by 72% of voters in 2018, revenues received are utilized only by our police and fire/EMS. To date, it accounts for 15 full-time positions across both departments, as well as equipment, capital projects, training and more. This fund has continued to exceed expectations for revenue growth, and our community is the benefactor. For FY24, we are projecting nearly $2.67M in receipts, which is a 15.8% increase from FY21 (the most recent full year of actual receipts). Measure E has proven an invaluable resource for our departments, helping to increase full-time staffing, training and equipping personnel.

The American Rescue Plan Act (ARPA) has provided the City with ~$2.8M, which can be utilized for any governmental service. The Council has allocated a portion of that funding, but has reserved roughly 50% for future years, as the funds are not required to be encumbered until the end of 2024, and fully spent until the end of 2026.

General Fund

The FY2024 General Fund budget places an emphasis on public safety, infrastructure investments, support of economic development activities, and maintaining our 20% fund balance. We are presenting a structurally balanced budget for FY24. Public Safety operations (Police, Fire/EMS) account for roughly 50% of the General Fund Budget. Roughly 90% of Fire/EMS operations are supported via a separate enterprise fund.

The public safety budget includes the staffing of 17 police positions (sworn and non-sworn), while Measure E accounts for another 10 police positions, both sworn and non-sworn. Given the city's continued focus on economic development through recruiting and retaining businesses, our nine (9) incentive program(s) funding remains in place for the coming year.

Council policy, as set forth in Resolution No. 2018-052, mandates that any surplus amount over the 20% balance of expenditures in the General Fund be transferred to three separate accounts,

including an Economic Stabilization Fund (503), Equipment Reserve Fund (504) and CalPERS Unaccrued Liability Fund (502).

2024 Priorities

While our efforts and budget are driven by all our Strategic Goals, this budget focuses on Kingsburg's efforts in Sustainability, Resilience and Prosperity.

Sustainability

For Kingsburg, sustainability means more than just being environmentally friendly, it also means adding new or maintaining in our existing infrastructure to keep Kingsburg viable for the long-term.

Fiber Optic Broadband Installation

During the pandemic, it became clear that our city is underserved as it relates to affordable, reliable, high speed internet. In FY23, the city agreed to enter into a public/private agreement to install 17+ miles of conduit and fiber optic infrastructure that will provide coverage for all Kingsburg neighborhoods. The project is currently in phase 2 (of 3) of construction and is estimated to be fully built-out by August 2023. Once installed, strategically placed access points will allow for high-speed internet access to all homes and businesses via either a Wi-Fi backhaul or direct hardwire.

High-speed fiber internet plays an indispensable role in modern cities, acting as a lifeline to the digital world and profoundly impacting access to information and services for all citizens. This technological infrastructure is not merely about faster internet connection; it's about social equity, economic development, and bridging the digital divide. It's about ensuring all citizens - regardless of their socio-economic status - have access to online education, telehealth services, remote work opportunities, and digital government services. It can also stimulate economic growth by attracting tech-savvy businesses and entrepreneurs, fostering innovation and creating job opportunities. Thus, investing in high-speed fiber internet is investing in our city's future, fostering a digitally inclusive environment where every citizen has the opportunity to participate fully in our increasingly digital society. With just five franchisees delivering services to 97% of Californians, our options are limited, and often inadequate. This project is the definition of an essential community and infrastructure need.

Groundwater Sustainability Agency

California has been in a state of drought for over twenty years. The storms of early 2023 brought record breaking rain and snow events to the entire west coast, including Kingsburg and the nearby Sierra Nevada Mountains. Kingsburg, through a joint powers agreement, is a member of a multi-agency groundwater sustainability agency, as required by the State's Sustainable Groundwater Management ACT (SGMA). Projects in the coming year will connect several existing ponding basins with the appropriate connections and telemetry to take flood water for the purposes of groundwater recharge. With several basins currently able to accommodate floodwater, we continue to examine both existing and new development options that will further protect this vital natural resource.

Additional Infrastructure (Engineering, Public Works)

There are several infrastructure improvement projects that will also occur in FY24.

- Installation of four (4) Rapid Flashing Beacon Pedestrian Safety System and new crosswalk (201/Madsen Ave) on SR201/Sierra St. to improve pedestrian safety
- Annual Street Repair Program including $1.7M for various projects
- Installation of new sidewalks on 12th and 18th Ave.
- Transit Oriented Development Construction Phase 1 (TOD grant); including new bike lanes and cape seal of Draper St.
- 2'' & 4'' water line replacements and additions in older neighborhoods in order to improve fire flows, as identified by our water model that was updated in FY23 (15th Ave, 16th Ave. & Draper St.)
- Funding for Water Conservation Efforts; reducing turf on city-owned properties as well as matching funds for residential conversions.
- Update Flow Meters at Wells #9, 10, 12, 14, 16.

Resilience

As the city continues to see investment both commercially and residentially, it is imperative that we remain forward-thinking about our community design standards and the potential impacts of these new developments. Careful planning has helped ensure our housing stock remains highly desirable, as we build neighborhoods with necessary amenities, as opposed to simple subdivisions. Strategic and careful planning is the cornerstone of ensuring long-term viability and resiliency of a city. By proactively identifying potential challenges and opportunities, planning allows a city to navigate through uncertainties, adapt to changing circumstances, and foster sustainable growth. The next year will see our continued investment in these efforts.

- 5-year city Strategic Plan update
- City's General Plan Update (Phase 1); Last updated in 1992
- Finalization of the required Housing Element update for the sixth cycle (2024-2032)
- Commercial zoning updates (updating language for permitted uses)
- Updates to our Growth Management ordinance (clarifying language for entitlements)
- Organizational compensation study
- Local Road Safety Plan Update
- Development Impact Fees Nexus Study Update (8-year State mandated update)

City staff are also forward looking in terms of how service delivery and resident expectations may change in the next 5-10 years as the world changes. The impacts of the sharing economy, our aging (but longer-living) population, long-term drought, and other global factors will all play a part in how Kingsburg will look in the next decade.

Prosperity

Economic Development

Kingsburg continues to gain momentum as it relates to investment in our community. This not only contributes to the creation of new jobs and the attraction of investment, but it also fosters an environment that stimulates innovation, enhances local businesses' competitiveness, and increases our city's overall economic resilience. A thriving economy positively impacts every facet of community life. It bolsters public revenue, enabling us to invest in critical infrastructure, public services, and quality of life enhancements that benefit all residents. Moreover, a robust economy can create a virtuous cycle, attracting more talent and investment to our city, further fueling our growth and development.

In the past year, we've had several new businesses open, including:

- T-Mobile completed their $54M investment into a 90,000-square-foot former K-Mart facility to open their west coast Customer Experience Center. The Center is now fully staffed, employing over 1,100 people. Their initial commitment and investment has spurred additional development in the area, including
    - Cheyanne's Steakhouse
    - Andale! Mexican Grill
    - Bento-2-Go
- Valley Health Team completed construction on their new all-purpose medical facility, located in the Kingsburg Business Park.

Downtown Growth

Downtown Kingsburg continues to be the motivating force for the transformation to a more robust offering of restaurants, retail, nightlife, and other services, attracting visitors to our clean, safe and welcoming community. This past year saw several new openings in the Downtown alone, including:

- RoadHouse Restaurant
- Pelican's Snoballs
- Henry's Screen Shop
- Mercantile Kids
- Glory and Grace
- Kabab Twist
- Brew-Wings
- Magosh Brewery Tap-Room

This coming year will see the completion of the much anticipated Stone Plaza project, a mixed-use development that will house 3 new commercial offerings (Toshiko Izakaya & Sushi Bar, DiCicco's Italian Restaurant & a Medi-Spa) along with 10 new market-rate apartments on the corner of Draper & California St.

The City was recently honored to learn that we were selected for a 2023 regional planning award for our efforts related to downtown revitalization. The award reflects the ongoing commitment to the Downtown Revitalization Strategy that was completed in 2017. Several of the report's recommendations have been implemented or are in progress, including the conversion of "catalytic" sites to spur investment.

The Blueprint Award recognizes projects, such as the recently renovated former Woods Building, now home to Corsaros Pizza and Roadhouse restaurants, as well as Stone Plaza, the new mixed-use development currently under construction at Draper St. & California St., that are an example of attractive, functional, and environmentally friendly projects in the San Joaquin Valley.

Parks Investment

Each year, we focus on adding additional amenities to our parks, including adding new green spaces as part of new subdivisions being constructed.

- New .75 acre park in Kings Estates Phase 3 development (T6167) is underway and includes playground equipment, shade, two lighted pickleball courts and green space.
- New .5 acre Veteran's Park in Century Community development (T6141) is also under construction, and will pay tribute to the seven branches of the US Armed forces, and includes multi-age playground equipment, a walking path and ample green space.
- New restrooms at Athwal Park, as part of a $185,000 Prop. 68 grant.
- Redesign of the Kingsburg Dog Park, which received a $1.24M Prop. 68 grant.
- Shade structures, expression swings and lighting improvements are also planned for our existing park spaces.

- Partnering with the Kingsburg Tri-County Healthcare District to install poured-in-place rubber at two existing parks (Memorial and Coffee Pot) in order to improve accessibility for all visitors.

Conclusion & Acknowledgements

This year marks the tenth year that I have personally had the distinction of presenting the annual budget for council consideration. Our organization is committed to providing the highest level of service and quality of life for our citizens. This budget document hopes to recognize the values that make Kingsburg what it is today, and reflects each of our employees, businesses, and residents.

Thank you to Mayor Palomar, City Council, staff and all Kingsburg residents for your energy, effort, and passion to make Kingsburg the "Gem of the Valley." A special thank you to the City's Finance Director, Alma Colado, Assistant City Manager/Administrative Services Director, Christina Windover, City Clerk, Abigail Palsgaard, and our entire Large Management Team. This document could not have been completed without your assistance.

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

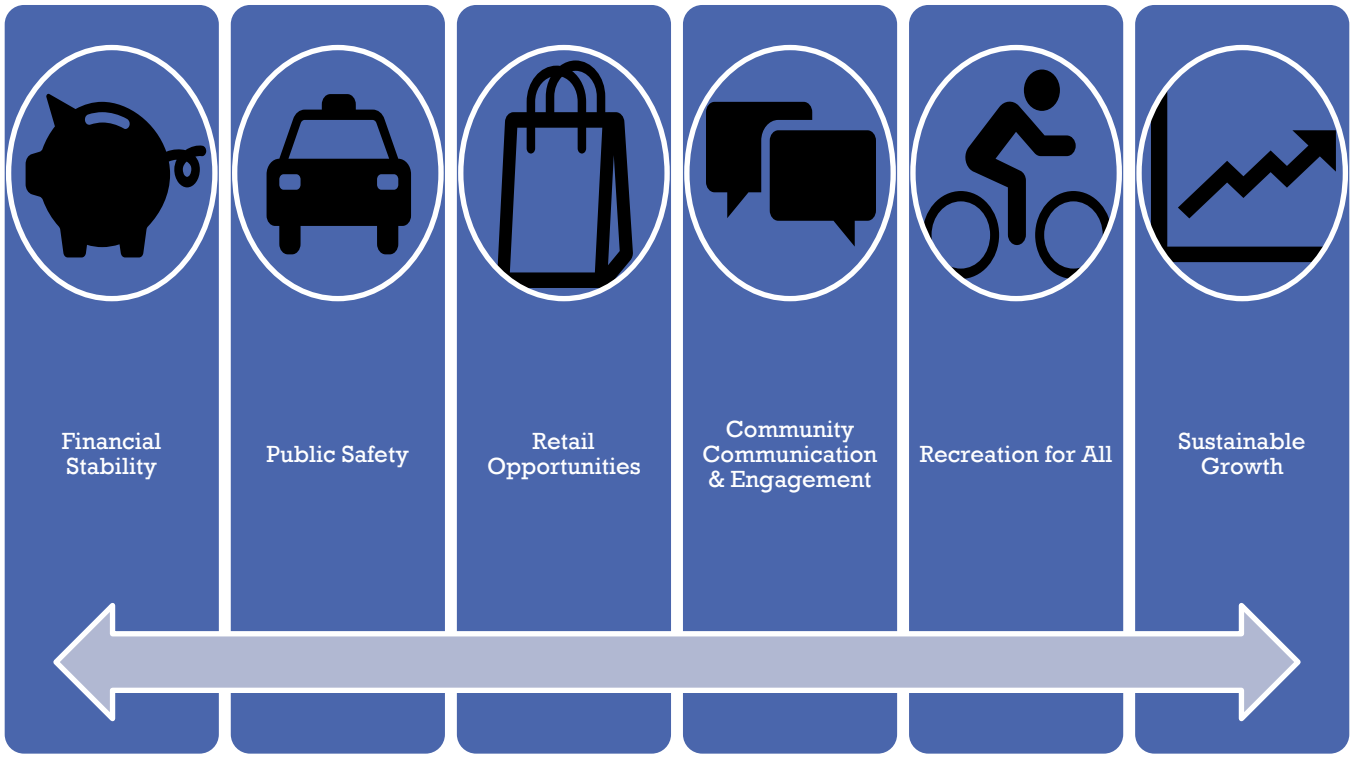
The role of the City Council is to establish Goals based on community input and fiscal viability. The role of the City Manager is to develop Strategies to achieve those goals. City staff, under the direction of the City Manager, will develop specific tactics to implement the Council's plan.

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.

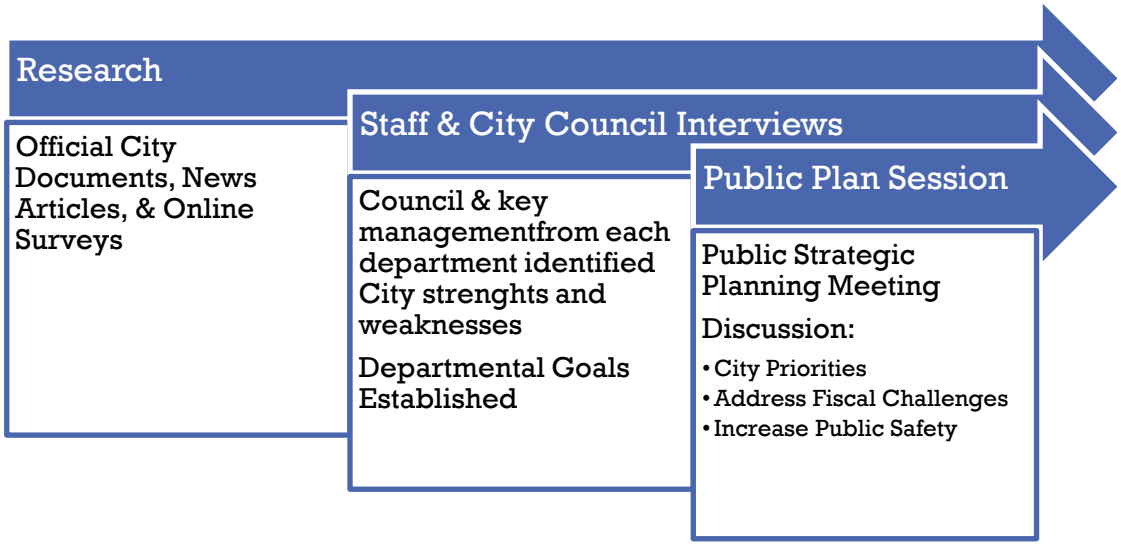
City Council and Staff Interviews

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?


Research
Official City Documents, News Articles, & Online Surveys
Staff & City Council Interviews
Council & key managementfrom each department identified City strenghts and weaknesses
Departmental Goals Established
Public Plan Session
Public Strategic Planning Meeting
Discussion:
• City Priorities
• Address Fiscal Challenges
• Increase Public Safety



Performance Measurement

How Do We Know If We Are Succeeding?

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:

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 22/23 Budget projects to expend $3.68 million on federal projects and grants.

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.

Strategic Goal	Objective	Finance - Economic Development	Unit	2017/2018 FY	2018/2019 FY	2019/2020 FY	2020/2021 FY	2021/2022 FY	2022/2023 FY	2022/2023 Actuals	2023/2024 Goals
Ensure Financial Stability 	**Protects and manages financial resources**	Measure E $ Collected - Annually	$	N/A	$1,144,067	$1,905,404	$2,316,997	$2,767,328	$2,815,000	N/A	$2,868,000
		Measure E $ Spent on Fire Department	$	N/A	$911,976	$1,537,346	$1,559,442	$967,777	$1,388,225	N/A	$1,299,454
		Measure E $ Spent on Police Department	$	N/A	$204,735	$987,809	$775,957	$1,610,524	$149,342	N/A	$2,093,485
		Sales Tax (Annual) Bradley-Burns	$	$958,222	$1,290,660	$1,064,595	$997,000	$1,090,000	$628,544	N/A	$599,006
		Transient Occupancy Tax	FY $	$361,459	$349,964	$266,900	$256,327	$250,000	$390,000	N/A	$400,000
		GFOA Award	Yes/No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Strategic Goal	Objective	Human Resources	2017	2018	2019	2020	2021	2022 Goals	2022/2023 Actuals	2023/2024 Goals
Ensure Financial 	**Attracts, motivates, and develops quality workforce**	# New Hires	41	13	28	34	42	23	23	23
		Employee Newsletter - Open Rates	77%	66%	62%	60%	50%	100	50%	100
		Employee Overall Satisfaction (Survey)	97%	N/A	N/A	N/A	92%	100	N/A	100
		FTE Turnover Excluding Retirements	3	2	3	4	6	0	7	0
		Part-time Hours: All	18,952	21,445	20,158.40	14,753.75	15,177.00	N/A	18,122.35	N/A
		Part-time Hours: Fire	3,698	4,415	4,979.48	5,791.25	1,214.00	N/A	1,460.75	N/A
		Part-time Hours: Police	92	1,632	0	0	0	0	0	0
		Sick Hours Used All Employees	3,446	4,553	3,769	4,617	4,919	4,000	5083	4,000
		Sick Hours Used: Fire	948	1,035	1,151	238	567	500	1058	500
		Sick hours Used: Police	999	1,545	942	2181	2,181	1,000	1,450	1,000
	Provides superior services that meet the needs of the	**Personnel - Kingsburg Full Time Equivalents**								
		City Clerk	1.2	1.2	1.2	1.2	1.2	1.2	1	1.2
		Community Services	4	5.78	7.0	4.4	6.0	6.0	3.6	6.0
		Finance	4	5	5	5	5	7	7	7
		Fire	10.5	10.82	14.5	14.5	20.0	23.0	23.5	23.0
		Human Resources	1	1	1	1	1	1.5	1.42	1.5
		Planning & Building	2	2	2	2	4	4	3.84	4
		Police	16.96	17.72	22	23	30	34	27	34
		FTE Professional Staff	3	3	3	5	5	6	5	6
		FTE Sworn Staff	15	17	19	18	25	28	22	28
		Public Works	10	10	10	11	11	11	11.2	11
		Public Works - Administration	1	1	1	1	1	1	2	1
		Public Works - Parks	3	3	3	3	3	3	3	3
		Public Works - Streets	3	3	3	3	3	3	3	3
		Public Works - Water Dept.	3	3	3	4	4	4	3	4
		Senior Center	0.7	0.7	0.9	1.0	1.0	1.0	1.9	1.0

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 was hired and continued funding for the 5 new positions. In FY20/21 an additional Police Services Technician was hired and in FY21/22, 4 new Police Officers and a Lieutenant were hired from Measure E funding.

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 $2.06 million in public safety revenue in FY20/21 and is projected to provide an additional $2.14 million in public safety revenue in FY 21/22 to support emergency preparedness throughout the community.

Measure E fund expenditures include funding for equipment, a new fire ambulance, patrol vehicles, and increased public safety staff.

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 had 29 volunteers at the close of 2021. We continue to provide volunteer opportunities wherever possible.

Strategic Goal	Objective	Police	Unit	2017	2018	2019	2020	2021	2022 Goals	2022 Actuals	2023 Goals
Improve Public Safety	Lowers crime through	Arrests	#	507	388	266	165	286	N/A	310	NA
		Part 1 Crimes	#	351	447	237	185	260	N/A	294	
	Provide prompt response time for 911 and calls for	Part 1 Crimes Cleared	%	28%	27%	44%	28%	27%	40%	34%	40%
		Priority 1 CFS - Average Response Time	Minutes	4:20	4:20	5:48	5:10	5:10	5	5:17	5
	Proactively prevents Crime	Speed Trailer - Days Deployed	Days	N/A	N/A	192	174	156	N/A	26	180
	Responsiveness	Police Initiated Calls for Service	#	4,744	4,489	3,653	2,883	3,230	50%	4,279	55%
		Citizen Initiated Calls for Service	#	4,937	5,127	4,993	5,716	5,923	50%	6,494	45%

Strategic Goal	Objective	Public Works	2017	2018	2019	2020	2021	2022 Goals	2022/2023 Actuals	2023/2024 Goals
Improve Public Safety	**Protects and manages**	City Vehicles Maintained	N/A	70	51	61	48*	N/A	65*	65*
	**Maintains a visible responsive public**	Request Tracker Complaints - PW	156	69	76	83	93	N/A	101	101
	Protects and maintains safe infrastructure and facilities	Dog Transport to Second Chance	N/A	96	102	67	81	N/A	N/A	N/A
		City Properties Maintained	7	7	7	8	8	8	8	8
		Alley Maintenance	200,000	200,000	200,000	200,000	200,000	200,000	213,241	213,241
		Avg. Street Rating (PCI)	N/A	64	64	64	64	64+	64	64
		Landscape Areas Maintained	60	60	60	60	63	63	66	66
		Medians Maintained	30	30	30	30	30	30	30	30
		Sidewalks Maintained	391,776	391,776	391,776	391,776	391,776	391,776	403,723	403,723
		Streets Maintained	99.63	99.63	99.63	99.63	99.63	99.63	101.99	101.99
		Commercial Water Service Connections	254	253	260	258	261	250	260	n/a
		Residential Water Service Connections	3,264	3,293	3,237	3,463	3,505	3,700	3,634	n/a
		Residential-Multi-family Water Service	149	150	162	155	193	200	157	n/a
		Water Consumption Reduction Average 2013	36%	29%	34%	26%	22%	30%	23%	25%
		Water Wells Maintained	7	7	7	7	7	7	7	7

Fire & EMS	Unit	2014	2015	2016	2017	2018	2019	2020	2020 Goal	2021	2022	2023 Goal
Avg Fire Response Time - Kingsburg only	#	•	•	•	•	5	4.25	4.24	4.24	4:24	4:10	Sustain
Avg. EMS Response Time Kingsburg Only	#	•	•	•	•	•	5:50 Mins	4:41 Mins	Sustain	4:40	4:24	Sustain
% of Cardiac Patients w/Pulsatile Rhythms Upon Delivery to a Hospital	%	•	•	•	•	16 pts 13%	12 pts 8%	19 pts 16%	Sustain	21Pts. 7%	5 pts 20%	Sustain
Fire/EMS Training Hours	Hours	•	•	•	•	401	2,700	8,200	8,200	10,500	11,500	
Total Fire Hydrants	•	•	•	•	•	•	•	•	•	568	664	N/A
Fire Hydrants Serviced	#	0	0	0	0	0	20	320	320	511	600	664
Total BSFE Inspections	0	0	0	0	0	0	0	0	0	0	151	200



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.

- A Downtown Business Association was created in FY 20/21. Staff facilitates meetings and provides assistance to their efforts.

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 has been installing surveillance cameras to promote public safety and business security. The City installed a solar electric vehicle charging station in the downtown corridor, public parking lot and at the Kingsburg Senior Center.

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	2017	2018	2019	2020	2021	2022 Goals	2022/2023	2023/2024
Increase Retail Opportunities 	Supports sustainable programs to promote local businesses and/or improve	Upper Floor Improvement Program	N/A	1	1	0	0	1	0	100000
		Facade Alley Program Partners	9	7	3	7	5	5	26,131	40000
		Micro-Grant Program Participants	1	1	1	0	1	1	0	0
		Micro-Grant Program Reimbursements	$15,000	$15,000	$5,000	$0	$8,663	N/A	0	0
		Economic Development Incentive Programs	8	8	9	9	9	9	9	9
		# of forgivable loan participants	N/A	N/A	N/A	2	1	1	1	1
		Forgivable loan Reimbursements	N/A	N/A	N/A	$300,000	$75,000	N/A	$ 1	$ 1

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. Increase social media followers.

Analysis: The number of Facebook/Instagram users who follow the City's Facebook/Instagram pages 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	2017	2018	2019	2020	2021	2022 Goals	2022/2023 Actuals	2023/2024 Goals
		Total # of Social Media Sites Archived	N/A	6	13	13	12	N/A	N/A	NA
		Total Carrier Participants	1,306	1,557	2,092	2,479	2,888	3,000	3,200	3,250
		Kingsburg Carrier Open Rates	46%	45%	44%	45%	51%	60%	51%	55%
		Total Facebook Friends	2,508	2,642	3,020	3,345	3,800	4,000	4.1K	4.1K
		Total Instagram Followers	N/A	N/A	1,295	1,617	1,840	2,000	2,130	2,300
		Total Twitter Followers	275	337	399	441	499	800	519	530
		Total Website Visits	69,723	76,843	67,600	111,567	130,482	140,000	N/A	N/A
		Average # of Minutes on Site	3:14	3:14	3:29	2:20	1:57	N/A	N/A	N/A
		"How am I doing?" Survey - Excellent/Good	94%	100%	80%	97%	80%	90%	93%	100%
		"How am I doing?" Survey - Poor/Very Poor	6%	0%	17%	0%	13%	N/A	4%	0

Strategic Goal	Objective	City Clerk	2017	2018	2019	2020	2021	2022 Goals	2022/2023	2023/2024
Community Communication and Engagement 	Responsive to community and officials	City Council Candidates assisted w/ election	0	7	0	2	1	3	7	0
		Elections	0	1	0	0		1	1	0
		Registered Voters	6,216	6,235	6,720	7,264	7,406	N/A	7,493	N/A
		Votes Cast Absentee	0	777	0	0	N/A	N/A	2,079	0
		Total Votes Cast	0	2,599	0	0	N/A	N/A	4,288	0
		New Business Licenses Issued	155	147	176	145	161	161	135	135
		New Brick-and-Mortar Businesses	18	20	9	17	29	29	16	16
		Business Licenses Renewed	1,088	791	865	891	1,089	1,089	1,064	1,064
		Claims Filed Against the City - Approved	0	0	1	3	1	0	1	0
		Claims Filed Against the City - Denied	1	5	8	6	9	0	7	0
		Brick-and-Mortar Business Licenses Renewed	220	134	163	173	188	188	184	184
	Transparency	Total Public Meetings	66	64	52	54	67	50	63	50
		Planning Commission Meetings	12	6	7	8	12	12	6	12
		City Council Meetings	27	33	24	27	24	24	26	24
		City Council Public Hearings	12	15	8	8	7	N/A	8	N/A
		Public Safety Committee Meetings	6	5	5	5	4	4	4	4
	Supports decision-making with timely & accurate short-term &	Economic Development Meetings	5	4	5	4	2	2	3	3
		Finance Committee Meetings	8	6	4	5	5	5	4	4
		Community Services Commission Meetings	8	10	7	4	5	5	5	5
		Downtown Business Improvement District	N/A	N/A	N/A	N/A	14	12	15	12
	Provides superior services that meet the needs of the	City Ordinance Adopted	8	6	7	3	1	N/A	2	N/A
		City Resolutions Adopted	53	83	60	70	70	N/A	75	N/A
		Dog Licenses	N/A	242	280	174	178	178	181	181

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.
- The City participates in the Active Transportation Plan with the regional Council of Governments ("COG").

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

Analysis: The City's After School Recreation Program and Summer Recreation Program are low-cost programs that provide recreational and some educational opportunities daily after school until 5:30pm or from 8am-5:30pm during the summer. They are two of the lowest cost childcare options in the City. 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, Senior Bingo 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 265. Our target is 300. 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 $1.244 million for the Kingsburg Dog Park through a highly competitive grant (State of California Proposition 68 State and Water Bond 2018) and $185,000 for the Athwal Park restrooms via Proposition 68.

- 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. We continue to provide this service for the residents and businesses of Kingsburg. This is a multi-departmental effort is supported by community volunteers.

- 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	2017	2018	2019	2020	2021	2022 Goals	2022/2023	2023/2024
Provide Recreational Opportunities for All Ages	Provide exceptional service that meets the needs of the community	After School Recreation Participants	70	80	90	N/A	90	90	90	20
		Summer Recreation Participants	70	80	90	40	90	90	90	90
		Cost per Hour for ASR/Summer Rec	$1.36	$1.54	$1.54	1.54	$1.54	$1.54	$1.54	$1.54
		Pool - Classes Offered	5	6	6	2	6	6	6	6
		# of Pool Class Participants	1,450	2,400	2,200	1,150	2,500	3,000	2,750	2,750
		Concession Stand Sales - Fiscal Year	$6,930	$7,076	$6,800	N/A	$6,750	$7,100	$6,750	$6,000
		Pool - Customer Satisfaction - Overall Rating	100%	95%	95%	100%	100%	100%	100%	100%
		Recreation Opportunities for Adults	5	5	7	7	7	7	8	8
		Recreation Opportunities for Seniors	5	5	6	5	6	6	8	8
		Recreation Opportunities for Young Children	5	5	6	6	6	6	7	7
		Recreation Opportunities for Teens	5	5	7	7	7	7	7	7
		Number of Park Rentals/Pool Rentals	251	292	275	103	251	300	295	300
		Park Space	21.79	21.79	21.79	21.79	22.16	25.16	25.16	26.29
		Playground Space	15,807	15,807	17,484	17,484	19,484	21,500	21,500	29,000
		Miles of Bike Lane	9.5	9.5	9.5	9.5	9.5	10	10	10
	Maintains safety	# of Playground Inspections/Year	0	1	1	1	1	1	1	1
		# of Pool Inspections/Year	1	1	2	1	2	2	2	2
		Lifeguard Hours Worked	5,328	5,340	5,402	2,855	N/A	N/A	6,586	5,500



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). In FY23, the city plans to install 12+ miles of conduit and fiber optic infrastructure that will for high-speed internet access to all homes and businesses via Wi-Fi or direct hardwire.

Goal: Educate the public about community planning.

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

Basis of Accounting and Budget

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

Governmental Funds:

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



Proprietary Funds and Fiduciary Funds:

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

The City's fund structure contains the following funds:

1. General Fund
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 2023-24

DEPARTMENT	POSITION		2022-2023 ACTUAL	2022-2023 PROPOSED BUDGET	2023-2024 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	0.57	0.63	0.65
	Total, City Manager		1.57	1.63	1.65
CITY CLERK	City Clerk	Full-time	1.00	1.00	1.00
	Clerical	Part-time	0.20	0.20	-
	Total, City Clerk		1.20	1.20	1.00
FINANCE	Finance Director	Full-time	1.00	1.00	1.00
	Accountant	Full-time	1.00	1.00	1.00
	Account Clerk III	Full-time	-	-	1.00
	Account Clerk I	Full-time	1.00	1.00	1.00
	Payroll Specialist	Full-time	1.00	1.00	1.00
	Account Clerk II	Full-time	1.00	1.00	2.00
	Clerical	Part-time	-	-	-
	Total, Finance		5.00	5.00	7.00
HUMAN RESOURCES	Director of Administrative Services	Full-time	1.00	1.00	1.00
	Account Clerk I/Human Resources	Part-time	0.37	0.50	0.42
	Total, Human Resources		1.37	1.50	1.42
COMMUNITY DEVELOPMENT	Community Development Director	Full-time	1.00	1.00	1.00
	Building Official	Full-time	1.00	1.00	1.00
	Administrative Assistant	Full-time	1.00	1.00	1.00
	Neighborhood Improvement Officer	Part-time	0.71	0.29	0.84
	Total, Community Development		3.71	3.29	3.84
COMMUNITY SERVICES	Community Services Director	Full-time	1.00	1.00	1.00
	Lifeguards & Instructors	Part-time	2.60	1.93	2.17
	Summer/After School Leaders	Part-time	3.59	2.86	0.40
	Total, Community Services		7.19	5.79	3.57
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	4.00	5.00
	Officers	Full-time	18.00	18.00	19.00
	Records Supervisor	Full-time	1.00	1.00	1.00
	Police Services Technician	Full-time	2.00	2.00	2.00
	Lieutenant	Full-time	-	1.00	2.00
	Total, Police		27.00	27.00	27.00
FIRE & AMBULANCE	Chief	Full-time	1.00	1.00	1.00
	Fire Captain/Paramedics/EMT	Full-time	3.00	3.00	3.00
	Firefighters/Engineers	Full-time	15.00	15.00	15.00
	Administrative Assistant	Full-time	1.00	1.00	1.00
	Reserve Officers/Non-Safety	Part-time	2.50	2.50	2.50
	Management Intern	Part-time			1.00
	Total, Fire & Ambulance		22.50	22.50	23.50
PUBLIC WORKS	Director of Public Works	Full-time	1.00	1.00	1.00
	Assistant Superintendent	Full-time	1.00	1.00	1.00
	Maint Worker III	Full-time	3.00	3.00	3.00
	Maint Worker II	Full-time	-	-	-
	Maint Worker I	Full-time	2.00	2.00	2.00
	Mechanic	Full-time	1.00	1.00	1.00
	Water Operator	Full-time	3.00	3.00	4.00
	Trolley Driver	Part-time	0.00	0.00	0.20
	Total, P.W. Admin & Engin		11.00	11.00	11.20
SENIOR CENTER	Nutrition Coordinator	Part-time	1.65	1.58	1.94
	Total, Senior Center		1.65	1.58	1.94
TOTAL-ALL DEPARTMENTS		**Full-time**	70.00	71.00	73.00
	Total Employees (F.T.E.)*	**Part-time**	12.19	10.49	9.12
			82.19	80.49	82.12
	GRAND TOTAL	**Elected**	5.00	5.00	5.00
			87.19	**86.21**	**87.12**

* Full time equivalent

TOC



2023-2024 City of Kingsburg Budget Schedule

January 2023

18 2023-2024 budget schedule approved by the City Council.

24 Regular Finance Committee meeting.

February 2023

6 Begin personnel costing worksheets and 2022-2023 year-end revenue projections.

13 2023-2024 Capital Improvement Plan (CIP) documents distributed to department heads for review and update.

28 Regular Finance Committee meeting. Possible Recommendations for mid-year 2022-2023 adjustments made to City Council.

March 2023

7 City staff discussion on long-term strategic goals (in conjunction with Strategic Planning initiatives) NOTE: Updated Strategic Planning Dates TBD

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

28 Regular Finance Committee meeting.

30 Personnel costing worksheets and 2022-2023 revenue projections due from Finance Director.

April 2023

7 Department heads complete 2022-2023 year to date and year end revenue and expenditure projections.

13 Department budget requests due from Department Heads.

17-28 Departmental meetings to discuss individual projections and 2022-2023 operational and CIP requests.

25 Regular Finance Committee meeting.

May 2023

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

9 Measure E Public Safety Tax Oversight Committee meeting to review 2022-2023 expenditures and 2023-2024 proposed budget. (Final Date TBD by Committee)

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

23 Regular Finance Committee meeting. Review and recommendation regarding City Financial Policies. Final revenue and expenditure projections for 2022-2023.

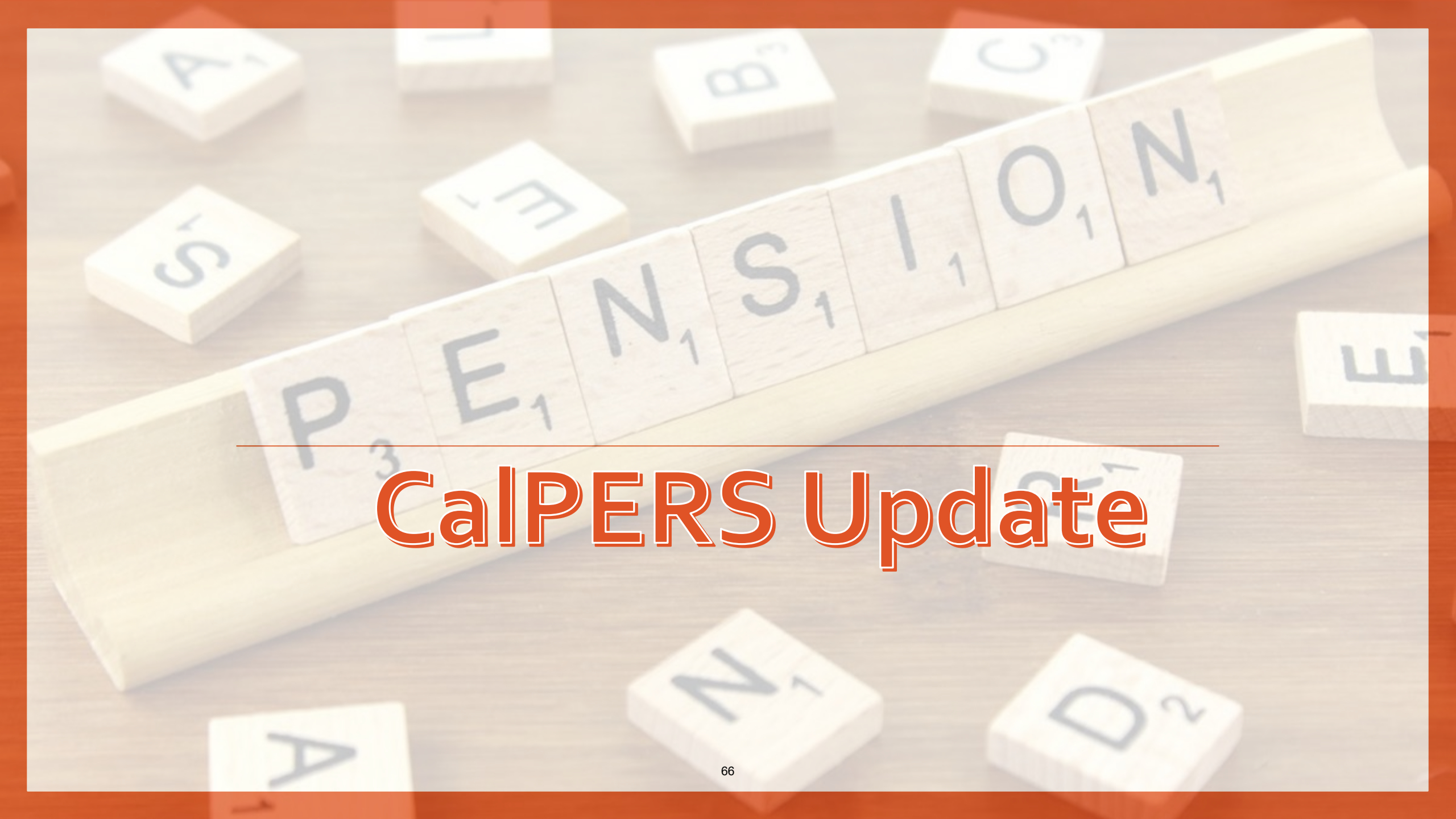
31 – June 2 Distribution of the City Manager's recommended budget.

June 2023

7 First reading of City Manager's recommended budget to the City Council.

21 Public hearing, final consideration, and approval of 2023-2024 All-Funds City Budget. Final budget to include organizational goals guided by Strategic Planning initiatives.

* Please note that regular Council meeting dates (1st and 3rd Wednesdays) often include discussion on individual funds, capital improvement, etc.). This is intended to be an outline to help guide discussion but is subject to change.



CalPERS Update

Pension Funding

Contributions

(Employer and Employee, calc'd by Actuary)

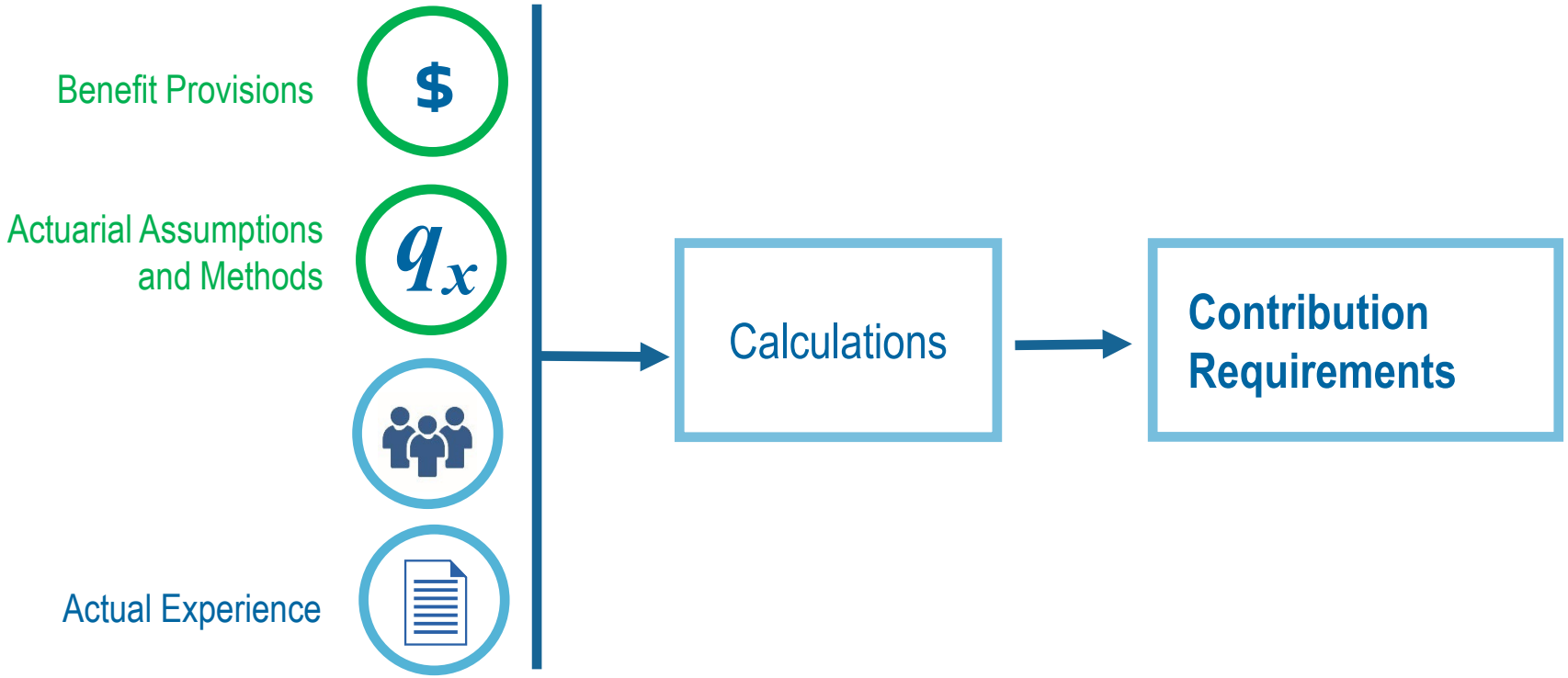
Interest Earnings

(estimated by CalPERS – can be extremely volatile)



Contribution Requirements

What Goes into Employer Contribution Requirements



Investment & Pension Funding

Facts at a Glance for Fiscal Year 2020–21

Investments (PERF*)

Total Fund Market Value & Fund Returns by Fiscal Year** *(for FY end 6/30)*

	(in billions)	(%)
2021	**$477.3**	**21.3%**
2020	$392.5	4.7%
2019	$372.6	6.7%
2018	$354.0	8.6%
2017	$326.4	11.2%
2016	$302.0	0.6%
2015	$301.9	2.4%
2014	$300.3	18.4%
2013	$257.9	13.2%
2012	$233.4	0.1%

* *Public Employees' Retirement Fund (PERF)*

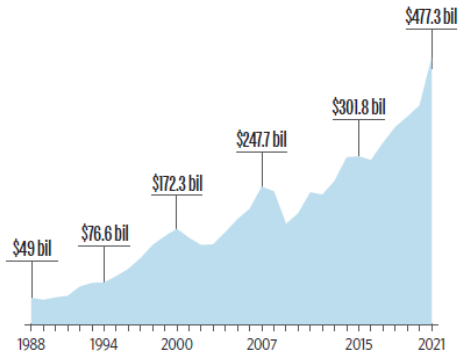
** *Time-weighted rate of return net of investment expenses*

Annualized Investment Returns* *(for FY end 6/30)*

FY to date	21.3%
3 years	10.7%
5 years	10.3%
10 years	8.5%
20 years	6.9%
30 years	**8.4%**

* *Time-weighted rate of return net of investment expenses*

Total Fund Market Value 1988 – 2021 *(for FY end 6/30)*



Discount Rate Changes

2022-23* (State/School)	7.0%	→	6.8%
2023-24* (PA)	7.0%	→	6.8%
2019-20* (State)	7.25%	→	7.0%
2020-21* (School/PA)	7.25%	→	7.0%
2018-19* (State)	7.375%	→	7.25%
2019-20* (School/PA)	7.375%	→	7.25%
2017-18* (State)	7.5%	→	7.375%
2018-19* (School/PA)	7.5%	→	7.375%

* *FY required contribution*

Investment & Pension Funding

Facts at a Glance for Fiscal Year 2021–22

Investments (PERF*)

Total Fund Market Value & Fund Returns by Fiscal Year *(for FY end 6/30)*

	**(in billions)	***(%)
2022	**$439.4**	**(6.1%)**
2021	$477.3	21.3%
2020	$392.5	4.7%
2019	$372.6	6.7%
2018	$354.0	8.6%
2017	$326.5	11.2%
2016	$298.7	0.6%
2015	$302.7	2.4%
2014	$300.3	18.4%
2013	$257.9	13.2%

* *Public Employees' Retirement Fund (PERF)*

** *Money-weighted market value of assets. Reflects private equity and real assets valuations as of 6/30*

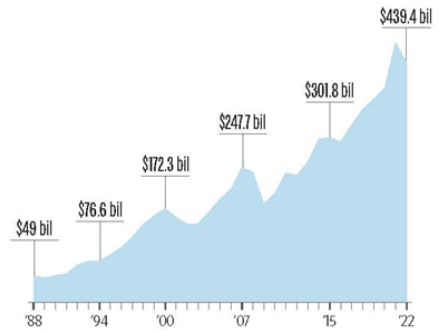
*** *Time-weighted rates of return. Reflects private equity and real assets valuations as of 3/31*

Annualized Investment Returns* *(for FY end 6/30)*

FY to date	(6.1%)
3 years	6.0%
5 years	6.7%
10 years	7.7%
20 years	6.9%
30 years	**7.7%**

* *Time-weighted rates of return. Reflects private equity and real assets valuations as of 3/31*

Total Fund Market Value 1988 – 2022 *(for FY end 6/30)*



Discount Rate Changes

2022-23* (State/School)	7.0%	→	6.8%
2023-24* (PA)	7.0%	→	6.8%
2019-20* (State)	7.25%	→	7.0%
2020-21* (School/PA)	7.25%	→	7.0%
2018-19* (State)	7.375%	→	7.25%
2019-20* (School/PA)	7.375%	→	7.25%
2017-18* (State)	7.5%	→	7.375%
2018-19* (School/PA)	7.5%	→	7.375%

* *FY required contribution*

Pension Funding

Funded Status of Retirement Plans by Member Category

	State	School	PA	Total
2019-20	**70.6% ***	**68.6% ***	**71.1% ***	**70.6%***
2018-19	70.0% *	68.5% *	70.8% *	70.2%*
2017-18	69.5% *	68.6% *	70.4% *	69.8%*
2016-17	65.8% *	68.7% *	69.5% *	68.0%*
2015-16	62.3%	67.8%	66.2%	68.3%
2014-15	69.4%	77.5%	74.5%	73.1%
2013-14	72.1%	82.0%	77.9%	76.3%
2012-13	66.1%	76.2%	70.5%	69.8%
2011-12	66.1%	75.4%	70.1%	69.6%

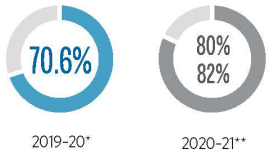
* *Based on a 7.0% discount rate and includes the terminated agency pool and 1959 survivor benefit plan.*

Contributions, 10-Year Review *(in thousands)*

	Employer Contributions	Member Contributions	Investment & Other Income
2020-21	**$20,034,757**	**$4,757,000**	**$88,059,909**
2019-20	$22,039,561	$4,901,000	$18,516,994
2018-19	$15,612,678	$4,664,618	$22,969,664
2017-18	$19,917,796 *	$4,415,129	$27,448,098
2016-17	$12,329,837	$4,214,578	$32,977,020
2015-16	10,892,489	4,015,754	1,548,442
2014-15	9,997,705	3,826,072	6,702,997
2013-14	8,777,602	3,775,038	45,598,044
2012-13	8,123,833	3,897,078	30,291,983
2011-12	7,772,913	3,598,437	(196,014)

* *Amount includes an additional $6 billion dollar contribution by the state.*

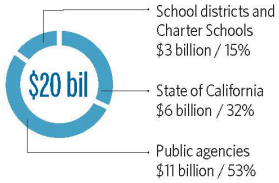
Funded Status Total PERF



* *The PERF is the Public Employees' Retirement Fund. This percentage includes the terminated agency pool and the 1959 survivor benefit plan. Percentage based on a 7.0% discount rate.*

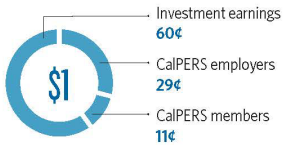
** *The 82% estimate is based on the 7% discount rate as of 6/30/2021. On 7/1/2021, the risk mitigation event was triggered due to the 21.3% investment return for FY 2020-21 and the 80% estimate is based on the new 6.8% discount rate.*

Total Employer Contributions



Shared Responsibility

Every dollar paid to CalPERS retirees comes from three sources*:



* *Income over the last 20 years.*

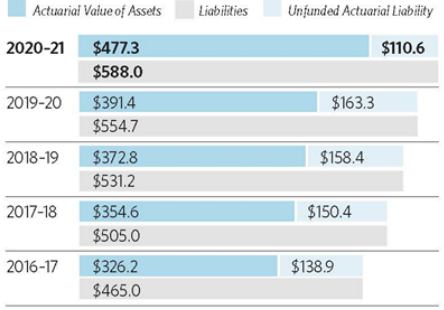
Pension Funding

Funded Status* of Retirement Plans by Member Category, 5-Year Review

	State	School	PA	Total
2020-21	**80.7%**	**78.3%**	**82.6%**	**81.2%**
2019-20	70.6%	68.6%	71.1%	70.6%
2018-19	70.0%	68.5%	70.8%	70.2%
2017-18	69.5%	68.6%	70.4%	69.8%
2016-17	65.8%	68.7%	69.5%	68.0%

* *Based on a 6.8% discount rate (DR) FY 2020-21, 7% DR for FYs 2016-2020, and includes the TAP and 1959 Survivor Benefit Plan.*

Pension Funding* 5-Year Review *(in billions)*



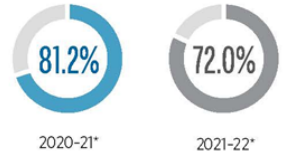
* *Based on a 6.8 discount rate (DR) FY 2020-21, 7% DR FYs 2018-20, 7% DR state and 7.25% DR for PAs and schools FY 2017-18, and a 7.25% DR for state and 7.375% DR for PAs and schools FY 2016-17.*

Contributions, 5-Year Review *(in thousands)*

	Employer Contributions	Member Contributions	Net Investment Income (Loss)
2021-22	**$22,702,547**	**$5,159,664**	**($36,182,422)**
2020-21	$20,034,757	$4,757,000	$88,059,909
2019-20	$22,039,561	$4,901,000	$18,516,994
2018-19	$15,612,678	$4,664,618	$22,969,664
2017-18	$19,917,796 *	$4,415,129	$27,448,098

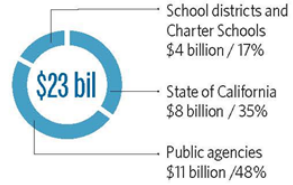
* *Amount includes an additional $6 billion dollar contribution by the state.*

Funded Status Total PERF



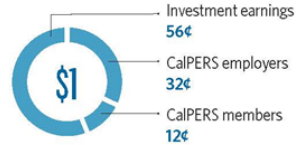
* *The PERF is the Public Employees' Retirement Fund. This percentage includes the TAP and the 1959 survivor benefit plan. Percentage based on a 6.8% discount rate.*

Total Employer Contributions



Shared Responsibility

Every dollar paid to CalPERS retirees comes from three sources*:



* *Income over the last 20 years.*

PERS Activity

- Financial crisis saw CalPERS lose about 25% of assets.
- In 10-11: CalPERS needed an extra $600 million from state taxpayers to help it cope with its losses from 2008.
- Dec 2016 – CalPERS board lowers discount rate to 7.0%, phased in over 3 years
- FY21 – 21.3% ROI triggers automatic discount rate reduction; adds ~$85B in value, funded status jumps ~10%
- CalPERS Board affirms 6.8% discount rate
- Fund loses 6.1% in FY2022

How Did We Get Here?

- Investment losses (Great Recession)
- CalPERS Contribution Policy
- Enhanced Benefits
- Demographics & Assumption Changes

Kingsburg CalPERS Pension Plans

The City maintains six pensions plans for its employees

- Classic Miscellaneous Employees
- Classic Police Safety Employees
- Classic Fire Safety Employees
- PEPRA Miscellaneous Employees
- PEPRA Safety Police Employees
- PEPRA Safety Fire Employees



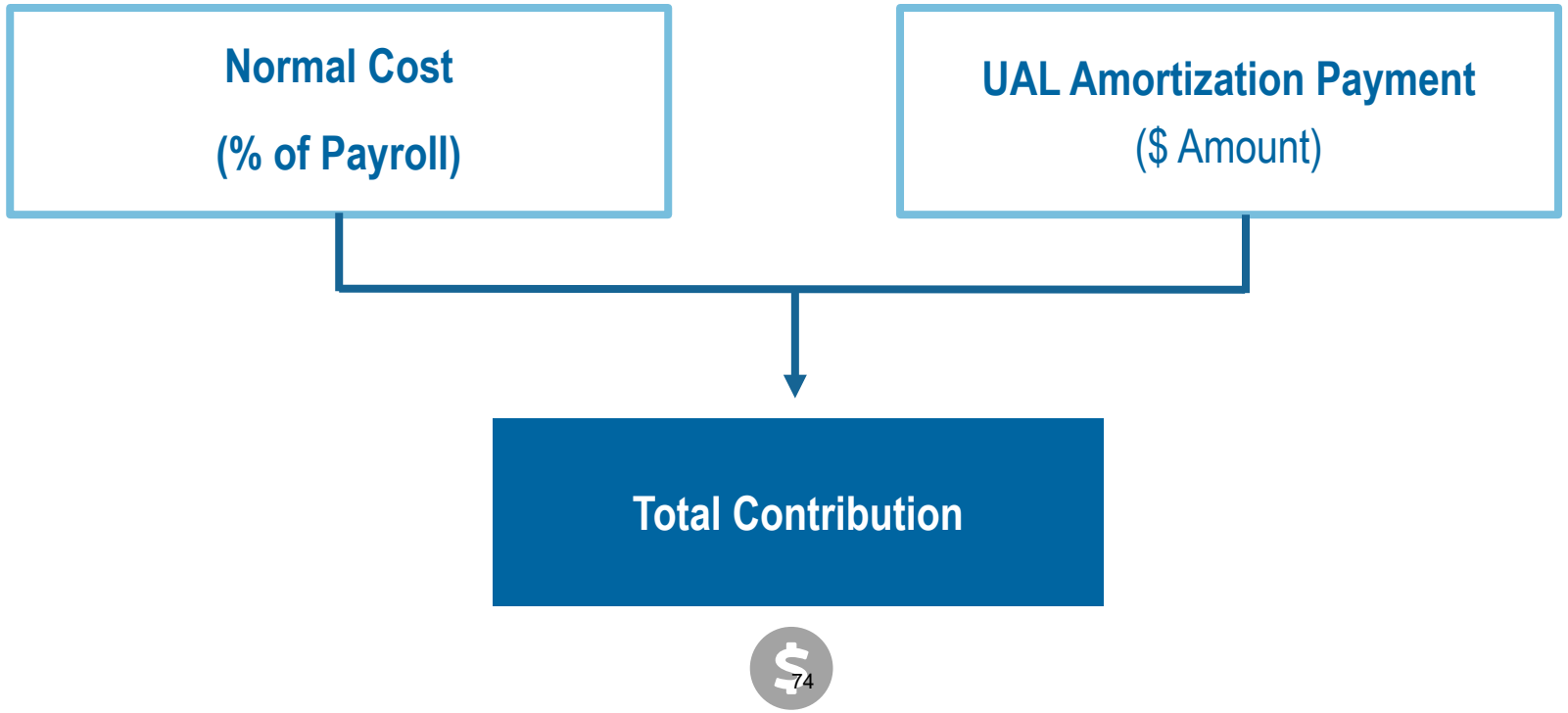
Pension Reform

- CA Public Employee's Pension Reform (PEPRA) approved in 2012, into effect 1/1/13
  - Reduced benefits for new members (non-safety): 2% @ 62
  - Created new maximum benefit for safety
  - Capped annual salary that is pensionable ($146,042 for 2023)
  - Required employees to share equally in cost
  - Disallowed Employer-Paid Member Contributions
  - Required Three-Year Final Compensation
  - Placed restrictions on retirees returning to work for CalPERS agency (some pending changes being considered post-COVID)

Employer Contributions

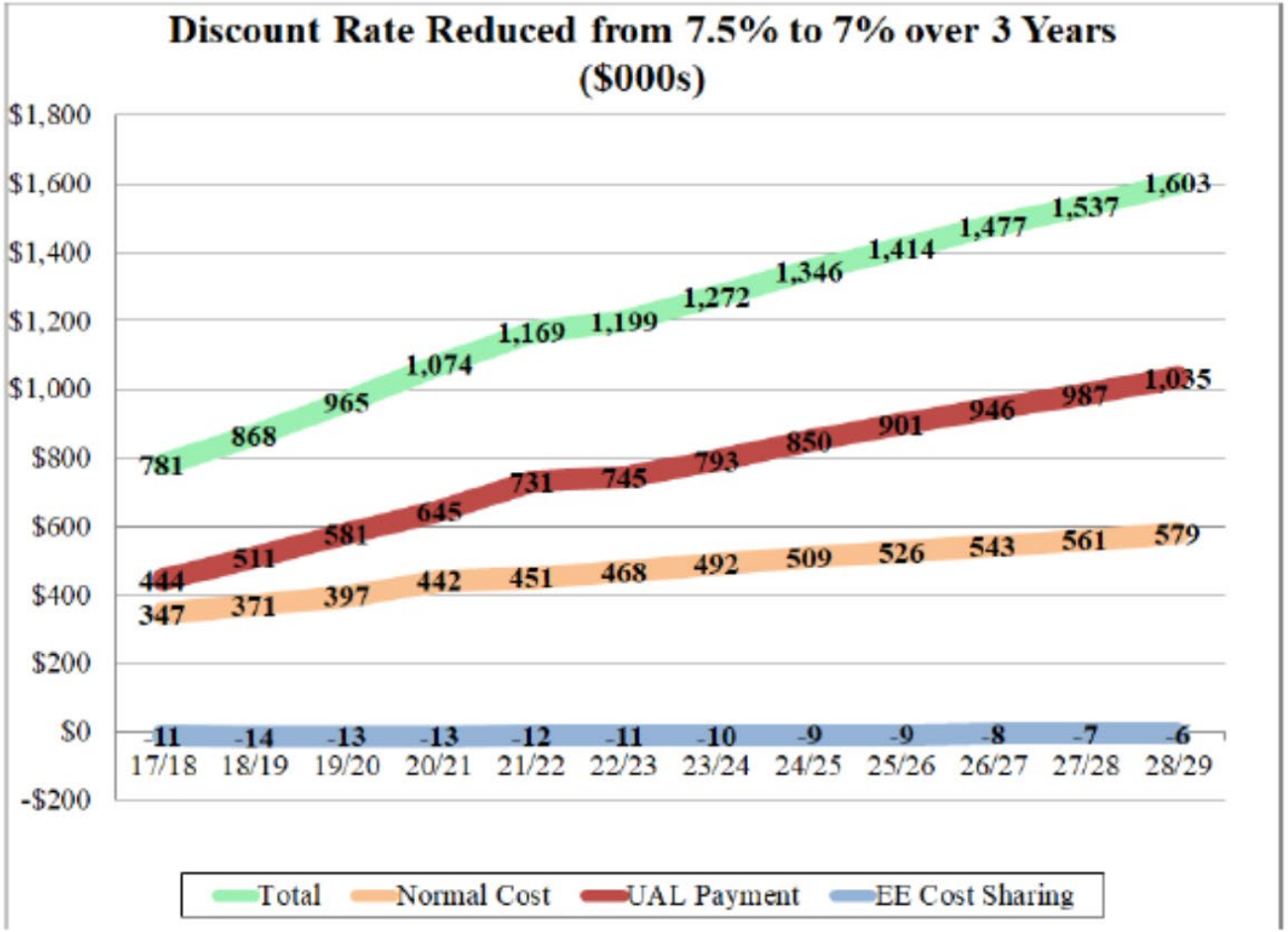
- Normal Cost
  - The contribution for current accrual of benefits.

- Unfunded Actuarial Liability (UAL)
  - Market value of plan assets is less than the present value of accrued benefits (i.e. liability).



	6/30/16 Valuation			
	Miscellaneous	**Police**	**Fire**	**Total**
■ **Actuarial Accrued Liability**				
• Active	$ 2,900,000	$ 1,600,000	$ 2,000,000	$6,500,000
• Retiree	5,500,000	4,000,000	1,000,000	10,500,000
• Inactive	800,000	2,800,000	700,000	4,300,000
• Total	9,200,000	8,400,000	3,700,000	21,300,000
■ **Market Asset Value**	6,700,000	5,300,000	2,300,000	14,300,000
■ **(Unfunded Liability)**	(2,500,000)	(3,100,000)	(1,400,000)	($7,000,000)

Liability and Contribution Summary



CALPERS UAL									
	FY 19/20	FY 19/20	FY 20/21	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 22/23	FY 23/24
Plan	Lump Sum	ADPs Oct 11, 2019	Lump Sum w/out ADPs	Lump Sum	Lump Sum	ADPs Dec 27, 2021	Lump Sum w/out ADPs	Lump Sum	Lump Sum
Miscellaneous	$ 197,237	$ 300,000	$ 221,356	$ 209,389	$ 238,928	$ 300,000	$ 218,363	$ 192,471	$ 182,144
Pepra Misc.	$ 3,583		$ 5,100	$ 5,100	$ 5,385		$ 5,891	$ 5,891	$ -
Safety Fire	$ 107,928	$ 250,000	$ 119,173	$ 108,447	$ 119,505	$ 150,000	$ 136,201	$ 121,616	$ 119,805
Pepra Safety Fire	$ 4,877		$ 4,314	$ 4,314	$ 4,621		$ 5,213	$ 5,213	$ -
Safety Police	$ 257,289	$ 300,000	$ 282,168	$ 270,202	$ 298,696	$ 300,000	$ 338,009	$ 307,581	$ 306,874
Pepra Safety Police	$ 5,542		$ 9,097	$ 9,097	$ 9,731		$ 10,859	$ 10,859	$ -
Total	$ 576,456	$ 850,000	$ 641,208	$ 606,549	$ 676,866	$ 750,000	$ 714,536	$ 643,631	**$ 608,823**

RECENT KINGSBURG CONTRIBUTIONS – UAL ONLY

The highlighted columns are what we would have paid in those years without making the Additional Discretionary Payments (ADPs).

Steps to Address

July, 2018 – Council approves 'waterfall' of surplus funding to designated accounts:

CalPERS Unfunded Accrued Liability (UAL) Fund (70%)

- Fund will be used to help pay down existing pension liability. Council can decide to use the fund to help stabilize future budgets, provide additional payments to lower long-term liability, or to invest in a 115 Trust.

Economic Stabilization Fund (15%)

- Fund will be used to help stabilize future budgets in the instance of lower than anticipated revenues (including more volatile revenues: sales tax, transient occupancy, and building related fees). Use of the funds would only be with the approval of Council.

Equipment Reserve Fund (15%)

- Fund 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.



Normal Costs

Employee Contributions (Normal Costs):

1. Implemented Pension Reform: All PEPRA Employees are required to pay 50% of their normal cost per law. For FY24, employee contribution rates will increase 1% for MISC. and .75% for Public Safety (PEPRA employees only).
2. Police CLASSIC members are currently paying 12% of their contribution. This is the highest allowed amount without additional concessions through future MOU negotiations. Safety Police normal cost for FY22 is 31.82% of payroll, meaning employees pay ~37% of normal contribution rate (city picks up 63%).
3. Fire CLASSIC members are currently paying 12% of their contribution. This is the highest allowed amount without additional concessions through future MOU negotiations. Safety Police normal cost for FY22 is 31.82% of payroll, meaning employees pay ~37% of normal contribution rate (city picks up 63%).
4. Misc. CLASSIC members contribute ~7% of normal cost rate (total percentage of payroll is ~18.76%); equates to ~37% of normal contribution rate (city picks up 63%).

- These numbers have been shifting toward more contributions from the employer, the split had been closer to 40/60.

Steps to Address

Additional Discretionary Payments – similar to making an additional mortgage payment on your home

Made Additional Discretionary Payment (ADP) for UAL:

- $850,000 in Oct. 2019
- $750,000 in Dec. 2021
  - Payments made from UAL waterfall account.
  - Payment made to long-term plans (largest savings)
  - $1.6M total ADPs provides estimated interest savings totaling $1.8M (including payments).

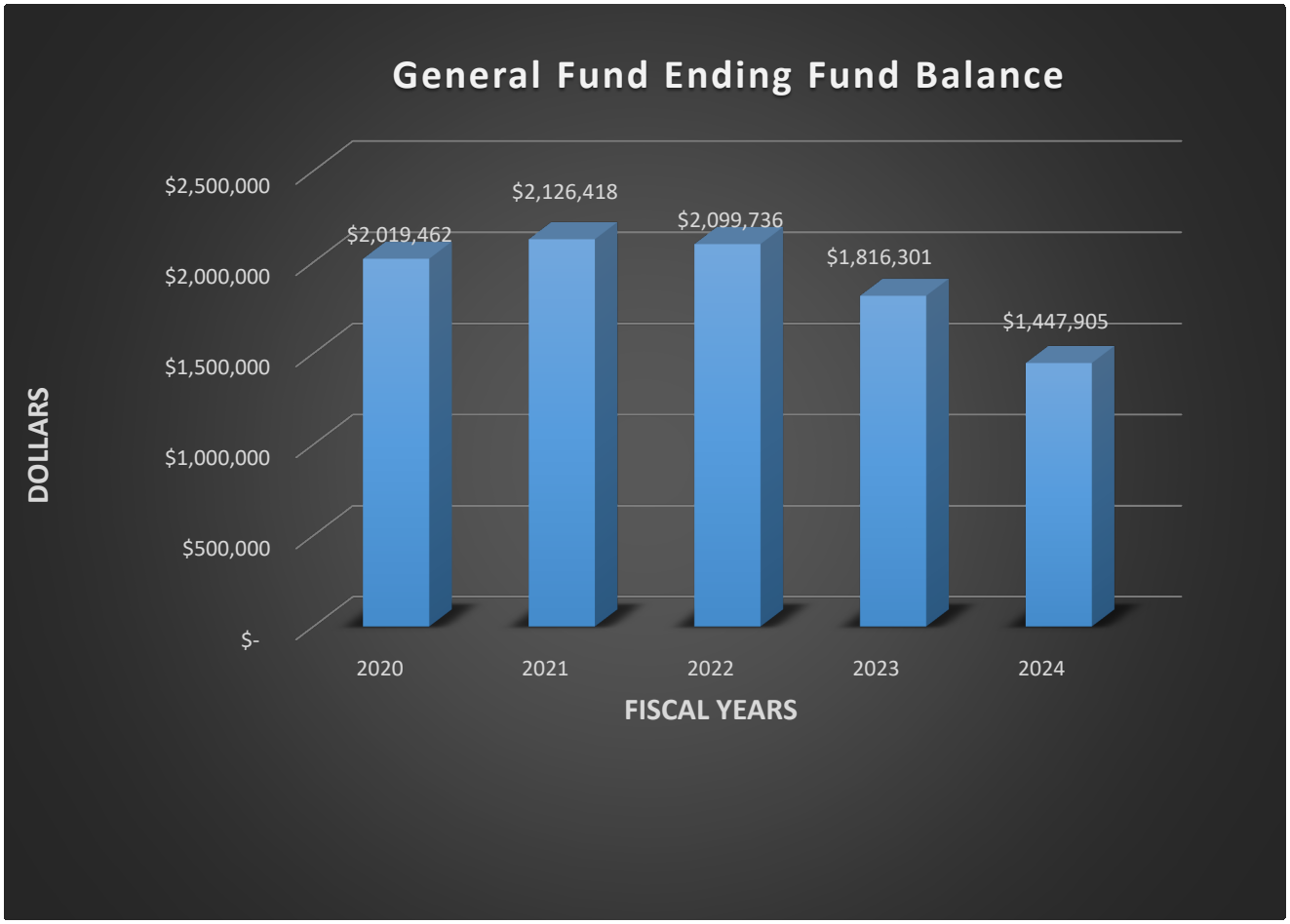
Next Steps…

- Await Updated June 30, 2022, Actuarial Documents (Aug. 2023).
- Continue to monitor CalPERS returns (beginning of 2022 has seen downward return on investments)
- Utilize ADPs and fund savings to offset rising contributions.
  - Putting money into the market in down years has historically led to greater returns over time.

CITY OF KINGSBURG
FUND BALANCE PROJECTION
2023-2024 FISCAL YEAR BUDGET

	FUNDS	EST FUND BALANCE 7/1/2023	2023-2024 ESTIMATED REVENUE	2023-2024 OPERATING BUDGET	2023-2024 DEBT SERVICE	2023-2024 CAPITAL OUTLAY	2023-2024 TOTAL BUDGET	EST FUND BALANCE 6/30/2024	Percent Change
001	**GENERAL**	**1,816,301**	**7,221,767**	**6,797,736**	**-**	**429,500**	**7,227,236**	**1,810,832**	**-0.30%**
	RECREATION								
021	Pool	(117,144)	272,400	225,045	-	46,700	271,745	(116,489)	0.56%
022	Senior Center	(168,643)	371,000	150,496	-	220,000	370,496	(168,139)	0.30%
	TOTAL, RECREATION	**(285,788)**	**643,400**	**375,541**	**-**	**266,700**	**642,241**	**(284,628)**	**0.41%**
	SPECIAL REVENUE								
102	Gas Tax	663,101	664,513	334,864	-	460,724	795,588	532,026	-19.77%
103	LTF Article 3	97,102	14,966	-	-	37,474	37,474	74,594	-23.18%
104	LTF Article 8	1,600,504	905,683	198,514	-	878,364	1,076,878	1,429,308	-10.70%
105	Measure C	690,616	532,485	207,916	-	310,000	517,916	705,185	2.11%
	SPECIAL REVENUE-PUBLIC SAFETY								
106	Measure E	946,971	2,868,000	2,802,438	-	590,500	3,392,938	422,033	-55.43%
	TOTAL, SPECIAL REVENUE	**3,998,295**	**4,985,647**	**3,543,734**	**-**	**2,277,062**	**5,820,796**	**3,163,146**	**-20.89%**
	SPECIAL POLICE								
107	Abandoned Vehicle Abatement	16,626	-	-	-	-	-	16,626	0.00%
	TOTAL, SPECIAL POLICE	**16,626**	**-**		**-**	**-**	**-**	**16,626**	**0.00%**
	ENTERPRISE								
318	Water	9,012,158	2,771,938	2,870,043	49,779	916,951	3,836,773	7,947,323	-11.82%
319	Solid Waste	(390,458)	3,211,769	2,889,742	-	-	2,889,742	(68,430)	82.47%
320	Ambulance/Fire	525,328	6,690,985	6,115,354	52,413	-	6,167,766	1,048,546	-99.60%
	TOTAL, ENTERPRISE	**9,147,027**	**12,674,692**	**11,875,139**	**102,191**	**916,951**	**12,894,281**	**8,927,439**	**-2.40%**
	FEDERAL PROJECTS								
030	Community Development Block Grant	(215,932)	-	-	-	-	-	(215,932)	0.00%
056	Madsen Ave Recons Sierra to Stroud	(60,331)	-	-	-	-	-	(60,331)	0.00%
057	Madsen Ave Bike Path Stroud to Kamm	-		-	-		-	-	
058	Bethel /Sierra Roundabout	8,538		-	-		-	8,538	0.00%
059	Mehlert Ave Reconstruction	-		-	-		-	-	
060	12th Ave Sidewalks-Stroud-Aslan	-	58,700	-	-		-	58,700	
061	18th Ave Sidewalks-Stroud-Klepper	-	145,000	-	-		-	145,000	
062	18th Ave Sidewalks-Sierra-Stroud	-	145,000	-	-		-	145,000	
	TOTAL, FEDERAL PROJECTS	**(267,724)**	**348,700**		**-**	**-**	**-**	**80,976**	
	GRANTS								
031	Park Improvement Grants	-	1,244,000			1,244,000	1,244,000	-	
032	Transient Oriented Development Grant	-	445,000	445,000	-	-	445,000	-	
033	San Joaquin Valley Air Grant	21			-	-	-	21	0.00%
034	SLESF Cops Grant	13,970	150,000	150,000	-	-	150,000	13,970	0.00%
036	ARPA Fund	1,690,767		298,000			298,000	1,392,767	-17.63%
108	ACT Task Force Grant	10,171	192,248	192,248	-	-	192,248	10,171	0.00%
110	KJUHSD School Resource Officer	-	132,665	132,665			132,665	-	
111	Elementary School Resource Officer	-	132,665	132,665	-	-	132,665	-	
120	Tri-County EMT Paramedic	-	405,057	405,057			405,057	-	
	TOTAL, GRANTS	**1,714,929**	**2,701,635**	**1,755,636**	**-**	**1,244,000**	**2,999,636**	**1,416,929**	
210	Capital Facilities-Traffic	1,773,485	54,000	55,000	-		55,000	1,772,485	-0.06%
210	Capital Facilities-Public Safety	(586,249)	65,000	10,000	-		10,000	(531,249)	9.38%
210	Capital Facilities-Special Recreation	772,833	65,000	10,000	-	200,000	210,000	627,833	-18.76%
210	Capital Facilities-Water Facilities	1,330,371	60,000	10,000	-		10,000	1,380,371	3.76%
210	Capital Facilities-General Government	1,149,544	70,500	10,000	-		10,000	1,210,044	5.26%
	SUB-TOTAL, CAPITAL FACILITIES	**4,439,984**	**314,500**	**95,000**	**-**	**200,000**	**295,000**	**4,459,484**	
211	Sewer Connection	1,453,163	50,000	-	-	-	-	1,503,163	3.44%
212	Storm Drain	78,197	18,000		-		-	96,197	23.02%
214	Parks & Recreation - Neighborhood	284,829	60,000		-	-	-	344,829	21.07%
214	Parks & Recreation - Community	210,370	-		-	-	-	210,370	0.00%
216	Traffic Impact Zone	13,386	-		-	-	-	13,386	0.00%
243	Equipment Reserve	25,397	-		-	-	-	25,397	0.00%
	TOTAL, DEVELOPMENT IMPACT FEES	**6,505,326**	**442,500**	**95,000**	**-**	**200,000**	**295,000**	**6,652,826**	**2.27%**
	INTERNAL SERVICE								
501	Risk Management	351,812	1,104,130	1,104,130	-	-	1,104,130	351,812	0.00%
502	CalPERS UAL Fund	2,260,395		649,293	-	-	649,293	1,611,102	-28.72%
503	Economic Stabilization Fund	858,927		185,282		-	185,282	673,645	-21.57%
504	Equipment Reserve Fund	604,427		175,282		-	175,282	429,145	-29.00%
505	Forgivable Loan Program Fund	64,966	698,544	375,000			375,000	388,510	
	TOTAL, INTERNAL SERVICE	**4,140,526**	**1,802,674**	**2,488,986**	**-**	**-**	**2,488,986**	**3,454,214**	**-16.58%**
	FINANCE AUTHORITY							-	
750	Finance Authority	1,679,997				-	-	1,679,997	0.00%
754	Special Assessment District 1991-1	(220,000)				-	-	(220,000)	0.00%
755	Special Assessment District 1991-1 Sup	815				-	-	815	0.00%
756	Special Assessment District 1992-1	135,294				-	-	135,294	0.00%
757	Special Assessment District 1992-2	92,656				-	-	92,656	0.00%
	TOTAL, FINANCE AUTHORITY	**1,688,762**	**-**		**-**	**-**	**-**	**1,688,762**	**0.00%**
	REDEVELOPMENT SUCCESSOR AGENCY							-	
740	RDA Successor Agency	71,575	-			-	-	71,575	0.00%
741	Low/Moderate Housing Successor Agncy	574,389	-		-	-	-	574,389	0.00%
	TOTAL, SUCCESSOR AGENCY	**645,964**	**-**		**-**	**-**	**-**	**645,964**	0.00%
759	**LANDSCAPING & LIGHTING DISTRICT**	**3,595**	**112,247**	**112,247**	**-**	**-**	**112,247**	**3,595**	0.00%
760	**COMMUNITY FACILITIES DISTRICT**	**212,732**	**415,068**	**136,634**	**-**	**-**	**136,634**	**491,166**	-130.89%
	GRAND TOTAL	**$ 29,336,572**	**$ 31,348,332**	**$ 27,180,652**	**$ 102,191**	**$ 5,334,213**	**$ 32,617,056**	**$ 28,067,847**	**-4.32%**

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Significant Changes: The General Fund balance decreased in FY19 due to transfer surplus $3,360,441 to Reserve Funds.

CITY OF KINGSBURG
ALL TRANSFERS
FISCAL YEAR 2023-24

Fund		Transfers Out	Fund		Transfers In
Overhead Transfers					
Water Fund	318	200,000	General Fund	001	200,000
Solid Waste Fund	319	165,575	General Fund	001	165,575
Gas Tax Fund	102	29,572	General Fund	001	29,572
LTF Art 8 Fund	104	11,283	General Fund	001	11,283
Measure C Fund	105	11,766	General Fund	001	11,766
Total Overhead Transfers		418,196			418,196
Operational Transfers					
General Fund	001	350,000	Ambulance Fund	320	350,000
General Fund	001	100,000	Senior Center Fund	022	100,000
General Fund	001	148,000	Pool Fund	021	148,000
COPS Grant Fund	034	155,000	General Fund	001	155,000
CalPERS UAL Fund	502		Ambulance Fund	320	-
CalPERS UAL Fund	502	131,064	General Fund	001	131,064
Landscape & Lighting Fund	759	94,759	General Fund	001	94,759
Landscape & Lighting Fund	759	17,488	Water fund	318	17,488
CFD Fund	760	80,000	General Fund	001	80,000
CFD Fund	760	-	Ambulance Fund	320	-
Total Operational Transfers		1,076,311			1,076,311
Total Transfers Out		**$ 1,494,507**	***Total Transfers In***		**$ 1,494,507**

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CITY OF KINGSBURG
Summary of General Fund Segments

2023-24 Fiscal Year Budget

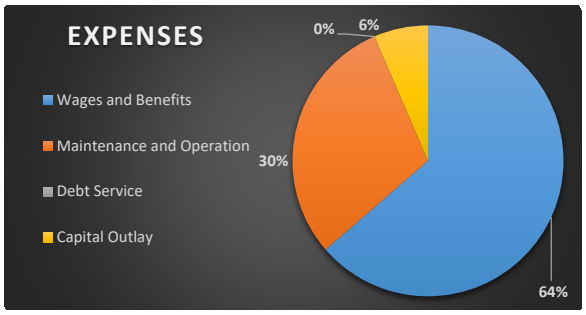
		General Fund	Pool Fund	Senior Center Fund	Total
Actual Fund Balance,	**June 30, 2022**	2,099,736	(122,591)	(135,810)	1,841,335
Estimated Fund Balance,	**June 30, 2023**	1,817,501	(117,144)	(168,643)	1,531,713
Revenues:					
	Taxes	5,326,518			5,326,518
	Licenses, Permits and Fees	719,400			719,400
	Fines and Penalties	5,000			5,000
	Use of Money and Property	13,000			13,000
	Intergovernmental	16,400			16,400
	Charges for Services	28,430	41,000	24,000	93,430
	JPA Reimbursements		83,400		83,400
	Other Revenue	134,000		27,000	161,000
	Transfer in from General Fund		148,000	100,000	248,000
	Transfer in from Other Funds	979,019		220,000	1,199,019
	Total Revenues	7,221,767	272,400	371,000	7,865,167
Expenses:					
	Wages & Benefits	4,217,998	81,274	115,309	4,414,581
	Maintenance and Operation	1,981,738	143,771	35,187	2,160,696
	Debt Service				-
	Capital Outlay	429,500	46,700	220,000	696,200
	Transfers Out	598,000			598,000
	Total Expenses	7,227,236	271,745	370,496	7,869,477
	Projected Net Result	*(5,469)*	*655*	*504*	*(4,309)*
Projected Fund Balance,	**June 30, 2024**	**1,812,032**	**(116,489)**	**(168,139)**	**1,527,403**

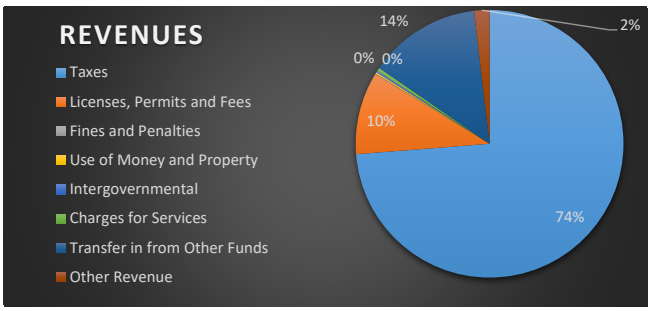
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GENERAL FUND SUMMARY

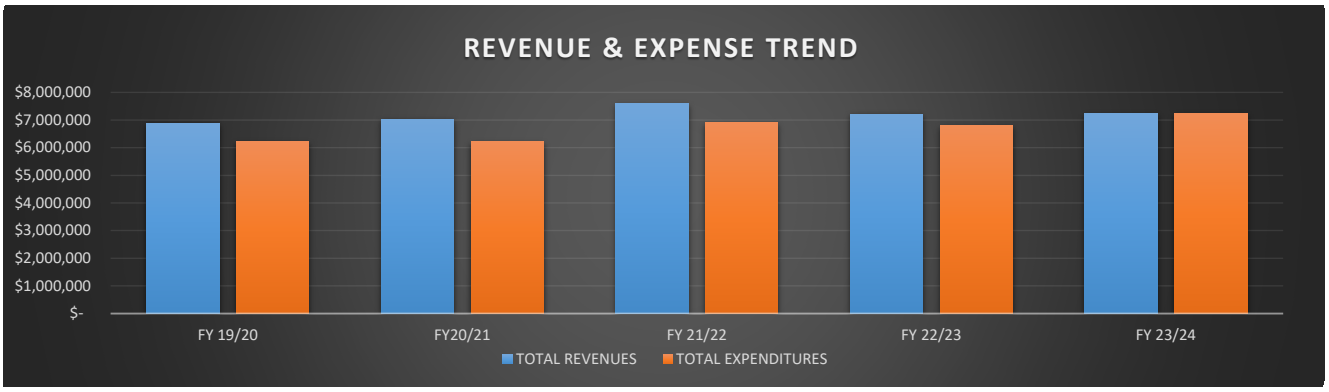
Description: The general fund is largest fund and serves as the main discretionary fund. The majority of expenditures come from wages and benefits, with several different forms of revenues, the largest coming from property and sales taxes.

Budget Highlights: The general fund is expected to continue to hold a healthy fund balance through at the end of the 2023 FY. Higher than anticipated building related revenues and budget conscious spending will allow for more flexibility with one-time purchases.





GENERAL FUND	FY 19/20 ACTUAL	FY20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Taxes	$ 4,508,740	$ 4,773,335	$ 5,339,515	$ 4,927,455	$ 5,295,669	$ 5,326,518	8.10%
Licenses, Permits and Fees	$ 1,255,920	$ 1,275,796	$ 1,374,760	$ 911,700	$ 1,008,409	$ 719,400	-21.09%
Fines and Penalties	$ 11,679	$ 5,073	$ 17,327	$ 7,500	$ 3,789	$ 5,000	-33.33%
Use of Money and Property	$ 17,486	$ 10,571	$ 18,604	$ 9,210	$ 13,000	$ 13,000	41.15%
Intergovernmental	$ 30,768	$ 41,705	$ 56,342	$ 15,700	$ 46,982	$ 16,400	
Charges for Services	$ 47,062	$ 46,373	$ 39,182	$ 29,180	$ 27,437	$ 28,430	-2.57%
Other Revenue	$ 148,691	$ 323,023	$ 159,289	$ 35,500	$ 41,388	$ 134,000	277.46%
Transfer in from Other Funds	$ 868,500	$ 553,362	$ 595,552	$ 997,665	$ 779,923	$ 979,019	-1.87%
TOTAL REVENUES	**$ 6,888,846**	**$ 7,029,237**	**$ 7,600,573**	**$ 6,933,910**	**$ 7,216,598**	**$ 7,221,767**	3.99%
EXPENDITURES							
Wages & Benefits	$ 3,572,931	$ 3,674,563	$ 4,101,587	$ 3,840,367	$ 4,005,736	$ 4,217,998	9.83%
Maintenance and Operation	$ 1,599,983	$ 1,775,793	$ 1,857,862	$ 1,913,302	$ 1,884,918	$ 1,981,738	3.58%
Debt Service	$ 17,479	$ 4,355	$ -	$ -	$ -	$ -	
Capital Outlay	$ 366,922	$ 296,994	$ 203,249	$ 701,163	$ 390,537	$ 429,500	-38.74%
Transfers Out	$ 655,000	$ 455,000	$ 740,000	$ 535,000	$ 535,000	$ 598,000	11.78%
TOTAL EXPENDITURES	**$ 6,212,314**	**$ 6,206,705**	**$ 6,902,697**	**$ 6,989,831**	**$ 6,816,190**	**$ 7,227,236**	3.40%
Net Revenue/(Expenditures)	$ 676,532	$ 822,532	$ 697,875	$ (55,921)	$ 400,408	$ (5,469)	-90.22%
Changes in Fund Balance	$ 184,362	$ 116,862	$ 15,849	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ 860,894	$ 939,394	$ 713,724	$ (55,921)	$ 400,408	$ (5,469)	
Beginning Fund Balance July 1	$ 1,968,125	$ 2,019,462	$ 2,126,417	$ 2,099,736	$ 2,099,736	$ 1,817,501	-13.44%
Adjustment in Fund Balance to Actual				$ -	$ -	$ -	
Transfer Surplus to Reserve Funds	$ (809,558)	$ (832,439)	$ (740,405)	$ -	$ (682,643)	$ -	
Ending Fund Balance June 30	**$ 2,019,461**	**$ 2,126,417**	**$ 2,099,736**	**$ 2,043,815**	**$ 1,817,501**	**$ 1,812,032**	-11.34%



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CITY OF KINGSBURG
REVENUE SUMMARY
FOR FISCAL YEAR 2023/24

GENERAL FUND REVENUE ADDOUNTS	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 ADOPTED	2022/23 PROJECTED	2023/24 PROPOSED
Property Tax						
Secured/Unsecured Prop Tax	1,201,041	1,240,629	1,293,434	1,230,455	1,317,328	1,330,761
Supplemental Prop Tax	24,557	30,030	33,360	21,500	28,027	22,500
Real Prop Transfer	30,835	60,014	66,187	30,000	55,000	40,000
Other Tax						
Homeowner Property Tax Relief	11,828	10,829	10,237	11,500	10,349	10,300
Residual Property Tax	139,846	98,942	119,351	-	-	-
Sales Tax	470,321	427,273	561,959	525,000	628,544	599,006
Sales Tax in-lieu	697,236	825,926	977,475	950,000	874,183	977,326
Franchises	476,016	519,474	539,719	470,000	605,247	600,000
Housing-in-lieu						
Motor Vehicle-In-Lieu-of Fees	1,164,984	1,185,675	1,265,202	1,275,000	1,359,674	1,319,625
Sales Tax/Local Public Safety	25,176	24,631	36,152	24,000	27,317	27,000
Transient Occupancy Tax	266,900	349,913	436,439	390,000	390,000	400,000
Licenses, Permits and Fees						
Business Licenses	178,577	232,173	234,654	220,500	219,900	215,000
SB 1186 Fee	(233)	(689)	(462)	-	(245)	-
Dog Licenses	470	5,466	(4,028)	3,000	125	100
Park Reservation Fees	2,630	5,645	5,583	5,000	5,400	4,800
Summer Program Fees	13,363	32,480	44,670	39,000	15,000	5,000
After School Program Fees	81,563	-	98,153	113,400	139,767	-
Home Occupation/Conditional Use Permit	1,400	2,000	1,950	1,500	2,621	2,000
Encroachments	62,149	46,691	35,857	22,000	35,175	25,000
Planning & Zoning Fees	16,250	12,635	6,525	7,500	3,350	4,000
Site Plan Review/Parcel Maps/Tract Maps	800	17,150	-	-	26,400	-
Subdivision Monuments	-	1,500	-	-	-	-
Misc Planning Fees	11,500	-	3,525	-	25,925	21,200
Construct & Debris Demo	29,850	25,525	27,474	24,000	2,800	3,000
Zone	2,400	4,000	-	-	-	-
Building Permits	441,115	327,868	612,724	280,000	371,000	280,000
Plumb Elec/Air Conditioning	23,837	37,198	30,008	21,000	20,000	21,000
Strong Motion Tax-Resident	3,831	2,884	4,900	2,800	2,800	2,800
Strong Motion Tax-Comm\	4,030	6,105	2,844	3,000	1,839	2,000
Energy Surcharge	46,871	12,338	16,629	15,000	14,000	15,500
Plan Check Fee	303,001	414,168	173,697	117,000	106,500	106,500
Grading & Inspec-Comm	19,940	71,321	54,901	35,000	7,586	10,000
BSC Fees	2,055	2,134	1,284	2,000	1,322	1,500
Fire Sprinkler	10,522	17,203	23,875	-	7,144	-
Fines and Penalties						
Police Fines	11,464	5,023	17,188	7,500	3,733	5,000
Police Grants	-	50	-	-	-	-
Parking Fines	215	-	139	-	56	-
Use of Money and Property						
Interest on Investments	7,624	-	-	-	-	-
Interest Income Gun Club	349	-	-	-	-	-
Sale of Maps & Pubs	-	-	-	-	-	-
Rents	9,514	10,571	11,373	9,210	13,000	13,000
Sale of Property	-	-	7,231	-	-	-
Intergovernmental						
State Mandates Reimb	-	-	-	-	-	-
OES Grant	-	-	31,141	-	5,244	-
Planned Unit Development	-	-	-	-	-	-
Other	19,306	30,645	15,466	15,700	36,350	16,400
State Homeland Security Grant	8,400	4,954	9,701	-	-	-
DOJ Grants	3,062	6,106	34	-	5,388	-
Charges for Services						
Garage	21,898	16,294	3,224	3,750	-	-
State Route 201 Maint	5,430	4,073	6,788	5,430	5,430	5,430
Police Services	19,734	26,007	29,171	20,000	22,007	23,000
Other Revenue						
Weed Cleanup	-	-	-	-	-	-
POST Reimbursement	20,834	493	11,262	9,000	20,516	40,000
Miscellaneous	127,858	176,377	140,312	20,500	14,872	88,000
Cares Act COVID 19	-	138,442	-	-	-	-
CCARD FEES	-	7,711	7,715	6,000	6,000	6,000

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CITY OF KINGSBURG
REVENUE SUMMARY
FOR FISCAL YEAR 2023/24

GENERAL FUND REVENUE ADDOUNTS	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 ACTUAL	2022/23 ADOPTED	2022/23 PROJECTED	2023/24 PROPOSED
Transfers In	581,500	403,362	237,368	225,189	225,189	418,196
Transfer-In-From General Fund balance	187,000	-	60,000	-	-	100,000
Transfer In from CFD	-	-	-	330,968	113,226	174,759
CALPERS UAL Fund Balance	-	-	148,184	111,346	111,346	131,064
Transfer In-Other	100,000	150,000	150,000	330,162	330,162	155,000
TOTAL REVENUES	**$ 6,888,847**	**$ 7,029,237**	**$ 7,600,573**	**$ 6,933,910**	**$ 7,216,598**	**$ 7,221,767**

CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
001-0000-401-0100	PROPERTY TAX TEETER	$ 1,146,021	$ 1,163,946	$ 1,228,806	$ 1,166,455	$ 1,243,328	$ 1,255,761	7.66%
001-0000-401-0201	UNSECURED/CURRENT	$ 55,020	$ 76,683	$ 64,628	$ 64,000	$ 74,000	$ 75,000	17.19%
001-0000-401-0202	UNSECURED/PRIOR	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-401-0301	SUPPLEMENTAL/CURRENT	$ 16,153	$ 28,849	$ 30,813	$ 20,000	$ 23,000	$ 20,000	0.00%
001-0000-401-0302	SUPPLEMENTAL/PRIOR	$ 8,404	$ 1,181	$ 2,547	$ 1,500	$ 5,027	$ 2,500	66.67%
001-0000-401-0400	REAL PROPERTY TRANSFER TAX	$ 30,835	$ 60,014	$ 66,187	$ 30,000	$ 55,000	$ 40,000	33.33%
001-0000-401-0500	HOMEOWNERS	$ 11,828	$ 10,829	$ 10,237	$ 11,500	$ 10,349	$ 10,300	-10.43%
001-0000-401-0600	RESIDUAL PROPERTY TAX	$ 139,846	$ 98,942	$ 119,351	$ -	$ -	$ -	
001-0000-402-0101	SALES TAX	$ 470,321	$ 427,273	$ 561,959	$ 525,000	$ 628,544	$ 599,006	14.10%
001-0000-402-0102	IN-LIEU SALES TAX	$ 697,236	$ 825,926	$ 977,475	$ 950,000	$ 874,183	$ 977,326	2.88%
001-0000-402-0103	LOCAL PUBLIC SAFETY	$ 25,176	$ 24,631	$ 36,152	$ 24,000	$ 27,317	$ 27,000	12.50%
001-0000-403-0101	MVLF	$ 1,164,984	$ 1,185,675	$ 1,265,202	$ 1,275,000	$ 1,359,674	$ 1,319,625	3.50%
001-0000-403-0200	FRANCHISE TAX	$ 476,016	$ 519,474	$ 539,719	$ 470,000	$ 605,247	$ 600,000	27.66%
001-0000-403-0300	TRANSIENT OCCUPANCY TAX	$ 266,900	$ 349,913	$ 436,439	$ 390,000	$ 390,000	$ 400,000	2.56%
001-0000-411-0101	BUSINESS LICENSES-1ST TIME APP	$ 178,577	$ 207,823	$ 205,359	$ 198,000	$ 191,000	$ 187,000	-5.56%
001-0000-411-0102	BUSINESS LICENSES-BUS IMP DIST	$ -	$ 24,350	$ 29,295	$ 22,500	$ 28,900	$ 28,000	24.44%
001-0000-411-0103	SB1186 FEE	$ (233)	$ (689)	$ (462)	$ -	$ (245)	$ -	
001-0000-411-0200	DOG LICENSES	$ 470	$ 5,466	$ (4,028)	$ 3,000	$ 125	$ 100	-96.67%
001-0000-421-0103	DOMESTIC VIOLENCE GRANT	$ -	$ 50	$ -	$ -	$ -	$ -	
001-0000-421-0110	DOJ GRANTS	$ 3,062	$ 6,106	$ 34	$ -	$ 5,388	$ -	
001-0000-421-0201	OES GRANTS	$ -	$ -	$ 31,141	$ -	$ 5,244	$ -	
001-0000-421-0202	HOMELAND SECURITY-POLICE	$ 8,400	$ 4,954	$ 9,701	$ -	$ -	$ -	
001-0000-422-0101	PEG MONEY	$ 12,531	$ 17,820	$ 14,406	$ 15,200	$ 15,200	$ 15,000	-1.32%
001-0000-431-0105	HOME OCCUPATION	$ 1,400	$ 2,000	$ 1,950	$ 1,500	$ 2,621	$ 2,000	33.33%
001-0000-431-0106	CONDITIONAL USE PERMIT	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-431-0107	SITE PLAN REVIEW	$ 16,250	$ 12,635	$ 6,525	$ 7,500	$ 3,350	$ 4,000	-46.67%
001-0000-431-0108	PARCEL MAPS	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-431-0109	TRACT MAPS	$ 800	$ 17,150	$ -	$ -	$ 26,400	$ -	
001-0000-431-0110	ENCROACHMENTS	$ 62,149	$ 46,691	$ 35,857	$ 22,000	$ 35,175	$ 25,000	13.64%
001-0000-431-0112	SUBDIVISION MONUMENTS	$ -	$ 1,500	$ -	$ -	$ -	$ -	
001-0000-431-0114	ANNEXATION DEPOSITS	$ 6,750	$ 12,750	$ -	$ -	$ -	$ -	
001-0000-431-0115	MISC PLANNING FEES	$ 11,500	$ -	$ 3,525	$ -	$ 6,925	$ 1,200	
001-0000-431-0116	PLANNED UNIT DEVELOPMENT	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-431-0118	CONSTRUCT & DEBRIS DEMO	$ 29,850	$ 25,525	$ 27,474	$ 24,000	$ 2,800	$ 3,000	-87.50%
001-0000-431-0119	ZONE	$ 2,400	$ 4,000	$ -	$ -	$ -	$ -	
001-0000-431-0120	OTHER	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-431-0130	BUILDING PERMITS	$ 441,115	$ 327,868	$ 612,724	$ 280,000	$ 371,000	$ 280,000	0.00%
001-0000-431-0131	PLUMB ELEC/AIR COND	$ 23,837	$ 37,198	$ 30,008	$ 21,000	$ 20,000	$ 21,000	0.00%
001-0000-431-0132	STRONG MOTION TAX-RESIDENT	$ 3,831	$ 2,884	$ 4,900	$ 2,800	$ 2,800	$ 2,800	0.00%
001-0000-431-0133	STRONG MOTION TAX-COMM	$ 4,030	$ 6,105	$ 2,844	$ 3,000	$ 1,839	$ 2,000	-33.33%
001-0000-431-0134	ENERGY SURCHARGE	$ 46,871	$ 12,338	$ 16,629	$ 15,000	$ 14,000	$ 15,500	3.33%
001-0000-431-0135	PLAN CHECK FEE	$ 303,001	$ 331,697	$ 171,517	$ 115,000	$ 105,000	$ 105,000	-8.70%
001-0000-431-0136	GRADING & INSPECTION-COMM	$ 19,940	$ 71,321	$ 54,901	$ 35,000	$ 7,586	$ 10,000	-71.43%
001-0000-431-0137	BSC FEES	$ 2,055	$ 2,134	$ 1,284	$ 2,000	$ 1,322	$ 1,500	-25.00%
001-0000-431-0138	FIRE SPRINKLER	$ 10,522	$ 17,203	$ 23,875	$ -	$ 7,144	$ -	
001-0000-431-0140	ENGINEERING PLAN CHECK	$ -	$ 82,471	$ 2,180	$ 2,000	$ 1,500	$ 1,500	-25.00%
001-0000-431-0141	TECHNOLOGY FEE	$ -	$ -	$ -	$ -	$ 19,000	$ 20,000	
001-0000-432-0101	POLICE FINES	$ 11,464	$ 5,023	$ 17,188	$ 7,500	$ 3,733	$ 5,000	-33.33%
001-0000-432-0102	POLICE SERVICES	$ 19,734	$ 26,007	$ 29,171	$ 20,000	$ 22,007	$ 23,000	15.00%
001-0000-432-0104	PARKING FINES	$ 215	$ -	$ 139	$ -	$ 56	$ -	
001-0000-432-0105	POST REIMBURSEMENT	$ 20,834	$ 493	$ 11,262	$ 9,000	$ 20,516	$ 40,000	344.44%
001-0000-432-0106	POLICE GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-433-0101	PARK RESERVATION FEES	$ 2,630	$ 5,645	$ 5,583	$ 5,000	$ 5,400	$ 4,800	-4.00%
001-0000-433-0102	SUMMER PROGRAM FEES	$ 13,363	$ 32,480	$ 44,670	$ 39,000	$ 15,000	$ 5,000	-87.18%
001-0000-433-0103	AFTER SCHOOL PROGRAM FEES	$ 81,563	$ -	$ 98,153	$ 113,400	$ 139,767	$ -	-100.00%
001-0000-433-0302	SPEC EVENTS INS CITY FEE	$ 25	$ 75	$ 1,060	$ 500	$ 1,150	$ 1,400	180.00%
001-0000-434-0100	GARAGE	$ 21,898	$ 16,294	$ 3,224	$ 3,750	$ -	$ -	-100.00%
001-0000-451-0101	INTEREST	$ 7,624	$ -	$ -	$ -	$ -	$ -	
001-0000-451-0102	INTEREST INCOME GUN	$ 349	$ -	$ -	$ -	$ -	$ -	
001-0000-452-0101	SALE OF PROPERTY	$ 1	$ -	$ 7,231	$ -	$ -	$ -	
001-0000-453-0100	RENTS	$ 9,514	$ 10,571	$ 11,373	$ 9,210	$ 13,000	$ 13,000	41.15%
001-0000-462-0100	MISCELLANEOUS-OTHER	$ 116,745	$ 131,097	$ 92,277	$ 20,000	$ 10,000	$ 87,500	337.50%
001-0000-462-0110	FROM LLMD & CFD ASSESSMENTS	$ -	$ -	$ -	$ 330,968	$ 113,226	$ 174,759	-47.20%
001-0000-462-0120	CARES ACT COVID-19	$ -	$ 138,442	$ -	$ -	$ -	$ -	
001-0000-462-0160	CCARD FEES	$ -	$ 7,711	$ 7,715	$ 6,000	$ 6,000	$ 6,000	
001-0000-462-0169	MISCELLANEOUS-RESTITUTION	$ 10,898	$ 44,777	$ 47,575	$ -	$ 4,056	$ -	
001-0000-463-0101	ST ROUTE 201 MAINT	$ 5,430	$ 4,073	$ 6,788	$ 5,430	$ 5,430	$ 5,430	0.00%
001-0000-463-0120	POLICE WELLNESS PROGRAM	$ -	$ -	$ -	$ -	$ 20,000	$ -	
001-0000-464-0100	TROLLEY RENTAL	$ 214	$ 502	$ 460	$ 500	$ 816	$ 500	0.00%

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CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
001-0000-471-0101	FROM COPS GRANT	$ 100,000	$ 150,000	$ 150,000	$ 330,162	$ 330,162	$ 155,000	-53.05%
001-0000-471-0103	FROM LTF ART 8	$ 20,500	$ 9,000	$ 8,812	$ 7,555	$ 7,555	$ 11,283	49.35%
001-0000-471-0104	FROM MEASURE C	$ 20,500	$ 11,090	$ 11,530	$ 10,677	$ 10,677	$ 11,766	10.20%
001-0000-471-0105	FROM AMBULANCE	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-471-0106	FROM GAS TAX	$ 20,500	$ 24,917	$ 26,522	$ 26,879	$ 26,879	$ 29,572	10.02%
001-0000-471-0108	FROM WATER	$ 320,000	$ 223,207	$ 190,504	$ 180,078	$ 180,078	$ 200,000	11.06%
001-0000-471-0109	FROM SOLID WASTE	$ 200,000	$ 135,147	$ -	$ -	$ -	$ 165,575	
001-0000-471-0111	FROM GEN FUND BALANCE	$ 187,000	$ -	$ 60,000	$ -	$ -	$ 100,000	
001-0000-471-0112	FROM CALPERS UAL FUND BALANCE	$ -	$ -	$ 148,184	$ 111,346	$ 111,346	$ 131,064	17.71%
		$ 6,888,847	**$ 7,029,237**	**$ 7,600,573**	**$ 6,933,910**	**$ 7,216,598**	**$ 7,221,767**	4.15%
	Revenues	**$ 6,888,847**	**$ 7,029,237**	**$ 7,600,573**	**$ 6,933,910**	**$ 7,216,598**	**$ 7,221,767**	4.15%
	Expenses	**$ 6,212,314**	**$ 6,902,697**	**$ 6,989,831**	**$ 6,989,831**	**$ 6,816,190**	**$ 7,227,236**	3.40%
		$ 676,533	**$ 126,540**	**$ 610,742**	**$ (55,921)**	**$ 400,408**	**$ (5,469)**	

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CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
City Council								
001-1000-519-5101	SALARIES	$ 15,828	$ 15,350	$ 18,196	$ 15,600	$ 15,600	$ 15,600	0.00%
001-1000-519-5121	FICA	$ 1,194	$ 1,182	$ 1,502	$ 1,193	$ 1,193	$ 1,193	0.00%
	TOTAL WAGES & BENEFITS	$ 17,022	$ 16,532	$ 19,698	$ 16,793	$ 16,793	$ 16,793	0.00%
001-1000-519-5214	PRINTING & ADVERTISING	$ 61	$ -	$ -	$ -	$ -	$ -	
001-1000-519-5261	LIABILITY INSURANCE	$ 443	$ 398	$ 474	$ 550	$ 550	$ 832	51.27%
001-1000-519-5262	PROPERTY INSURANCE	$ 67	$ 89	$ 148	$ 192	$ 192	$ 296	54.17%
001-1000-519-5264	ERMA	$ 138	$ 111	$ 144	$ 135	$ 135	$ 131	-2.96%
001-1000-519-5265	RISK MGT/RMA ADMIN FEES	$ 37	$ 26	$ 7	$ 1	$ 1	$ 12	
001-1000-519-5270	PROFESSIONAL SERVICES	$ 1,081	$ 1,993	$ 1,395	$ 15,000	$ 7,500	$ 10,000	-33.33%
001-1000-519-5291	CONF/MEETINGS/TRAVEL	$ 6,803	$ 676	$ 12,840	$ 12,000	$ 16,010	$ 18,000	50.00%
001-1000-519-5292	MEMBERSHIPS/DUES	$ 6,670	$ 6,170	$ 6,686	$ 6,700	$ 6,710	$ 6,710	0.15%
	TOTAL MAINT. & OPERATIONS	$ 15,299	$ 9,463	$ 21,694	$ 34,578	$ 31,098	$ 35,981	4.06%
	TOTAL, CITY COUNCIL	**$ 32,321**	**$ 25,995**	**$ 41,392**	**$ 51,371**	**$ 47,891**	**$ 52,774**	**2.73%**
City Attorney								
001-1200-519-5270	PROFESSIONAL SERVICES	$ 88,899	$ 61,324	$ 54,781	$ 88,000	$ 88,000	$ 91,000	3.41%
	TOTAL, CITY ATTORNEY	**$ 88,899**	**$ 61,324**	**$ 54,781**	**$ 88,000**	**$ 88,000**	**$ 91,000**	**3.41%**
Non-Departmental								
001-1400-519-5202	CITIZEN ENGAGEMENT	$ 4,846	$ 6,174	$ 5,624	$ 10,000	$ 10,622	$ 11,000	10.00%
001-1400-519-5215	CALPERS UAL ADMIN	$ -	$ -	$ -	$ 111,346	$ 111,346	$ 114,124	2.49%
001-1400-519-5216	COMMUNICATIONS	$ 4,572	$ 11,439	$ 4,630	$ 8,500	$ 14,053	$ 15,000	76.47%
001-1400-519-5218	UTILITIES	$ 12,969	$ 12,402	$ 13,882	$ 15,500	$ 15,500	$ 16,500	6.45%
001-1400-519-5231	COUNCIL CHAMBER LEASE	$ 31,200	$ 33,800	$ 28,600	$ 31,200	$ 31,200	$ 31,200	0.00%
001-1400-519-5232	OTHER LEASES	$ 9,723	$ 15,286	$ 6,759	$ 7,428	$ 7,428	$ 7,428	0.01%
001-1400-519-5233	PROPERTY TAXES	$ 3,803	$ 5,061	$ 5,826	$ 6,500	$ 6,500	$ 6,000	-7.69%
001-1400-519-5270	PROFESSIONAL SERVICES	$ 67,802	$ 73,708	$ 78,549	$ 60,000	$ 62,500	$ 45,000	-25.00%
001-1400-519-5280	BUSINESS IMPROVEMENT DISTRICT	$ -	$ 750	$ 26,600	$ 25,000	$ 25,000	$ 25,000	0.00%
001-1400-519-5320	EDUCATION ASSISTANCE PROGRAM	$ -	$ -	$ -	$ 5,000	$ 6,350	$ 6,500	30.00%
001-1400-519-5340	MISCELLANEOUS	$ 9,731	$ 11,724	$ 5,401	$ 6,500	$ 6,500	$ 6,000	-7.69%
001-1400-519-5341	COVID-19	$ 1,864	$ 182,236	$ 7,433	$ -	$ -	$ -	
001-1400-519-5345	FIRE TRANSITION FEES	$ 136,764	$ 139,704	$ 142,498	$ 145,225	$ 145,225	$ 148,127	2.00%
001-1400-519-5401	UTILITIES SERVICES	$ 1,938	$ 1,940	$ 1,139	$ 1,575	$ 1,575	$ 1,400	-11.11%
001-1400-519-5480	CHAMBER SERVICES	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 40,000	$ 30,000	0.00%
001-1400-519-5492	RDA MEM/DUES	$ 979	$ -	$ -	$ -	$ -	$ -	
001-1400-519-5901	CONTRIBS TO OTHER AGENCIES	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL MAINT. & OPERATIONS	$ 316,191	$ 524,224	$ 356,940	$ 463,774	$ 483,799	$ 463,279	-0.11%
001-1400-519-5701	CAPITAL OUTLAY	$ -	$ 45,438	$ 6,188	$ 25,000	$ 12,000	$ 20,000	-20.00%
001-1400-519-5708	COMPUTER REPLACEMENTS	$ 2,070	$ 5,306	$ -	$ 7,500	$ 6,100	$ 5,500	-26.67%
001-1400-519-5711	CC CHAMBER TECH IMPROVS	$ -	$ 2,684	$ -	$ -		$ 25,000	0.00%
001-1400-519-5748	UPDATE IT-NETWORK SWITCHES	$ -	$ -	$ 12,210	$ 20,163	$ 9,000	$ -	-100.00%
001-1400-519-5749	CITY HALL CAMERA/SECURITY	$ 1,505	$ -	$ -	$ 6,500	$ 1,630	$ -	-100.00%
001-1400-519-5777	UPPER FLOOR RESIDENTIAL REHAB GRANT	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000	
001-1400-519-5778	FAÇADE/ALLEY PROGRAM	$ 27,320	$ 48,200	$ 23,700	$ 100,000	$ 40,000	$ 35,000	-65.00%
001-1400-519-5779	FUNDING REQUEST FOR IMPROVEMENTS	$ 21,461	$ 92,047	$ 9,753	$ 85,000	$ 45,000	$ 10,000	-88.24%
001-1400-519-5780	MICRO-GRANT PROGRAM	$ -	$ -	$ -	$ 30,000	$ -	$ -	-100.00%
001-1400-519-5781	RESIDUAL PROPERTY TAX PROGRAM	$ -	$ -	$ -	$ 80,000	$ 75,000	$ -	-100.00%
001-1400-519-5782	50% SALES TAX REBATE	$ -	$ -	$ -	$ -	$ -	$ -	-
001-1400-519-5783	50% PROPERTY TAX REBATE	$ -	$ -	$ -	$ -	$ -	$ -	-
	TOTAL CAPITAL OUTLAY	$ 152,357	$ 193,674	$ 51,851	$ 354,163	$ 188,730	$ 195,500	-44.80%
001-1400-519-5505	TRANSFERS TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
001-1400-519-5516	TRANSFER OUT AMB-(FIRE)	$ 500,000	$ 300,000	$ 575,000	$ 350,000	$ 350,000	$ 350,000	
	TOTAL TRANSFERS OUT	$ 500,000	$ 300,000	$ 575,000	$ 350,000	$ 350,000	$ 350,000	
	TOTAL, NON-DEPARTMENTAL	**$ 968,548**	**$ 1,017,899**	**$ 983,791**	**$ 1,167,936**	**$ 1,022,529**	**$ 1,008,779**	**-13.63%**
City Manager								
001-1600-519-5101	SALARIES	$ 175,422	$ 176,379	$ 246,875	$ 189,969	$ 199,605	$ 199,781	5.17%
001-1600-519-5104	MANAGEMENT INTERN	$ 13,731	$ 11,252	$ 16,088	$ 20,000	$ 20,000	$ 21,000	5.00%
001-1600-519-5121	FICA	$ 12,055	$ 11,666	$ 14,248	$ 16,063	$ 16,800	$ 16,890	5.15%
001-1600-519-5122	PERS - UAL	$ -	$ 645	$ 24,730	$ -	$ -	$ -	
001-1600-519-5123	PERS - PAYROLL	$ 10,825	$ 9,956	$ 10,316	$ 13,112	$ 10,500	$ 11,216	-14.46%
001-1600-519-5125	MEDICAL	$ 15,007	$ 12,493	$ 18,168	$ 14,260	$ 14,260	$ 15,744	10.41%
001-1600-519-5127	WORKERS COMP	$ 579	$ 599	$ 698	$ 781	$ 781	$ 699	-10.50%
001-1600-519-5131	EAP	$ 25	$ 26	$ 28	$ 30	$ 30	$ 29	-3.33%
001-1600-519-5133	LIFE INSURANCE	$ 188	$ 36	$ 1,151	$ 366	$ (1,080)	$ 36	-90.16%
001-1600-519-5140	AUTO ALLOWANCE	$ 5,802	$ 5,984	$ 6,034	$ 6,000	$ 6,000	$ 6,000	0.00%
	TOTAL WAGES & BENEFITS	$ 233,633	$ 229,035	$ 338,335	$ 260,581	$ 266,896	$ 271,395	4.15%
001-1600-519-5216	COMMUNICATIONS	$ 1,086	$ 2,720	$ 1,143	$ 2,100	$ 1,300	$ 2,100	0.00%
001-1600-519-5261	LIABILITY INSURANCE	$ 2,400	$ 2,779	$ 3,731	$ 4,688	$ 4,688	$ 4,629	-1.26%
001-1600-519-5262	PROPERTY INSURANCE	$ 364	$ 618	$ 1,167	$ 1,639	$ 1,639	$ 1,649	0.61%
001-1600-519-5264	ERMA	$ 750	$ 775	$ 1,132	$ 1,155	$ 1,155	$ 729	-36.88%
001-1600-519-5265	RISK MGT/RMA ADMIN FEES	$ 202	$ 183	$ 55	$ 8	$ 8	$ 69	762.50%

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CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
001-1600-519-5270	PROFESSIONAL SERVICES	$ 8,691	$ 1,572	$ 16,289	$ 12,500	$ 8,500	$ 10,000	-20.00%
001-1600-519-5291	CONF/MEETINGS/TRAVEL	$ 4,640	$ -	$ 3,910	$ 4,500	$ 4,293	$ 4,500	0.00%
001-1600-519-5292	MEMBERSHIPS/DUES	$ 1,511	$ 1,736	$ 2,266	$ 2,200	$ 2,200	$ 2,200	0.00%
001-1600-519-5341	COVID-19	$ -	$ 1,698	$ -	$ -	$ -	$ -	
	TOTAL MAINT. & OPERATIONS	$ 19,644	$ 12,080	$ 29,692	$ 28,790	$ 23,783	$ 25,876	-10.12%
	TOTAL, CITY MANAGER	**$ 253,277**	**$ 241,115**	**$ 368,027**	**$ 289,371**	**$ 290,679**	**$ 297,271**	**2.73%**
City Clerk								
001-1800-519-5101	SALARIES	$ 85,671	$ 92,867	$ 107,681	$ 103,542	$ 120,286	$ 121,992	17.82%
001-1800-519-5121	FICA	$ 7,003	$ 6,380	$ 8,201	$ 7,921	$ 9,202	$ 9,332	17.82%
001-1800-519-5122	PERS - UAL	$ -	$ 20,388	$ 13,002	$ -	$ -	$ -	
001-1800-519-5123	PERS - PAYROLL	$ 24,354	$ 9,515	$ 10,117	$ 10,686	$ 12,414	$ 14,444	35.17%
001-1800-519-5125	MEDICAL	$ 17,531	$ 16,943	$ 16,852	$ 16,603	$ 20,100	$ 18,489	11.36%
001-1800-519-5127	WORKERS COMP	$ 569	$ 599	$ 698	$ 781	$ 781	$ 699	-10.50%
001-1800-519-5131	EAP	$ 16	$ 15	$ 18	$ 20	$ 20	$ 17	-15.00%
001-1800-519-5133	LIFE INSURANCE	$ 38	$ 36	$ 132	$ 36	$ (60)	$ 36	0.00%
001-1800-519-5140	AUTO ALLOWANCE	$ -	$ -	$ -	$ 4,154	$ 4,154	$ 6,000	44.44%
	TOTAL WAGES & BENEFITS	$ 135,182	$ 146,744	$ 156,701	$ 143,743	$ 162,743	$ 171,009	18.97%
001-1800-519-5201	OFFICE SUPPLIES/POSTAGE	$ 864	$ 191	$ 223	$ 800	$ 2,500	$ 2,000	150.00%
001-1800-519-5214	PRINTING & RECORDING	$ 5,841	$ 3,454	$ 8,603	$ 6,000	$ 4,300	$ 6,000	0.00%
001-1800-519-5216	COMMUNICATIONS	$ 1,006	$ 961	$ 961	$ 960	$ 960	$ 1,440	50.00%
001-1800-519-5261	LIABILITY INSURANCE	$ 1,533	$ 1,568	$ 2,409	$ 3,186	$ 3,186	$ 2,760	-13.37%
001-1800-519-5262	PROPERTY INSURANCE	$ 232	$ 349	$ 753	$ 1,114	$ 114	$ 983	-11.76%
001-1800-519-5263	VEHICLE INSURANCE	$ 770	$ 230	$ 318	$ 307	$ 307	$ 156	-49.19%
001-1800-519-5264	ERMA	$ 479	$ 437	$ 731	$ 785	$ 785	$ 434	-44.71%
001-1800-519-5265	RISK MGT/RMA ADMIN FEES	$ 129	$ 103	$ 35	$ 5	$ 5	$ 41	720.00%
001-1800-519-5270	PROFESSIONAL SERVICES	$ 240	$ 2,927	$ 6,051	$ 3,000	$ 25	$ 3,000	0.00%
001-1800-519-5291	CONF/MEETINGS/TRAVEL	$ 2,478	$ 735	$ 4,477	$ 5,000	$ 2,000	$ 5,000	0.00%
001-1800-519-5292	MEMBERSHIPS/DUES	$ -	$ 430	$ 750	$ 850	$ 560	$ 560	-34.12%
001-1800-519-5360	ELECTION EXPENSE	$ 100	$ 1,743	$ 23,000	$ 8,000	$ 2,482	$ -	-100.00%
	TOTAL MAINT. & OPERATIONS	$ 13,672	$ 13,127	$ 48,310	$ 30,007	$ 17,224	$ 22,374	-25.44%
	TOTAL, CITY CLERK	**$ 148,853**	**$ 159,871**	**$ 205,011**	**$ 173,750**	**$ 179,967**	**$ 193,383**	**11.30%**
Finance								
001-2000-519-5101	SALARIES	$ 114,531	$ 119,155	$ 133,151	$ 141,291	$ 161,386	$ 173,401	22.73%
001-2000-519-5121	FICA	$ 8,499	$ 8,804	$ 10,036	$ 10,809	$ 12,664	$ 13,265	22.73%
001-2000-519-5122	PERS - UAL	$ -	$ 25,160	$ 15,617	$ -	$ -	$ -	
001-2000-519-5123	PERS - PAYROLL	$ 32,412	$ 11,818	$ 11,968	$ 14,014	$ 14,014	$ 19,548	39.49%
001-2000-519-5125	MEDICAL	$ 24,384	$ 34,078	$ 35,883	$ 23,305	$ 23,305	$ 25,371	8.87%
001-2000-519-5127	WORKERS COMP	$ 550	$ 569	$ 663	$ 742	$ 742	$ 664	-10.51%
001-2000-519-5131	EAP	$ 24	$ 24	$ 24	$ 23	$ 23	$ 25	8.70%
001-2000-519-5133	LIFE INSURANCE	$ 36	$ 34	$ 316	$ 46	$ (241)	$ 46	0.00%
001-2000-519-5140	AUTO ALLOWANCE	$ -	$ -	$ -	$ 3,946	$ 4,154	$ 6,000	52.05%
	TOTAL WAGES & BENEFITS	180,436	$ 199,641	$ 207,657	$ 194,176	$ 211,892	$ 238,320	22.73%
001-2000-519-5201	OFFICE SUPPLIES/POSTAGE	$ 70	$ 420	$ 144	$ 600	$ 1,200	$ 1,200	100.00%
001-2000-519-5216	COMMUNICATIONS	$ 586	$ 496	$ 541	$ 800	$ 800	$ 1,500	87.50%
001-2000-519-5225	OFFICE EQUIP MAINT	$ 7,315	$ 7,644	$ 7,988	$ 9,000	$ 9,000	$ 9,000	0.00%
001-2000-519-5261	LIABILITY INSURANCE	$ 2,299	$ 2,530	$ 3,215	$ 3,560	$ 3,560	$ 3,888	9.21%
001-2000-519-5262	PROPERTY INSURANCE	$ 348	$ 563	$ 1,005	$ 1,245	$ 1,245	$ 1,385	11.24%
001-2000-519-5264	ERMA	$ 719	$ 705	$ 975	$ 877	$ 877	$ 612	-30.22%
001-2000-519-5265	RISK MGT/RMA ADMIN FEES	$ 194	$ 166	$ 47	$ 6	$ 6	$ 58	866.67%
001-2000-519-5270	PROFESSIONAL SERVICES	$ 35,622	$ 8,297	$ 5,465	$ 12,000	$ 12,000	$ 12,000	0.00%
001-2000-519-5291	CONF/MEETINGS/TRAVEL	$ 2,375	$ -	$ 5,780	$ 6,500	$ 5,500	$ 6,500	0.00%
001-2000-519-5292	MEMBERSHIPS/DUES	$ 750	$ 300	$ 300	$ 750	$ 750	$ 750	0.00%
001-2000-519-5294	AUDIT	$ 10,542	$ 11,240	$ 11,714	$ 13,000	$ 12,257	$ 14,760	13.54%
	TOTAL MAINT. & OPERATIONS	60,818	$ 32,360	$ 37,174	$ 48,338	$ 47,195	$ 51,653	6.86%
	TOTAL, FINANCE	**$ 241,254**	**$ 232,002**	**$ 244,831**	**$ 242,514**	**$ 259,087**	**$ 289,973**	**19.57%**
Administrative Services								
001-2200-519-5101	SALARIES	$ 82,841	$ 97,652	$ 108,442	$ 106,065	$ 141,130	$ 148,656	40.16%
001-2200-519-5104	PART TIME	$ -	$ -	$ -	$ 18,000	$ 16,357	$ 18,000	0.00%
001-2200-519-5121	FICA	$ 6,243	$ 7,418	$ 8,264	$ 9,491	$ 12,048	$ 12,749	34.33%
001-2200-519-5122	PERS - UAL	$ -	$ 678	$ 13,320	$ -	$ -	$ -	
001-2200-519-5123	PERS - PAYROLL	$ 6,159	$ 7,298	$ 7,430	$ 7,833	$ 7,833	$ 11,232	43.39%
001-2200-519-5125	MEDICAL	$ 5,139	$ 3,819	$ 4,090	$ 3,547	$ 3,547	$ 1,383	-61.01%
001-2200-519-5127	WORKERS COMP	$ 579	$ 599	$ 698	$ 781	$ 781	$ 699	-10.50%
001-2200-519-5131	EAP	$ 13	$ 11	$ 14	$ 15	$ 15	$ 18	20.00%
001-2200-519-5133	LIFE INSURANCE	$ 38	$ 36	$ 2,439	$ 36	$ (2,369)	$ 36	0.00%
001-2200-519-5140	AUTO ALLOWANCE	$ -	$ -	$ -	$ 4,154	$ 4,154	$ 6,000	44.44%
	TOTAL WAGES & BENEFITS	101,012	$ 117,511	$ 144,698	$ 149,922	$ 179,342	$ 198,773	32.58%
001-2200-519-5201	OFFICE SUPPLIES/POSTAGE	$ 379	$ 870	$ 471	$ 800	$ 200	$ 1,000	25.00%
001-2200-519-5216	COMMUNICATIONS	$ 1,006	$ 1,006	$ 960	$ 1,000	$ 1,400	$ 1,400	40.00%
001-2200-519-5261	LIABILITY INSURANCE	$ 1,213	$ 1,199	$ 1,796	$ 2,380	$ 2,380	$ 2,902	21.93%
001-2200-519-5262	PROPERTY INSURANCE	$ 184	$ 267	$ 562	$ 832	$ 832	$ 1,034	24.28%

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CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
001-2200-519-5264	ERMA	$ 379	$ 334	$ 545	$ 586	$ 586	$ 457	-22.01%
001-2200-519-5265	RISK MGT/RMA ADMIN FEES	$ 102	$ 79	$ 26	$ 4	$ 4	$ 43	975.00%
001-2200-519-5270	PROFESSIONAL SERVICES	$ 3,395	$ 5,670	$ 851	$ 11,000	$ 10,000	$ 3,000	-72.73%
001-2200-519-5291	CONF/MEETINGS/TRAVEL	$ 4,278	$ 1,840	$ 5,056	$ 13,500	$ 5,500	$ 13,500	0.00%
001-2200-519-5292	MEMBERSHIPS/DUES	$ 200	$ 903	$ 200	$ 800	$ 1,000	$ 1,000	25.00%
	TOTAL MAINT. & OPERATIONS	11,136	$ 12,168	$ 10,467	$ 30,902	$ 21,902	$ 24,336	-21.25%
	TOTAL, ADMINISTRATIVE SVCS	**$ 112,148**	**$ 129,679**	**$ 155,165**	**$ 180,824**	**$ 201,244**	**$ 223,109**	**23.38%**
Community Development								
001-2600-519-5101	SALARIES	$ 115,418	$ 98,229	$ 190,491	$ 235,058	$ 267,159	$ 275,123	17.04%
001-2600-519-5102	OVERTIME	$ -	$ 11	$ 2,227	$ -	$ 637	$ 600	0.00%
001-2600-519-5104	PART-TIME	$ -	$ -	$ 13,112	$ 12,146	$ 25,742	$ 34,766	186.23%
001-2600-519-5121	FICA	$ 8,606	$ 7,423	$ 15,722	$ 18,911	$ 22,456	$ 23,752	25.60%
001-2600-519-5122	PERS - UAL	$ -	$ 6,651	$ 30,237	$ -	$ -	$ -	
001-2600-519-5123	PERS - PAYROLL	$ 28,496	$ 8,150	$ 12,239	$ 16,652	$ 16,652	$ 19,599	17.70%
001-2600-519-5125	MEDICAL	$ 21,109	$ 14,223	$ 12,121	$ 19,735	$ 22,000	$ 25,336	28.38%
001-2600-519-5127	WORKERS COMP	$ 3,548	$ 3,670	$ 4,273	$ 4,785	$ (4,665)	$ 4,979	4.05%
001-2600-519-5131	EAP	$ 48	$ 41	$ 44	$ 54	$ 54	$ 57	5.56%
001-2600-519-5133	LIFE INSURANCE	$ 57	$ 54	$ 736	$ 108	$ (564)	$ 90	-16.67%
001-2600-519-5140	AUTO ALLOWANCE	$ -	$ -	$ -	$ 4,154	$ 4,154	$ 6,000	44.44%
	TOTAL WAGES & BENEFITS	177,281	$ 138,451	$ 281,200	$ 311,603	$ 353,625	$ 390,302	25.26%
001-2600-519-5201	OFFICE SUPPLIES/POSTAGE	$ 4,400	$ 5,821	$ 14,200	$ 5,800	$ 13,000	$ 10,000	72.41%
001-2600-519-5206	LAFCO FEES	$ 2,241	$ 2,925	$ 2,060	$ 3,600	$ 3,729	$ 4,000	11.11%
001-2600-519-5216	COMMUNICATIONS	$ -	$ -	$ -	$ -	$ 1,400	$ 895	
001-2600-519-5224	FUELS	$ 541	$ 667	$ 863	$ 1,200	$ 1,750	$ 1,359	13.25%
001-2600-519-5261	LIABILITY INSURANCE	$ 4,662	$ 4,245	$ 5,889	$ 8,471	$ 8,471	$ 8,920	5.30%
001-2600-519-5262	PROPERTY INSURANCE	$ 706	$ 945	$ 1,842	$ 2,961	$ 2,961	$ 3,178	7.33%
001-2600-519-5263	VEHICLE INSURANCE	$ 770	$ 765	$ 1,061	$ 1,022	$ 1,022	$ 1,564	53.03%
001-2600-519-5264	ERMA	$ 1,458	$ 1,184	$ 1,786	$ 2,086	$ 2,086	$ 1,404	-32.69%
001-2600-519-5265	RISK MGT/RMA ADMIN FEES	$ 393	$ 279	$ 86	$ 14	$ 14	$ 133	850.00%
001-2600-519-5270	PROFESSIONAL SERVICES	$ 367,799	$ 397,850	$ 454,607	$ 220,000	$ 200,000	$ 210,000	-4.55%
001-2600-519-5291	CONF/MEETINGS/TRAVEL	$ 250	$ 493	$ 858	$ 3,000	$ 3,600	$ 3,500	16.67%
001-2600-519-5292	MEMBERSHIPS/DUES	$ 295	$ 757	$ 1,059	$ 1,200	$ 2,847	$ 3,200	166.67%
	TOTAL MAINT. & OPERATIONS	383,513	$ 415,931	$ 484,310	$ 249,354	$ 240,880	$ 248,153	-0.48%
001-2600-519-5701	CAPITAL OUTLAY	$ -	$ 8,277	$ 61,149	$ 150,000	$ 30,000	$ 84,000	-44.00%
	TOTAL CAPITAL OUTLAY	$ -	$ 8,277	$ 61,149	$ 150,000	$ 30,000	$ 84,000	
	TOTAL, COMMUNITY DEVELOPMENT	**$ 560,795**	**$ 562,659**	**$ 826,659**	**$ 710,957**	**$ 624,505**	**$ 722,455**	**1.62%**
Community Services								
001-2800-529-5101	SALARIES	$ 58,409	$ 58,901	$ 65,669	$ 62,135	$ 100,769	$ 95,473	53.65%
001-2800-529-5105	AFTER SCHOOL PARTTIME	$ 51,579	$ 1,738	$ 76,527	$ 84,000	$ 80,000	$ -	-100.00%
001-2800-529-5106	SUMMER PROGRAM PARTTIME	$ 13,448	$ 38,482	$ 34,891	$ 32,000	$ 32,000	$ 13,000	-59.38%
001-2800-529-5121	FICA	$ 9,261	$ 7,553	$ 13,218	$ 13,627	$ 16,277	$ 8,298	-39.11%
001-2800-529-5122	PERS - UAL	$ -	$ 471	$ 10,726	$ -	$ -	$ -	
001-2800-529-5123	PERS - PAYROLL	$ 4,200	$ 4,464	$ 4,452	$ 4,642	$ 4,642	$ 7,332	57.95%
001-2800-529-5125	MEDICAL	$ 5,070	$ 4,907	$ 12,264	$ 8,219	$ 12,336	$ 9,125	11.03%
001-2800-529-5127	WORKERS COMP	$ 7,330	$ 7,583	$ 8,829	$ 9,888	$ 9,888	$ 8,846	-10.54%
001-2800-529-5131	EAP	$ 14	$ 23	$ 21	$ 29	$ 29	$ 49	68.97%
001-2800-529-5133	LIFE INSURANCE	$ 28	$ 26	$ 14,937	$ 27	$ (14,885)	$ 27	0.00%
	TOTAL WAGES & BENEFITS	149,340	$ 124,149	$ 241,535	$ 214,567	$ 241,056	$ 142,150	-33.75%
001-2800-529-5201	OFFICE SUPPLIES/POSTAGE	$ 563	$ 521	$ 826	$ 400	$ 300	$ 400	0.00%
001-2800-529-5211	AFTER SCHL PROG SUPPLIES	$ 12,333	$ 4,475	$ 13,555	$ 13,000	$ 13,000	$ 6,000	-53.85%
001-2800-529-5214	PRINTING & ADVERTISING	$ -	$ -	$ -	$ -	$ 62	$ -	
001-2800-529-5216	COMMUNICATIONS	$ 955	$ 1,218	$ 1,735	$ 1,400	$ 2,500	$ 2,500	78.57%
001-2800-519-5224	FUELS	$ 64	$ 39	$ 437	$ 750	$ 550	$ 750	0.00%
001-2800-529-5291	CONF/MEETINGS/TRAVEL	$ 302	$ -	$ 2,137	$ 3,000	$ 54	$ 3,000	0.00%
001-2800-529-5292	MEMBERSHIPS/DUES	$ 745	$ 310	$ 324	$ 700	$ 715	$ 700	0.00%
001-2800-529-5261	LIABILITY INSURANCE	$ 1,351	$ 2,455	$ 2,756	$ 2,756	$ 4,679	$ 7,698	179.32%
001-2800-529-5262	PROPERTY INSURANCE	$ 204	$ 546	$ 862	$ 862	$ 1,636	$ 2,742	218.10%
001-2800-529-5263	VEHICLE INSURANCE	$ -	$ 536	$ 742	$ 742	$ 715	$ 1,173	58.09%
001-2800-529-5264	ERMA	$ 422	$ 685	$ 837	$ 837	$ 1,152	$ 1,212	44.80%
001-2800-529-5265	RISK MGT/RMA ADMIN FEES	$ 114	$ 161	$ 40	$ 40	$ 7	$ 115	187.50%
001-2800-529-5266	UNEMPLOYMENT INS LIABILITY	$ 2,871	$ 4,322	$ -	$ 3,000	$ -	$ 3,000	0.00%
001-2800-529-5270	PROFESSIONAL SERVICES	$ 3,384	$ 1,210	$ 4,097	$ 11,500	$ 13,000	$ 13,000	13.04%
001-2800-529-5341	COVID-19	$ -	$ 7,787	$ 100	$ -	$ -	$ -	
001-2800-529-5371	ANIMAL CONTROL COSTS	$ 14,107	$ 20,264	$ 31,974	$ 32,000	$ 26,000	$ 30,000	-6.25%
001-2800-529-5406	BAND CONCERTS	$ 12,000	$ 12,000	$ 12,054	$ 12,000	$ 12,000	$ 12,000	0.00%
	TOTAL MAINT. & OPERATIONS	49,415	$ 56,529	$ 72,476	$ 82,987	$ 76,371	$ 84,290	1.57%
001-2800-529-5701	CAPITAL OUTLAY	$ -	$ -	$ 10,175	$ 23,000	$ 22,000	$ -	-100.00%
001-2800-529-5713	PARK IMPROVEMENTS	$ -	$ -	$ -	$ 8,000	$ 7,500	$ -	-100.00%
001-2800-529-5714	SKATE PARK	$ 40,000	$ -	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 40,000	$ -	$ 10,175	$ 31,000	$ 29,500	$ -	-100.00%
001-2800-529-5517	TRANSFER TO SENIOR CENTER	$ 55,000	$ 55,000	$ 55,000	$ 65,000	$ 65,000	$ 100,000	53.85%

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CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
001-2800-529-5518	TRANSFER OUT TO POOL	$ 100,000	$ 100,000	$ 110,000	$ 120,000	$ 120,000	$ 148,000	23.33%
	TOTAL TRANSFERS OUT	155,000	$ 155,000	$ 165,000	$ 185,000	$ 185,000	$ 248,000	34.05%
	TOTAL, COMMUNITY SERVICES	**$ 393,755**	**$ 335,678**	**$ 489,186**	**$ 513,554**	**$ 531,926**	**$ 474,440**	**-7.62%**
Police								
001-3400-539-5101	SALARIES/FT	$ 1,406,786	$ 1,416,645	$ 1,491,337	$ 1,417,845	$ 1,417,845	$ 1,558,359	9.91%
001-3400-539-5102	OVERTIME/FT	$ 45,472	$ 154,076	$ 81,175	$ 100,500	$ 100,500	$ 140,000	39.30%
001-3400-539-5104	PART TIME	$ 21	$ -	$ -	$ -	$ -	$ -	
001-3400-539-5121	FICA	$ 111,296	$ 119,861	$ 125,022	$ 116,153	$ 116,153	$ 129,924	11.86%
001-3400-539-5122	PERS - UAL	$ -	$ 267,590	$ 190,872	$ 157,891	$ 157,891	$ 148,003	-6.26%
001-3400-539-5123	PERS - PAYROLL	$ 449,024	$ 169,588	$ 188,139	$ 200,314	$ 200,314	$ 202,363	1.02%
001-3400-539-5125	MEDICAL	$ 180,641	$ 175,777	$ 198,971	$ 172,943	$ 172,943	$ 195,664	13.14%
001-3400-539-5127	WORKERS COMP	$ 71,080	$ 79,686	$ 92,782	$ 103,903	$ 103,903	$ 99,945	-3.81%
001-3400-539-5129	UNIFORM ALLOWANCE	$ 13,396	$ 14,092	$ 14,100	$ 16,000	$ 16,000	$ 16,000	0.00%
001-3400-539-5130	RESERVE UNIFORM ALLOW	$ 750	$ 928	$ -	$ 1,050	$ 1,050	$ 900	-14.29%
001-3400-539-5131	EAP	$ 207	$ 262	$ 288	$ 280	$ 280	$ 285	1.79%
001-3400-539-5133	LIFE INSURANCE	$ 490	$ 611	$ 991	$ 612	$ 612	$ 603	-1.47%
	TOTAL WAGES & BENEFITS	2,279,163	$ 2,399,114	$ 2,383,676	$ 2,287,491	$ 2,287,491	$ 2,492,046	8.94%
001-3400-539-5201	OFFICE SUPPLIES/POSTAGE	$ 8,450	$ 10,409	$ 8,733	$ 9,350	$ 9,350	$ 10,800	15.51%
001-3400-539-5208	SAFETY EQUIPMENT	$ 11,351	$ 13,282	$ 8,142	$ 14,000	$ 14,000	$ 16,800	20.00%
001-3400-539-5209	SCREENING PERSONNEL	$ 4,580	$ 5,301	$ 6,574	$ 10,000	$ 9,000	$ 8,000	-20.00%
001-3400-539-5210	DEPT TOOLS & SUPPLIES	$ 8,812	$ 8,556	$ 8,502	$ 9,350	$ 9,350	$ 10,800	15.51%
001-3400-539-5216	COMMUNICATIONS	$ 48,384	$ 39,413	$ 32,114	$ 39,000	$ 39,000	$ 52,000	33.33%
001-3400-539-5218	UTILITIES	$ 27,675	$ 26,548	$ 34,172	$ 60,000	$ 58,000	$ 62,000	3.33%
001-3400-539-5222	VEHICLE MAINTENANCE	$ 691	$ 4,295	$ 8,109	$ 7,500	$ 7,500	$ 9,000	20.00%
001-3400-539-5224	FUELS	$ 38,573	$ 34,936	$ 46,208	$ 60,000	$ 48,000	$ 50,000	-16.67%
001-3400-539-5225	OFFICE EQUIP MAINT	$ 14,356	$ 14,631	$ 13,079	$ 17,500	$ 17,500	$ 19,000	8.57%
001-3400-539-5226	EQUIPMENT MAINTENANCE	$ 3,829	$ 481	$ 2,958	$ 3,000	$ 3,000	$ 3,000	0.00%
001-3400-539-5227	RADIO & COMM MAINT	$ 4,683	$ 1,455	$ 1,205	$ 2,200	$ 2,200	$ 4,200	90.91%
001-3400-539-5229	DISPATCH SERVICES	$ 183,922	$ 195,584	$ 196,057	$ 221,728	$ 206,543	$ 225,000	1.48%
001-3400-539-5261	LIABILITY INSURANCE	$ 19,955	$ 27,610	$ 38,181	$ 44,005	$ 44,005	$ 44,982	2.22%
001-3400-539-5262	PROPERTY INSURANCE	$ 2,571	$ 6,143	$ 11,941	$ 15,383	$ 15,383	$ 16,023	4.16%
001-3400-539-5263	VEHICLE INSURANCE	$ 11,771	$ 19,903	$ 27,577	$ 26,575	$ 26,575	$ 23,460	-11.72%
001-3400-539-5264	ERMA	$ 6,237	$ 7,697	$ 11,583	$ 10,838	$ 10,838	$ 7,080	-34.67%
001-3400-539-5265	RISK MGT/RMA ADMIN FEES	$ 1,682	$ 1,815	$ 561	$ 72	$ 72	$ 669	829.17%
001-3400-539-5270	PROFESSIONAL SERVICES	$ 33,016	$ 36,178	$ 52,974	$ 56,000	$ 56,000	$ 60,000	7.14%
001-3400-539-5282	PISTOL RANGE	$ -	$ 27	$ -	$ -	$ -	$ -	
001-3400-539-5284	PROPERTY/EVIDENCE EXP	$ 2,498	$ 1,546	$ 2,468	$ 2,500	$ 2,500	$ 2,500	0.00%
001-3400-539-5291	CONF/MEETINGS/TRAVEL	$ 930	$ 4	$ 3,834	$ 5,000	$ 5,000	$ 21,000	320.00%
001-3400-539-5292	MEMBERSHIPS/DUES	$ 2,000	$ 2,056	$ 3,056	$ 2,500	$ 2,500	$ 5,000	100.00%
001-3400-539-5296	TRAINING & EDUCATION	$ 9,067	$ 2,522	$ 8,292	$ 9,600	$ 9,600	$ 10,000	4.17%
001-3400-539-5297	POST TRAINING	$ 4,868	$ 7,928	$ 14,100	$ 15,000	$ 35,000	$ 30,000	100.00%
001-3400-539-5298	JAIL BOOKING FEES	$ 375	$ 459	$ 197	$ 500	$ -	$ 500	0.00%
001-3400-539-5325	CRIME PREVENTION	$ 923	$ 2,880	$ 2,997	$ 3,000	$ 3,000	$ 3,000	0.00%
001-3400-539-5341	COVID-19	$ 101	$ 23	$ 100	$ -	$ -	$ -	#DIV/0!
	TOTAL MAINT. & OPERATIONS	451,301	$ 471,680	$ 543,713	$ 644,601	$ 633,916	$ 694,814	7.79%
001-3400-539-5607	CAPITAL LEASE INTEREST	$ 509	$ 22	$ -	$ -	$ -	$ -	
001-3400-539-5608	CAPITAL LEASE PRINCIPAL	$ 16,970	$ 4,333	$ -	$ -	$ -	$ -	
	TOTAL DEBT SERVICE	17,479	$ 4,355	$ -	$ -	$ -	$ -	
001-3400-539-5701	CAPITAL OUTLAY	$ -	$ -	$ 25,000	$ 35,000	$ 34,518	$ -	-100.00%
001-3400-539-5715	POLICE PATROL CARS	$ 99,921	$ 61,255	$ 1,223	$ 70,000	$ -	$ 90,000	28.57%
001-3400-539-5718	IT EQUIPMENT-SERVER/VIDEO	$ 4,308	$ -	$ -	$ -		$ -	
001-3400-539-5753	COMPUTER/MONITOR REPLACEMENT	$ -	$ -	$ -	$ 5,000	$ 5,000	$ -	
001-3400-539-5757	BASE RADIO	$ -	$ 11,278	$ -	$ -		$ -	
001-3400-539-5758	HEAT/AC CONTROLS	$ -	$ 3,768	$ -	$ -		$ -	
	TOTAL CAPITAL OUTLAY	104,229	$ 76,301	$ 26,223	$ 110,000	$ 39,518	$ 90,000	-18.18%
	TOTAL, POLICE	**$ 2,852,172**	**$ 2,951,450**	**$ 2,953,612**	**$ 3,042,092**	**$ 2,960,925**	**$ 3,276,860**	**7.72%**
PW Administration								
001-3800-549-5101	SALARIES	$ 48,109	$ 32,364	$ 37,938	$ 37,786	$ 49,216	$ 51,054	35.11%
001-3800-549-5121	FICA	$ 3,679	$ 2,465	$ 2,880	$ 2,891	$ 3,765	$ 3,906	35.11%
001-3800-549-5122	PERS - UAL	$ -	$ 6,886	$ 4,742	$ -	$ -	$ -	
001-3800-549-5123	PERS - PAYROLL	$ 10,508	$ 3,393	$ 3,589	$ 3,900	$ 3,900	$ 6,045	55.00%
001-3800-549-5125	MEDICAL	$ 1,304	$ 7,826	$ 6,102	$ 4,968	$ 6,314	$ 5,534	11.38%
001-3800-549-5127	WORKERS COMP	$ 197	$ 204	$ 237	$ 266	$ 266	$ 238	-10.53%
001-3800-549-5131	EAP	$ 7	$ 7	$ 7	$ 6	$ 6	$ 6	0.00%
	TOTAL WAGES & BENEFITS	63,804	$ 53,144	$ 55,494	$ 49,817	$ 63,468	$ 66,782	34.06%
001-3800-594-5133	LIFE INSURANCE	$ 11	$ 12	$ 1,001	$ 12	$ (978)	$ 12	0.00%

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CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2023/24

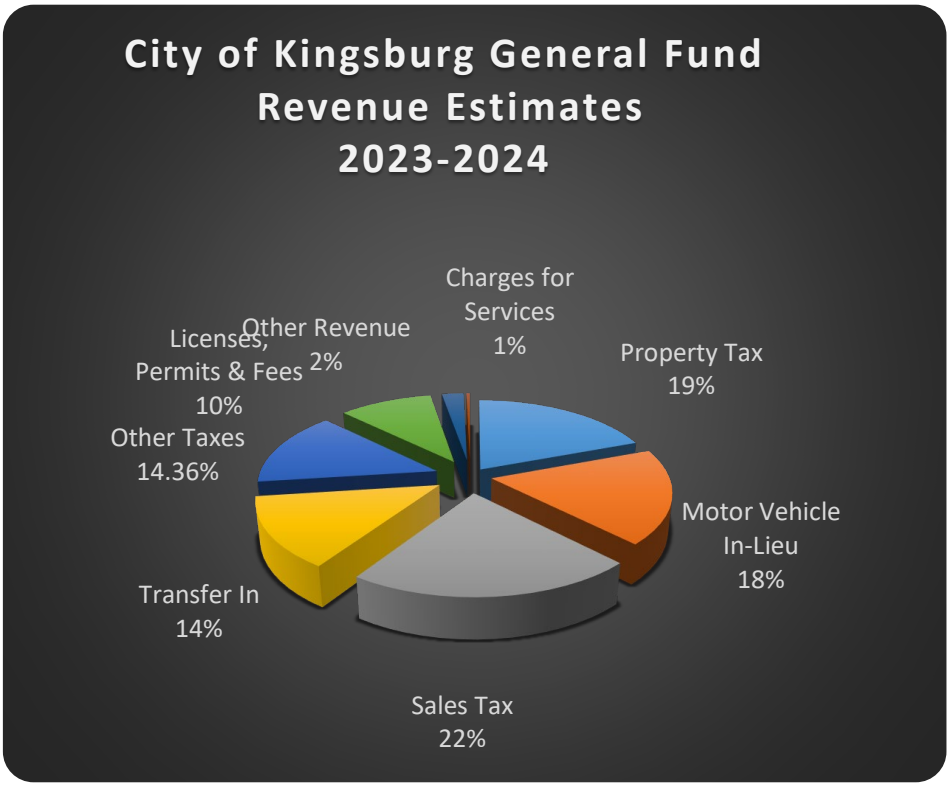
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
001-3800-549-5201	OFFICE SUPPLIES/POSTAGE	$ 905	$ 1,950	$ 2,863	$ 1,200	$ 800	$ 1,200	0.00%
001-3800-549-5216	COMMUNICATIONS	$ 6,696	$ 4,761	$ 6,000	$ 6,200	$ 6,200	$ 7,100	14.52%
001-3800-549-5218	UTILITIES	$ 3,166	$ 1,955	$ 2,957	$ 2,800	$ 3,800	$ 3,800	35.71%
001-3800-549-5225	OFFICE EQUIP MAINT	$ 1,269	$ 340	$ 503	$ 1,000	$ 1,075	$ 1,200	20.00%
001-3800-549-5261	LIABILITY INSURANCE	$ 691	$ 690	$ 882	$ 1,007	$ 1,007	$ 1,025	1.79%
001-3800-549-5262	PROPERTY INSURANCE	$ 105	$ 153	$ 276	$ 352	$ 352	$ 365	3.69%
001-3800-549-5263	VEHICLE INSURANCE	$ 297	$ 765	$ 1,061	$ 1,022	$ 1,022	$ 1,564	53.03%
001-3800-549-5264	ERMA	$ 216	$ 192	$ 268	$ 248	$ 248	$ 161	-35.08%
001-3800-549-5265	RISK MGT/RMA ADMIN FEES	$ 58	$ 45	$ 13	$ 2	$ 2	$ 15	650.00%
001-3800-549-5291	CONF/MEETINGS/TRAVEL	$ 102	$ 460	$ 428	$ 1,500	$ 900	$ 1,500	0.00%
	TOTAL MAINT. & OPERATIONS	13,516	$ 11,322	$ 16,253	$ 15,343	$ 14,428	$ 17,942	16.94%
001-3800-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ 15,000	
	TOTAL, PW ADMINISTRATION	**$ 77,320**	**$ 64,466**	**$ 71,747**	**$ 65,160**	**$ 77,896**	**$ 99,724**	**53.05%**
Landscape Maintenance								
001-4200-549-5101	SALARIES	$ 85,447	$ 88,643	$ 94,445	$ 91,804	$ 91,804	$ 97,418	6.12%
001-4200-549-5102	OVERTIME	$ 522	$ 2,187	$ 4,957	$ 3,500	$ 6,253	$ 7,500	
001-4200-549-5121	FICA	$ 6,309	$ 6,810	$ 7,467	$ 7,291	$ 7,501	$ 8,026	10.09%
001-4200-549-5122	PERS - UAL	$ -	$ 10,881	$ 12,738	$ -	$ -	$ -	
001-4200-549-5123	PERS - PAYROLL	$ 14,967	$ 7,873	$ 8,064	$ 8,257	$ 8,257	$ 9,630	16.63%
001-4200-549-5125	MEDICAL	$ 20,461	$ 27,425	$ 28,307	$ 23,546	$ 23,546	$ 21,825	-7.31%
001-4200-549-5127	WORKERS COMP	$ 8,246	$ 8,530	$ 9,932	$ 11,123	$ 11,123	$ 9,951	-10.54%
001-4200-549-5131	EAP	$ 19	$ 19	$ 19	$ 20	$ 20	$ 19	-5.00%
001-4200-549-5133	LIFE INSURANCE	$ 63	$ 61	$ 61	$ 57	$ 57	$ 61	7.02%
	TOTAL WAGES & BENEFITS	136,035	$ 152,429	$ 165,990	$ 145,598	$ 148,561	$ 154,430	6.07%
001-4200-549-5210	DEPT TOOLS & SUPPLIES	$ 17,071	$ 12,735	$ 6,812	$ 15,000	$ 15,000	$ 15,000	0.00%
001-4200-549-5218	UTILITIES	$ 16,093	$ 12,228	$ 10,630	$ 13,000	$ 11,500	$ 12,000	-7.69%
001-4200-549-5224	FUELS	$ 3,867	$ 3,909	$ 6,645	$ 5,600	$ 5,625	$ 5,600	0.00%
001-4200-549-5261	LIABILITY INSURANCE	$ 1,874	$ 1,994	$ 2,527	$ 3,204	$ 3,204	$ 3,015	-5.90%
001-4200-549-5262	PROPERTY INSURANCE	$ 284	$ 444	$ 790	$ 1,120	$ 1,120	$ 1,074	-4.11%
001-4200-549-5263	VEHICLE INSURANCE	$ 1,468	$ 1,531	$ 2,121	$ 2,044	$ 2,044	$ 3,128	53.03%
001-4200-549-5264	ERMA	$ 586	$ 556	$ 767	$ 789	$ 789	$ 475	-39.80%
001-4200-549-5265	RISK MGT/RMA ADMIN FEES	$ 158	$ 131	$ 37	$ 5	$ 5	$ 45	800.00%
001-4200-549-5270	PROFESSIONAL SERVICES	$ -	$ 2,900	$ 14,160	$ 15,000	$ 15,000	$ 27,000	80.00%
	TOTAL MAINT. & OPERATIONS	41,401	$ 36,429	$ 44,489	$ 55,762	$ 54,287	$ 67,337	20.76%
001-4200-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ 17,000	$ 17,813	$ -	
	TOTAL, LANDSCAPE MAINT.	**$ 177,435**	**$ 188,858**	**$ 210,479**	**$ 218,360**	**$ 220,661**	**$ 221,767**	**1.56%**
Building & Facility Maintenance								
001-4600-549-5210	DEPT TOOLS & SUPPLIES	$ 13,369	$ 12,142	$ 10,270	$ 15,000	$ 15,000	$ 15,000	0.00%
001-4600-549-5220	JANITORIAL	$ 42,500	$ 42,017	$ 45,460	$ 45,000	$ 45,000	$ 45,000	0.00%
001-4600-549-5221	REPAIRS & MAINTENANCE	$ 23,077	$ 13,030	$ 18,698	$ 16,500	$ 25,824	$ 25,824	56.51%
	TOTAL MAINT. & OPERATIONS	78,946	$ 67,189	$ 74,428	$ 76,500	$ 85,824	$ 85,824	12.19%
001-4600-549-5701	CAPITAL OUTLAY	$ 51,189	$ 18,742	$ 53,851	$ 24,000	$ 77,476	$ 45,000	87.50%
001-4600-549-5718	REPAINT FIRE STATION	$ 16,737	$ -	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	67,926	$ 18,742	$ 53,851	$ 24,000	$ 77,476	$ 45,000	87.50%
	TOTAL, FACILITY MAINT.	**$ 146,872**	**$ 85,931**	**$ 128,279**	**$ 100,500**	**$ 163,300**	**$ 130,824**	**30.17%**
Vehicle Maintenance								
001-4800-549-5101	SALARIES	$ 59,521	$ 57,955	$ 66,428	$ 44,376	$ 44,376	$ 50,882	14.66%
001-4800-549-5102	OVERTIME	$ 1,050	$ 2,062	$ 2,027	$ -	$ -	$ -	
001-4800-549-5121	FICA	$ 4,477	$ 4,458	$ 5,059	$ 3,395	$ 3,395	$ 3,892	14.66%
001-4800-549-5122	PERS - UAL	$ -	$ 12,435	$ 8,061	$ -	$ -	$ -	
001-4800-549-5123	PERS - PAYROLL	$ 16,184	$ 5,817	$ 6,165	$ 4,580	$ 4,580	$ 6,024	31.53%
001-4800-549-5125	MEDICAL	$ 13,887	$ 10,016	$ 12,968	$ 9,307	$ 14,936	$ 9,307	0.00%
001-4800-549-5127	WORKERS COMP	$ 4,850	$ 5,018	$ 5,842	$ 4,384	$ 6,543	$ 5,853	33.51%
001-4800-549-5131	EAP	$ 16	$ 15	$ 16	$ 10	$ 15	$ 13	29.35%
001-4800-519-5133	LIFE INSURANCE	$ 38	$ 36	$ 36	$ 24	$ 24	$ 24	0.00%
	TOTAL WAGES & BENEFITS	100,023	$ 97,813	$ 106,602	$ 66,076	$ 73,869	$ 75,996	15.01%
001-4800-549-5210	DEPT TOOLS & SUPPLIES	$ 13,677	$ 9,977	$ 7,350	$ 13,500	$ 13,500	$ 14,000	3.70%
001-4800-549-5221	REPAIRS & MAINTENANCE	$ -	$ -	$ -	$ -	$ 319	$ 500	
001-4800-549-5222	VEHICLE MAINTENANCE	$ 38,414	$ 37,225	$ 48,789	$ 44,000	$ 44,000	$ 45,000	2.27%
001-4800-549-5224	FUELS	$ 188	$ 1,264	$ 2,548	$ 2,000	$ 3,027	$ 2,700	35.00%
001-4800-549-5261	LIABILITY INSURANCE	$ 1,538	$ 1,534	$ 2,077	$ 2,406	$ 2,406	$ 1,996	-17.04%
001-4800-549-5262	PROPERTY INSURANCE	$ 233	$ 341	$ 650	$ 841	$ 841	$ 711	-15.46%
001-4800-549-5263	VEHICLE INSURANCE	$ 864	$ 765	$ 1,061	$ 1,022	$ 1,022	$ 3,128	206.07%
001-4800-549-5264	ERMA	$ 481	$ 428	$ 630	$ 593	$ 593	$ 314	-47.05%
001-4800-549-5265	RISK MGT/RMA ADMIN FEES	$ 130	$ 101	$ 30	$ 4	$ 4	$ 30	650.00%
001-4800-549-5270	PROFESSIONAL SERVICES	$ 212	$ 200	$ -	$ -	$ 500	$ 500	
001-4800-549-5341	COVID-19	$ 495	$ 130	$ -	$ -	$ -	$ -	
	TOTAL MAINT. & OPERATIONS	56,232	$ 51,965	$ 63,135	$ 64,366	$ 66,212	$ 68,879	7.01%
001-4800-549-5701	CAPITAL OUTLAY	2,410	$ -	$ -	$ 15,000	$ 7,500	$ -	
	TOTAL, VEHICLE MAINT.	**$ 158,665**	**$ 149,778**	**$ 169,737**	**$ 145,442**	**$ 147,581**	**$ 144,875**	**-0.39%**

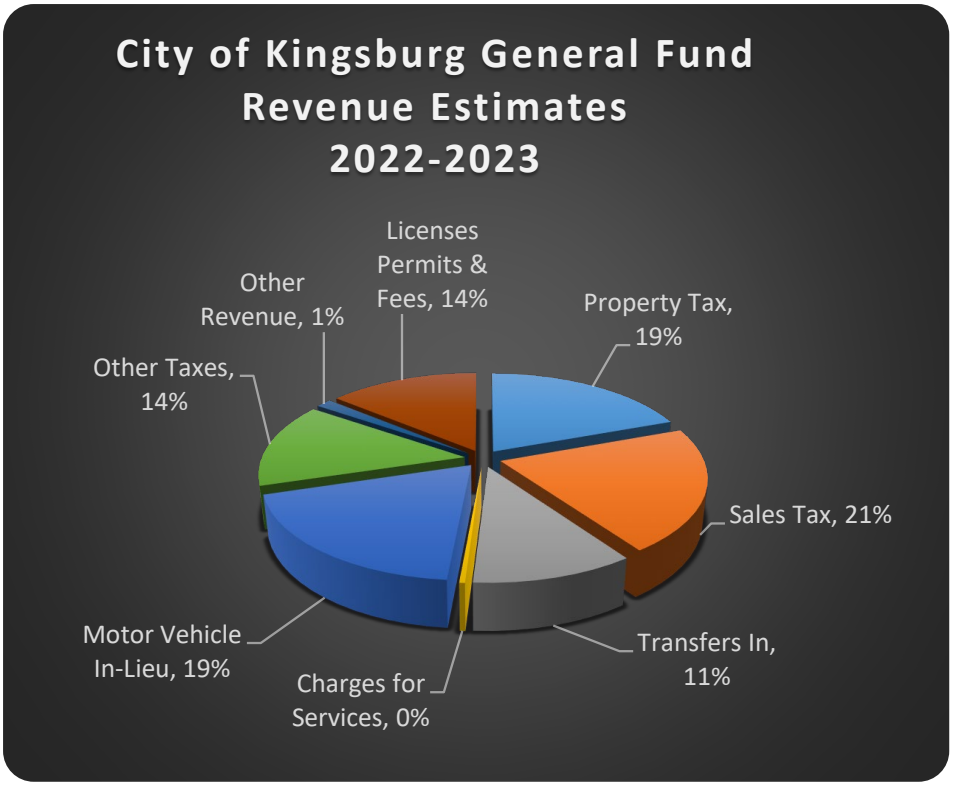
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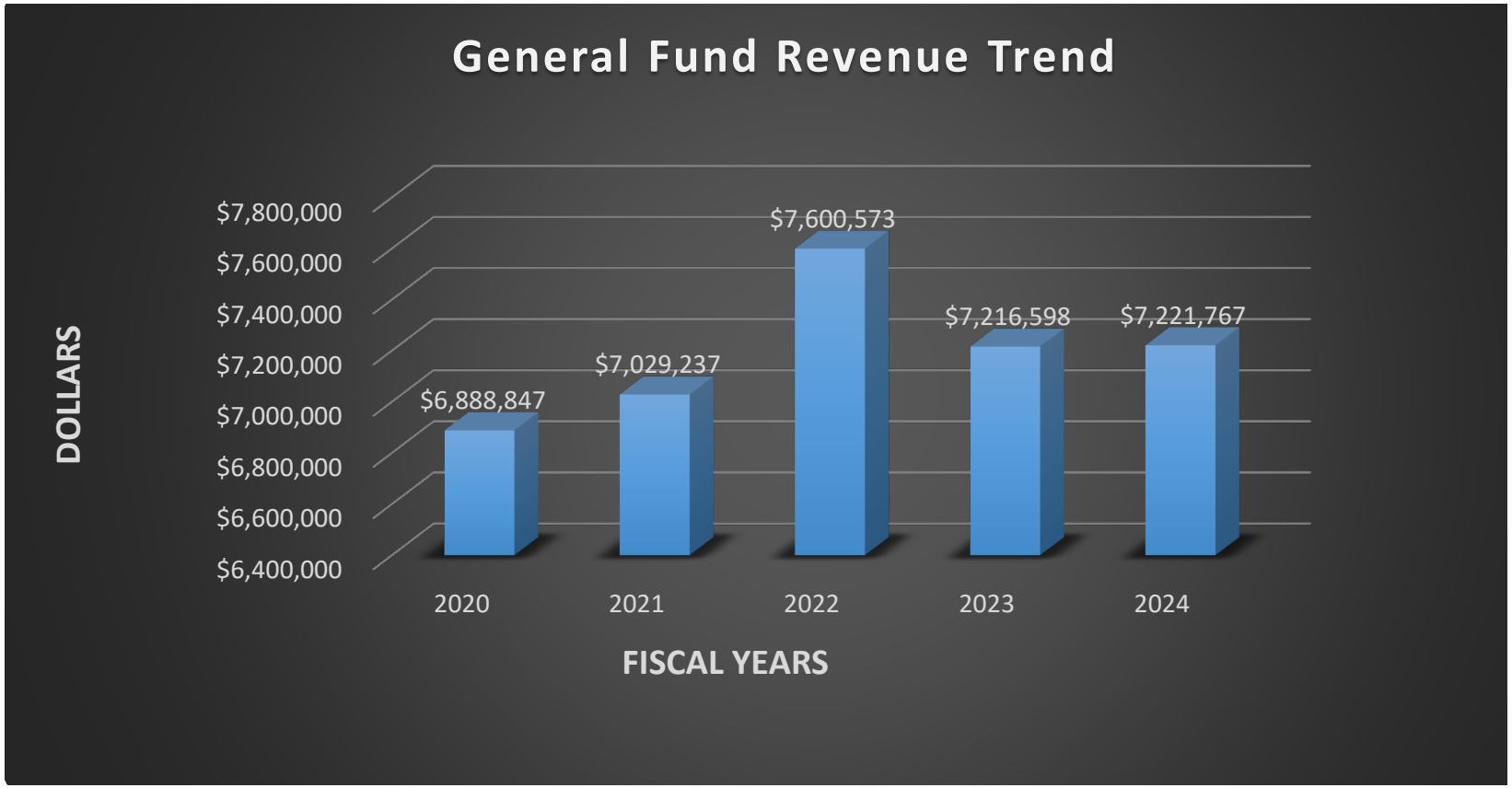
CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2023/24

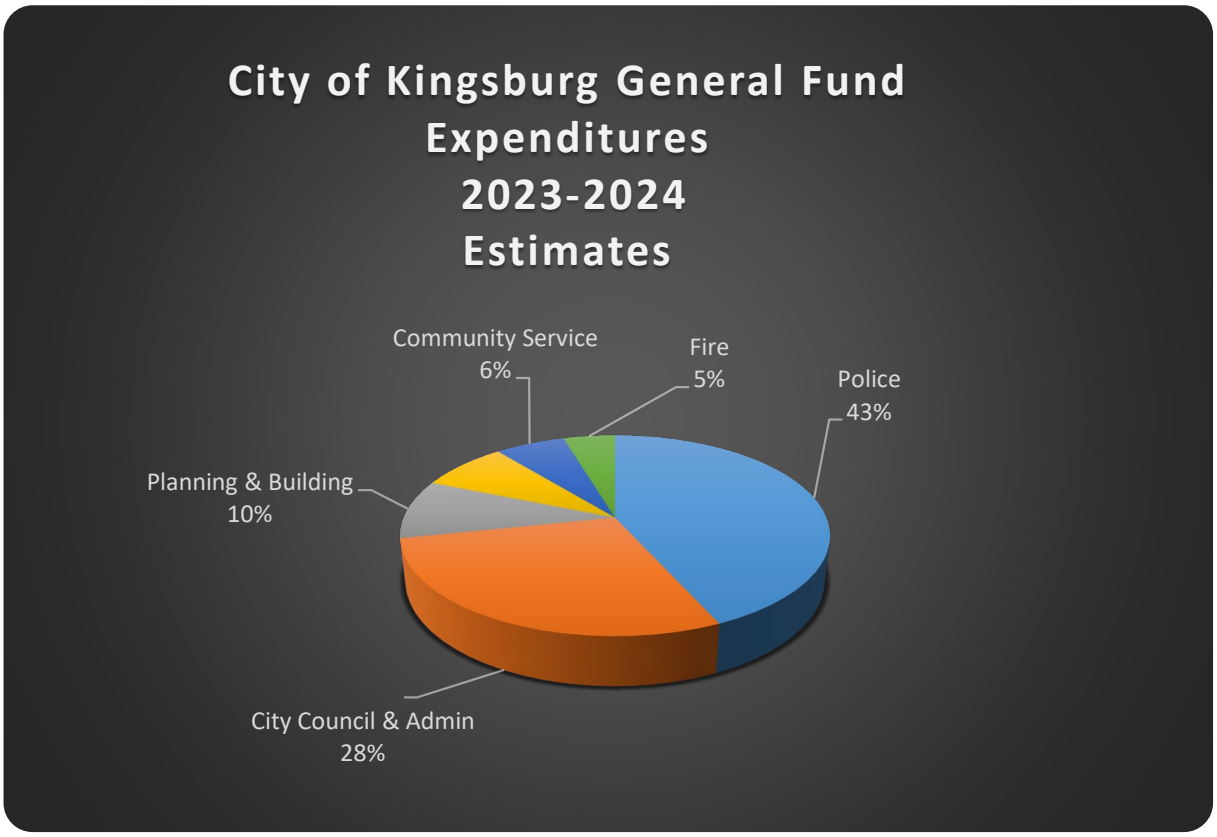
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
	TOTAL WAGES & BENEFITS	$ 3,572,931	$ 3,674,563	$ 4,101,587	$ 3,840,367	$ 4,005,736	$ 4,217,998	9.83%
	TOTAL MAINT. & OPERATIONS	$ 1,599,983	$ 1,775,793	$ 1,857,862	$ 1,913,302	$ 1,884,918	$ 1,981,738	3.58%
	TOTAL DEBT SERVICE	$ 17,479	$ 4,355	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 366,922	$ 296,994	$ 203,249	$ 701,163	$ 390,537	$ 429,500	-38.74%
	TOTAL TRANSFERS OUT	$ 655,000	$ 455,000	$ 740,000	$ 535,000	$ 535,000	$ 598,000	11.78%
	TOTAL, GENERAL FUND	$ 6,212,314	$ 6,206,705	$ 6,902,697	$ 6,989,831	$ 6,816,190	$ 7,227,236	3.40%

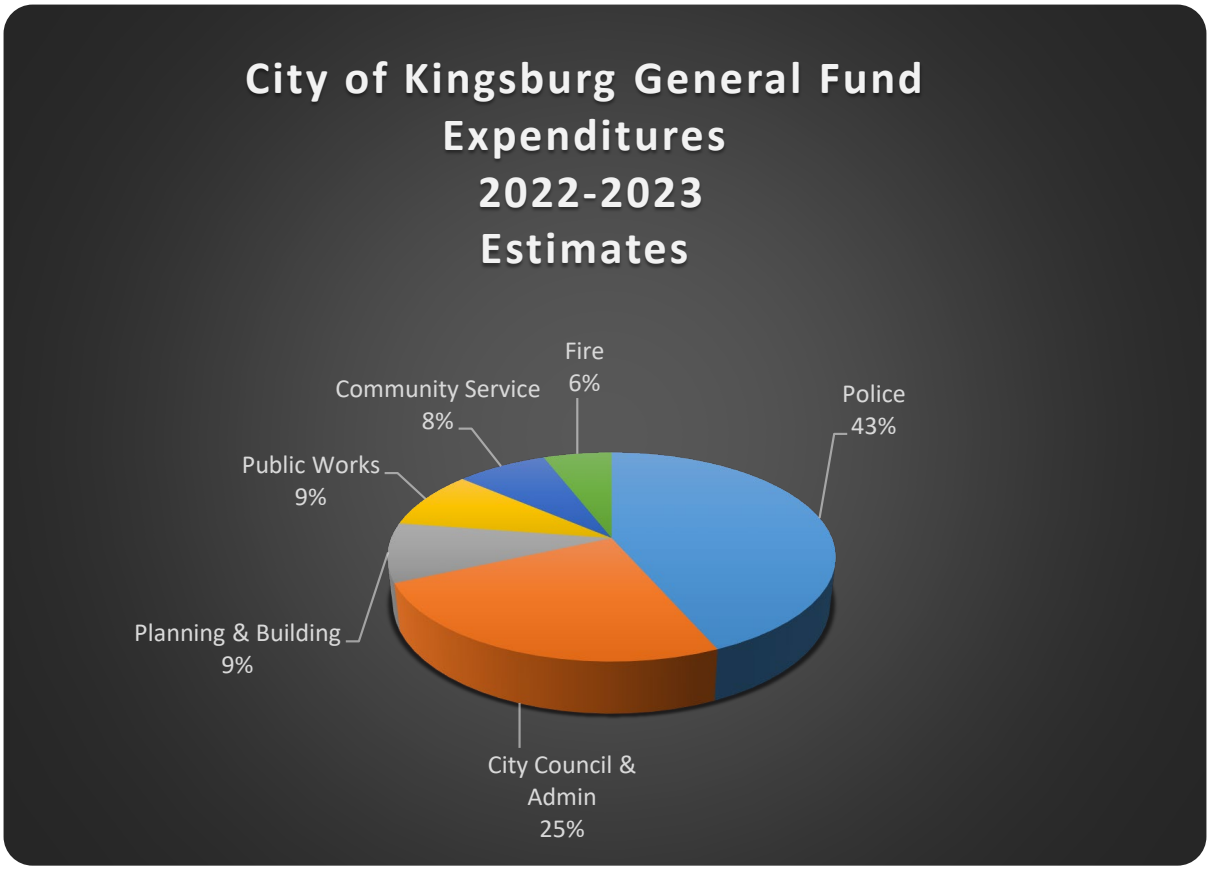
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City of Kingsburg General Fund
Revenue Estimates
2023-2024
Charges for Services 1%
Property Tax 19%
Other Revenue 2%
Licenses, Permits & Fees 10%
Other Taxes 14.36%
Motor Vehicle In-Lieu 18%
Transfer In 14%
Sales Tax 22%


City of Kingsburg General Fund
Revenue Estimates
2022-2023
Licenses Permits & Fees, 14%
Other Revenue, 1%
Property Tax, 19%
Other Taxes, 14%
Sales Tax, 21%
Motor Vehicle In-Lieu, 19%
Transfers In, 11%
Charges for Services, 0%


General Fund Revenue Trend
DOLLARS
$7,800,000
$7,600,000
$7,400,000
$7,200,000
$7,000,000
$6,800,000
$6,600,000
$6,400,000
$6,888,847
$7,029,237
$7,600,573
$7,216,598
$7,221,767
2020
2021
2022
2023
2024
FISCAL YEARS


City of Kingsburg General Fund
Expenditures
2023-2024
Estimates
Community Service
6%
Fire
5%
Police
43%
Planning & Building
10%
City Council & Admin
28%


City of Kingsburg General Fund
Expenditures
2022-2023
Estimates
Fire
6%
Community Service
8%
Police
43%
Public Works
9%
Planning & Building
9%
City Council &
Admin
25%

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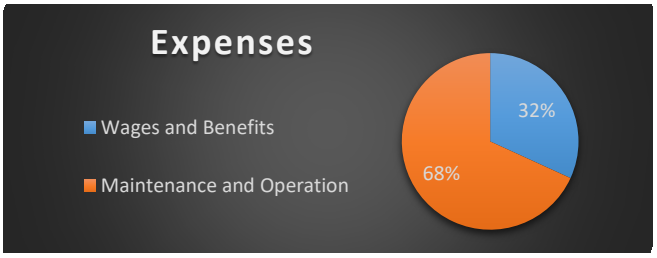
CITY OF KINGSBURG
EXPENDITURE SUMMARY
GENERAL FUND
2023-24 CITY MANAGERS PROPOSED BUDGET

DEPARTMENTS	# OF PERSONNEL	WAGES & BENEFITS	MAINT & OPERATIONS	DEBT SERVICE	CAPITAL OUTLAY	TRANSFERS OUT	GRAND TOTAL
Mayor & Council	5.00	16,793	35,981	-	-	-	52,774
City Attorney	0.00	-	91,000	-	-	-	91,000
Non-Departmental	0.00	-	463,279	-	195,500	350,000	1,008,779
City Manager	1.00	271,395	25,876	-	-	-	297,271
City Clerk	1.00	171,009	22,374	-	-	-	193,383
Finance	1.28	238,320	51,653	-	-	-	289,973
Human Resources	1.50	198,773	24,336	-	-	-	223,109
Community Development	2.50	390,302	248,153	-	84,000	-	722,455
Community Services & Recreation	2.35	142,150	84,290	-	-	248,000	474,440
Police	18.00	2,492,046	694,814	-	90,000	-	3,276,860
Public Works Administration	0.34	66,782	17,942	-	15,000	-	99,724
Landscape Maintenance	1.70	154,430	67,337	-	-	-	221,767
Facility Maintenance	0.00	-	85,824	-	45,000	-	130,824
Vehicle & Equip Maintenance	0.67	75,996	68,879	-	-	-	144,875
2023-24 FUND TOTAL	**35.34**	**$ 4,217,998**	**$ 1,981,738**	**$ -**	**$ 429,500**	**$ 598,000**	**$ 7,227,236**
2022-23 FUND TOTAL (ESTIMATED)	**31.89**	**$ 4,005,736**	**$ 1,884,918**	**#REF!**	**$ 390,537**	**$ 535,000**	**#REF!**
2021-22 FUND TOTAL (ACTUAL)	**31.89**	**$ 4,101,587**	**$ 1,857,862**	**$ -**	**$ 203,249**	**$ 740,000**	**$ 6,902,697**

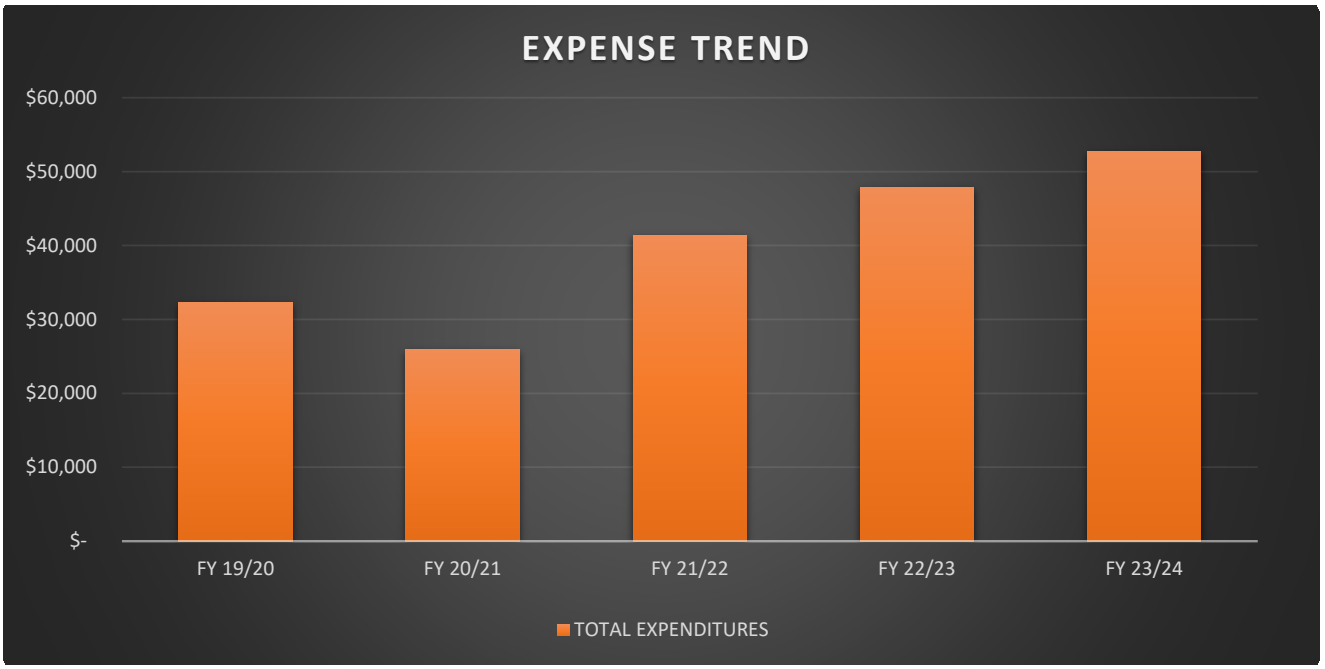
CITY COUNCIL

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 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 17,022	$ 16,532	$ 19,698	$ 16,793	$ 16,793	$ 16,793	0.00%
Maintenance and Operation	$ 15,299	$ 9,463	$ 21,694	$ 34,578	$ 31,098	$ 35,981	4.06%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 32,321**	**$ 25,995**	**$ 41,392**	**$ 51,371**	**$ 47,891**	**$ 52,774**	2.73%

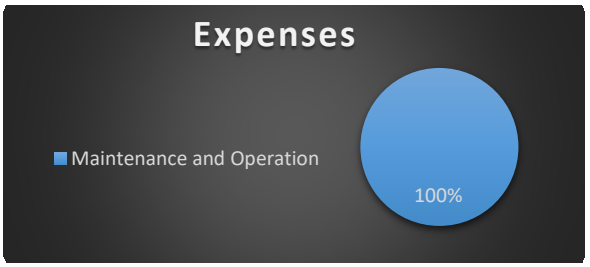


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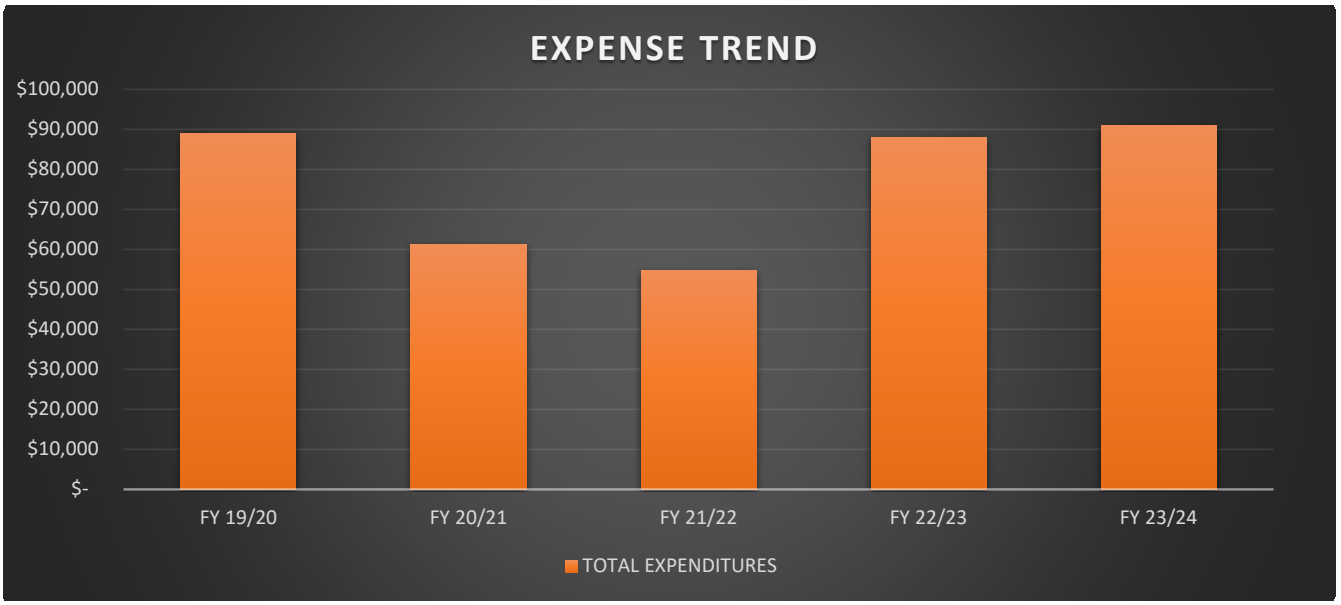
CITY ATTORNEY

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 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ 88,899	$ 61,324	$ 54,781	$ 88,000	$ 88,000	$ 91,000	3.41%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 88,899**	**$ 61,324**	**$ 54,781**	**$ 88,000**	**$ 88,000**	**$ 91,000**	3.41%

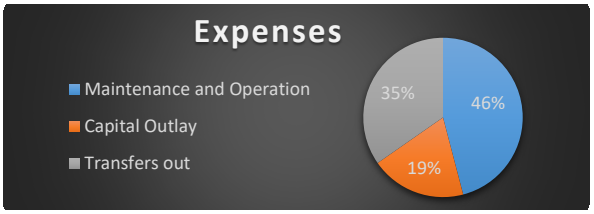


NON-DEPARTMENTAL

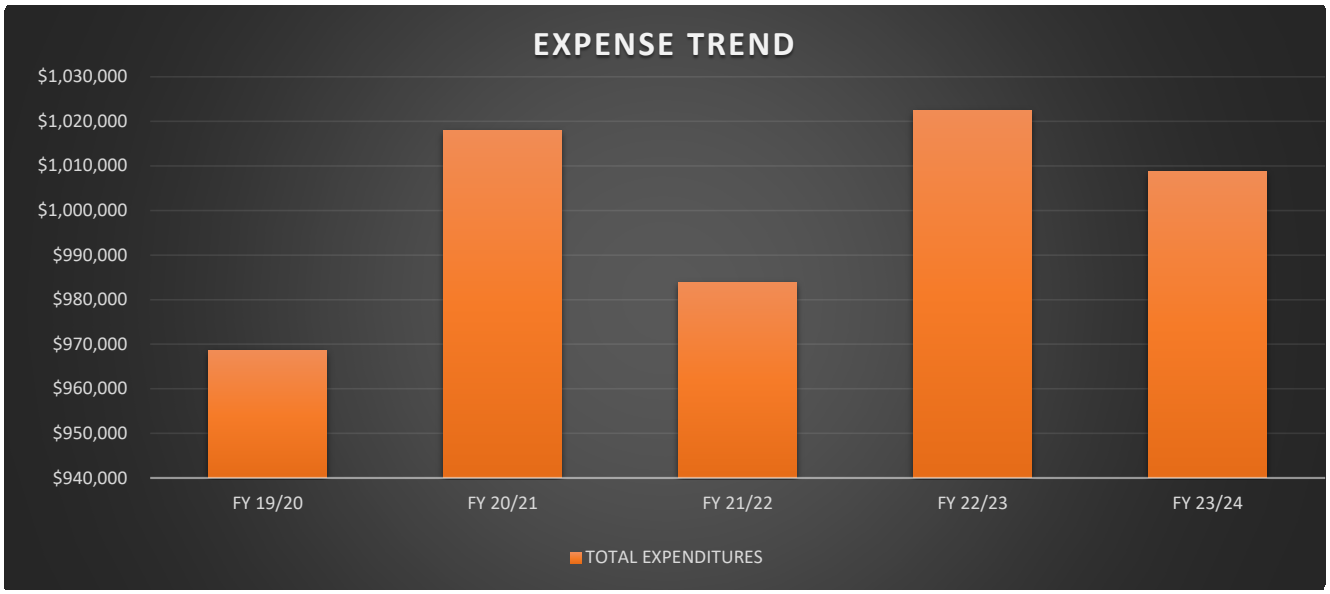
Description: This department includes expenses that affect many areas of the City. This budget represents cost not easily identified with any specific department or is shared by several.

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

Budget Highlights: The FY24 budget includes a transfer to the ambulance fund. In addition, economic development related programs are programmed here, except the forgivable loan program, which has it's own fund.



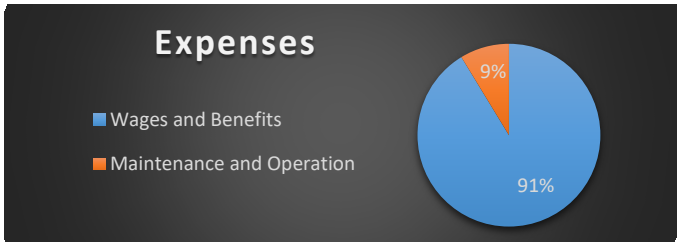
Non-Deparmtmental	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ 316,191	$ 524,224	$ 356,940	$ 463,774	$ 483,799	$ 463,279	-0.11%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 152,357	$ 193,674	$ 51,851	$ 354,163	$ 188,730	$ 195,500	-44.80%
Transfers out	$ 500,000	$ 300,000	$ 575,000	$ 350,000	$ 350,000	$ 350,000	
TOTAL EXPENDITURES	**$ 968,548**	**$ 1,017,899**	**$ 983,791**	**$ 1,167,936**	**$ 1,022,529**	**$ 1,008,779**	-13.63%



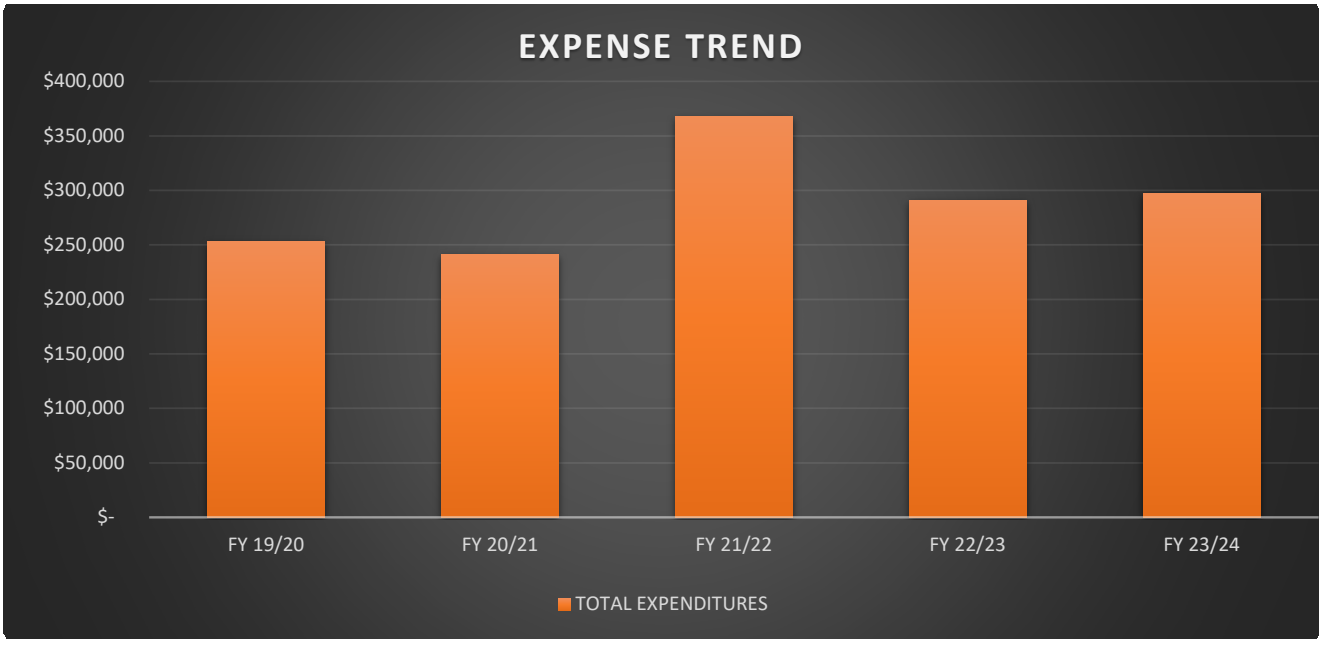
CITY MANAGER

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 FY24 budget includes continued funding for a management intern position.



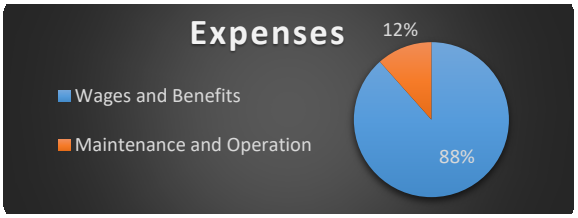
City Manager	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 233,633	$ 229,035	$ 338,335	$ 260,581	$ 266,896	$ 271,395	4.15%
Maintenance and Operation	$ 19,644	$ 12,080	$ 29,692	$ 28,790	$ 23,783	$ 25,876	-10.12%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 253,277**	**$ 241,115**	**$ 368,027**	**$ 289,371**	**$ 290,679**	**$ 297,271**	2.73%



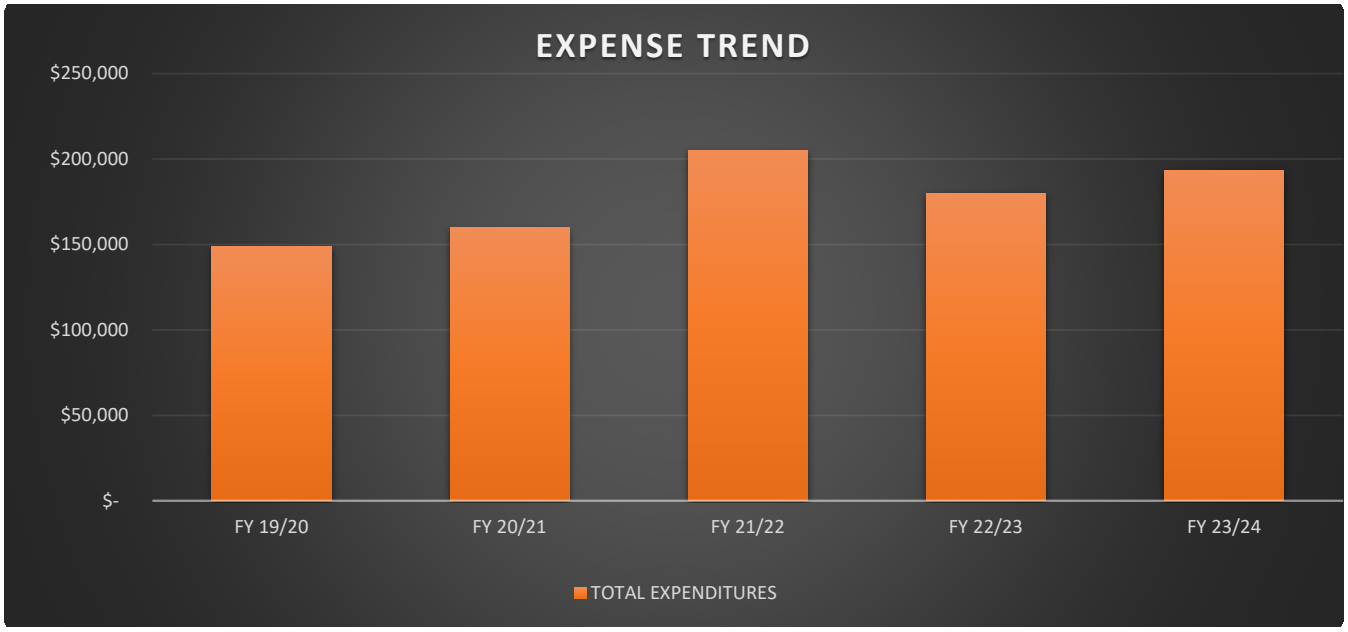
CITY CLERK

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 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 135,182	$ 146,744	$ 156,701	$ 143,743	$ 162,743	$ 171,009	18.97%
Maintenance and Operation	$ 13,672	$ 13,127	$ 48,310	$ 30,007	$ 17,224	$ 22,374	-25.44%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 148,853**	**$ 159,871**	**$ 205,011**	**$ 173,750**	**$ 179,967**	**$ 193,383**	11.30%

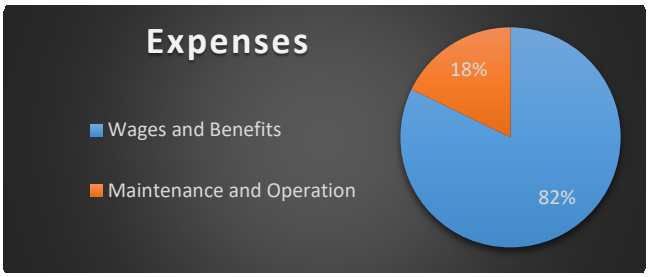


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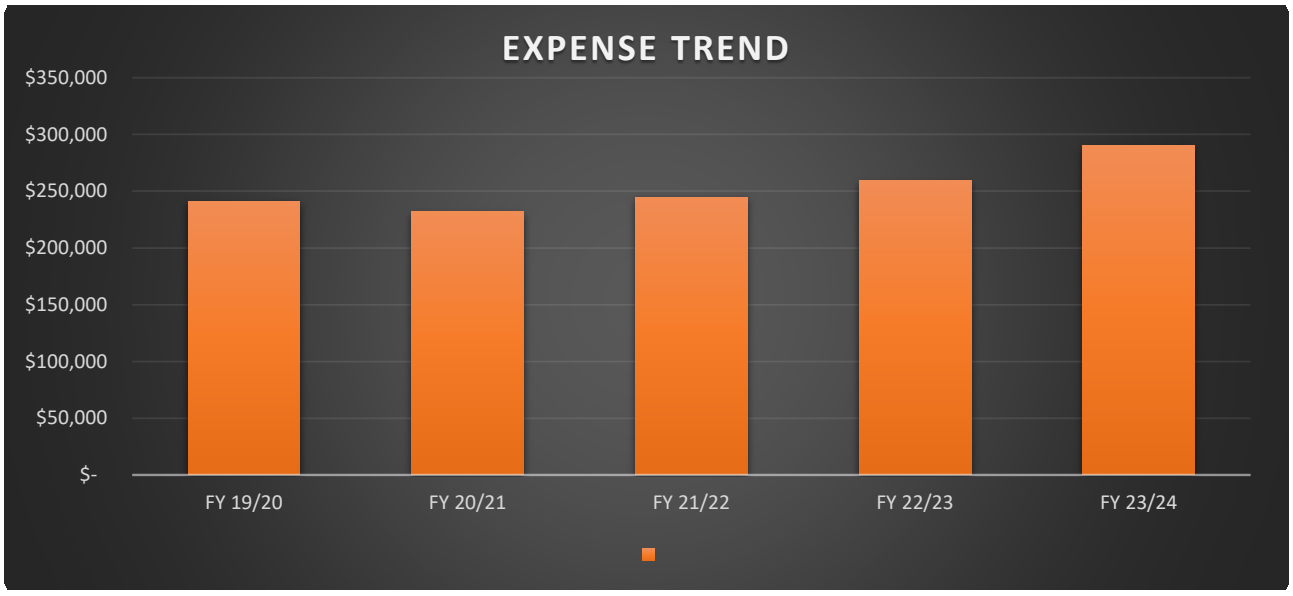
FINANCE

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: The Finance Dept. (for purposes of this budget summary) includes the Finance Director and a portion of an Accountant position.



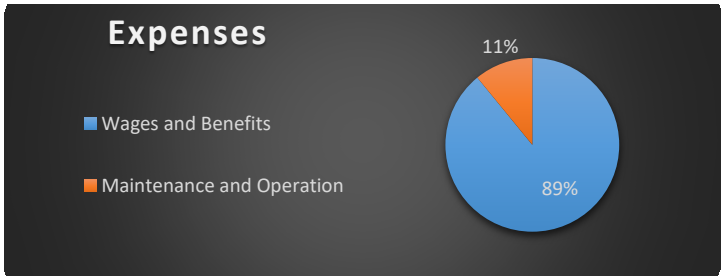
Finance	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 180,436	$ 199,641	$ 207,657	$ 194,176	$ 211,892	$ 238,320	22.73%
Maintenance and Operation	$ 60,818	$ 32,360	$ 37,174	$ 48,338	$ 47,195	$ 51,653	6.86%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 241,254**	**$ 232,002**	**$ 244,831**	**$ 242,514**	**$ 259,087**	**$ 289,973**	19.57%



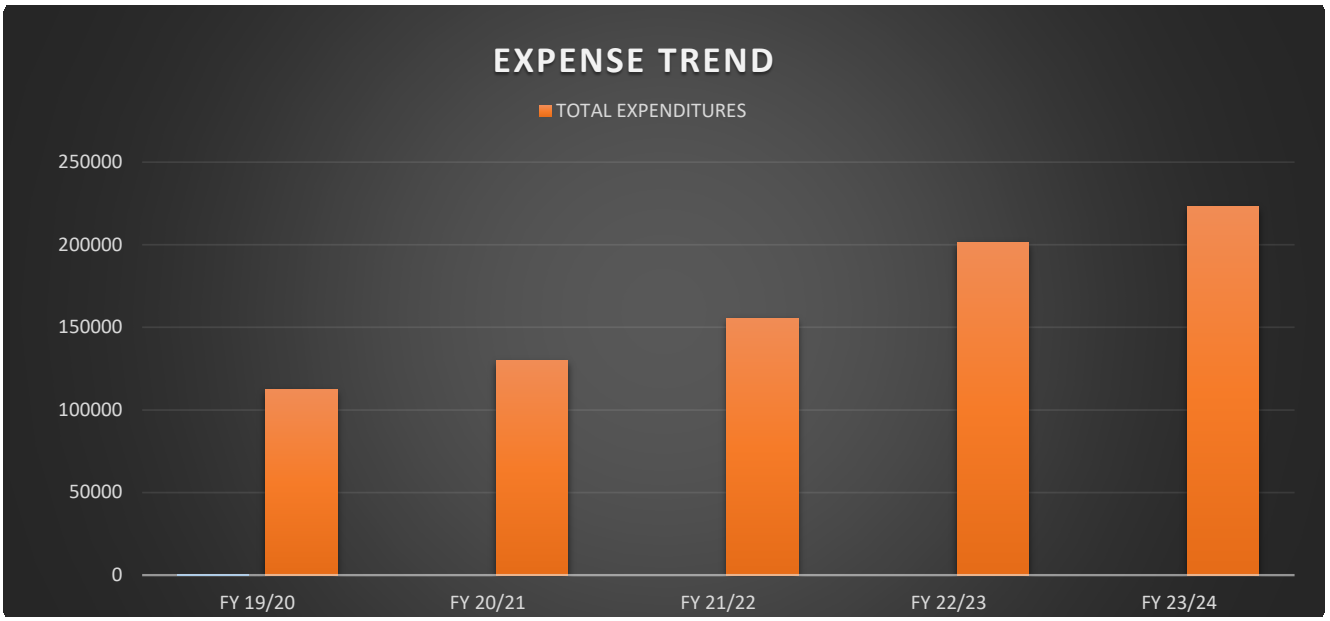
ADMINISTRATIVE SERVICES

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 FY23 to serve as a Dual Assistant City Manager and Dir. of Admin. Services. The position handles HR, risk management and supports the City Manager and all City departments.



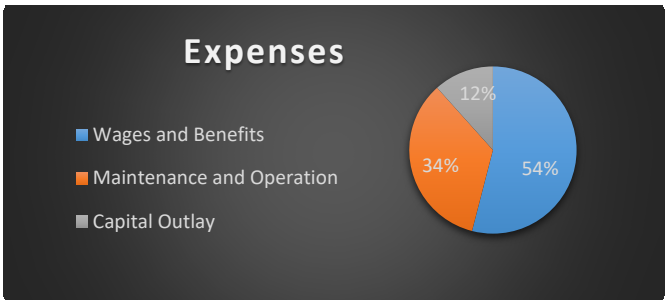
Administrative Services	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 101,012	$ 117,511	$ 144,698	$ 149,922	$ 179,342	$ 198,773	32.58%
Maintenance and Operation	$ 11,136	$ 12,168	$ 10,467	$ 30,902	$ 21,902	$ 24,336	-21.25%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 112,148**	**$ 129,679**	**$ 155,165**	**$ 180,824**	**$ 201,244**	**$ 223,109**	23.38%



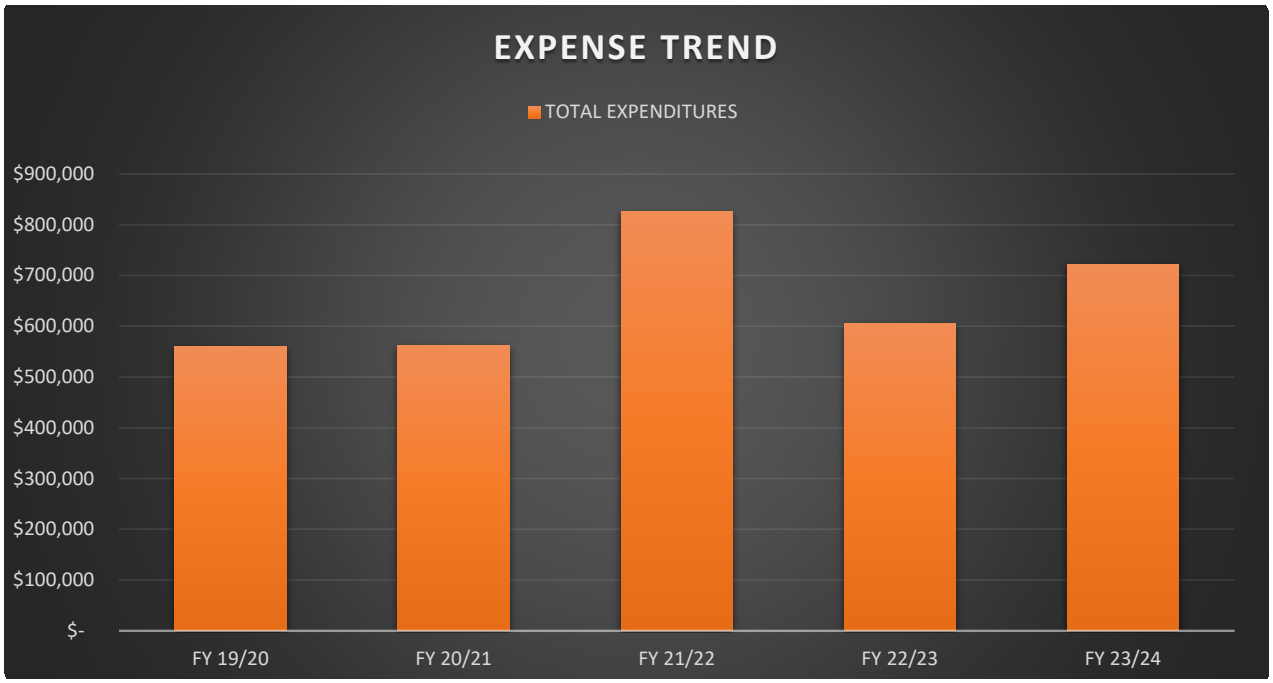
PLANNING AND BUILDING

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 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 177,281	$ 138,451	$ 281,200	$ 311,603	$ 353,625	$ 390,302	25.26%
Maintenance and Operation	$ 383,513	$ 415,931	$ 484,310	$ 249,354	$ 240,880	$ 248,153	-0.48%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ 8,277	$ 61,149	$ 150,000	$ 11,212	$ 84,000	-44.00%
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 560,795**	**$ 562,659**	**$ 826,659**	**$ 710,957**	**$ 605,717**	**$ 722,455**	1.62%

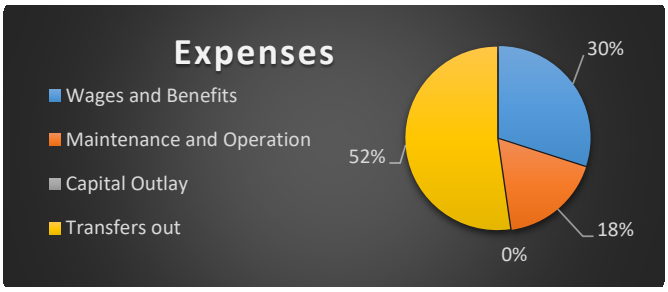


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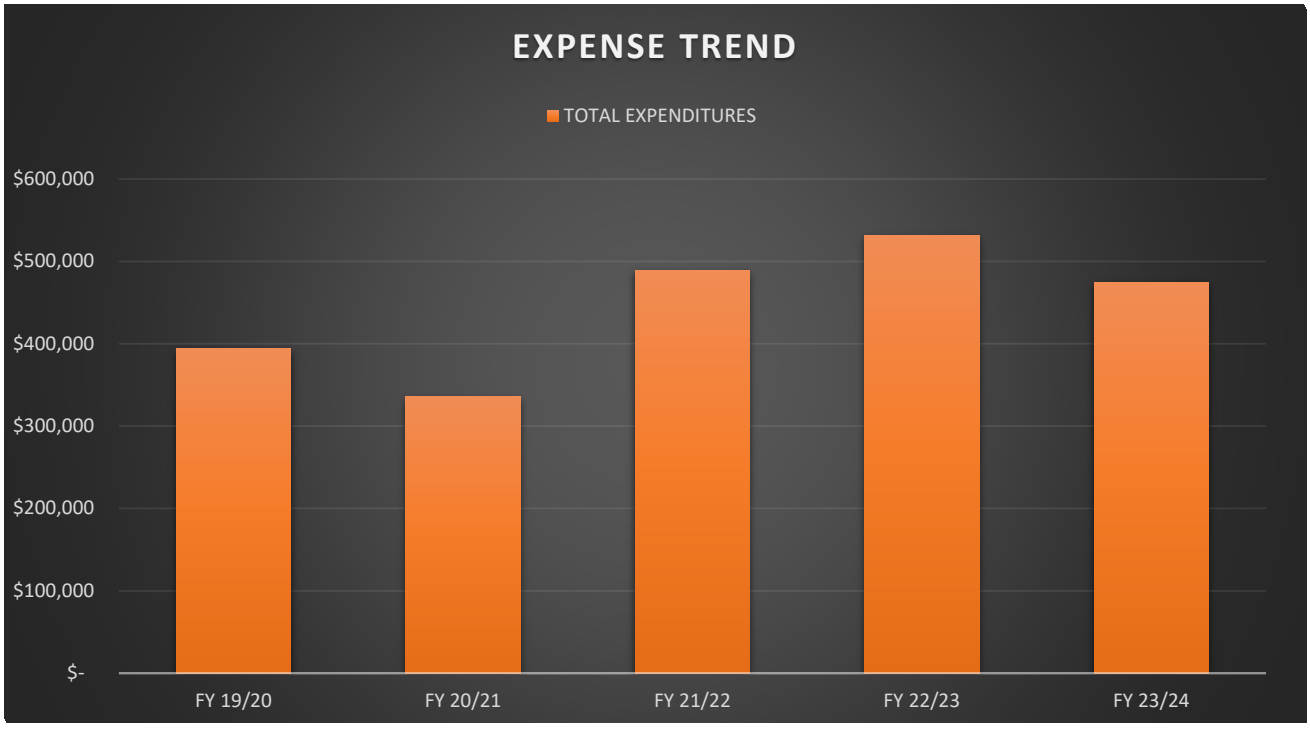
COMMUNITY SERVICES

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: The transfers in this departmetn are to support Pool and Senior Center operations, which are subsets of the General Fund.



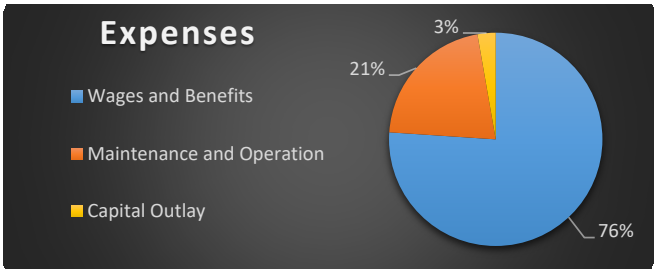
Community Services	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 149,340	$ 124,149	$ 241,535	$ 214,567	$ 241,056	$ 142,150	-33.75%
Maintenance and Operation	$ 49,415	$ 56,529	$ 72,476	$ 82,987	$ 76,371	$ 84,290	1.57%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 40,000	$ -	$ 10,175	$ 31,000	$ 29,500	$ -	-100.00%
Transfers out	$ 155,000	$ 155,000	$ 165,000	$ 185,000	$ 185,000	$ 248,000	34.05%
TOTAL EXPENDITURES	**$ 393,755**	**$ 335,678**	**$ 489,186**	**$ 513,554**	**$ 531,926**	**$ 474,440**	-7.62%



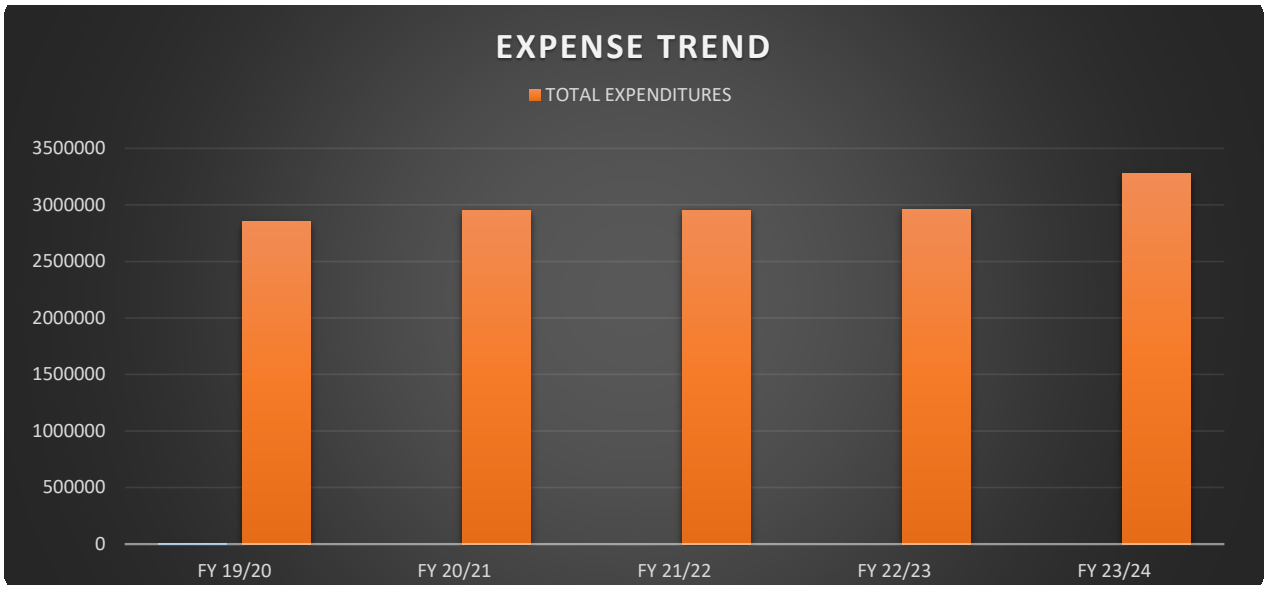
POLICE

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

Budget Highlights: Funding includes 14 sworn and three non-sworn positions. Capital expenditures include ongoing fleet upgrades as well as HVAC replacments. Does not include funding through Measure E Public Safety Tax, School Resource Officer or ACT Task Force Grant.



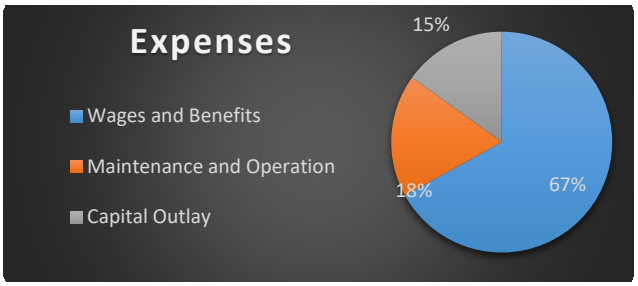
Police	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 2,279,163	$ 2,399,114	$ 2,383,676	$ 2,287,491	$ 2,287,491	$ 2,492,046	8.94%
Maintenance and Operation	$ 451,301	$ 471,680	$ 543,713	$ 644,601	$ 633,916	$ 694,814	7.79%
Debt Service	$ 17,479	$ 4,355	$ -	$ -	$ -	$ -	
Capital Outlay	$ 104,229	$ 76,301	$ 26,223	$ 110,000	$ 39,518	$ 90,000	-18.18%
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 2,852,172**	**$ 2,951,450**	**$ 2,953,612**	**$ 3,042,092**	**$ 2,960,925**	**$ 3,276,860**	7.72%



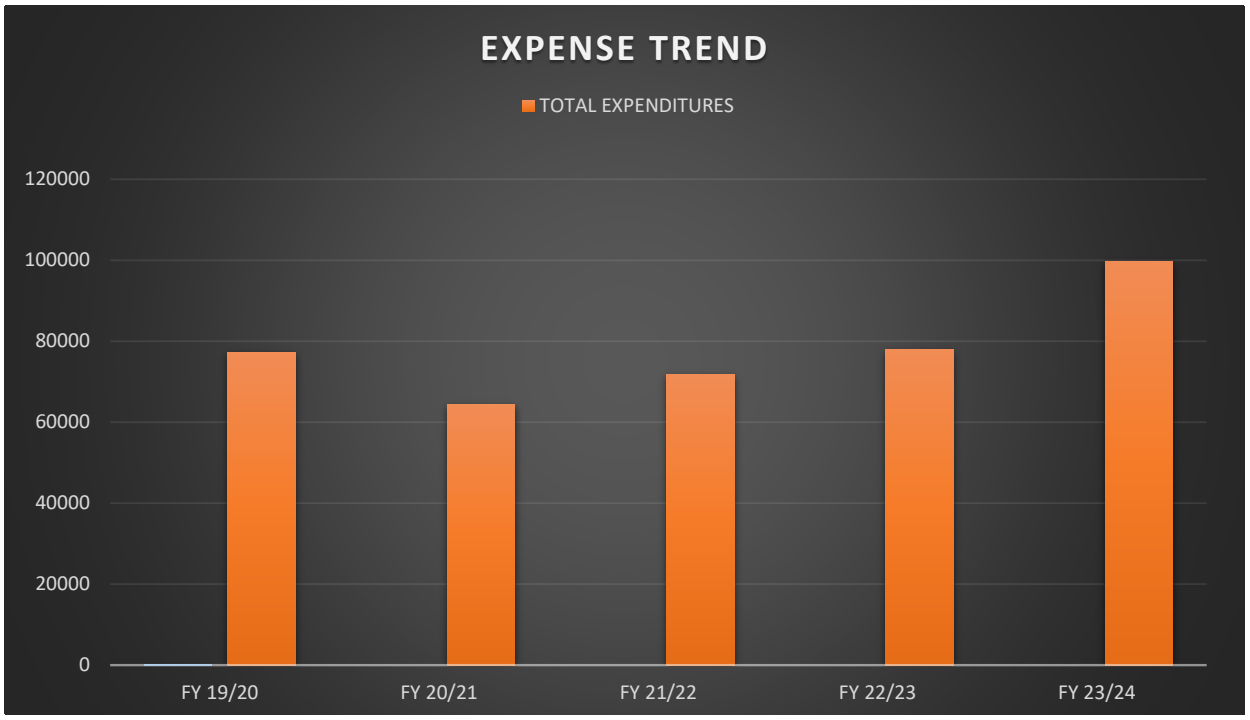
PUBLIC WORKS ADMINISTRATION

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.



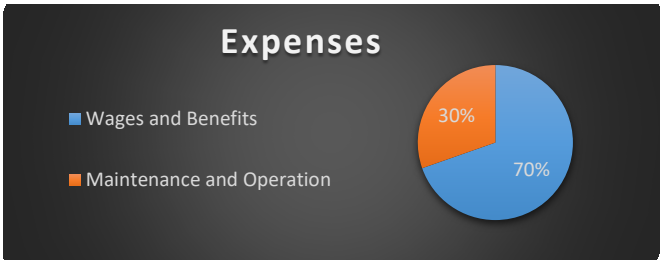
Public Works Administration	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 63,804	$ 53,144	$ 55,494	$ 49,817	$ 63,468	$ 66,782	34.06%
Maintenance and Operation	$ 13,516	$ 11,322	$ 16,253	$ 15,343	$ 14,428	$ 17,942	16.94%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ 15,000	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 77,320**	**$ 64,466**	**$ 71,747**	**$ 65,160**	**$ 77,896**	**$ 99,724**	53.05%



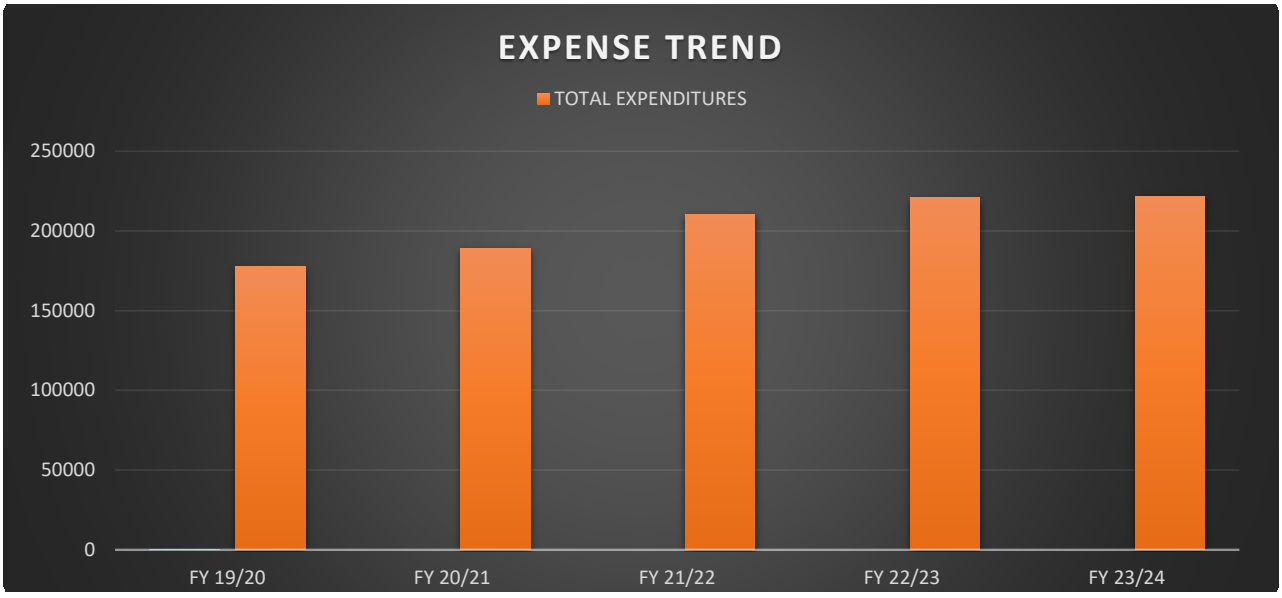
LANDSCAPE MAINTENANCE

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.



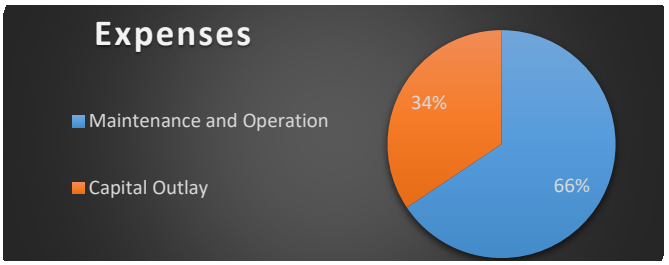
Landscape Maintanence	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 136,035	$ 152,429	$ 165,990	$ 145,598	$ 148,561	$ 154,430	6.07%
Maintenance and Operation	$ 41,401	$ 36,429	$ 44,489	$ 55,762	$ 54,287	$ 67,337	20.76%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ 17,000	$ 17,813	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 177,435**	**$ 188,858**	**$ 210,479**	**$ 218,360**	**$ 220,661**	**$ 221,767**	1.56%



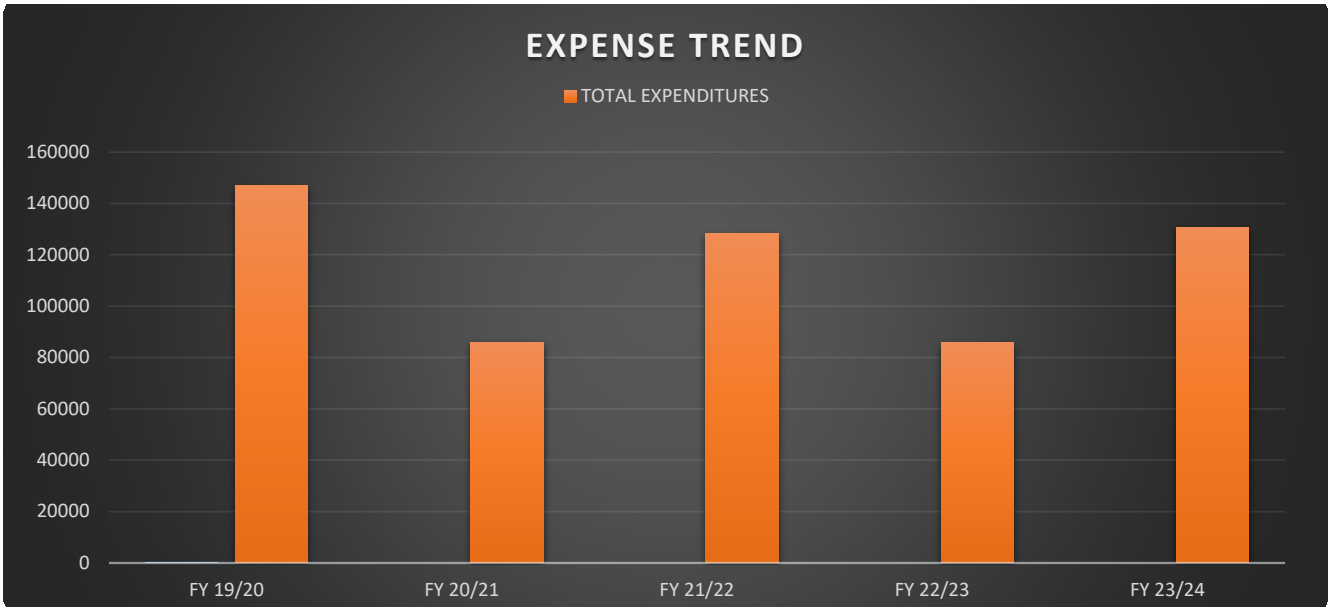
BUILDING & FACILITY MAINTENANCE

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 the replacement of HVAC units and upgrades to an external radio/communitcations room.



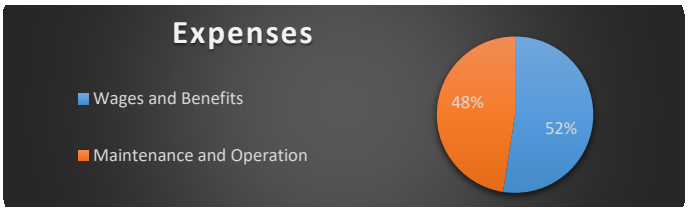
Building & Facility Maintanence	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ 78,946	$ 67,189	$ 74,428	$ 76,500	$ 85,824	$ 85,824	12.19%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 67,926	$ 18,742	$ 53,851	$ 24,000	$ -	$ 45,000	87.50%
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 146,872**	**$ 85,931**	**$ 128,279**	**$ 100,500**	**$ 85,824**	**$ 130,824**	30.17%



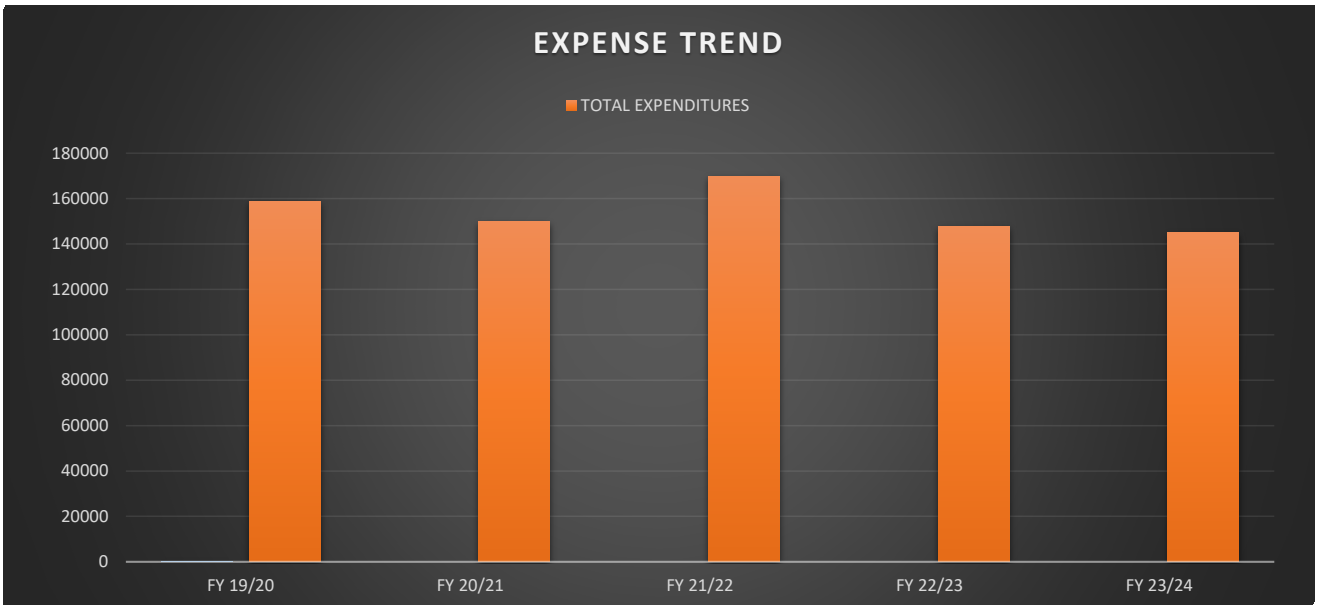
VEHICLE MAINTENANCE

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: Provides funding for general fleet maintenance for the organization.



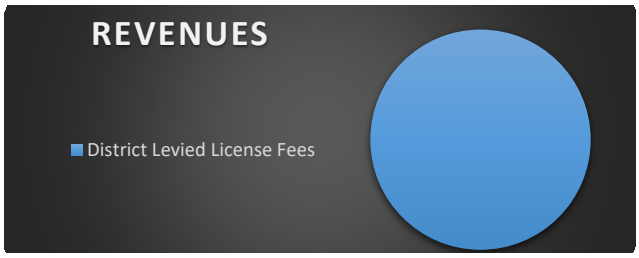
Vehicle Maintanence	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 100,023	$ 97,813	$ 106,602	$ 66,076	$ 73,869	$ 75,996	15.01%
Maintenance and Operation	$ 56,232	$ 51,965	$ 63,135	$ 64,366	$ 66,212	$ 68,879	7.01%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 2,410	$ -	$ -	$ 15,000	$ 7,500	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 158,665**	**$ 149,778**	**$ 169,737**	**$ 145,442**	**$ 147,581**	**$ 144,875**	-0.39%

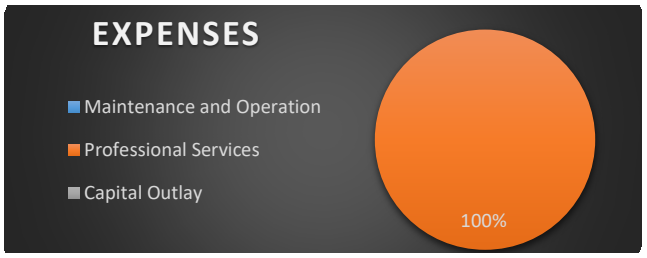


Downtown Business Improvement District

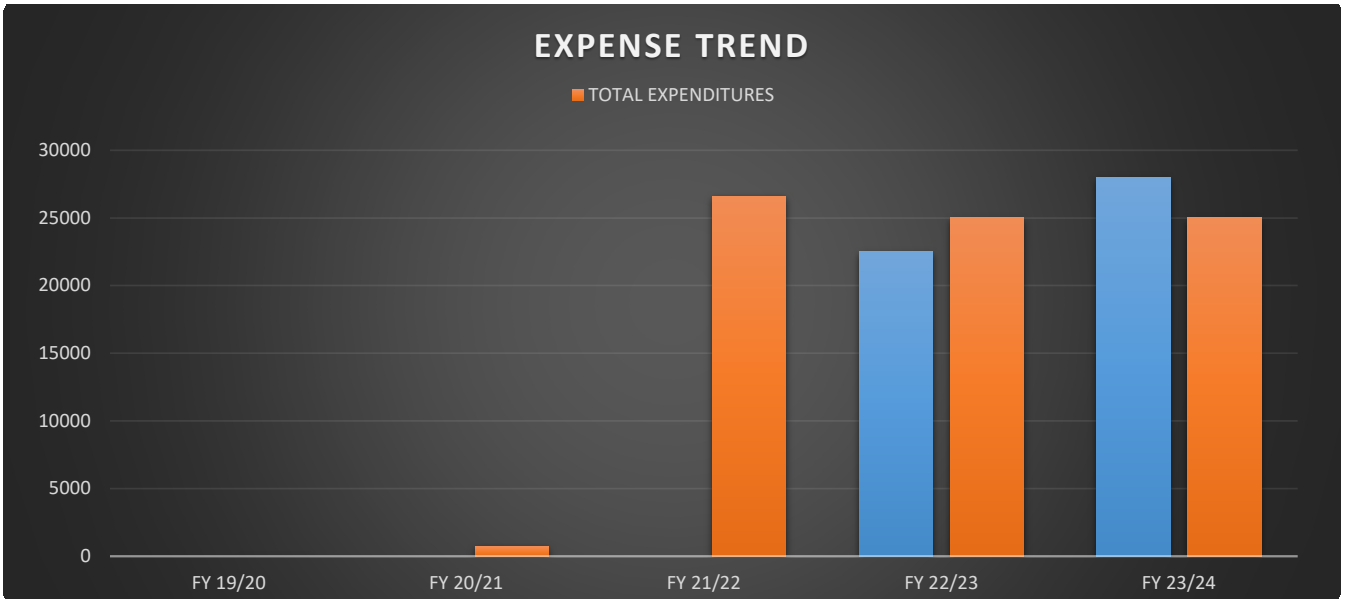
Description: The Downtown Business Improvement District (BID) is a legally formed District approved by the eligible voters (business owners). Fees are collected through the Business License program and are collected and held by the City. The BID Advisory Board has expenditure discretion over District funds.

Budget Highlights: The BID Advisory Board has expenditure discretion over District funds and may determine ongoing projects or contracts to enter into.





Business Improvement District	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
District Levied License Fees		$ 24,350	$ 29,295	$ 22,500	$ 28,900	$ 28,000	
TOTAL REVENUES		**$ 24,350**	**$ 29,295**	**$ 22,500**	**$ 28,900**	**$ 28,000**	24.44%
EXPENDITURES							
	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation							
Professional Services	$ -	$ 750	$ 26,600	$ 25,000	$ 25,000	$ 25,000	0.00%
Capital Outlay							
TOTAL EXPENDITURES	**$ -**	**$ 750**	**$ 26,600**	**$ 25,000**	**$ 25,000**	**$ 25,000**	0.00%
Net Revenue/(Expenditures)	$ -	$ 23,600	$ 2,695	$ (2,500)	$ 3,900	$ 3,000	-220.00%
Changes in Fund Balance						$ -	
Net Increase/(Decrease) in Fund Balance		$ 23,600	$ 2,695	$ (2,500)	$ 3,900	$ 3,000	-220.00%
Beginning Fund Balance July 1			$ 23,600	$ 26,295	$ 26,295	$ 30,195	14.83%
Ending Fund Balance June 30		$ 23,600	$ 26,295	$ 23,795	$ 30,195	$ 33,195	39.50%



CITY OF KINGSBURG
Summary of Recreation Funds

2023-24 Fiscal Year Budget

		Pool	Senior Center	Total
Actual Fund Balance,	**June 30, 2022**	(122,591)	(135,810)	(258,401)
Estimated Beginning Fund Balance,	**June 30, 2023**	(117,144)	(168,643)	(285,788)
Revenues:				
	Charges for Service	41,000	24,000	65,000
	JPA Reimbursements	83,400	-	83,400
	Contributions	-	4,000	4,000
	CARES ACT COVID	-	23,000	
	Grants	-	220,000	
	Transfers In From Other Funds	148,000	100,000	248,000
	Total Revenues	$ 272,400	$ 371,000	$ 643,400
Expenses:	Wages and Benefits	81,274	115,309	196,583
	Office Supplies	400	-	400
	Department Tools and Supplies	40,000	16,500	56,500
	Concession Stand Supplies	5,000	-	5,000
	Utilities/Communications	41,050	13,500	54,550
	Equipment Maintenance	7,000	-	7,000
	Kitchen Remodel		220,000	220,000
	Professional Services	45,000	2,500	47,500
	Insurance	5,321	2,687	8,008
	Capital Outlay	46,700	-	46,700
	Total Expenses	271,745	370,496	642,241
	Projected Net Result	*655*	*504*	*1,159*
Projected Ending Fund Balance,	**June 30, 2024**	**$ (116,489)**	**$ (168,139)**	**$ (284,628)**

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CITY OF KINGSBURG
RECREATION FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
POOL								
021-0000-433-0201	PUBLIC SWIMMING	$ 6,965	$ 2,689	$ 8,196	$ 7,000	$ 7,000	$ 7,000	0.00%
021-0000-433-0202	RED CROSS LESSONS	$ 8,150	$ 11,082	$ 10,800	$ 6,500	$ 6,500	$ 6,500	0.00%
021-0000-433-0203	LAP SWIMMING	$ 3,318	$ 7,494	$ 4,625	$ 4,000	$ 2,500	$ 2,500	-37.50%
021-0000-433-0204	GROUP RENTALS	$ 2,390	$ 16,220	$ 13,860	$ 15,000	$ 15,000	$ 15,000	0.00%
021-0000-433-0206	CONCESSION STAND SALES	$ 3,664	$ 2,612	$ 6,329	$ 6,000	$ 6,000	$ 6,000	0.00%
021-0000-433-0207	AQUA AEROBICS	$ 4,185	$ 10,233	$ 5,583	$ 6,000	$ 2,500	$ 4,000	-33.33%
021-0000-462-0100	MISCELANEOUS	$ 682,151	$ -	$ -	$ -	$ -	$ -	
021-0000-462-0120	CARES ACT COVID 19	$ -	$ 1,612	$ -	$ 53,000	$ 15,000	$ -	
021-0000-463-0201	POOL REIMB	$ 49,551	$ 63,282	$ 79,738	$ 61,000	$ 99,143	$ 83,400	36.72%
	Sub-Total	$ 760,373	$ 115,223	$ 129,131	$ 158,500	$ 153,643	$ 124,400	-21.51%
021-0000-471-0110	FROM GENERAL FUND	$ 100,000	$ 100,000	$ 110,000	$ 120,000	$ 120,000	$ 148,000	23.33%
	TOTAL, POOL	**$ 860,373**	**$ 215,223**	**$ 239,131**	**$ 278,500**	**$ 273,643**	**$ 272,400**	**-2.19%**
SENIOR CENTER								
022-0000-422-0404	SENIOR NUTRITION	$ 11,842	$ -	$ 28,122	$ 24,000	$ 16,000	$ 24,000	
022-0000-461-0101	LUNCH CONTRIBUTIONS	$ 6,816	$ -	$ 12,814	$ 10,000	$ 4,500	$ 4,000	
022-0000-461-0105	SENIOR CENTER DONATIONS	$ -	$ -	$ -	$ -	$ -	$ -	
	Sub-Total	$ 18,658	$ -	$ 40,936	$ 34,000	$ 20,500	$ 28,000	
022-0000-462-0110	SJVAP Public Benefit Grant	$ -	$ 20,000	$ -	$ -	$ 1,785	$ -	
022-0000-462-0120	CARES ACT COVID 19	$ -	$ 53,007	$ -	$ 16,000	$ 28,056	$ 23,000	
022-0000-462-0130	KITCHEN REMODEL GRANT	$ -	$ -	$ -	$ -	$ -	$ 220,000	
022-0000-471-0110	FROM GENERAL FUND	$ 55,000	$ 55,000	$ 55,000	$ 65,000	$ 65,000	$ 100,000	53.85%
	TOTAL, SENIOR CENTER	**$ 73,658**	**$ 128,007**	**$ 95,936**	**$ 115,000**	**$ 115,341**	**$ 371,000**	**222.61%**
	TOTAL, RECREATION FUNDS	**$ 934,031**	**$ 343,230**	**$ 335,066**	**$ 393,500**	**$ 388,984**	**$ 643,400**	**63.51%**
	Revenues	$ 934,031	$ 343,230	$ 335,066	$ 393,500	$ 388,984	$ 643,400	63.51%
	Expenses	$ 885,436	$ 433,321	$ 458,354	$ 393,030	$ 416,371	$ 642,241	63.41%
		$ 48,595	$ (90,092)	$ (123,287)	$ 470	$ (27,387)	$ 1,159	

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CITY OF KINGSBURG
RECREATION FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
POOL								
021-9100-529-5108	LIFEGUARDS	$ 49,436	$ 61,653	$ 103,820	$ 72,000	$ 70,000	$ 65,000	-9.72%
021-9100-529-5111	AQUA AEROBICS	$ 3,355	$ 8,078	$ 3,138	$ 6,500	$ 5,000	$ 5,000	-23.08%
021-9100-529-5121	FICA	$ 4,035	$ 5,335	$ 8,177	$ 6,005	$ 5,738	$ 5,355	-10.83%
021-9100-529-5127	WORKERS COMP	$ 4,798	$ 5,055	$ 5,886	$ 6,592	$ 6,592	$ 5,897	-10.54%
021-9100-529-5131	EAP	$ 21	$ 19	$ 20	$ 20	$ 20	$ 22	10.00%
	TOTAL WAGES & BENEFITS	61,645	$ 80,140	$ 121,041	$ 91,117	$ 87,350	$ 81,274	-10.80%
021-9100-529-5201	OFFICE SUPPLIES/POSTAGE	$ 136	$ 1,426	$ 393	$ 300	$ 400	$ 400	33.33%
021-9100-529-5210	DEPT TOOLS & SUPPLIES	$ 38,523	$ 42,212	$ 41,369	$ 35,000	$ 35,000	$ 40,000	14.29%
021-9100-529-5213	CONCESSION STAND SUPPLIES	$ 3,661	$ 3,219	$ 2,865	$ 3,500	$ 4,500	$ 5,000	42.86%
021-9100-529-5216	COMMUNICATIONS	$ 975	$ 900	$ 983	$ 1,050	$ 1,050	$ 1,050	0.00%
021-9100-529-5218	UTILITIES	$ 16,586	$ 31,822	$ 47,036	$ 40,000	$ 43,000	$ 40,000	0.00%
021-9100-529-5226	EQUIPMENT MAINTENANCE	$ 3,537	$ 7,561	$ 2,901	$ 7,000	$ 12,500	$ 7,000	0.00%
021-9100-529-5261	LIABILITY INSURANCE	$ 2,003	$ 2,024	$ 2,637	$ 3,178	$ 3,178	$ 3,481	9.53%
021-9100-529-5262	PROPERTY INSURANCE	$ 304	$ 450	$ 825	$ 1,111	$ 1,111	$ 1,240	11.61%
021-9100-529-5264	ERMA	$ 626	$ 564	$ 800	$ 783	$ 783	$ 548	-30.01%
021-9100-529-5265	RISK MGT/RMA ADMIN FEES	$ 169	$ 133	$ 39	$ 5	$ 5	$ 52	940.00%
021-9100-529-5266	UNEMPLOYMENT INS LIABLITY	$ -	$ -	$ 1,645	$ -	$ -	$ -	
021-9100-529-5270	PROFESSIONAL SERVICES	$ 36,712	$ 38,993	$ 34,618	$ 40,000	$ 41,000	$ 45,000	12.50%
021-9100-529-5341	COVID-19	$ -	$ 3,451	$ -	$ -	$ -	$ -	
	TOTAL MAINTENANCE & OPERATIONS	103,232	$ 132,756	$ 136,110	$ 131,927	$ 142,527	$ 143,771	8.98%
021-9100-529-5701	CAPITAL OUTLAY-POOL IMPROVEMENTS	$ 621,945	$ 1,878	$ 10,959	$ 55,000	$ 38,319	$ 46,700	
021-9100-529-5728	SAND FILTER REPLACEMENT	$ 19,915	$ 24,829	$ 25,490	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	641,860	$ 26,707	$ 36,449	$ 55,000	$ 38,319	$ 46,700	-15.09%
	TOTAL, POOL	**806,738**	**$ 239,603**	**$ 293,600**	**$ 278,044**	**$ 268,196**	**$ 271,745**	**-2.27%**
SENIOR CENTER - NUTRITION								
022-7100-529-5104	PARTTIME	$ 24,972	$ 37,248	$ 57,621	$ 55,000	$ 55,000	$ 64,779	17.78%
022-7100-529-5121	FICA	$ 1,910	$ 2,864	$ 4,408	$ 4,208	$ 4,208	$ 4,956	17.78%
022-7100-529-5122	PERS UAL	$ -	$ -	$ 2,182	$ -	$ -	$ -	
022-7100-529-5123	PERS	$ 55	$ 1,363	$ 1,765	$ 1,650	$ 1,650	$ 2,076	
022-7100-529-5127	WORKERS COMP	$ 2,280	$ 2,359	$ 2,747	$ 3,076	$ 3,076	$ 2,752	-10.53%
022-7100-529-5131	EAP	$ 3	$ 3	$ 11	$ 12	$ 12	$ 6	-50.00%
	TOTAL WAGES & BENEFITS	29,221	$ 43,837	$ 68,734	$ 63,946	$ 63,946	$ 74,568	16.61%
022-7100-529-5210	DEPT TOOLS & SUPPLIES	$ 2,761	$ 774	$ 805	$ 1,250	$ 3,500	$ 3,500	180.00%
022-7100-529-5261	LIABILITY INSURANCE	$ 326	$ 349	$ 1,417	$ 1,891	$ 1,891	$ 1,023	-45.90%
022-7100-529-5262	PROPERTY INSURANCE	$ 49	$ 78	$ 443	$ 661	$ 661	$ 364	-44.93%
022-7100-529-5264	ERMA	$ 102	$ 97	$ 430	$ 466	$ 466	$ 161	-65.45%
022-7100-529-5265	RISK MGT/RMA ADMIN FEES	$ 27	$ 23	$ 21	$ 3	$ 3	$ 15	400.00%
022-7100-529-5266	UNEMPLOYMENT INS LIABLITY	$ -	$ -	$ 98		$ -	$ -	
022-7100-529-5341	COVID-19	$ 2,621	$ 104,351	$ 38,462	$ -	$ 12,621	$ -	
	TOTAL MAINTENANCE & OPERATIONS	5,885	$ 105,672	$ 41,677	$ 4,271	$ 19,142	$ 5,063	18.54%
	TOTAL, SENIOR CENTER - NUTRITION	**35,106**	**$ 149,508**	**$ 110,411**	**$ 68,217**	**$ 83,087**	**$ 79,631**	**16.73%**
SENIOR CENTER - OPERATIONS								
022-7200-529-5101	SALARIES	$ 19,458	$ 19,645	$ 21,887	$ 20,712	$ 27,780	$ 31,824	53.65%
022-7200-529-5121	FICA	$ 1,442	$ 1,456	$ 1,622	$ 1,584	$ 2,125	$ 2,435	53.65%
022-7200-529-5122	PERS-UAL	$ -	$ 157	$ 2,682	$ 2,306	$ -	$ -	-100.00%
022-7200-529-5123	PERS	$ 1,400	$ 1,488	$ 1,481	$ 1,547	$ 1,967	$ 2,444	57.98%
022-7200-529-5125	MEDICAL	$ 2,415	$ 1,608	$ 4,083	$ 2,740	$ 4,036	$ 3,042	11.01%
022-7200-529-5127	WORKERS COMP	$ 814	$ 843	$ 981	$ 1,099	$ 1,099	$ 983	-10.56%
022-7200-529-5131	EAP	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	0.00%
022-7200-529-5133	LIFE INSURANCE	$ 2	$ 10	$ 10	$ 9	$ 9	$ 9	0.00%
	TOTAL WAGES & BENEFITS	25,535.55	$ 25,210	$ 32,749	$ 30,001	$ 37,020	$ 40,740	35.79%
022-7200-529-5210	DEPT TOOLS & SUPPLIES	$ 4,244	$ 6,135	$ 4,510	$ 4,200	$ 6,000	$ 13,000	209.52%
022-7200-529-5216	COMMUNICATIONS	$ 1,950	$ 2,307	$ 4,521	$ 4,000	$ 6,500	$ 6,500	62.50%
022-7200-529-5218	UTILITIES	$ 9,062	$ 8,960	$ 9,865	$ 5,500	$ 12,000	$ 7,000	27.27%
022-7200-529-5261	LIABILITY INSURANCE	$ 422	$ 430	$ 562	$ 668	$ 668	$ 735	10.03%
022-7200-529-5262	PROPERTY INSURANCE	$ 64	$ 96	$ 176	$ 234	$ 234	$ 262	11.97%
022-7200-529-5264	ERMA	$ 132	$ 120	$ 171	$ 165	$ 165	$ 116	-29.70%
022-7200-529-5265	RISK MGT/RMA ADMIN FEES	$ 36	$ 28	$ 8	$ 1	$ 1	$ 11	1000.00%
022-7200-529-5270	PROFESSIONAL SERVICES	$ 2,147	$ 924	$ 1,780	$ 2,000	$ 2,500	$ 2,500	25.00%
022-7200-529-5701	SENIOR CENTER KITCHEN REMODEL	$ -	$ -	$ -	$ -		$ 220,000	
	TOTAL MAINTENANCE & OPERATIONS	18,057	$ 18,999	$ 21,594	$ 16,768	$ 28,068	$ 250,124	1391.67%
	TOTAL, SENIOR CENTER - OUTREACH	43,593	$ 44,210	$ 54,343	$ 46,769	$ 65,088	$ 290,864	521.91%
	TOTAL SENIOR CENTER	**78,699**	**$ 193,718**	**$ 164,754**	**$ 114,986**	**$ 148,175**	**$ 370,496**	**222.21%**
	TOTAL WAGES & BENEFITS	**$ 116,401**	**$ 149,188**	**$ 222,525**	**$ 185,064**	**$ 188,315**	**$ 196,583**	**6.22%**

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CITY OF KINGSBURG
RECREATION FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2023/24

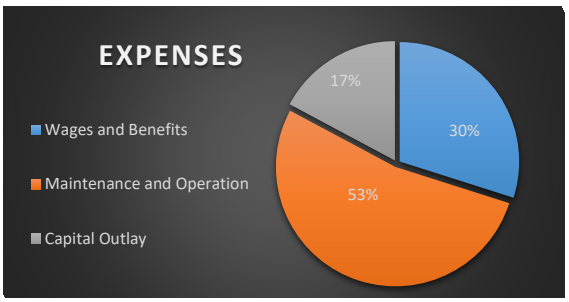
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
	TOTAL MAINTENANCE & OPERATIONS	**$ 124,050**	**$ 257,427**	**$ 199,380**	**$ 152,966**	**$ 174,095**	**$ 148,834**	**-2.70%**
	TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL TRANFERS OUT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 220,000**	
	TOTAL CAPITAL OUTLAY	**$ 641,860**	**$ 26,707**	**$ 36,449**	**$ 55,000**	**$ 38,319**	**$ 46,700**	**-15.09%**
	TOTAL, RECREATION FUND	**$ 885,436**	**$ 433,321**	**$ 458,354**	**$ 393,030**	**$ 416,371**	**$ 642,241**	**63.41%**
	Revenues	$ 934,031	$ 343,230	$ 335,066	$ 393,500	$ 388,984	$ 643,400	
	Expenses	$ 885,436	$ 433,321	$ 458,354	$ 393,030	$ 416,371	$ 642,241	
		$ 48,595	$ (90,092)	$ (123,287)	$ 470	$ (27,387)	$ 1,159	

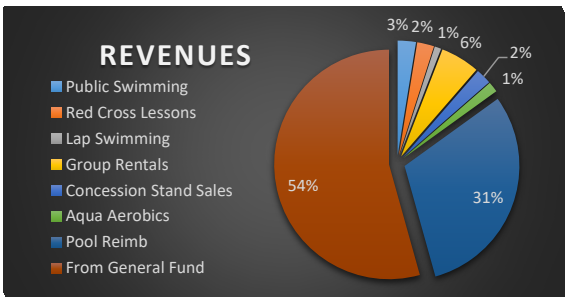
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Crandell Swim Complex

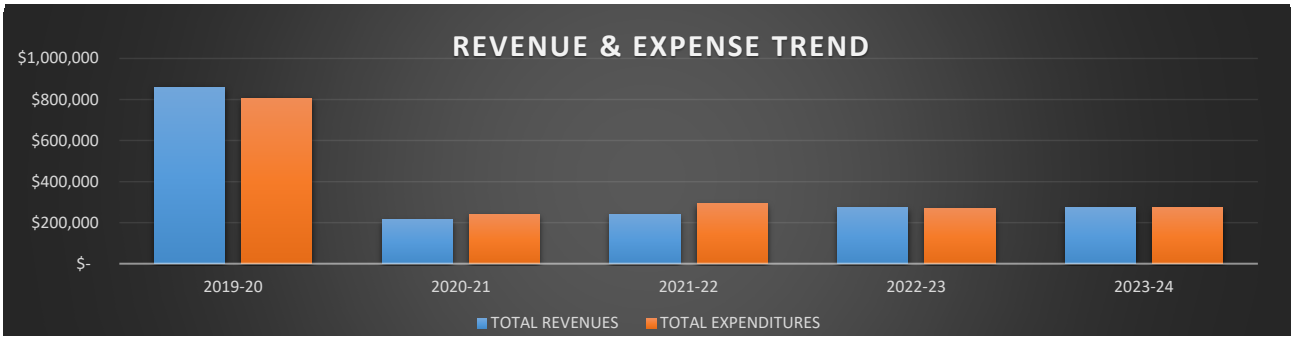
Description: This department takes care of all the functions and expenses of the City Pool. These include public swimming, Red Cross lessons, Group & Team Rentals and all the maintenance of the pool. Revenues include reimbursement through a JPA with the Kingsburg Joint Union High School.

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	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
Public Swimming	$ 6,965	$ 2,689	$ 8,196	$ 7,000	$ 7,000	$ 7,000	0.00%
Red Cross Lessons	$ 8,150	$ 11,082	$ 10,800	$ 6,500	$ 6,500	$ 6,500	0.00%
Lap Swimming	$ 3,318	$ 7,494	$ 4,625	$ 4,000	$ 2,500	$ 2,500	-37.50%
Group Rentals	$ 2,390	$ 16,220	$ 13,860	$ 15,000	$ 15,000	$ 15,000	0.00%
Concession Stand Sales	$ 3,664	$ 2,612	$ 6,329	$ 6,000	$ 6,000	$ 6,000	0.00%
Aqua Aerobics	$ 4,185	$ 10,233	$ 5,583	$ 6,000	$ 2,500	$ 4,000	-33.33%
Miscelaneous-CARES Act	$ -	$ 1,612	$ -	$ 53,000	$ 15,000	$ -	
Pool Reimb	$ 731,701	$ 63,282	$ 79,738	$ 61,000	$ 99,143	$ 83,400	36.72%
Transfer In From General Fund	$ 100,000	$ 100,000	$ 110,000	$ 120,000	$ 120,000	$ 148,000	23.33%
TOTAL REVENUES	**$ 860,373**	**$ 215,223**	**$ 239,131**	**$ 278,500**	**$ 273,643**	**$ 272,400**	-2.19%
EXPENDITURES							
Wages and Benefits	$ 61,645	$ 80,140	$ 121,041	$ 91,117	$ 87,350	$ 81,274	-10.80%
Maintenance and Operation	$ 103,232	$ 132,756	$ 136,110	$ 131,927	$ 142,527	$ 143,771	8.98%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 641,860	$ 26,707	$ 36,449	$ 55,000	$ 38,319	$ 46,700	-15.09%
TOTAL EXPENDITURES	**$ 806,738**	**$ 239,603**	**$ 293,600**	**$ 278,044**	**$ 268,196**	**$ 271,745**	-2.27%
Net Revenue/(Expenditures)	$ 53,635	$ (24,380)	$ (54,469)	$ 456	$ 5,447	$ 655	43.72%
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ 53,635	$ (24,380)	$ (54,469)	$ 456	$ 5,447	$ 655	43.72%
Beginning Fund Balance July 1	$ (97,377)	$ (43,741)	$ (68,122)	$ (122,591)	$ (122,591)	$ (117,144)	-4.44%
Ending Fund Balance June 30	$ (43,741)	$ (68,122)	$ (122,591)	$ (122,136)	$ (117,144)	$ (116,489)	-4.62%

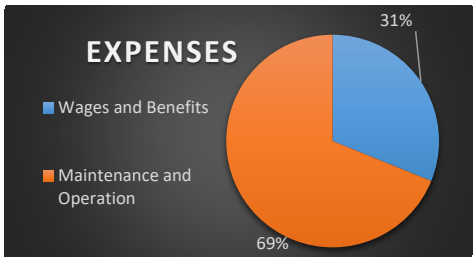


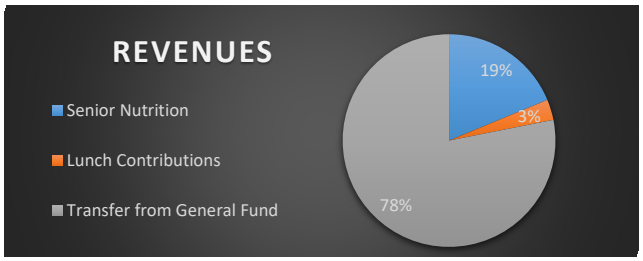
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Senior Center

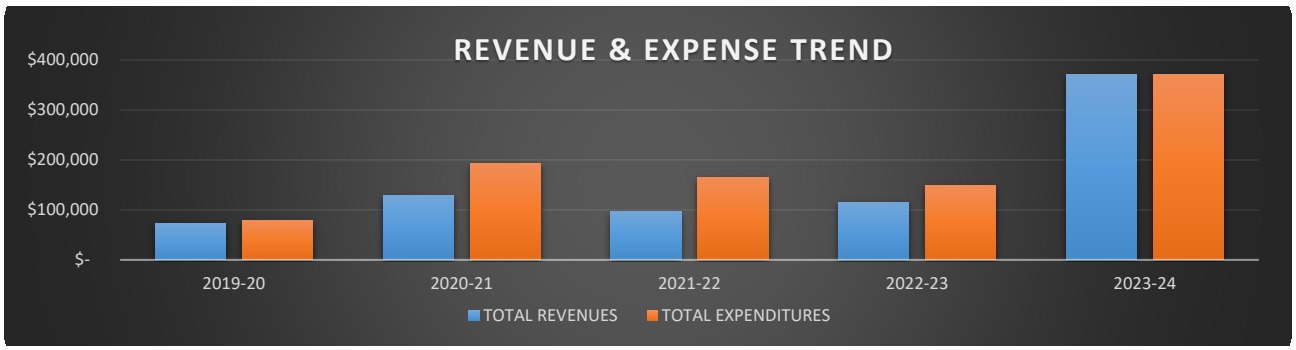
Description: The Kingsburg Senior Center offers recreational, social, educational and nutritional programs to seniors 55 and older. Costs identified in this budget include staff salaries and benefits and direct costs for Nutrition and Outreach Programs. The City receives Federal Grants to supplement 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	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
Senior Nutrition	$ 11,842	$ -	$ 28,122	$ 24,000	$ 16,000	$ 24,000	
Lunch Contributions	$ 6,816	$ -	$ 12,814	$ 10,000	$ 4,500	$ 4,000	
SJVAP Public Benefit Grant	$ -	$ 20,000	$ -	$ -	$ 1,785	$ -	
Kitchen Remodal Grant						$ 220,000	
Cares Act -Covid 19	$ -	$ 53,007	$ -	$ 16,000	$ 28,056	$ 23,000	
Transfer from General Fund	$ 55,000	$ 55,000	$ 55,000	$ 65,000	$ 65,000	$ 100,000	53.85%
TOTAL REVENUES	**$ 73,658**	**$ 128,007**	**$ 95,936**	**$ 115,000**	**$ 115,341**	**$ 371,000**	222.61%
EXPENDITURES							
Wages and Benefits	$ 54,756	$ 69,047	$ 101,484	$ 93,947	$ 100,965	$ 115,309	22.74%
Maintenance and Operation	$ 23,942	$ 124,671	$ 63,270	$ 21,039	$ 47,210	$ 255,187	1112.92%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 78,699**	**$ 193,718**	**$ 164,754**	**$ 114,986**	**$ 148,175**	**$ 370,496**	222.21%
Net Revenue/(Expenditures)	$ (5,040)	$ (65,711)	$ (68,818)	$ 14	$ (32,834)	$ 504	3494.98%
Changes in Fund Balance	$ (2,874)	$ (2)	$ (6)				
Net Increase/(Decrease) in Fund Balance	$ (7,914)	$ (65,713)	$ (68,824)	$ 14	$ (32,834)	$ 504	3494.98%
Beginning Fund Balance July 1	$ 6,642	$ (1,272)	$ (66,986)	$ (135,810)	$ (135,810)	$ (168,643)	24.18%
Ending Fund Balance June 30	$ (1,272)	$ (66,986)	$ (135,810)	$ (135,796)	$ (168,643)	$ (168,139)	23.82%



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City of Kingsburg
Summary of Special Revenue Funds

2023-24 Fiscal Year Budget

					Measure C Fund			
		Gas Tax Fund	LTF 3 Fund	LTF 8 Fund	Measure C Street Maint	Measure C ADA	Measure C Flex Fund	Total
Actual Fund Balance,	**June 30, 2022**	391,037	83,522	1,378,827			847,386	2,700,771
Estimated Fund Balance,	**June 30, 2023**	663,101	97,102	1,600,504			690,616	3,051,323
Revenues:								
	Taxes	353,362	14,466	653,183	235,486	8,242	283,757	1,548,496
	Miscellaneous-SB1	309,151	-	-	-	-	-	309,151
	Interest	2,000	500	10,000	5,000	-	-	17,500
	Transfers from Other Funds	-	-	242,500	-	-	-	242,500
	Total Revenue	664,513	14,966	905,683	240,486	8,242	283,757	2,117,647
Expenses:								
	Wages & Benefits	239,826	-	-	-	-	-	239,826
	Departmanent Tools & Supplies	10,000	-	3,000	5,000	-	10,000	28,000
	Utilities	-	-	-	-	-	-	-
	Street Lights & Signals	10,000	-	62,000	-	-	76,000	148,000
	Vehicle Maintenance	-	-	-	-	-	3,500	3,500
	Fuels	5,400	-	-	-	-	-	5,400
	Repairs & Maintenance	-	-	-	5,000	-	5,000	10,000
	Insurance	12,067		-	-	-	-	12,067
	Sidewalk Repair	-	-	-	-	6,650	50,000	56,650
	Professional Service	28,000	-	102,231	-	-	35,000	165,231
	Street Striping Program	-	-	20,000	-	-	-	20,000
	Audit	-	-	-	-	-	-	-
	Overhead	29,572	-	11,283	-	-	11,766	52,622
	Total Maintenance & Operations	334,864	-	198,514	10,000	6,650	191,266	741,295
Capital Outlay Projects:								-
	SR201 RRFB & Sidwalk			422,500			-	422,500
	22nd Ave (Sierra to Orange)	242,489	-		-	-		242,489
	Federal Match (18th Ave Sidewalks)		37,474	-	-	-	-	37,474
	10th/Academy (Stroud to Kamm)	-	-	305,864	-	-	-	305,864
	SB1 Project - 18th Ave.	218,235	-	-	-	-	-	218,235
	12th Ave. Sidewalks	-	-	-	-	-		-
	Slurry Seal Projects (Various & Draper St.)			150,000	150,000	-	$ 160,000	460,000
	Total Capital Oulay	460,724	37,474	878,364	150,000	-	160,000	1,686,562
	Transfers to Other Funds	-	-	-			-	-
	Total Expenses	795,588	37,474	1,076,878	160,000	6,650	351,266	2,427,857
	Net Result	*(131,075)*	*(22,508)*	*(171,195)*	*80,486*	*1,592*	*(67,509)*	*(310,210)*
Projected Fund Balance,	**June 30, 2024**	532,026	74,594	1,429,308			705,185	2,741,113

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CITY OF KINGSBURG
SPECIAL REVENUE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
GAS TAX								
102-0000-403-0601	2105	$ 63,213	$ 65,634	$ 72,336	$ 84,416	$ 75,460	$ 82,064	-2.79%
102-0000-403-0602	2106	$ 36,256	$ 37,824	$ 42,206	$ 46,067	$ 42,444	$ 45,802	-0.58%
102-0000-403-0603	2107	$ 79,818	$ 88,815	$ 86,440	$ 115,326	$ 90,396	$ 98,570	-14.53%
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	$ 85,447	$ 85,952	$ 103,147	$ 128,864	$ 107,348	$ 123,926	-3.83%
102-0000-404-0600	TRAFFIC CONG.RELIEF SB1	$ 13,931	$ -	$ -	$ -	$ -	$ -	
102-0000-404-0606	ROAD MAINT & REHAB SB1	$ 216,559	$ 250,985	$ 259,950	$ 298,245	$ 271,233	$ 309,151	3.66%
	SUB-TOTAL, TAXES	$ 498,224	$ 532,210	$ 567,079	$ 675,918	$ 589,881	$ 662,513	-1.98%
102-0000-451-0100	MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -	
102-0000-451-0101	INTEREST	$ -	$ 2,005	$ 2,010	$ 2,000	$ 8,375	$ 2,000	0.00%
102-0000-451-0102	TRANSFER FROM CALPERS UAL FUND	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, GAS TAX	**$ 498,224**	**$ 534,214**	**$ 569,089**	**$ 677,918**	**$ 598,256**	**$ 664,513**	-1.98%
LTF 3								
103-0000-403-0701	ARTICLE 3	$ 9,333	$ 9,947	$ 10,934	$ 12,837	$ 12,837	$ 14,466	12.69%
103-0000-451-0101	INTEREST	$ 856	$ 408	$ 340	$ 500	$ 743	$ 500	0.00%
103-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, LTF 3	**$ 10,189**	**$ 10,355**	**$ 11,274**	**$ 13,337**	**$ 13,580**	**$ 14,966**	12.21%
LTF 8								
104-0000-403-0702	ARTICLE 8	$ 585,645	$ 200,106	$ 399,298	$ 500,759	$ 667,912	$ 653,183	30.44%
104-0000-423-0607	STREET GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
104-0000-451-0101	INTEREST	$ 18,501	$ 8,417	$ 6,233	$ 21,000	$ 21,000	$ 10,000	-52.38%
104-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ 242,500	
	TOTAL, LTF 8	**$ 604,146**	**$ 208,523**	**$ 405,531**	**$ 521,759**	**$ 688,912**	**$ 905,683**	73.58%
MEASURE C								
105-0000-403-0801	STREET MAINTENANCE	$ 180,587	$ 211,906	$ 242,985	$ 229,014	$ 210,000	$ 235,486	2.83%
105-0000-403-0802	ADA COMPLIANCE	$ 6,049	$ 7,085	$ 8,115	$ 8,015	$ 7,500	$ 8,242	2.83%
105-0000-403-0803	FLEXIBLE FUNDING	$ 211,248	$ 250,925	$ 289,538	$ 275,352	$ 245,000	$ 283,757	3.05%
105-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -		$ -	$ -	
	SUB-TOTAL, TAXES	$ 397,884	$ 469,916	$ 540,638	$ 512,381	$ 462,500	$ 527,485	2.95%
105-0000-451-0101	INTEREST	1,957	$ 1,557	$ 2,192	$ 1,550	$ 11,000	$ 5,000	
	TOTAL, MEASURE C	**$ 399,841**	**$ 471,473**	**$ 542,830**	**$ 513,931**	**$ 473,500**	**$ 532,485**	3.61%
	TOTAL TAXES	**$ 1,491,086**	**$ 1,212,179**	**$ 1,517,949**	**$ 1,701,895**	**$ 1,733,130**	**$ 1,857,647**	
	TOTAL MISCELLANEOUS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL INTEREST	**$ 21,314**	**$ 10,381**	**$ 8,764**	**$ 23,050**	**$ 32,743**	**$ 15,500**	
	TOTAL FROM OTHER FUNDS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 242,500**	
		$ 1,512,401	**$ 1,224,564**	**$ 1,528,723**	**$ 1,726,945**	**$ 1,774,248**	**$ 2,117,647**	22.62%
	Revenues	$ 1,512,401	$ 1,224,564	$ 1,528,723	$ 1,726,945	$ 1,774,248	$ 2,117,647	
	Expenses	$ 1,051,430	$ 1,315,095	$ 1,143,657	$ 2,515,926	$ 1,411,616	$ 2,427,857	
		$ 460,970	$ (90,531)	$ 385,067	$ (788,981)	$ 362,632	$ (310,210)	

TOC

CITY OF KINGSBURG
SPECIAL REVENUE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2023-24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
GAS TAX								
102-9100-549-5101	SALARIES	$ 132,089	$ 139,586	$ 141,579	$ 136,944	$ 136,944	$ 142,716	4.21%
102-9100-549-5102	OVERTIME	$ 5,683	$ 1,720	$ 8,067	$ 5,000	$ 5,211	$ 5,500	10.00%
102-9100-549-5121	FICA	$ 10,170	$ 10,503	$ 11,046	$ 10,859	$ 10,875	$ 11,339	4.42%
102-9100-549-5122	PERS UAL	$ -	$ 27,381	$ 18,399	$ 15,250	$ 15,250	$ 13,554	-11.12%
102-9100-549-5123	PERS	$ 36,553	$ 13,036	$ 13,339	$ 13,794	$ 13,794	$ 16,419	19.03%
102-9100-549-5125	MEDICAL	$ 30,788	$ 44,691	$ 35,493	$ 33,147	$ 33,147	$ 36,721	10.78%
102-9100-549-5127	WORKERS COMP	$ 11,156	$ 11,541	$ 13,438	$ 15,049	$ 15,049	$ 13,463	-10.54%
102-9100-549-5131	EAP	$ 29	$ 26	$ 30	$ 31	$ 31	$ 31	0.00%
102-9100-549-5133	LIFE INSURANCE	$ 88	$ 83	$ 83	$ 83	$ 83	$ 83	0.00%
	TOTAL WAGES & BENEFITS	$ 226,556	$ 248,566	$ 241,474	$ 230,157	$ 230,384	$ 239,826	4.20%
102-9100-549-5210	DEPT TOOLS & SUPPLIES	$ 4,100	$ 6,674	$ 7,414	$ 10,000	$ 10,000	$ 10,000	0.00%
102-9100-549-5219	STREET LIGHTS & SIGNALS	$ 9,070	$ 9,426	$ 10,170	$ 10,000	$ 10,000	$ 10,000	0.00%
102-9100-549-5224	FUELS	$ -	$ -	$ 5,213	$ 5,000	$ 5,213	$ 5,400	8.00%
102-9100-549-5261	LIABILITY INSURANCE	$ 2,782	$ 2,754	$ 3,929	$ 4,834	$ 4,834	$ 4,825	-0.19%
102-9100-549-5262	PROPERTY INSURANCE	$ 422	$ 613	$ 1,229	$ 1,690	$ 1,690	$ 1,719	1.72%
102-9100-549-5263	VEHICLE INSURANCE	$ 1,989	$ 2,297	$ 3,182	$ 3,066	$ 3,066	$ 4,692	53.03%
102-9100-549-5264	ERMA	$ 870	$ 768	$ 1,192	$ 1,191	$ 1,191	$ 759	-36.27%
102-9100-549-5265	RISK MGT/RMA ADMIN FEES	$ 234	$ 181	$ 58	$ 8	$ 8	$ 72	800.00%
102-9100-549-5270	PROFESSIONAL SERVICES	$ 22,872	$ 25,585	$ 31,857	$ 26,000	$ 26,000	$ 28,000	7.69%
102-9100-549-5501	TRANSFER OUT-OVERHEAD	$ 20,500	$ 24,917	$ 26,522	$ 26,879	$ 26,879	$ 29,572	10.02%
	TOTAL MAINT. & OPERATIONS	$ 62,839	$ 73,215	$ 90,765	$ 88,668	$ 88,881	$ 95,039	7.19%
102-9100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ 150,000	$ -	$ -	$ -	
102-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
102-9100-549-5706	21ST AVENUE REPAIRS	$ -	$ -	$ -	$ -	$ -	$ -	
102-9100-549-5707	MARION ST (CAPE SEAL SIERRA-LEWIS	$ 13,282	$ 350,082	$ -	$ -	$ -	$ -	
102-9100-549-5708	TRUCK REPLACEMENT F-150 STREETS/PRK	$ 30,781	$ -	$ -	$ -	$ -	$ -	
102-9100-549-5709	22ND AVE (SIERRA-ORANGE)	$ -	$ -	$ -	$ 180,000	$ -	$ 242,489	34.72%
102-9100-549-5710	SB1-18TH AVE EARL TO KERN	$ -	$ -	$ -	$ 328,245	$ 6,926	$ 218,235	-33.51%
	TOTAL CAPITAL OUTLAY	$ 44,062	$ 350,082	$ 150,000	$ 508,245	$ 6,926	$ 460,724	-9.35%
	TOTAL, GAS TAX	**$ 333,457**	**$ 671,863**	**$ 482,239**	**$ 827,070**	**$ 326,191**	**$ 795,588**	**-3.81%**
LTF 3								
103-9100-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
103-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
103-9100-549-5702	SIDEWALKS INSTALLATION-18TH AVE	$ -	$ 5,721	$ -	$ -	$ -	$ -	
103-9100-549-5703	MADSEN AVE BIKE PATH (STROUD-KAMM)	$ -	$ -	$ -	$ -	$ -	$ -	
103-9100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ 37,474	$ -	$ 37,474	
	TOTAL, LTF 3	**$ -**	**$ 5,721**	**$ -**	**$ 37,474**	**$ -**	**$ 37,474**	**0.00%**
LTF 8								
104-9100-549-5210	DEPT TOOLS & SUPPLIES	2,932	$ -	$ 786	$ 3,000	$ 3,000	$ 3,000	0.00%
104-9100-549-5218	UTILITIES	-	$ -	$ -	$ -	$ -	$ -	
104-9100-549-5219	STREET LIGHTS & SIGNALS	48,497	$ 49,541	$ 66,829	$ 60,000	$ 60,000	$ 62,000	3.33%
104-9100-549-5270	PROFESSIONAL SERVICES	2,156	$ -	$ 6,346	$ 8,000	$ 9,378	$ 102,231	1177.89%
104-9100-549-5275	STREET STRIPING PROGRAM	14,962	$ 9,470	$ 3,961	$ 50,000	$ 50,000	$ 20,000	-60.00%
104-9100-549-5501	TRANSFER OUT-OVERHEAD	20,500	$ 9,000	$ 8,812	$ 7,555	$ 7,555	$ 11,283	49.35%
	TOTAL MAINT. & OPERATIONS	$ 89,047	$ 68,011	$ 86,733	$ 128,555	$ 129,933	$ 198,514	54.42%
104-9100-549-5701	CAPITAL OUTLAY	$ 414,259	$ 220,217	$ 358,032	$ 175,000	$ 160,000	$ 422,500	141.43%
104-9100-549-5705	SIGNAGE UPDATES	$ 65	$ -	$ -	$ -	$ -	$ -	
104-9100-549-5761	BETHEL AVE IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	
104-9100-549-5762	SLURRY SEAL PROJECTS	$ -	$ -	$ 5,499	$ 150,000	$ 177,302	$ 150,000	0.00%
104-9100-549-5764	12TH AVE SIERRA TO WINTER	$ -	$ -	$ -	$ -	$ -	$ -	
104-9100-549-5765	UNION ST (10TH TO 18TH)	$ -	$ -	$ -	$ -	$ -	$ -	
104-9100-549-5766	10TH/ACADEMY(STROUD-KAMM)MILL & OVE	$ -	$ -	$ -	$ 445,000	$ -	$ 305,864	-31.27%
	TOTAL CAPITAL OUTLAY	$ 414,324	$ 220,217	$ 363,530	$ 770,000	$ 337,302	$ 878,364	14.07%
104-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, LTF 8	**$ 503,372**	**$ 288,227**	**$ 450,264**	**$ 898,555**	**$ 467,235**	**$ 1,076,878**	**19.85%**
MEASURE C - STREET MAINTENANCE								
105-9200-549-5210	DEPT TOOLS & SUPPLIES	$ -	$ -	$ 16,569	$ -		$ 5,000	
105-9200-549-5229	REPAIRS & MAINTENANCE	$ 4,590	$ 5,024	$ 3,104	$ 4,000	$ 4,000	$ 5,000	25.00%
105-9200-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
105-9200-549-5505	TRANSFER OUT-OVERHEAD	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL MAINT. & OPERATIONS	$ 4,590	$ 5,024	$ 19,673	$ 4,000	$ 4,000	$ 10,000	150.00%
105-9200-549-5701	CAPITAL OUTLAY	$ 800	$ 125,400	$ 8,912	$ -	$ 10,855	$ 150,000	
105-9200-549-5704	21ST AVENUE REPAIRS	$ -	$ -	$ -	$ -	$ -	$ -	
105-9200-549-5705	22ND AVE (SIERRA-ORANGE)	$ -	$ -	$ -	$ 200,000	$ -		
105-9200-549-5708	ALLEY IMPROVEMENTS-PEDESTRIAN	$ -	$ 45,622	$ -	$ -	$ -	$ -	
105-9200-549-5709	ANNUAL STREET STRIPING	$ -	$ -	$ -	$ 150,000	$ 149,613		
	TOTAL CAPITAL OUTLAY	$ 800	$ 171,022	$ 8,912	$ 350,000	$ 160,468	$ 150,000	-57.14%
	TOTAL, ST. MAINTENANCE	**$ 5,390**	**$ 176,046**	**$ 28,585**	**$ 354,000**	**$ 164,468**	**$ 160,000**	**-54.80%**

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CITY OF KINGSBURG
SPECIAL REVENUE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2023-24

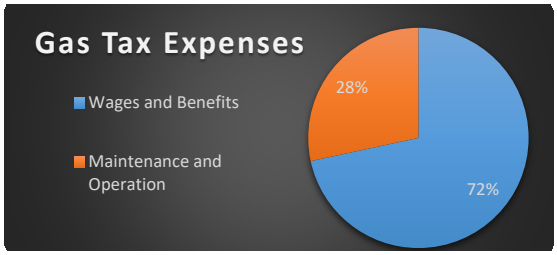
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
MEASURE C - ADA COMPLIANCE								
105-9300-549-5210	DEPT TOOLS & SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
105-9300-549-5229	REPAIRS & MAINTENANCE	$ -	$ -	$ -	$ 5,000	$ 5,000		0.00%
105-9300-549-5230	SIDEWALK REPAIR	$ 5,000	$ 3,800	$ 5,200	$ 6,650	$ 6,650	$ 6,650	0.00%
105-9300-549-5501	TRANSFER OUT-OVERHEAD	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL, ADA COMPLIANCE	**$ 5,000**	**$ 3,800**	**$ 5,200**	**$ 11,650**	**$ 11,650**	**$ 6,650**	**-42.92%**
MEASURE C - FLEXIBLE FUNDING								
105-9400-549-5210	DEPT TOOLS & SUPPLIES	$ 11,089	$ 6,155	$ 8,972	$ 10,000	$ 10,000	$ 10,000	0.00%
105-9400-549-5219	STREET LIGHTS & SIGNALS	$ 75,814	$ 77,988	$ 81,464	$ 78,000	$ 78,000	$ 76,000	-2.56%
105-9400-549-5222	VEHICLE MAINTENANCE	$ 2,313	$ 8,979	$ 2,230	$ 3,500	$ 3,500	$ 3,500	0.00%
105-9400-549-5224	FUELS	$ -	$ -	$ -	$ -	$ -		
105-9400-549-5229	REPAIRS & MAINTENANCE	$ 3,180	$ -	$ 299	$ 5,000	$ 5,000	$ 5,000	0.00%
105-9400-549-5230	SIDEWALK REPAIR	$ 19,027	$ 9,619	$ 19,430	$ 20,000	$ 20,000	$ 50,000	150.00%
105-9400-549-5270	PROFESSIONAL SERVICES	$ 44,448	$ 36,475	$ 41,200	$ 35,000	$ 35,000	$ 35,000	0.00%
105-9400-549-5501	TRANSFER OUT-OVERHEAD	$ 20,500	$ 11,090	$ 11,530	$ 10,677	$ 10,677	$ 11,766	10.20%
	TOTAL, MAINT. & OPERATIONS	$ 176,371	$ 150,307	$ 165,124	$ 162,177	$ 162,177	$ 191,266	17.94%
105-9400-549-5765	CURB RAMP INSTALLATION ADA	$ 27,840	$ -	$ -	$ -	$ 61,820	$ -	
105-9400-549-5766	EXAMINE OPTIONS-DOWNTOWN PARKING	$ -	$ -	$ -	$ 225,000	$ 225,000	$ -	
105-9400-549-5767	GOLDEN STATE BLVD	$ -	$ 19,130	$ 12,245	$ -	$ -	$ 160,000	
	TOTAL CAPITAL OUTLAY	$ 27,840	$ 19,130	$ 12,245	$ 225,000	$ 286,820	$ 160,000	
	TOTAL , FLEXIBLE	**$ 204,211**	**$ 169,437**	**$ 177,369**	**$ 387,177**	**$ 448,997**	**$ 351,266**	**-9.27%**
	TOTAL, MEASURE C	**$ 214,602**	**$ 349,283**	**$ 211,154**	**$ 752,827**	**$ 625,115**	**$ 517,916**	**-31.20%**
	TOTAL WAGES & BENEFITS	**$ 226,556**	**$ 248,566**	**$ 241,474**	**$ 230,157**	**$ 230,384**	**$ 239,826**	**4.20%**
	TOTAL MAINT. & OPERATIONS	**$ 296,847**	**$ 264,349**	**$ 329,444**	**$ 357,494**	**$ 396,641**	**$ 460,131**	**28.71%**
	TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL OUTLAY	**$ 487,027**	**$ 766,173**	**$ 534,687**	**$ 1,890,719**	**$ 784,591**	**$ 1,686,562**	**-10.80%**
	TOTAL TRANSFERS OUT	**$ 41,000**	**$ 36,007**	**$ 38,052**	**$ 37,556**	**$ -**	**$ 41,338**	**10.07%**
	TOTAL, SPECIAL REVENUE FUNDS	**$ 1,051,430**	**$ 1,315,095**	**$ 1,143,657**	**$ 2,515,926**	**$ 1,411,616**	**$ 2,427,857**	**-3.50%**
	Revenues	$ 1,512,401	$ 1,224,564	$ 1,528,723	$ 1,726,945	$ 1,774,248	$ 2,117,647	22.62%
	Expenses	$ 1,051,430	$ 1,315,095	$ 1,143,657	$ 2,515,926	$ 1,411,616	$ 2,427,857	-3.50%
		$ 460,970	$ (90,531)	$ 385,067	$ (788,981)	$ 362,632	$ (310,210)	-60.68%

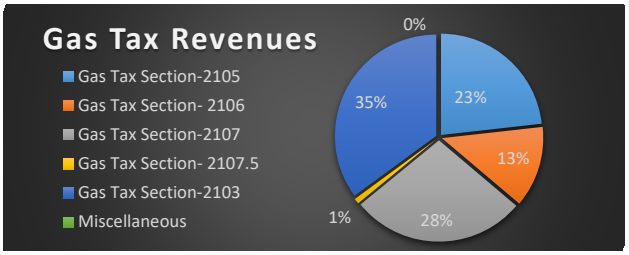
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GAS TAX FUND

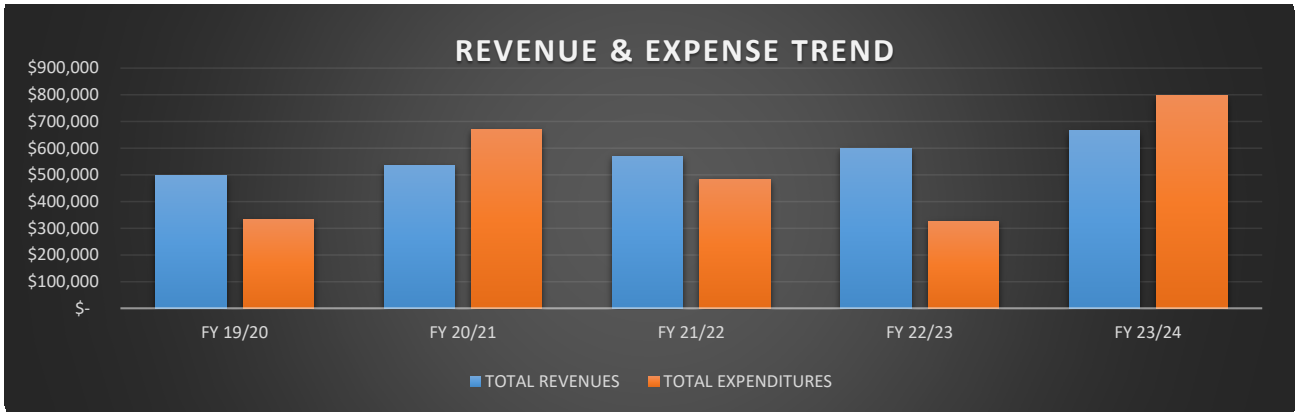
Description: Cities and Counties receive Highway User Tax revenue under separate formulas for the allocation of funds to support engineering, administration and general maintenance to local roads.

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.





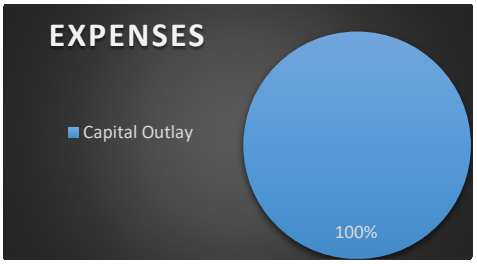
Gas Tax	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Gas Tax Section-2105	$ 63,213	$ 65,634	$ 72,336	$ 84,416	$ 75,460	$ 82,064	-2.79%
Gas Tax Section- 2106	$ 36,256	$ 37,824	$ 42,206	$ 46,067	$ 42,444	$ 45,802	-0.58%
Gas Tax Section-2107	$ 79,818	$ 88,815	$ 86,440	$ 115,326	$ 90,396	$ 98,570	-14.53%
Gas Tax Section- 2107.5	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	0.00%
Gas Tax Section-2103	$ 85,447	$ 85,952	$ 103,147	$ 128,864	$ 107,348	$ 123,926	-3.83%
Traffic Cong. Relief SB1	$ 13,931	$ -	$ -	$ -	$ -	$ -	
Road Maint and Rehab SB1	$ 216,559	$ 250,985	$ 259,950	$ 298,245	$ 271,233	$ 309,151	3.66%
Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -	
Interest	$ -	$ 2,005	$ 2,010	$ 2,000	$ 8,375	$ 2,000	
TOTAL REVENUES	**$ 498,224**	**$ 534,214**	**$ 569,089**	**$ 677,918**	**$ 598,256**	**$ 664,513**	-1.98%
EXPENDITURES							
Wages and Benefits	$ 226,556	$ 248,566	$ 241,474	$ 230,157	$ 230,384	$ 239,826	4.20%
Maintenance and Operation	$ 62,839	$ 73,215	$ 90,765	$ 88,668	$ 88,881	$ 95,039	7.19%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 44,062	$ 350,082	$ 150,000	$ 508,245	$ 6,926	$ 460,724	-9.35%
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 333,457**	**$ 671,863**	**$ 482,239**	**$ 827,070**	**$ 326,191**	**$ 795,588**	-3.81%
Net Revenue/(Expenditures)	$ 164,767	$ (137,649)	$ 86,850	$ (149,152)	$ 272,065	$ (131,075)	-12.12%
Other Changes in Fund Balance		$ (1)					
Net Increase/(Decrease) in Fund Balance	$ 164,767	$ (137,650)	$ 86,850	$ (149,152)	$ 272,065	$ (131,075)	-12.12%
Beginning Fund Balance July 1	$ 277,070	$ 441,837	$ 304,187	$ 391,037	$ 391,037	$ 663,101	69.58%
Adjustment to Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance June 30	$ 441,837	$ 304,187	$ 391,037	$ 241,885	$ 663,101	$ 532,025	119.95%

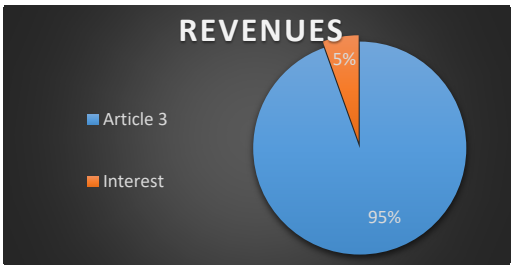


LOCAL TRANSPORTATION FUND ARTICLE 3

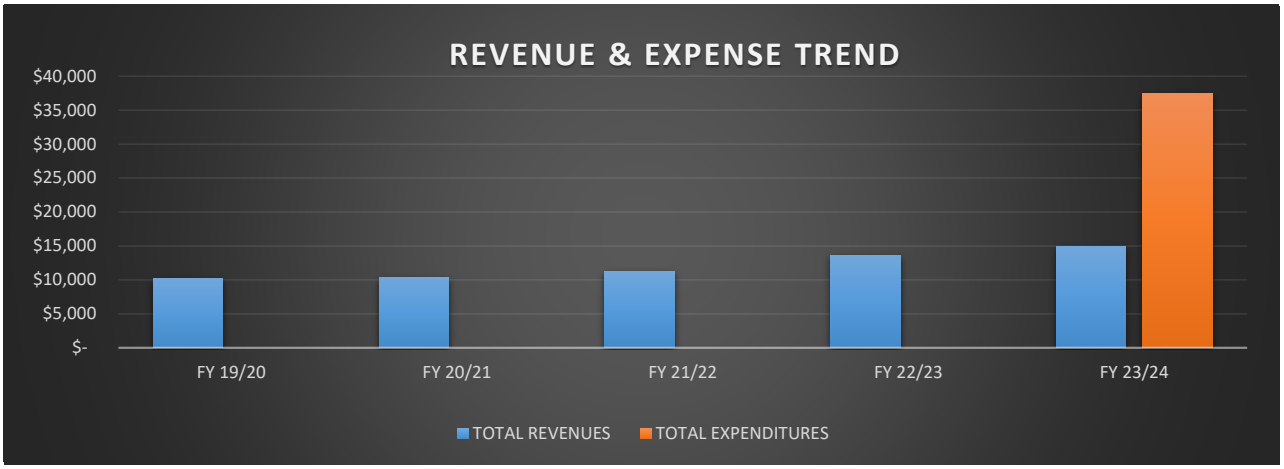
Description: This program receives its funding from State Local Transportation Funds which are administered and disbursed by tl Council of Fresno County Governments (COG). This program is commonly referred to as LTF Article 3 because of its identifying section in the State Public Utilities Code. Article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

Budget Highlights: LTF3 is used often for local match of federal projects when necessary. Often, this fund is banded with other projects to address several locations under one contract.





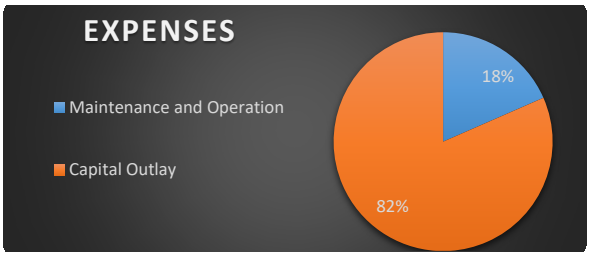
LTF Article 3	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Article 3	$ 9,333	$ 9,947	$ 10,934	$ 12,837	$ 12,837	$ 14,466	12.69%
Interest	$ 856	$ 408	$ 340	$ 500	$ 743	$ 500	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 10,189**	**$ 10,355**	**$ 11,274**	**$ 13,337**	**$ 13,580**	**$ 14,966**	12.21%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ 37,474	$ -	$ 37,474	
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 37,474**	**$ -**	**$ 37,474**	
Net Revenue/(Expenditures)	$ 10,189	$ 10,355	$ 11,274	$ (24,137)	$ 13,580	$ (22,508)	-6.75%
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 10,189	$ 10,355	$ 11,274	$ (24,137)	$ 13,580	$ (22,508)	-6.75%
Beginning Fund Balance July 1	$ 51,705	$ 61,894	$ 72,249	$ 83,522	$ 83,522	$ 97,102	16.26%
Ending Fund Balance June 30	$ 61,894	$ 72,249	$ 83,522	$ 59,385	$ 97,102	$ 74,594	25.61%

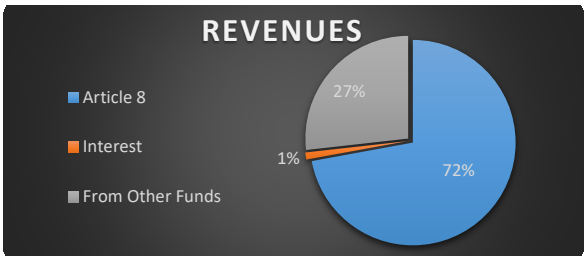


LOCAL TRANSPORTATION ARTICLE 8

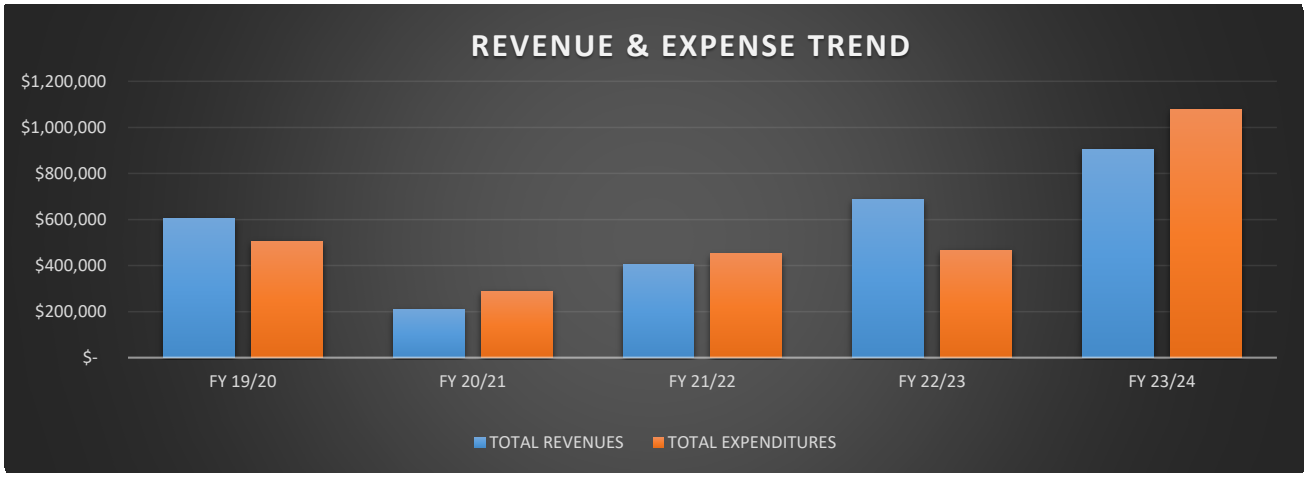
Description: This program receives its funding from State Local Transportation Funds which are administrated and disbursed by the Council of Fresno County Governments. This program is commonly referred to as LTF Article 8 because of its identifying section in the State Public Utilities Code. This fund 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 FY24. Over $800,000 will be spent in the coming year for local road improvement work. This includes preventative maintenance and reconstruction projects.





LTF Article 8	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Article 8	$ 585,645	$ 200,106	$ 399,298	$ 500,759	$ 667,912	$ 653,183	30.44%
Interest	$ 18,501	$ 8,417	$ 6,233	$ 21,000	$ 21,000	$ 10,000	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ 242,500	
TOTAL REVENUES	**$ 604,146**	**$ 208,523**	**$ 405,531**	**$ 521,759**	**$ 688,912**	**$ 905,683**	73.58%
EXPENDITURES							
Wages and Benefits	$ -	$ 1	$ 2	$ 3	$ -	$ -	
Maintenance and Operation	$ 89,047	$ 68,011	$ 86,733	$ 128,555	$ 129,933	$ 198,514	54.42%
Debt Service	$ -	$ 1	$ 2	$ 3	$ -	$ -	
Capital Outlay	$ 414,324	$ 220,217	$ 363,530	$ 770,000	$ 337,302	$ 878,364	14.07%
Transfers to Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 503,372**	**$ 288,229**	**$ 450,268**	**$ 898,561**	**$ 467,235**	**$ 1,076,878**	19.84%
Net Revenue/(Expenditures)	$ 100,775	$ (79,707)	$ (44,737)	$ (376,802)	$ 221,677	$ (171,195)	-54.57%
Changes in Fund Balance	$ 61,894	$ -					
Net Increase/(Decrease) in Fund Balance	$ 162,669	$ (79,707)	$ (44,737)	$ (376,802)	$ 221,677	$ (171,195)	-54.57%
Beginning Fund Balance July 1	$ 1,340,602	$ 1,503,271	$ 1,423,564	$ 1,378,827	$ 1,378,827	$ 1,600,504	16.08%
Ending Fund Balance June 30	$ 1,503,271	$ 1,423,564	$ 1,378,827	$ 1,002,025	$ 1,600,504	$ 1,429,308	42.64%

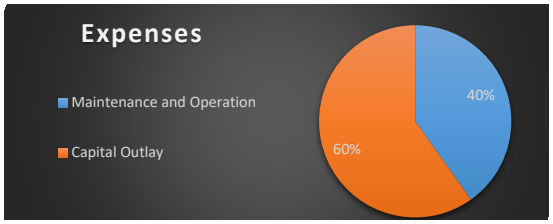


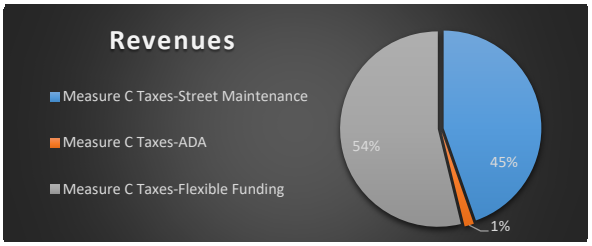
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MEASURE C FUND

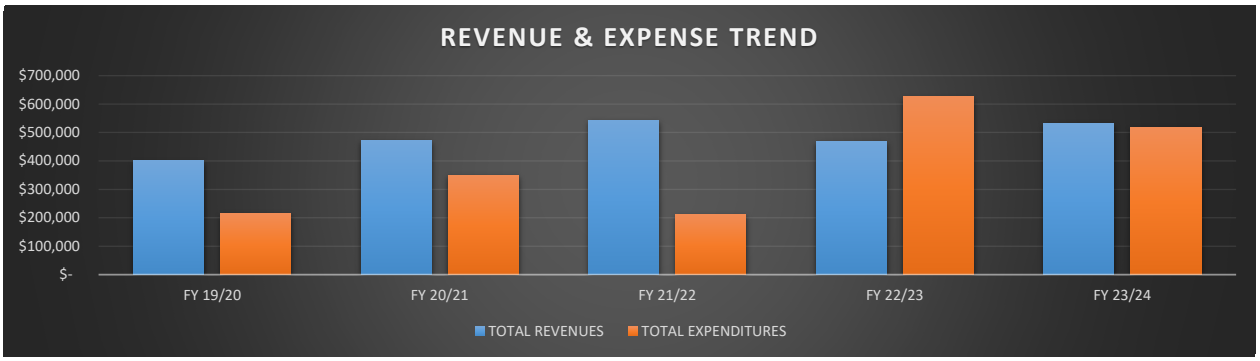
Description: This program receives its revenue from a 1/2% sales tax increase approved by Fresno County voters in November, 1986. Funds are used for rehabilitation of existing streets, curb, gutter, sidewalk and drainage systems. The Measure C Tax was extended by voter approval through 2026.

Budget Highlights: Measure C funds are used on a number of projects related to local roads and sidewalks. For FY24, regular maintenance items and slurry seal projects are budgeted.





Measure C	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Measure C Taxes-Street Maintenance	$ 180,587	$ 211,906	$ 242,985	$ 229,014	$ 210,000	$ 235,486	2.83%
Measure C Taxes-ADA	$ 6,049	$ 7,085	$ 8,115	$ 8,015	$ 7,500	$ 8,242	2.83%
Measure C Taxes-Flexible Funding	$ 211,248	$ 250,925	$ 289,538	$ 275,352	$ 245,000	$ 283,757	3.05%
Interest	$ 1,957	$ 1,557	$ 2,192	$ 1,550	$ 5,846	$ 5,000	
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 399,841**	**$ 471,473**	**$ 542,830**	**$ 513,931**	**$ 468,346**	**$ 532,485**	3.61%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ 185,962	$ 159,130	$ 189,997	$ 177,827	$ 177,827	$ 207,916	16.92%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 28,640	$ 190,152	$ 21,157	$ 575,000	$ 447,288	$ 310,000	-46.09%
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 214,602**	**$ 349,283**	**$ 211,154**	**$ 752,827**	**$ 625,115**	**$ 517,916**	-31.20%
Net Revenue/(Expenditures)	$ 185,240	$ 122,190	$ 331,676	$ (238,896)	$ (156,769)	$ 14,569	-106.10%
Changes in Fund Balance	$ 1	$ 1	$ -				
Net Increase/(Decrease) in Fund Balance	$ 185,241	$ 122,191	$ 331,676	$ (238,896)	$ (156,769)	$ 14,569	-106.10%
Beginning Fund Balance July 1	$ 208,278	$ 393,519	$ 515,709	$ 847,386	$ 847,386	$ 690,616	-18.50%
Ending Fund Balance June 30	$ 393,519	$ 515,709	$ 847,386	$ 608,490	$ 690,616	$ 705,185	15.89%



City of Kingsburg
Summary of Special Revenue-Public Safety Funds

2023-24 Fiscal Year Budget

		Measure E Fund		
		Measure E Police	Measure E Fire	Total
Actual Fund Balance,	**June 30, 2022**	$1,857,174		1,857,174
Estimated Fund Balance,	**June 30, 2023**	$946,971		946,971
Revenues:				
	Measure E (1% Voter Approved Tax)	$2,808,000		2,808,000
	Transfers from Other Funds	$60,000		60,000
	Fire Marshal Services	$0		-
	Total Revenue	$2,868,000		2,868,000
Expenses:				
	Wages & Benefits	1,543,190	805,453	2,348,642
	Departmanent Tools & Supplies	25,200	40,000	65,200
	Communications	11,000	-	11,000
	Vehicle Maintenance	10,000	-	10,000
	Fuels	34,000	25,000	59,000
	Repairs & Maintenance	2,000	-	2,000
	Insurance	53,095	24,001	77,096
	Professional Services	6,000	60,000	66,000
	Training & Education	50,000	13,500	63,500
	Total Maintenance & Operations	1,734,485	967,954	2,702,438
Capital Outlay Projects:				
	Capital Outlay-Engine	-	-	-
	Police Patrol Cars	270,000	-	270,000
	Police Department Remodel	-	-	-
	Emergency Operations Plan	-	30,000	30,000
	Body Worn Camaras	80,000		80,000
	Radios/Communications	9,000	30,000	39,000
	SCBA Refilling Station	-	75,000	75,000
	Protective Clothing	-	20,000	20,000
	Facility-Overhead Doors/HVAC	-	76,500	76,500
	Admin Vehicle	-	-	-
	Fire Hose	-	-	-
	Roof/Floor Improvement	-	-	-
	Hiring Software	-	-	-
	Total Capital Oulay	359,000	231,500	590,500
	Transfers to Other Funds	-	100,000	100,000
	Total Expenses	2,093,485	1,299,454	3,392,938
	Net Result	($524,938)		*(524,938)*
Projected Fund Balance,	**June 30, 2024**	**$422,033**		**422,033**

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CITY OF KINGSBURG
SPECIAL REVENUE-PUBLIC SAFETY FUND
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2023-24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
MEASURE E - REVENUES								
106-0000-404-0400	MEASURE E TAX	$ 1,899,962	$ 2,313,063	$ 2,755,717	$ 2,679,354	$ 2,751,000	$ 2,796,000	4.35%
106-0000-451-0101	INTEREST	$ 5,442	$ 3,334	$ 5,851	$ 6,000	$ 14,000	$ 12,000	100.00%
106-0000-462-0100	MISCELLANEOUS	$ -	$ -	$ 5,760	$ -	$ -	$ -	
106-0000-404-0401	TRANSFER TO MEASURE E		$ -	$ -	$ -	$ 50,000	$ 60,000	
106-0000-404-0402	FIRE MARSHAL SERVICES		$ -	$ -	$ -	$ -	$ -	
	TOTAL MEASURE E REVENUE	**1,905,404.18**	**$ 2,316,397**	**$ 2,767,328**	**$ 2,685,354**	**$ 2,815,000**	**$ 2,868,000**	**6.80%**
	Revenues	$ 1,905,404	$ 2,316,397	$ 2,767,328	$ 2,685,354	$ 2,815,000	$ 2,868,000	6.80%
	Expenses	$ 1,537,346	$ 1,557,387	$ 2,274,701	$ 3,874,569	$ 3,725,202	$ 3,392,938	-12.43%
		$ 368,058	$ 759,010	$ 492,627	$ (1,189,215)	$ (910,202)	$ (524,938)	-55.86%

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CITY OF KINGSBURG
SPECIAL REVENUE-PUBLIC SAFETY FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2023-24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
MEASURE E POLICE								
106-3400-549-5101	SALARIES	$ 172,478	$ 182,935	$ 489,643	$ 887,562	$ 887,562	$ 950,286	7.07%
106-3400-549-5102	OVERTIME	$ 18,005	$ 25,192	$ 46,383	$ 50,000	$ 50,000	$ 80,000	60.00%
106-3400-549-5106	SPECIAL PROJECT OT	$ 20,496	$ 2,324	$ 52,587	$ 50,000	$ 50,000	$ 50,000	0.00%
106-3400-549-5121	FICA	$ 14,488	$ 16,073	$ 40,145	$ 75,548	$ 75,548	$ 82,642	9.39%
106-3400-549-5122	PERS-UAL		$ 1,946	$ 89,074	$ 98,839	$ 98,839	$ 90,321	-8.62%
106-3400-549-5123	PERS-PAYROLL	$ 21,988	$ 21,914	$ 58,956	$ 132,378	$ 132,378	$ 125,992	-4.82%
106-3400-549-5125	MEDICAL	$ 8,544	$ 7,038	$ 39,461	$ 99,794	$ 99,794	$ 80,353	-19.48%
106-3400-549-5127	WORKERS COMP	$ 17,058	$ 18,573	$ 21,625	$ 24,217	$ 24,217	$ 72,806	200.64%
106-3400-549-5129	UNIFORM ALLOWANCE	$ 2,313	$ 3,614	$ 2,933	$ 12,200	$ 12,200	$ 10,200	-16.39%
106-3400-549-5131	EAP	$ 34	$ 25	$ 52	$ 121	$ 121	$ 161	33.06%
106-3400-549-5133	LIFE INSURANCE	$ 114	$ 99	$ 261	$ 456	$ 456	$ 429	-5.92%
	TOTAL WAGES & BENEFITS	$ 275,518	$ 279,733	$ 841,120	$ 1,431,115	$ 1,431,115	$ 1,543,190	7.83%
106-3400-549-5201	OFFICE SUPPLIES	$ -	$ -	$ 3,134	$ 7,200	$ 7,200	$ 6,600	-8.33%
106-3400-549-5208	SAFETY EQUIPMENT	$ 2,137	$ 12,303	$ 5,914	$ 12,000	$ 12,000	$ 12,000	0.00%
106-3400-549-5209	SCREENING PERSONNEL	$ -	$ 6,317	$ 10,301	$ 20,000	$ 3,000	$ 6,000	-70.00%
106-3400-549-5210	DEPT TOOLS	$ 1,077	$ 1,290	$ 3,687	$ 7,200	$ 7,500	$ 6,600	-8.33%
106-3400-549-5216	COMMUNICATIONS	$ -	$ 492	$ 3,867	$ 20,222	$ 20,222	$ 11,000	-45.60%
106-3400-549-5222	VEHICLE MAINTENANCE	$ 4,116	$ 1,880	$ 7,187	$ 9,500	$ 9,500	$ 10,000	5.26%
106-3400-549-5224	FUELS	$ 6,995	$ 7,090	$ 22,323	$ 42,000	$ 30,000	$ 34,000	-19.05%
106-3400-549-5226	EQUIPMENT MAINTENANCE	$ -	$ -	$ 212	$ 2,000	$ 2,000	$ 2,000	0.00%
106-3400-549-5261	LIABILITY INSURANCE	$ 4,789	$ 2,668	$ 6,926	$ 19,076	$ 19,076	$ 25,528	33.82%
106-3400-549-5262	PROPERTY INSURANCE	$ 726	$ 593	$ 2,166	$ 6,668	$ 6,668	$ 9,093	36.37%
106-3400-549-5263	VEHICLE INSURANCE	$ 2,716	$ 2,297	$ 3,182	$ 3,066	$ 3,066	$ 14,076	359.10%
106-3400-549-5264	ERMA	$ 1,497	$ 744	$ 2,101	$ 4,699	$ 4,699	$ 4,018	-14.49%
106-3400-549-5265	RISK MGT/RMA ADMIN FEES	$ 404	$ 175	$ 102	$ 31	$ 31	$ 380	1125.81%
106-3400-549-5296	TRAINING & EDUCATION	$ 6,987	$ 7,365	$ 15,572	$ 23,000	$ 24,982	$ 50,000	117.39%
	TOTAL MAINT. & OPERATIONS	$ 31,444	$ 43,214	$ 86,674	$ 176,662	$ 142,744	$ 191,295	8.28%
106-3400-549-5701	CAPITAL OUTLAY	$ 152,860	$ 76,318	$ 202,879	$ -	$ -	$ -	
106-3400-549-5713	PD REMODEL	$ -	$ -	$ -	$ 350,000	$ 350,000	$ -	
106-3400-549-5714	EMERGENCY OPERATIONS PLAN	$ -	$ -	$ 1,232	$ 30,000	$ 30,000	$ -	
106-3400-549-5715	POLICE PATROL CARS	$ 369,791	$ 240,719	$ 5,748	$ 320,000	$ 258,118	$ 270,000	-15.63%
106-3400-549-5716	DUAL BAND RADIO UPGRADES	$ -	$ -	$ -	$ 125,000	$ 125,000	$ 9,000	-92.80%
106-3400-549-5717	BODY WORN CAMERAS	$ -	$ -	$ -	$ 80,000		$ 80,000	0.00%
106-3400-549-5753	COMPUTERS-MONITORS/TABLETS	$ 68,197	$ -	$ 15,000	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	590,848	$ 317,037	$ 224,859	$ 905,000	$ 763,118	$ 359,000	-60.33%
106-3400-549-5505	DEBT SERVICE TO GF	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, POLICE EXP	**$ 897,809**	**$ 639,983**	**$ 1,152,653**	**$ 2,512,777**	**$ 2,336,977**	**$ 2,093,485**	**-16.69%**
MEASURE E FIRE								
106-6200-549-5101	SALARIES	$ 212,845	$ 249,557	$ 291,554	$ 378,340	$ 378,340	$ 412,738	9.09%
106-6200-549-5102	OVERTIME	$ 16,329	$ 90,284	$ 56,126	$ 70,000	$ 85,000	$ 90,000	28.57%
106-6200-549-5106	PARTTIME RESERVES	$ 39,350	$ 99,920	$ 56,955	$ 50,000	$ 50,000	$ 50,000	0.00%
106-6200-549-5121	FICA	$ 19,410	$ 29,335	$ 27,277	$ 35,828	$ 39,271	$ 42,284	18.02%
106-6200-549-5122	PERS-UAL	$ -	$ 38,039	$ 44,769	$ 42,132	$ 42,132	$ 39,199	-6.96%
106-6200-549-5123	PERS-PAYROLL	$ 49,295	$ 37,153	$ 36,019	$ 66,118	$ 66,118	$ 79,657	20.48%
106-6200-549-5125	MEDICAL	$ 31,631	$ 53,350	$ 71,451	$ 47,463	$ 47,463	$ 52,732	11.10%
106-6200-549-5127	WORKERS COMP	$ 27,633	$ 29,119	$ 33,904	$ 37,968	$ 37,968	$ 35,589	-6.27%
106-6200-549-5129	UNIFORM ALLOWANCE	$ 10,350	$ 13,124	$ 4,391	$ 18,000	$ 18,000	$ 3,000	-83.33%
106-6200-549-5131	EAP	$ 85	$ 44	$ 62	$ 70	$ 70	$ 85	21.43%
106-6200-549-5133	LIFE INSURANCE	$ 111	$ 132	$ 130	$ 174	$ 174	$ 168	-3.38%
	TOTAL WAGES & BENEFITS	$ 407,038	$ 640,057	$ 622,637	$ 746,093	$ 764,536	$ 805,453	7.96%
106-6200-549-5210	DEPT TOOLS & SUPPLIES	$ 18,475	$ 29,042	$ 37,147	$ 35,000	$ 35,000	$ 40,000	14.29%
106-6200-549-5224	FUELS	$ -	$ 20,575	$ 16,065	$ 24,000	$ 24,000	$ 25,000	4.17%
106-6200-549-5261	LIABILITY INSURANCE	$ 8,192	$ 4,693	$ 8,188	$ 11,038	$ 11,038	$ 13,656	23.72%
106-6200-549-5262	PROPERTY INSURANCE	$ 1,242	$ 1,044	$ 2,561	$ 3,858	$ 3,858	$ 4,864	26.08%
106-6200-549-5263	VEHICLE INSURANCE	$ 2,309	$ 2,297	$ 3,182	$ 3,066	$ 3,066	$ 3,128	2.02%
106-6200-549-5264	ERMA	$ 2,561	$ 1,308	$ 2,484	$ 2,719	$ 2,719	$ 2,149	-20.96%
106-6200-549-5265	RISK MGT/RMA ADMIN FEES	$ 690	$ 308	$ 120	$ 18	$ 18	$ 204	1033.33%
106-6200-549-5270	PROFESSIONAL SERVICES	$ 19,068	$ 36,858	$ 42,439	$ 50,000	$ 50,000	$ 60,000	20.00%
106-6200-549-5296	TRAINING & EDUCATION	$ 5,294	$ 10,408	$ 10,039	$ 12,000	$ 12,000	$ 13,500	12.50%
	TOTAL MAINT. & OPERATIONS	$ 57,831	$ 106,532	$ 122,226	$ 141,699	$ 141,699	$ 162,501	14.68%
106-6200-549-5701	CAPITAL OUTLAY	$ 112,673	$ 117,547	$ 283,126	$ 160,000	$ -	$ -	-100.00%
106-6200-549-5710	RADIOS/COMMUNICATIONS	$ 31,559	$ 17,179	$ 44,773	$ 40,000	$ 40,637	$ 30,000	-25.00%
106-6200-549-5711	SCBA REFILLING STATION	$ 14,397	$ 20,395	$ -	$ -	$ -	$ 75,000	
106-6200-549-5712	PROTECTIVE CLOTHING	$ 16,038	$ 15,694	$ 48,055	$ 45,000	$ 45,000	$ 20,000	-55.56%
106-6200-549-5713	ICE MACHINE	$ -	$ -	$ -	$ 10,000	$ 10,000	$ -	-100.00%
106-6200-549-5714	EMERGENCY OPERATIONS PLAN	$ -	$ -	$ 1,232	$ 30,000	$ 30,000	$ 30,000	0.00%
106-6200-549-5715	ADMIN VEHICLE	$ -	$ -	$ -	$ 80,000	$ 80,000	$ -	-100.00%
106-6200-549-5716	FIRE HOSE	$ -	$ -	$ -	$ 45,000	$ 45,000	$ -	-100.00%
106-6200-549-5717	ROOF & FLOOR IMPROVEMENT	$ -	$ -	$ -	$ 61,000	$ 66,000	$ -	-100.00%
106-6200-549-5718	HIRING SOFTWARE	$ -	$ -	$ -	$ 3,000	$ 5,353	$ -	-100.00%
106-6200-549-5719	FACILITY - OVERHEAD DOORS/HVAC	$ -	$ -	$ -	$ -	$ -	$ 76,500	
	TOTAL CAPITAL OUTLAY	$ 174,668	$ 170,815	$ 377,185	$ 474,000	$ 321,990	$ 231,500	-51.16%
106-6200-549-5505	TRANSFER TO FIRE ENTERPRISE FUND	$ -	$ -	$ -	$ -	$ -	$ -	
106-6200-549-5506	TRANSFER TO ENGINE DEPOSIT FUND	$ -	$ -	$ -	$ -	$ 160,000	$ 100,000	
	TOTAL, FIRE/EMS EXP	**$ 639,537**	**$ 917,404**	**$ 1,122,048**	**$ 1,361,792**	**$ 1,388,225**	**$ 1,299,454**	**-4.58%**
	TOTAL, MEASURE E EXPENSES	**$ 1,537,346**	**$ 1,557,387**	**$ 2,274,701**	**$ 3,874,569**	**$ 3,725,202**	**$ 3,392,938**	**-12.43%**

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CITY OF KINGSBURG
SPECIAL REVENUE-PUBLIC SAFETY FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2023-24

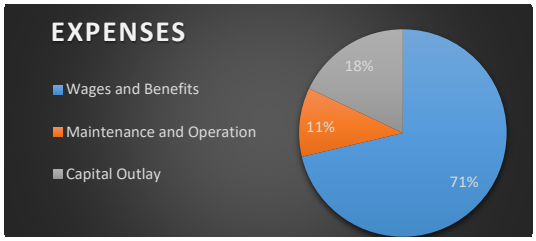
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
	Revenues	$ 1,905,404	$ 2,316,397	$ 2,767,328	$ 2,685,354	$ 2,815,000	$ 2,868,000	6.80%
	Expenses	$ 1,537,346	$ 1,557,387	$ 2,274,701	$ 3,874,569	$ 3,725,202	$ 3,392,938	-12.43%
		$ 368,058	$ 759,010	$ 492,627	$ (1,189,215)	$ (910,202)	$ (524,938)	-55.86%

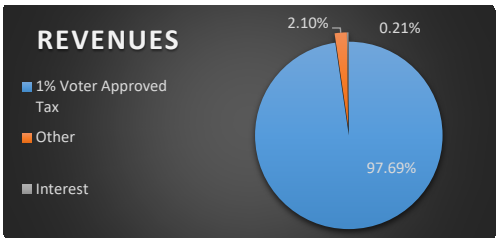
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MEASURE E PUBLIC SAFETY TAX

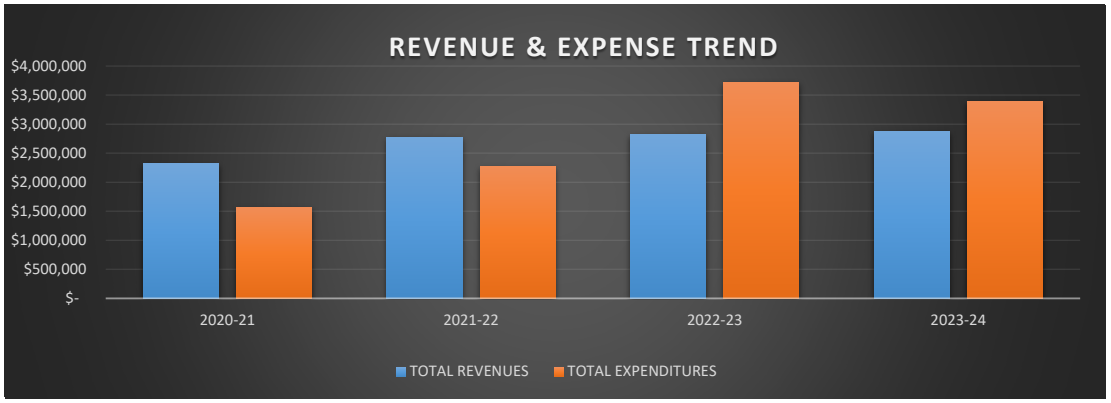
Description: Kingsburg voters approved a 1% sales and use tax on June 5, 2018. Revenues can only be used for the purpose of public safety related activities (police, fire/EMS & related admin).

Budget Highlights: Revenues are based upon forecasts provided by the City's third party sales tax consultant.
NOTE: The charts below reflect 2023-2024 proposals.





Measure E	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
1% Voter Approved Tax	$ 1,899,962	$ 2,313,063	$ 2,755,717	$ 2,679,354	$ 2,751,000	$ 2,796,000	4.35%
Interest	$ 5,442	$ 3,334	$ 5,851	$ 6,000	$ 14,000	$ 12,000	100.00%
From Other Funds	$ -	$ -	$ 5,760	$ -	$ 50,000	$ 60,000	
From Fire Marshal Services	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 1,905,404**	**$ 2,316,397**	**$ 2,767,328**	**$ 2,685,354**	**$ 2,815,000**	**$ 2,868,000**	6.80%
POLICE EXPENDITURES							
Wages and Benefits	$ 275,518	$ 279,733	$ 841,120	$ 1,431,115	$ 1,431,115	$ 1,543,190	7.83%
Maintenance and Operation	$ 24,457	$ 35,849	$ 71,102	$ 153,662	$ 117,762	$ 141,295	-8.05%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 590,848	$ 317,037	$ 224,859	$ 905,000	$ 763,118	$ 359,000	-60.33%
Training	$ 6,987	$ 7,365	$ 15,572	$ 23,000	$ 24,982	$ 50,000	117.39%
Total Police	$ 897,809	$ 639,983	$ 1,152,653	$ 2,512,777	$ 2,336,977	$ 2,093,485	-16.69%
FIRE/EMS EXPENDITURES							
Wages and Benefits	$ 407,038	$ 640,057	$ 622,637	$ 746,093	$ 764,536	$ 805,453	7.96%
Maintenance and Operation	$ 52,537	$ 96,124	$ 112,186	$ 129,699	$ 129,699	$ 149,001	14.88%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 174,668	$ 170,815	$ 377,185	$ 474,000	$ 321,990	$ 231,500	-51.16%
Training	$ 5,294	$ 10,408	$ 10,039	$ 12,000	$ 12,000	$ 13,500	12.50%
Transfer to Engine Deposit Fund	$ -	$ -	$ -	$ -	$ 160,000	$ 100,000	
Total Fire/EMS	$ 639,537	$ 917,404	$ 1,122,048	$ 1,361,792	$ 1,388,225	$ 1,299,454	-4.58%
TOTAL EXPENDITURES	**$ 1,537,346**	**$ 1,557,387**	**$ 2,274,701**	**$ 3,874,569**	**$ 3,725,202**	**$ 3,392,938**	-12.43%
Net Revenue/(Expenditures)	$ 368,058	$ 759,010	$ 492,627	$ (1,189,215)	$ (910,202)	$ (524,938)	-55.86%
Changes in Fund Balance	$ 4,800	$ 395	$ (397)			$ -	
Net Increase/(Decrease) in Fund Balance	$ 372,858	$ 759,405	$ 492,230	$ (1,189,215)	$ (910,202)	$ (524,938)	-55.86%
Beginning Fund Balance July 1	$ 232,681	$ 605,539	$ 1,364,943	$ 1,857,174	$ 1,857,174	$ 946,971	-49.01%
Ending Fund Balance June 30	$ 605,539	$ 1,364,943	$ 1,857,174	$ 667,958	$ 946,971	$ 422,033	-36.82%



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CITY OF KINGSBURG
Summary of Enterprise Funds

2023/24 Fiscal Year Budget

		Water Fund	Solid Waste Fund	Ambulance /Fire Fund	Total
Actual Fund Balance,	**June 30, 2022**	10,964,537	(770,916)	157,715	10,351,335
Estimated Beginning Fund Balance,	**June 30, 2023**	9,012,158	(390,458)	525,328	9,147,026
Revenues:	Charges for Service	2,611,938	3,148,288	4,523,000	10,283,226
	Meter Project	-	-	-	-
	Penalty Charges	73,000	63,481	-	136,481
	Interest	22,000	-	3,500	25,500
	Grants	-	-	1,660,000	1,660,000
	Miscellaneous	65,000	-	54,000	119,000
	Donations	-	-	-	-
	Transfers in from Other Funds	-	-	450,485	450,485
	Total Revenue	2,771,938	3,211,769	6,690,985	12,674,692
Expenses:	**Wages and Benefits**	722,796	277,507	2,103,419	3,103,722
	Office Supplies	33,000	33,000	20,500	86,500
	Department Tools and Supplies	18,000	8,500	104,000	130,500
	Utilities/Communications	413,649	8,300	80,500	502,449
	Fuel/Veh Maint	23,000	-	127,000	150,000
	Water System Maintenance	105,000	-	-	105,000
	Office & Equipment Maintenance		-	28,500	28,500
	Miscellaneous	-	-	10,500	10,500
	Write offs/Write downs	-	-	2,400,000	2,400,000
	Insurance	124,204	60,937	118,139	303,280
	Professional Services	145,000	32,600	144,000	321,600
	Professional Services - Refuse	-	2,173,823	-	2,173,823
	SGMA Fees	403,362		-	403,362
	Groundwater Recharge	-	-	-	-
	Franchise Fees	-	113,000	-	113,000
	Conf/Mtgs/Travel/Train-Ed/Dues	7,000		42,700	49,700
	Memberships/Dues	-		12,750	12,750
	Audit	31,000	16,500	-	47,500
	IGT Expense	-	-	639,346	639,346
	Depreciation	471,000	-	254,000	725,000
	Safety Equipment/Fire Prevention	-	-	17,500	17,500
	Reserve Uniform	-	-	12,500	12,500
	Transfer Out-Overhead	373,032	165,575	-	538,607
	Total Maintenance & Operations	2,147,247	2,612,235	4,011,935	8,771,417
	Debt Service	49,779	-	52,413	102,191
	Parking Lot TCP# 12	778,951			778,951
	Water Meters	15,000	-	-	15,000
	SCADA System Upgrade	-	-	-	-
	Computer Replacements	3,000	-	-	3,000
	Commercial Water Meters	-	-	-	-
	Water conservation	60,000	-	-	60,000
	System Maintenance	60,000	-	-	60,000
	Update IT-Network Switches		-	-	-
	Explore Office Space		-	-	-
	Chlorination Equipment		-	-	-
	Well #12 Pipelines		-	-	-
	Well #13 Treatment Facility		-	-	-
	Well #12 Treatment Facility		-	-	-
	FD Chief's Vehicle Replacement	-	-	-	-
	Power Saws	-	-	-	-
	Update Furniture at Station (#1/#2)	-	-	-	-
	Total Capital Outlay	916,951	-	-	916,951
	Total Transfers Out	-	-	-	-
	Total Expenses	3,836,773	2,889,742	6,167,766	12,894,281
	Net Result	*(1,064,835)*	*322,028*	*523,219*	*(219,589)*
Projected Ending Fund Balance,	**June 30, 2024**	7,947,323	(68,430)	1,048,546	8,927,438

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CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
WATER								
318-0000-435-0101	WATER SALES	$ 2,280,913	$ 2,378,557	$ 2,414,765	$ 2,384,000	$ 2,586,077	$ 2,611,938	9.56%
318-0000-435-0105	WATER ARREARAGES GRANT	$ -	$ -	$ 14,489	$ -	$ -	$ -	
318-0000-435-0108	METER PROJECT	$ -	$ 214	$ (214)	$ 110	$ 110	$ -	
318-0000-435-0201	WATER PENALTIES CHARGES	$ 41,156	$ (99)	$ 79,627	$ 64,000	$ 92,103	$ 73,000	14.06%
	TOTAL CHARGES FOR SERVICES	$ 2,322,070	$ 2,378,672	$ 2,508,667	$ 2,448,110	$ 2,678,290	$ 2,684,938	9.67%
318-0000-451-0101	INTEREST	$ 107,045	$ 20,983	$ 11,187	$ 20,000	$ 20,000	$ 22,000	0.00%
318-0000-451-0402	WATER MAINS	$ -	$ -	$ -	$ -	$ -	$ -	
318-0000-451-0403	FIRE HYDRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
318-0000-451-0404	WATER FACILITIES	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL INTEREST	$ 107,045	$ 20,983	$ 11,187	$ 20,000	$ 20,000	$ 22,000	
318-0000-462-0100	MISCELLANEOUS	$ 495	$ 1,602	$ 1,162	$ -	$ 3,066	$ -	
318-0000-462-0102	REPAYMENT FOR FIBER OPTIC LOAN	$ -	$ -	$ -	$ -	$ 1,200	$ 65,000	
	TOTAL OTHER REVENUE	$ 495	$ 1,602	$ 1,162	$ -	$ 4,266	$ 65,000	
	TOTAL, WATER	**$ 2,429,610**	**$ 2,401,257**	**$ 2,521,016**	**$ 2,468,110**	**$ 2,702,556**	**$ 2,771,938**	**12.31%**
SOLID WASTE								
319-0000-422-0201	RECYCLING BEV CONT	$ 5,000	$ 5,000.00	$ 5,000	$ 5,000	$ 5,000	$ 5,000	
	TOTAL FED/STATE GRANTS	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	
319-0000-435-0102	REFUSE CHARGES	$ 1,549,120	$ 1,575,390	$ 1,609,864	$ 1,604,000	$ 2,257,063	$ 2,449,710	52.73%
319-0000-435-0103	RECYCLING CHARGES	$ 201,389	$ 208,398	$ 218,737	$ 217,500	$ 335,974	$ 366,089	68.32%
319-0000-435-0104	STREET SWEEPING CHARGES	$ 140,850	$ 137,119	$ 142,272	$ 140,000	$ 293,277	$ 327,489	133.92%
319-0000-435-0202	REFUSE PENALTY	$ 21,255	$ (26)	$ 39,640	$ 39,000	$ 50,186	$ 50,186	
319-0000-435-0203	RECYCLING PENALTY	$ 2,370	$ (5)	$ 4,281	$ 2,500	$ 6,473	$ 6,473	
319-0000-435-0204	STREET SWEEPING PENALTY	$ 1,882	$ (1)	$ 3,240	$ 2,000	$ 6,822	$ 6,822	
319-0000-435-0301	PM 10 CREDITS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL CHARGES FOR SERVICES	$ 1,916,866	$ 1,920,875	$ 2,018,034	$ 2,005,000	$ 2,949,795	$ 3,206,769	59.94%
319-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, SOLID WASTE	**$ 1,921,866**	**$ 1,925,875**	**$ 2,023,034**	**$ 2,010,000**	**$ 2,954,795**	**$ 3,211,769**	**59.79%**
FIRE/AMBULANCE								
320-0000-422-0302	HOMELAND SECURITY	$ -	$ -	$ 3,000	$ 3,500	$ 3,500	$ 3,500	
320-0000-422-0303	FEMA GRANT	$ -	$ -	$ -	$ -		$ 33,000	
320-0000-422-0308	OES GRANTS	$ -	$ 252,694	$ 135,586	$ -	$ 119,000	$ 25,000	
320-0000-422-0309	SAFER GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL FED/STATE GRANTS	$ -	$ 252,694	$ 138,586	$ 3,500	$ 122,500	$ 61,500	
320-0000-435-0105	AMBULANCE CHARGES	$ 2,825,805	$ 2,783,871	$ 4,144,497	$ 3,178,965	$ 4,700,000	$ 4,500,000	41.56%
320-0000-435-0106	FIRE MED	$ 17,330	$ 21,064	$ 19,685	$ 22,000	$ 20,000	$ 23,000	4.55%
320-0000-435-0107	GEMT	$ 64,369	$ 20,349	$ -	$ -	$ 106,791	$ 46,000	
320-0000-435-0109	IGT	$ 1,168,315	$ 1,514,389	$ 733,264	$ 2,148,577	$ 1,463,086	$ 1,556,000	-27.58%
	TOTAL CHARGES FOR SERVICES	$ 4,075,819	$ 4,339,673	$ 4,897,447	$ 5,349,542	$ 6,289,876	$ 6,125,000	14.50%
320-0000-460-0101	HOSPITAL DIST CONTRIBS	$ -	$ 664,310	$ 366,654	$ -	$ -	$ -	
320-0000-460-0102	COVID 19	$ 27,181	$ 163,807		$ -	$ -	$ -	
320-0000-462-0100	MISCELLANEOUS	$ 22,277	$ 43,094	$ 37,758	$ 15,000	$ 3,533	$ 15,000	0.00%
320-0000-462-0209	ISA REIMBURSEMENT	$ -	$ 25,995	$ 6,895	$ -	$ 22,094	$ 24,000	
320-0000-462-0210	TRAINING OTHER AGENCIES	$ 4,186	$ 17,870	$ -	$ 15,000	$ 3,000	$ 15,000	0.00%
	TOTAL OTHER REVENUE	$ 53,645	$ 915,077	$ 411,306	$ 30,000	$ 28,627	$ 54,000	80.00%
320-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ 108,963	$ 108,963	$ -	
320-0000-471-0110	FROM GENERAL FUND	$ 500,000	$ 300,000	$ 575,000	$ 350,000	$ 350,000	$ 350,000	
320-0000-471-0111	FROM IMPACT FEE	$ -	$ -	$ -	$ -	$ -	$ -	
320-0000-480-0101	CAPITAL CONTRIBUTION	$ 102,078	$ -	$ -	$ -	$ -	$ -	
320-0000-480-0102	FROM CALPERS UAL FUND	$ -	$ 25,860	$ 25,685	$ 127,729	$ 127,729	$ 100,485	-21.33%
	TOTAL TRANSFERS IN	$ 602,078	325,860	$ 600,685	$ 586,692	$ 586,692	$ 450,485	-23.22%
	TOTAL, FIRE/AMBULANCE	**$ 4,731,542**	**$ 5,833,304**	**$ 6,048,024**	**$ 5,969,734**	**$ 7,027,695**	**$ 6,690,985**	**12.08%**
	TOTAL FED/STATE GRANTS	**$ 5,000**	**$ 5,000**	**$ 143,586**	**$ 8,500**	**$ 127,500**	**$ 66,500**	**682.35%**
	TOTAL CHARGES FOR SERVICES	**$ 8,314,755**	**$ 8,397,755**	**$ 9,424,148**	**$ 9,802,652**	**$ 11,917,961**	**$ 12,016,707**	**22.59%**
	TOTAL INTEREST	**$ 107,045**	**$ -**	**$ 11,187**	**$ 20,000**	**$ 20,000**	**$ 22,000**	
	TOTAL OTHER REVENUE	**$ 54,140**	**$ 625,000**	**$ 412,468**	**$ 30,000**	**$ 32,893**	**$ 119,000**	**296.67%**
	TOTAL TRANSFERS IN	**$ 602,078**	**$ 325,860**	**$ 600,685**	**$ 586,692**	**$ 586,692**	**$ 450,485**	**-23.22%**
	TOTAL, ENTERPRISE FUNDS	**$ 9,083,018**	**$ 9,353,615**	**$ 10,592,074**	**$ 10,447,844**	**$ 12,685,046**	**$ 12,674,692**	**21.31%**
	Revenues	$ 9,083,018	$ 9,353,615	$ 10,592,074	$ 10,447,844	$ 12,685,046	$ 12,674,692	
	Expenses	$ 8,038,189	$ 12,315,873	$ 10,960,943	$ 15,374,378	$ 15,571,669	$ 12,894,281	
		$ 1,044,829	$ (2,962,258)	$ (368,869)	$ (4,926,534)	$ (2,886,622)	$ (219,589)	

TOC

CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
WATER								
318-5100-549-5101	SALARIES	$ 388,668	$ 397,691	$ 432,457	$ 404,213	$ 404,213	$ 439,615	8.76%
318-5100-549-5102	OVERTIME	$ 11,485	$ 13,497	$ 23,445	$ 18,000	$ 23,788	$ 20,000	11.11%
318-5100-549-5104	PARTTIME	$ 1,275	$ -	$ 507	$ 2,699	$ 2,699	$ 3,000	0.00%
318-5100-549-5121	FICA	$ 29,995	$ 30,935	$ 33,413	$ 32,506	$ 32,949	$ 35,390	8.87%
318-5100-549-5122	PERS-UAL	$ -	$ 50,898	$ 50,935	$ 51,748	$ 51,748	$ 48,043	-7.16%
318-5100-549-5123	PERS-PAYROLL	$ (147,868)	$ 32,999	$ 33,125	$ 36,327	$ 36,327	$ 43,369	19.39%
318-5100-549-5125	MEDICAL	$ 74,641	$ 107,304	$ 114,266	$ 101,602	$ 138,156	$ 111,422	9.67%
318-5100-549-5127	WORKERS COMP	$ 17,279	$ 18,207	$ 21,198	$ 23,740	$ 16,486	$ 21,238	-10.54%
318-5100-549-5131	EAP	$ 212	$ 182	$ 199	$ 216	$ 150	$ 482	123.15%
318-5100-549-5133	LIFE INSURANCE	$ 277	$ 255	$ 262	$ 237	$ 176	$ 237	0.00%
	TOTAL WAGES & BENEFITS	375,964.07	$ 651,968	$ 709,808	$ 671,288	$ 706,692	$ 722,796	7.67%
318-5100-549-5201	OFFICE SUPPLIES/POSTAGE	$ 31,818	$ 27,086	$ 35,232	$ 31,000	$ 33,000	$ 33,000	6.45%
318-5100-549-5210	DEPT TOOLS & SUPPLIES	$ 13,229	$ 13,428	$ 16,683	$ 14,000	$ 24,690	$ 18,000	28.57%
318-5100-549-5216	COMMUNICATIONS	$ 8,458	$ 6,994	$ 7,613	$ 7,000	$ 9,766	$ 8,500	21.43%
318-5100-549-5218	UTILITIES	$ 272,773	$ 296,645	$ 355,311	$ 340,000	$ 385,856	$ 405,149	19.16%
318-5100-549-5222	VEHICLE MAINTENANCE	$ 7,417	$ 2,027	$ 4,062	$ 4,000	$ 4,000	$ 4,000	0.00%
318-5100-549-5223	WATER SYSTEM MAINT	$ 105,043	$ 81,371	$ 92,084	$ 110,000	$ 110,000	$ 105,000	-4.55%
318-5100-549-5224	FUELS	$ 12,839	$ 12,899	$ 18,703	$ 14,500	$ 18,500	$ 19,000	31.03%
318-5100-549-5250	A/R WRITE OFF	$ -	$ -	$ 14,489	$ -	$ -	$ -	
318-5100-549-5261	LIABILITY INSURANCE	$ 20,426	$ 19,165	$ 26,489	$ 33,878	$ 33,878	$ 76,145	124.76%
318-5100-549-5262	PROPERTY INSURANCE	$ 3,095	$ 4,263	$ 8,284	$ 11,843	$ 11,843	$ 27,123	129.02%
318-5100-549-5263	VEHICLE INSURANCE	$ 4,618	$ 4,593	$ 6,364	$ 613	$ 613	$ 7,820	1175.69%
318-5100-549-5264	ERMA	$ 6,384	$ 5,343	$ 8,036	$ 8,345	$ 8,345	$ 11,984	43.61%
318-5100-549-5265	RISK MGT/RMA ADMIN FEES	$ 1,721	$ 1,259	$ 389	$ 56	$ 56	$ 1,132	1921.43%
318-5100-549-5270	PROFESSIONAL SERVICES	$ 173,473	$ 111,150	$ 73,045	$ 145,000	$ 145,000	$ 145,000	0.00%
318-5100-549-5273	SGMA FEES	$ 47,311	$ 102,964	$ 274,402	$ 362,541	$ 362,541	$ 403,362	11.26%
318-5100-549-5280	GROUNDWATER RECHARGE FEE	$ -	$ -	$ 149,023	$ -	$ -	$ -	
318-5100-549-5291	CONF/MEETINGS/TRAVEL	$ 3,099	$ 2,276	$ 6,446	$ 8,000	$ 5,000	$ 7,000	-12.50%
318-5100-549-5294	AUDIT	$ 21,126	$ 22,057	$ 26,425	$ 30,000	$ 30,000	$ 31,000	3.33%
318-5100-549-5301	DEPRECIATION	$ 427,121	$ 426,628	$ 447,632	$ 470,357	$ 470,357	$ 471,000	0.14%
318-5100-549-5501	TRANSFER OUT-OVERHEAD	$ 320,000	$ 223,207	$ 190,503	$ 180,078	$ 180,078	$ 373,032	107.15%
318-5100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ 2,200,000	$ 1,833,337	$ -	-100.00%
	TOTAL MAINTENANCE & OPERATIONS	1,479,949	$ 1,363,354	$ 1,761,217	$ 3,971,211	$ 3,666,860	$ 2,147,247	-45.93%
318-5100-549-5601	WATER IMP BOND PYMNTS 1991	$ 9,923	$ 5,778	$ 2,025	$ -	$ -	$ -	
318-5100-549-5602	SAFE DRINK WATER BOND 1992	$ 8,690	$ 6,618	$ 3,950	$ 1,383	$ 1,383	$ -	-100.00%
318-5100-549-5605	CIEDB WATER IMP LOAN	$ 62,232	$ 60,183	$ 56,816	$ 53,349	$ 53,349	$ 49,779	-6.69%
318-5100-549-5606	CAPITAL LEASE-WATER METERS	$ (3,503)	$ 13,478	$ 9,133	$ 4,642	$ 17,682	$ -	-100.00%
	TOTAL DEBT SERVICE	77,341	$ 86,057	$ 71,925	$ 59,374	$ 72,414	$ 49,779	-16.16%
318-5100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ 59,806	$ 86,000	$ 91,769	$ 778,951	805.76%
318-5100-549-5702	WATER METERS	$ 534	$ 21	$ 16,000	$ 14,000	$ 14,000	$ 15,000	7.14%
318-5100-549-5703	WATER METERS-GOVT CAPITAL	$ -	$ 41,366	$ 1,110	$ -	$ -	$ -	0.00%
318-5100-549-5704	SGMA PROJECTS	$ -	$ -	$ -	$ -	$ -		
318-5100-549-5708	COMPUTER REPLACEMENTS	$ -	$ -	$ 2,360	$ 2,000	$ 2,000	$ 3,000	50.00%
318-5100-549-5719	FORD F-150 TRUCK	$ (0)	$ (9,471)	$ -	$ -	$ -	$ -	0.00%
318-5100-549-5720	ANNUAL WELL MAINTENANCE	$ 5,831	$ (29,740)	$ 18,303	$ 60,000	$ 60,000	$ 60,000	0.00%
318-5100-549-5730	WATER CONSERVATION	$ -	$ -	$ 19,646	$ 42,000	$ 40,000	$ 60,000	
318-5100-549-5771	CHLORINATION EQUIPMENT	$ -	$ 3,249	$ -	$ -	$ -	$ -	
318-5100-549-5773	WELL #13 TREATMENT FACILITY	$ -	$ -	$ -	$ -	$ -	$ -	
318-5100-549-5774	WELL #12 TREATMENT FACILITY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	6,364	$ 5,425	$ 117,226	$ 204,000	$ 207,769	$ 916,951	349.49%
	TOTAL, WATER	**1,939,618**	**2,106,803**	**2,660,175**	**4,905,873**	**4,653,735**	**3,836,773**	**-21.79%**
SOLID WASTE								
319-9100-549-5101	SALARIES	$ 157,293	$ 158,773	$ 180,912	$ 162,755	$ 162,755	$ 183,688	12.86%
319-9100-549-5102	OVERTIME	$ 44	$ 358	$ 1,161	$ -	$ 420	$ -	
319-9100-549-5121	FICA	$ 12,428	$ 11,599	$ 13,291	$ 12,451	$ 12,483	$ 14,052	12.86%
319-9100-549-5122	PERS-UAL		$ 23,390	$ 22,373	$ 18,124	$ 18,124	$ 17,433	-3.81%
319-9100-549-5123	PERS-PAYROLL	$ (67,485)	$ 14,465	$ 14,116	$ 14,178	$ 14,178	$ 17,722	25.00%
319-9100-549-5124	PENSION EXPENSE-GASB 68	$ -	$ 108,412	$ -	$ -	$ -	$ -	
319-9100-549-5125	MEDICAL	$ 26,722	$ 34,982	$ 43,348	$ 35,988	$ 44,294	$ 42,113	17.02%
319-9100-549-5127	WORKERS COMP	$ 1,527	$ 1,578	$ 1,837	$ 2,057	$ 2,057	$ 1,841	-10.50%
319-9100-549-5131	EAP	$ 198	$ 182	$ 197	$ 200	$ 200	$ 257	28.50%
319-9100-549-5133	LIFE INSURANCE	$ 99	$ 96	$ 97	$ 101	$ 101	$ 101	
319-9100-549-5140	AUTO ALLOWANCE	$ -	$ -	$ -	$ -	$ 300	$ 300	
	TOTAL WAGES & BENEFITS	$ 130,826	$ 353,834	$ 277,333	$ 245,854	$ 254,612	$ 277,507	12.87%
319-9100-549-5201	OFFICE SUPPLIES/POSTAGE	$ 26,049	$ 22,614	$ 37,338	$ 35,000	$ 35,000	$ 33,000	-5.71%
319-9100-549-5210	DEPT TOOLS & SUPPLIES	$ 2,631	$ 4,865	$ 3,941	$ 3,000	$ 7,647	$ 8,500	183.33%
319-9100-549-5214	PRINTING & ADVERTISING		$ -	$ -	$ 5,000	$ 1,500	$ 5,000	0.00%
319-9100-549-5216	COMMUNICATIONS	$ 2,899	$ 3,106	$ 3,825	$ 2,000	$ 6,215	$ 5,600	180.00%
319-9100-549-5218	UTILITIES	$ 398	$ 1,925	$ 1,979	$ 2,200	$ 2,819	$ 2,700	22.73%
319-9100-549-5261	LIABILITY INSURANCE	$ 18,833	$ 18,769	$ 25,516	$ 30,611	$ 30,611	$ 39,868	30.24%
319-9100-549-5262	PROPERTY INSURANCE	$ 2,855	$ 4,177	$ 7,981	$ 10,702	$ 10,702	$ 14,203	32.71%

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CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
319-9100-549-5264	ERMA	$ 5,888	$ 5,232	$ 7,741	$ 7,539	$ 7,539	$ 6,274	-16.78%
319-9100-549-5265	RISK MGT/RMA ADMIN FEES	$ 1,587	$ 1,234	$ 375	$ 51	$ 51	$ 592	1060.78%
319-9100-549-5270	PROFESSIONAL SERVICES	25,858	$ 30,469	$ 31,165	$ 13,000	$ 30,958	$ 27,600	112.31%
319-9100-549-5271	PROF SERV-REFUSE	$ 1,262,537	$ 1,281,456	$ 1,388,277	$ 1,606,500	$ 1,763,214	$ 1,877,823	16.89%
319-9100-549-5272	PROF SERV-ST SWEEPING	$ 175,830	$ 186,080	$ 214,621	$ 296,000	$ 296,000	$ 296,000	0.00%
319-9100-549-5285	FRANCHISE FEES	$ 92,304	$ 94,829	$ 105,190	$ 90,000	$ 111,306	$ 113,000	25.56%
319-9100-549-5294	AUDIT	$ 15,902	$ 16,163	$ 14,798	$ 16,163	$ 16,163	$ 16,500	2.09%
319-9100-549-5301	DEPRECIATION	$ 2,771	$ 1,572	$ -	$ 1,733	$ -	$ -	-100.00%
319-9100-549-5501	TRANSFER OUT-OVERHEAD	$ 200,000	$ 135,147	$ -	$ -	$ -	$ 165,575	
	TOTAL MAINTENANCE & OPERATIONS	$ 1,836,343	$ 1,807,638	$ 1,842,746	$ 2,119,499	$ 2,319,725	$ 2,612,235	23.25%
319-9100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, SOLID WASTE	**1,967,168**	**$ 2,161,472**	**$ 2,120,079**	**$ 2,365,353**	**$ 2,574,337**	**$ 2,889,742**	**22.17%**
AMBULANCE								
320-6100-539-5101	SALARIES/FT	$ 644,927	$ 580,547	$ 886,336	$ 829,887	$ 798,000	$ 824,097	-0.70%
320-6100-539-5102	OVERTIME/FT	$ 59,319	$ 186,819	$ 232,298	$ 160,000	$ 245,000	$ 170,000	6.25%
320-6100-539-5105	RESERVE OFFICERS	$ 33,532	$ 15,952	$ 7,688	$ 45,000	$ 14,000	$ 45,000	0.00%
320-6100-539-5121	FICA	$ 59,466	$ 59,240	$ 79,273	$ 72,666	$ 80,861	$ 79,491	9.39%
320-6100-539-5122	PERS-UAL		$ 53,800	$ 72,410	$ 91,965	$ 91,965	$ 77,883	-15.31%
320-6100-539-5123	PERS-PAYROLL	$ (467,587)	$ 273,703	$ 103,685	$ 136,333	136,333	$ 110,268	-19.12%
320-6100-539-5125	MEDICAL	$ 69,056	$ 59,930	$ 86,267	$ 79,744	112,742	$ 93,432	17.16%
320-6100-539-5127	WORKERS COMP	$ 67,747	$ 69,886	$ 81,370	$ 91,123	91,123	$ 123,747	35.80%
320-6100-539-5129	UNIFORM ALLOWANCE	$ 7,177	$ 7,109	$ 11,160	$ 12,960	8,760	$ 12,960	0.00%
320-6100-539-5131	EAP	$ 269	$ 418	$ 374	$ 476	476	$ 364	-23.53%
320-6100-549-5133	LIFE INSURANCE	$ 291	$ 253	$ 354	$ 415	415	$ 368	-11.33%
	TOTAL WAGES & BENEFITS	474,198	$ 1,307,656	$ 1,561,214	$ 1,520,569	$ 1,579,675	$ 1,537,610	1.12%
320-6100-539-5201	OFFICE SUPPLIES/POSTAGE	$ 7,243	$ 3,106	$ 2,939	$ 10,000	$ 10,000	$ 11,500	15.00%
320-6100-539-5204	SPEC DEPT/LAUNDRY	$ 5,558	$ 6,089	$ 6,169	$ 6,500	$ 8,500	$ 8,500	30.77%
320-6100-539-5210	DEPT TOOLS & SUPPLIES	$ 24,967	$ 29,414	$ 71,410	$ 48,000	$ 57,500	$ 53,000	10.42%
320-6100-539-5211	PRINTING & ADVERTISING	$ -	$ 1,571	$ 4,726	$ 9,500	$ 9,500	$ 10,000	5.26%
320-6100-539-5215	INSURANCE	$ -	$ -	$ 1,205	$ -	$ 60	$ -	
320-6100-539-5216	COMMUNICATIONS	$ 8,183	$ 10,413	$ 10,132	$ 13,500	$ 13,500	$ 17,500	29.63%
320-6100-539-5222	VEHICLE MAINTENANCE	$ 13,692	$ 16,871	$ 25,233	$ 28,500	$ 28,500	$ 35,000	22.81%
320-6100-539-5224	FUELS	$ 23,071	$ 24,781	$ 39,780	$ 35,000	$ 35,500	$ 38,000	8.57%
320-6100-539-5225	OFFICE EQUIP MAINT	$ 303	$ 45	$ 1,168	$ 2,500	$ 6,500	$ 4,500	80.00%
320-6100-539-5226	EQUIPMENT MAINTENANCE	$ 7,784	$ 5,919	$ 5,848	$ 11,000	$ 8,500	$ 12,000	9.09%
320-6100-539-5250	A/R WRITE OFF	$ 1,906,714	$ 1,988,143	$ 2,617,002	$ 2,130,829	$ 2,687,041	$ 2,400,000	12.63%
320-6100-549-5261	LIABILITY INSURANCE	25,973	$ 44,174	$ 49,597	$ 74,886	$ 74,886	$ 58,042	-22.49%
320-6100-549-5262	PROPERTY INSURANCE	$ 3,936	$ 9,827	$ 15,510	$ 26,177	$ 26,177	$ 20,445	-21.90%
320-6100-549-5263	VEHICLE INSURANCE	$ 3,023	$ 3,858	$ 5,346	$ 5,152	$ 5,152	$ 4,438	-13.86%
320-6100-549-5264	ERMA	$ 8,119	$ 12,315	$ 15,047	$ 18,444	$ 18,444	$ 9,137	-50.46%
320-6100-549-5265	RISK MGT/RMA ADMIN FEES	$ 2,189	$ 2,903	$ 728	$ 124	$ 124	$ 903	628.23%
320-6100-539-5266	UNEMPLOYMENT INS LIABILITY	$ -	$ -	$ 326	$ -	$ -	$ -	
320-6100-539-5270	PROFESSIONAL SERVICES	$ 55,988	$ 70,329	$ 197,246	$ 78,000	$ 100,000	$ 105,000	34.62%
320-6100-539-5291	CONF/MEETINGS/TRAVEL	$ 1,795	$ 4,224	$ 2,895	$ 8,000	$ 8,000	$ 8,500	6.25%
320-6100-539-5292	MEMBERSHIPDUES	$ 143	$ 369	$ 2,789	$ 5,000	$ 5,000	$ 5,250	5.00%
320-6100-539-5296	TRAINING & EDUCATION	$ 7,639	$ 8,684	$ 15,383	$ 15,000	$ 15,000	$ 15,700	4.67%
320-6100-539-5298	GEMT QUALITY ASSURANCE FEE	$ 106,293	$ 50,118	$ 84,080	$ 44,000	$ 84,000	$ -	-100.00%
320-6100-539-5299	IGT EXPENSE	$ 503,364	$ 628,534	$ 323,049	$ 626,810	$ 640,715	$ 639,346	2.00%
320-6100-539-5301	DEPRECIATION	$ 234,597	$ 231,280	$ 272,853	$ 253,756	$ 253,756	$ 254,000	0.10%
320-6100-539-5340	MISCELLANEOUS EXPENSE	$ 1,022	$ 9,600	$ -	$ 5,000	$ 5,000	$ 5,500	10.00%
320-6100-539-5341	COVID-19	$ 14,532	$ 25,702	$ -	$ -	$ -	$ -	
	TOTAL MAINTENANCE & OPERATIONS	$ 2,966,127	$ 3,188,270	$ 3,770,461	$ 3,455,678	$ 4,101,355	$ 3,716,261	7.54%
320-6100-539-5614	FIRE STATION BOND PMTS	$ 65,988	$ 63,488	$ 60,288	$ 56,388	$ 56,388	$ 52,413	-7.05%
	TOTAL DEBT SERVICE	$ 65,988	$ 63,488	$ 60,288	$ 56,388	$ 56,388	$ 52,413	-7.05%
320-6100-539-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
320-6100-539-5723	NEW AMBULANCE	$ -	$ 143,040.83	$ (7,601)	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ -	$ 143,041	$ (7,601)	$ -	$ -	$ -	
320-6100-539-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, AMBULANCE	**$ 3,506,313**	**$ 4,702,454**	**$ 5,384,362**	**$ 5,032,635**	**$ 5,737,417**	**$ 5,306,283**	**5.44%**
FIRE								
320-6200-539-5101	SALARIES/FT	$ 263,091	$ 223,290	$ 320,424	$ 325,208	$ 235,000	$ 242,033	-25.58%
320-6200-539-5102	OVERTIME/FT	$ 23,068	$ 72,652	$ 90,339	$ 45,000	$ 66,102	$ 90,000	100.00%
320-6200-539-5105	RESERVE OFFICERS	$ 13,040	$ 6,204	$ 3,455	$ 30,000	$ 6,716	$ 80,000	166.67%
320-6200-539-5121	FICA	$ 23,117	$ 22,903	$ 30,864	$ 29,468	$ 23,548	$ 31,521	6.97%
320-6200-539-5122	PERS-UAL		$ 20,922	$ 28,159	$ 35,764	$ 35,764	$ 22,602	-36.80%
320-6200-539-5123	PERS-PAYROLL	$ 49,051	$ 26,612	$ 40,322	$ 40,772	$ 40,772	$ 32,039	-21.42%
320-6200-539-5125	MEDICAL	$ 27,484	$ 23,297	$ 33,975	$ 36,337	$ 36,337	$ 26,052	-28.30%
320-6200-539-5127	WORKERS COMP	$ 26,346	$ 27,178	$ 31,643	$ 35,437	$ 35,437	$ 34,978	-1.30%
320-6200-539-5129	UNIFORM ALLOWANCE	$ 3,438	$ 2,660	$ 4,340	$ 5,040	$ 5,040	$ 6,300	25.00%
320-6200-539-5131	EAP	$ 42	$ 49	$ 61	$ 59	$ 59	$ 83	40.68%

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CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2023/24

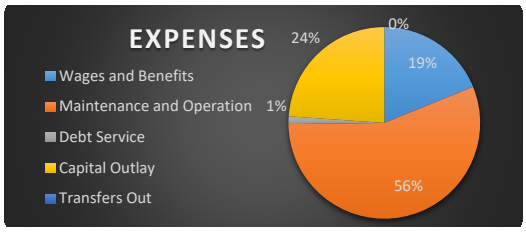
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
320-6200-549-5133	LIFE INSURANCE	$ 138	$ 99	$ 137	$ 161	$ 161	$ 201	25.00%
	TOTAL WAGES & BENEFITS	$ 428,816	$ 425,865	$ 583,719	$ 583,246	$ 484,936	$ 565,809	-2.99%
320-6200-539-5201	OFFICE SUPPLIES/POSTAGE	5,216	$ 4,894	$ 8,640	$ 10,000	$ 9,000	$ 9,000	-10.00%
320-6200-539-5205	PERSONNEL/MEDICAL	3,674	$ 192	$ 32	$ -	$ -	$ -	
320-6200-539-5210	DEPT TOOLS & SUPPLIES	19,565	$ 23,607	$ 21,923	$ 35,000	$ 36,000	$ 36,000	2.86%
320-6200-539-5211	RESERVE UNIFORMS	7,067	$ 9,388	$ 9,285	$ 12,500	$ 10,000	$ 12,500	0.00%
320-6200-539-5214	PRINTING & ADVERTISING	-	$ 407	$ -	$ 5,000	$ 1,200	$ 5,000	0.00%
320-6200-539-5215	INSURANCE	-	$ -	$ -	$ -	$ -	$ -	
320-6200-539-5216	COMMUNICATIONS	12,402	$ 9,409	$ 10,332	$ 17,500	$ 24,000	$ 20,000	14.29%
320-6200-539-5218	UTILITIES	32,194	$ 34,637	$ 36,582	$ 40,000	$ 45,000	$ 43,000	7.50%
320-6200-539-5222	VEHICLE MAINTENANCE	13,744	$ 19,560	$ 20,487	$ 30,000	$ 30,000	$ 32,000	6.67%
320-6200-539-5224	FUELS	13,817	$ 13,200	$ 14,500	$ 22,000	$ 26,616	$ 22,000	0.00%
320-6200-539-5226	EQUIPMENT MAINTENANCE	8,100	$ 9,036	$ 9,928	$ 12,000	$ 12,500	$ 12,000	0.00%
320-6200-539-5261	LIABILITY INSURANCE	4,062	$ 5,172	$ 8,065	$ 9,245	$ 9,245	$ 13,114	41.85%
320-6200-539-5262	PROPERTY INSURANCE	616	$ 1,151	$ 2,522	$ 3,232	$ 3,232	$ 4,671	44.52%
320-6200-539-5263	VEHICLE INSURANCE	5,443	$ 1,500	$ 2,079	$ 2,003	$ 2,003	$ 5,130	156.12%
320-6200-539-5264	ERMA	1,270	$ 1,442	$ 2,447	$ 2,277	$ 2,277	$ 2,064	-9.35%
320-6200-539-5265	RISK MGT/RMA ADMIN FEES	343	$ 340	$ 118	$ 15	$ 15	$ 195	1200.00%
320-6200-539-5266	UNEMPLOYMENT INS LIABLITITY	-	$ -	$ 127	$ -	$ -	$ -	
320-6200-539-5270	PROFESSIONAL SERVICES	28,226	$ 16,217	$ 23,090	$ 35,000	$ 35,000	$ 39,000	11.43%
320-6200-539-5291	CONF/MEETINGS/TRAVEL	3,260	$ 1,280	$ 4,574	$ 6,000	$ 6,000	$ 8,000	33.33%
320-6200-539-5292	MEMBERSHIPS/DUES	2,239	$ 1,682	$ 6,833	$ 7,000	$ 7,000	$ 7,500	7.14%
320-6200-539-5296	TRAINING & EDUCATION	5,777	$ 13,588	$ 9,249	$ 9,500	$ 9,500	$ 10,500	10.53%
320-6200-539-5324	FIRE PREVENTION	2,322	$ 3,638	$ 4,873	$ 7,000	$ 7,000	$ 9,000	28.57%
320-6200-539-5340	MISCELLANEOUS EXPENSE	12,371	$ 1,937	$ 946	$ -	$ -	$ 5,000	
320-6200-539-5341	COVID-19	3,801	$ 26,613	$ 975	$ -	$ -	$ -	
	TOTAL MAINTENANCE & OPERATIONS	$ 185,507	$ 198,890	$ 197,608	$ 265,272	$ 275,588	$ 295,674	11.46%
320-6200-539-5701	CAPITAL OUTLAY	$ -	$ -	$ 15,000	$ 22,000	$ 12,318	$ -	
320-6200-539-5727	FIRE STATION #1/#2 FURNITURE	$ 10,767	$ -	$ -	$ -	$ -	$ -	
320-6200-539-5768	FD CHIEF'S VEHICLE REPLACEMT	$ -	$ 245	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 10,767	$ 245	$ 15,000	$ 22,000	$ 12,318	$ -	-100.00%
	TOTAL, FIRE	**625,090.01**	**$ 624,999**	**$ 796,327**	**$ 870,518**	**$ 772,842**	**$ 861,483**	**-1.04%**
	TOTAL WAGES & BENEFITS	**$ 1,409,804**	**$ 2,739,323**	**$ 3,132,074**	**$ 3,020,957**	**$ 3,025,915**	**$ 3,103,722**	**2.74%**
	TOTAL MAINTENANCE & OPERATIONS	**$ 6,467,926**	**$ 6,558,152**	**$ 7,572,031**	**$ 9,811,660**	**$ 10,363,528**	**$ 8,771,417**	**-10.60%**
	TOTAL DEBT SERVICE	**$ 143,328**	**$ 149,544**	**$ 132,212**	**$ 115,761**	**$ 128,801**	**$ 102,191**	**-11.72%**
	TOTAL CAPITAL OUTLAY	**$ 17,131**	**$ 148,711**	**$ 124,625**	**$ 226,000**	**$ 220,087**	**$ 916,951**	**305.73%**
	TOTAL TRANSFERS OUT	**$ -**	**$ -**	**$ -**	**$ 2,200,000**	**$ 1,833,337**	**$ -**	
	TOTAL, ALL ENTERPRISE FUNDS	**$ 8,038,189**	**$ 9,595,729**	**$ 10,960,943**	**$ 15,374,378**	**$ 15,571,669**	**$ 12,894,281**	**-16.13%**
	Revenues	$ 9,083,018	$ 9,353,615	$ 10,592,074	$ 10,447,844	$ 12,685,046	$ 12,674,692	21.31%
	Expenses	$ 8,038,189	$ 9,595,729	$ 10,960,943	$ 15,374,378	$ 15,571,669	$ 12,894,281	-16.13%
		$ 1,044,829	$ (242,114)	$ (368,869)	$ (4,926,534)	$ (2,886,622)	$ (219,589)	-95.54%

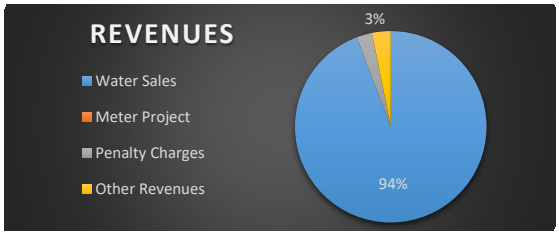
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WATER SYSTEM

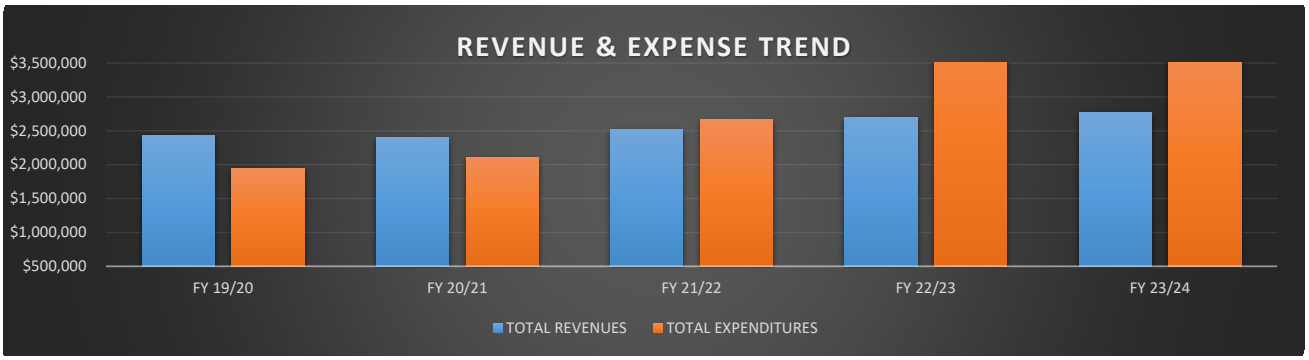
Description: The Water Fund handles all of the services of the water system. This includes delivery of water to customers, billing and collection and water connection fees. This enterprise fund provides clean and safe drinking water to the citizens of Kingsburg. The responsibilities for the accounting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

Budget Highlights Water main replacement and hydrant repairs will improve fire flows as part of capital improvements for FY24. Funds are also designated for fees related to Sustainable Groundwater Management Act (SGMA) requirements.





Water System	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Water Sales	$ 2,280,913	$ 2,378,557	$ 2,414,765	$ 2,384,000	$ 2,586,077	$ 2,611,938	9.56%
Meter Project	$ -	$ 214	$ (214)	$ 110	$ 110	$ -	-100.00%
Penalty Charges	$ 41,156	$ (99)	$ 79,627	$ 64,000	$ 92,103	$ 73,000	14.06%
Interest	$ 107,045	$ 20,983	$ 11,187	$ 20,000	$ 20,000	$ 22,000	10.00%
Water Mains	$ -	$ -	$ -	$ -	$ -	$ -	
Fire Hydrants	$ -	$ -	$ -	$ -	$ -	$ -	
Repayment for Fiber Optic Loan	$ -	$ -	$ -	$ -	$ -	$ 65,000	
Miscellaneous	$ 495	$ 1,602	$ 1,162	$ -	$ 3,066	$ -	
Water Arrearages Grant	$ -	$ -	$ 14,489	$ -	$ -	$ -	
TOTAL REVENUES	**$ 2,429,610**	**$ 2,401,257**	**$ 2,521,016**	**$ 2,468,110**	**$ 2,701,356**	**$ 2,771,938**	12.31%
EXPENDITURES							
Wages and Benefits	$ 375,964	$ 651,968	$ 709,808	$ 671,288	$ 706,692	$ 722,796	7.67%
Maintenance and Operation	$ 1,479,949	$ 1,363,354	$ 1,761,217	$ 3,971,211	$ 3,666,860	$ 2,147,247	-45.93%
Debt Service	$ 77,341	$ 86,057	$ 71,925	$ 59,374	$ 72,414	$ 49,779	-16.16%
Capital Outlay	$ 6,364	$ 5,425	$ 117,226	$ 204,000	$ 207,769	$ 916,951	349.49%
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 1,939,618**	**$ 2,106,803**	**$ 2,660,175**	**$ 4,905,873**	**$ 4,653,735**	**$ 3,836,773**	-21.79%
Net Revenue/(Expenditures)	$ 489,992	$ 294,454	$ (139,159)	$ (2,437,763)	$ (1,952,379)	$ (1,064,835)	-56.32%
Changes in Fund Balance	$ 114,640	$ (242,461)	$ 274,598				
Net Increase/(Decrease) in Fund Balance	$ 604,632	$ 51,993	$ 135,439	$ (2,437,763)	$ (1,952,379)	$ (1,064,835)	-56.32%
Beginning Fund Balance July 1	$ 10,172,474	$ 10,777,105	$ 10,829,098	$ 10,964,537	$ 10,964,537	$ 9,012,158	-17.81%
Ending Fund Balance June 30	$ 10,777,105	$ 10,829,098	$ 10,964,537	$ 8,526,775	$ 9,012,158	$ 7,947,323	-6.80%
Adjustment to Fund Balance							
Adjusted Ending Fund Balance	$ 10,777,105	$ 10,829,098	$ 10,964,537	$ 8,526,775	$ 9,012,158	$ 7,947,323	-6.80%

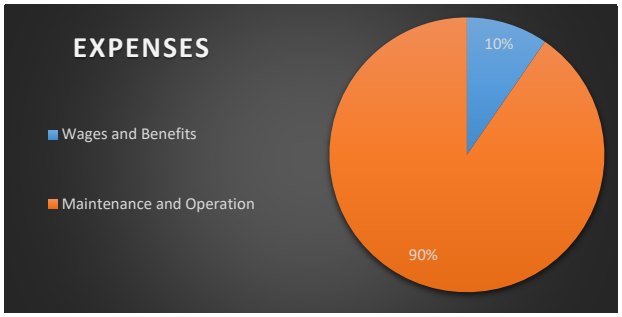


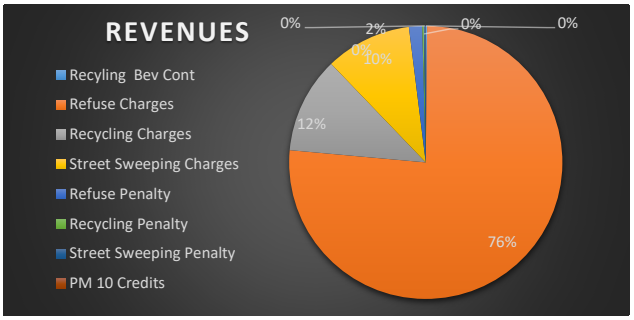
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SOLID WASTE

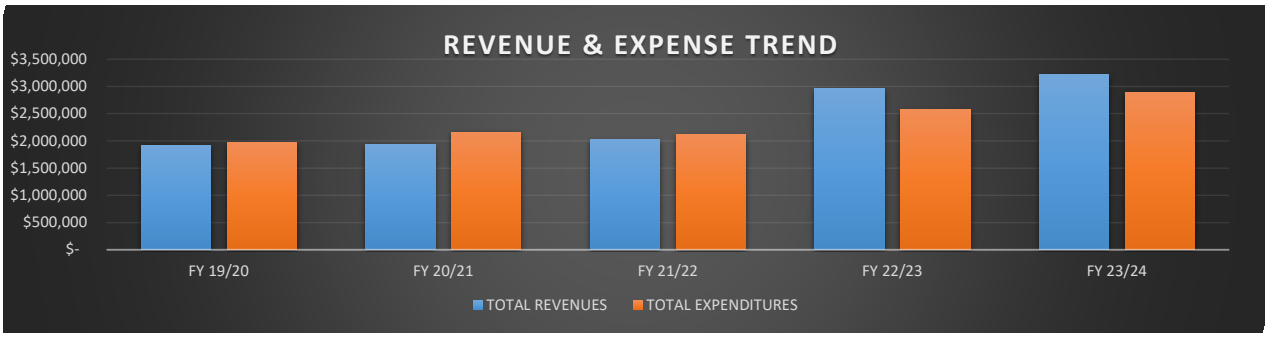
Description: The Solid Waste Fund handles all refuse, recycling and street sweeping services. It is an enterprise fund that provides accounting for the services provided by the City's contracted hauler, Mid Valley Disposal. Salaries and benefits are spent on the utility billing administration needed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

Budget Highlights: The City's contract with the contracted hauler includes annual increases as determined by CPI. FY24 will see a rate increase as adopted as part of the Prop 218 process conducted in FY23. The fund will operate in the positive.





SOLID WASTE	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Recyling Bev Cont	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	0.00%
Refuse Charges	$ 1,549,120	$ 1,575,390	$ 1,609,864	$ 1,604,000	$ 2,257,063	$ 2,449,710	52.73%
Recycling Charges	$ 201,389	$ 208,398	$ 218,737	$ 217,500	$ 335,974	$ 366,089	68.32%
Street Sweeping Charges	$ 140,850	$ 137,119	$ 142,272	$ 140,000	$ 293,277	$ 327,489	133.92%
Refuse Penalty	$ 21,255	$ (26)	$ 39,640	$ 39,000	$ 50,186	$ 50,186	28.68%
Recycling Penalty	$ 2,370	$ (5)	$ 4,281	$ 2,500	$ 6,473	$ 6,473	158.91%
Street Sweeping Penalty	$ 1,882	$ (1)	$ 3,240	$ 2,000	$ 6,822	$ 6,822	241.12%
PM 10 Credits	$ -	$ -	$ -	$ -	$ -	$ -	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 1,921,866**	**$ 1,925,875**	**$ 2,023,034**	**$ 2,010,000**	**$ 2,954,795**	**$ 3,211,769**	**59.79%**
EXPENDITURES							
Wages and Benefits	$ 130,826	$ 353,834	$ 277,333	$ 245,854	$ 254,612	$ 277,507	12.87%
Maintenance and Operation	$ 1,636,343	$ 1,672,491	$ 1,842,746	$ 2,119,499	$ 2,319,725	$ 2,612,235	23.25%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Transfers Out	$ 200,000	$ 135,147	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 1,967,168**	**$ 2,161,472**	**$ 2,120,079**	**$ 2,365,353**	**$ 2,574,337**	**$ 2,889,742**	**22.17%**
Net Revenue/(Expenditures)	$ (45,302)	$ (235,597)	$ (97,045)	$ (355,353)	$ 380,458	$ 322,028	210%
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (45,302)	$ (235,597)	$ (97,045)	$ (355,353)	$ 380,458	$ 322,028	-190.62%
Beginning Fund Balance July 1	$ (332,496)	$ (506,101)	$ (741,698)	$ (770,916)	$ (770,916)	$ (390,458)	-49.35%
Ending Fund Balance June 30	$ (377,798)	$ (741,698)	$ (838,743)	$ (1,126,269)	$ (390,458)	$ (68,430)	-93.92%
Adjustment to Fund Balance	$ (128,303)		$ 67,827				
Adjusted Ending Fund Balance	$ (506,101)	$ (741,698)	$ (770,916)	$ (1,126,269)	$ (390,458)	$ (68,430)	-93.92%

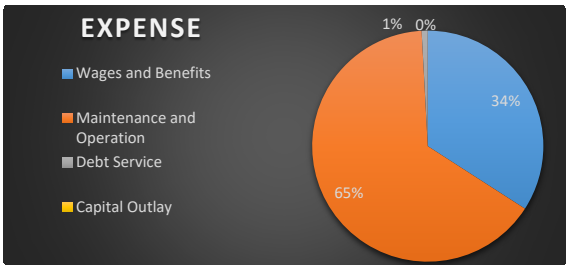


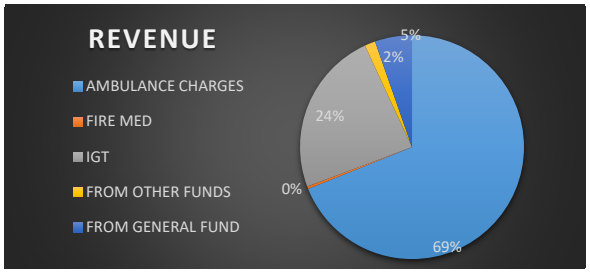
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FIRE/AMBULANCE

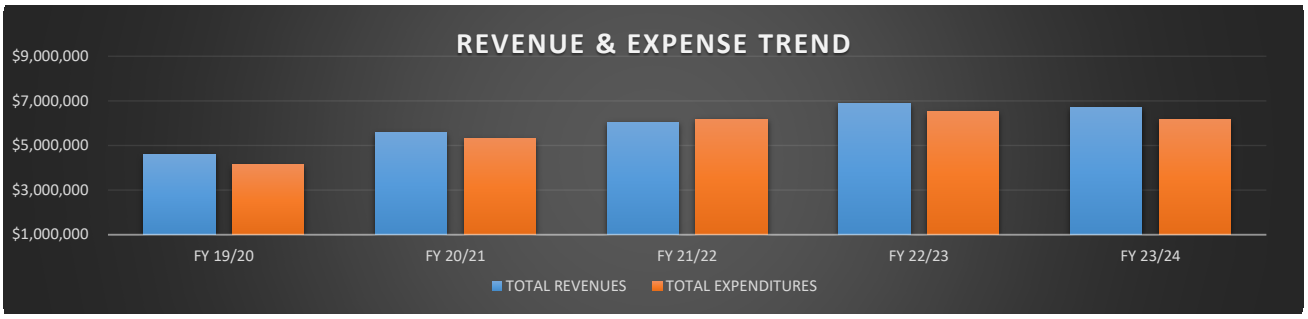
Description: The Fire/Ambulance Department is the primary funding source for Fire/EMS activities. Revenues for the fund are obtained from the General Fund, Ambulance transport fees, grants and various miscellaneous fees. The Fire Department handles all activities related to fire services, emergency transport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

Budget Highlights: The City continues to work to keep a second ambulance in operation full-time to provide necessary services for our community. FY23 saw our ISO rating improve from a 3 to a 2.





FIRE/AMBULANCE	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Homeland Security	$ -	$ -	$ 3,000	$ 3,500	$ 3,500	$ 3,500	0.00%
FEMA Grant	$ -	$ -	$ -	$ -	$ -	$ 33,000	
OES Grant	$ -	$ 252,694	$ 135,586	$ -	$ 119,000	$ 25,000	
SAFER Grant	$ -	$ -	$ -	$ -	$ -	$ -	
Ambulance Charges	$ 2,825,805	$ 2,783,871	$ 4,144,497	$ 3,178,965	$ 4,700,000	$ 4,500,000	41.56%
Fire Med	$ 17,330	$ 21,064	$ 19,685	$ 22,000	$ 20,000	$ 23,000	4.55%
GEMT	$ 64,369	$ 20,349	$ -	$ -	$ 106,791	$ 46,000	
IGT	$ 1,168,315	$ 1,514,389	$ 733,264	$ 2,148,577	$ 1,463,086	$ 1,556,000	-27.58%
Miscellaneous	$ 22,277	$ 43,094	$ 70,337	$ 15,000	$ 6,533	$ 54,000	260.00%
Hospital District Contribution	$ -	$ 664,310	$ 366,654	$ -	$ -	$ -	
From Other Funds	$ -	$ -	$ -	$ 108,963	$ 108,963	$ 100,485	-7.78%
From General Fund	$ 500,000	$ 300,000	$ 575,000	$ 350,000	$ 350,000	$ 350,000	0.00%
TOTAL REVENUES	**$ 4,598,096**	**$ 5,599,772**	**$ 6,048,024**	**$ 5,827,005**	**$ 6,877,872**	**$ 6,690,985**	14.83%
EXPENDITURES							
Wages and Benefits	$ 903,014	$ 1,733,520	$ 2,144,934	$ 2,103,815	$ 2,064,611	$ 2,103,419	-0.02%
Maintenance and Operation	$ 3,151,634	$ 3,387,160	$ 3,968,069	$ 3,720,950	$ 4,376,943	$ 4,011,935	7.82%
Debt Service	$ 65,988	$ 63,488	$ 60,288	$ 56,388	$ 56,388	$ 52,413	-7.05%
Capital Outlay	$ 10,767	$ 143,286	$ 7,400	$ 22,000	$ 12,318	$ -	-100.00%
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 4,131,403**	**$ 5,327,454**	**$ 6,180,689**	**$ 5,903,153**	**$ 6,510,259**	**$ 6,167,766**	4.48%
Net Revenue/(Expenditures)	$ 466,693	$ 272,318	$ (132,665)	$ (76,148)	$ 367,613	$ 523,219	-787.11%
Changes in Fund Balance	$ 16,172	$ -					
Net Increase/(Decrease) in Fund Balance	$ 482,865	$ 272,318	$ (132,665)	$ (76,148)	$ 367,613	$ 523,219	-787.11%
Beginning Fund Balance July 1	$ (1,460,904)	$ (319,360)	$ (47,041)	$ 157,715	$ 157,715	$ 525,328	233.09%
Ending Fund Balance June 30	$ (978,039)	$ (47,041)	$ (179,706)	$ 81,567	$ 525,328	$ 1,048,546	1185.50%
Adjustment to Fund Balance	$ 658,679		$ 337,421				
Adjusted Ending Fund Balance	$ (319,360)	$ (47,041)	$ 157,715	$ 81,567	$ 525,328	$ 1,048,546	1185.50%



FIBER OPTIC LOAN

Description: The City provided a loan as part of public/private partnership to bring Fiber Optic Internet to the community. The project includes a 17-mile buildout to allow for all residents and busineses to connect to the new high-speed internet option. The project is currently under construction and is anticipated to be completed by the end of August 2023.

Budget Highlights: Revenues are estimated as they are ulitmately based upon subscriber fees as part of a negotiated agreement that was approved by Council in August 2022.

FIBER OPTIC LOAN	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Repayment for Fiber Optic Loan	$ -			$ -	$ 1,200	$ 65,000	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,200**	**$ 65,000**	
EXPENDITURES							
Fiber Optic Loan				$ -	$ 1,833,337	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,833,337**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ (1,832,137)	$ 65,000	
Changes in Fund Balance		$ -					
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ (1,832,137)	$ 65,000	
Beginning Fund Balance July 1	$ -	$ -	$ -	$ -	$ -	$ (1,832,137)	
Ending Fund Balance June 30	$ -	$ -	$ -	$ -	$ (1,832,137)	$ (1,767,137)	

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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 Projects 2023-2024						
Department	**Strategic Goal Met**	**Type of Request**	**Item Description**	**Purpose**	**Cost**	**Funding Source**
All	All	Infrastructure	5-Year Strategic Plan Update	Update Existing Strategic Plan Document; Carryover from FY23	$25,000	Multi-Dept. Funded
Police	All	Facilities	HVAC	KPD 2 HVAC Replacements; End of Life	$36,000	Equipment Reserve
Community Development	Promote Sustainable Development/Increase Retail Opportunities	Incentive	Façade/Alley Program	Grant Program for Façade/Alley	$35,000	Economic Development/GF
Community Development	Promote Sustainable Development/Increase Retail Opportunities	Incentive	Econ. Development - Property Tax	Forgivable Loan Program; Anticipated Agreements	$375,000	Forgivable Loan Fund
Community Development	Promote Sustainable Development/Increase Retail Opportunities	Incentive	Economic Development Incentive	Upper Floor Loan Program	$100,000	Economic Stablization Fund
Council	All	Planning	Impact Fee Nexus Study	Developer Impact Fee Nexus Study Update; State Mandated Update	$50,000	Various Impact Fee Funds
Council	All	Facilities	Council Chamber Upgrades	Microphones/Meeting Space Improvement	$30,000	General Fund/Water Enterprise
Council	All	Planning	General Plan Update	General Plan Update; Consultant (multi-year)	$200,000	ARPA
Council	All	Planning	Compensation Study	Organizational Compensation Study (carryover)	$45,000	General Fund/Water Enterprise
Council/Committee	Improve Public Safety	Infrastructure	Funding Request For Improvements	Public Safety Committee Request	$10,000	General Fund
Engineering/PW	Improve Public Safety	Infrastructure	TOD Intersection Improvements	Phase 1 TOD Grant Improvements, Intersections and Bike Lanes	$445,000	TOD Grant; Fresno COG
Engineering/PW	Improve Public Safety	Infrastructure	Parking Lot Construction	Smith St. Parking Lot; Final Parking Lot Update; FCRTA Partnership	$75,000	Measure C
Engineering/PW	Improve Public Safety	Infrastructure	Sidewalk Installation	12th Ave Sidewalk (Stroud to Aslan); Construction	$65,350	CMAQ Grant; 11.4 % Measure C Local Share
Engineering/PW	Improve Public Safety	Infrastructure	Sidewalk Installation	18th Ave Sidewalk (Stroud to Klepper); Construction	$120,400	CMAQ Grant; 11.4% LTF 3 Local Share
Engineering/PW	Improve Public Safety	Infrastructure	Sidewalk Installation	18th Ave Sidewalk (Tulare St. to Stroud); Construction	$168,831	CMAQ Grant; 11.4% LTF 3 Local Share
Engineering/PW	Improve Public Safety	Planning	LRSP Update	Local Road Safety Plan; New Mandate - Required to Apply for Federal Transportation Grants	$45,000	Traffic Impact Fees
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	15th Ave./16th Ave./17th Ave; Stroud Ave. to Linnar Tract	$885,000	Local Transportation Funds
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Riverside Ave.; Base repair and repavement (21st to 22nd)	$130,000	Local Transportation Funds
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Draper St. (California St. to Sierra St.); With TOD Project	$150,000	Measure C
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Mariposa St. (6th Ave. to 10th St.)	$295,000	SB1
Fire	Improve Public Safety	Equipment	Engine Replacement	Fire Engine Year 2 Deposit	$100,000	Measure E
Fire	Improve Public Safety	Equipment	SCBA Equipment	Self Contained Breathing Apparatus Testing/Equipment	$75,000	Measure E
Fire/Amb	Improve Public Safety	Equipment	Radios/Communications	Year 4/5; Phased Communications Upgrades	$30,000	Measure E
Fire/Amb	Improve Public Safety	Facilities	HVAC	Replace Aging HVAC Units (2)	$26,500	Measure E
Fire/Amb	Improve Public Safety	Equipment	PPE Testing	PPE Testing; New NFPA Requirement	$25,000	Measure E
Fire/Amb	Improve Public Safety	Facilities	Overhead Door Operation	Replace 4 Overhead Door Operators; Station #1	$50,000	Measure E
Parks	Provide Recreation Opportunities for All Ages	Infrastructure	Laurel St. Dog Park Project	Construction Improvements for Laurel St. Dog Park	$1,244,000	Prop. 68 State Grant
Parks	Provide Recreation Opportunities for All Ages	Infrastructure	Prop. 68 Funds	Athwal Park Restroom Installation; Phase 2	$210,000	Prop 68 (non-competitive)/Park Impact Fees
Parks	Provide Recreation Opportunities for All Ages	Facilities	Tree Removal	Removal Problem Trees in Public Right of Way (contract work)	$20,000	General Fund
Police	Improve Public Safety	Equipment	Body Worn Cameras	Outfit Officers with BWC and Dash Cameras; Year 1	$80,000	Measure E
Police	Improve Public Safety	Equipment	Radios	Dual Band Radio; HS SRO	$9,000	Measure E
Police	Improve Public Safety	Facilities	Generator Maintenance	Load Test/Generator Repairs @KPD	$10,000	Measure E
Police	Improve Public Safety	Vehicle	New Vehicles	New Patrol Vehicles; 3 New Vehicles	$270,000	Measure E
Police	Improve Public Safety	Vehicle	New Vehicles	One New Patrol Vehicle; One Carryover from FY23 (on order); Upfit	$180,000	1 General Fund, 1 Equipment Reserve
Pool	Provide Recreation Opportunities for All Ages	Facilities	CO2 Tanks	Install CO2 Tanks to Replace Muriatic Acid; Provides long-term cost savings	$5,000	Pool
Pool	Provide Recreation Opportunities for All Ages	Infrastructure	Shade Structure	Replace Shade Structure (North end)	$42,000	Pool
Public Works	Ensure Financial Stability	Facilities	HVAC Replacement	HVAC Replacements (2 4-ton units @KPD)	$35,000	General Fund
Public Works	Improve Public Safety	Facilities	Comms. Equipment Room	Climate Control for Communication Room	$10,000	General Fund
PW/Solid Waste	Ensure Financial Stability	Materials	SB1383 Requirement	SB1383 Procurement Requirement	$20,000	Solid Waste Fund
Water Enterprise	Improve Public Safety	Infrastructure	Water Main Projects	2'' & 4'' Water Main Replacements; Improve Fire Flows (15th & 16th Ave, Draper St.)	$440,000	Water Enterprise
Water Enterprise	Ensure Financial Stability	Infrastructure	Water Conservation	Turf Replacement (City and Residential Converstions)	$60,000	Water Enterprise
Water Enterprise	Improve Public Safety	Facilities	Generator Maintenance	Load Test/Generator Repairs	$15,000	Water Enterprise
Water Enterprise	Improve Public Safety	Infrastructure	Hydrant Replacement	Hydrant Replacements	$20,000	Water Enterprise
Water Enterprise	Ensure Financial Stability	Software	Water Billing Software Update	Water Billing Software Update	$15,000	Water Enterprise
Water Enterprise	All	Infrastructure	Flow Meter Replacements	Update Flow Meters at Wells (9, 10, 12, 14, 16)	$25,000	Water Enterprise
				Total Capital Improvement Plan	**$6,302,081**	

CITY OF KINGSBURG
Summary of Development Impact Fee Funds

2023-24 Fiscal Year Budget

	Capital Facilities					
	Traffic	**Public Safety**	**Recreation**	**Water**	**General Government**	**Sewer Connection**
Actual Fund Balance, June 30, 2022	2,012,864	(668,209)	967,438	1,263,771	1,071,886	1,386,389
Estimated Beg. Fund Bal., June 30, 2023	1,773,485	(586,249)	772,833	1,330,371	1,149,544	1,453,163
Revenues:						
Impact Fees	30,000	65,000	65,000	60,000	70,500	50,000
Interest	24,000	-	-	-	-	-
Total Revenue	54,000	65,000	65,000	60,000	70,500	50,000
Expenses:						
Interest	-	-	-	-	-	-
Misc Improv/Dev Reimb	-	-	-	-	-	-
Professional Services	55,000	10,000	10,000	10,000	10,000	-
Park Improvements-Athwal park	-	-	200,000	-	-	-
Capital Outlay	-	-	-	-	-	-
Municipal Service Review	-	-	-	-	-	-
18th Ave SB lanes	-	-	-	-	-	-
Road repair Ave 396	-	-	-	-	-	-
Update ADA transition plan	-	-	-	-	-	-
Total Expenses	55,000	10,000	210,000	10,000	10,000	-
Net Result	*(1,000)*	*55,000*	*(145,000)*	*50,000*	*60,500*	*50,000*
Projected Fund Balance, June 30, 2024	**1,772,485**	**(531,249)**	**627,833**	**1,380,371**	**1,210,044**	**1,503,163**

	Storm Drain	**Park & Recreation - Neighborhood**	**Park & Recreation - Community**	**Traffic Impact**	**Equipment Replacement Reserve**	**TOTAL**
Actual Fund Balance, June 30, 2022	80,772	224,829	204,561	13,386	25,397	6,583,084
Estimated Beg. Fund Bal., June 30, 2023	78,197	284,829	210,370	13,386	25,397	6,505,326
Revenues:						
Impact Fees	18,000	60,000	-	-	-	418,500
Interest	-	-	-	-	-	24,000
Total Revenue	18,000	60,000	-	-	-	442,500
Expenses:						
Interest						-
Misc Improv/Dev Reimb	-	-	-	-	-	-
Professional Services	-	-	-	-	-	95,000
Park Improvements	-	-	-	-	-	200,000
Design for Recreation space	-	-	-	-	-	-
Municipal Service Review	-	-	-	-	-	-
Stroud line	-	-	-	-	-	-
Road repair Ave 396	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	295,000
Net Result	*18,000*	*60,000*	-	-	-	147,500
Projected Fund Balance, June 30, 2024	**96,197**	**344,829**	**210,370**	**13,386**	**25,397**	**6,652,826**

CITY OF KINGSBURG
DEVELOPMENT IMPACT FEE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
CAPITAL FACILITIES								
210-0000-451-0101	INTEREST	$ 34,278	$ 21,624	$ 20,615	$ -	$ 50,000	$ 24,000	
210-0000-481-0101	**HOLDING**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**34,278**	**$ 21,624**	**$ 20,615**	**$ -**	**$ 50,000**	**$ 24,000**	
210-0000-451-0201	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0102	**TRAFFIC**	$ 442,130	$ 373,816	$ 380,981	$ 250,000	$ 30,621	$ 30,000	-88.00%
	TOTAL	**$ 442,130**	**$ 373,816**	**$ 380,981**	**$ 250,000**	**$ 30,621**	**$ 30,000**	**-88.00%**
210-0000-451-0202	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0103	**FIRE/AMBULANCE**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
210-0000-451-0203	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0104	**POLICE**	$ -	$ -	$ 14,208	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ 14,208**	**$ -**	**$ -**	**$ -**	
210-0000-451-0209	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0110	**PUBLIC SAFETY**	$ 276,621	$ 198,411	$ 296,695	$ 160,000	$ 81,960	$ 65,000	-59.38%
	TOTAL	**$ 276,621**	**$ 198,411**	**$ 296,695**	**$ 160,000**	**$ 81,960**	**$ 65,000**	**-59.38%**
210-0000-451-0206	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0107	**PARKS AND RECREATION**	$ 759,612	$ 72,675	$ 184,374	$ 130,000	$ 91,967	$ 65,000	-50.00%
	TOTAL	**$ 759,612**	**$ 72,675**	**$ 184,374**	**$ 130,000**	**$ 91,967**	**$ 65,000**	**-50.00%**
210-0000-451-0208	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0109	**WATER FACILITIES**	220,354	$ 173,029	$ 260,651	$ 150,000	$ 77,740	$ 60,000	-60.00%
	TOTAL	**$ 220,354**	**$ 173,029**	**$ 260,651**	**$ 150,000**	**$ 77,740**	**$ 60,000**	**-60.00%**
210-0000-451-0204	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0105	**CITY HALL**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
210-0000-451-0205	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0106	**PUBLIC WORKS**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
210-0000-451-0207	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0108	**LIBRARY**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
210-0000-451-0210	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0111	**GENERAL GOVERNMENT**	$ 213,600	$ 105,096	$ 286,069	$ 150,000	$ 100,158	$ 65,000	-56.67%
	TOTAL	**$ 213,600**	**$ 105,096**	**$ 286,069**	**$ 150,000**	**$ 100,158**	**$ 65,000**	**-56.67%**
210-0000-451-0210	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0112	**GEN GOV-ADMIN FEES**	$ 21,065	$ 11,430	$ 29,951	$ 20,000	$ 5,850	$ 5,500	-72.50%
	TOTAL	**$ 21,065**	**$ 11,430**	**$ 29,951**	**$ 20,000**	**$ 5,850**	**$ 5,500**	**-72.50%**
210-0000-481-0113	**SPECIAL TRAFFIC (18THKERN)**	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0114	**SPECIAL TRAFFIC (18THSR99)**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL, GENERAL GOVERNEMENT	**$ 234,665**	**$ 116,526**	**$ 316,021**	**$ 170,000**	**$ 106,008**	**$ 70,500**	**-58.53%**
	TOTAL INTEREST	**$ 34,278**	**$ 21,624**	**$ 20,615**	**$ -**	**$ 50,000**	**$ 24,000**	
	TOTAL FEES	**1,933,382**	**$ 934,456**	**$ 1,452,930**	**$ 860,000**	**$ 388,295**	**$ 290,500**	**-66.22%**
	TOTAL, CAPITAL FACILITIES	**$ 1,967,660**	**$ 956,081**	**$ 1,473,545**	**$ 860,000**	**$ 438,295**	**$ 314,500**	**-63.43%**

SEWER CONNECTION

TOC

CITY OF KINGSBURG
DEVELOPMENT IMPACT FEE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
211-0000-451-0101	INTEREST	$ 16,904	$ 7,211	$ 5,396	$ -	$ 15,741	$ -	
211-0000-481-0201	CONNECTION FEES	$ 128,168	$ 112,959	$ 164,304	$ 100,000	$ 51,034	$ 50,000	-50.00%
	TOTAL, SEWER CONNECTION	**145,072**	**$ 120,170**	**$ 169,700**	**$ 100,000**	**$ 66,775**	**$ 50,000**	**-50.00%**
STORM DRAIN								
212-0000-451-0101	INTEREST	$ 3,375	$ 1,419	$ 968	$ -	$ 2,417	$ -	
212-0000-481-0301	STORM DRAIN FEES	$ 11,131	$ 110,250	$ 81,706	$ 50,000	$ 18,107	$ 18,000	-64.00%
	TOTAL, STORM DRAIN	**14,506**	**$ 111,669**	**$ 82,674**	**$ 50,000**	**$ 20,524**	**$ 18,000**	**-64.00%**
NEIGHBORHOOD/PARK REC								
214-0000-422-0401	CMAS GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
214-0000-481-0401	HOLDING	$ -	$ -	$ -	$ -	$ -	$ -	
214-0000-481-0402	NEIGHBORHOOD	$ 70,992	$ 57,926	$ 135,740	$ 60,000	$ 60,000	$ 60,000	0.00%
	TOTAL, N-HOOD/PARK REC	**$ 70,992**	**$ 57,926**	**$ 135,740**	**$ 60,000**	**$ 60,000**	**$ 60,000**	**0.00%**
COMMUNIY/PARK REC								
214-0000-451-0101	INTEREST	$ 4,147	$ 1,942	$ 1,837	$ -	$ 5,809	$ -	
214-0000-451-0302	REGIONAL	$ -	$ -	$ -	$ -	$ -	$ -	
214-0000-481-0403	REGIONAL	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, COMMUNITY/PARK REC	**4,147**	**$ 1,942**	**$ 1,837**	**$ -**	**$ 5,809**	**$ -**	
	TOTAL GRANTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL INTEREST	**$ 4,147**	**$ 1,942**	**$ 1,837**	**$ -**	**$ 5,809**	**$ -**	
	TOTAL FEES	**70,992**	**$ 57,926**	**$ 135,740**	**$ 60,000**	**$ 60,000**	**$ 60,000**	
	TOTAL, PARK/RECREATION	**75,139**	**$ 59,868**	**$ 137,577**	**$ 60,000**	**$ 65,809**	**$ 60,000**	**0.00%**
TRAFFIC IMPACT								
216-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
216-0000-481-0501	TRAFFIC IMPACT FEES	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, TRAFFIC IMPACT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
EQUIPMENT/FACILITY RESERVE								
243-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
243-0000-451-0504	**POOL**	$ -	$ -	$ -	$ -	$ -	$ -	
243-0000-451-0509	**FIRE TRUCK**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, EQUIP/FACIL RES.	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL GRANTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL INTEREST	**$ 58,704**	**$ 32,196**	**$ 28,817**	**$ -**	**$ 73,967**	**$ 24,000**	
	TOTAL FEES	**$ 2,143,673**	**$ 1,215,591**	**$ 1,834,680**	**$ 1,070,000**	**$ 517,437**	**$ 418,500**	**-60.89%**
	TOTAL, CAPITAL PROJECTS	**$ 2,202,377**	**$ 1,247,788**	**$ 1,863,497**	**$ 1,070,000**	**$ 591,403**	**$ 442,500**	**-58.64%**
	Revenues	$ 2,202,377	$ 1,247,788	$ 1,863,497	$ 1,070,000	$ 591,403	$ 442,500	
	Expenses	$ 662,243	$ 49,761	$ 462,909	$ 335,000	$ 613,312	$ 295,000	
		$ 1,540,134	$ 1,198,027	$ 1,400,588	$ 735,000	$ (21,909)	$ 147,500	

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CITY OF KINGSBURG
DEVELOPMENT IMPACT FEE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
TRAFFIC FACILITIES								
210-9601-549-5270	PROFESSIONAL SERVICES	$ 2,874	$ -	$ -	$ -	$ -	$ 55,000	
210-9601-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9601-549-5710	18TH AVE SB LANES(KAMM-N/O TRACT6167	$ -	$ -	$ -	$ 270,000	$ 270,000	$ -	
210-9601-549-5758	UPDATE ADA TRANSITION PLAN	$ 18,750	$ -	$ -	$ -	$ -	$ -	
210-9601-549-5761	ROAD REPAIR-AVE 396	$ -	$ -	$ 212,000	$ -	$ -	$ -	
	TOTAL, TRAFFIC FACILITIES	**$ 21,624**	**$ -**	**$ 212,000**	**$ 270,000**	**$ 270,000**	**$ 55,000**	**-79.63%**
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	$ -	$ -	$ -	$ -	$ -	$ -	
210-9609-549-5606	CAPITAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -	
210-9609-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ 10,000	
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ 10,000	
	TOTAL, PUBLIC SAFETY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,000**	
PARKS AND REC								
210-9606-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -		$ 10,000	
210-9606-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -			
210-9606-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -			
210-9606-549-5759	PARK IMPROVEMENTS	$ 618,130	$ 3,626	$ 32,064	$ 65,000	$ 286,572	$ 200,000	
210-9606-549-5760	DESIGN FOR RECREATION SPACE	$ -	$ -	$ -	$ -			
	TOTAL	**$ 618,130**	**$ 3,626**	**$ 32,064**	**$ 65,000**	**$ 286,572**	**$ 210,000**	**223.08%**
WATER FACILITIES								
210-9608-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ 10,000	
210-9608-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9608-549-5701	CAPITAL OUTLAY	$ -	$ -	$ 20,840	$ -	$ 11,140	$ -	
	TOTAL	**$ -**	**$ -**	**$ 20,840**	**$ -**	**$ 11,140**	**$ 10,000**	
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	$ -	$ 43,945	$ 13,750	$ -	$ 22,500	$ 10,000	
210-9691-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9691-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
210-9691-549-5757	MUNICIPAL SERVICE REVIEW	$ 22,489	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ 22,489	$ 43,945	$ 13,750	$ -	$ 22,500	$ 10,000	
	TOTAL, GENERAL GOVERNMENT	**22,489**	**$ 43,945**	**$ 13,750**	**$ -**	**$ 22,500**	**$ 10,000**	
	TOTAL PROFESSIONAL SERVICES	**$ 2,874**	**$ 43,945**	**$ 13,750**	**$ -**	**$ 22,500**	**$ 85,000**	
	TOTAL CAPITAL LEASE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL OUTLAY	**$ 659,369**	**$ 3,626**	**$ 264,905**	**$ 335,000**	**$ 567,712**	**$ 210,000**	
	TOTAL TRANSFERS OUT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL FACILITIES	**$ 662,243**	**$ 47,571**	**$ 278,655**	**$ 335,000**	**$ 590,212**	**$ 295,000**	**-11.94%**
SEWER CONNECTION								
211-9100-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
211-9100-549-5425	DEVELOPER REIMBURSEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	
211-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
211-9100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	

TOC

CITY OF KINGSBURG
DEVELOPMENT IMPACT FEE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
	TOTAL, SEWER CONNECTION	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
STORM DRAIN								
212-9100-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ 23,100	$ -	
212-9100-549-5425	DEVELOPER REIMBURSEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	
212-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
212-9100-549-5701	CAPITAL OUTLAY	$ -	$ 2,190	$ 184,254	$ -	$ -	$ -	
	TOTAL, STORM DRAIN	**$ -**	**$ 2,190**	**$ 184,254**	**$ -**	**$ 23,100**	**$ -**	
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	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, STORM DRAIN	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, PARK/RECREATION	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL PROFESSIONAL SERVICES	**$ 2,874**	**$ 43,945**	**$ 13,750**	**$ -**	**$ 23,100**	**$ 85,000**	
	TOTAL DEVELOPER REIMURSEMENT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL LEASE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL OUTLAY	**$ 659,369**	**$ 5,816**	**$ 449,159**	**$ 335,000**	**$ 567,712**	**$ 210,000**	
	TOTAL TRANSFERS OUT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL, CAPITAL PROJECTS	**$ 662,243**	**$ 49,761**	**$ 462,909**	**$ 335,000**	**$ 613,312**	**$ 295,000**	**-11.94%**
	Revenues	$ 2,202,377	$ 1,247,788	$ 1,863,497	$ 1,070,000	$ 591,403	$ 442,500	
	Expenses	$ 662,243	$ 49,761	$ 462,909	$ 335,000	$ 613,312	$ 295,000	
		$ 1,540,134	$ 1,198,027	$ 1,400,588	$ 735,000	$ (21,909)	$ 147,500	

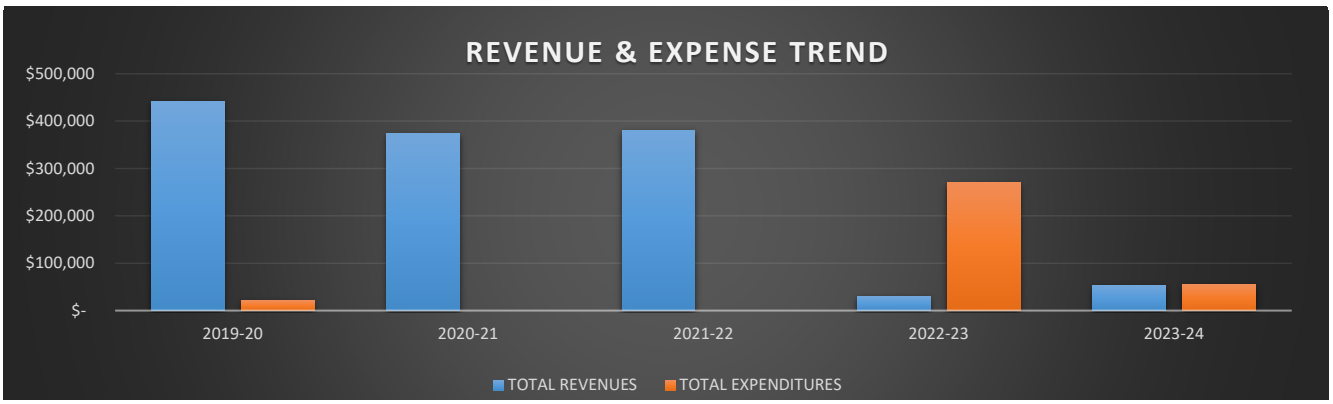
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DEVELOPMENT IMPACT FEES - TRAFFIC

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 FY24 are related to Nexus study/Local road safety plan and a portion of the impact fee nexus study update.

CAPITAL FACILITIES - TRAFFIC	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ 24,000	
Traffic	$ 442,130	$ 373,816	$ 380,981	$ 250,000	$ 30,621	$ 30,000	
TOTAL REVENUES	**$ 442,130**	**$ 373,816**	**$ 380,981**	**$ 250,000**	**$ 30,621**	**$ 54,000**	
EXPENDITURES							
Professional Services	$ 2,874	$ -	$ -	$ -	$ -	$ 55,000	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ 270,000	$ 270,000	$ -	
Update ADA Transition Plan	$ 18,750	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 21,624**	**$ -**	**$ -**	**$ 270,000**	**$ 270,000**	**$ 55,000**	
Net Revenue/(Expenditures)	$ 420,506	$ 373,816	$ 380,981	$ (20,000)	$ (239,379)	$ (1,000)	
Changes in Fund Balance	$ -						
Net Increase/(Decrease) in Fund Balance	$ 420,506	$ 373,816	$ 380,981	$ (20,000)	$ (239,379)	$ (1,000)	
Beginning Fund Balance, July 1	$ 837,562	$ 1,258,068	$ 1,631,883	$ 2,012,864	$ 2,012,864	$ 1,773,485	-11.89%
Ending Fund Balance, June 30	$ 1,258,068	$ 1,631,883	$ 2,012,864	$ 1,992,864	$ 1,773,485	$ 1,772,485	-11.06%



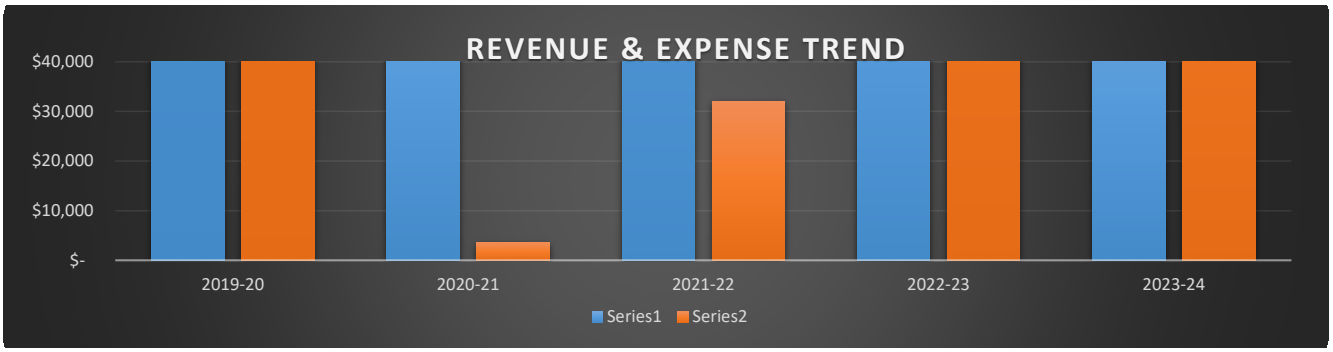
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DEVELOPMENT IMPACT FEES - SPECIAL RECREATION

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 improvements for new recreational opporunities.

CAPITAL FACILITIES - RECREATION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
Parks and Recreation	$ 759,612	$ 72,675	$ 184,374	$ 130,000	$ 91,967	$ 65,000	
TOTAL REVENUES	**$ 759,612**	**$ 72,675**	**$ 184,374**	**$ 130,000**	**$ 91,967**	**$ 65,000**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ 10,000	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
Park Improvements	$ 618,130	$ 3,626	$ 32,064	$ 65,000	$ 286,572	$ 200,000	
Design for Recreation Space	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 618,130**	**$ 3,626**	**$ 32,064**	**$ 65,000**	**$ 286,572**	**$ 210,000**	
Net Revenue/(Expenditures)	$ 141,481	$ 69,049	$ 152,310	$ 65,000	$ (194,605)	$ (145,000)	
Changes in Fund Balance	$ -	$ -	$ -				
Net Increase/(Decrease) in Fund Balance	$ 141,481	$ 69,049	$ 152,310	$ 65,000	$ (194,605)	$ (145,000)	
Beginning Fund Balance, July 1	$ 604,598	$ 746,079	$ 815,128	$ 967,438	$ 967,438	$ 772,833	-20.12%
Ending Fund Balance, June 30	$ 746,079	$ 815,128	$ 967,438	$ 1,032,438	$ 772,833	$ 627,833	-39.19%



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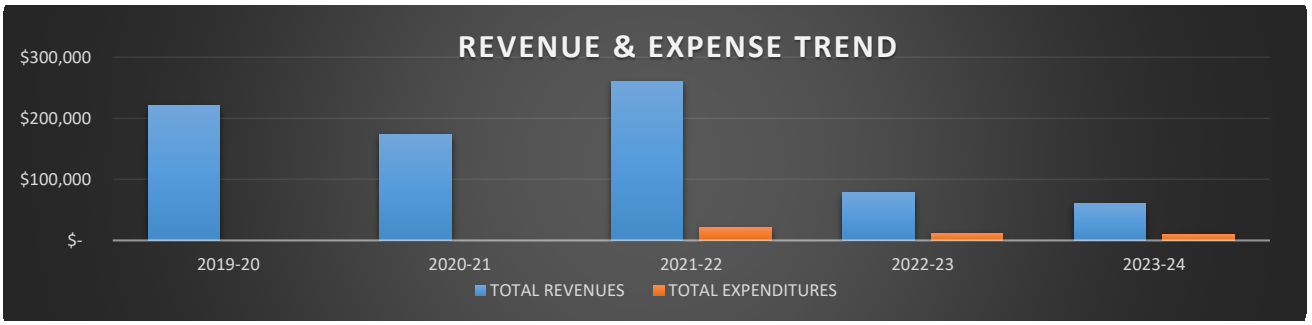
DEVELOPMENT IMPACT FEES - WATER FACILITIES

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

Budget Highlights: Expenditures are for the impact fee Nexus study update FY24.

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CAPITAL FACILITIES - WATER FACILITIES	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
Water Facilities	$ 220,354	$ 173,029	$ 260,651	$ 150,000	$ 77,740	$ 60,000	-60.00%
TOTAL REVENUES	**$ 220,354**	**$ 173,029**	**$ 260,651**	**$ 150,000**	**$ 77,740**	**$ 60,000**	-60.00%
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ 10,000	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ 20,840	$ -	$ 11,140	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 20,840**	**$ -**	**$ 11,140**	**$ 10,000**	
Net Revenue/(Expenditures)	$ 220,354	$ 173,029	$ 239,811	$ 150,000	$ 66,600	$ 50,000	-66.67%
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ 220,354	$ 173,029	$ 239,811	$ 150,000	$ 66,600	$ 50,000	-66.67%
Beginning Fund Balance, July 1	$ 630,577	$ 850,931	$ 1,023,960	$ 1,263,771	$ 1,263,771	$ 1,330,371	5.27%
Ending Fund Balance, June 30	$ 850,931	$ 1,023,960	$ 1,263,771	$ 1,413,771	$ 1,330,371	$ 1,380,371	-2.36%



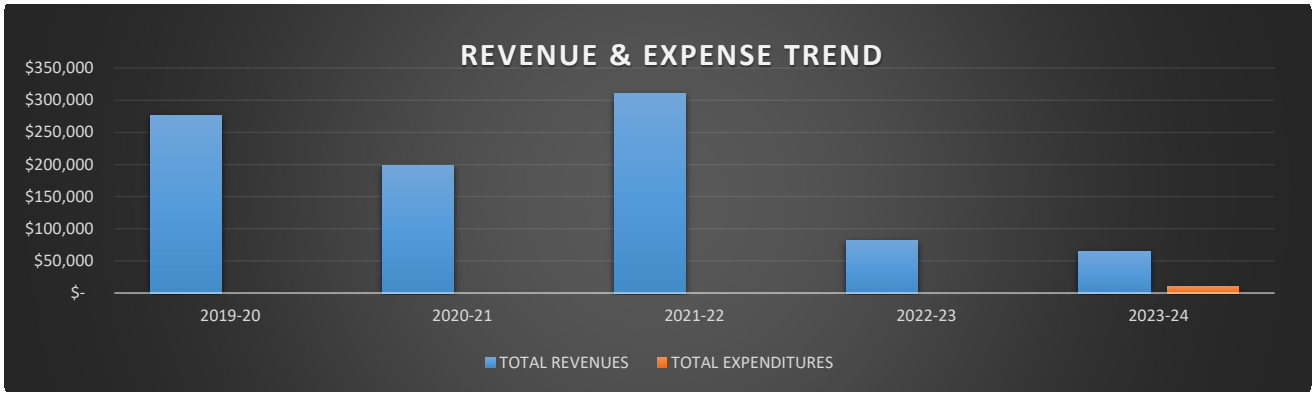
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DEVELOPMENT IMPACT FEES - PUBLIC SAFETY

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: Expenditures are for the impact fee Nexus study update FY24.

Capital Facilities - Public Safety	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Public Safety	$ 276,621	$ 198,411	$ 296,695	$ 160,000	$ 81,960	$ 65,000	0.00%
Fire/Ambulance	$ -	$ -	$ -	$ -	$ -	$ -	
Police	$ -	$ -	$ 14,208	$ -	$ -	$ -	
TOTAL REVENUES	**$ 276,621**	**$ 198,411**	**$ 310,903**	**$ 160,000**	**$ 81,960**	**$ 65,000**	-59.38%
EXPENDITURES							
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Lease	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ 10,000	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,000**	
Net Revenue/(Expenditures)	$ 276,621	$ 198,411	$ 310,903	$ 160,000	$ 81,960	$ 55,000	
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balanc	$ 276,621	$ 198,411	$ 310,903	$ 160,000	$ 81,960	$ 55,000	
Beginning Fund Balance, July 1	$ (1,454,144)	$ (1,177,523)	$ (979,112)	$ (668,209)	$ (668,209)	$ (586,249)	-12.27%
Ending Fund Balance, June 30	$ (1,177,523)	$ (979,112)	$ (668,209)	$ (508,209)	$ (586,249)	$ (531,249)	4.53%



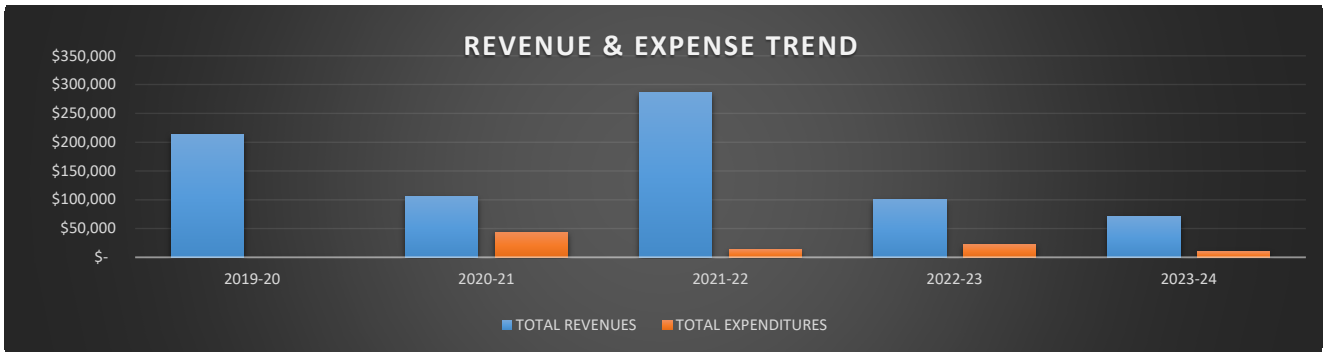
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DEVELOPMENT IMPACT FEES - GENERAL GOVERNMENT

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

Budget Highlights: Expenditures are for the impact fee Nexus study update FY24.

Capital Facilities - General Government	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
General Government	$ 213,600	$ 105,096	$ 286,069	$ 150,000	$ 100,158	$ 70,500	
City Hall/Public Works/Library	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 213,600**	**$ 105,096**	**$ 286,069**	**$ 150,000**	**$ 100,158**	**$ 70,500**	
EXPENDITURES							
Professional Services	$ -	$ 43,945	$ 13,750	$ -	$ 22,500	$ 10,000	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Municipal Service Review	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ 43,945**	**$ 13,750**	**$ -**	**$ 22,500**	**$ 10,000**	
Net Revenue/(Expenditures)	$ 213,600	$ 61,151	$ 272,319	$ 150,000	$ 77,658	$ 60,500	-59.67%
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 213,600	$ 61,151	$ 272,319	$ 150,000	$ 77,658	$ 60,500	-59.67%
Beginning Fund Balance, July 1	$ 524,816	$ 738,416	$ 799,567	$ 1,071,886	$ 1,071,886	$ 1,149,544	7.24%
Ending Fund Balance, June 30	$ 738,416	$ 799,567	$ 1,071,886	$ 1,221,886	$ 1,149,544	$ 1,210,044	-0.97%



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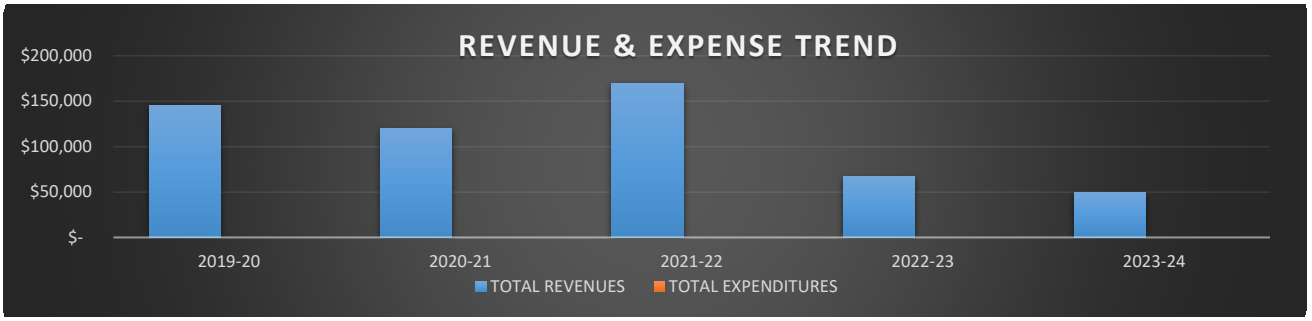
SEWER CONNECTION FEES

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: No expenditures anticipated in FY24

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SEWER CONNECTION FEES	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
Interest	$ 16,904	$ 7,211	$ 5,396	$ -	$ 15,741	$ -	
Connection Fees	$ 128,168	$ 112,959	$ 164,304	$ 100,000	$ 51,034	$ 50,000	
TOTAL REVENUES	**$ 145,072**	**$ 120,170**	**$ 169,700**	**$ 100,000**	**$ 66,775**	**$ 50,000**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 145,072	$ 120,170	$ 169,700	$ 100,000	$ 66,775	$ 50,000	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ 145,072	$ 120,170	$ 169,700	$ 100,000	$ 66,775	$ 50,000	
Beginning Fund Balance, July 1	$ 951,446	$ 1,096,518	$ 1,216,688	$ 1,386,389	$ 1,386,389	$ 1,453,163	4.82%
Ending Fund Balance, June 30	$ 1,096,518	$ 1,216,688	$ 1,386,389	$ 1,486,389	$ 1,453,163	$ 1,503,163	1.13%



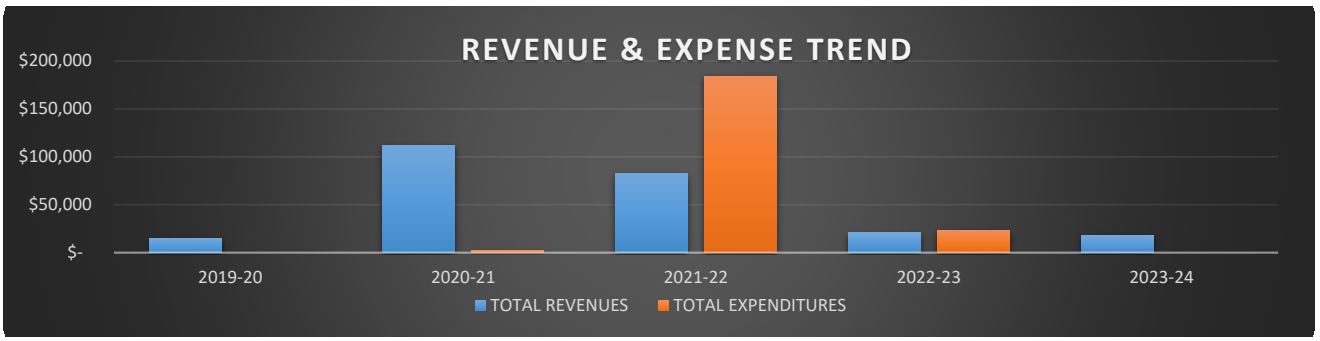
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STORM DRAIN FEES

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: No projects are currently budgeted for FY24.

STORM DRAIN FEES	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
Interest	$ 3,375	$ 1,419	$ 968	$ -	$ 2,417	$ -	
Storm Drain Fees	$ 11,131	$ 110,250	$ 81,706	$ 50,000	$ 18,107	$ 18,000	
TOTAL REVENUES	**$ 14,506**	**$ 111,669**	**$ 82,674**	**$ 50,000**	**$ 20,524**	**$ 18,000**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ 23,100	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ 2,190	$ 184,254	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ 2,190**	**$ 184,254**	**$ -**	**$ 23,100**	**$ -**	
Net Revenue/(Expenditures)	$ 14,506	$ 109,479	$ (101,580)	$ 50,000	$ (2,576)	$ 18,000	
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 14,506	$ 109,479	$ (101,580)	$ 50,000	$ (2,576)	$ 18,000	
Beginning Fund Balance, July 1	$ 58,367	$ 72,873	$ 182,352	$ 80,772	$ 80,772	$ 78,197	-3.19%
Ending Fund Balance, June 30	$ 72,873	$ 182,352	$ 80,772	$ 130,772	$ 78,197	$ 96,197	-26.44%



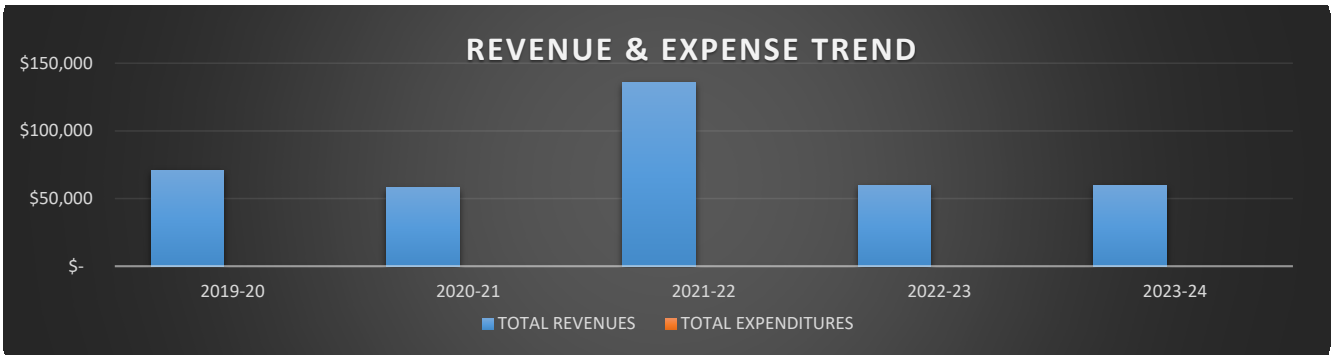
PARKS & RECREATION - NEIGHBORHOOD

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: No expenditures anticipated in FY24

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PARKD & RECREATION - NEIGHBORHOOD	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
CMAS Grant	$ -	$ -	$ -	$ -	$ -	$ -	
Holding	$ -	$ -	$ -	$ -	$ -	$ -	
Neighborhood	$ 70,992	$ 57,926	$ 135,740	$ 60,000	$ 60,000	$ 60,000	
TOTAL REVENUES	**$ 70,992**	**$ 57,926**	**$ 135,740**	**$ 60,000**	**$ 60,000**	**$ 60,000**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 70,992	$ 57,926	$ 135,740	$ 60,000	$ 60,000	$ 60,000	
Changes in Fund Balance	$ -	$ -	$ -	$ -			0.00%
Net Increase/(Decrease) in Fund Balance	$ 70,992	$ 57,926	$ 135,740	$ 60,000	$ 60,000	$ 60,000	
Beginning Fund Balance, July 1	$ (39,829)	$ 31,163	$ 89,089	$ 224,829	$ 224,829	$ 284,829	26.69%
Ending Fund Balance, June 30	$ 31,163	$ 89,089	$ 224,829	$ 284,829	$ 284,829	$ 344,829	21.07%



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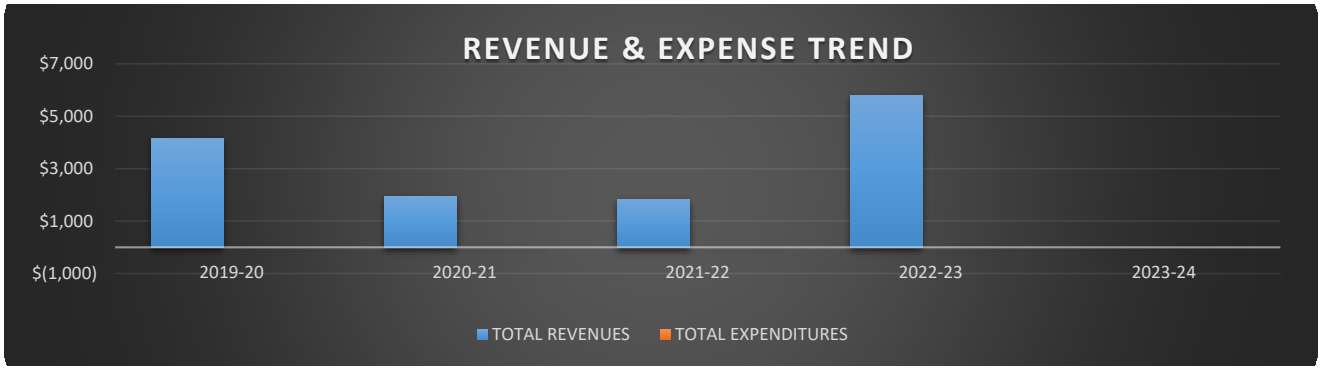
PARKS & RECREATION - COMMUNITY

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: No expenditures anticipated in FY24

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PARKS & RECREATION - COMMUNITY	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
Interest	$ 4,147	$ 1,942	$ 1,837	$ -	$ 5,809	$ -	
Regional	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 4,147**	**$ 1,942**	**$ 1,837**	**$ -**	**$ 5,809**	**$ -**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 4,147	$ 1,942	$ 1,837	$ -	$ 5,809	$ -	
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 4,147	$ 1,942	$ 1,837	$ -	$ 5,809	$ -	
Beginning Fund Balanc,e July 1	$ 196,634	$ 200,781	$ 202,724	$ 204,561	$ 204,561	$ 210,370	2.84%
Ending Fund Balance, June 30	$ 200,781	$ 202,724	$ 204,561	$ 204,561	$ 210,370	$ 210,370	2.84%

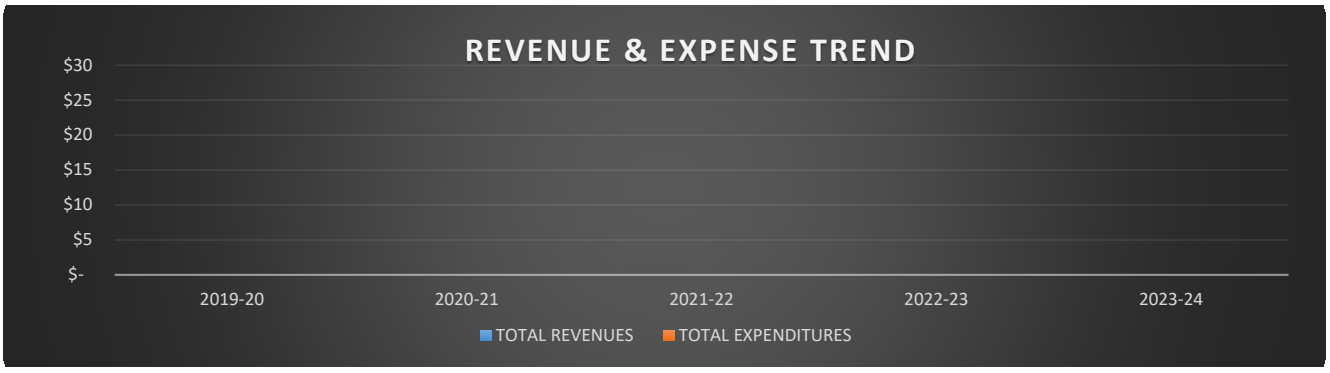


CAPITAL PROJECT TRAFFIC IMPACT ZONE

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	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
Traffic Impact Fees	$ -	$ -	$ -	$ -	$ -	$ -	
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	$ 13,386	$ 13,386	$ 13,386	$ 13,386	$ 13,386	$ 13,386	0.00%
Ending Fund Balance, June 30	$ 13,386	$ 13,386	$ 13,386	$ 13,386	$ 13,386	$ 13,386	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	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 PROJECTED	2023-24 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%



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CITY OF KINGSBURG
INTERNAL SERVICE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUALS	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
RISK MANAGEMENT								
501-0000-515-0561	WORKERS COMP INS CHARGES	$ 282,695	$ 303,378	$ 353,231	$ 395,576	$ 395,576	$ 493,811	24.83%
501-0000-515-0562	EMP ASSISTANCE PRGM CHARGES	$ 1,311	$ 1,411	$ 1,519	$ 1,731	$ 1,731	$ 2,187	26.34%
501-0000-515-0563	LIFE INSURANCE CHARGES	$ 1,758	$ -	$ -	$ -	$ -	$ -	
501-0000-515-0565	GENERAL LIABILITY INS CHARGES	$ 128,162	$ 148,902	$ 201,323	$ 272,103	$ 272,103	$ 345,617	27.02%
501-0000-515-0566	PROPERTY INSURANCE CHARGES	$ 19,423	$ 33,127	$ 62,961	$ 95,118	$ 95,118	$ 123,112	29.43%
501-0000-515-0567	VEHICLE INSURANCE CHARGES	$ 36,943	$ 42,869	$ 59,397	$ 57,238	$ 57,238	$ 77,967	36.22%
501-0000-515-0568	ERMA PERSONNEL CHARGES	$ 40,063	$ 58,572	$ 61,077	$ 67,019	$ 67,019	$ 54,397	-18.83%
501-0000-515-0570	CRIME SHIELD PROGRAM	$ -	$ -	$ -	$ -	$ 1,890	$ 1,900	
	TOTAL INSURANCE CHARGES	$ 510,354	$ 588,259	$ 739,508	$ 888,785	$ 888,785	$ 1,098,991	23.65%
501-0000-515-0569	RMA RISK MGT ADMIN CHARGES	$ 10,801	$ 9,780	$ 2,949	$ 449	$ 449	$ 5,139	1044.54%
	TOTAL, RISK MANAGEMENT	**521,155**	**$ 598,039**	**$ 742,457**	**$ 889,234**	**$ 889,234**	**$ 1,104,130**	**24.17%**
CALPERS UAL FUND								
502-0000-520-0600	TRANSFERS FROM GENERAL FUND	$ -	$ 2,918,999	$ 582,707	$ 518,284	$ 518,284	$ -	
502-0000-520-0610	TRANSFERS FROM WATER FUND	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL CALPERS UAL RESERVES	**$ -**	**$ 2,918,999**	**$ 582,707**	**$ 518,284**	**$ 518,284**	**$ -**	
ECONOMIC STABILIZATION FUND								
503-0000-525-0700	TRANSFERS FROM OTHER FUNDS	$ -	$ 625,500	$ 124,866	$ 111,061	$ 111,061	$ -	
	TOTAL ECONOMIC STABILIZATION FUND	**$ -**	**$ 625,500**	**$ 124,866**	**$ 111,061**	**$ 111,061**	**$ -**	
EQUIPMENT RESERVE FUND								
504-0000-530-0800	TRANSFERS FROM OTHER FUNDS	$ -	$ 625,500	$ 124,866	$ 111,061	$ 111,061	$ -	
	TOTAL EQUIPMENT RESERVE FUND	**$ -**	**$ 625,500**	**$ 124,866**	**$ 111,061**	**$ 111,061**	**$ -**	
	TOTAL, SURPLUS ALLOCATION	**$ -**	**$ 4,169,999**	**$ 832,439**	**$ 740,405**	**$ 740,405**	**$ -**	
FORGIVABLE LOAN PROGRAM FUND								
505-0000-401-0600	RESIDUAL PROPERTY TAX	$ -	$ -	$ -	$ 60,000	$ 139,966	$ 130,000	
505-0000-401-0620	TRANSFER FROM GENERAL FUND	$ -	$ -	$ -	$ -	$ -	$ 568,544	
	TOTAL, FORGIVABLE LOAN PROGRAM FUND	$ -	$ -	$ -	$ 60,000	$ 139,966	$ 698,544	
	TOTAL, INTERNAL SERVICE FUNDS	**$ 521,155**	**$ 4,768,038**	**$1,574,896**	**$ 1,689,639**	**$ 1,769,605**	**$ 1,802,674**	**6.69%**
	Revenues	$ 521,155	$ 4,768,038	$1,574,896	$ 1,689,639	$ 1,769,605	$ 1,802,674	6.69%
	Expenses	$ 1,451,642	$ 545,227	$1,705,666	$ 1,128,309	$ 1,138,309	$ 2,488,986	120.59%
		$ (930,487)	$ 4,222,811	$ (130,770)	$ 561,330	$ 631,296	$ (686,312)	

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CITY OF KINGSBURG
INTERNAL SERVICE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2023/24

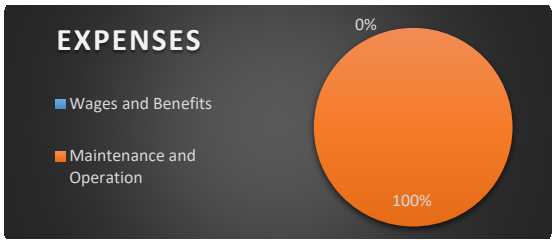
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY19/20 ACTUALS	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
RISK MANAGEMENT								
501-5200-515-5261	WORKERS COMP PREMIUMS	$ 203,217	$ 267,713	$ 266,533	$ 395,576	$ 395,576	$ 493,811	24.83%
501-5200-515-5262	EMP ASSIST PRGM PREMIUMS	$ 1,352	$ 1,408	$ 1,380	$ 1,731	$ 1,731	$ 2,187	26.34%
501-5200-515-5265	GEN LIABILITY INS PREMIUMS	$ 107,420	$ 129,460	$ 198,708	$ 272,103	$ 272,103	$ 345,617	27.02%
501-5200-515-5266	PROPERTY INS PREMIUMS	$ 21,649	$ 31,841	$ 65,444	$ 95,118	$ 95,118	$ 123,112	29.43%
501-5200-515-5267	VEHICLE INS PREMIUMS	$ 34,785	$ 40,482	$ 51,801	$ 57,238	$ 57,238	$ 77,967	36.22%
501-5200-515-5268	ERMA PERSONNEL PREMIUMS	$ 37,738	$ 43,729	$ 60,926	$ 67,019	$ 67,019	$ 54,397	-18.83%
501-5200-515-5269	CSJVRMA ADMIN CHARGES	$ 5,981	$ 4,734	$ 2,005	$ 449	$ 449	$ 5,139	1044.54%
501-5200-515-5271	CRIME SHIELD PROGRAM	$ -	$ -	$ -	$ -	$ 1,890	$ 1,900	
	TOTAL, RISK MANAGEMENT	**$ 412,142**	**$ 519,367**	**$ 646,797**	**$ 889,234**	**$ 889,234**	**$ 1,104,130**	**24.17%**
CALPERS UAL FUND								
502-5300-515-5150	MISCELLANEOUS PLAN	$ 300,000	$ -	$ 448,184	$ 111,346	$ 111,346	$ 57,062	
502-5300-515-5151	PEPRA MISCELLANEOUS PLAN	$ -	$ -	$ -	$ -	$ -	$ -	
502-5300-515-5152	SAFETY POLICE PLAN	$ 300,000	$ -	$ 300,000	$ -	$ -	$ 74,002	
502-5300-515-5153	PEPRA SAFETY POLICE PLAN	$ -	$ -	$ -	$ -	$ -	$ -	
502-5300-515-5154	SAFETY FIRE PLAN	$ 250,000	$ 25,860	$ 175,685	$ 127,729	$ 127,729	$ 120,248	
502-5300-515-5155	PEPRA SAFETY FIRE PLAN	$ -	$ -	$ -	$ -	$ -	$ -	
502-5300-515-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ 397,981	
	TOTAL CALPERS UAL FUND	**$ 850,000**	**$ 25,860**	**$ 923,869**	**$ 239,075**	**$ 239,075**	**$ 649,293**	
ECONOMIC STABILIZATION FUND								
503-5400-515-5270	PROFESSIONAL SERVICES	$ 2,500	$ -	$ -	$ -	$ -	$ -	
503-5400-515-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ 185,282	
	TOTAL ECONIMIC STABILIZATION FUND	**$ 2,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 185,282**	
EQUIPMENT RESERVE FUND								
504-5500-515-5505	TRANSFER TO OTHER FUNDS	$ 187,000	$ -	$ 60,000	$ -	$ -	$ 85,282	
504-5500-515-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ 10,000	$ 90,000	
	TOTAL EQUIPMENT RESERVE FUND	**187,000**	**$ -**	**$ 60,000**	**$ -**	**$ 10,000**	**$ 175,282**	
	TOTAL, SURPLUS ALLOCATION	**$ 1,039,500**	**$ 25,860**	**$ 983,869**	**$ 239,075**	**$ 249,075**	**$ 1,009,856**	**76.33%**
FORGIVABLE LOAN PROGRAM FUND								
505-9100-519-5372	1491 DRAPER & 1515 SMITH	$ -	$ -	$ 75,000	$ -	$ -	$ 375,000	
505-9100-519-5373	MAGOSH	$ -	$ -	$ -	$ -	$ -	$ -	
505-9100-519-5374	STONE PLAZA	$ -	$ -	$ -	$ -	$ -	$ -	
505-9100-519-5375	GOLD STANDARD MORTGAGE	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, FORGIVABLE LOAN	**$ -**	**$ -**	**$ 75,000**	**$ -**	**$ -**	**$ 375,000**	
	TOTAL, INTERNAL SERVICE FUNDS	**$ 1,451,642**	**$ 545,227**	**$ 1,705,666**	**$ 1,128,309**	**$ 1,138,309**	**$ 2,488,986**	**120.59%**
	Revenues	$ 521,155	$ 4,768,038	$ 1,574,896	$ 1,689,639	$ 1,769,605	$ 1,802,674	6.69%
	Expenses	$ 1,451,642	$ 545,227	$ 1,705,666	$ 1,128,309	$ 1,138,309	$ 2,488,986	120.59%
		$ (930,487)	$ 4,222,811	$ (130,770)	$ 561,330	$ 631,296	$ (686,312)	

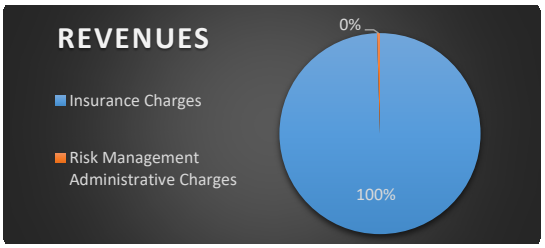
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RISK MANAGEMENT FUND

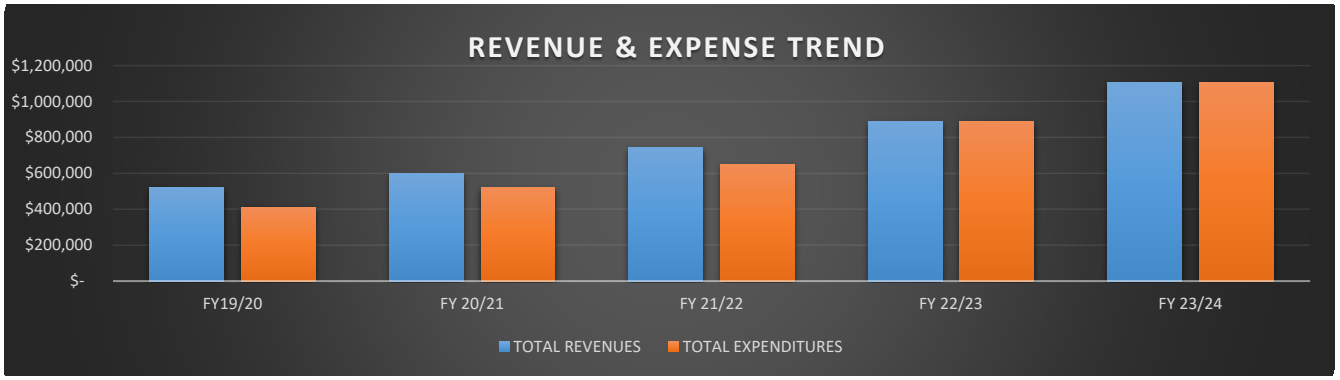
Description: The Risk Management Fund is an internal service fund that pays all non-medical insurance bills for the City. This includes Workers' Compensations, Employee Assistance Program, Life, Disability, General Liability, Property, Vehicle, and ERMA Personnel insurance, plus administrative fees charged 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: FY23 includes increases to total expenditures based upon portfolio changes and increased anticipated salary costs.





RISK MANAGEMENT	FY19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Insurance Charges	$ 510,354	$ 588,259	$ 739,508	$ 888,785	$ 888,785	$ 1,098,991	23.65%
Risk Management Administrative Charges	$ 10,801	$ 9,780	$ 2,949	$ 449	$ 449	$ 5,139	1044.54%
TOTAL REVENUES	**$ 521,155**	**$ 598,039**	**$ 742,457**	**$ 889,234**	**$ 889,234**	**$ 1,104,130**	19.46%
EXPENDITURES							
Maintenance and Operation	$ 412,142	$ 519,367	$ 646,797	$ 889,234	$ 889,234	$ 1,104,130	24.17%
TOTAL EXPENDITURES	**$ 412,142**	**$ 519,367**	**$ 646,797**	**$ 889,234**	**$ 889,234**	**$ 1,104,130**	24.17%
Net Revenue/(Expenditures)	$ 109,013	$ 78,672	$ 95,660	$ -	$ -	$ -	
Changes in Fund Balance	$ -						
Net Increase/(Decrease) in Fund Balance	$ 109,013	$ 78,672	$ 95,660	$ -	$ -	$ -	
Beginning Fund Balance July 1	$ 68,467	$ 177,480	$ 256,152	$ 351,812	$ 351,812	$ 351,812	
Transfer to other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance June 30	$ 177,480	$ 256,152	$ 351,812	$ 351,812	$ 351,812	$ 351,812	

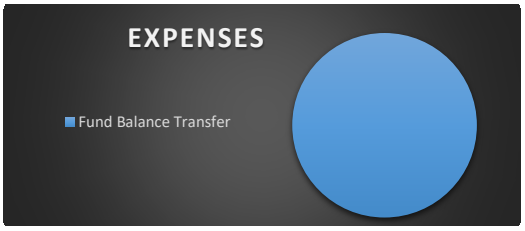


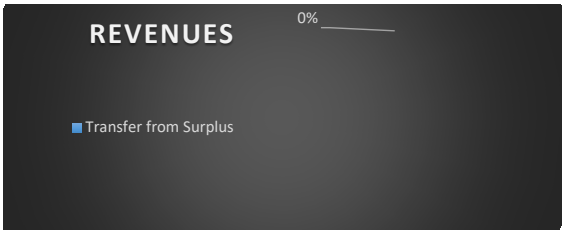
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CALPERS UAL FUND

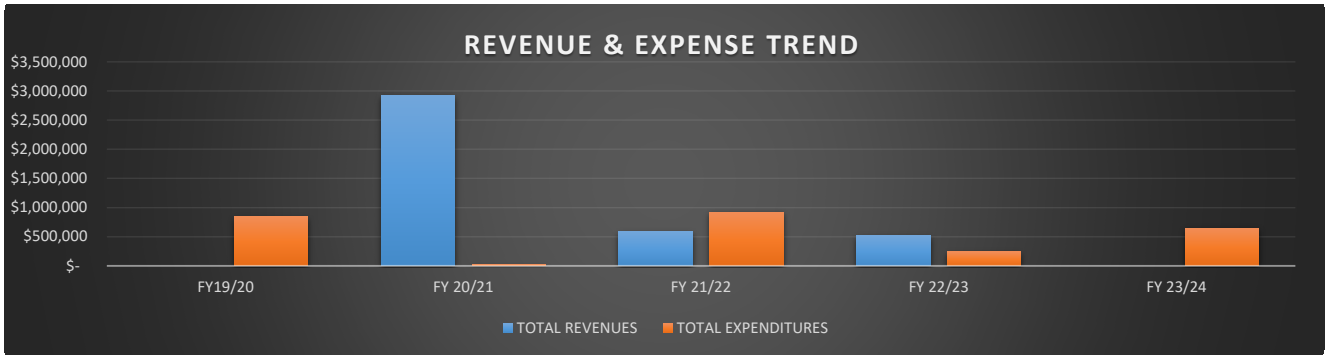
Description: The CalPERS UAL Fund is an internal service fund that includes 70% allocation of General Fund Surplus. The funds are restricted to use to help pay down existing pension liability. Council can decide to use the fund to help stabilize future budgets, provide aditional payments to lower long-term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

Budget Highlights: FY22 anticipates the use of UAL fund balance in order to help pay for increasing city liabilities in several funds.





CalPERS UAL Reserve	FY19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Transfers from General Fund surplus	$ -	$ 2,918,999	$ 582,707	$ 518,284	$ 518,284	$ -	
Transfers from Water Fund			$ -	$ -			
TOTAL REVENUES	**$ -**	**$ 2,918,999**	**$ 582,707**	**$ 518,284**	**$ 518,284**	**$ -**	
EXPENDITURES							
Miscellaneous Plan	$ 300,000	$ -	$ 448,184	$ 111,346	$ 111,346	$ 57,062	
Pepra Miscellaneous Plan	$ -	$ -	$ -	$ -	$ -	$ -	
Safety Police Plan	$ 300,000	$ -	$ 300,000	$ -	$ -	$ 74,002	
Pepra Safety Police Plan	$ -	$ -	$ -	$ -	$ -	$ -	
Safety Fire Plan	$ 250,000	$ 25,860	$ 175,685	$ 127,729	$ 127,729	$ 120,248	
Pepra Safety Fire Plan	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ 397,981	
TOTAL EXPENDITURES	**$ 850,000**	**$ 25,860**	**$ 923,869**	**$ 239,075**	**$ 239,075**	**$ 649,293**	
Net Revenue/(Expenditures)	$ (850,000)	$ 2,893,139	$ (341,162)	$ 279,209	$ 279,209	$ (649,293)	
Changes in Fund Balance		$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ (850,000)	$ 2,893,139	$ (341,162)	$ 279,209	$ 279,209	$ (649,293)	
Beginning Fund Balance July 1	$ -	$ (850,000)	$ 2,043,139	$ 1,701,977	$ 1,981,186	$ 2,260,395	
Ending Fund Balance June 30	**$ (850,000)**	**$ 2,043,139**	**$ 1,701,977**	**$ 1,981,186**	**$ 2,260,395**	**$ 1,611,102**	-18.68%

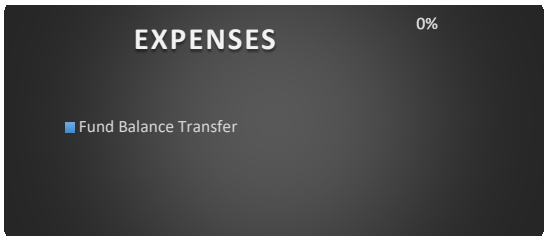


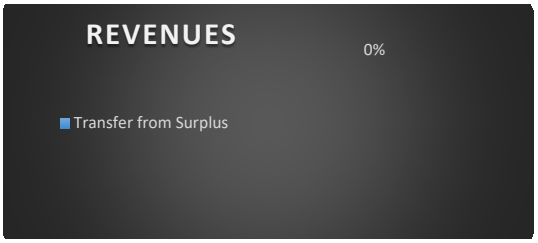
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ECONOMIC STABILIZATION FUND

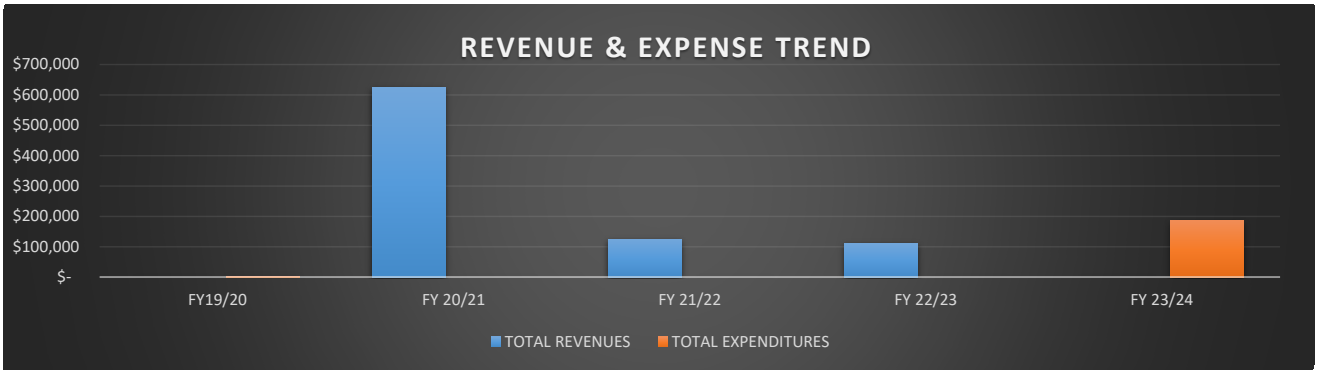
Description: The Economic Stabilization Fund is an internal service fund that includes 15% allocation of General Fund Surplus (above the 20% policy reserve). The funds are restricted to use to help stabilize future budgets in the instance of lower than anticipated revenues (including more volitive revenues: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

Budget Highlights: FY22 does not anticipate the use of the stabilization fund balance as we are forecasting regular revenues to cover costs.





Economic Stabilization Reserve	FY19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Transfer from General Fund surplus	$ -	$ 625,500	$ 124,866	$ 111,061	$ 111,061	$ -	
TOTAL REVENUES	**$ -**	**$ 625,500**	**$ 124,866**	**$ 111,061**	**$ 111,061**	**$ -**	
EXPENDITURES							
Transfer to other funds	$ 2,500	$ -	$ -	$ -	$ -	$ 185,282	
TOTAL EXPENDITURES	**$ 2,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 185,282**	
Net Revenue/(Expenditures)	$ (2,500)	$ 625,500	$ 124,866	$ 111,061	$ 111,061	$ (185,282)	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (2,500)	$ 625,500	$ 124,866	$ 111,061	$ 111,061	$ (185,282)	
Beginning Fund Balance July 1	$ -	$ (2,500)	$ 623,000	$ 747,866	$ 747,866	$ 858,927	
Ending Fund Balance June 30	$ (2,500)	$ 623,000	$ 747,866	$ 858,927	$ 858,927	$ 673,645	-21.57%

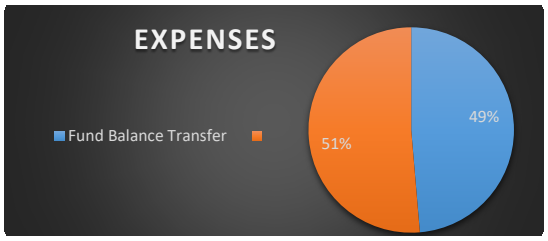


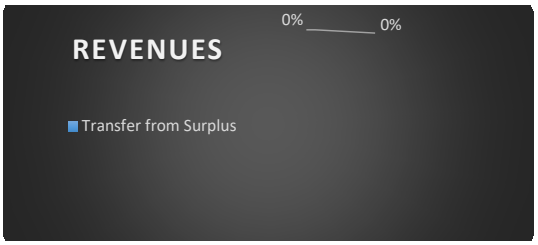
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EQUIPMENT RESERVE FUND

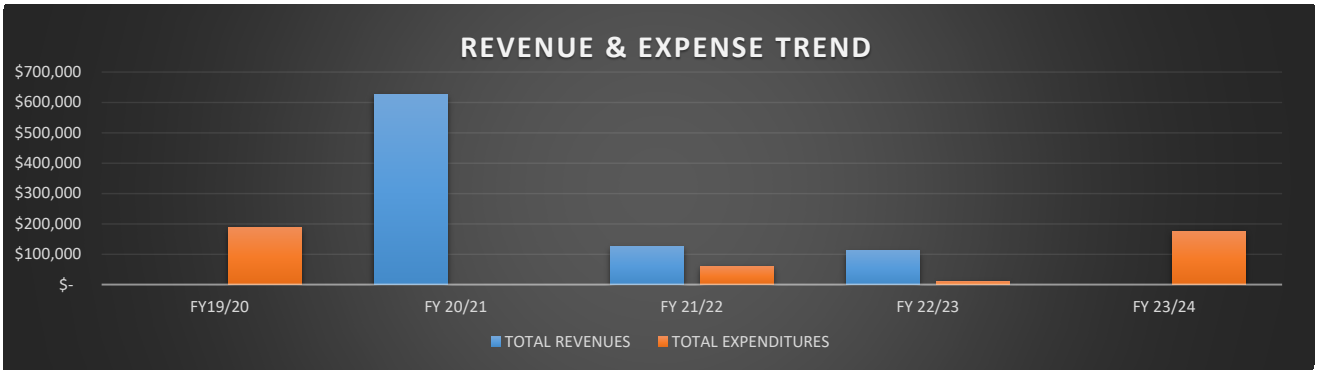
Description: The Equipment Reserve Fund is an internal service fund that includes 15% allocation of General Fund Surplus (above 20% reserve policy). The funds are restricted to be used as a 'drop account' to help fund larger capital equipment items or to provided needed capital during revenue shortfall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

Budget Highlights: Funds will be transferred to the General Fund for capital improvement expenses for FY23.





Equipment Reserve	FY19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Transfer from General Fund surplus	$ -	$ 625,500	$ 124,866	$ 111,061	$ 111,061	$ -	
	$ -	$ -	$ -				
TOTAL REVENUES	**$ -**	**$ 625,500**	**$ 124,866**	**$ 111,061**	**$ 111,061**	**$ -**	
EXPENDITURES							
Transfer to other funds	$ 187,000	$ -	$ 60,000	$ -	$ -	$ 85,282	
Professional Services	$ -	$ -	$ -	$ -	$ 10,000	$ 90,000	
TOTAL EXPENDITURES	**$ 187,000**	**$ -**	**$ 60,000**	**$ -**	**$ 10,000**	**$ 175,282**	
Net Revenue/(Expenditures)	$ (187,000)	$ 625,500	$ 64,866	$ 111,061	$ 101,061	$ (175,282)	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (187,000)	$ 625,500	$ 64,866	$ 111,061	$ 101,061	$ (175,282)	
Beginning Fund Balance July 1	$ -	$ (187,000)	$ 438,500	$ 503,366	$ 503,366	$ 604,427	
Transfer from Surplus Funds				$ -		$ -	
Ending Fund Balance June 30	$ (187,000)	$ 438,500	$ 503,366	$ 614,427	$ 604,427	$ 429,145	-30.16%

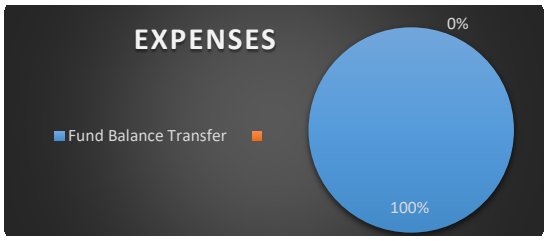


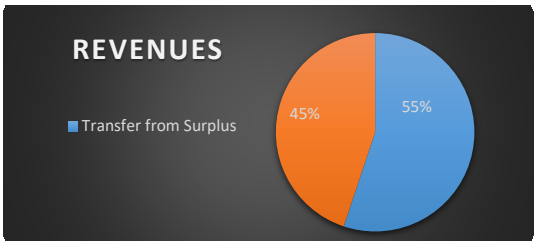
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FORGIVABLE LOAN PROGRAM FUND

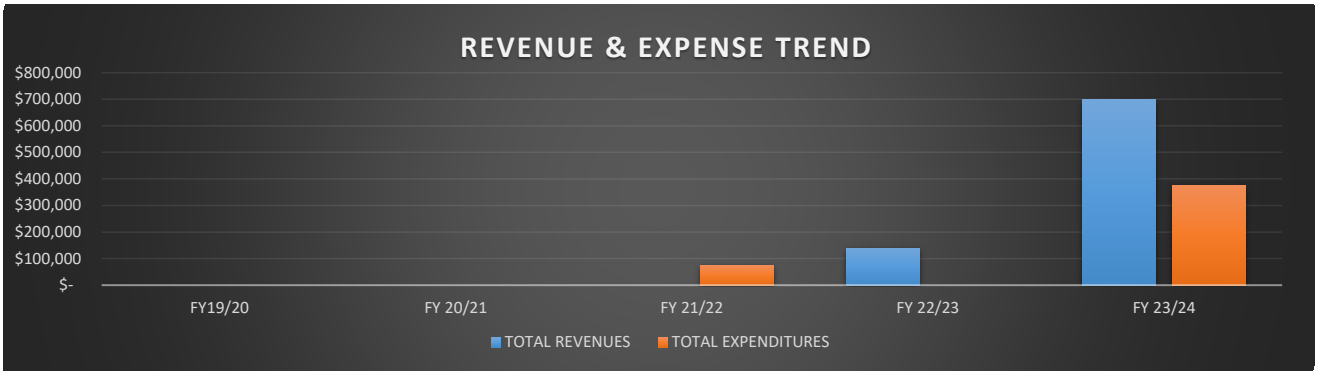
Description: The Forgivable Loan Program Fund is an internal service fund that includes

Budget Highlights:





Forgivable Loan Program Fund	FY19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Residual Property Tax	$ -	$ -	$ -	$ 60,000	$ 139,966	$ 130,000	
Transfer from Surplus Funds	$ -	$ -	$ -	$ -	$ -	$ 568,544	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 60,000**	**$ 139,966**	**$ 698,544**	
EXPENDITURES							
1491 Draper & 1515 Smith	$ -	$ -	$ 75,000	$ -	$ -	$ 375,000	
Magosh	$ -	$ -	$ -	$ -	$ -	$ -	
Stone Plaza	$ -	$ -	$ -	$ -	$ -	$ -	
Gold Standard Mortgage	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 75,000**	**$ -**	**$ -**	**$ 375,000**	
Net Revenue/(Expenditures)	$ -	$ -	$ (75,000)	$ 60,000	$ 139,966	$ 323,544	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ (75,000)	$ 60,000	$ 139,966	$ 323,544	
Beginning Fund Balance July 1	$ -	$ -	$ -	$ (75,000)	$ (75,000)	$ 64,966	
Ending Fund Balance June 30	$ -	$ -	$ (75,000)	$ (15,000)	$ 64,966	$ 388,510	



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City of Kingsburg
Summary of Grants and Federal Projects Funds

2023-2024 Fiscal Year Budget

		Estimated Beginning Fund Balance 6/30/2023	Grant Funds	Transfers In	Total Revenue	Capital Projects	Transfers Out	Total Expenses	Net Result	Projected Ending Fund Balance 6/30/2024
	FEDERAL PROJECTS									
030	**CDBG-20th Street Project**	(215,932)	-	-	-	-	-	-	-	(215,932)
	CMAQ/RSTP									
038	**Sierra St. Traffic Signal Synchronization**	-	-	-	-	-	-	-	-	-
039	**Sierra St. Transit Stop**	-	-	-	-	-	-	-	-	-
043	**Sierra St. Reconstruction**	-	-	-	-	-	-	-	-	-
045	**Rafer Johnson Drive/Sierra St.**	-	-	-	-	-	-	-	-	-
049	**6th Avenue Reconstruction**	-	-	-	-	-	-	-	-	-
054	**18th/Kern Lighted Crosswalk**	-	-	-	-	-	-	-	-	-
055	**Bethel Ave Improvement**	-	-	-	-	-	-	-	-	-
056	**Madsen Avenue Reconst Sierra to Stroud**	(60,331)	-	-	-	-	-	-	-	(60,331)
057	**Madsen Ave Bike Path Stroud to Kamm**	-	-	-	-	-	-	-	-	-
058	**Bethel/Sierra Roundabout**	8,538	-	-	-	-	-	-	-	8,538
059	**Mehlert Ave Reconstruction**	-	-	-	-	-	-	-	-	-
060	**12th Ave Sidewalks-Stroud-Aslan**	-	58,700	-	58,700	-	-	-	58,700	58,700
061	**18th Ave Sidewalks-Stroud-Klepper**	-	145,000	-	145,000	-	-	-	145,000	145,000
062	**18th Ave Sidewalks-Sierra-Stroud**	-	145,000	-	145,000	-	-	-	145,000	145,000
	GRANTS									
031	**Park Improvement Grants**	-	1,244,000	-	1,244,000	1,244,000	-	1,244,000	-	
032	**Transient Orientated Development Grant**	-	445,000	-	445,000	445,000	-	445,000	-	-
033	**San Joaquin Valley Air Grant**	21	-	-	-	-	-	-	-	21
034	**SLESF COPS**	13,970	150,000	-	150,000	-	150,000	150,000	-	13,970
036	**ARPA FUND**	1,690,767	-	-	-	-	298,000	298,000	(298,000)	1,392,767
108	**ACT TASK FORCE Grant**	10,171	192,248	-	192,248	-	192,248	192,248	-	10,171
109	**SCHOOL RESOURCE OFFICER**	-	-	-	-	-	-	-	-	-
110	**KJUHSD SRO**	-	132,665	-	132,665	-	132,665	132,665	-	-
111	**ELEMENTARY SRO**	-	132,665	-	132,665	-	132,665	132,665	-	-
120	**TRI-COUNTY EMT PARAMEDIC**	-	405,057	-	405,057	-	405,057	405,057	-	-
		1,447,205	3,050,335	-	3,050,335	1,689,000	1,310,636	2,999,636	50,700	1,497,905

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GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUALS	FY 20/21 ACTUALS	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
FEDERAL PROJECTS:								
CDBG								
030-0000-423-0503	19TH, 20TH & 21ST PROJECT	$ -	$ -	$ -	$ -	$ -	$ -	
030-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -		$ -	$ -	
030-0000-423-0597	SENIOR CENTER IMPROVEMENTS	$ -	$ 17,983	$ 171,520	$ -	$ -	$ -	
	TOTAL	$ -	$ 17,983	$ 171,520	$ -	$ -	$ -	
PARK IMPROVEMENTS								
031-0000-423-0310	HOUSING RELATED PK GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
031-0000-451-0101	PROP 68 GRANT-ATHWAL PARK RESTROOM	$ -	$ -	$ -	$ 185,000	$ 185,000	$ -	-100.00%
031-0000-451-0102	PROP 68 GRANT-DOG PARK	$ -	$ -	$ -	$ -	$ -	$ 1,244,000	
	TOTAL	$ -	$ -	$ -	$ 185,000	$ 185,000	$ 1,244,000	572.43%
SIERRA ST SIGNAL SYNCHRO								
038-0000-423-0607	CML GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
038-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
SIERRA ST TRANSIT STOP								
039-0000-423-0607	CMAQ GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
039-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
SIERRA ST RECON RAF TO 99								
043-0000-423-0608	STPL GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
043-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
10TH AND UNION LIGHTED CR								
044-0000-423-0607	CML GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
044-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
RAF/SIERRA ST LIGHTED CROSSWALK								
045-0000-423-0607	CMAQ GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
045-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
SIERRA ST SIDEWALK 16-18								
048-0000-423-0607	CML GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
048-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
6TH ST RECONSTRUCT								
049-0000-423-0608	STPL GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
049-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
18TH AVE SIDEWALK								
052-0000-423-0610	CML GRANTS	$ 1,000	$ -	$ -	$ -	$ -	$ -	
		$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ 1,000	$ -	$ -	$ -	$ -	$ -	
10TH AVENUE RECONSTRUCT								
053-0000-423-0607	CML GRANTS	$ -	$ 3,803	$ 14,355	$ -	$ -	$ -	
053-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
		$ -	$ 3,803	$ 14,355	$ -	$ -	$ -	
18TH/KERN LIGHTED CROSSWALK								
054-0000-423-0607	CML GRANTS	$ 93,769	$ 5,065	$ 16,594	$ -	$ -	$ -	
054-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	93,769	$ 5,065	$ 16,594	$ -	$ -	$ -	
BETHEL AVENUE IMPROVEMENTS								
055-0000-423-0607	CML GRANTS	$ 276,139	$ -	$ -	$ -	$ -	$ -	
055-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ 276,139	$ -	$ -	$ -	$ -	$ -	
MADSEN AVE RECONST SIERRA TO STROUD								
056-0000-423-0607	CML GRANTS	$ -	$ 52,430	$ 538,715	$ -	$ 6,860	$ -	
056-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ 52,430	$ 538,715	$ -	$ 6,860	$ -	
MADSEN AVE BIKE PATH-STROUD TO KAMM								
057-0000-423-0607	CML GRANTS	$ 53,979	$ 11,096	$ 218,629	$ 164,659	$ 238,119	$ -	-100.00%
057-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	53,979	$ 11,096	$ 218,629	$ 164,659	$ 238,119	$ -	-100.00%
BETHEL/SIERRA ROUNDABOUT								
058-0000-423-0607	CMAQ GRANTS	$ 56,000	$ 79,648	$ 93,680	$ 1,075,000	$ 1,232,710	$ -	-100.00%
058-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ 56,000	$ 79,648	$ 93,680	$ 1,075,000	$ 1,232,710	$ -	-100.00%
MEHLERT AVE RECONSTRUCTION								
059-0000-423-0607	CMAQ GRANTS	$ 5,260	$ 2,104	$ 226,881	$ -	$ -	$ -	
059-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ 5,260	$ 2,104	$ 226,881	$ -	$ -	$ -	

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GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION		FY 19/20 ACTUALS	FY 20/21 ACTUALS	FY 21/22 ACTUAL	FY 22/23 BUDGET	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
FEDERAL PROJECTS:									
12TH AVE SIDEWALKS-STROUD-ASLAN									
060-0000-423-0607	CMAQ GRANTS		$ -	$ 3,000	$ 9,000	$ 58,700	$ -	$ 58,700	0.00%
060-0000-471-0101	FROM OTHER FUNDS		$ -	$ -	$ -	$ -	$ -	$ -	
		TOTAL	$ -	$ 3,000	$ 9,000	$ 58,700	$ -	$ 58,700	0.00%
18TH AVE SIDEWALKS-STROUD-KLEPPER									
061-0000-423-0607	CMAQ GRANTS		$ -	$ 3,895	$ 48,590	$ 104,800	$ 14,366	$ 145,000	38.36%
061-0000-471-0101	FROM OTHER FUNDS		$ -	$ -	$ -	$ -	$ -	$ -	
		TOTAL	$ -	$ 3,895	$ 48,590	$ 104,800	$ 14,366	$ 145,000	38.36%
18TH AVE SIDEWALKS-SIERRA-STROUD									
062-0000-423-0607	CMAQ GRANTS		$ -	$ -	$ -	$ -		$ 145,000	
062-0000-471-0101	FROM OTHER FUNDS		$ -	$ -	$ -	$ 146,957	$ 65,000	$ -	-100.00%
		TOTAL	$ -	$ -	$ -	$ 146,957	$ 65,000	$ 145,000	-1.33%
TRANSIENT ORIENTED DEVELOPMENT									
032-0000-421-0106	TOD GRANT		$ -	$ 70,400	$ 67,600	$ 445,000	$ -	$ 445,000	0.00%
032-0000-471-0101	INTEREST		$ -	$ -	$ -	$ -	$ -	$ -	
		TOTAL	$ -	$ 70,400	$ 67,600	$ 445,000	$ -	$ 445,000	0.00%
SAN JOAQUIN VALLEY AIR GRANT									
033-0000-421-0106	PUBLIC BENEFIT GRANT			$ -	$ -	$ -	$ -	$ -	
033-0000-471-0101	INTEREST		$ -	$ -	$ -	$ -	$ -	$ -	
		TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
COPS SLESF									
034-0000-421-0106	COPS SLESF GRANT		$ 155,948	$ 156,727	$ 161,285	$ 150,000	$ 150,000	$ 150,000	0.00%
034-0000-451-0101	INTEREST		.	$ -	$ 825	$ -	$ 1,861	$ -	
		TOTAL	$ 155,948	$ 156,727	$ 162,110	$ 150,000	$ 151,861	$ 150,000	0.00%
LINNAEA VILLAS PUBLIC PROJECT									
035-0000-421-0106	LINNAEA VILLAS PUBLIC PROJECT		$ -	$ 1,029,644	$ 714,429	$ -	$ 210,162	$ -	
035-0000-471-0101	INTEREST		$ -	$ -	$ -	$ -	$ -	$ -	
		TOTAL	$ -	$ 1,029,644	$ 714,429	$ -	$ 210,162	$ -	
ARPA FUND									
036-0000-421-0106	ARPA FUNDS		$ -	$ -	$ 1,448,245	$ 1,448,245	$ 1,448,245	$ -	-100.00%
036-0000-451-0101	INTEREST		$ -	$ -	$ 6,582	$ -	$ 31,518	$ -	
		TOTAL	$ -	$ -	$ 1,454,827	$ 1,448,245	$ 1,479,763	$ -	-100.00%
ACT TASK FORCE									
108-0000-463-0119	ACT TASK FORCE GRANT		$ 154,110	$ 133,195	$ 166,862	$ 147,530	$ 167,249	$ 192,248	30.31%
108-0000-451-0101	INTEREST		$ -	$ -	$ 116	$ -	$ 273	$ -	
108-0000-463-0100	MISCELLANEOUS		$ -	$ -	$ 1,846		$ 264	$ -	
		TOTAL	$ 154,110	$ 133,195	$ 168,824	$ 147,530	$ 167,786	$ 192,248	14.58%
SCHOOL RESOURCE OFFICER									
109-0000-463-0119	SRO GRANT		$ 95,602	$ 490.84	$ 98,439	$ 152,362	$ 152,362	$ -	-100.00%
109-0000-451-0101	INTEREST		$ -	$ -	$ -	$ -	$ -	$ -	
		TOTAL	$ 95,602	$ 491	$ 98,439	$ 152,362	$ 152,362	$ -	-100.00%
KJUHSD SRO									
110-0000-463-0119	SRO GRANT		$ -	$ -	$ -	$ -	$ -	$ 132,665	
110-0000-451-0101	INTEREST		$ -	$ -	$ -	$ -	$ -	$ -	
		TOTAL	$ -	$ -	$ -	$ -	$ -	$ 132,665	
ELEMENTARY SRO									
111-0000-463-0119	SRO GRANT		$ -	$ -	$ -	$ -	$ -	$ 132,665	
111-0000-451-0101	INTEREST		$ -	$ -	$ -	$ -	$ -	$ -	
		TOTAL	$ -	$ -	$ -	$ -	$ -	$ 132,665	
TRI-COUNTY EMT PARAMEDIC									
120-0000-422-0400	TRI-COUNTY-EMTPARAMEDIC		$ -	$ -	$ -	$ 384,000	$ 384,000	$ 405,057	5.48%
120-0000-451-0101	INTEREST		$ -	$ -	$ -	$ -	$ -	$ -	
		TOTAL	$ -	$ -	$ -	$ 384,000	$ 384,000	$ 405,057	5.48%
	TOTAL GRANTS & FEDERAL PROJECTS		**$ 885,546**	**$ 521,853**	**$ 4,004,192**	**$ 4,462,253**	**$ 4,287,988**	**$ 3,050,335**	15.55%
	TOTAL TRANSFERS IN		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL, GRANTS & FED PROCECTS FUNDS		**$ 885,546**	**$ 521,853**	**$ 4,004,192**	**$ 4,462,253**	**$ 4,287,988**	**$ 3,050,335**	15.55%
		Revenues	$ 885,546	$ 521,853	$ 4,004,192	$ 4,462,253	$ 4,287,988	$ 3,050,335	15.55%
		Expenses	$ -	$ -	$ -	$ 438,900	$ 475,797	$ 2,999,636	
			$ 885,546	$ 521,853	$ 4,004,192	$ 4,023,353	$ 3,812,191	$ 50,699	-100.00%

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CITY OF KINGSBURG
GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUALS	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
FEDERAL PROJECTS:								
CDBG								
030-9100-549-5730	19TH, 20TH & 21ST	$ -	$ -	$ -	$ -	$ -	$ -	
030-9100-549-5732	SMITH STREET RECONSTRUCTION		$ -	$ -	$ -	$ -	$ -	
030-9100-549-5733	SENIOR CENTER IMPROVEMENTS	$ 17,983	$ 60,287	$ 132,282	$ -	$ -	$ -	
	CDBG TOTAL	**$ 17,983**	**$ 60,287**	**$ 132,282**	**$ -**	**$ -**	**$ -**	
PARK IMPROVEMENTS								
031-9100-549-5713	PARK IMPROVEMENTS TOTAL	$ 75,000	$ -	$ -	$ -	$ -		
031-9100-549-5743	SOLAR INSTALLATION SENIOR BLG	$ -	$ -	$ -	$ -	$ -		
031-9100-549-5744	PROP 68 GRANT-ATHWAL PARK RESTROOM	$ -	$ -	$ -	$ 185,000	$ 185,000		
031-9100-549-5745	PROP 68 GRANT-DOG PARK	$ -	$ -	$ -	$ -	$ -	$ 1,244,000	
	PARK IMPROVEMENTS TOTAL	**$ 75,000**	**$ -**	**$ -**	**$ 185,000**	**$ 185,000**	**$ 1,244,000**	
SIERRA ST SIGNAL SYNCHRO								
038-9100-549-5729	SIERRA ST SIGNALS SYNCHRO	$ -	$ -	$ -	$ -	$ -	$ -	
SIERRA ST TRANSIT STOP								
039-9100-549-5731	SIERRA ST TRANSIT STOP	$ -	$ -	$ -	$ -	$ -	$ -	
SIERRA ST RECON RAF TO 99								
043-9100-549-5735	SIERRA ST RECON RJD	$ -	$ -	$ -	$ -	$ -	$ -	
10TH AND UNION LIGHTED CR								
044-9100-549-5736	10TH & UNION LIGHTED CROS	$ -	$ -	$ -	$ -	$ -	$ -	
SIERRA ST LIGHTED CROSSWALK								
045-9100-549-5742	SIERRA ST LIGHTED CROSSWA	$ -	$ -	$ -	$ -	$ -	$ -	
SIERRA ST SIDEWALK 16-18								
048-9100-549-5740	SIERRA ST SIDEWALK 16-18	$ -	$ -	$ -	$ -	$ -	$ -	
6TH ST RECONSTRUCT								
049-9100-549-5741	6TH ST RECONSTRUCT	$ -	$ -	$ -	$ -	$ -	$ -	
10TH AVE RECONSTRUCTION								
053-9100-549-5746	SIERRA TO STROUD	$ -	$ -	$ -				
053-9100-549-5747	10TH AVE BIKE TRAIL	$ 7,026	$ 3,803	$ 16,718				
	10TH AVE RECONS TOTAL	$ 7,026	$ 3,803	$ 16,718	$ -	$ -	$ -	
18TH/KERN LIGHTED CROSSWALK								
054-9100-549-5749	18TH/KERN LIGHTED CROSSWALK	$ 115,318	$ 5,721	$ 18,127	$ -	$ -	$ -	
BETHEL AVENUE IMPROVEMENTS								
055-9100-549-5747	BETHEL AVENUE IMPROVEMENTS	$ 13,461	$ 44,424	$ -	$ -	$ -	$ -	
MADSEN AVE RECON SIERRA-STROUD								
056-9100-549-5746	MADSEN AVE RECONSTRUCT	$ 22,562	$ 52,430	$ 555,486	$ -	$ 22,860	$ -	
MADSEN AV BIKE PATH STROUD-KAMM								
057-9100-549-5749	MADSEN AVE BIKE PATH	$ 104,677	$ 39,430	$ 310,827	$ 164,659	$ 164,659		-100.00%
BETHEL/SIERRA ROUNDABOUT								
058-9100-549-5744	BETHEL/SIERRA ROUNDABOUT	$ 48,000	$ 79,110	$ 93,680	$ 1,075,000	$ 1,232,710		-100.00%
MEHLERT AVE RECONSTRUCTION								
059-9100-549-5750	MEHLERT AVE RECONSTRUCT	$ 21,389	$ 2,377	$ 256,277	$ -	$ -		0.00%
12TH AVE SIDEWALKS-STROUD-ASLAN								
060-9100-549-5751	12TH AVE SIDEWALKS	$ -	$ 3,000	$ 9,000	$ 58,700	$ 58,700		-100.00%
18TH AVE SIDEWALKS-STROUD-KLEPPER								
061-9100-549-5752	18TH AVE SIDEWALKS	$ -	$ 4,400	$ 18,414	$ 104,800	$ 104,800		-100.00%
18TH AVE SIDEWALKS-SIERRA-STROUD								
062-9100-549-5752	18TH AVE SIDEWALKS	$ -	$ -	$ -	$ 146,957	$ 146,957		-100.00%

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CITY OF KINGSBURG
GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUALS	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
FEDERAL PROJECTS:								
GRANTS:								
TRANSIENT ORIENTED DEVELOPMENT								
032-9100-549-5270	TOD PROGRAM	$ 9,200	$ 61,200	$ 67,600	$ 445,000	$ -	$ 445,000	0.00%
SAN JOAQUIN VALLEY AIR GRANT								
033-9100-549-5715	PUBLIC BENEFIT GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
COPS SLESF								
034-9100-549-5505	TRANSFER TO OTHER FUNDS	$ 100,000	$ 150,000	$ 150,000	$ 330,162	$ 330,162	$ 150,000	-54.57%
LINNAEA VILLAS PROJECT								
035-9100-549-5701	LINNAEA VILLAS PUBLIC IMPROV	$ -	$ 1,318,317	$ 407,147	$ -	$ 129,227	$ -	
ARPA FUND								
036-9100-549-5341	ARPA	$ -	$ -	$ -	$ 1,115,000	$ 1,237,241	$ 298,000	-73.27%
ACT TASK FORCE								
108-3400-549-5101	SALARIES	$ 94,236	$ 85,442	$ 97,148	$ 85,635	$ 85,635	$ 82,147	-4.07%
108-3400-549-5102	OVERTIME	$ 1,439	$ 3,292	$ 3,378	$ 3,500	$ 3,500	$ 20,000	471.43%
108-3400-549-5121	FICA	$ 7,396	$ 6,849	$ 6,704	$ 6,819	$ 6,819	$ 7,814	14.60%
108-3400-549-5122	PERS-UAL	$ -	$ 781	$ 11,494	$ 9,536	$ 9,536	$ 7,802	-18.18%
108-3400-549-5123	PERS-PAYROLL	$ 10,118	$ 10,293	$ 10,252	$ 10,484	$ 10,484	$ 10,269	-2.05%
108-3400-549-5125	MEDICAL	$ 3,042	$ 1,791	$ 1,795	$ 1,806	$ 11,712	$ 13,165	628.96%
108-3400-549-5127	WORKERS COMP	$ 5,686	$ 5,991	$ 6,975	$ 7,811	$ 7,811	$ 6,998	-10.41%
108-3400-549-5129	UNIFORM ALLOWANCE	$ 1,057	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	0.00%
108-3400-549-5131	EAP	$ 17	$ 8	$ 12	$ 15	$ 15	$ 13	-13.33%
108-3400-549-5133	LIFE INSURANCE	$ 38	$ 36	$ 36	$ 36	$ 36	$ 36	0.00%
	TOTAL WAGES & BENEFITS	123,030	$ 115,482	$ 138,795	$ 126,642	$ 136,548	$ 149,244	17.85%
108-3400-549-5208	SAFETY EQUIP-WEAPONS	$ -	$ -	$ 1,000	$ 1,000	$ 1,000	$ 1,200	20.00%
108-3400-549-5210	DEPT TOOLS	$ -	$ 580	$ 23	$ 500	$ 500	$ 600	20.00%
108-3400-549-5216	COMMUNICATIONS	$ 548	$ 560	$ 1,060	$ 1,100	$ 1,100	$ 1,100	0.00%
108-3400-549-5222	VEHICLE MAINTENANCE	$ 1,177	$ 1,605	$ 1,225	$ 3,500	$ 3,500	$ 3,500	0.00%
108-3400-549-5224	FUELS	$ 4,867	$ 5,300	$ 5,727	$ 8,000	$ 2,500	$ 10,000	25.00%
108-3400-549-5261	LIABILITY INSURANCE	$ 1,596	$ 877	$ 1,655	$ 2,357	$ 2,357	$ 1,986	-15.74%
108-3400-549-5262	PROPERTY INSURANCE	$ 242	$ 195	$ 517	$ 824	$ 824	$ 708	-14.08%
108-3400-549-5263	VEHICLE INSURANCE	$ 905	$ 765	$ 1,061	$ 1,022	$ 1,022	$ 1,567	53.33%
108-3400-549-5264	ERMA	$ 499	$ 245	$ 502	$ 581	$ 581	$ 313	-46.13%
108-3400-549-5265	RISK MGT/RMA ADMIN FEES	$ 135	$ 58	$ 24	$ 4	$ 4	$ 30	650.00%
108-3400-549-5296	TRAINING & EDUCATION	$ -	$ 14	$ 1,065	$ 2,000	$ 517	$ 2,000	0.00%
	MATERIAL & SERVICES	9,968	$ 10,199	$ 13,859	$ 20,888	$ 13,905	$ 23,004	10.13%
108-3400-549-5701	CAPITAL OUTLAY	$ 2,024	$ -	$ 51	$ -	$ 66,608	$ 20,000	
	TOTAL, ACT TASK FORCE	**135,022**	**$ 125,681**	**$ 152,704**	**$ 147,530**	**$ 217,061**	**$ 192,248**	**30.31%**
SCHOOL RESOURCE OFFICER								
109-3400-549-5101	SALARIES	$ 42,578	$ 81,747	$ 91,619	$ 78,389	$ 78,389	$ -	-100.00%
109-3400-549-5102	OVERTIME	$ 4,722	$ 4,201	$ 2,268	$ 4,000	$ 4,000	$ -	-100.00%
109-3400-549-5121	FICA	$ 3,849	$ 6,513	$ 6,887	$ 6,303	$ 6,303	$ -	-100.00%
109-3400-549-5122	PERS-UAL	$ -	$ 37,446	$ 10,345	$ 8,729	$ 8,729	$ -	-100.00%
109-3400-549-5123	PERS-PAYROLL	$ 24,987	$ 11,989	$ 13,261	$ 15,754	$ 7,262	$ -	-100.00%
109-3400-549-5125	MEDICAL	$ 9,903	$ 19,739	$ 21,877	$ 17,023	$ 7,871	$ -	-100.00%
109-3400-549-5127	WORKERS COMP	$ 2,843	$ 5,991	$ 6,975	$ 7,811	$ 7,811	$ -	-100.00%
109-3400-549-5129	UNIFORM ALLOWANCE	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ -	-100.00%
109-3400-549-5131	EAP	$ 9	$ 8	$ 18	$ 15	$ 15	$ -	-100.00%
109-3400-549-5133	LIFE INSURANCE	$ 35	$ 27	$ 29	$ 36	$ 36	$ -	-100.00%
	TOTAL WAGES & BENEFITS	89,925	$ 168,662	$ 154,279	$ 139,060	$ 121,415	$ -	-100.00%
109-3400-549-5208	SAFETY EQUIP-WEAPONS	$ -	$ -	$ 1,000	$ 2,000	$ 2,000	$ -	-100.00%
109-3400-549-5210	DEPT TOOLS	$ -	$ -	$ 349	$ 500	$ 500	$ -	-100.00%
109-3400-549-5216	COMMUNICATIONS	$ -	$ 44	$ 972	$ 1,100	$ 1,100	$ -	-100.00%
109-3400-549-5222	VEHICLE MAINTENANCE	$ 3,987	$ -	$ 305	$ 500	$ 500	$ -	-100.00%
109-3400-549-5224	FUELS	$ -	$ -	$ 2,700	$ 4,000	$ 4,500	$ -	-100.00%
109-3400-549-5261	LIABILITY INSURANCE	$ 798	$ 820	$ 2,400	$ 2,304	$ 2,304	$ -	-100.00%
109-3400-549-5262	PROPERTY INSURANCE	$ 121	$ 182	$ 751	$ 805	$ 805	$ -	-100.00%
109-3400-549-5263	VEHICLE INSURANCE	$ 453	$ 765	$ 1,061	$ 1,022	$ 1,022	$ -	-100.00%
109-3400-549-5264	ERMA	$ 249	$ 229	$ 728	$ 567	$ 567	$ -	-100.00%
109-3400-549-5265	RISK MGT/RMA ADMIN FEES	$ 68	$ 54	$ 35	$ 4	$ 4	$ -	-100.00%
109-3400-549-5296	TRAINING & EDUCATION	$ -	$ -	$ 500	$ 500	$ 500	$ -	-100.00%
	MATERIAL & SERVICES	5,676	$ 2,095	$ 10,800	$ 13,302	$ 13,802	$ -	-100.00%
109-3400-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, SCHOOL RESOURCE OFFICER	**95,601**	**$ 170,756**	**$ 165,079**	**$ 152,362**	**$ 135,217**	**$ -**	-100.00%
KJUHSD SRO GRANT								
110-3400-549-5101	SALARIES	$ -	$ -	$ -	$ -	$ -	$ 74,448	
110-3400-549-5102	OVERTIME	$ -	$ -	$ -	$ -	$ -	$ 4,000	
110-3400-549-5121	FICA	$ -	$ -	$ -	$ -	$ -	$ 6,001	
110-3400-549-5122	PERS-UAL	$ -	$ -	$ -	$ -	$ -	$ 7,074	
110-3400-549-5123	PERS-PAYROLL	$ -	$ -	$ -	$ -	$ -	$ 9,288	
110-3400-549-5125	MEDICAL	$ -	$ -	$ -	$ -	$ -	$ 8,693	
110-3400-549-5127	WORKERS COMP	$ -	$ -	$ -	$ -	$ -	$ 6,998	
110-3400-549-5129	UNIFORM ALLOWANCE	$ -	$ -	$ -	$ -	$ -	$ 1,000	
110-3400-549-5131	EAP	$ -	$ -	$ -	$ -	$ -	$ 13	
110-3400-549-5133	LIFE INSURANCE	$ -	$ -	$ -	$ -	$ -	$ 36	
	TOTAL WAGES & BENEFITS	-	-	-	-	$ -	$ 117,551	
110-3400-549-5208	SAFETY EQUIP-WEAPONS	$ -	$ -	$ -	$ -	$ -	$ 1,200	
110-3400-549-5210	DEPT TOOLS	$ -	$ -	$ -	$ -	$ -	$ 600	
110-3400-549-5216	COMMUNICATIONS	$ -	$ -	$ -	$ -	$ -	$ 1,100	
110-3400-549-5222	VEHICLE MAINTENANCE	$ -	$ -	$ -	$ -	$ -	$ 500	
110-3400-549-5224	FUELS	$ -	$ -	$ -	$ -	$ -	$ 5,000	
110-3400-549-5261	LIABILITY INSURANCE	$ -	$ -	$ -	$ -	$ -	$ 2,059	
110-3400-549-5262	PROPERTY INSURANCE	$ -	$ -	$ -	$ -	$ -	$ 733	
110-3400-549-5263	VEHICLE INSURANCE	$ -	$ -	$ -	$ -	$ -	$ 1,567	
110-3400-549-5264	ERMA	$ -	$ -	$ -	$ -	$ -	$ 324	
110-3400-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ -	$ -	$ -	$ -	$ 31	
110-3400-549-5296	TRAINING & EDUCATION	$ -	$ -	$ -	$ -	$ -	$ 2,000	

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CITY OF KINGSBURG
GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUALS	FY 20/21 ACTUALS	FY 21/22 ACTUALS	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
FEDERAL PROJECTS:								
	MATERIAL & SERVICES	-	-	-	$ -	$ -	$ 15,114	
110-3400-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, SCHOOL RESOURCE OFFICER	-	$ -	$ -	$ -	$ -	**$ 132,665**	
ELEMENTARY SRO GRANT								
111-3400-549-5101	SALARIES	$ -	$ -	$ -	$ -	$ -	$ 74,448	
111-3400-549-5102	OVERTIME	$ -	$ -	$ -	$ -	$ -	$ 4,000	
111-3400-549-5121	FICA	$ -	$ -	$ -	$ -	$ -	$ 6,001	
111-3400-549-5122	KJUHSD SRO	$ -	$ -	$ -	$ -	$ -	$ 7,074	
111-3400-549-5123	PERS-PAYROLL	$ -	$ -	$ -	$ -	$ -	$ 9,288	
111-3400-549-5125	MEDICAL	$ -	$ -	$ -	$ -	$ -	$ 8,693	
111-3400-549-5127	WORKERS COMP	$ -	$ -	$ -	$ -	$ -	$ 6,998	
111-3400-549-5129	UNIFORM ALLOWANCE	$ -	$ -	$ -	$ -	$ -	$ 1,000	
111-3400-549-5131	EAP	$ -	$ -	$ -	$ -	$ -	$ 13	
111-3400-549-5133	LIFE INSURANCE	$ -	$ -	$ -	$ -	$ -	$ 36	
	TOTAL WAGES & BENEFITS	-	-	-	-	$ -	$ 117,551	
111-3400-549-5208	SAFETY EQUIP-WEAPONS	$ -	$ -	$ -	$ -	$ -	$ 1,200	
111-3400-549-5210	DEPT TOOLS	$ -	$ -	$ -	$ -	$ -	$ 600	
111-3400-549-5216	COMMUNICATIONS	$ -	$ -	$ -	$ -	$ -	$ 1,100	
111-3400-549-5222	VEHICLE MAINTENANCE	$ -	$ -	$ -	$ -	$ -	$ 500	
111-3400-549-5224	FUELS	$ -	$ -	$ -	$ -	$ -	$ 5,000	
111-3400-549-5261	LIABILITY INSURANCE	$ -	$ -	$ -	$ -	$ -	$ 2,059	
111-3400-549-5262	PROPERTY INSURANCE	$ -	$ -	$ -	$ -	$ -	$ 733	
111-3400-549-5263	VEHICLE INSURANCE	$ -	$ -	$ -	$ -	$ -	$ 1,567	
111-3400-549-5264	ERMA	$ -	$ -	$ -	$ -	$ -	$ 324	
111-3400-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ -	$ -	$ -	$ -	$ 31	
111-3400-549-5296	TRAINING & EDUCATION	$ -	$ -	$ -	$ -	$ -	$ 2,000	
	MATERIAL & SERVICES	-	-	-	$ -	$ -	$ 15,114	
111-3400-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, SCHOOL RESOURCE OFFICER	-	$ -	$ -	$ -	$ -	**$ 132,665**	
TRI-COUNTY EMT PARAMEDIC								
120-6100-549-5101	SALARIES	$ -	$ -	$ -	$ 187,000	$ 187,000	$ 208,088	11.28%
120-6100-549-5102	OVERTIME	$ -	$ -	$ -	$ 74,000	$ 74,000	$ -	-100.00%
120-6100-549-5121	FICA	$ -	$ -	$ -	$ 20,000	$ 20,000	$ 15,919	-20.41%
120-6100-549-5123	PERS-PAYROLL	$ -	$ -	$ -	$ 22,000	$ 22,000	$ 22,917	4.17%
120-6100-549-5125	MEDICAL	$ -	$ -	$ -	$ 15,000	$ 30,000	$ 52,882	252.55%
120-6100-549-5127	WORKERS COMP	$ -	$ -	$ -	$ -	$ -	$ 33,968	
120-6100-549-5129	UNIFORM ALLOWANCE	$ -	$ -	$ -	$ 3,000	$ 3,000	$ 3,000	0.00%
120-6100-549-5131	EAP	$ -	$ -	$ -	$ -	$ -	$ 144	
120-6100-549-5133	LIFE INSURANCE	$ -	$ -	$ -	$ 100	$ 100	$ 108	8.00%
	TOTAL WAGES & BENEFITS	$ -	$ -	$ -	$ 321,100	$ 336,100	$ 337,026	4.96%
120-6100-549-5210	DEPT TOOLS & SUPPLIES	$ -	$ -	$ -	$ 20,000	$ 28,000	$ 20,000	0.00%
120-6100-549-5224	FUELS	$ -	$ -	$ -	$ -	$ -	$ -	
120-6100-549-5261	LIABILITY INSURANCE	$ -	$ -	$ -	$ -	$ -	$ 22,023	
120-6100-549-5262	PROPERTY INSURANCE	$ -	$ -	$ -	$ -	$ -	$ 8,076	
120-6100-549-5263	VEHICLE INSURANCE	$ -	$ -	$ -	$ -	$ -	$ 1,380	
120-6100-549-5264	ERMA	$ -	$ -	$ -	$ -	$ -	$ 3,466	
120-6100-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ -	$ -	$ -	$ -	$ 286	
120-6100-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ 8,000	$ 17,497	$ 8,000	0.00%
120-6100-549-5296	TRAINING & EDUCATION	$ -	$ -	$ -	$ 4,800	$ 9,200	$ 4,800	0.00%
	TOTAL MAINT. & OPERATIONS	$ -	$ -	$ -	$ 32,800	$ 54,697	$ 68,032	107.41%
120-6100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ 85,000	$ 85,000	$ -	-100.00%
		$ -	$ -	$ -	$ 85,000	$ 85,000	$ -	-100.00%
120-6100-549-5505	TRANSFERS		$ -	$ -	$ -		$ -	
	TOTAL, TRI-COUNTY EMT PARAMEDIC	**$ -**	**$ -**	**$ -**	**$ 438,900**	**$ 475,797**	**$ 405,057**	**-7.71%**
	Revenues	$ 885,546	$ 521,853	$ 4,004,192	$ 4,462,253	$ 4,287,988	$ 3,050,335	-31.64%
	Expenses	$ -	$ -	$ -	$ 438,900	$ 475,797	$ 2,999,636	583.44%
		$ 885,546	$ 521,853	$ 4,004,192	$ 4,023,353	$ 3,812,191	$ 50,699	-100.00%

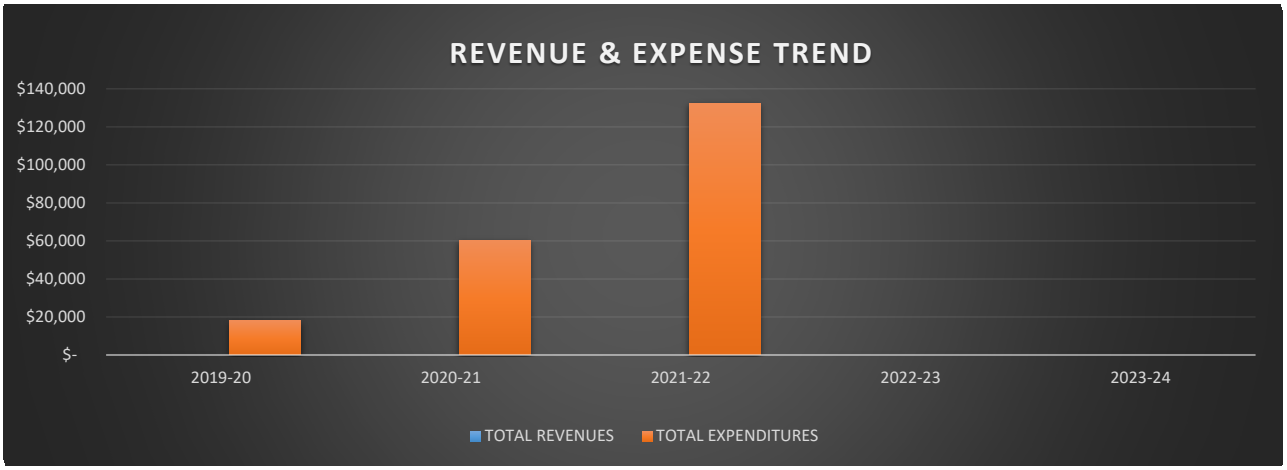
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COMMUNITY DEVELOPMENT BLOCK GRANT

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 includes a solar installation at the Senior Center.

Community Development Block Grant	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2021-22 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
CDBG Revenue	$ -	$ -	$ -	$ -	-	$ -	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Capital Outlay	$ 17,983	$ 60,287	$ 132,282	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 17,983**	**$ 60,287**	**$ 132,282**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ (17,983)	$ (60,287)	$ (132,282)	$ -	$ -	$ -	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ (17,983)	$ (60,287)	$ (132,282)	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ (5,379)	$ (23,362)	$ (83,649)	$ (215,932)	$ (215,932)	$ (215,932)	
Ending Fund Balance, June 30	$ (23,362)	$ (83,649)	$ (215,932)	$ (215,932)	$ (215,932)	$ (215,932)	



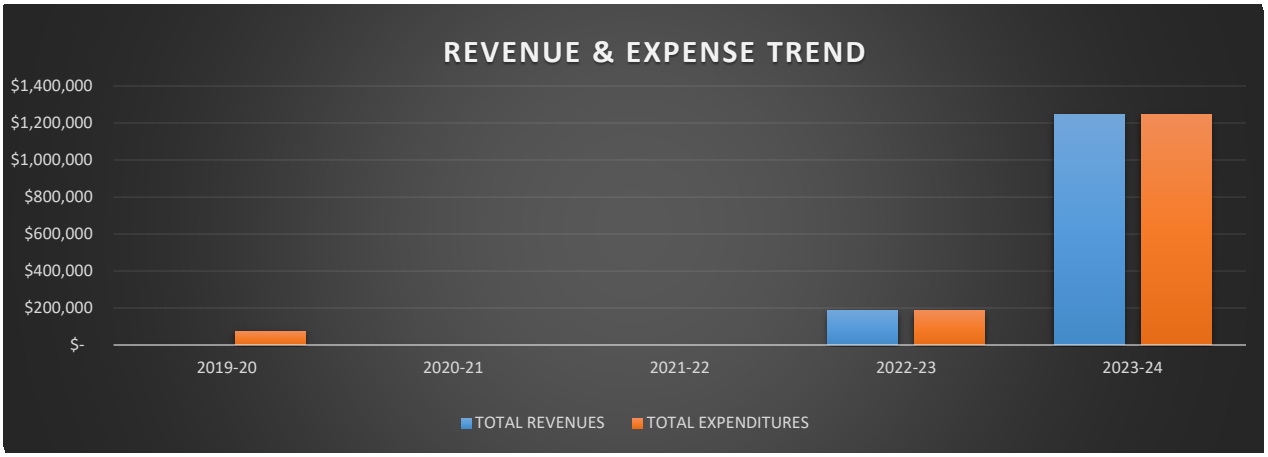
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PARK IMPROVEMENT GRANTS

Description: This fund is designated for our particpation in the State's Housing Related Park Grant program and the State| PROP 68 Park Grants.

Budget Highlights: FY24 revenues and expenditures will be used to improve the Laurel St. Dog Park.

Park Improvements	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2021-22 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
Prop 68 Grant- Dog Park	$ -	$ -	$ -	$ -	$ -	$ 1,244,000	
Prop 68 Grant-Athwal park restroom	$ -	$ -	$ -	$ 185,000	$ 185,000	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 185,000**	**$ 185,000**	**$ 1,244,000**	
EXPENDITURES							
Capital Outlay	$ 75,000	$ -	$ -	$ 185,000	$ 185,000	$ 1,244,000	
TOTAL EXPENDITURES	**$ 75,000**	**$ -**	**$ -**	**$ 185,000**	**$ 185,000**	**$ 1,244,000**	
Net Revenue/(Expenditures)	$ (75,000)	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ (75,000)	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ 75,000	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -	$ -	



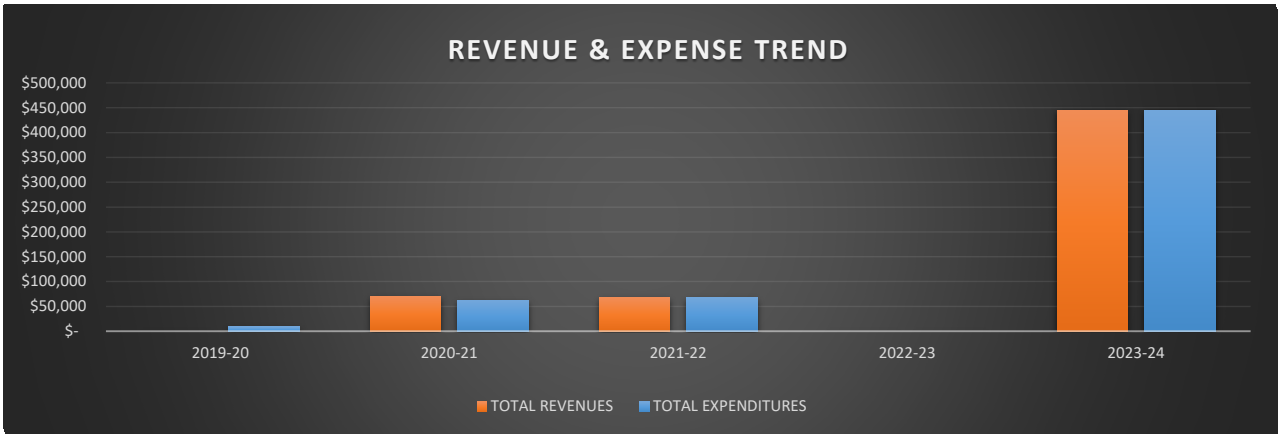
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TRANSIENT ORIENTED DEVELOPMENT (TOD) GRANT

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 FY24.

TOD Grant	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2021-22 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
Transit Oriented Development Grant	$ -	$ 70,400	$ 67,600	$ 445,000	$ -	$ 445,000	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ 70,400**	**$ 67,600**	**$ 445,000**	**$ -**	**$ 445,000**	
EXPENDITURES							
Capital Outlay	$ 9,200	$ 61,200	$ 67,600	$ 445,000	$ -	$ 445,000	
TOTAL EXPENDITURES	**$ 9,200**	**$ 61,200**	**$ 67,600**	**$ 445,000**	**$ -**	**$ 445,000**	
Net Revenue/(Expenditures)	$ (9,200)	$ 9,200	$ -	$ -	$ -	$ -	
Changes in Fund Balance		$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ (9,200)	$ 9,200	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ (9,200)	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ (9,200)	$ -	$ -	$ -	$ -	$ -	

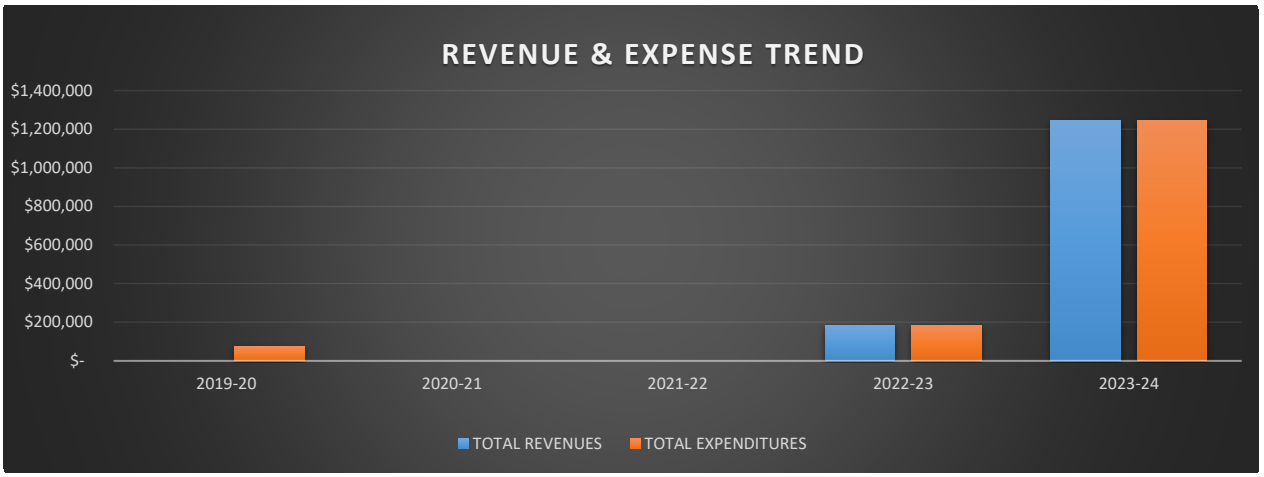


SAN JOAQUIN VALLEY AIR GRANT

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	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2021-22 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
San Joaquin Valley Air Grant	$ -	$ -	$ -	$ -	$ -	$ -	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance		$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ 21	$ 21	$ 21	$ 21	$ 21	
Ending Fund Balance, June 30	$ 21	$ 21	$ 21	$ 21	$ 21	$ 21	



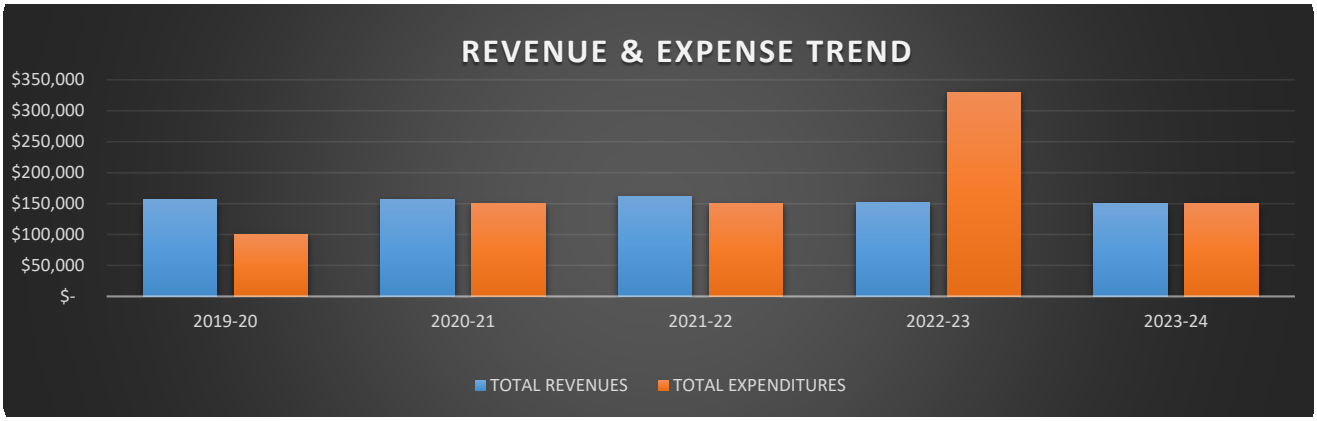
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COPS - SLESF

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	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2021-22 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
COPS-SLESF Grant	$ 155,948	$ 156,727	$ 161,285	$ 147,133	$ 150,000	$ 150,000	1.95%
Interest	.	$ -	$ 825	$ 1,861	$ 1,861	$ -	
TOTAL REVENUES	**$ 155,948**	**$ 156,727**	**$ 162,110**	**$ 148,994**	**$ 151,861**	**$ 150,000**	0.68%
EXPENDITURES							
Transfers to Other Funds	$ 100,000	$ 150,000	$ 150,000	$ 330,162	$ 330,162	$ 150,000	-54.57%
TOTAL EXPENDITURES	**$ 100,000**	**$ 150,000**	**$ 150,000**	**$ 330,162**	**$ 330,162**	**$ 150,000**	-54.57%
Net Revenue/(Expenditures)	$ 55,948	$ 6,727	$ 12,110	$ (181,168)	$ (178,301)	$ -	
Changes in Fund Balance	$ -						
Net Increase/(Decrease) in Fund Balance	$ 55,948	$ 6,727	$ 12,110	$ (181,168)	$ (178,301)	$ -	
Beginning Fund Balance, July 1	$ 117,487	$ 173,435	$ 180,161	$ 192,271	$ 192,271	$ 13,970	
Ending Fund Balance, June 30	$ 173,435	$ 180,161	$ 192,271	$ 11,103	$ 13,970	$ 13,970	0.00%



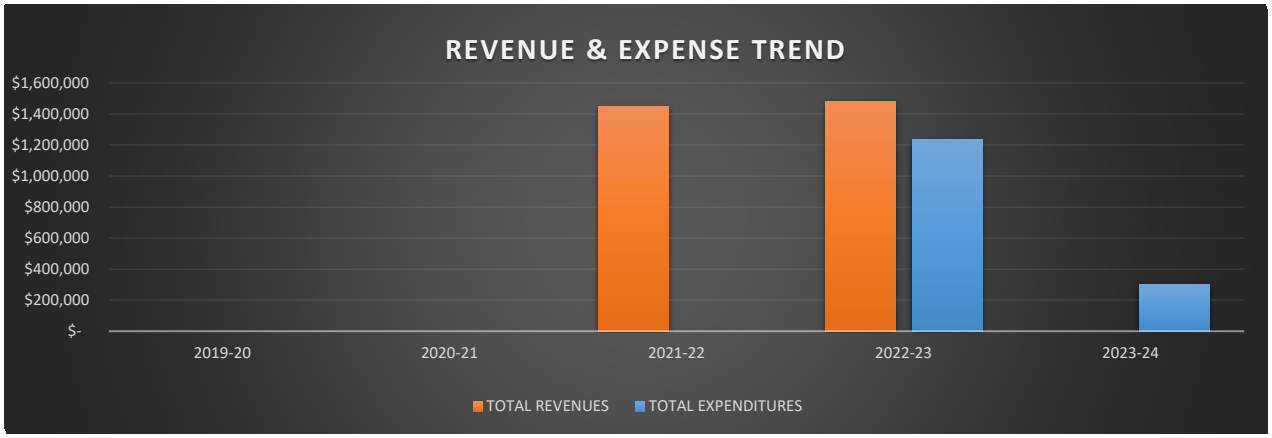
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AMERICAN RESCUE PLAN ACT (ARPA)

Description: This fund is designated for the ARPA Program funds for the city to mitigate the fiscal effects of the COVID-19 emergency. The State is required to disburse allocation to non-entitlement units of local government (NEU). Kingsburg received $2,896,491 (50% received in July 2021, 50% received July 2022).

Budget Highlights: ARPA funds have been spent on hazard pay for employees, purchases to support Senior meals, a $1M fiber optic grant to support the community fiber project, and efforts related to grant writing and lobbying consultant services.

TOD Grant	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
ARPA Funds	$ -		$ 1,448,245	$ 1,448,245	$ 1,448,245	$ -	
Interest	$ -	$ -	$ -	$ 23,638	$ 31,518	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ 1,448,245**	**$ 1,471,883**	**$ 1,479,763**	**$ -**	
EXPENDITURES							
Capital Outlay		$ -		$ 1,115,000	$ 1,237,241	$ 298,000	-73.27%
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 1,115,000**	**$ 1,237,241**	**$ 298,000**	
Net Revenue/(Expenditures)	$ -	$ -	$ 1,448,245	$ 356,883	$ 242,522	$ (298,000)	
Changes in Fund Balance		$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ 1,448,245	$ 356,883	$ 242,522	$ (298,000)	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ 1,448,245	$ 1,448,245	$ 1,690,767	
Ending Fund Balance, June 30	$ -	$ -	$ 1,448,245	$ 1,805,128	$ 1,690,767	$ 1,392,767	



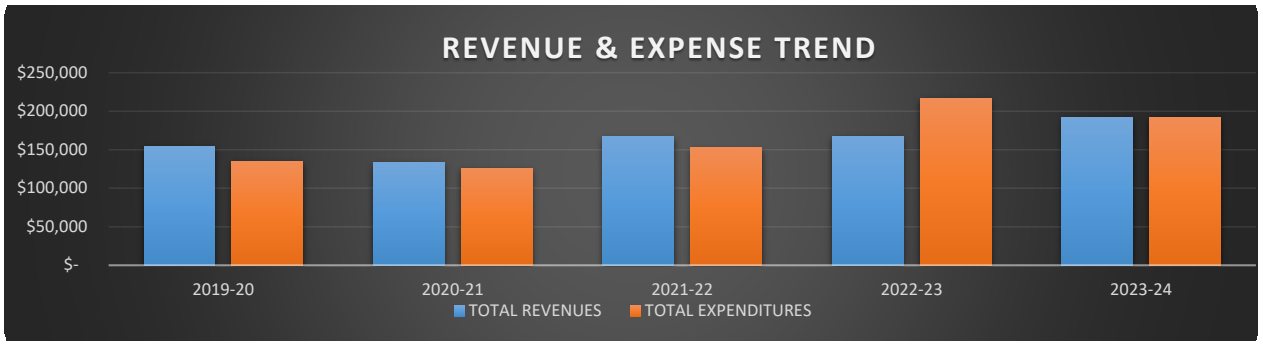
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ACT TASK FORCE GRANT

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	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2021-22 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
Act Task Force Grant	$ 154,110	$ 133,195	$ 166,862	$ 167,249	$ 167,249	$ 192,248	
Interest	$ -	$ -	$ 116	$ 273	$ 273	$ -	
TOTAL REVENUES	**$ 154,110**	**$ 133,195**	**$ 166,978**	**$ 167,522**	**$ 167,522**	**$ 192,248**	
EXPENDITURES							
Wages and Benefits	$ 123,030	$ 115,482	$ 138,795	$ 126,642	$ 136,548	$ 149,244	
Maintenance and Operation	$ 9,968	$ 10,199	$ 13,859	$ 20,888	$ 13,905	$ 23,004	
Capital Outlay	$ 2,024	$ -	$ 51	$ -	$ 66,608	$ 20,000	
TOTAL EXPENDITURES	**$ 135,022**	**$ 125,681**	**$ 152,704**	**$ 147,530**	**$ 217,061**	**$ 192,248**	
Net Revenue/(Expenditures)	$ 19,088	$ 7,515	$ 14,273	$ 19,992	$ (49,540)	$ -	
Changes in Fund Balance		$ (2)					
Net Increase/(Decrease) in Fund Balance	$ 19,088	$ 7,513	$ 14,273	$ 19,992	$ (49,540)	$ -	
Beginning Fund Balance, July 1	$ 18,837	$ 37,925	$ 45,438	$ 59,711	$ 59,711	$ 10,171	
Ending Fund Balance, June 30	$ 37,925	$ 45,438	$ 59,711	$ 79,703	$ 10,171	$ 10,171	

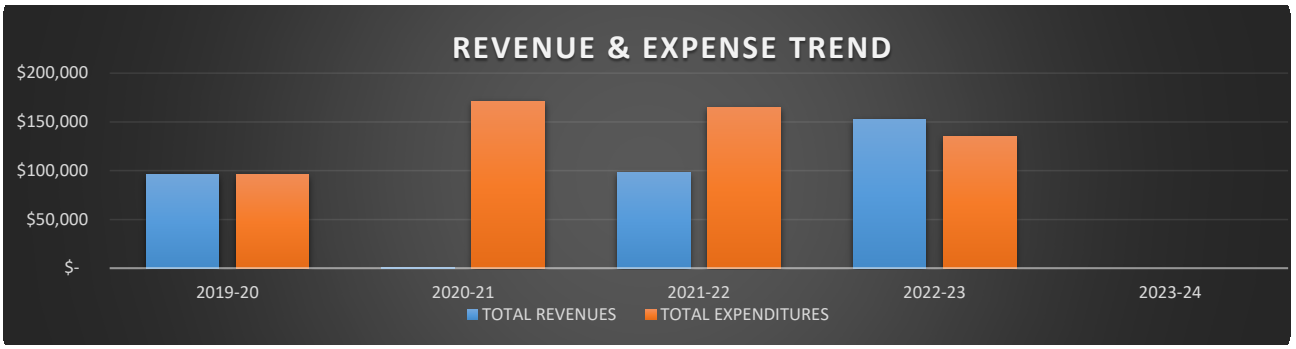


PROP 56 - TOBACCO ENFORCEMENT GRANT

Description: The City was the recipient of a Prop 56 Tobacco grant. That grant is expiring on June 30, 2023 and was not renewed.

Budget Highlights: No expenditures are scheduled for FY24 with the ending of the grant.

SCHOOL RESOURCE OFFICER	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2021-22 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
School Resource Officer	$ 95,602	$ 491	$ 98,439	$ 152,362	$ 152,362	$ -	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 95,602**	**$ 491**	**$ 98,439**	**$ 152,362**	**$ 152,362**	**$ -**	
EXPENDITURES							
Wages and Benefits	$ 89,925	$ 168,662	$ 154,279	$ 139,060	$ 121,415	$ -	
Maintenance and Operation	$ 5,676	$ 2,095	$ 10,800	$ 13,302	$ 13,802	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 95,601**	**$ 170,756**	**$ 165,079**	**$ 152,362**	**$ 135,217**	**$ -**	
Net Revenue/(Expenditures)	$ 1	$ (170,266)	$ (66,640)	$ -	$ 17,145	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ 1	$ (170,266)	$ (66,640)	$ -	$ 17,145	$ -	
Beginning Fund Balance, July 1	$ -	$ 1	$ (170,264)	$ (236,904)	$ (236,904)	$ (219,759)	
Ending Fund Balance, June 30	$ 1	$ (170,264)	$ (236,904)	$ (236,904)	$ (219,759)	$ (219,759)	



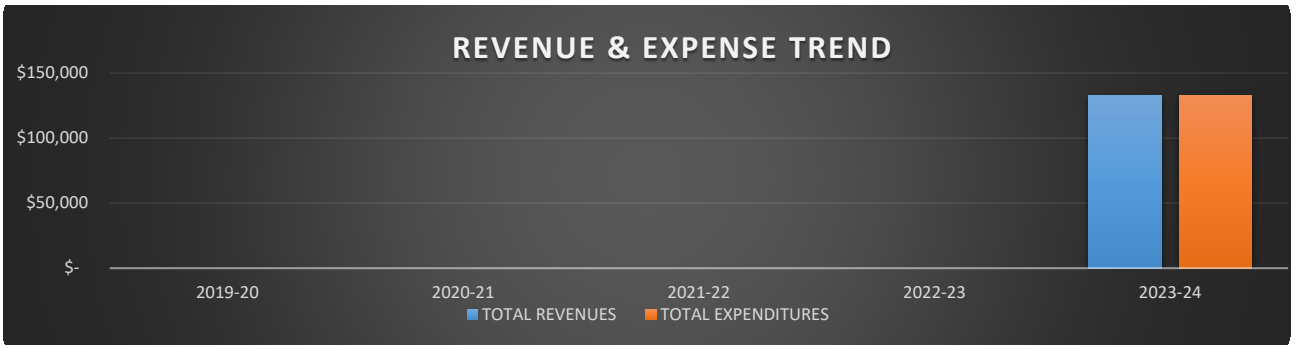
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SCHOOL RESOURCE OFFICER GRANT

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

Budget Highlights: Police Officer to be responsible for fulfilling the responsibilities of an SRO (Schools Resource Officer) for the Kingsburg Joint Union High School. The District will pay for the wages and benefits of the officer.

SCHOOL RESOURCE OFFICER	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2021-22 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
School Resource Officer	$ -	$ -	$ -	$ -	$ -	$ 132,665	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 132,665**	
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ 117,551	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ 15,114	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 132,665**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ (0)	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ (0)	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -	$ (0)	



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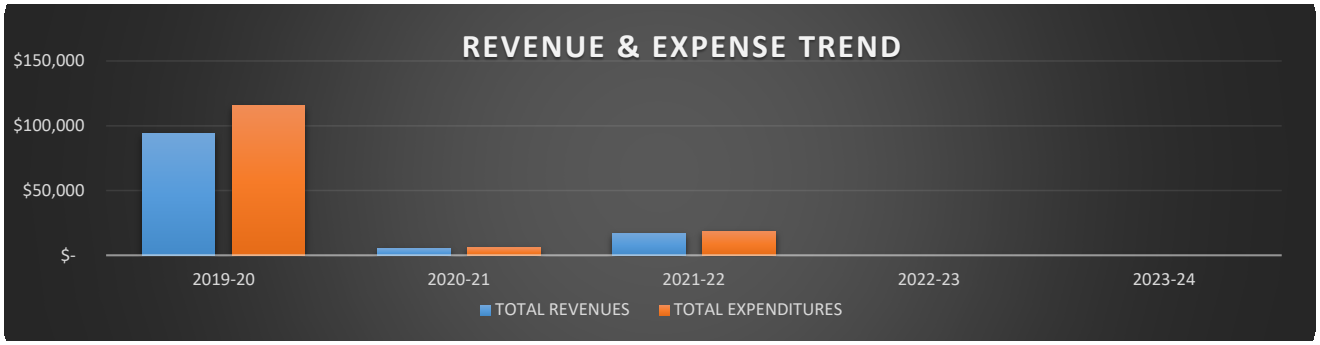
18TH AND KERN LIGHTED CROSSWALKS

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 FY23

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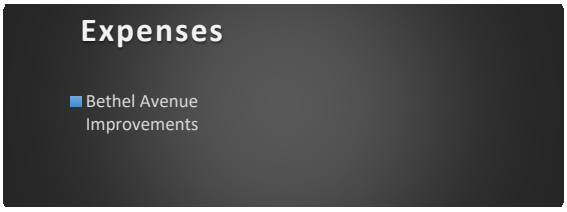
18th and Kern Lighted Crosswalks	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2021-22 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
CMAQ Grant	$ 93,769	$ 5,065	$ 16,594	$ -	$ -	$ -	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 93,769**	**$ 5,065**	**$ 16,594**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
18th/Kern Lighted Crosswalk	$ 115,318	$ 5,721	$ 18,127	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 115,318**	**$ 5,721**	**$ 18,127**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ (21,549)	$ (656)	$ (1,533)	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (21,549)	$ (656)	$ (1,533)	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ (3,306)	$ (24,855)	$ (24,893)	$ (26,426)	$ -	$ -	
Ending Fund Balance, June 30	$ (24,855)	$ (24,893)	$ (26,426)	$ (26,426)	$ -	$ -	

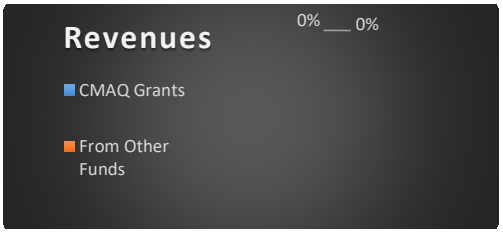


BETHEL AVENUE IMPROVEMENTS

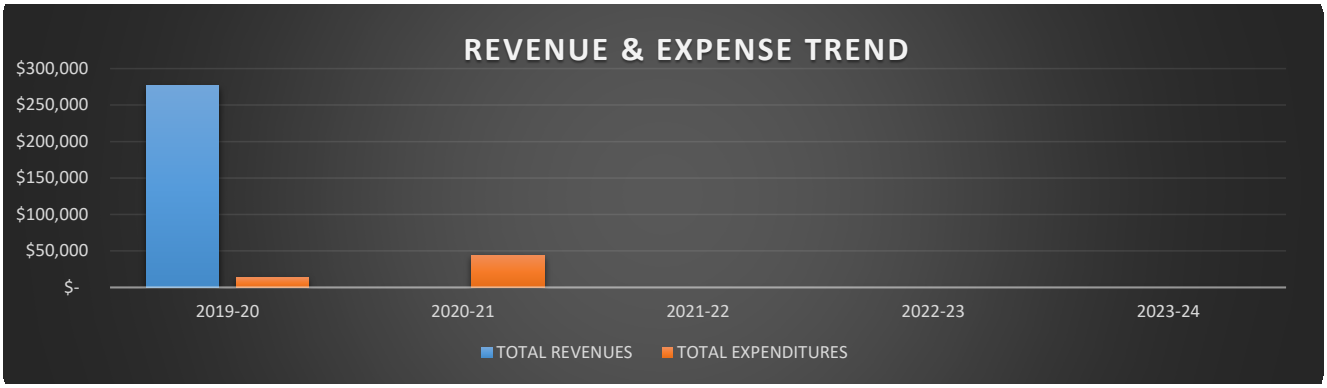
Description: This fund is for the Federal Grant which is to be used on the Bethel Avenue Improvement.

Budget Highlights: This project was fully constructed in FY20.





Bethel Avenue Improvements	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2021-22 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ 276,139	$ -	$ -	$ -	$ -	$ -	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 276,139**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Bethel Avenue Improvements	$ 13,461	$ 44,424	$ -	$ -	$ -		
TOTAL EXPENDITURES	$ 13,461	$ 44,424	$ -	$ -	$ -	$ -	
Net Revenue/(Expenditures)	$ 262,678	$ (44,424)	$ -	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ 262,678	$ (44,424)	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ (45,412)	$ 217,266	$ 172,842	$ 172,842	$ -	$ -	
Ending Fund Balance, June 30	$ 217,266	$ 172,842	$ 172,842	$ 172,842	$ -	$ -	



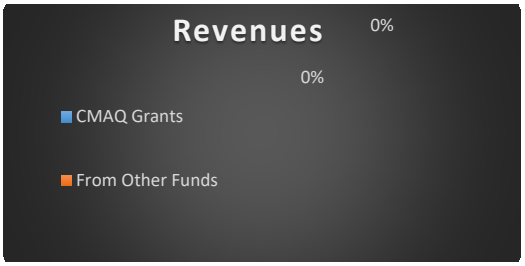
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MADSEN AVE RECON - STROUD TO SIERRA

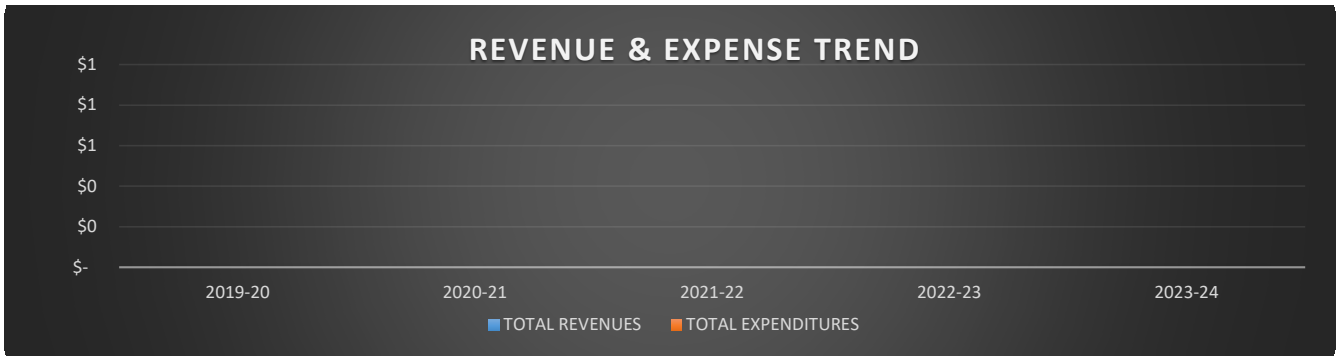
Description: This fund is for the Federal Grant which is to be used on the Madsen Ave Bike Path-Stroud to Kamm.

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 - Stroud to Kamm	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2021-22 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ -	$ 52,430	$ 538,715	$ -	$ 6,860	$ -	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ 52,430**	**$ 538,715**	**$ -**	**$ 6,860**	**$ -**	
EXPENDITURES							
Madsen Ave Reconstruct	$ 22,562	$ 52,430	$ 555,486	$ -	$ 22,860	$ -	
TOTAL EXPENDITURES	$ 22,562	$ 52,430	$ 555,486	$ -	$ 22,860	**$ -**	
Net Revenue/(Expenditures)	$ (22,562)	$ -	$ (16,771)	$ -	$ (16,000)	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (22,562)	$ -	$ (16,771)	$ -	$ (16,000)	$ -	
Beginning Fund Balance, July 1	$ (4,998)	$ (27,560)	$ (27,560)	$ (44,331)	$ (44,331)	$ (60,331)	
Ending Fund Balance, June 30	$ (27,560)	$ (27,560)	$ (44,331)	$ (44,331)	$ (60,331)	$ (60,331)	

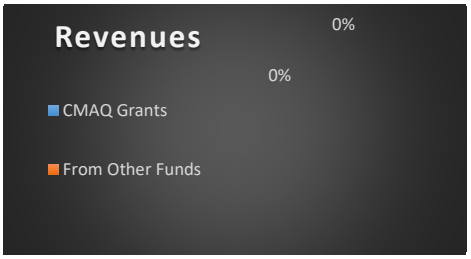


MADSEN AVE BIKE PATH - STROUD TO KAMM

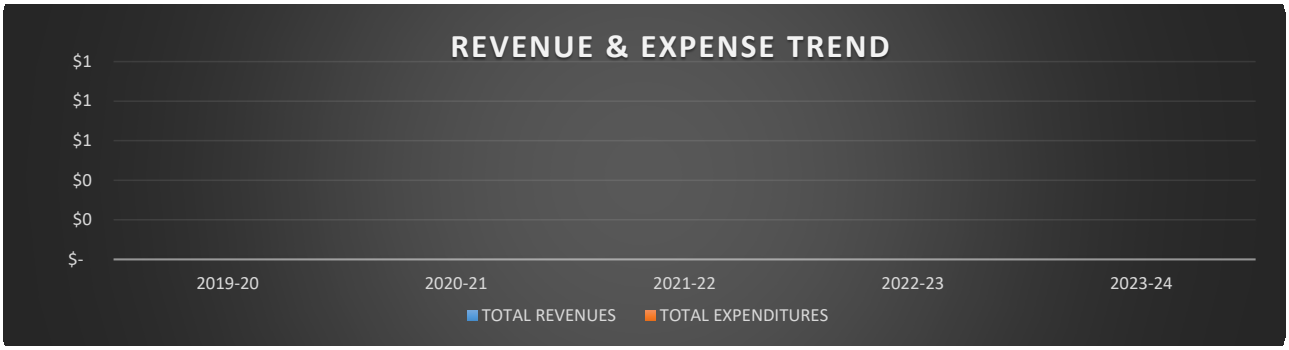
Description: This fund is for the Federal Grant which is to be used on the Madsen Ave Bike Path-Stroud to Kamm.

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 completed FY22





Madsen Avenue Bike Path - Stroud to Kamm	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2021-22 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ 53,979	$ 11,096	$ 218,629	$ 164,659	$ 238,119	$ -	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 53,979**	**$ 11,096**	**$ 218,629**	**$ 164,659**	**$ 238,119**	**$ -**	
EXPENDITURES							
Madsen Ave Reconstruct	$ 104,677	$ 39,430	$ 310,827	$ 164,659	$ 164,659	$ -	
TOTAL EXPENDITURES	$ 104,677	$ 39,430	$ 310,827	$ 164,659	$ 164,659	**$ -**	
Net Revenue/(Expenditures)	$ (50,698)	$ (28,334)	$ (92,198)	$ -	$ 73,460	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (50,698)	$ (28,334)	$ (92,198)	$ -	$ 73,460	$ -	
Beginning Fund Balance, July 1	$ (4,998)	$ (55,696)	$ (84,030)	$ (176,228)	$ (176,228)	$ (102,768)	
Ending Fund Balance, June 30	$ (55,696)	$ (84,030)	$ (176,228)	$ (176,228)	$ (102,768)	$ (102,768)	

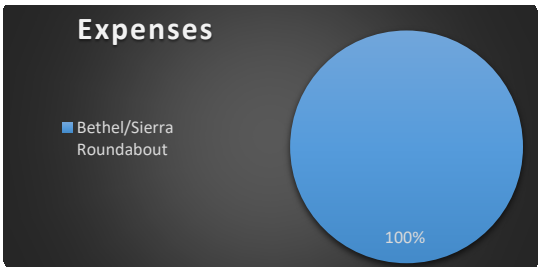


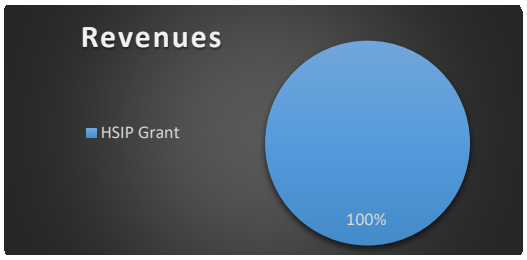
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BETHEL / SIERRA ROUNDABOUT

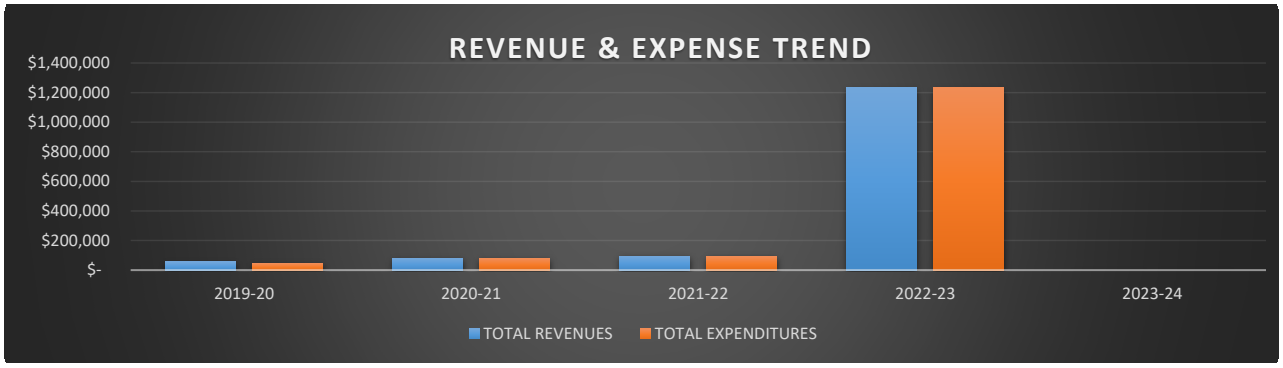
Description: This fund is for the Federal Grant which is to be used on the Bethel and Sierra Roundabout.

Budget Highlights: This project was completed in FY23.





Bethel / Sierra Roundabout	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2021-22 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
HSIP Grant	$ 56,000	$ 79,648	$ 93,680	$ 1,075,000	$ 1,232,710	$ -	
	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 56,000**	**$ 79,648**	**$ 93,680**	**$ 1,075,000**	**$ 1,232,710**	**$ -**	
EXPENDITURES							
Bethel/Sierra Roundabout	$ 48,000	$ 79,110	$ 93,680	$ 1,075,000	$ 1,232,710	$ -	
TOTAL EXPENDITURES	$ 48,000	$ 79,110	$ 93,680	$ 1,075,000	$ 1,232,710	$ -	
Net Revenue/(Expenditures)	$ 8,000	$ 538	$ -	$ -	$ 0	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ 8,000	$ 538	$ -	$ -	$ 0	$ -	
Beginning Fund Balance, July 1	$ -	$ 8,000	$ 8,538	$ 8,538	$ 8,538	$ 8,538	
Ending Fund Balance, June 30	$ 8,000	$ 8,538	$ 8,538	$ 8,538	$ 8,538	$ 8,538	

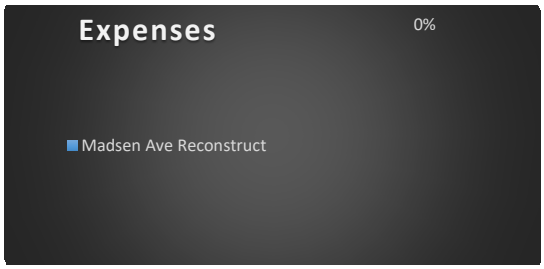


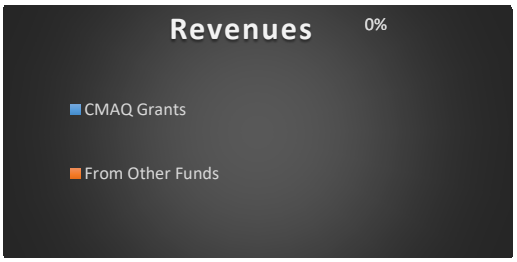
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MEHLERT AVE RECONSTRUCTION

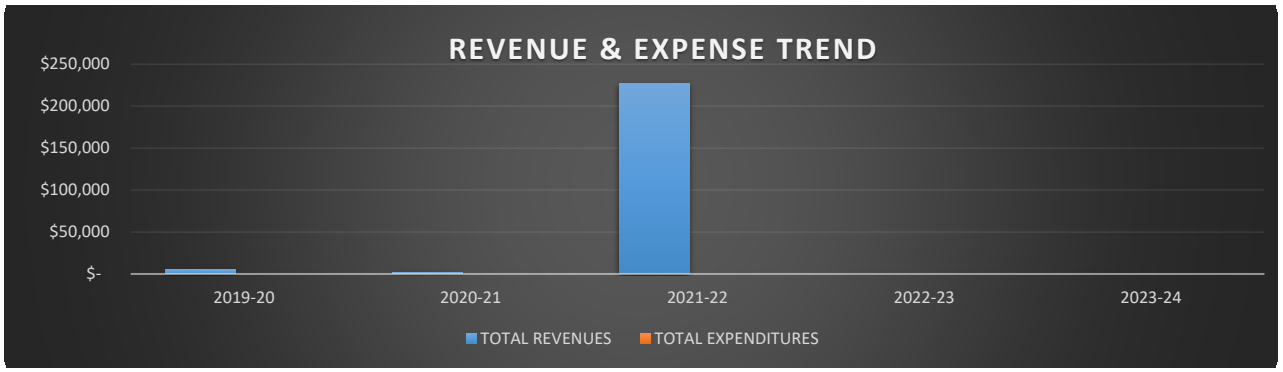
Description: This fund is for the Federal Grant which is to be used on Mehlert Ave Reconstruction.

Budget Highlights: Initial design, and posssibly construction, will be completed in FY22.





Mehlert Ave Reconstruction	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2021-22 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ 5,260	$ 2,104	$ 226,881	$ -	$ -	$ -	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 5,260**	**$ 2,104**	**$ 226,881**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Mehlert Ave Reconstruction	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	
Net Revenue/(Expenditures)	$ 5,260	$ 2,104	$ 226,881	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ 5,260	$ 2,104	$ 226,881	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ 5,260	$ 7,364	$ 234,245	$ 234,245	$ 234,245	
Ending Fund Balance, June 30	$ 5,260	$ 7,364	$ 234,245	$ 234,245	$ 234,245	$ 234,245	

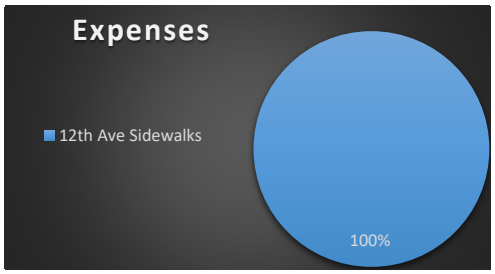


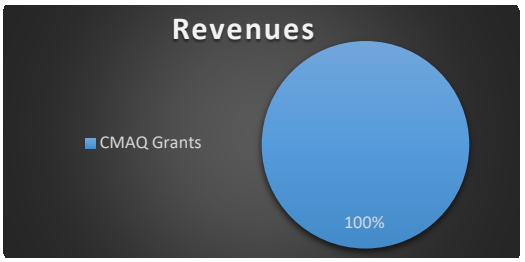
12TH AVE SIDEWALKS-STROUD-ASLAN

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

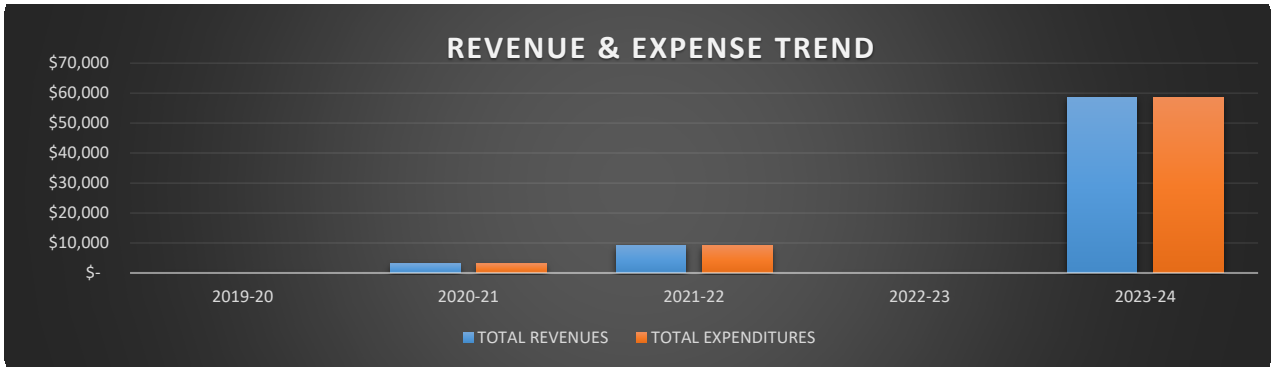
Budget Highlights: Initial design, and posssibly construction, will be completed in FY22

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12th Ave Sidewalks	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2021-22 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ -	$ 3,000	$ 9,000	$ 58,700	$ -	$ 58,700	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ 3,000**	**$ 9,000**	**$ 58,700**	**$ -**	**$ 58,700**	
EXPENDITURES							
12th Ave Sidewalks	$ -	$ 3,000	$ 9,000	$ 58,700		$ 58,700	
TOTAL EXPENDITURES	$ -	$ 3,000	$ 9,000	$ 58,700	$ -	$ 58,700	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -	$ -	

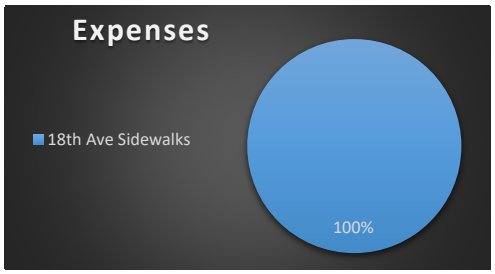


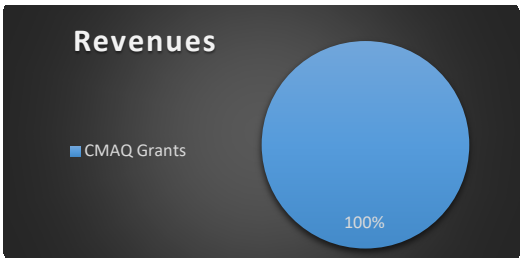
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18TH AVE SIDEWALKS-STROUD-KLEPPER

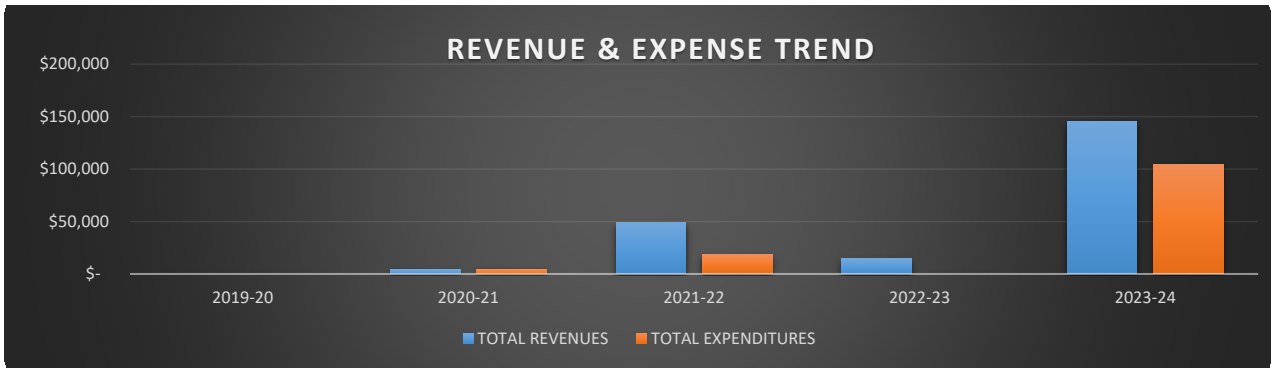
Description: This fund is for the Federal Grant which is to be used on the 18th Ave. Sidewalks from Stroud to Klepper.

Budget Highlights: Initial design, and posssibly construction, will be completed in FY23





18th Ave Ssidewalks-Stroud	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2021-22 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ -	$ 3,895	$ 48,590	$ 104,800	$ 14,366	$ 145,000	
From Other Funds	$ -	$ -	$ -	$ -		$ -	
TOTAL REVENUES	**$ -**	**$ 3,895**	**$ 48,590**	**$ 104,800**	**$ 14,366**	**$ 145,000**	
EXPENDITURES							
18th Ave Sidewalks	$ -	$ 4,400	$ 18,414	$ 104,800		$ 104,800	
TOTAL EXPENDITURES	$ -	$ 4,400	$ 18,414	$ 104,800	$ -	$ 104,800	
Net Revenue/(Expenditures)	$ -	$ (505)	$ 30,177	$ -	$ 14,366	$ 40,200	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ (505)	$ 30,177	$ -	$ 14,366	$ 40,200	
Beginning Fund Balance, July 1	$ -	$ -	$ (505)	$ 29,672	$ 29,672	$ 44,038	
Ending Fund Balance, June 30	$ -	$ (505)	$ 29,672	$ 29,672	$ 44,038	$ 84,238	

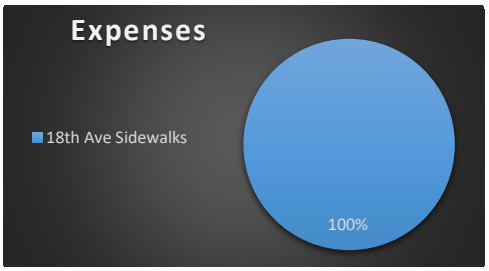


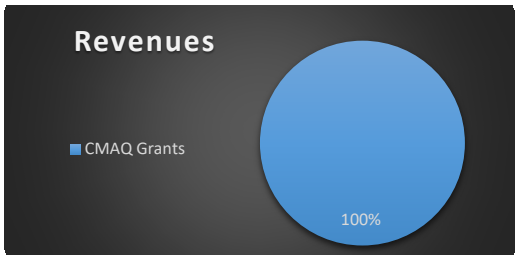
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18TH AVE SIDEWALKS-SIERRA -STROUD

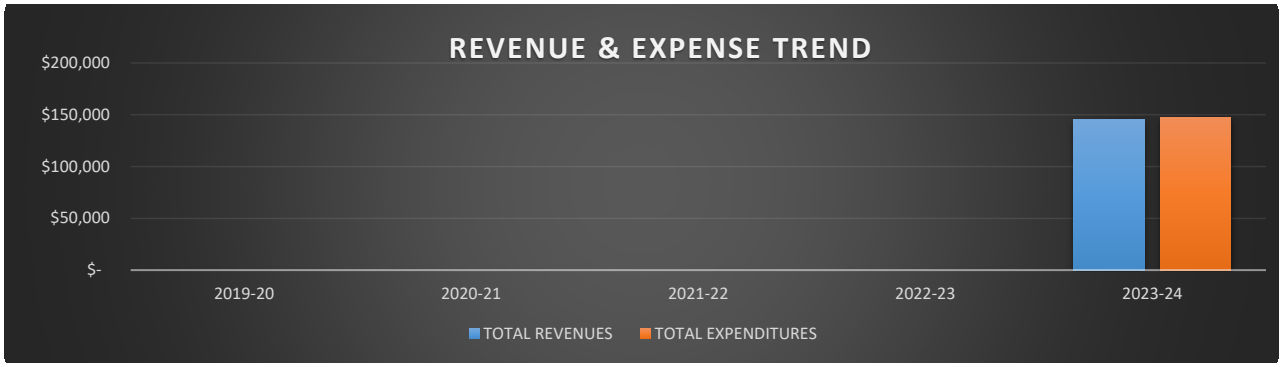
Description: This fund is for the Federal Grant which is to be used on the 18th Ave. Sidewalks from Sierra to Stroud.

Budget Highlights: Construction is slated for FY24.





18th Ave Sidewalks-Sierra	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2021-22 ADOPTED	2022-23 PROJECTED	2023-24 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ -	$ -	$ -	$ -	$ -	$ 145,000	
From Other Funds	$ -	$ -	$ -	$ -		$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 145,000**	
EXPENDITURES							
18th Ave Sidewalks	$ -	$ -	$ -	$ 146,957	$ -	$ 146,957	
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 146,957	$ -	$ 146,957	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ (146,957)	$ -	$ (1,957)	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ (146,957)	$ -	$ (1,957)	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ (146,957)	$ (146,957)	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ (146,957)	$ (146,957)	$ (148,914)	



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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 $3,520,293. and the total estimated actual value of property is $927,938,110. 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 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 $135,000 to $180,000 are due annually through fiscal year 2034. At June 30, 2023 bonds outstanding amount to $1,845,000.

Annual debt service requirements to maturity for Kingsburg Joint Powers Authority 2015 Lease Revenue Refunding Bonds, Fire Department Facilities Refunding Project at June 30, 2023 are as follows:

Fiscal Year Ending	Principal	Interest	Total
2023	$130,000	$56,388	$186,388
2024	135,000	52,413	187,413
2025	140,000	48,637	188,637
2026-2030	750,000	180,481	930,481
2031-2034	690,000	49,175	739,175
	$1,845,000	$387,094	$ 2,232,094

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, 2023, the loan outstanding amounts to $1,567,891.

Annual debt service requirements for the CIEDB Water Loan at June 30, 2023 are as follows:

Fiscal Year Ending	Principal	Interest	Total
2024	110,602	45,076	155,678
2025	113,898	41,730	155,628
2026	117,293	38,286	155,579
2027-2031	641,022	136,054	777,076
2032-2035	585,076	35,510	620,586
	$1,675,293	$ 344,979	$2,020,272

CITY OF KINGSBURG
Summary of Finance Authority Funds

2023/24 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, 2022	2,004,636	(220,000)	815	137,044	64,472	1,986,968
Estimated Beg. Fund Bal., June 30, 2023	1,679,997	(220,000)	815	135,294	92,656	1,688,762
Revenues:						
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-
Expenses:						
Fiscal Agent Fees	-	-	-	-	-	-
Principle Retirement	-	-	-	-	-	-
Interest and Fiscal charges	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-
Net Result	-	-	-	-	-	-
Projected Fund Balance, June 30, 2024	**$ 1,679,997**	**$ (220,000)**	**$ 815**	**$ 135,294**	**$ 92,656**	**$ 1,688,762**

CITY OF KINGSBURG
FINANCE AUTHORITY FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
FINANCE AUTHORITY								
750-0000-451-0101	INTEREST	$ 117,371	$ 76,803	$ 64,746	$ 76,000	$ 3,000	$ -	-100.00%
	TOTAL	**117,371**	**$ 76,803**	**$ 64,746**	**$ 76,000**	**$ 3,000**	**$ -**	**-100.00%**
SPECIAL ASSESS DIST 1991-1								
754-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
754-0000-491-0201	ASSESSMENTS RECEIVED	$ 52,388	$ 52,140	$ 66	$ -	$ -	$ -	
754-0000-495-0000	PREPAYMENT REV	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 52,388**	**$ 52,140**	**$ 66**	**$ -**	**$ -**	**$ -**	
SPECIAL ASSESS 91-1 SUPP								
755-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
755-0000-491-0201	ASSESSMENTS RECEIVED	$ 2,999	$ 2,853	$ 5	$ -	$ -	$ -	
	TOTAL	**$ 2,999**	**$ 2,853**	**$ 5**	**$ -**	**$ -**	**$ -**	
SPECIAL ASSESS 92-1								
756-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
756-0000-491-0201	ASSESSMENTS RECEIVED	$ 59,801	$ 47,648	$ 45,496	$ -	$ -	$ -	
	TOTAL	**$ 59,801**	**$ 47,648**	**$ 45,496**	**$ -**	**$ -**	**$ -**	
SPECIAL ASSESS 92-2 AGENCY								
757-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
757-0000-491-0201	ASSESSMENTS RECEIVED	$ 41,720	$ 41,019	$ 40,061	$ -	$ -	$ -	
757-0000-495-0000	PREPAYMENT REV	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 41,720**	**$ 41,019**	**$ 40,061**	**$ -**	**$ -**	**$ -**	
	TOTAL INTEREST	**$ 117,371**	**$ 76,803**	**$ 64,746**	**$ 76,000**	**$ 3,000**	**$ -**	
	TOTAL ASSESSMENTS	**$ 156,908**	**$ 143,661**	**$ 85,627**	**$ -**	**$ -**	**$ -**	
	TOTAL PREPAYMENTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL FINANCE AUTHORITY	**$ 274,279**	**$ 220,464**	**$ 150,373**	**$ 76,000**	**$ 3,000**	**$ -**	**-100.00%**
	Revenues	$ 274,279	$ 220,464	$ 150,373	$ 76,000	$ 3,000	$ -	
	Expenses	$ 420,770	$ 402,999	$ 381,044	$ 337,865	$ 334,064	$ -	
		$ (146,491)	$ (182,536)	$ (230,671)	$ (261,865)	$ (331,064)	$ -	

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CITY OF KINGSBURG
FINANCE AUTHORITY FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
KINGSBURG JOINT POWERS AUTHORITY								
750-9100-519-5280	MISC BOND FEES	$ 4,950	$ 4,950	$ 4,845	$ 4,950	$ 3,570	$ -	-100.00%
750-9100-519-5474	BOND PRINCIPAL EXPENSE	$ 287,400	$ 286,300	$ 289,100	$ 320,500	$ 320,500	$ -	-100.00%
750-9100-519-5475	INTEREST EXPENSE	$ 84,572	$ 77,460	$ 69,694	$ 3,570	$ 3,570	$ -	-100.00%
	TOTAL	**376,922**	**$ 368,710**	**$ 363,638**	**$ 329,020**	**$ 327,639**	**$ -**	**-100.00%**
SPEC ASSESS 91-1 AGENCY								
754-9100-519-5280	MISC BOND FEES	$ 5,255	$ 5,451	$ -	$ -	$ -	$ -	
754-9100-519-5620	ASSESSMENT BOND PAYMENTS	$ 12,611	$ 7,744	$ 2,655	$ -	$ -	$ -	
	TOTAL	**17,866**	**$ 13,195**	**$ 2,655**	**$ -**	**$ -**	**$ -**	
SPEC ASSESS 91-1 SUPP AGEN								
755-9100-519-5280	MISC BOND FEES	$ 922	$ 951	$ -	$ -	$ -	$ -	
755-9100-519-5620	ASSESSMENT BOND PAYMENTS	$ 443	$ 266	$ 89	$ -	$ -	$ -	
	TOTAL	**1,365**	**$ 1,216**	**$ 89**	**$ -**	**$ -**	**$ -**	
SPEC ASSESS 92-1 AGENCY								
756-9100-519-5280	MISC BOND FEES	$ 2,273	$ 2,362	$ 2,429	$ 2,420	$ -	$ -	
756-9100-519-5620	ASSESSMENT BOND PAYMENTS	$ 10,500	$ 7,875	$ 5,031	$ 1,750	$ 1,750	$ -	
	TOTAL	**12,773**	**$ 10,237**	**$ 7,460**	**$ 4,170**	**$ 1,750**	**$ -**	
SPEC ASSESS 92-2 AGENCY								
757-9100-519-5280	MISC BOND FEES	$ 3,131	$ 3,267	$ 3,377	$ 3,400	$ 3,400	$ -	
757-9100-519-5620	ASSESSMENT BOND PAYMENTS	$ 8,713	$ 6,375	$ 3,825	$ 1,275	$ 1,275	$ -	
	TOTAL	**11,844**	**$ 9,642**	**$ 7,202**	**$ 4,675**	**$ 4,675**	**$ -**	
	TOTAL BOND FEES	**$ 16,532**	**$ 16,981**	**$ 10,650**	**$ 10,770**	**$ 6,970**	**$ -**	
	TOTAL INTEREST EXPENSE	**$ 84,572**	**$ 77,460**	**$ 69,694**	**$ 3,570**	**$ 3,570**	**$ -**	
	TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL KJPA BOND PRINCIPAL PAID	**$ 287,400**	**$ 286,300**	**$ 289,100**	**$ 320,500**	**$ 320,500**	**$ -**	
	TOAL ASSESSMENT BOND PMTS	**$ 32,266**	**$ 22,259**	**$ 11,600**	**$ 3,025**	**$ 3,025**	**$ -**	
	TOTAL FINANCE AUTHORITY	**$ 420,770**	**$ 402,999**	**$ 381,044**	**$ 337,865**	**$ 334,064**	**$ -**	**-100.00%**
	Revenues	$ 274,279	$ 220,464	$ 150,373	$ 76,000	$ 3,000	$ -	
	Expenses	$ 420,770	$ 402,999	$ 381,044	$ 337,865	$ 334,064	$ -	
		$ (146,491)	$ (182,536)	$ (230,671)	$(261,865)	$ (331,064)	$ -	

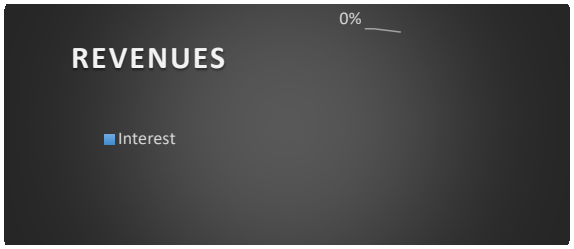
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FINANCE AUTHORITY

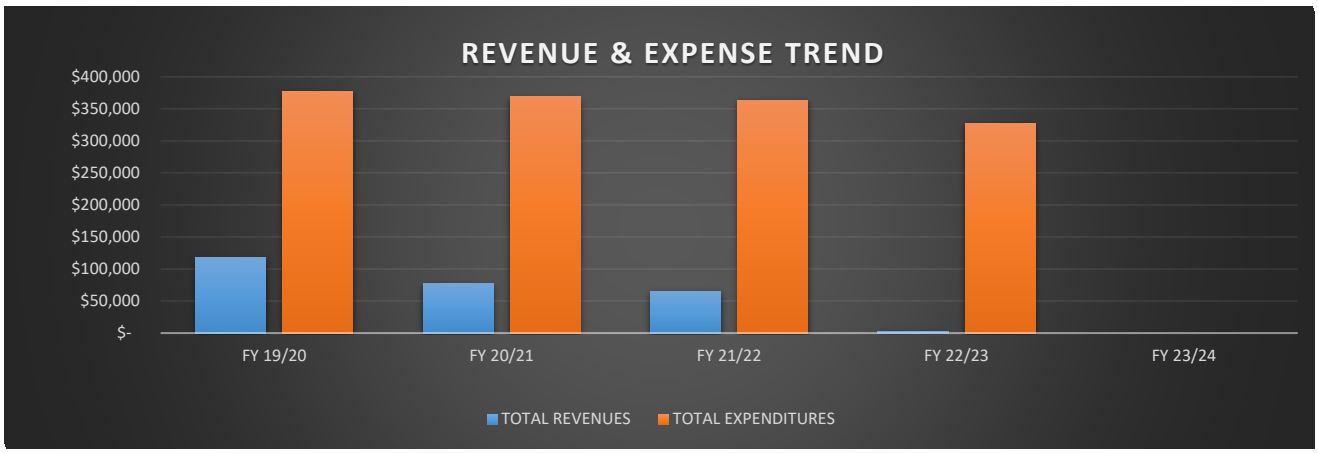
Description: The Finance Authority budget contains all the interest payments due from the Individual Special Assessment bonds and the outstanding bond payments for Fire Station #2.

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. The Mello-Roos assessments are all mature and have been paid off.





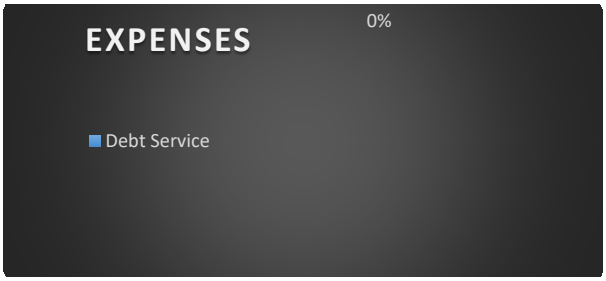
Finance Authority	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Assesment Received	$ -	$ -	$ -	$ -	$ -	$ -	
Interest	$ 117,371	$ 76,803	$ 64,746	$ 76,000	$ 3,000	$ -	-100.00%
TOTAL REVENUES	**$ 117,371**	**$ 76,803**	**$ 64,746**	**$ 76,000**	**$ 3,000**	**$ -**	-100.00%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 376,922	$ 368,710	$ 363,638	$ 329,020	$ 327,639	$ -	-100.00%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 376,922**	**$ 368,710**	**$ 363,638**	**$ 329,020**	**$ 327,639**	**$ -**	0.00%
Net Revenue/(Expenditures)	$ (259,551)	$ (291,907)	$ (298,892)	$ (253,020)	$ (324,639)	$ -	-100.00%
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ (259,551)	$ (291,907)	$ (298,892)	$ (253,020)	$ (324,639)	$ -	-100.00%
Beginning Fund Balance July 1	$ 2,854,987	$ 2,595,434	$ 2,303,529	$ 2,004,636	$2,004,636	$ 1,679,997	-16.19%
Ending Fund Balance June 30	$ 2,595,436	$ 2,303,528	$ 2,004,636	$ 1,751,617	$1,679,997	$ 1,679,997	-4.09%



SPECIAL ASSESSMENT DISTRICT 1991-1

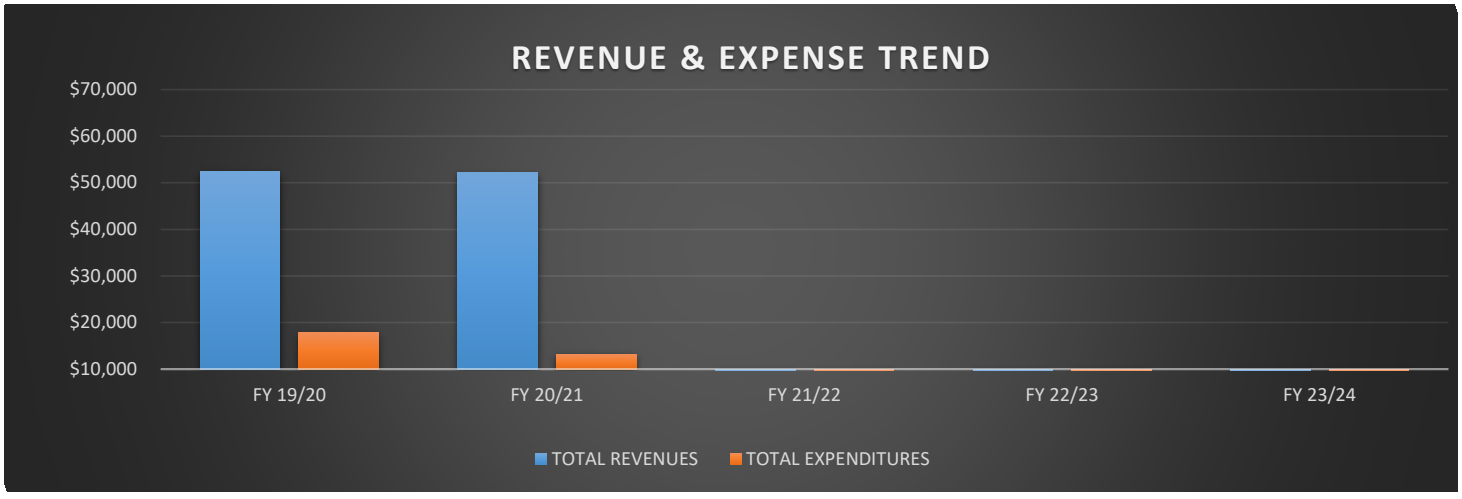
Description: This district was formed to account for the public improvements to certain subdivisions in 1991. It accounts for all the assessments received and lease payments due to the Finance Authority to pay the Marks-Roos bond payments. Subdivisions included are Lauren Estates, Anderson Estates and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

Budget Highlights: These assessments have matured and no further payments are outstanding.





SPECIAL ASSESSMENT DISTRICT 1991-1	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Assessments Received	$ 52,388	$ 52,140	$ 66	$ -	$ -	$ -	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 52,388**	**$ 52,140**	**$ 66**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 17,866	$ 13,195	$ 2,655	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 17,866**	**$ 13,195**	**$ 2,655**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 34,522	$ 38,945	$ (2,589)	$ -	$ -	$ -	
Changes in Fund Balance	$ -	$ -	$ -		$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ 34,522	$ 38,945	$ (2,589)	$ -	$ -	$ -	
Beginning Fund Balance July 1	$ (290,878)	$ (256,356)	$ (217,411)	$ (220,000)	$ (220,000)	$ (220,000)	0.00%
Ending Fund Balance June 30	$ (256,356)	$ (217,411)	$ (220,000)	$ (220,000)	$ (220,000)	$ (220,000)	0.00%

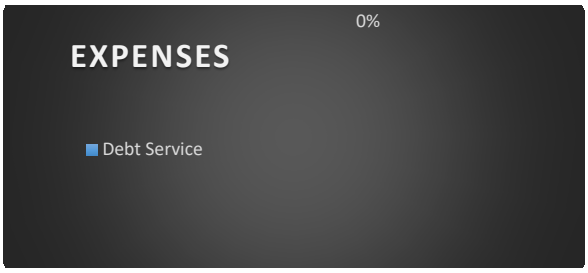


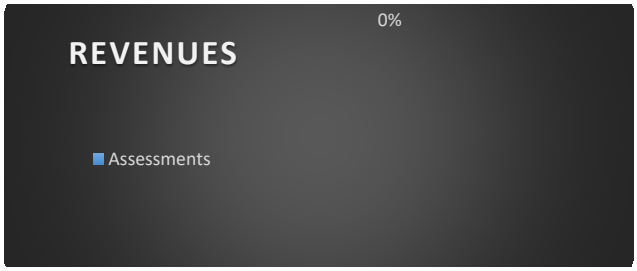
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SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL

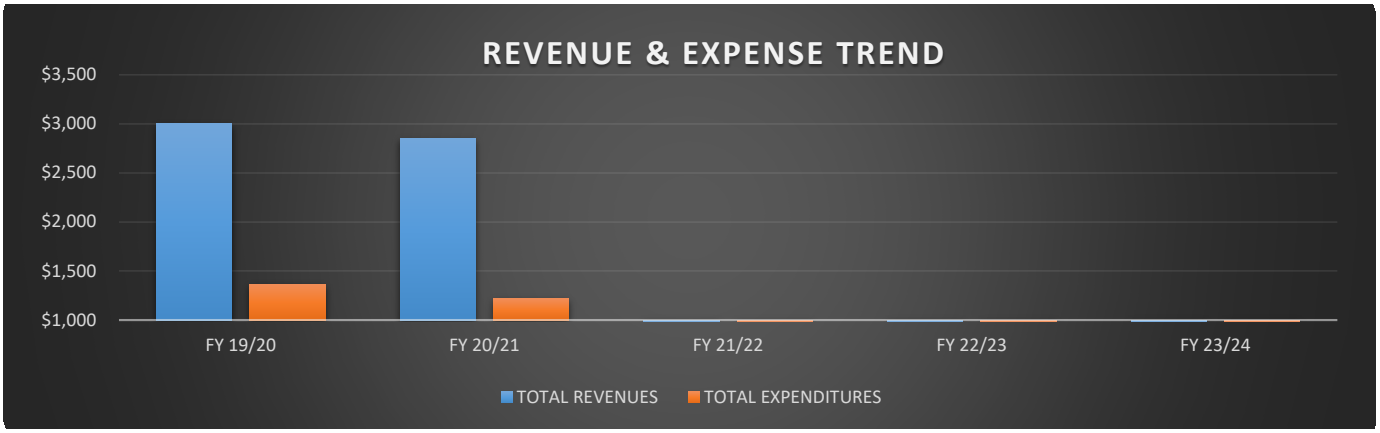
Description: This district was formed to account for the additional public improvements to the Nelson Estates I subdivision in 1991. It accounts for all the assessments received and lease payments due to the Finance Authority to pay the Marks-Roos bond payments.

Budget Highlights: These assessments have matured and no further payments are outstanding.





SPECIAL ASSESSMENT DISTRICT 1991-1 SUPP	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Assesment Received	$ 2,999	$ 2,853	$ 5	$ -	$ -	$ -	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 2,999**	**$ 2,853**	**$ 5**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 1,365	$ 1,216	$ 89	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 1,365**	**$ 1,216**	**$ 89**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 1,634	$ 1,637	$ (84)	$ -	$ -	$ -	
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 1,634	$ 1,637	$ (84)	$ -	$ -	$ -	
Beginning Fund Balance July 1	$ (2,372)	$ (738)	$ 899	$ 815	$ 815	$ 815	0.00%
Ending Fund Balance June 30	$ (738)	$ 899	$ 815	$ 815	$ 815	$ 815	0.00%



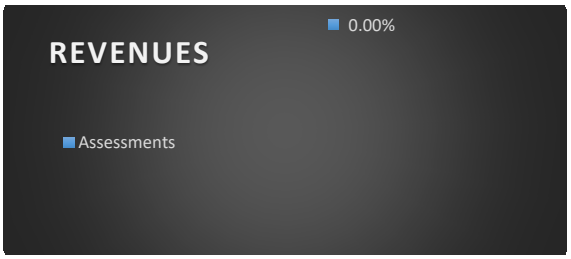
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SPECIAL ASSESSMENT DISTRICT 1992-1

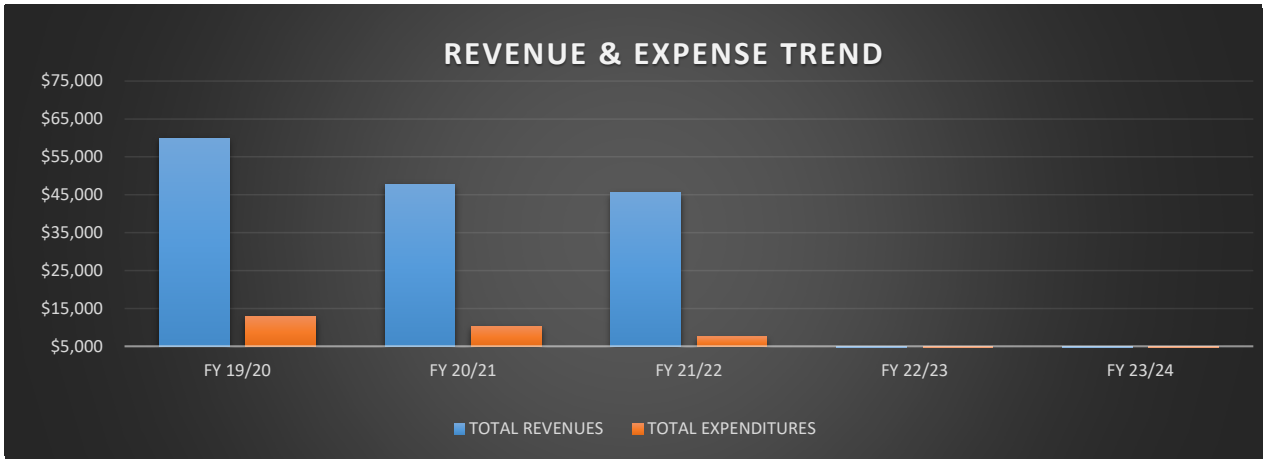
Description: This fund accounts for the capital expenditures associated with the 1992-1 Assessment District. Subdivisions included are Silverbrooke, Brucker Estates, Nelson Estates II and the K-Mart property.

Budget Highlights: These assessments have matured and no further payments are outstanding.





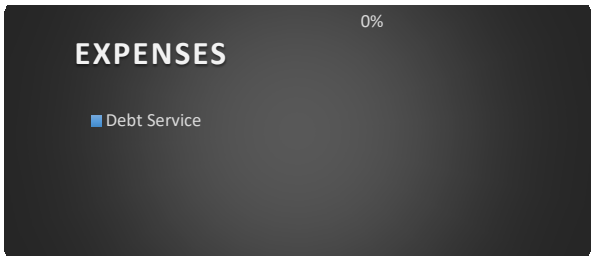
SPECIAL ASSESSMENT DISTRICT 1992-1	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Assesment Received	$ 59,801	$ 47,648	$ 45,496	$ -	$ -	$ -	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 59,801**	**$ 47,648**	**$ 45,496**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 12,773	$ 10,237	$ 7,460	$ 4,170	$ 1,750	$ -	-100.00%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 12,773**	**$ 10,237**	**$ 7,460**	**$ 4,170**	**$ 1,750**	**$ -**	-100.00%
Net Revenue/(Expenditures)	$ 47,028	$ 37,412	$ 38,036	$ (4,170)	$ (1,750)	$ -	-100.00%
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 47,028	$ 37,412	$ 38,036	$ (4,170)	$ (1,750)	$ -	-100.00%
Beginning Fund Balance July 1	$ 14,567	$ 61,595	$ 99,007	$ 137,044	$ 137,044	$ 135,294	1.28%
Ending Fund Balance June 30	$ 61,595	$ 99,007	$ 137,044	$ 132,874	$ 135,294	$ 135,294	-1.82%

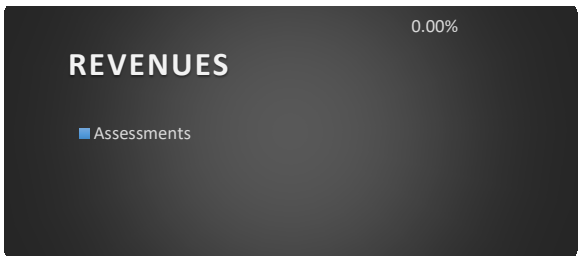


SPECIAL ASSESSMENT DISTRICT 1992-2

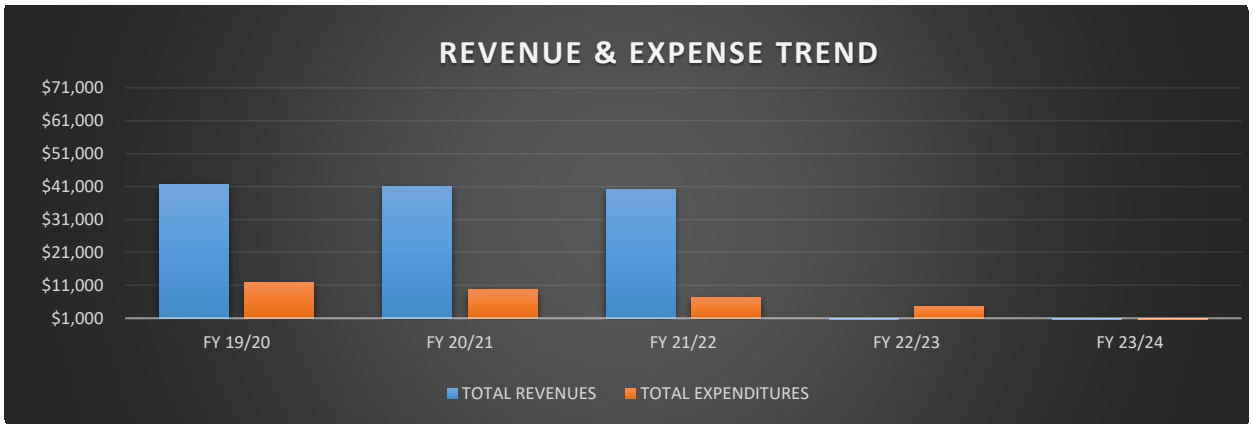
Description: This district was formed to account for the public improvements to the Pheasant Grove I and II subdivisions in 1992. It accounts for all the assessments received and lease payments due to the Finance Authority to pay the Marks-Roos bond payments.

Budget Highlights: These assessments have matured and no further payments are outstanding.





SPECIAL ASSESSMENT DISTRICT 1992-2	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Assesment Received	$ 41,720	$ 41,019	$ 40,061	$ -	$ -	$ -	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 41,720**	**$ 41,019**	**$ 40,061**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 11,844	$ 9,642	$ 7,202	$ 4,675	$ 4,675	$ -	-100.00%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 11,844**	**$ 9,642**	**$ 7,202**	**$ 4,675**	**$ 4,675**	**$ -**	-100.00%
Net Revenue/(Expenditures)	$ 29,876	$ 31,377	$ 32,859	$ (4,675)	$ (4,675)	$ -	-100.00%
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 29,876	$ 31,377	$ 32,859	$ (4,675)	$ (4,675)	$ -	-100.00%
Beginning Fund Balance July 1	$ 3,219	$ 33,095	$ 64,472	$ 97,331	$ 97,331	$ 92,656	4.80%
Ending Fund Balance June 30	$ 33,095	$ 64,472	$ 97,331	$ 92,656	$ 92,656	$ 92,656	0.00%



CITY OF KINGSBURG
Summary of Redevelopment Successor Agency Funds

2023-2024 Fiscal Year Budget

	RDA Successor Agency	RDA Low/Mod Housing Successor Agency	Total
Actual Fund Balance, June 30, 2022	$ 71,575	$ 574,389	$ 645,964
Estimated Beg Fund Balance, June 30, 2023	$ 71,575	$ 574,389	$ 645,964
Revenues:			$ -
Tax Increment	$ -	$ -	$ -
Interest	$ -	$ -	$ -
Total Revenue	$ -	$ -	$ -
Expenses:			
SERAF Property Tax Shift	$ -	$ -	$ -
County Admin Fees/Pass Throughs	$ -	$ -	$ -
City Admin Fees	$ -	$ -	$ -
Special Professional	$ -	$ -	$ -
RDA Bond Retirement (2015 SERIES)	$ -	$ -	$ -
CIEDB Police Facility Loan	$ -	$ -	$ -
Total Expenses	$ -	$ -	$ -
Net Result	*$ -*	*$ -*	*$ -*
Projected Ending Fund Balance, June 30, 2024	**$ 71,575**	**$ 574,389**	**$ 645,964**

CITY OF KINGSBURG
SUCCESSOR AGENCY RDA
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
SUCCESSOR AGENCY RDA								
740-0000-401-0601	AREA #1	$ 49,084	$ 51,320	$ 48,160	$ -	$ -	$ -	-100.00%
740-0000-401-0602	AREA #2	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
740-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	**$ 49,084**	**$ 51,320**	**$ 48,160**	**$ -**	**$ -**	**$ -**	**0.00%**
SUCCESSOR LOW/MOD AGENCY								
741-0000-451-0101	AREA #2	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
	TOTAL, SUCCESSOR AGENCY FUNDS	**$ 49,084**	**$ 51,320**	**$ 48,160**	**$ -**	**$ -**	**$ -**	**-100.00%**
	Revenues	$ 49,084	$ 51,320	$ 48,160	$ -	$ -	$ -	
	Expenses	$ 4,543	$ 3,160	$ 1,580	$ 1,580	$ -	$ -	
		$ 44,542	$ 48,160	$ 46,580	$ (1,580)	$ -	$ -	

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CITY OF KINGSBURG
SUCCESSOR AGENCY RDA
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2023/24

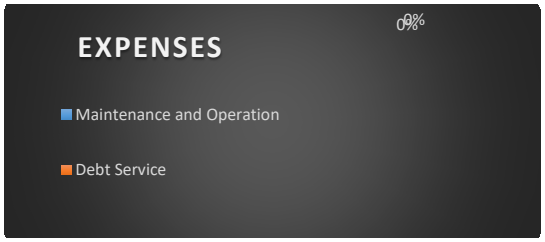
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
SUCCESSOR AGENCY RDA								
740-9100-519-5214	PRINTING & ADVERTISING	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
740-9100-519-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
740-9100-519-5606	RDA BOND RETIREMENT (2015 SERIES)	$ 5,119	$ 4,543	$ 3,160	$ 1,580	$ -	$ -	-100.00%
740-9100-519-5615	CIEDB POLICE FACILITY LOAN	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	**$ 5,119**	**$ 4,543**	**$ 3,160**	**$ 1,580**	**$ -**	**$ -**	**-100.00%**
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	**$ 5,119**	**$ 4,543**	**$ 3,160**	**$ 1,580**	**$ -**	**$ -**	
	Revenues	$ 49,084	$ 51,320	$ 48,160	$ -	$ -	$ -	
	Expenses	$ 5,119	$ 4,543	$ 3,160	$ 1,580	$ -	$ -	
		$ 43,965	$ 46,778	$ 45,000	$ (1,580)	$ -	$ -	

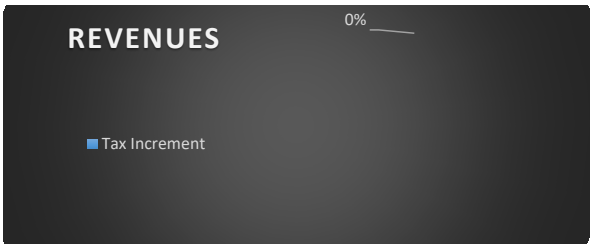
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CITY OF KINGSBURG RDA
SUCCESSOR AGENCY FUND

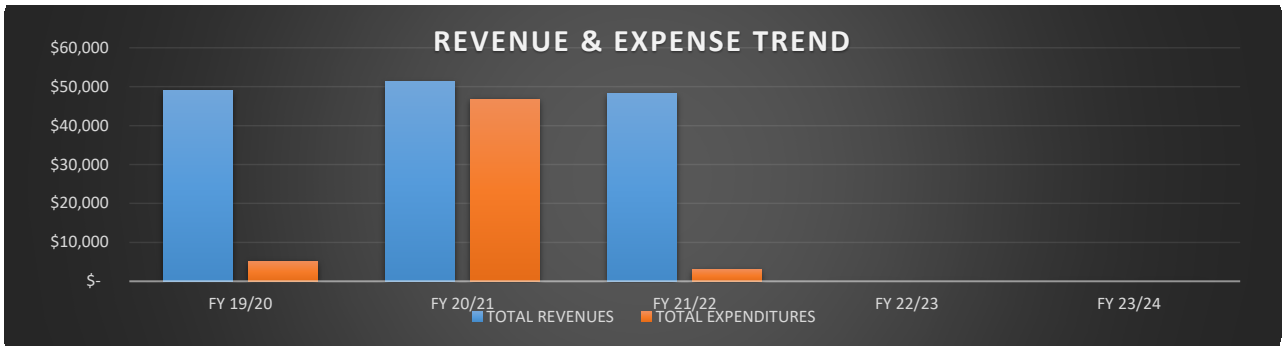
Description: This is a fund that accounts for the new State Law on Redevelopment Successor Agencies.The fund will account for the debt of the agency per the adopted and approved ROPS(Recognized Obligation Payment Schedule).The Succesor Agency will receive tax debt of the Agency. All of debt will be accounted 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 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Assessments	$ 49,084	$ 51,320	$ 48,160	$ -	$ -	$ -	
TOTAL REVENUES	**$ 49,084**	**$ 51,320**	**$ 48,160**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 5,119	$ 4,543	$ 3,160	$ 1,580	$ -	$ -	-100.00%
TOTAL EXPENDITURES	**$ 5,119**	**$ 4,543**	**$ 3,160**	**$ 1,580**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 43,965	$ 46,778	$ 45,000	$ (1,580)	$ -	$ -	-100.00%
Changes in Fund Balance	$ -	$ -	$ -				
Net Increase/(Decrease) in Fund Balance	$ 43,965	$ 46,778	$ 45,000	$ (1,580)	$ -	$ -	-100.00%
Beginning Fund Balance July 1	$ (64,168)	$ (20,203)	$ 26,575	$ 71,575	$ 71,575	$ 71,575	0.00%
Ending Fund Balance June 30	$ (20,203)	$ 26,575	$ 71,575	$ 69,995	$ 71,575	$ 71,575	2.26%



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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: The Linnaea Villas project was completed in FY22. It is a low/mod income Senior apartment facility.

CITY OF KINGSBURG RDA LOW/MODERATE HOUSING SUCCESSOR	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 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	$ 574,389	$ 574,389	$ 574,389	$ 574,389	$ 574,389	$ 574,389	
Ending Fund Balance June 30	$ 574,389	$ 574,389	$ 574,389	$ 574,389	$ 574,389	$ 574,389	

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CITY OF KINGSBURG
ASSESSMENT DISTRCIT FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
LANDSCAPE & LIGHT DIST 93-01								
759-0000-491-0201	ASSESSMENTS RECEIVED	$ 100,317	$ 103,921	$ 103,687	$ 107,803	$ 107,803	$ 112,247	
TOTAL, LANDSCAPE & LIGHTING DISTRICT		**$ 100,317**	**$ 103,921**	**$ 103,687**	**$ 107,803**	**$ 107,803**	**$ 112,247**	**4.12%**
COMMUNITY FACILITIES DISTRICT								
760-0000-491-0202	ASSESSMENTS RECEIVED	$ -	$ 92,946	$ -	$ -	$ -	$ -	
760-0000-491-0203	TRACT 6151 - Monarch	$ -	$ -	$ -	$ 29,881	$ 29,188	$ 48,408	62.00%
760-0000-491-0204	TRACT 5073 - Ghuman	$ -	$ -	$ -	$ -	$ -	$ -	
760-0000-491-0205	TRACT 6122 - Kings Estates	$ -	$ -	$ 52,640	$ 81,998	$ 43,215	$ 45,334	-44.71%
760-0000-491-0210	TRACT 6242 - Kings Estates	$ -	$ -	$ -	$ -	$ 43,215	$ 45,334	
760-0000-491-0211	TRACT 6167 - Weststar	$ -	$ -	$ -	$ -	$ -	$ 19,978	
760-0000-491-0206	TRACT 5939 - Sohol	$ -	$ -	$ -	$ -	$ -	$ -	
760-0000-491-0207	TRACT 5610	$ -	$ -	$ -	$ -	$ -	$ -	
760-0000-491-0208	TRACT 16-002 - Tulare Co.	$ -	$ -	$ 146,120	$ 199,058	$ 203,793	$ 229,476	15.28%
760-0000-491-0209	TRACT 6306 - Summerlyn	$ -	$ -	$ -	$ 13,203	$ 25,297	$ 26,538	101.00%
TOTAL, COMMUNITY FACILITIES DISTRICT		**$ -**	**$ 92,946**	**$ 198,759**	**$ 324,140**	**$ 344,708**	**$ 415,068**	**28.05%**
TOTAL ASSESSMENT DISTRICT REVENUE		**$ 100,317**	**$ 196,867**	**$ 302,447**	**$ 431,943**	**$ 452,511**	**$ 527,315**	**22.08%**
	Revenues	$ 100,317	$ 196,867	$ 302,447	$ 431,943	$ 452,511	$ 527,315	
	Expenses	$ 102,446	$ 107,576	$ 470,174	$ 470,174	$ 107,803	$ 248,881	
		(2,129)	$ 89,290	$(167,727)	$ (38,231)	$ 344,708	$ 278,434	

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CITY OF KINGSBURG
ASSESSMENT DISTRICT FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2023/24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	Percent Change
LANDSCAPE & LIGHT DIST 93-01								
759-9100-549-5481	ZONE 1 - PHEASANT GROVE 1 & 2	$ 5,933	$ 5,933	$ 5,933	$ 5,933	$ 5,933	$ 5,933	0.00%
759-9100-549-5482	ZONE 2 - GOLD CREEK ESTATES	$ 2,499	$ 2,499	$ 2,499	$ 2,499	$ 2,499	$ 2,499	0.00%
759-9100-549-5483	ZONE 3 - PHEASANT GROVE 3 & 4	$ 6,026	$ 6,026	$ 6,026	$ 6,026	$ 6,026	$ 6,026	0.00%
759-9100-549-5484	ZONE 4 - KBURG COUNTRY EST. 1 & 2	$ 5,069	$ 5,069	$ 5,069	$ 5,069	$ 5,069	$ 5,069	0.00%
759-9100-549-5485	ZONE 5 - SIERRA RANCH WEST	$ 4,421	$ 4,421	$ 4,421	$ 4,421	$ 4,421	$ 4,421	0.00%
759-9100-549-5486	ZONE 6 - KBURG COUNTRY EST. 3	$ 3,497	$ 3,599	$ 3,655	$ 3,845	$ 3,845	$ 4,048	5.29%
759-9100-549-5487	ZONE 7 - SIERRA RANCH 2	$ 7,492	$ 7,709	$ 7,829	$ 8,235	$ 8,235	$ 8,671	5.30%
759-9100-549-5488	ZONE 8 - SIERRA RANCH UNIT 6	$ 6,571	$ 6,761	$ 6,867	$ 7,222	$ 7,222	$ 7,606	5.31%
759-9100-549-5489	ZONE 9 - SIERRA ANNEX NO. 9	$ 25,425	$ 26,097	$ 26,505	$ 27,878	$ 27,878	$ 29,354	5.30%
759-9100-549-5490	ZONE 10 - ANNEX NO. 10	$ 8,622	$ 8,871	$ 12,916	$ 9,477	$ 9,477	$ 9,980	5.30%
759-9100-549-5491	ZONE 11 - ANNEX NO. 11	$ 10,671	$ 10,979	$ 11,150	$ 11,728	$ 11,728	$ 12,351	5.31%
759-9100-549-5492	ZONE 12 - ANNEX NO. 12	$ 7,381	$ 7,562	$ 7,680	$ 8,079	$ 8,079	$ 8,506	5.29%
759-9100-549-5493	ZONE 13 - ANNEX NO. 13	$ 5,654	$ 5,818	$ 5,909	$ 6,215	$ 6,215	$ 6,545	5.30%
759-9100-549-5494	ZONE 14 - ANNEX NO. 14	$ 1,070	$ 1,101	$ 1,118	$ 1,176	$ 1,176	$ 1,238	5.30%
	TOTAL, LANDSCAPE & LIGHTING DISTRICT	**100,332**	**$ 102,446**	**$ 107,576**	**$ 107,803**	**$ 107,803**	**$ 112,247**	**4.12%**
CFD TRACT 6151-MONARCH								
760-9105-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ 3,063	
760-9105-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
760-9105-549-5505	TRANSFER OUT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, CFD TRACT 6151-MONARCH	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,063**	
CFD TRACT 5073 - GHUMAN								
760-9110-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
760-9110-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
760-9110-549-5505	TRANSFER OUT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, CFD TRACT 5073-GHUMAN	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
CFD TRACT 6122 - KINGS ESTATES								
760-9115-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ 16,592	
760-9115-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
760-9115-549-5505	TRANSFER OUT	$ -	$ -	$ -	$ -	$ -	$ 12,500	
	TOTAL, CFD TRACT 6122/6242-KINGS ESTATES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 29,092**	
CFD TRACT 6242 - KINGS ESTATES								
760-9120-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ 5,212	
760-9120-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
760-9120-549-5505	TRANSFER OUT	$ -	$ -	$ -	$ -	$ -	$ 12,500	
	TOTAL, CFD TRACT 6122/6242-KINGS ESTATES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 17,712**	
CFD TRACT 6167 - WESTSTAR								
760-9125-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ 3,351	
760-9125-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
760-9125-549-5505	TRANSFER OUT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, CFD TRACT 6122/6242-KINGS ESTATES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,351**	
CFD TRACT 5939 - SOHOL								
760-9130-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
760-9130-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
760-9130-549-5505	TRANSFER OUT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, CFD TRACT 5939-SOHOL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
CFD TRACT 5610								
760-9135-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
760-9135-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
760-9135-549-5505	TRANSFER OUT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, CFD TRACT 5610	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
CFD TRACT 16-002 TULARE COUNTY								
760-9140-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ 2,800	$ 21,841	
760-9140-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
760-9140-549-5505	TRANSFER OUT	$ -	$ -	$ -	$ -	$ 26,000	$ 46,000	
	TOTAL, CFD TRACT 16-002 TULARE COUNTY	**$ -**	**$ -**	**$ -**	**$ -**	**$ 28,800**	**$ 67,841**	
CFD TRACT 6306 SUMMERLYN								
760-9145-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ 500	$ 6,576	
760-9145-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
760-9145-549-5505	TRANSFER OUT	$ -	$ -	$ -	$ -	$ 4,000	$ 9,000	
	TOTAL, CFD TRACT 6306 SUMMERLYN	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,500**	**$ 15,576**	
	TOTAL, COMMUNITY FACILITIES DISTRICT	**$ 960**	**$ 6,000**	**$ 5,005**	**$ 362,371**	**$ 407,631**	**$ 136,634**	**-62.29%**
	TOTAL, ASSESSMENT FUNDS	**$ 101,292**	**$ 108,446**	**$ 112,581**	**$ 470,174**	**$ 482,134**	**$ 248,881**	**-47.07%**
	Revenues	$ 100,317	$ 196,867	$ 302,447	$ 431,943	$ 452,511	$ 527,315	
	Expenses	$ 101,292	$ 108,446	$ 112,581	$ 470,174	$ 482,134	$ 248,881	
		$ (974)	$ 88,421	$ 189,865	$ (38,231)	$ (29,623)	$ 278,434	

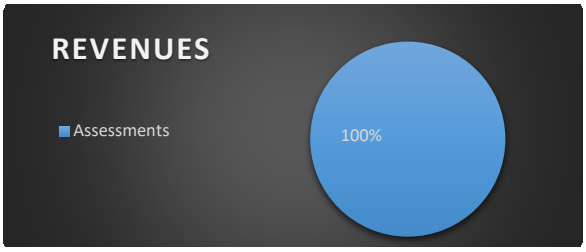
TOC

LANDSCAPE & LIGHTING 93-01

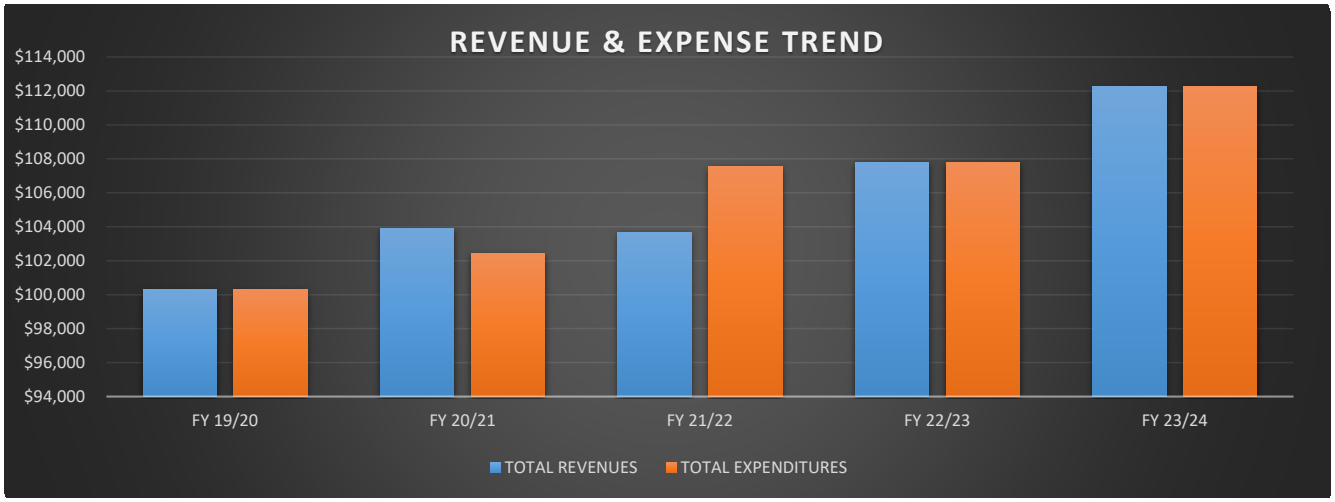
Description: This fund provides funding for the City's landscape maintenance assessment district, whereby each property owner, through property tax assessments, participates in the upkeep of common areas located within their housing subdivision.

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





LANDSCAPE & LIGHTING DIST. 93-01	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Assessments	$ 100,317	$ 103,921	$ 103,687	$ 107,803	$ 107,803	$ 112,247	4.12%
TOTAL REVENUES	**$ 100,317**	**$ 103,921**	**$ 103,687**	**$ 107,803**	**$ 107,803**	**$ 112,247**	4.12%
EXPENDITURES							
Maintenance and Operation	$ 100,332	$ 102,446	$ 107,576	$ 107,803	$ 107,803	$ 112,247	4.12%
Debt Service		$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 100,332**	**$ 102,446**	**$ 107,576**	**$ 107,803**	**$ 107,803**	**$ 112,247**	4.12%
Net Revenue/(Expenditures)	$ (14)	$ 1,475	$ (3,889)	$ 0	$ 0	$ (0)	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (14)	$ 1,475	$ (3,889)	$ -	$ -	$ -	
Beginning Fund Balance July 1	$ 6,024	$ 6,010	$ 7,485	$ 3,595	$ 3,595	$ 3,595	0.00%
Ending Fund Balance June 30	$ 6,010	$ 7,485	$ 3,595	$ 3,595	$ 3,595	$ 3,595	0.00%

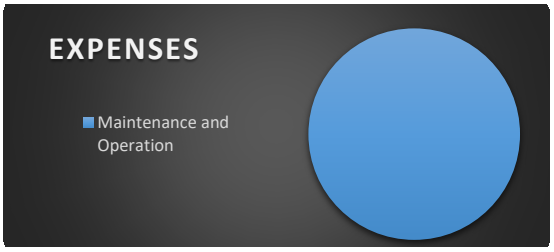


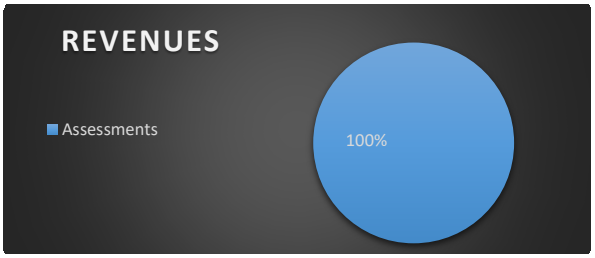
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CFD TRACT 6151 - MONARCH

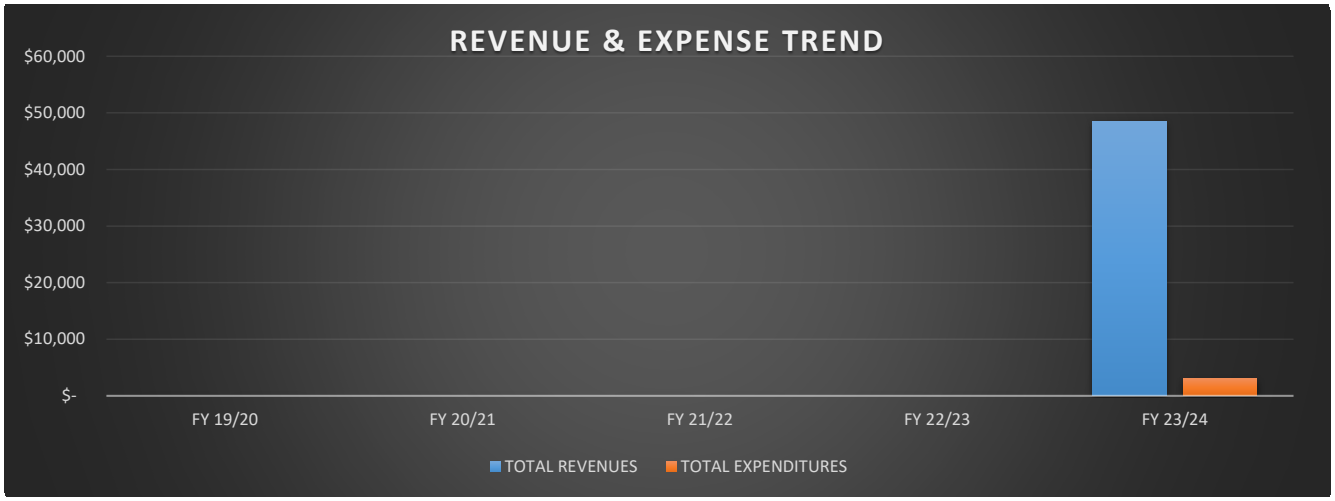
Description: A Community Facilities District is a method of financing public improvements and serviceswhere no other source of funding is available. A CFD maybe established by any County, City, Special District or Joint Powers Authority, pursuant to California Government Code §53311-53368.3(The Mello-Roos Community Facilities Act of 1982).

Budget Highlights Revenues collected will be utilized to pay for the ongoing maintenance of approved projects, including public safety, landscaping, road repairs, park maintenance, etc. This fund is for the Century Communities subdivision located of 10th Ave., and includes 64 lots.





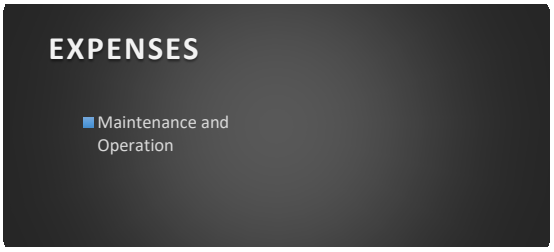
CFD TRACT 6151 - MONARCH	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
TRACT 6151 - Monarch	$ -	$ -	$ -	$ 29,881	$ -	$ 48,408	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 29,881**	**$ -**	**$ 48,408**	62.00%
EXPENDITURES							
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ 3,063	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,063**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ 29,881	$ -	$ 45,345	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ 29,881	$ -	$ 45,345	
Beginning Fund Balance July 1	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance June 30	$ -	$ -	$ -	$ 29,881	$ -	$ 45,345	51.75%

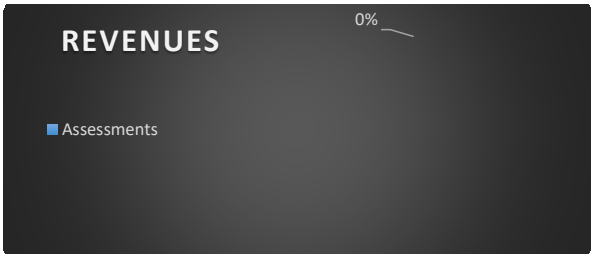


CFD TRACT 5073 - GHUMAN

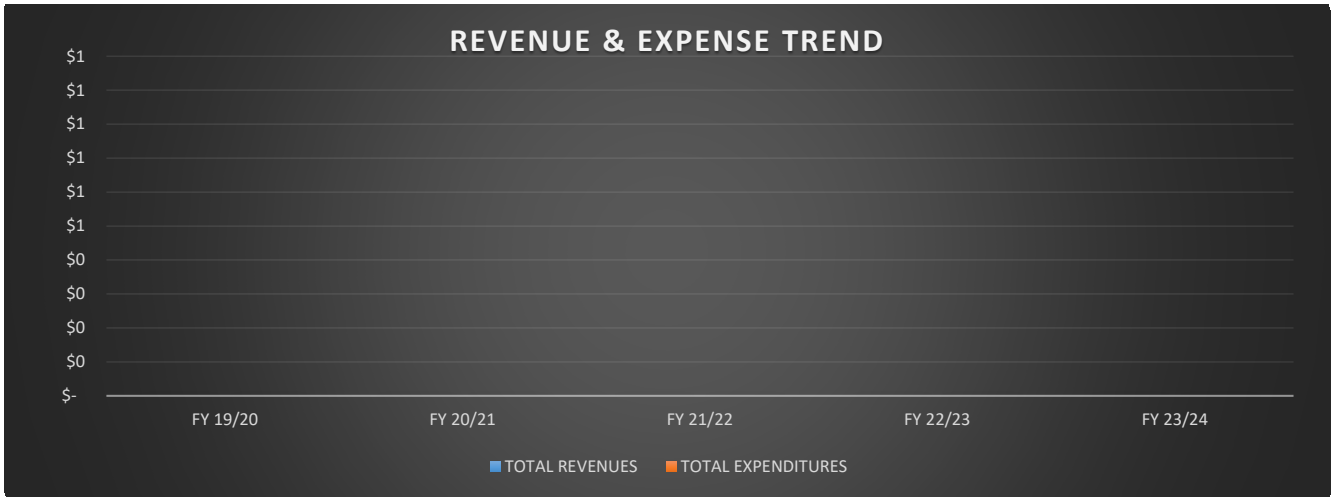
Description: A Community Facilities District is a method of financing public improvements and serviceswhere no other source of funding is available. A CFD maybe established by any County, City, Special District or Joint Powers Authority, pursuant to California Government Code §53311-53368.3(The Mello-Roos Community Facilities Act of 1982).

Budget Highlights Revenues collected will be utilized to pay for the ongoing maintenance of approved projects, including public safety, landscaping, road repairs, park maintenance, etc.





CFD TRACT 5073 - GHUMAN	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
TRACT 5073 - Ghuman	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance July 1	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance June 30	$ -	$ -	$ -	$ -	$ -	$ -	

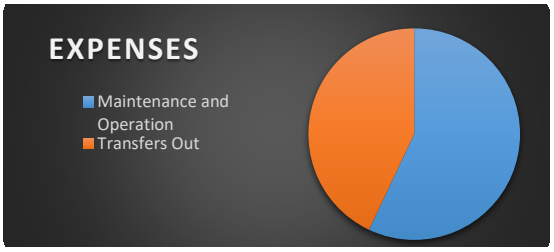


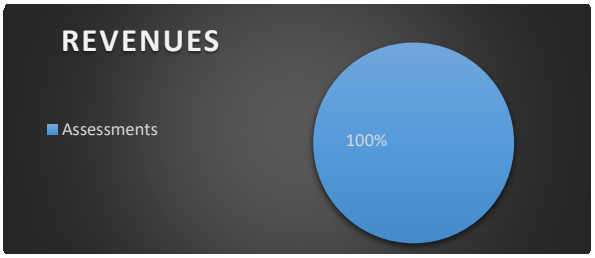
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CFD TRACT 6122 - KINGS ESTATES

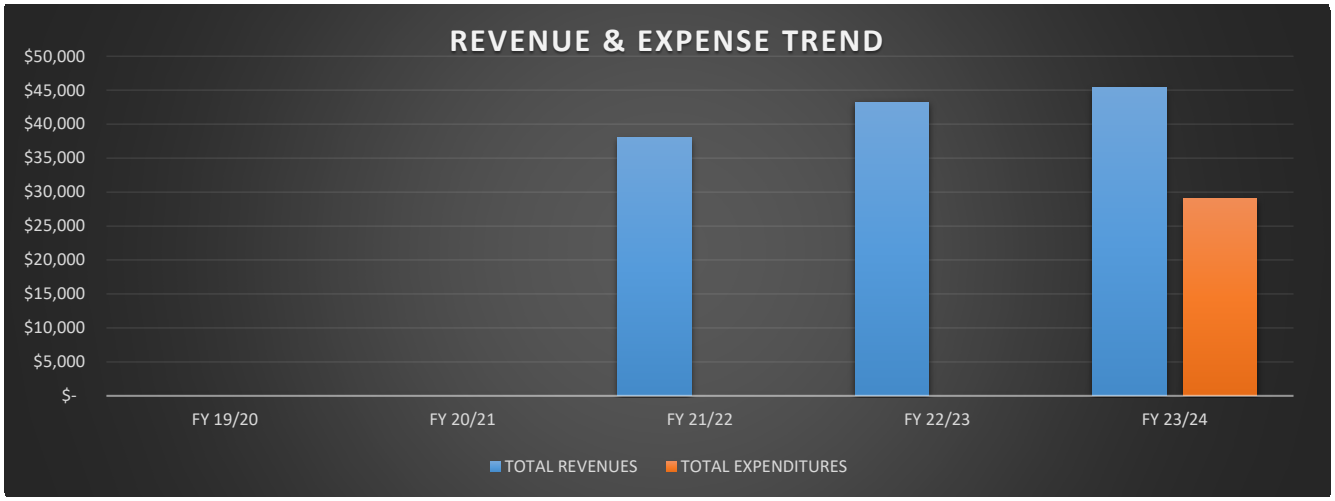
Description: A Community Facilities District is a method of financing public improvements and serviceswhere no other source of funding is available. A CFD maybe established by any County, City, Special District or Joint Powers Authority, pursuant to California Government Code §53311-53368.3(The Mello-Roos Community Facilities Act of 1982).

Budget Highlights Revenues collected will be utilized to pay for the ongoing maintenance of approved projects, including public safety, landscaping, road repairs, park maintenance, etc. This is Phase I of the Weststar developments, and is complete with 59 lots.





CFD TRACT 6122 - KINGS ESTATES	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
TRACT 6122 - Kings Estates	$ -	$ -	$ 38,000	$ 41,000	$ 43,215	$ 45,334	
TOTAL REVENUES	**$ -**	**$ -**	**$ 38,000**	**$ 41,000**	**$ 43,215**	**$ 45,334**	
EXPENDITURES							
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ 16,592	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ 12,500	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 29,092**	
Net Revenue/(Expenditures)	$ -	$ -	$ 38,000	$ 41,000	$ 43,215	$ 16,243	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ 38,000	$ 41,000	$ 43,215	$ 16,243	
Beginning Fund Balance July 1	$ -	$ -	$ -	$ 38,000	$ 38,000	$ 81,215	
Ending Fund Balance June 30	$ -	$ -	$ 38,000	$ 79,000	$ 81,215	$ 97,458	

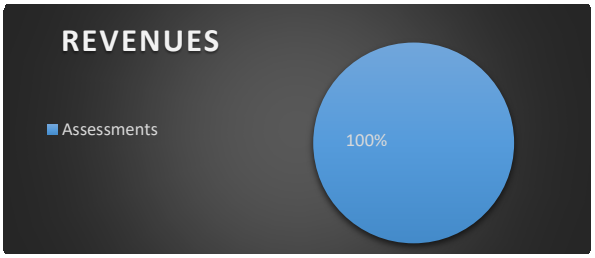


CFD TRACT 6242 - KINGS ESTATES

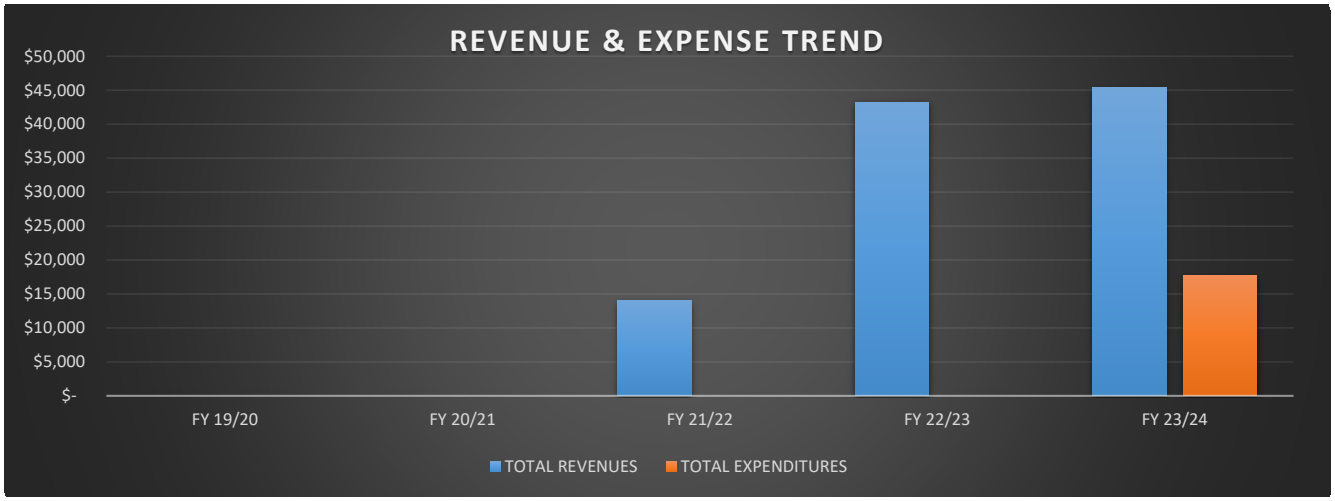
Description: A Community Facilities District is a method of financing public improvements and serviceswhere no other source of funding is available. A CFD maybe established by any County, City, Special District or Joint Powers Authority, pursuant to California Government Code §53311-53368.3(The Mello-Roos Community Facilities Act of 1982).

Budget Highlights Revenues collected will be utilized to pay for the ongoing maintenance of approved projects, including public safety, landscaping, road repairs, park maintenance, etc. This is Phase II of the Weststar developments, which was recently completed and has 59 lots.





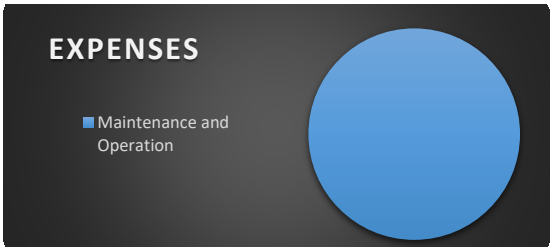
CFD TRACT 6242 - KINGS ESTATES	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
TRACT 6242 - Kings Estates	$ -	$ -	$ 14,000	$ 41,000	$ 43,215	$ 45,334	10.57%
TOTAL REVENUES	**$ -**	**$ -**	**$ 14,000**	**$ 41,000**	**$ 43,215**	**$ 45,334**	
EXPENDITURES							
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ 5,212	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ 12,500	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 17,712**	
Net Revenue/(Expenditures)	$ -	$ -	$ 14,000	$ 41,000	$ 43,215	$ 27,623	-32.63%
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ 14,000	$ 41,000	$ 43,215	$ 27,623	-32.63%
Beginning Fund Balance July 1	$ -	$ -	$ -	$ 14,000	$ 14,000	$ 57,215	308.68%
Ending Fund Balance June 30	$ -	$ -	$ 14,000	$ 55,000	$ 57,215	$ 84,838	54.25%

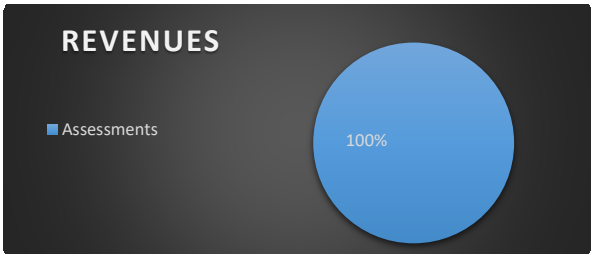


CFD TRACT 6167 - WESTSTAR

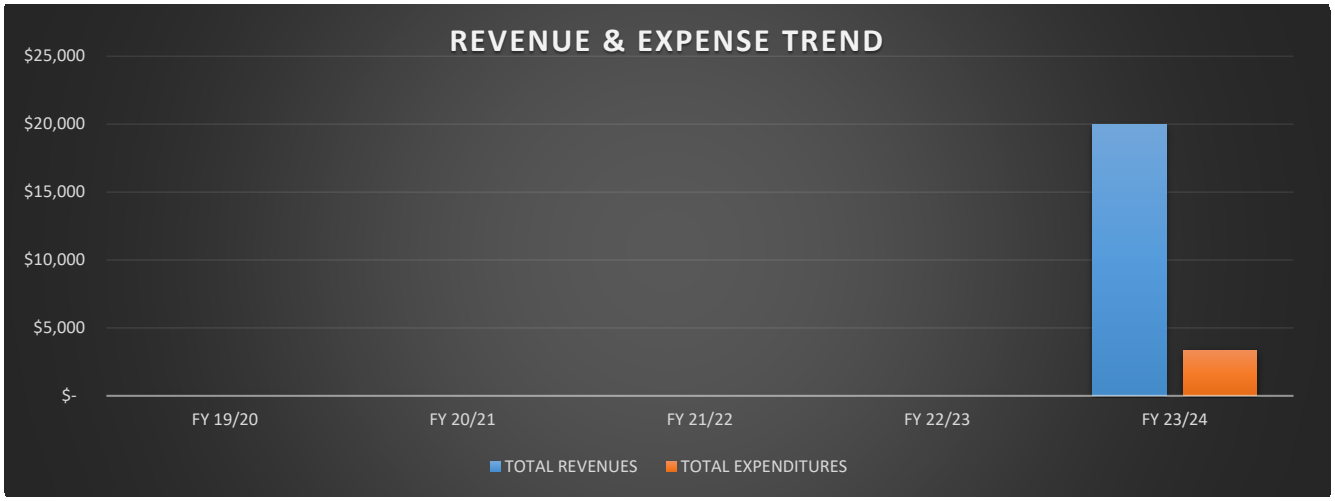
Description: A Community Facilities District is a method of financing public improvements and serviceswhere no other source of funding is available. A CFD maybe established by any County, City, Special District or Joint Powers Authority, pursuant to California Government Code §53311-53368.3(The Mello-Roos Community Facilities Act of 1982).

Budget Highlights Revenues collected will be utilized to pay for the ongoing maintenance of approved projects, including public safety, landscaping, road repairs, park maintenance, etc. This is Phase III of the Weststar developments, and is currently under construction, and will include 62 lots.





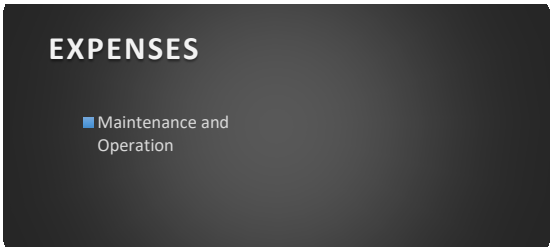
CFD TRACT 6167 WESTSTAR	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
TRACT 6167 - WESTAR	$ -	$ -				$ 19,978	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 19,978**	
EXPENDITURES							
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ 3,351	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,351**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ 16,627	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ 16,627	
Beginning Fund Balance July 1	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance June 30	$ -	$ -	$ -	$ -	$ -	$ 16,627	

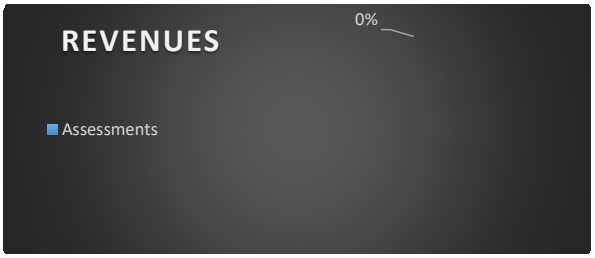


CFD TRACT 5939 - SOHOL

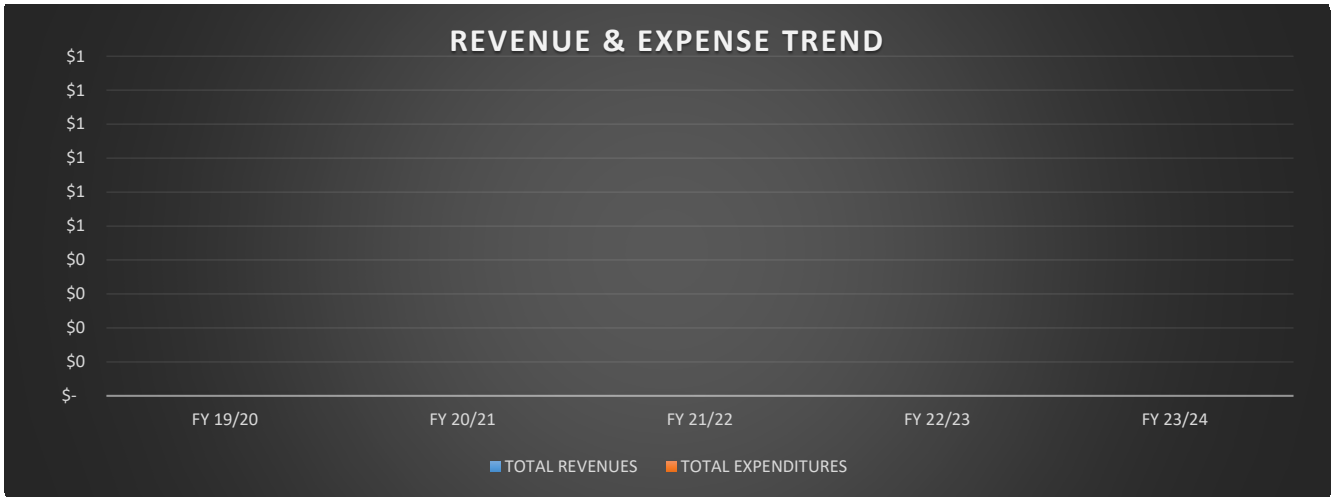
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Budget Highlights Revenues collected will be utilized to pay for the ongoing maintenance of approved projects, including public safety, landscaping, road repairs, park maintenance, etc. This project, while approved, has not yet been constructed.





CFD TRACT 5939 - SOHOL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
TRACT 5939 Sohol	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance July 1	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance June 30	$ -	$ -	$ -	$ -	$ -	$ -	

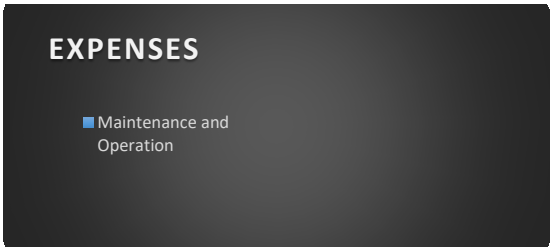


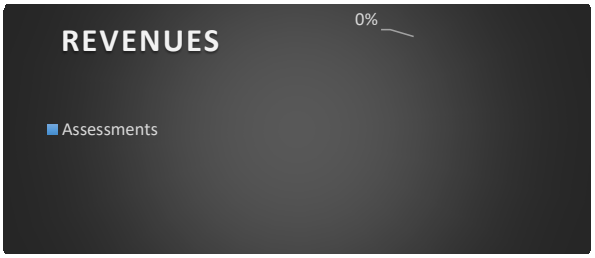
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CFD TRACT 5610

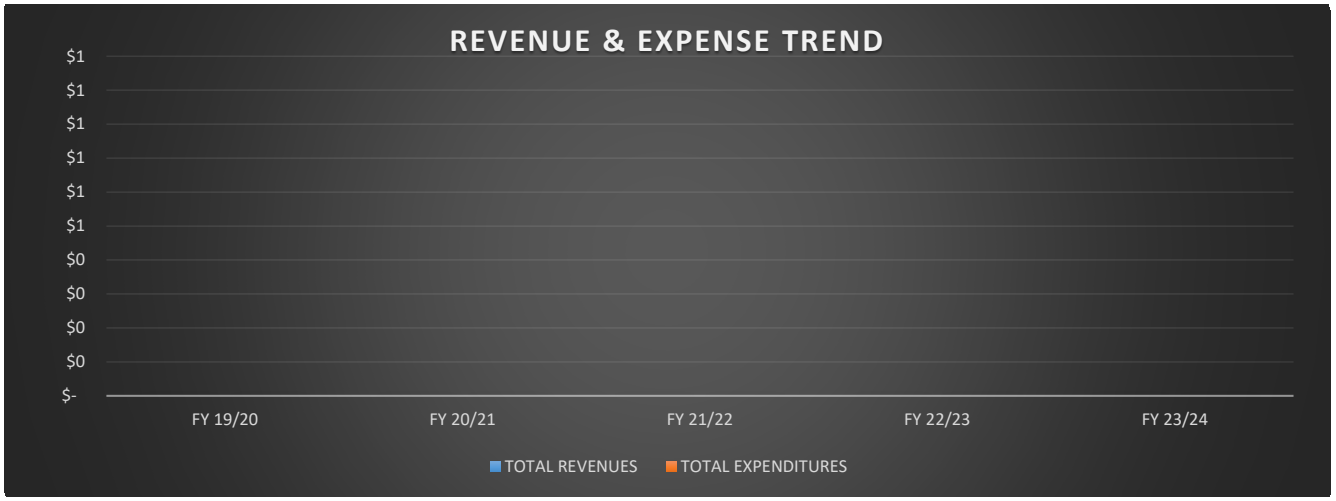
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Budget Highlights Revenues collected will be This project, while approved, has not yet been constructed.





CFD TRACT 5610	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
TRACT 5610	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance July 1	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance June 30	$ -	$ -	$ -	$ -	$ -	$ -	

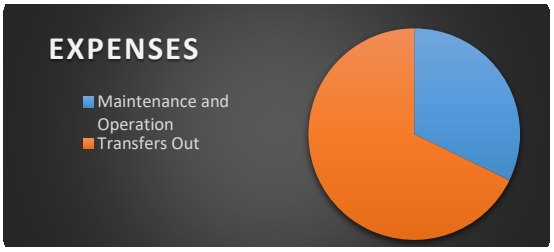


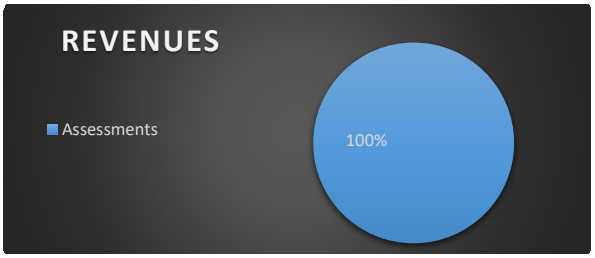
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CFD TRACT 16-002 - TULARE COUNTY

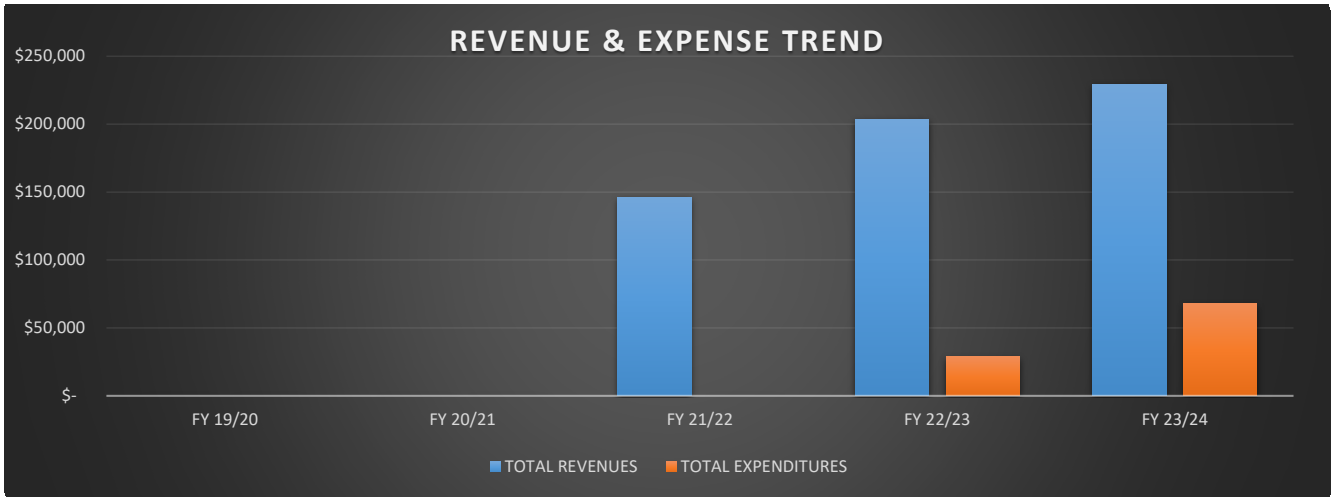
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Budget Highlights Revenues collected will be utilized to pay for the ongoing maintenance of approved projects, including public safety, landscaping, road repairs, park maintenance, etc. This fund accounts for the Tulare County properties, which includes 146 lots, in the Summerlyn subdivision which remit payment for City services.





CFD TRACT 16-002 TULARE COUNTY	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
TRACT 16-002 Tulare County	$ -	$ -	$ 146,120	$ 199,058	$ 203,793	$ 229,476	
TOTAL REVENUES	**$ -**	**$ -**	**$ 146,120**	**$ 199,058**	**$ 203,793**	**$ 229,476**	
EXPENDITURES							
Maintenance and Operation	$ -	$ -	$ -	$ -	$ 2,800	$ 21,841	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out	$ -	$ -	$ -	$ -	$ 26,000	$ 46,000	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 28,800**	**$ 67,841**	
Net Revenue/(Expenditures)	$ -	$ -	$ 146,120	$ 199,058	$ 174,993	$ 161,635	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ 146,120	$ 199,058	$ 174,993	$ 161,635	
Beginning Fund Balance July 1	$ -	$ -	$ -	$ 146,120	$ 146,120	$ 321,113	
Ending Fund Balance June 30	$ -	$ -	$ 146,120	$ 345,178	$ 321,113	$ 482,748	

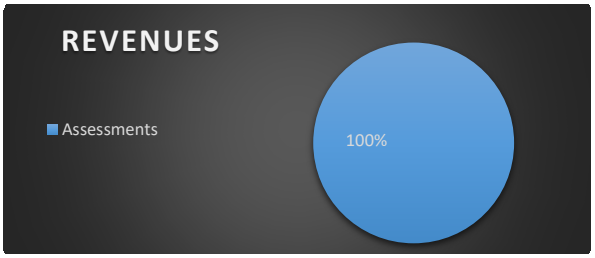


CFD TRACT 6306 - SUMMERLYN

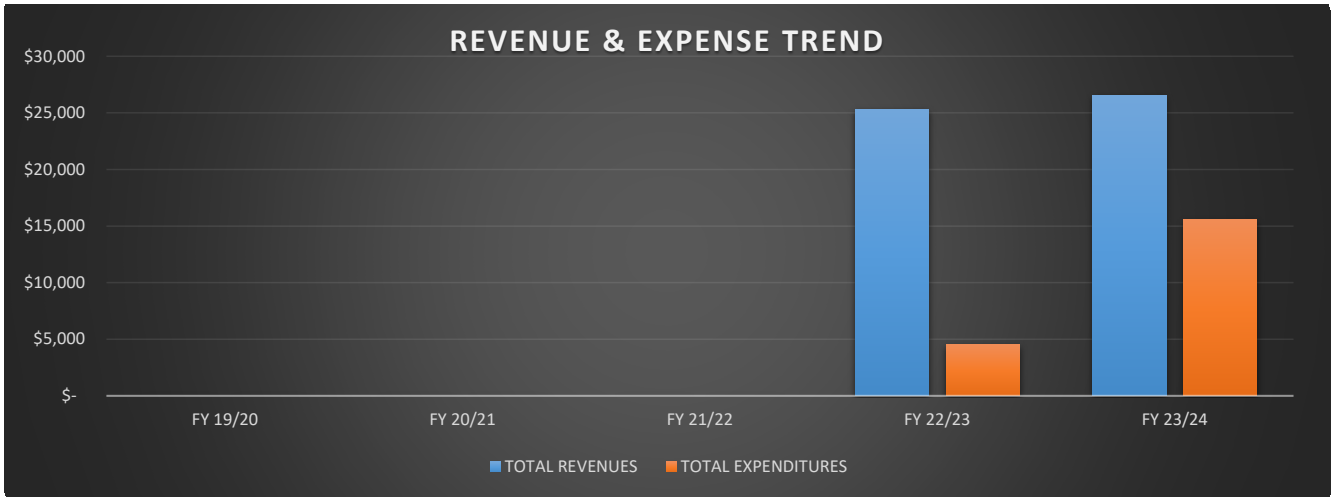
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Budget Highlights Revenues collected will be utilized to pay for the ongoing maintenance of approved projects, including public safety, landscaping, road repairs, park maintenance, etc. This portion of funding includes the 17 Fresno Co. properties in the Summerlyn subdivision.





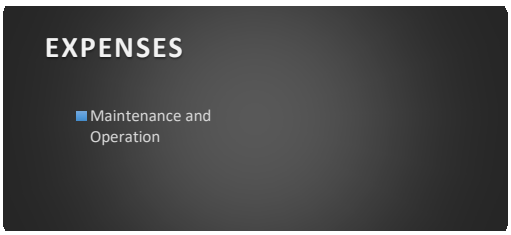
CFD TRACT 6306 SUMMERLYN	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
TRACT 6306 Summerlyn	$ -	$ -	$ -	$ 13,203	$ 25,297	$ 26,538	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 13,203**	**$ 25,297**	**$ 26,538**	
EXPENDITURES							
Maintenance and Operation	$ -	$ -	$ -	$ -	$ 500	$ 6,576	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out	$ -	$ -	$ -	$ -	$ 4,000	$ 9,000	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,500**	**$ 15,576**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ 13,203	$ 20,797	$ 10,962	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ 13,203	$ 20,797	$ 10,962	
Beginning Fund Balance July 1	$ -	$ -	$ -	$ -	$ -	$ 20,797	
Ending Fund Balance June 30	$ -	$ -	$ -	$ 13,203	$ 20,797	$ 31,759	

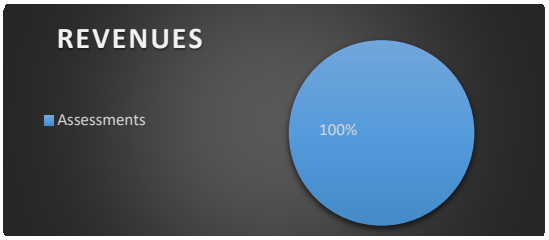


COMMUNITY FACILITIES DISTRICT

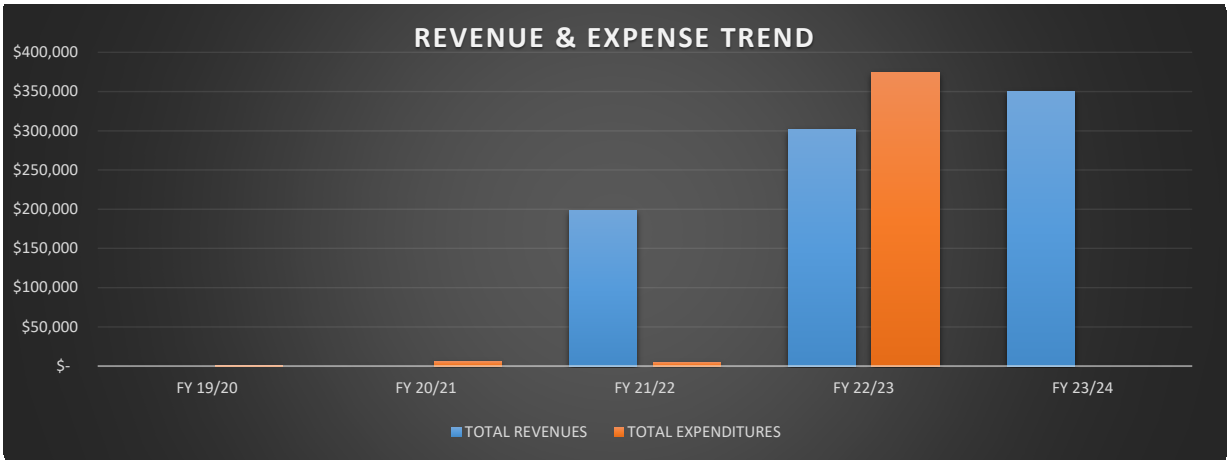
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Budget Highlights Revenues collected will be utilized to pay for the ongoing maintenance of approved projects, including public safety, landscaping, road repairs, park maintenance, etc.





COMMUNITY FACILITIES DISTRICT	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ACTUAL	FY 22/23 ADOPTED	FY 22/23 PROJECTED	FY 23/24 PROPOSED	% Change
REVENUE							
Assessments	$ -	$ 92,946	$ -	$ -	$ -	$ -	
TRACT 6151 - Monarch	$ -	$ -	$ -	$ 29,881	$ 29,188	$ 48,408	
TRACT 5073 - Ghuman	$ -	$ -	$ -	$ -	$ -	$ -	
TRACT 6122/6242 - Kings Estates	$ -	$ -	$ 52,640	$ 81,998	$ 43,215	$ 45,334	-44.71%
TRACT 5939 - Sohol	$ -	$ -	$ -	$ -	$ -	$ -	
TRACT 5610	$ -	$ -	$ -	$ -	$ -	$ -	
TRACT 16-002 - Tulare Co.	$ -	$ -	$ 146,120	$ 199,058	$ 203,793	$ 229,476	15.28%
TRACT 6306 - Summerlyn	$ -	$ -	$ -	$ 13,203	$ 25,297	$ 26,538	
TOTAL REVENUES	**$ -**	**$ 92,946**	**$ 198,759**	**$ 324,140**	**$ 301,493**	**$ 349,756**	7.90%
EXPENDITURES							
Professional Services	$ 960	$ 6,000	$ 5,005	$ 6,000	$ 6,000	$ -	-100%
TRACT 6151 - Monarch	$ -	$ -	$ -	$ -	$ -	$ -	
TRACT 5073 - Ghuman	$ -	$ -	$ -	$ -	$ -	$ -	
TRACT 6122/6242 - Kings Estates	$ -	$ -	$ -	$ -	$ 6,960	$ -	
TRACT 5939 - Sohol	$ -	$ -	$ -	$ -	$ -	$ -	
TRACT 5610	$ -	$ -	$ -	$ -	$ -	$ -	
TRACT 16-002 - Tulare Co.	$ -	$ -	$ -	$ -	$ 5,000	$ -	
TRACT 6306 - Summerlyn	$ -	$ -	$ -	$ -	$ -	$ -	
TRANSFER TO GENERAL FUND	$ -	$ -	$ -	$ 247,408	$ 247,408	$ -	
TRANSFER TO FIRE DEP FUND	$ -	$ -	$ -	$ 108,963	$ 108,963	$ -	
TOTAL EXPENDITURES	**$ 960**	**$ 6,000**	**$ 5,005**	**$ 362,371**	**$ 374,331**	**$ -**	-100.00%
Net Revenue/(Expenditures)	$ (960)	$ 86,946	$ 193,754	$ (38,231)	$ (72,838)	$ 349,756	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ (960)	$ 86,946	$ 193,754	$ (38,231)	$ (72,838)	$ 349,756	
Beginning Fund Balance July 1	$ -	$ (960)	$ 85,986	$ 279,740	$ 279,740	$ 206,902	-26.04%
Ending Fund Balance June 30	$ (960)	$ 85,986	$ 279,740	$ 241,509	$ 206,902	$ 556,658	130.49%



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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 2018-2019 budget will also incorporate the plans set forth in the City's strategic planning process, as well as a comprehensive employee survey. The proposed 2021-22 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 2021-2022 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 2021-2022 financial blueprint for the City. The 2021-2022 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 2021-2022 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. California Cooperative Liquid Assets Securities System, dba the California CLASS
6. Repurchase Agreements.
7. Operating Bank Account.
8. Money Market Funds.
9. Commercial Paper.
10. 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

Purpose

This policy establishes minimum standards and procedures for use of a city credit card to ensure compliance with the policy. Credit card holders assume responsibility of the protection and proper use of the City issued card at all times and adhere to constraints.

Policy

1. The Finance Director is designated to be responsible for the City of Kingsburg's credit card issuance, accounting, monitoring, retrieval, and for general oversight of compliance with this credit card use policy.

2. City credit cards may be used only by those authorized and only for the purchase of goods or services for the official business of the City of Kingsburg.

3. All authorized users of City credit cards shall submit documentation detailing the goods or services purchased, the cost of the goods or services, the date of the purchase, and the official business for which it was purchased.

4. Upon termination of an employee who has been issued a City credit card, that employee shall immediately return the credit card to the City of Kingsburg Finance Department.

5. An authorized employee, who is issued a credit card, is responsible for its protection and custody, and shall immediately notify the bank card issuer and the Finance Department if the credit card is lost or stolen.

6. The Finance Department will follow established Accounts Payable internal control procedures for approval, documentation, and payment of credit card charges.

7. Unauthorized use of a City credit card shall result in disciplinary measures to the fullest extent of the law.

Procedures

1. Issuance of Credit Cards

a. Credit cards will be issued to the City Manager, Assistant City Manager, Department Directors, and all others approved by the Finance Director. The cards will be issued to individuals, in the name of the individual; there will be no departmental cards. Only one card will be issued in an individual's name. Cards are nontransferable.

b. The authorized credit limit of all credit cards issued by the City of Kingsburg shall not exceed $30,000 per department. The credit limit for each individual in departments with multiple credit cards will be determined by the Department Director.

c. Check Requests are required for any purchases over $30,000 and are due by 12:00 pm on the Wednesday Accounts Payables are processed.

2. Card Use

a. The credit card shall be used for the purchase of goods and services that are for the official business of the City of Kingsburg when normal Accounts Payable procedures cannot be utilized, e.g., fuel purchases, travel-related expenses, conference registration fees, etc. Misuse of the card will subject the card holder to disciplinary action in accordance with City policies and procedures relating to disciplinary action and termination for cause.

b. Purchases made via the credit card must comply with the City's purchasing and expenditure policies. The card in no way changes such policies.

c. Anyone issued a City of Kingsburg credit card shall sign a Credit Card User Agreement, thereby agreeing to abide by adopted City credit card policies and procedures. The card holder is responsible for assuring that all credit card charges are accurate and consistent with policy guidelines.

d. All rewards earned from purchases made for City business on City issued credit cards will be the property of the City and may only be redeemed for City business needs.

3. Card Holder Responsibilities

a. The card holder must:

(i) Ensure the card is used only for legitimate business purposes.

(ii) Maintain the card in a secure location at all times.

(iii) Not allow other individuals to use the card.

(iv) Adhere to City purchase limits and restrictions.

(v) Obtain all sales slips, register receipts, and/or credit card slips and provide same to the Finance Department for reconciliation and approval of transactions.

(vi) Attempt to resolve disputes related to billing errors with the vendor directly or in conjunction with the Finance Department.

(vii) Ensure that the appropriate credit is issued for disputed items or billing errors on a subsequent credit card statement.

(viii) Immediately report a lost or stolen card to the card issuer and notify the Finance Department of the lost or stolen card at the first opportunity during business hours.

(ix) Return the card to the Finance Department upon terminating employment with the City.

4. Card Holder Liability

The credit card is a corporate charge card that will not affect the card holder's personal credit; however, it is the card holder's responsibility to ensure that the card is used within stated guidelines, policies, and procedures of the City. Failure to comply with program guidelines may result in the permanent revocation of the card, charge-back of an improper or unsupported transaction to the card holder for reimbursement to the City, notification of the situation to management, and further disciplinary measures, which may include termination.

5. Card Holder Termination or Card Cancellation

a. The City is required to close an account if a card holder:

(i) Terminates City employment; or

(ii) Moves to a new position in which a credit card is not required.

b. The City reserves the right to cancel a credit card for any of the following reasons:

(i) The card is used for personal or unauthorized purposes;

(ii) The card is used to purchase any material or service that violates policy, law, or regulation pertaining to the City;

(iii) The card holder allows the card to be used by another individual;

(iv) The card holder fails to provide the required receipts and supporting documentation; or

(v) The card holder does not adhere to all of the appropriate City Administrative Orders, policies, and procedures.

6. Sample of Items That Can be Purchased with the Credit Card:

a. Airfares

b. Conference registration

c. Lodging and meals – See Personnel Manual Sec. 1219 Travel and Expense.

d. Rental cars and gas

e. Lunch and dinner meeting meals

f. Minor emergency office supplies

g. Training books

7. Sample of Items That Cannot be Purchased with the Credit Card:

a. Cash advances

b. Standard merchant category exclusions (e.g., liquor or tobacco products)

c. Personal use

8. Credit Card Use Audits

The Finance Department will make periodic random audits of card use and charges for appropriateness. Areas to be monitored include, but are not limited to, compliance with this and other related Administrative Orders. Excessive and/or non- use by card holders will also be monitored.

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).

RESOLUTION NO. 2023-029

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KINGSBURG APPROVING THE OPERATING BUDGET, CAPITAL OUTLAY BUDGET AND RELATED AGENCIES BUDGETS FOR THE FISCAL YEAR 2023-2024

WHEREAS, in accordance with Kingsburg Municipal Code Section 2.8.090 G., the City Manager has submitted for the consideration of the City Council of the City of Kingsburg, a proposed City Operating Budget, City Capital Outlay Budget and related agencies budgets for the City Fiscal Year 2023-2024 Budget; and

WHEREAS, the 2023-2024 Fiscal Year Budget is based on Kingsburg Finance Committee budget meetings, public comment, and policies and objectives established by the City Council; and

WHEREAS, the City's Total Appropriations for Fiscal Year 2023-2024 are $32,617,056 including the allocation of City Personnel, the City Operating Budget, the City Capital Outlay Budget, Kingsburg Public Financing Authority Budget and the Kingsburg Redevelopment Successor Agency Budget.

NOW, THEREFORE, BE IT RESOLVED that the City Fiscal Year 2023-2024 Budget for the City of Kingsburg and related agencies for 2023-2024 fiscal year, a summary of which is attached hereto and made a part thereof, is hereby approved.

****

I, Abigail Palsgaard, City Clerk for the City of Kingsburg, do hereby certify that the foregoing resolution was duly passed and adopted at a regular meeting of the Kingsburg City Council held on the 21st day of June 2023, by the following vote:

Ayes:	Councilmembers:
Noes:	Councilmembers:
Absent:	Councilmembers:
Abstain:	Councilmembers:

_____

Abigail Palsgaard, City Clerk
City of Kingsburg