City of Kingsburg

1401 Draper Street, Kingsburg, CA 93631-1908
Phone (559)897-5821 Fax (559)897-5568

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

City Manager Alexander J. Henderson

AGENDA

KINGSBURG CITY COUNCIL
REGULAR MEETING

VIA TELECONFERENCE PURSUANT TO EXECUTIVE ORDER N-29-20 ISSUED BY GOVERNOR GAVIN NEWSOM. THE COUNCIL CHAMBER WILL BE CLOSED TO THE PUBLIC. PUBLIC WILL HAVE THE OPTION TO CALL 1 (559) 207-3003 PASSCODE 5821 TO PROVIDE COMMENTS ON AGENDA ITEMS. WRITTEN COMMENTS WILL CONTINUE TO BE SUBMITTED BY MAIL OR EMAIL TO APALSGAARD@CITYOFKINGSBURG-CA.GOV. THE CUT OFF FOR WRITTEN COMMENTS IS 5/5/2020 at 4:30pm. THEY WILL NOT BE READ OUT LOUD.

Wednesday, May 6, 2020 at 6pm

Invocation to be given by Reverend Greg Beaumont, Holy Family Catholic Church, Hope Mennonite Church.

6 P.M. REGULAR SESSION MEETING:

1. Call to Order and Roll Call

2. Public Comments: This is the time for any citizen to come forward and address the City Council on any issue within its jurisdiction that is not listed on the Agenda. A maximum of five (5) minutes is allowed for each speaker.

3. Approve Agenda: Action by the Council to approve the agenda or to make modifications. Items that can be added to the agenda is constrained by State law.

4. Consent Calendar: Items considered routine in nature are to be placed on the Consent Calendar. They will be considered as one item and voted upon in one vote unless individual consideration is requested. Each vote in favor of the Consent Calendar is considered and recorded as a separate affirmative vote in favor of each action listed. Approval of the Consent Calendar items include recitals reading ordinance(s) by titles(s) only and adoption of recommended action(s) contained in Staff Reports.

4.1 Approval of City Council Minutes: Approve the minutes from the April 15, 2020 Regular City Council Meeting and the April 23, 2020 Special City Council Meeting, as prepared by City Clerk Abigail Palsgaard.

4.2 **Check Register:** Ratify/approve payment of bills listed on the check register for the period April 9, 2020 through April 29, 2020 as prepared by Accounts Payable Clerk Grace Reyna.

4.3 **Accept the Crandell Pool Improvements project completed by California Commercial Pools Inc. and authorize the City Engineer to file the Notice of Completion.** - Staff Report by City Engineer Dave Peters.

4.4 **Adopt resolution No. 2020-027 approving the final map for Tract 6306 accepting on behalf of the public the streets and easements as offered on the map in accordance with the terms of the dedications and authorize the City Manager to execute the Subdivision Agreement on behalf of the City, subject to review as to form by the City Attorney**.- Staff Report by City Engineer Dave Peters.

5. Regular Calendar

5.1 **2019/2020 Budget Projections and COVID-19 Discussion**- Staff Report by City Manager Alexander Henderson
Possible Action(s):
a. Presentation by City Manager Alexander Henderson
b. Council Discussion
c. Informational- No Action Necessary

5.2 **Coronavirus Disease 2019 (COVID-19) Update-** Staff Report by City Manager Alexander Henderson
Possible Action(s):
a. Presentation by City Manager Alexander Henderson
b. Council Discussion
c. Informational- No Action Necessary

5.3 **Economic Assistance: COVID-19 Transient Occupancy Tax Deferral**- Staff Report by City Manager Alexander Henderson
Possible Action(s):
a. Presentation by City Manager Alexander Henderson
b. Council Discussion
c. Action as Deemed Necessary

5.4 **2020/21 Capital Improvement Discussion**- Staff Report by City Manager Alexander Henderson
Possible Action(s):
a. Presentation by City Manager Alexander Henderson
b. Council Discussion
c. Action as Deemed Necessary

6. Council Reports and Staff Communications

6.1 Community Services Commission
6.2 Public Safety Committee
6.3 Chamber of Commerce
6.4 Economic Development
6.5 Finance Committee

6.6 Planning Commission
6.7 South Kings Groundwater Sustainability Agency Joint Powers Authority (SKGSA)
6.8 City Manager's Report

7. Other Business that may come properly before the City Council

8. Future Agenda Items
These items will be added to a future agenda with direction from Council.

9. Adjourn Regular Kingsburg City Council Meeting.

Any writings or documents provided to a majority of the City Council regarding any item on this agenda will be made available for public inspection at City Hall, in the City Clerk's office, during normal business hours. In addition, such writings and documents may be posted on the City's website at www.cityofkingsburg-ca.gov.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the office of the City Clerk (559) 897-6520. Notification 48 hours prior to a meeting will enable the City to make reasonable arrangements to ensure accessibility to that meeting [28 CFR 35 .102.35.104 ADA Title II].

I hereby certify, under penalty of perjury under the laws of the State of California that the foregoing Agenda was posted at the front entrance of City Hall not less than 72 hours prior to the meeting. Dated this 1st day of May 2020.

_____
Abigail Palsgaard, City Clerk

KINGSBURG CITY COUNCIL
REGULAR MEETING MINUTES
APRIL 15, 2020 – 6PM

Invocation was given by Council Member North.

THIS MEETING WAS HELD VIA TELECONFERENCE PURSUANT TO EXECUTIVE ORDER N-29-20 ISSUED BY GOVERNOR GAVIN NEWSOM. THE COUNCIL CHAMBER WILL BE CLOSED TO THE PUBLIC. THE PUBLIC HAD THE OPTION TO CALL 1 (559) 207-3003 PASSCODE 5821 TO PROVIDE COMMENTS ON AGENDA ITEMS. WRITTEN COMMENTS WERE COLLECTED UNTIL 4/14/2020 at 4:30pm. THEY WERE NOT READ OUT LOUD.

6 P.M. REGULAR SESSION MEETING:

Call to Order and Roll Call: At 6:00pm Mayor Roman called the regular meeting of the Kingsburg City Council to order.

Council Members present via teleconference: Jewel Hurtado, Vince Palomar, Sherman Dix, Laura North and Mayor Michelle Roman.

Staff present: City Manager Alexander Henderson, Police Chief Neil Dadian and City Clerk Abigail Palsgaard.

Staff present via teleconference: Fire Chief Daniel Perkins, City Engineer Dave Peters and City Attorney Michael Noland.

Public Comments: None.

Approve Agenda: A motion was made by Council Member Hurtado, seconded by Council Member Dix, to approve the Agenda, as published. The motion carried by roll call vote.

Consent Calendar: A motion was made by Council Member North, seconded by Council Member Palomar to approve the consent calendar. The motion carried by unanimous roll call vote.

4.1 **Approval of City Council Minutes**: Approve the minutes from the April 1, 2020 Regular City Council Meeting, as prepared by City Clerk Abigail Palsgaard.

4.2 **Adopt Resolution 2020-024**- Confirming Executive Orders 2020-01 and 2020-02 of The Director of Emergency Services for The City of Kingsburg.

4.3 **Receive and File Kingsburg Police Stats for March 2020- Report prepared by Police Records Supervisor Corina Padilla.**

4.4 **Check Register:** Ratify/approve payment of bills listed on the check register for the period March 26, 2020 through April 8, 2020 as prepared by Finance Director Alma Colado.

Regular Calendar

Coronavirus Disease 2019 (COVID-19) Update
City Manager Alexander Henderson gave an update that since the posting of the agenda, Governor Newsome stated that there are 6 milestones that need to happen before he reopens the state. No dates were given. Fresno county has updated numbers, as of today there is a total of 7 confirmed case listed under Kingsburg. We know the boundaries is wider than the City Limits, but Fresno County Department of Health has not released their exact boundaries. From our perspective, we are not worried about jurisdiction. If they

live rurally, we still need to take the same precautions. It is recommended everyone wears masks. The overall fund is down 4%, we have a fairly positive first 6 months. We will not know the fiscal impact until the end of the fiscal year. State and Federal funding was discussed. We were told late last week, we may be able to access $50,000 of the block grant it was part of the CARES Act. They are working through what may be eligible. We may be able to be reimbursed through our risk management. City Manager Henderson spoke about budget preparation and that gas taxes will be down. Several individuals have been donating items for first responders.

Council discussed the economic stabilization fund and asked that staff brings back forecasted financials.

City Manager Henderson said we submitted for reimbursement for additional PPE purchases, additional sanitizing equipment, the delivered meals to seniors (just short of 100 meals a day). We also asked about funds for the community food bank, staff time and additional tests for the community. Council asked how park closures have been going. Police Chief Dadian said we have had cooperation overall. They have had to ask kids to leave the skate park. There has been very good cooperation from citizens regarding shelter in place.

Council discussed filing a claim with the insurance and the potential of our rates going up. City Manager Henderson said he will look into that. There is $500,000 to be split between each part in the cooperative.

Chief Dadian reported there has not been a lot of criminal activity which is good, but the Chief Justice of California decided there will be a $0 bail for a number of arrests except for certain violent felonies. They are trying to mitigate Covid 19 in county jail. The reality is the people who commit other felonies allows them to be cited and released at the point of booking. The Sheriff has been forced to release 180 felons. Chief Dadian said he would expect that the people released will not shelter in place and property crimes can go up. The problem is it is a blanket order that doesn't include what Sheriffs are already doing. Sheriff Mims already had a plan with an open floor, and now she had to release people. Staff will research to see if any of these people are from Kingsburg, if so they will monitor them. Council asked about how to help mitigate crime.

Council discussed a possible state bill that may ban the sale of firearms during the shelter in place. Council decided to not take action until there is more information. Council asked if the police department has enough supplies. Chief Dadian said yes, the Sheriff's off has given them supplies and so has members of the community.

Council discussed the issues of social distancing at school.

Kingsburg Fire Chief Daniel Perkins discussed the impacts to the fire department. He compared the call volume from last year in this quarter, 2020 is up 22%. It is good that we can answer that many calls, but it is more exposures. He thanked City Manager Henderson for getting the decontamination unit from Kingsburg High School. He discussed known exposures and how staff decontaminates after calls. On a positive note he shared that last Saturday Kingsburg Fire Department employees saved 2 infants lives, which was possible with the staffing and having two ambulances. He said he can't say enough about his employees and the Council's support in being able to staff two ambulances. Council thanked him.

SB 1 Projects

Dave Peters City Engineer said this is the time of year we get SB 1 money from the state. We need to choose a project and let the state know by May 1st. We will be getting $234,046. With our system of rating the streets, the range is 100-0. 100 is a brand-new street. We won't be able to fund all three projects, but

wanted to bring it council. The three potential projects are Orange Ave., Nevada St., and Ventura St. Our data shows we should select the Orange Ave project due to their 23 PCI. There may be issues with the deadline and the amount of the funds due to COVID 19. Council asked why we wouldn't go to 10th on Orange Ave. City Engineer Peters said he had to keep the project funding within the limits. There were treatments on 10th and its PCI is higher, but if we can fund it in a different way we can expand the project. Council asked if Orange Ave had the lowest PCI. City Engineer Peters said yes, currently. Some listed as lower has had treatments done.

Council Member North motioned, seconded by Council Member Hurtado, to adopt Resolution 2020-025 stating Orange Ave. as the SB1 project.

Council Reports and Staff Communications

Community Services Commission- Council Member North stated they have not met since we have sheltered in place.

Public Safety Committee- Council Member Palomar stated they are planning to meet next week or the week after.

Chamber of Commerce- Council Member Hurtado stated they met Tuesday, spoke about the canceled festivals. BID meeting tomorrow, will hopefully get a final map to be presented to Council. Coddington may make videos to help small businesses, Ramos Torres is making hand sanitizer for businesses, may open it for the public.

Economic Development- Council Member Dix stated they will meet on Friday.

Finance Committee- Council Member Dix said they have not met.

Planning Commission- City Manager Henderson said they met last week via teleconference in regards to a sign variance for the Wiebe Industrial Park.

South Kings Groundwater Sustainability Agency Joint Powers Authority (SKGSA)- Council Member Dix stated they have met.

City Manager's Report- City Manager Henderson stated that Public Works Director Darren Hays' last day is April 30th. We are thinking of giving him a resolution at our next meeting- celebrating 30 years at the city. Council Member Dix said he would like for Darren to come down at the first in person meeting. City Manager Henderson said lots of other things are happening every day. He wanted to thank Council for their support, the work of the management team and the city employees. Gratitude to the whole community.

Other Business that may come properly before the City Council
Council Member Dix inquired regarding the community food bank. He said there will be a lot of wasted food, we may be in a good position to reach out to the packing plants and farmers to see if there is a way to salvage crops that may be fallowed or thrown away. He also asked about the swap meet. City Manager Henderson said our building official made contact with the owner of the swap meet. The owner let the City know the swap meet was working with Fresno County Health Department. They are going to have 50 vendors instead of the possible 700 vendors. The City reiterated the need to do social distancing.

Mayor Roman said she was asked by Mid Valley to submit a video to thank their workers for all they are doing for us. FCRTA offered for busses to deliver food to seniors and also connected with KCAPs to deliver food. Thanked staff and the citizens for doing an excellent job.

Future Agenda Items
None.

Adjourn Regular Kingsburg City Council Meeting. At 7:22pm Mayor Roman adjourned the meeting.

Submitted by:

_____
Abigail Palsgaard, City Clerk

KINGSBURG CITY COUNCIL
SPECIAL MEETING MINUTES
APRIL 23, 2020 – 5:30PM

THIS MEETING WAS HELD VIA TELECONFERENCE PURSUANT TO EXECUTIVE ORDER N-29-20 ISSUED BY GOVERNOR GAVIN NEWSOM. THE COUNCIL CHAMBER WILL BE CLOSED TO THE PUBLIC. THE PUBLIC HAD THE OPTION TO CALL 1 (559) 207-3003 PASSCODE 5821 TO PROVIDE COMMENTS ON AGENDA ITEMS. WRITTEN COMMENTS WERE COLLECTED UNTIL 4/23/2020 at 4:30pm. THEY WERE NOT READ OUT LOUD.

Call to order and roll call: At 6:35pm Mayor Roman called the Special meeting of the Kingsburg City Council to order.

Council Members present via teleconference: Jewel Hurtado, Vince Palomar, Laura North and Mayor Michelle Roman.

Council Members absent: Sherman Dix.

Staff present: City Manager Alexander Henderson, Community Services Director Adam Castaneda and City Clerk Abigail Palsgaard.

Staff present via teleconference: Fire Chief Daniel Perkins and City Attorney Michael Noland.

Public Comments: None.

Regular Calendar

Tri-County Health Care District Grant Application Discussion
Community Services Director Adam Castaneda presented a list of possible grant application items. Staff is requesting to apply for grant funding for Athwal Park Phase 2, including splash pad or a recreation area, and shade covers for the fitness court. Fire Chief Daniel Perkins presented the Fire Department's request for grant funding including equipment for community CPR training, a new ambulance purchase and material to outfit the ambulance, including radios, monitors, and rescue equipment.

Council Member North asked Chief Perkins if any of the things he is asking to get is a part of the Measure E budget. She wants to make sure we don't ask for funds that Measure E can cover. Chief Perkins said the hospital district reached out to him about ambulance costs and medical aid. Measure E epenses can cover firefighting. Council Member North asked Community Services Director Adam Castaneda if bathrooms are included in the grant proposal for phase 2 of Athwal Park. Community Services Director Adam Castaneda said yes.

Council Member Palomar asked if the health care district only gives out the full amount, or could they reduce it. Community Services Director Adam Castaneda said they can set the funding at what they have or what they feel their mission is.

Public comment- none.

Council Member Hurtado asked if everything that is included in the grant application will be the set plan of Athwal, or does council have the final decision. City Manager Henderson gave a history of

applying for a grant through the health care district. In the past they have said these items may fall within their sphere but council has the final decision.

Council Member North asked Community Services Director Adam Castaneda about the Prop 68 grant application and the status. Community Services Director Adam Castaneda said we have heard back, none of the applications were approved for this round. There will be another opportunity at the end of this year.

Mayor Roman gave a background on the health care district grant application process and how the City ended up with the funding we received. She discussed funding of the bathroom at Athwal Park.

City Manager Henderson said staff is asking for general direction and to give council the information on what we will be applying for. Council gave direction to move forward.

City Manager's Report

City Manager Henderson said the Finance Committee will be meeting next Tuesday and will be talking about the budget, including COVID-19 issues. We are getting more information each day.

Other Business that may come properly before the City Council: None.

Adjourn Regular Kingsburg City Council Meeting. At 5:59pm Mayor Roman adjourned the meeting.

Submitted by:

_____
Abigail Palsgaard, City Clerk

Accounts Payable

Checks by Date - Summary by Check Date

User: gracer
Printed: 4/30/2020 4:25 PM

City of Kingsburg
1401 Draper Street
Kingsburg, CA 93631-1908
(559)897-5821

Check No	Vendor No	Vendor Name	Check Date	Check Amount
ACH	3231	ICMA RETIREMENT CORPORATION - \	04/10/2020	661.63
ACH	3470	Internal Revenue Service - ACH	04/10/2020	38,774.13
ACH	3471	Employment Development Department - A(	04/10/2020	5,805.79
ACH	3472	CalPERS - ACH	04/10/2020	32,695.66
ACH	3475	Empower	04/10/2020	2,915.00
ACH	3476	CHILD SUPPORT STATE DISBURSEME	04/10/2020	471.22
ACH	3526	Public Employees Retirement System 457 I	04/10/2020	20.00
ACH	3470	Internal Revenue Service - ACH	04/10/2020	263.68
ACH	3471	Employment Development Department - A(	04/10/2020	16.27
77629	4149	US DEPARTMENT OF EDUCATION AW(	04/10/2020	313.03
			Total for 4/10/2020:	81,936.41
77630	3006	AIRGAS NCN	04/22/2020	691.85
77631	3012	A-MARK T-SHIRTS, INC.	04/22/2020	384.93
77632	4173	AMI CONCEPTS	04/22/2020	6,000.00
77633	3020	ANGELICA TEXTILES SERVICES COR	04/22/2020	317.64
77634	3029	AT&T CALNET 3	04/22/2020	1,521.54
77635	3030	AT&T MOBILITY	04/22/2020	2,132.66
77636	3038	BENETRAC	04/22/2020	425.00
77637	4182	BEST AUTO GLASS & WINDOW TINT	04/22/2020	248.82
77638	3050	DAN BRADY	04/22/2020	100.00
77639	3054	BSK ASSOCIATES	04/22/2020	1,155.00
77640	3056	CAL STATE TERMITE AND PEST	04/22/2020	460.00
77641	UB*00039	CALIFORNIA FRESNO OIL COMPANY	04/22/2020	183.89
77642	3704	CANON FINANCIAL-EQUIPMENT SAL	04/22/2020	1,096.46
77643	3074	CENTRAL SANITARY SUPPLY	04/22/2020	556.96
77644	3101	CITY OF SANGER	04/22/2020	3,304.00
77645	3750	EAGLE ENGRAVING, INC.	04/22/2020	95.33
77646	3153	EAST BAY TIRE CO.	04/22/2020	1,510.46
77647	4229	EBA&M CORPORATION	04/22/2020	5,520.00
77648	3158	ENER POWER	04/22/2020	1,136.00
77649	4176	ENGINEERED FIRE SYSTEMS, INC	04/22/2020	100.00
77650	4130	FLOYD JOHNSTON CONSTRUCTION	04/22/2020	1,361.63
77651	4233	FOR THE BIRDS	04/22/2020	20.70
77652	3188	FRESNO COUNTY SHERIFF	04/22/2020	15,773.05
77653	4236	PHIL GRIJALVA	04/22/2020	1,050.00
77654	3994	GUARDIAN	04/22/2020	5,545.75
77655	3219	HEALTHWISE SERVICES	04/22/2020	175.00
77656	3222	HENRY SCHEIN, INC.	04/22/2020	988.76
77657	4235	HOPE CHURCH KINGSBURG/Jeff Deave	04/22/2020	90.00
77658	3237	JC'S LAWN SERVICE	04/22/2020	5,000.00
77659	3245	J'S COMMUNICATIONS, INC.	04/22/2020	270.00
77660	3248	KAHN, SOARES & CONWAY, LLP	04/22/2020	6,506.50
77661	3250	KELLER FORD LINCOLN	04/22/2020	261.36
77662	3904	KIMBALL MIDWEST	04/22/2020	451.16
77663	4234	KINGSBURG DRIVE IN	04/22/2020	8.69

Check No	Vendor No	Vendor Name	Check Date	Check Amount
77664	3625	KINGSBURG MEDIA FOUNDATION	04/22/2020	6,478.00
77665	4232	KUPPA JOY	04/22/2020	1,102.50
77666	3269	LAW & ASSOCIATES	04/22/2020	600.00
77667	3277	LINCOLN AQUATICS	04/22/2020	1,065.69
77668	4226	MESA TACTICAL	04/22/2020	543.00
77669	3518	METRO UNIFORM	04/22/2020	336.91
77670	3293	MID VALLEY DISPOSAL	04/22/2020	103,852.00
77671	3298	MULTI BUSINESS SYSTEMS	04/22/2020	634.25
77672	4230	MUNICIPAL EMERGENCY SERVICES	04/22/2020	4,747.72
77673	3961	OoSoSHARP, LLC.	04/22/2020	3,204.69
77674	3315	P G & E	04/22/2020	18,932.07
77675	3327	PITNEY BOWES GLOBAL FINANCIAL	04/22/2020	177.95
77676	4030	PRINT THEORY	04/22/2020	410.02
77677	3334	PROFESSIONAL PRINT & MAIL, INC	04/22/2020	1,726.99
77678	3337	PROVOST & PRITCHARD	04/22/2020	10,150.00
77679	3343	R & B COMPANY	04/22/2020	4,249.72
77680	4202	DIEGO RODRIGUEZ	04/22/2020	175.00
77681	3363	SAVE MART SUPERMARKETS	04/22/2020	233.26
77682	3369	SILVAS OIL COMPANY, INC.	04/22/2020	3,442.60
77683	4142	SPARKLETTS	04/22/2020	94.93
77684	3378	STAPLES ADVANTAGE	04/22/2020	5,041.33
77685	3380	STATE OF CALIFORNIA-D O J	04/22/2020	423.00
77686	4028	SUPERIOR POOL CARE	04/22/2020	2,600.00
77687	3397	THE GAS COMPANY	04/22/2020	3,278.95
77688	4149	US DEPARTMENT OF EDUCATION AW	04/22/2020	313.03
77689	3493	VILLAGE TIRE SALES	04/22/2020	128.00
77690	3421	VINCENT COMMUNICATIONS, INC.	04/22/2020	14,396.86
77691	3469	WECO SUPPLY CO., INC.	04/22/2020	31.50
77692	3429	WILLDAN FINANCIAL SERVICES	04/22/2020	872.00
77693	4054	TOM AND JUDY WOODS	04/22/2020	10,000.00
			Total for 4/22/2020:	263,685.11
ACH	3231	ICMA RETIREMENT CORPORATION - V	04/24/2020	661.63
ACH	3470	Internal Revenue Service - ACH	04/24/2020	38,271.46
ACH	3471	Employment Development Department - A	04/24/2020	5,710.92
ACH	3472	CalPERS - ACH	04/24/2020	32,128.97
ACH	3475	Empower	04/24/2020	2,915.00
ACH	3476	CHILD SUPPORT STATE DISBURSEME	04/24/2020	471.22
ACH	3526	Public Employees Retirement System 457 I	04/24/2020	20.00
ACH	3470	Internal Revenue Service - ACH	04/24/2020	873.66
ACH	3471	Employment Development Department - A	04/24/2020	121.13
ACH	3472	CalPERS - ACH	04/24/2020	490.23
			Total for 4/24/2020:	81,664.22
			Report Total (84 checks):	427,285.74

Meeting Date:	05/06/2020
Agenda Item:	4.3

CITY COUNCIL MEETING STAFF REPORT

REPORT TO: **Mayor Roman & City Council**

REPORT FROM: **David Peters, City Engineer** **REVIEWED BY**: AP

AGENDA ITEM: **Acceptance of Crandell Pool Improvements**

ACTION REQUESTED: ___Ordinance ____Resolution __√__Motion _____Receive/File

EXECUTIVE SUMMARY

The City Council previously awarded a contract to California Commercial Pools Inc. for the Crandell Pool Improvements project. The project was completed to the satisfaction of the City Engineer and the Public Works Department staff. The one-year warranty period will begin upon the filing of the Notice of Completion which will follow the Council's acceptance of the project.

RECOMMENDED ACTION BY CITY COUNCIL

1. Accept the Crandell Pool Improvements project completed by California Commercial Pools Inc. and authorize the City Engineer to file the Notice of Completion.

POLICY ALTERNATIVE(S)

None

REASON FOR RECOMMENDATION/KEY METRIC

Provide recreation opportunities for all ages.

FINANCIAL INFORMATION

FISCAL IMPACT:

1. Is There A Fiscal Impact?	No
2. Is it Currently Budgeted?	N/A
3. If Budgeted, Which Line?	N/A

FINANCIAL SUMMARY

None

PRIOR ACTION/REVIEW

None

BACKGROUND INFORMATION

None

Meeting Date: 05/06/2020
Agenda Item: 4.4

CITY COUNCIL MEETING STAFF REPORT

REPORT TO: **Mayor Roman & City Council**

REPORT FROM: **David Peters, City Engineer** **REVIEWED BY: AP**

AGENDA ITEM: **Final Tract Map 6306 – Anderson Village Phase 2**

ACTION REQUESTED: ___Ordinance __√_Resolution ___Motion ___Receive/File

EXECUTIVE SUMMARY

San Joaquin Valley Homes, a California Corporation, is developing a 158 lot residential subdivision near the intersection Madsen Avenue (Road 16) and Kern Street (Avenue 396). The project is mostly located in Tulare County with a portion of the proposed project located in the City of Kingsburg and is being developed in three phases.

Phase 1 has been completed and is located entirely in Tulare County. The developer is now pursuing Phase 2, a portion of which is located in the City of Kingsburg.

Prior to beginning the construction of the project, the City Council must approve the final subdivision map and authorize the City Manager to enter into the subdivision agreement with the developer.

The developer has complied with the conditions of approval issued with the tentative map approval and has paid development fees in accordance with City fee resolutions.

The portion of the subdivision located in the City is zoned residential, and complies the City's General Plan and approved design guidelines.

RECOMMENDED ACTION BY CITY COUNCIL

1. *Adopt resolution No. 2020-027 approving the final map for Tract 6306 accepting on behalf of the public the streets and easements as offered on the map in accordance with the terms of the dedications.*
2. *Authorize the City Manager to execute the Subdivision Agreement on behalf of the City, subject to review as to form by the City Attorney.*

POLICY ALTERNATIVE(S)

1. Council could choose to deny approval of the final map if findings could be made that the map is not in substantial conformance with the tentative map or the conditions of approval of the tentative map.

REASON FOR RECOMMENDATION/KEY METRIC

1. Promote sustainable growth.

FINANCIAL INFORMATION

FISCAL IMPACT:

1.	Is There A Fiscal Impact?	No
2.	Is it Currently Budgeted?	N/A
3.	If Budgeted, Which Line?	

PRIOR ACTION/REVIEW

Tentative Tract Map 6306 was previously approved by the City Council.

BACKGROUND INFORMATION

No additional information beyond that included in the Executive Summary.

ATTACHED INFORMATION

1. Resolution No. 2020-027
2. Final Map 6306
3. Subdivision Agreement

Recording Requested by:	)
	)
City of Kingsburg	)
	)
When Recorded, Mail to:	)
	)
City of Kingsburg	)
1401 Draper Street	)
Kingsburg, CA 93631	)

RESOLUTION NO. 2020-027

A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF KINGSBURG
APPROVING TRACT 6306

WHEREAS, the Subdivision Agreement for Tract 6306, has been approved and executed by the developer, San Joaquin Valley Homes, a California Corporation; and

WHEREAS, all required City fees have been paid and bonds furnished to guarantee the construction and warranty of the required subdivision improvements; and

WHEREAS, the presence of the City Engineer's and Planning Commission Secretary's signatures on the final tract map indicates that the final map substantially conforms to the tentative tract map previously approved by the City Council.

NOW, THEREFORE, BE IT RESOLVED:

That the City Council of the City of Kingsburg hereby approves the Final Map for Tract 6306, with any and all conditions which were imposed at the time of approval of the tentative map and;

BE IT FURTHER RESOLVED:

That the City Council of the City of Kingsburg hereby authorizes the City Manager to execute the Subdivision Agreement for Tract 6306, on behalf of the City, subject to review as to form by the City Attorney.

******

I, Abigail Palsgaard, City Clerk of 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 6th day of May 2020, by the following vote:

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

_____
Abigail Palsgaard, City Clerk
City of Kingsburg

TSM 16-002

ANDERSEN VILLAGE PHASE 2

TULARE COUNTY TRACT NO. 16-002
FRESNO COUNTY TRACT NO. 6306

OWNER'S STATEMENT

WE HEREBY STATE THAT WE ARE THE OWNERS OF, OR HAVE A RECORD TITLE INTEREST IN, THE REAL PROPERTY PROPOSED TO BE SUBDIVIDED AS SHOWN ON THIS MAP, AND THAT WE ARE THE ONLY PERSONS WHOSE CONSENT IS NECESSARY TO PASS A CLEAR TITLE TO SAID REAL PROPERTY, AND WE HEREBY CONSENT TO THE MAKING OF SAID MAP AND SUBDIVISION AS SHOWN WITHIN THE DISTINCTIVE BOUNDARY LINES, AND HEREBY CONSENT TO THE RECORDATION OF SAID MAP, AND WE HEREBY OFFER FOR DEDICATION THE FOLLOWING, AS SHOWN WITHIN THE BOUNDARIES OF THIS MAP, FOR THE SPECIFIED PURPOSES:

1. IN FEE FOR PUBLIC PURPOSES IN FAVOR OF TULARE COUNTY THOSE PORTIONS OF ROAD 16, AVENUE 396, LOT A1, 22ND AVENUE, 24TH AVENUE, ORANGE COURT, LINDQUIST STREET, MARIPOSA COURT, LAKE STREET, AND ALLEYS WITHIN THE BOUNDARY OF THIS SUBDIVISION, LYING SOUTHEAST OF THE EXISTING COUNTY BOUNDARY LINE

2. IN FEE FOR PUBLIC PURPOSES IN FAVOR OF THE CITY OF KINGSBURG THOSE PORTIONS OF 22ND AVENUE, LINDQUIST STREET, ALLEYS AND LOT A2 WITHIN THE BOUNDARY OF THIS SUBDIVISION, LYING NORTHWEST OF THE EXISTING COUNTY BOUNDARY LINE

3. IN FAVOR OF THE COUNTY OF TULARE FOR PUBLIC PURPOSES, THE 16-FOOT-WIDE BLOCK WALL, LANDSCAPE AND PUBLIC UTILITY EASEMENTS, AS SHOWN HEREON

4. N FAVOR OF THE CITY OF KINGSBURG, THE PUBLIC UTILITY EASEMENTS LYING NORTHWEST OF THE EXISTING COUNTY LIMIT LINE

5. N FAVOR OF THE COUNTY OF TULARE, THE PUBLIC UTILITY EASEMENTS LYING SOUTHEAST OF THE EXISTING COUNTY LIMIT LINE

6. N FAVOR OF THE COUNTY OF TULARE FOR PUBLIC PURPOSES, THE TEMPORARY TURN AROUND EASEMENT, AS SHOWN HEREON

PRESIDIO JJR SUMMERLIN 123, LLC, A DELAWARE LIMITED LIABILITY COMPANY
BY: JJR MNAGEMENT SERVICES, INC. [CALIFORNIA], ITS OPERATING MANAGER

BY: _____
JOSEPH A. LEAL, PRESIDENT, SECRETARY

STEVEN CECIL HASH AND ELIZABETH MCNALLEY SHAFER, TRUSTEES OF THE HASH/SHAFER 2016 REVOCABLE TRUST DATED MARCH 4, 2016

BY: _____ STEVEN CECIL HASH BY: _____ ELIZABETH MCNALLEY SHAFER

BASIS OF BEARINGS

THE NORTH LINE OF THE NORTHEAST QUARTER OF SECTION 26-16/22 MDB&M, AS RECORDED IN THE MAP OF TRACT NO. 16-002 IN VOLUME 44 OF MAPS, AT PAGE 29, OF TULARE COUNTY RECORDS

TAKEN AS: S89° 29' 55" E

A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERTIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY, OR VALIDITY OF THAT DOCUMENT.

STATE OF CALIFORNIA/COUNTY OF El Dorado

ON 4-9-2020 BEFORE ME, T. Martinez-Green, A NOTARY PUBLIC

PERSONALLY APPEARED, Steven Hash and Elizabeth Shafer

WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES), AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.

WITNESS MY HAND.

SIGNATURE _____ T. Martinez-Green PRINT NAME

MY COMMISSION EXPIRES: 07-12-2023 2296660 COMMISSION NO.

PRINCIPAL PLACE OF BUSINESS: El Dorado COUNTY

T. MARTINEZ-GREEN Notary Public - California El Dorado County Commission # 2296660 My Comm. Expires Jul 12, 2023

A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERTIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY, OR VALIDITY OF THAT DOCUMENT.

STATE OF CALIFORNIA/COUNTY OF TULARE

ON 04/09/2020 BEFORE ME, AMANDA RAMOS, A NOTARY PUBLIC

PERSONALLY APPEARED, JOSEPH A. LEAL

WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(~~S~~) WHOSE NAME(~~S~~) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/~~SHE/THEY~~ EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(~~IES~~), AND THAT BY HIS/~~HER/THEIR~~ SIGNATURE(~~S~~) ON THE INSTRUMENT THE PERSON(~~S~~), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(~~S~~) ACTED, EXECUTED THE INSTRUMENT.

I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.

WITNESS MY HAND.

SIGNATURE _____ AMANDA RAMOS PRINT NAME

MY COMMISSION EXPIRES: 04/10/2022 2234275 COMMISSION NO.

PRINCIPAL PLACE OF BUSINESS: TULARE COUNTY

LEGAL DESCRIPTION

PARCEL A OF THAT CERTAIN GRANT DEED RECORDED OCTOBER 18, 2019 AS DOCUMENT NO. 2019-0061289 OF TULARE COUNTY RECORDS, AND PARCEL A OF THAT CERTAIN GRANT DEED RECORDED OCTOBER 21, 2019 AS DOCUMENT NO. 2019-0125398 OF FRESNO COUNTY RECORDS, LOCATED IN THE NORTHEAST QUARTER OF SECTION 26, TOWNSHIP 16 SOUTH, RANGE 22 EAST, MOUNT DIABLO BASE AND MERIDIAN, IN THE COUNTIES OF TULARE AND FRESNO, STATE OF CALIFORNIA.

TOGETHER WITH REMAINDER 3 OF TRACT NO. 16-002, ANDERSEN VILLAGE PHASE 1, RECORDED IN VOLUME 44 OF MAPS, AT PAGE 29, OF TULARE COUNTY RECORDS, LOCATED IN THE NORTHEAST QUARTER OF SECTION 26, TOWNSHIP 16 SOUTH, RANGE 22 EAST, MOUNT DIABLO BASE AND MERIDIAN, IN THE COUNTY OF TULARE, STATE OF CALIFORNIA.

RIGHT TO FARM NOTICE

IT IS THE DECLARED POLICY OF TULARE COUNTY TO CONSERVE, ENHANCE AND ENCOURAGE AGRICULTURAL OPERATIONS WITHIN THE COUNTY. RESIDENTS OF PROPERTY ON OR NEAR AGRICULTURAL LAND SHOULD BE PREPARED TO ACCEPT THE INCONVENIENCES AND DISCOMFORT ASSOCIATED WITH AGRICULTURAL OPERATIONS, INCLUDING, BUT NOT NECESSARILY LIMITED TO: NOISE, ODORS, FUMES, DUST, SMOKE, INSECTS, OPERATION OF MACHINERY (INCLUDING AIRCRAFT) DURING ANY 24 HOUR PERIOD, STORAGE AND DISPOSAL OF MANURE, AND THE APPLICATION BY SPRAYING OR OTHERWISE OF CHEMICAL FERTILIZERS, SOIL AMENDMENTS, HERBICIDES AND PESTICIDES. CONSISTENT WITH THIS POLICY, CALIFORNIA CIVIL CODE SECTION 3482.5 PROVIDES THAT NO AGRICULTURAL OPERATION, AS DEFINED AND LIMITED BY THAT SECTION, CONDUCTED AND MAINTAINED FOR COMMERCIAL PURPOSES, AND IN A MANNER CONSISTENT WITH PROPER AND ACCEPTED CUSTOMS AND STANDARDS, AS ESTABLISHED AND FOLLOWED BY SIMILAR AGRICULTURAL OPERATIONS IN THE SAME LOCALITY, SHALL BE OR BECOME A NUISANCE, PRIVATE OR PUBLIC, DUE TO ANY CHANGED CONDITION IN OR ABOUT THE LOCALITY, AFTER THE SAME HAS BEEN IN OPERATION FOR MORE THAN THREE YEARS IF IT WAS NOT A NUISANCE AT THE TIME IT BEGAN

A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERTIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY, OR VALIDITY OF THAT DOCUMENT.

STATE OF CALIFORNIA/COUNTY OF _____

ON _____, BEFORE ME, _____, A NOTARY PUBLIC

PERSONALLY APPEARED, _____

WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES), AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

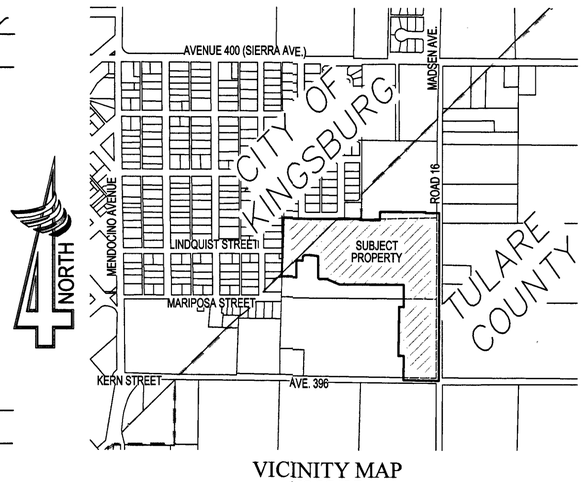
I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.

WITNESS MY HAND.

SIGNATURE _____ PRINT NAME

MY COMMISSION EXPIRES: _____ COMMISSION NO.

PRINCIPAL PLACE OF BUSINESS: _____ COUNTY



VICINITY MAP
NO SCALE

SURVEYOR'S STATEMENT

THIS MAP WAS PREPARED BY ME OR UNDER MY DIRECTION AND IS BASED UPON A FIELD SURVEY, AND THAT THE SURVEY IS TRUE AND COMPLETE AS SHOWN, IN CONFORMANCE WITH THE REQUIREMENTS OF THE SUBDIVISIONS MAP ACT AND LOCAL ORDINANCE AT THE REQUEST OF SAN JOAQUIN VALLEY HOMES IN SEPTEMBER 2018. I HEREBY STATE THAT ALL THE MONUMENTS ARE OF THE CHARACTER AND OCCUPY THE POSITIONS INDICATED OR THAT THEY WILL BE SET IN THOSE POSITIONS WITHIN A YEAR OF RECORDATION OF THIS MAP AND ANY TIME EXTENSION APPROVED BY THE CITY ENGINEER. THE MONUMENTS ARE, OR WILL BE, SUFFICIENT TO ENABLE THE SURVEY TO BE RETRACED AND THAT THIS FINAL MAP SUBSTANTIALLY CONFORMS TO THE CONDITIONALLY APPROVED TENTATIVE MAP.

RANDY D. WASNICK P.L.S. 8163 4/7/2020 DATE

PROFESSIONAL LAND SURVEYOR RANDY D. WASNICK 12/31/20 Exp. P.L.S. 8163 STATE OF CALIFORNIA

CITY ENGINEER'S STATEMENT

I, DAVID M. PETERS, CITY ENGINEER OF THE CITY OF KINGSBURG, HEREBY STATE THAT I HAVE CAREFULLY EXAMINED THIS MAP, THAT THE SUBDIVISION AS SHOWN IS SUBSTANTIALLY THE SAME AS IT APPEARED ON THE TENTATIVE MAP AND ANY APPROVED ALTERATIONS THEREOF, AND THAT ALL PROVISIONS OF THE SUBDIVISIONS MAP ACT AND LOCAL ORDINANCES APPLICABLE AT THE TIME OF APPROVAL OF THE TENTATIVE MAP, HAVE BEEN COMPLIED WITH.

DAVID M. PETERS RCE 52685 4/22/2020 DATE
CITY ENGINEER

REGISTERED PROFESSIONAL ENGINEER DAVID M. PETERS No. C52685 Exp. 12-31 CIVIL STATE OF CALIFORNIA

CITY SURVEYOR'S STATEMENT

I, KATRINA M. OLSEN, CITY SURVEYOR OF THE CITY OF KINGSBURG, HEREBY STATE THAT I AM SATISFIED THAT THE MAP IS TECHNICALLY CORRECT, PURSUANT TO THE PROVISIONS OF THE SUBDIVISION MAP ACT.

KATRINA M. OLSEN LS 7058 4-22-2020 DATE
CITY SURVEYOR

LICENSED LAND SURVEYOR KATRINA M. OLSEN No. 7058 Exp. 12-31-20 CALIFORNIA

CITY CLERK'S STATEMENT

THIS IS TO STATE THAT AT A REGULAR MEETING OF THE CITY OF KINGSBURG, BY RESOLUTION NO. _____ ADOPTED _____ 20____, APPROVED THE WITHIN MAP AND ACCEPTED ON BEHALF OF THE PUBLIC ALL PARCELS OF LAND AND EASEMENTS OFFERED FOR DEDICATION FOR PUBLIC USE IN CONFORMITY WITH THE TERMS OF THE OFFER OF DEDICATION.

SUSAN BAUCH, CLERK

BY: _____ DATED: _____
DEPUTY

PLANNING COMMISSION CERTIFICATE

I HEREBY CERTIFY THAT I HAVE EXAMINED THIS MAP, THAT THE SUBDIVISION SHOWN CONFORMS TO, AND IS IN COMPLIANCE WITH THE APPROVED TENTATIVE MAP AND REQUIREMENTS IMPOSED BY THE KINGSBURG PLANNING COMMISSION AS A CONDITION TO THE ACCEPTANCE OF THE FINAL MAP.

MARY COLBY 4/23/2020 DATE
SECRETARY OF THE KINGSBURG CITY PLANNING COMMISSION

RECORDER'S CERTIFICATE

DOCUMENT NO. _____ FEE PAID _____

FILED THIS _____ DAY OF _____, 20____, AT ___M.,

IN VOLUME _____ OF PLATS, AT PAGES _____, FRESNO COUNTY RECORDS AT THE REQUEST OF 4CREEKS INC.

FRESNO COUNTY RECORDER
PAUL DICTOS, CPA, RECORDER

BY: _____
DEPUTY

PROPERTY IS SUBJECT TO THE FOLLOWING:

1. EXISTING DITCH EASEMENT IN FAVOR OF CONSOLIDATED CANAL COMPANY, RECORDED APRIL 16, 1902 IN BK. 4, PG. 158 OF CONTRACTS, T.C.R., UNPLOTTABLE FROM RECORD

2. EASEMENT IN FAVOR OF PACIFIC GAS & ELECTRIC COMPANY AS DESCRIBED IN DOCUMENT RECORDED DECEMBER 19, 2019 AS DOC. NO. 2019-0074673, TULARE COUNTY OFFICIAL RECORDS (AS SHOWN ON SHEET 2 OF THIS MAP).

3. EASEMENTS IN FAVOR OF PACIFIC GAS & ELECTRIC COMPANY AS DESCRIBED IN DOCUMENT RECORDED DECEMBER 20, 2019 AS DOC. NO. 2019-0154223, OFFICIAL RECORDS FRESNO COUNTY (AS SHOWN ON SHEET 2 OF THIS MAP)

4. THE RIGHTS AND EASEMENTS INVOLVED IN THE COLE SLOUGH AND CANAL AS SHOWN ON TULARE COUNTY ASSESSOR MAP IN BK. 28, PG. 14 AND FRESNO COUNTY ASSESSOR MAP IN BK. 396 AT PG. 2, (EASEMENT IS PRESCRIPTIVE IN NATURE AND IS NOT PLOTTABLE FROM INFORMATION PROVIDED ON ASSESSORS PARCEL MAP).

5. TULARE COUNTY EASEMENT RECORDED JANUARY 8, 1908 IN VOL. 9 OF RIGHTS OF WAY AT PAGE 99, TCR (AS SHOWN ON SHEET 3 OF THIS MAP)

SURVEYOR'S STATEMENT

THIS MAP WAS PREPARED BY ME OR UNDER MY DIRECTION AND IS BASED UPON A FIELD SURVEY, AND THAT THE SURVEY IS TRUE AND COMPLETE AS SHOWN, IN CONFORMANCE WITH THE REQUIREMENTS OF THE SUBDIVISIONS MAP ACT AND ANY LOCAL ORDINANCE AT THE REQUEST OF SAN JOAQUIN VALLEY HOMES IN SEPTEMBER 2018. I HEREBY STATE THAT ALL THE MONUMENTS ARE OF THE CHARACTER AND OCCUPY THE POSITIONS INDICATED OR THAT THEY WILL BE SET IN THOSE POSITIONS WITHIN A YEAR OF RECORDATION OF THIS MAP, AND THAT THE MONUMENTS ARE, OR WILL BE SUFFICIENT TO ENABLE THE SURVEY TO BE RETRACED, AND THAT THIS FINAL MAP SUBSTANTIALLY CONFORMS TO THE CONDITIONALLY APPROVED TENTATIVE MAP.

RANDY D. WASNICK P.L.S. 8163 4/7/2020 DATE

PROFESSIONAL LAND SURVEYOR RANDY D. WASNICK 12/31/20 Exp. P.L.S. 8163 STATE OF CALIFORNIA

COUNTY SURVEYOR'S STATEMENT

I HEREBY STATE THAT I HAVE EXAMINED THIS MAP, AND I AM SATISFIED THAT IT IS TECHNICALLY CORRECT.

MICHAEL R. BOND P.L.S. 5852
COUNTY SURVEYOR

BY: DONN W. DWYER PLS 8837 4-27-20 DATE
LAND SURVEYOR III

PROFESSIONAL LAND SURVEYOR DONN W. DWYER No. 8837 4-27-20 STATE OF CALIFORNIA

PLANNING AND DEVELOPMENT DIRECTOR'S STATEMENT

I HEREBY STATE THAT THE SUBDIVISION AS SHOWN IS SUBSTANTIALLY THE SAME AS IT APPEARED ON THE APPROVED TENTATIVE MAP, IF REQUIRED, AND ANY APPROVED ALTERATIONS THEREOF.

MICHAEL WASHAM, ASSOCIATE DIRECTOR 4-28-20 DATE

PUBLIC WORKS DIRECTOR'S STATEMENT

I HEREBY STATE THAT ALL PROVISIONS OF CHAPTER 2 OF DIVISION 2 OF TITLE 7 OF THE GOVERNMENT CODE AND ANY LOCAL ORDINANCES APPLICABLE AT THE TIME OF APPROVAL OF THE TENTATIVE MAP HAVE BEEN COMPLIED WITH.

REED SCHENKE, DIRECTOR 4/28/2020 DATE

BOARD OF SUPERVISORS STATEMENT

THIS IS TO STATE THAT AT A REGULAR MEETING OF THE TULARE COUNTY BOARD OF SUPERVISORS HELD ON THE _____ DAY OF _____ 20 _____, AN ORDER WAS DULY AND REGULARLY MADE AND ENTERED INTO APPROVING THIS MAP AND SUBDIVISION, AND ACCEPTING, SUBJECT TO IMPROVEMENT, ON BEHALF OF THE PUBLIC THE STREETS, THE ACCESS AND PUBLIC UTILITY EASEMENTS, AS SHOWN WITHIN THE BOUNDARIES OF THE SUBDIVISION SHOWN UPON THIS MAP.

WITNESS MY HAND AND OFFICIAL SEAL OF THE COUNTY OF TULARE,
THIS _____ DAY OF _____, 2020.
JASON T. BRITT, COUNTY ADMINISTRATIVE OFFICER/
CLERK OF THE BOARD OF SUPERVISORS

BY: _____
DEPUTY

BOARD OF SUPERVISORS STATEMENT

I, JASON T. BRITT, COUNTY ADMINISTRATIVE OFFICER/CLERK OF THE BOARD OF SUPERVISORS OF THE COUNTY OF TULARE, STATE OF CALIFORNIA, DO HEREBY STATE THAT THE SAID BOARD OF SUPERVISORS HAS APPROVED THE PROVISIONS MADE FOR THE PAYMENT OF TAXES AS PROVIDED IN DIVISION 2 OF TITLE 7 OF THE GOVERNMENT CODE OF THE STATE OF CALIFORNIA.

DATED THIS _____ DAY OF _____, 20_____.

JASON T. BRITT, COUNTY ADMINISTRATIVE OFFICER/
CLERK OF THE BOARD OF SUPERVISORS

BY: _____
DEPUTY

RECORDER'S STATEMENT

DOCUMENT NO. _____ FEE PAID _____

FILED THIS _____ DAY OF _____, 20____, AT _____M.,

IN VOLUME _____ OF MAPS, AT PAGE _____ TULARE COUNTY RECORDS, AT THE REQUEST OF 4 CREEKS, INC.

ROLAND P. HILL
TULARE COUNTY ASSESSOR/CLERK-RECORDER

BY: _____
DEPUTY

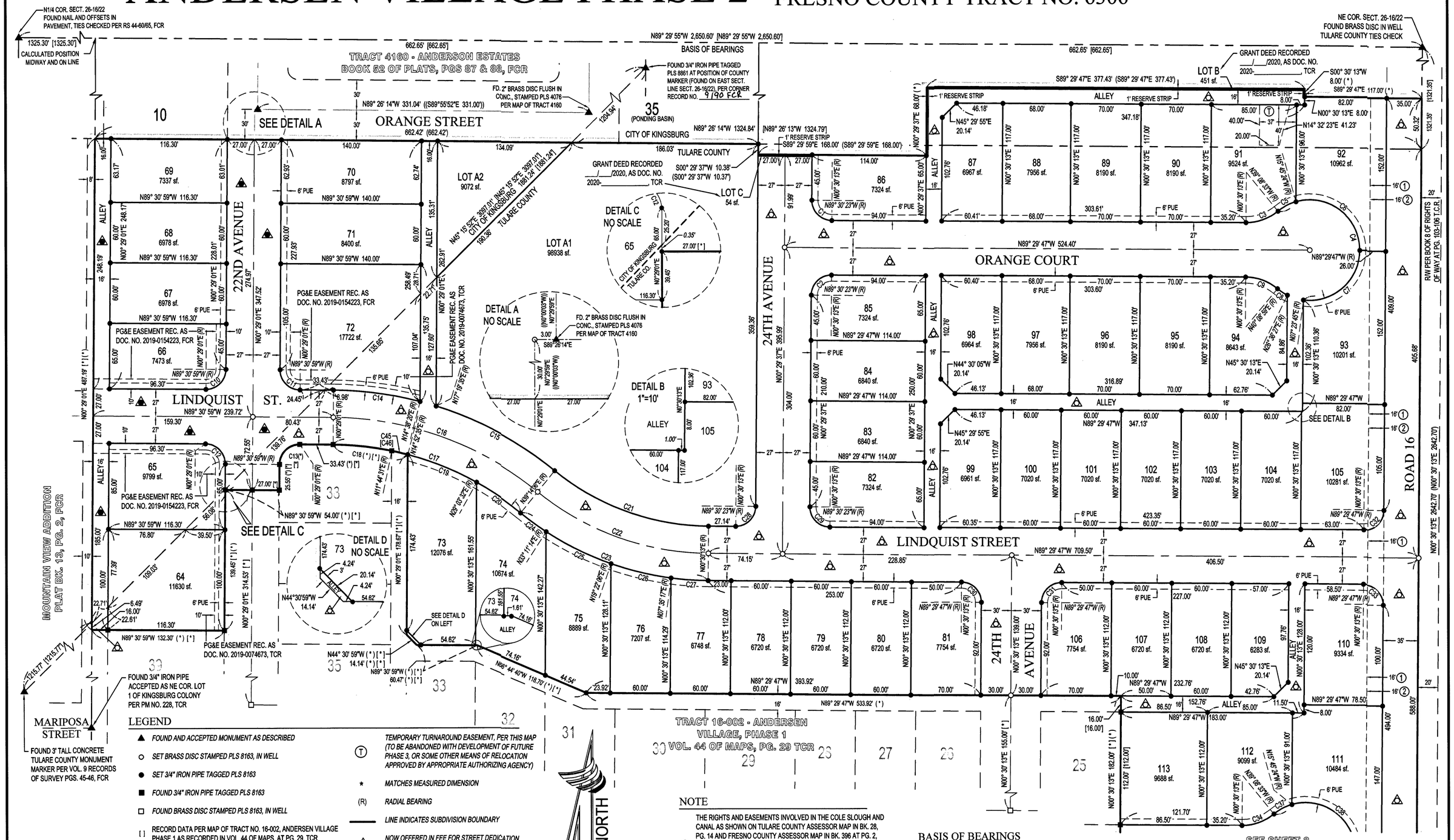
PREPARED BY:

4CREEKS
324 S. SANTA FE, SUITE A
P.O. BOX 7593
VISALIA, CA 93291
TEL: 559.802.3052
FAX: 559.802.3215

ANDERSEN VILLAGE PHASE 2

TULARE COUNTY TRACT NO. 16-002
FRESNO COUNTY TRACT NO. 6306

TSM 16-002



LEGEND

- ▲ *FOUND AND ACCEPTED MONUMENT AS DESCRIBED*
- ○ *SET BRASS DISC STAMPED PLS 8163, IN WELL*
- ● *SET 3/4" IRON PIPE TAGGED PLS 8163*
- ■ *FOUND 3/4" IRON PIPE TAGGED PLS 8163*
- □ *FOUND BRASS DISC STAMPED PLS 8163, IN WELL*
- [ ] RECORD DATA PER MAP OF TRACT NO. 16-002, ANDERSEN VILLAGE PHASE 1 AS RECORDED IN VOL. 44 OF MAPS, AT PG. 29, TCR
- ( ) RECORD DATA PER PLA 19-035 DOC. #2019-0061288 TCR
- (( )) RECORD DATA PER TRACT 4160, ANDERSON ESTATES REC. IN BOOK 52 OF PLATS, PAGES 87 & 88, FCR
- TCR TULARE COUNTY RECORD
- Ⓣ *TEMPORARY TURNAROUND EASEMENT, PER THIS MAP (TO BE ABANDONED WITH DEVELOPMENT OF FUTURE PHASE 3, OR SOME OTHER MEANS OF RELOCATION APPROVED BY APPROPRIATE AUTHORIZING AGENCY)*
- * *MATCHES MEASURED DIMENSION*
- (R) *RADIAL BEARING*
- *LINE INDICATES SUBDIVISION BOUNDARY*
- △ *NOW OFFERED IN FEE FOR STREET DEDICATION IN FAVOR OF TULARE COUNTY, LIMIT AT COUNTY LINE*
- ▲ *NOW OFFERED IN FEE FOR STREET DEDICATION IN FAVOR OF CITY OF KINGSBURG, LIMIT AT COUNTY LINE*
- *KINGSBURG CITY LIMIT LINE*
- FCR *FRESNO COUNTY RECORD*

NORTH

60' 0' 60'
1"=60'

NOTE

1. THE RIGHTS AND EASEMENTS INVOLVED IN THE COLE SLOUGH AND CANAL AS SHOWN ON TULARE COUNTY ASSESSOR MAP IN BK. 28, PG. 14 AND FRESNO COUNTY ASSESSOR MAP IN BK. 396 AT PG. 2, (EASEMENT IS PRESCRIPTIVE IN NATURE AND IS NOT PLOTTABLE FROM INFORMATION PROVIDED ON ASSESSORS PARCEL MAP). THE LOCATION SHOWN HEREON IS INDICATIVE OF PIPED DITCH AND IMPROVEMENT PLANS AS DONE WITH THIS PROJECT
2. 16.00-FOOT-WIDE BLOCK WALL & LANDSCAPE AND PUBLIC UTILITY EASEMENT IN FAVOR OF TULARE COUNTY PER THIS MAP

BASIS OF BEARINGS

THE NORTH LINE OF THE NORTHEAST QUARTER OF SECTION 26-16/22 MDB&M, AS RECORDED IN THE MAP OF TRACT NO. 16-002 IN VOLUME 44 OF MAPS, AT PAGE 29, OF TULARE COUNTY RECORDS

TAKEN AS: S89° 29' 55"E

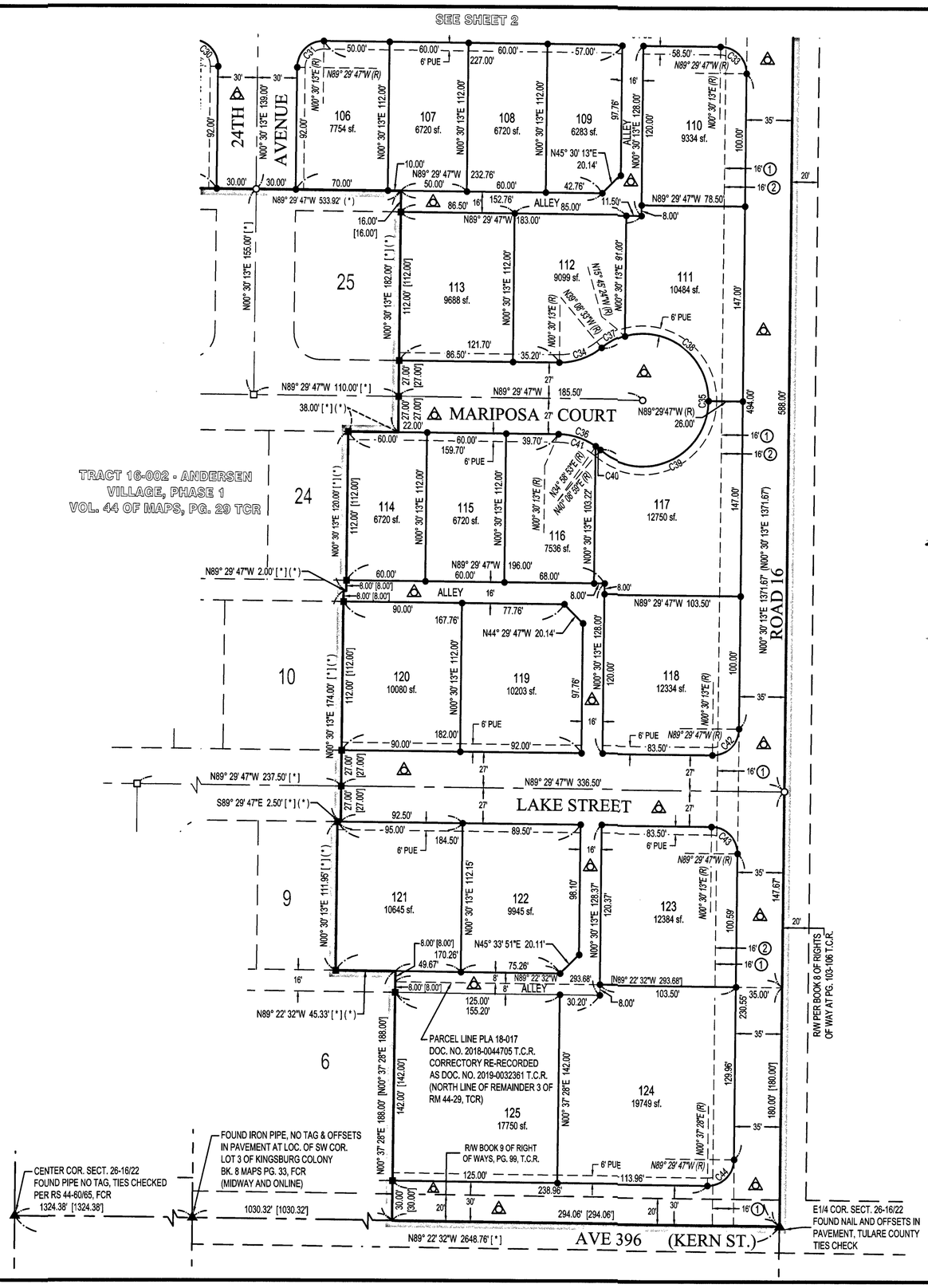
PREPARED BY:
4CREEKS
324 S. SANTA FE ST., STE. A
P.O. BOX 7593
VISALIA, CA 93292
TEL: 559.802.3052
FAX: 559.802.3215

CURVE TABLE ON SHEET 3

TSM 16-002

ANDERSEN VILLAGE PHASE 2

TULARE COUNTY TRACT NO. 16-002
FRESNO COUNTY TRACT NO. 6306



LEGEND

- ▲ *FOUND AND ACCEPTED MONUMENT AS DESCRIBED*
- ○ *SET BRASS DISC STAMPED PLS 8163, IN WELL*
- ● *SET 3/4" IRON PIPE TAGGED PLS 8163*
- ■ *FOUND 3/4" IRON PIPE TAGGED PLS 8163*
- □ *FOUND BRASS DISC STAMPED PLS 8163, IN WELL*
- [ ] RECORD DATA PER MAP OF TRACT NO. 16-002, ANDERSEN VILLAGE PHASE 1 AS RECORDED IN VOL. 44 OF MAPS, AT PG. 29, TCR
- ( ) RECORD DATA PER PLA 19-035, DOC. #2019-0061288, TCR
- (( )) RECORD DATA PER TRACT 4160, ANDERSON ESTATES REC. IN BOOK 52 OF PLATS, PAGES 87 & 88, FCR
- (T) *TEMPORARY TURNAROUND EASEMENT, PER THIS MAP (SEE SHEET 2 OF 3)*
- * *MATCHES MEASURED DIMENSION*
- (R) *RADIAL BEARING*
- *LINE INDICATES SUBDIVISION BOUNDARY*
- *NOW OFFERED IN FEE FOR STREET DEDICATION IN FAVOR OF TULARE COUNTY, LIMIT AT COUNTY LINE*
- *NOW OFFERED IN FEE FOR STREET DEDICATION IN FAVOR OF CITY OF KINGSBURG, LIMIT AT COUNTY LINE*
- *KINGSBURG CITY LIMIT LINE*
- FCR *FRESNO COUNTY RECORD*
- TCR *TULARE COUNTY RECORD*

BASIS OF BEARINGS

THE NORTH LINE OF THE NORTHEAST QUARTER OF SECTION 26-16/22 MDB&M, AS RECORDED IN THE MAP OF TRACT NO. 16-002 IN VOLUME 44 OF MAPS, AT PAGE 29, OF TULARE COUNTY RECORDS

TAKEN AS: S89° 29' 55"E

NOTE

1. THE RIGHTS AND EASEMENTS INVOLVED IN THE COLE SLOUGH AND CANAL AS SHOWN ON TULARE COUNTY ASSESSOR MAP IN BK. 28, PG. 14 AND FRESNO COUNTY ASSESSOR MAP IN BK. 396 AT PG. 2, (EASEMENT IS PRESCRIPTIVE IN NATURE AND IS NOT PLOTTABLE FROM INFORMATION PROVIDED ON ASSESSORS PARCEL MAP). THE LOCATION SHOWN HEREON IS INDICATIVE OF PIPED DITCH AND IMPROVEMENT PLANS AS DONE WITH THIS PROJECT
2. 16.00-FOOT-WIDE BLOCK WALL & LANDSCAPE AND PUBLIC UTILITY EASEMENT IN FAVOR OF TULARE COUNTY PER THIS MAP

Curve Table			
Curve #	Length	Radius	Delta
C1	31.41	20.00	89° 59' 24"
C2	31.42	20.00	90° 00' 36"
C3	34.60	50.00	39° 38' 46"
C4	197.69	50.00	226° 32' 18"
C5	20.41	50.00	23° 23' 09"
C6	92.73	50.00	106° 15' 37"
C7	84.55	50.00	96° 53' 32"
C8	11.82	50.00	13° 32' 32"
C9	34.60	50.00	39° 38' 46"
C10	31.42	20.00	90° 00' 00"
C11	31.42	20.00	90° 00' 00"
C12	31.42	20.00	90° 00' 00"
C13	31.42	20.00	90° 00' 00"
C14	87.46	354.00	14° 09' 19"
C15	135.36	354.00	21° 54' 31"
C16	221.16	327.00	38° 45' 05"

Curve Table			
Curve #	Length	Radius	Delta
C17	202.90	300.00	38° 45' 05"
C18	75.36	300.00	14° 23' 34"
C19	74.26	300.00	14° 10' 57"
C20	53.28	300.00	10° 10' 34"
C21	166.29	246.00	38° 43' 53"
C22	184.55	273.00	38° 43' 53"
C23	202.80	300.00	38° 43' 53"
C24	31.67	300.00	6° 02' 52"
C25	72.36	300.00	13° 49' 08"
C26	61.68	300.00	11° 46' 48"
C27	37.09	300.00	7° 05' 04"
C28	31.42	20.00	90° 00' 36"
C29	31.41	20.00	89° 59' 24"
C30	31.42	20.00	90° 00' 00"
C31	31.42	20.00	90° 00' 00"
C32	31.42	20.00	90° 00' 00"

Curve Table			
Curve #	Length	Radius	Delta
C33	31.42	20.00	90° 00' 00"
C34	34.60	50.00	39° 38' 46"
C35	226.28	50.00	259° 17' 32"
C36	34.60	50.00	39° 38' 46"
C37	20.41	50.00	23° 23' 09"
C38	92.73	50.00	106° 15' 37"
C39	113.14	50.00	129° 38' 46"
C40	4.51	50.00	5° 10' 06"
C41	30.09	50.00	34° 28' 40"
C42	31.42	20.00	90° 00' 00"
C43	31.42	20.00	90° 00' 00"
C44	31.46	20.00	90° 07' 15"
C45	16.41	300.00	3° 08' 04"
C46	16.41	300.00	3° 08' 04"

NORTH

60' 0' 60'

1"=60'

PREPARED BY:

4CREEKS
324 S. SANTA FE ST., STE. A
P.O. BOX 7593
VISALIA, CA 93292
TEL: 559.802.3052
FAX: 559.802.3215

CITY OF KINGSBURG
SUBDIVISION AGREEMENT

TRACT NO. 6306
ANDERSON VILLAGE
PHASE 2

THIS SUBDIVISION AGREEMENT ("AGREEMENT") is made and entered into this day of _____, 2020, by and between San Joaquin Valley Homes., a California Corporation ("SUBDIVIDER"), and the City of Kingsburg, a Charter City ("CITY").

RECITALS

A. The SUBDIVIDER has presented to the CITY a final map of the proposed subdivision of certain real property located within the city limits of the CITY, and more particularly described in Exhibit "A" which is attached hereto and made a part hereof ("Final Map") and identified as Tract No. 6306 ("Subdivision"). The real property is to be developed pursuant to the approved improvement plans. SUBDIVIDER has requested that the CITY accept and approve the Final Map and the dedications delineated and shown on the Final Map for the use and purposes specified thereon and to otherwise approve the Final Map in order that the same may be recorded as required by law.

B. The CITY requires as a condition precedent to the acceptance and approval of the Final Map, the dedication of the streets and public improvements and easements as delineated and shown on the Final Map, and deems the same as necessary for the public use, and requires and deems as necessary for the public use that any and all streets, public improvements and easements delineated and shown on the Final Map shall be improved by the construction thereof and the installation of the improvements specified in this Agreement.

C. Certain public improvements are required to be made by SUBDIVIDER in accordance with the approved tentative map of the Subdivision and have not yet been completed Section 66462 of the California Government Code provides, as a condition precedent to the approval of the Final Map, that the City shall require the SUBDIVIDER to enter into an agreement to complete said public improvements.

D. Section 16 of the Kingsburg Municipal Code, requires the SUBDIVIDER to enter into an agreement with the CITY to perform and complete the work and matters as hereinafter described in this Agreement, in conformance with Section 16 inclusive of the Kingsburg Municipal Code, which Sections by this reference are incorporated into this Agreement made a part hereof.

NOW THEREFORE, it is hereby agreed as follows:

1. Improvements. SUBDIVIDER shall construct and install all public improvements in the Subdivision as identified on the approved improvement plans (collectively "Improvements") and as specified on the Final Map in accordance with all of the requirements and standards as set forth in the approval or conditional approval of the tentative map of the Subdivision, the Kingsburg Municipal Code, all applicable laws, codes and regulations as determined by the City Engineer and the terms and conditions of this Agreement (collectively “Work”). In accordance with Section 16 of the Kingsburg Municipal Code, all of the Improvements shall be completed no later than twelve (12) months after the recording of the Final Map and commencement of construction.

The SUBDIVIDER shall notify the City Engineer in writing two weeks (14 calendar days) prior to the commencement of construction activities. The City Engineer will then document in writing the beginning of the construction period. Request to extend the time for completion of the Improvements must be in written form and received by the CITY not less than thirty (30) days prior to expiration of said twelve (12) month period and shall include facts to support the extension of time for completion as required by the City Engineer. Only the City Council shall have the authority to extend such time period. The extension period shall not exceed three (3) months.

Within thirty (30) days after the SUBDIVIDER notifies the City Engineer that the required Work has been completed, the City Engineer shall inspect such Work and, if the Work has been performed in the required manner and in accordance with this Agreement, the Final Map, the Kingsburg Municipal Code and all other applicable laws, codes and regulations, the City Engineer shall advise the City Council that the public improvements are ready for acceptance by the CITY.

2. Inspection. The CITY shall inspect all work in accordance with Section 16 of the Kingsburg Municipal Code, including the SUBDIVIDER'S conformance with the CITY's standard specifications and any and all applicable conditions, standards or requirements, including, without limitation, all conditions, standards or requirements identified at the preconstruction conference held prior to commencing the Work.

As part of the inspection process, SUBDIVIDER shall retain, at its sole cost and expense, a materials testing company to perform any testing or retesting of the Work as required by the City's Department of Public Works and/or Building Official. The materials testing firm must be approved by the CITY before any testing or retesting begins. The City's Inspector shall designate the locations for compaction tests, and shall observe all testing procedures. In addition to street areas, compaction testing shall be performed in building pad areas.

The SUBDIVIDER'S Engineer shall check the grade of all streets prior to surfacing and shall, prior to surfacing, provide written confirmation to the City's Department of Public Works that the street grades conform to the approved grades. In the case of asphalt concrete surfacing, the SUBDIVIDER'S Engineer shall, prior to surfacing, set grade stakes and shall be in attendance at the time all surfacing is performed.

SUBDIVIDER shall construct all required improvements in accordance with the applicable improvement plans and specifications. Where concrete curbs and gutters are required and where driveway approaches are not constructed at the time curbs and gutters are constructed, the curb and gutter shall be continuous.

CITY shall schedule a preliminary final inspection and a deficiency list shall be compiled and submitted to the SUBDIVIDER for correction. Upon completion of all corrections or additional work as outlined by the deficiency list, the SUBDIVIDER shall certify, in writing, that all corrections have been completed and request a final inspection. Upon finding that all items have been corrected and receipt of as-built improvement plans, the Subdivision shall be placed on the City Council agenda for acceptance.

The completion of corrections indicated by the deficiency list shall not relieve the SUBDIVIDER from the responsibility of correcting any deficiency not shown on the deficiency list that may be subsequently discovered. Should the CITY require payment of additional engineering and inspection fees and costs for improvements constructed after the stated date of

completion, the SUBDIVIDER must pay said additional fees and costs prior to acceptance by the City Council of the improvements.

3. Costs and Fees. The SUBDIVIDER shall be responsible for all costs and expenses associated with the Work, including, without limitation, the costs identified in the Improvement Cost Estimate attached hereto and made a part hereof and identified as Exhibit "B" to this Agreement. SUBDIVIDER agrees to all amounts identified on Exhibit “B” and agrees to pay when due, all amounts identified on Exhibit “B”, including, without limitation, all CITY engineering and inspection fees.

4. Security. SUBDIVIDER agrees to furnish security, which complies with Section 66499 et. seq. of the California Government Code, and in such amounts as are required by the CITY, to guarantee the faithful performance of this Agreement including, without limitation, the construction of the Improvements and completion of the Work, and to guarantee payment to contractors, subcontractors, laborers, material men and other persons involved in the performance of the Work. In the sole discretion of the CITY and with the written authorization of the CITY, the sureties provided by the SUBDIVIDER may be released in whole or in part in the following manner:

(a) Faithful performance sureties, not in excess of ninety percent (90%) of the estimated costs of the individual items of the Improvements and Work, may be released, or the required surety amounts may be reduced, as work is satisfactorily completed and accepted by the CITY.

(b) Forty-five (45) days after recordation of the Notice of Completion for the Subdivision, the sureties securing the payment to contractors and subcontractors, and to persons furnishing labor, materials, or equipment, may be released if claims including, without limitation, stop notices, have not been filed.

(c) Twenty-Five percent (25%) of the total faithful performance surety, retained as the public improvement warranty, may be released one year after the Notice of Completion for the SUBDIVISION has been recorded. In the alternative, SUBDIVIDER shall provide CITY with new warranty security of not less than twenty-five percent (25%) of the Improvement Cost Estimate identified in Exhibit "C" hereto, which security shall have a term of one (1) year from the date of recordation of the Notice of Completion for the Subdivision.

In accordance with Section 16 of the Kingsburg Municipal Code, the SUBDIVIDER shall furnish, in writing, proof of adequate security deposit to all utility companies for the installation of electricity, gas, telephone, cable television and any other utility which charges are not part of the Improvement Cost Estimate set forth in Exhibit "C".

No final map shall be signed by the City Engineer or recorded until all improvement securities required by Section 16 of the Kingsburg Municipal Code and this Agreement have been received and approved by the CITY. The form of securities shall be one or the combination of forms as approved by the CITY.

5. Liability. As a condition precedent, and prior to commencement of the Work to be performed pursuant to this Agreement, SUBDIVIDER shall furnish the CITY with a certificate of insurance with a separate endorsement evidencing the following insurance coverages:

Commercial and general liability insurance with a combined single limit of not less than Two Million Dollars ($2,000,000.00) per occurrence. Such insurance shall include products/completed operations liability, owners and contractors protective blanket contractual liability, personal injury liability, broad form property damage coverage and explosion, collapse and underground hazard coverage. The insurance shall name the CITY, its appointed and elected officials, officers, employees and agents and Peters Engineering Group as additional insureds; and be primary with respect to any insurance or self-insurance programs maintained by the CITY, and shall protect them from claims for personal injury, death or property damage suffered by third persons or by officers, employees, agents or independent contractors of the SUBDIVIDER, and arising out of or in any way connected with the Work which is the subject of this Agreement. Such policy or policies of insurance shall specifically provide that the CITY shall receive at least thirty (30) days prior to written notice of any cancellation of such policy or policies. Any such notice shall be sent to the attention of the City Engineer. Notwithstanding an inconsistent statement in the insurance policy or certificate or subsequent endorsement attached thereto, the CITY shall be insured or named as an additional insured covering the Work which is the subject of this Agreement, whether liability is attributable to the SUBDIVIDER or to the passive or active negligence of the CITY. The insurance shall be in effect on the date of this Agreement and shall expire no sooner than one year after the date of recordation of the Notice of Completion for the Subdivision. The cost of providing all required insurance shall be borne solely by the SUBDIVIDER.

All such insurance shall provide coverage for SUBDIVIDER's obligations of indemnification as set forth in paragraph 6 of this Agreement.

The expiration or proposed cancellation of any such insurance polity or policies, for any reason whatsoever, shall constitute a material breach of this Agreement.

6. Indemnification. SUBDIVIDER hereby agrees to and shall protect, indemnify, defend and hold harmless the CITY and all officials, officers, agent, representatives and employees and Peters Engineering Group from and against any and all liability, loss, claims, expenses, or damages of whatsoever kind or character, including attorneys fees and costs of all types, in any way arising out of, or in any way related, directly or indirectly to the Work to be performed pursuant to this Agreement or the acts or omissions of the SUBDIVIDER, SUBDIVIDER'S independent contractors, employees, representatives, agents and invitees, and the passive or active negligent acts or omissions of the CITY or its officials, officers, employees, contractors, representatives, and agents while acting within the scope of their duties and regarding, in any way, the Work to be performed pursuant to this Agreement. These indemnification and hold harmless provisions shall be in full force and effect regardless of whether or not there is insurance policies covering the applicable damages, claims, or liability. This indemnification shall be binding upon the SUBDIVIDER whether or not there are any allegations of fault, negligence or liability of the parties indemnified hereunder and shall survive the completion of construction of the Improvements and completion of the Work.

SUBDIVIDER agrees that the use of any and all public streets and improvements, which are part of the Subdivision, shall be, at all times prior to the final acceptance by the CITY, the sole and exclusive risk of the SUBDIVIDER.

7. Permits and Compliance. Should SUBDIVIDER be required to perform any Work within any public rights-of-way or easements, which are located beyond the Subdivision limits, including work located adjacent to said subdivision, SUBDIVIDER shall satisfy any and all requirements necessary to obtain an encroachment permit from the CITY or any other agency.

The SUBDIVIDER shall install underground, all gas main services, telephone, cable television, and electrical lines, and all electrical transformers, splice boxes, pull boxes, and other existing facilities providing service to within the limits of this Subdivision.

SUBDIVIDER agrees to make all financial arrangements with Pacific Gas and Electric, Southern California Gas, Comcast Cable, AT&T, and any other applicable utility company, to guarantee the installation of all utilities and services to the Subdivision. Copies of all agreements and written evidence of these financial arrangements shall be furnished to the CITY along with a composite underground utility plan prior to beginning construction of the Improvements related to the subdivision.

SUBDIVIDER shall make arrangements for the relocation of all overhead and underground public utility facilities along the frontages or that interfere with the construction of the Improvements or is required as a condition of approval. The SUBDIVIDER shall be responsible for the full cost of relocating such utilities and facilities.

The SUBDIVIDER shall repair any damage to public streets or other public property or improvements, which results from, or is incidental to, the construction of the Improvements, or in lieu of making such repairs, the SUBDIVIDER shall pay to the CITY the full cost of such repairs.

Building permits for individual lots of the Subdivision will not be issued until all improvements have been constructed and deemed “substantially complete” by the City Engineer.

No occupancy permit for any dwelling to be constructed within the Subdivision shall be issued until all Improvements are completed and accepted by the City Council.

In accordance with Section 16 of the Kingsburg Municipal Code, construction methods and materials for all Improvements shall conform to the standard plans and specifications of the CITY. Construction shall not commence until required improvements plans have been approved by the City Engineer and payment of all fees have been received by the CITY.

The Improvements shall be constructed in accordance with all applicable street, plumbing, building, electrical and zoning codes and any other applicable codes, rules or regulations of the CITY and the State of California.

The SUBDIVIDER shall require contractors and subcontractors to provide and maintain barricades and warning signs to protect and warn the public of construction hazards. Traffic control shall conform to a traffic control plan approved by the City Engineer. If in the opinion of the City Engineer, proper barricades and warning signs are not being provided, the Contractor will be required to immediately stop work until proper traffic control is provided and approved by the City Engineer.

The SUBDIVIDER shall require all contractors and subcontractors to conform to the applicable provisions of the California Occupational Safety and Health Act ("OSHA"). On site inspection of the work will be requested of OSHA officials and all work subject to this Agreement shall immediately stop if, in the opinion of the City Engineer, any such work is being performed in violation of OSHA, or when appropriate safety measures are not being utilized for the Work.

SUBDIVIDER shall be responsible for obtaining an NPDES permit for construction sites in excess of one acre, and shall develop a dust control plan and erosion control plan to mitigate soil migration from the Subdivision. SUBDIVIDER shall be responsible for soil and erosion control throughout the one-year warranty period called for in this Agreement. The SUBDIVIDER shall sweep the streets and alleys within the subdivision periodically throughout the one-year warranty period, at a minimum frequency of once per month.

The SUBDIVIDER and its contractors and subcontractors shall pay for any materials, provisions and other supplies used in, upon, for, or about the performance of the Work, and for any and all work or labor associated therewith and for all amounts due under the worker's compensation and the unemployment insurance acts and all other applicable laws or regulations of the State of California or the United States with respect to such work or labor, including, without limitation, as required by Section 3200 of the California Labor Code and Section 4200 of the California Government Code.

The SUBDIVIDER shall provide and plant one street tree per lot at a location approved by the City's Building Official. The trees shall be planted at the time the dwelling unit on the lot is occupied and shall be selected from a street tree list provided by the CITY. Trees shall be furnished with root barriers and watered via a City approved irrigation system for each lot.

The SUBDIVIDER shall install streetlights in the Subdivision. A streetlight plan shall be submitted to the City Engineer for review and approval. Streetlights shall be furnished and installed in accordance with CITY, PG&E and Caltrans' standards. The street lighting system shall become the property of the CITY upon completion and acceptance of the work, without further consideration to SUBDIVIDER. SUBDIVIDER'S contract with PG&E ("PG&E" Contract") for the furnishing of electrical power to the Subdivision shall specifically state that all streetlights shall become the property of the City. Each street light shall be furnished with an electrical pull box and grounding rod. The SUBDIVIDER shall number the street light poles in accordance with PG&E requirements. The PG&E Contract shall identify a maintenance rate schedule for the streetlights of LS2C. All street light boxes shall be equipped with an approved anti-theft device.

Fencing improvements shall be constructed in accordance with City Standards, with appropriate fencing offsets to be provided for sanitation and garbage collection service to each lot, including allowance for approved number and/or style of garbage cans, green waste, and recycling containers. Fencing improvements shall be constructed in such a manner as to eliminate any dirt strip between the fence and the adjacent alley. Where framing improvements face the alley, the SUBDIVIDER shall construct a concrete mow strip in accordance with City standards between the fence and the alley paving.

The SUBDIVIDER shall furnish to the CITY a set of reproducible as-built plans for all street improvements ("Street Plans"). The Street Plans shall be original ink on vellum or mylar media. The Street Plans shall include the location of all underground utilities, finished grades for all curb returns and building pads. The SUBDIVIDER'S engineer shall provide a copy of the tract, in digitized format (AutoCad 2018 or equivalent format as approved by the City Engineer) to the City prior to final acceptance of the Improvements and Work by the City.

Prior to commencement of any work within the right-of-way not included in the improvement plans, or any work performed within an existing maintained road, a permit must be obtained from the City Public Works Department. Said permit may, amongst other things, specify alternate schedules for completion of the work within existing rights-of-way. The purpose of these alternate schedules shall be to minimize the impacts on adjacent residents

and traffic during the construction period. The conditions of the permit may require the contractor to provide written notification to the adjacent property owners about the work, including a listing of emergency telephone numbers.

In the event an extension is granted to the time within which all work is to be completed on this subdivision as provided herein, the SUBDIVIDER hereby agrees that he will comply with all the applicable improvement standards in effect at the time of said extension.

The grading on the lots shall conform to the grades shown on the Grading Plan and Improvement Plans. SUBDIVIDER shall hold the CITY harmless from any damages that may result from flooding of any structures on the finished lots.

Prior to the acceptance of the work and release of the security on this tract, the SUBDIVIDER shall provide to the CITY a certification from his engineer that all work performed within this tract conforms with the approved plans and the recommendations contained in the Project Geotechnical/Soils Report. A certification shall also be furnished by the SUBDIVIDER'S Engineer that all utility trenches have been uniformly compacted to the percentages specified in the City Standards.

The SUBDIVIDER shall cause to be placed by authorized persons all survey monuments and lot corners as shown on the final map prior to acceptance of the subdivision by the CITY. A deposit shall be provided to the City to guarantee this installation.

Prior to the acceptance of the Work and release of the security, the SUBDIVIDER shall provide to the CITY a certification from its engineer that all work and the construction and installation of all Improvements conform with the approved plans for the Subdivision and the recommendations contained in the Preliminary Soils Reports. A certification shall also be furnished by the SUBDIVIDER'S engineer that all utility trenches have been uniformly compacted to the percentages specified in the City Standards.

8. Other Conditions. The SUBDIVIDER shall annex the Subdivision to the City's Lighting and Landscape Maintenance District for the provision of maintenance of the street lights and landscaping within the public right-of-way. The SUBDIVIDER shall provide a signed and notarized covenant and consent for annexation of the Subdivision to the Lighting and Landscape Maintenance District. The SUBDIVIDER shall notify every potential buyer of lots within the Subdivision that the Subdivision is part of a Lighting and Landscape Maintenance District. The SUBDIVIDER shall provide the City with a signed copy of such notice indicating acceptance of the notice by the buyer.

9. Scheduling. It shall be the responsibility of the SUBDIVIDER to coordinate all Work performed by its contractors and subcontractors, such as scheduling the sequence of operations and the determination of liability of one contractor or subcontractor operation delays another. In no case shall representatives of the CITY be placed in the position of making decisions that are the responsibility of the SUBDIVIDER. It shall further be the responsibility of the SUBDIVIDER to give the City Engineer written notice not less than fourteen (14) calendar days in advance of the actual date on which work is to be started. Failure on the part of the SUBDIVIDER to notify the City Engineer may cause delay for which the SUBDIVIDER shall be solely responsible.

10. Soil and Dust Control Provisions. The SUBDIVIDER is responsible for arrangement for and payment of all CITY required soil tests at locations as determined by the

City Engineer. Payment for said tests shall be made directly by the SUBDIVIDER to the certified testing firm of the SUBDIVIDER'S choice.

Adequate dust control shall be maintained by the SUBDIVIDER on all streets and areas, including, without limitation, undeveloped lots within the Subdivision and all streets outside of the Subdivision, from the time Work is first commenced until all work is completed. "Adequate dust control" as used herein shall mean the sprinkling of the streets with water or approved dust palliative with sufficient frequency to prevent the scattering of dust by wind or the activity of vehicles and equipment onto any street area or private property adjacent to the Subdivision. Whenever, in the opinion of the City Engineer, adequate dust control is not being maintained on any street or streets, or other areas of the Subdivision, the City Engineer shall give notice to the SUBDIVIDER to comply with these provisions, or, at the election of the City Engineer, notice may be mailed to the SUBDIVIDER at his address on file with the City Engineer. If, within twenty-four (24) hours after personal service or within forty-eight (48) hours after mailing of notice, the SUBDIVIDER has not commenced to maintain adequate dust control or at any time thereafter fails to maintain adequate dust control, the City Engineer may, without further notice of any kind, cause any street or streets to be sprinkled with water or an approved dust palliative as may be deemed necessary by the City Engineer to eliminate the scattering of dust. Such dust control shall be performed by equipment and personal of the CITY or by contract as the City Engineer shall determine, and the SUBDIVIDER agrees to pay to CITY, upon receipt of the billing therefore, the entire cost to the CITY of such dust control.

When the surfacing on any existing street is disturbed, SUBDIVIDER shall immediately replace the surfacing with temporary surfacing and permanently pave the existing street within fourteen (14) calendar days thereafter. All streets shall be maintained in a safe and passable condition at all times between the commencement of construction of Improvements and final completion thereof.

11. Reimbursement. If the City Municipal Code provides SUBDIVIDER with the right to receive cash reimbursement or Development Impact Fee credit because of the construction of certain Improvements or the oversizing thereof, SUBDIVIDER must request payment of the cash reimbursement or preparation of a reimbursement agreement, whichever is applicable, or the Development Impact Fee credit. Such request must be made in writing and received by the City Engineer prior to the date of final acceptance of all Improvements by Kingsburg City Council. SUBDIVIDER agrees that should it fail to make such written request by the date identified herein, SUBDIVIDER forever waives its right to request and receive any reimbursement, reimbursement agreement or Development Impact Fee credit.

All such requests for reimbursement shall be prepared and submitted in accordance with City requirements and include the following:

i. One complete copy of all awarded bid for Work that is the subject of SUBDIVIDER's reimbursement request, together with a copy of any other unsuccessful bids the SUBDIVIDER received (the SUBDIVIDER is not required to obtain more than one bid) and documentation sufficient, as determined by the CITY, to demonstrate that the unit costs for both reimbursable and non-reimbursable work items of similar scope are identical;

ii. Completed "Requested Reimbursement Schedule";

iii. Completed, reproducible as-built drawings;

iv. Certification, signed by the SUBDIVIDER, its engineer, and its contractor attesting that the Work and Improvements are complete and that no future reimbursement claims will be forthcoming; and

v. If the awarded bid was significantly higher than the customary unit cost for a specific item or at the request of the City, the developer shall submit a written narrative explaining why the awarded bid was used and why the SUBDIVIDER should be reimbursed at a rate higher than the customary rate.

Tract 6306 does not contain any improvements that fall under the definition of reimbursable.

12. Prevailing Wage Laws, Rules and Regulations. SUBDIVIDER shall comply with and shall require all contractors to comply with all prevailing wage laws, rules and regulations applicable to the Subdivision, the Work and the Improvements. Unless otherwise advised in writing by the CITY, SUBDIVIDER shall be solely responsible for making any and all decisions regarding the payment of prevailing wages for any portion or aspect of the Subdivision, Work or Improvements, including, without limitation, any form of reimbursement by the CITY to the SUBDIVIDER or any contractor. Further, SUBDIVIDER will be solely responsible for the payment of any claims, fines, penalties, reimbursements, payments or any other actions that may be initiated against SUBDIVIDER, any contractor, or the CITY as a result of failure to pay prevailing wages.

SUBDIVIDER shall defend, indemnify and hold harmless the CITY, its officials, officers, employees, representatives, agents, attorneys, and Peters Engineering Group from and against any and all claims, damages, losses, judgments, liabilities, expenses and other costs, including, without limitation, litigation costs and attorney's fees arising out of, resulting from or in any way in connection with any violation or claim of violation of any prevailing wage law, rule or regulation applicable to any portion or aspect of the Subdivision, the Work or the Improvements. SUBDIVIDER's obligation to defend, indemnify and hold the CITY harmless specifically includes, but is not limited to, any suit or administrative action against the CITY which claims a violation of any prevailing wage law, rule or regulation applicable to any portion or aspect of the Subdivision, Work or Improvements.

SUBDIVIDER's obligations to defend, indemnify and hold the CITY, its officials, officers, employees, representatives, agents, attorneys, and Peters Engineering Group harmless as set forth herein, shall include, but shall not be limited to, staff time, copying costs, court costs, the costs of any judgments or awards against the CITY for damages, losses, litigation costs or attorney fees arising out of any violation or claim of violation of any prevailing wage law, rule or regulation applicable to any portion or aspect of the Subdivision, Work or Improvements and costs of any settlement representing damages, litigation costs and attorney's fees to be paid to other parties arising out of any such proceeding or suit.

The CITY may, at any time, require the SUBDIVIDER to reimburse the CITY for costs that have been, or which the CITY reasonably anticipates will be, incurred by the CITY during the course of any action. SUBDIVIDER shall reimburse the CITY within thirty (30) days of receipt of an itemized written invoice from the CITY. Failure of the SUBDIVIDER to timely reimburse the CITY shall be considered a material breach of this Agreement. All of the provisions of this paragraph 12 shall survive the completion of construction of the Improvements and completion of the Work.

13. Sole and Only Agreement. This Agreement supersedes any and all other agreements, either oral or in writing, between the parties hereto with respect to the matters set

forth herein and contains all of the covenants and agreements between the parties regarding such matters. Each party to this Agreement acknowledges that no representations, inducements, promises or agreements, orally or in writing, have been made by any party or anyone acting on behalf of any party which are not embodied in this Agreement and no other agreement, statement or promises shall be valid or binding.

14. Invalidity. If any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions shall nevertheless continue in full force and effect without being impaired or invalidated in any way.

15. Attorneys' Fees. If an action at law or in equity is necessary to enforce or interpret the terms of this Agreement, the prevailing party shall be entitled to reasonable attorneys' fees, costs and necessary disbursements in addition to any other reasonable relief to which he may be entitled. With respect to any suit, action or proceeding arising out of or related to this Agreement, or the documentation related hereto, the parties hereby submit to the jurisdiction and venue of the Superior Court in the County of Fresno, State of California for any proceeding arising hereunder.

16. Successors and Assigns. The covenants and agreements contained in this Agreement shall be binding upon and shall inure to the benefit of the heirs, successors and assigns of the parties hereto. This Agreement shall not be assigned by SUBDIVIDER without the express prior written consent of CITY, which consent may be withheld in the sole and absolute discretion of CITY.

17. Governing Law. This Agreement shall be construed and governed pursuant to the laws of the State of California.

18. Time of the Essence. Time is of the essence of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement on the ___ day of _____, 2020

CITY OF KINGSBURG	SUBDIVIDER
KINGSBURG CITY MANAGER	San Joaquin Valley Homes, a California Corporation
By: _____ Alex Henderson	By: _____ James Robinson, President

APPROVED AS TO CONTENT:

By: _____
David Peters, PE
City Engineer, City of Kingsburg

ATTEST:

By: _____
Abigail Palsgaard
City Clerk, City of Kingsburg

EXHIBIT "B"

IMPROVEMENT COST ESTIMATE

Estimated construction costs used in this Agreement are increased for projected inflation computed to the estimated mid-point of construction.

	ESTIMATED CONSTRUCTION COST
Site Preparation	
Construction of all rough grading, fencing, and wall improvements as shown on the approved improvement plans and in accordance with City Standards and Specifications.	$ 60,000
Sanitary Sewer System	
Construction of all sanitary sewerage facilities as shown on the approved improvement plans in accordance with City Standards and Specifications.	$ 75,000
Storm Drainage System	
Construction of underground cross drains, storm sewerage conductor, and disposal facilities as shown on the approved improvement plan in accordance with City Standards and Specifications.	$ 65,000
Water System	
Install all water mains, hydrants, services and appurtenances as shown on the approved Improvement Plans in accordance with City Standards and Specifications.	$ 80,000
Dry Utilities	
Install all gas, electric, telephone, cable, street lights, and other dry utilities as shown on the approved Improvement Plans in accordance with City and Utility Standards and Specifications.	$ 70,000
Street Construction	
Construct Type "B" asphalt concrete surfacing over Class 2 aggregate base, curb and gutter, sidewalk, wheelchair ramps, drive approaches and valley gutter as shown on the approved Improvement Plans in accordance with City Standards and Specifications.	$ 110,000
Total Estimate Construction Costs =	**$ 460,000**

SECURITY REQUIREMENTS

Performance	$ 460,000
Labor and Material	$ 230,000
Warranty	$ 115,000
Monumentation Security	$ 10,000

Subdivision Fee Schedule.

Fees are established by the City of Kingsburg Master Fee Schedule.

Charges payable prior to time of approval of Final Map and acceptance of Subdivision Agreement by the City Council.

Final Tract Map Fee ($1,200 + $25/lot)	$ 1,450.00
Plan Check & Inspection Fee [1]	$ 65,000.00
Storm Drainage Fees ($3,656/Acre)	$ 0.00
SUBTOTAL	$ 66,450.00
Less Previously Paid Fees	$ 0.00
BALANCE DUE	**$ 66,450.00**

Notes:

1 Fee shown is an additional deposit based upon an estimate and $27,000.00 previously submitted. Actual fee to be calculated after subdivision is constructed and prior to acceptance by City Council. Surplus fee deposit will be refunded. In the event initial deposit does not cover the calculated fee, an additional deposit will be required prior to acceptance of the subdivision improvements.

2 Remaining development fees include traffic, water, public safety, parks and recreation, general government, Admin, Combined Recreational Area Acquisition will be collected at the time of building permit issuance.

Meeting Date: 05/06/2020
Agenda Item: 5.1

CITY COUNCIL MEETING STAFF REPORT

REPORT TO: **Mayor Roman & City Council**

REPORT FROM: **Alexander J. Henderson, City Manager; ICMA-CM** **REVIEWED BY: AP**

AGENDA ITEM: **2019/2020 Budget Projections and COVID-19 Discussion**

ACTION REQUESTED: __Ordinance __Resolution __Motion __✓__Receive/File

EXECUTIVE SUMMARY

Staff will provide a presentation regarding the projected impacts of the COVID-19 pandemic as it relates to revenue anticipation and core service operations. The Finance Committee discussed the topic during their regular meeting on April 28. In addition, included in your packet is the projected year end revenues and expenditures for the city's major funds, including:

- General Fund (includes recreation sub-funds)
- Enterprise Funds (Water, Solid Waste, Ambulance)
- Special Revenues (Measure E, Local Transportation Funds)
- Development Impact Fees

RECOMMENDED ACTION BY CITY COUNCIL

1. *Informational only. Council may give direction.*

POLICY ALTERNATIVE(S)

1. N/A

STRATEGIC INITIATIVE

1. Ensure Financial Stability

FINANCIAL INFORMATION

FISCAL IMPACT:

1. Is There A Fiscal Impact?	Yes
2. Is it Currently Budgeted?	N/A
3. If Budgeted, Which Line?	Varies

PRIOR ACTION/REVIEW

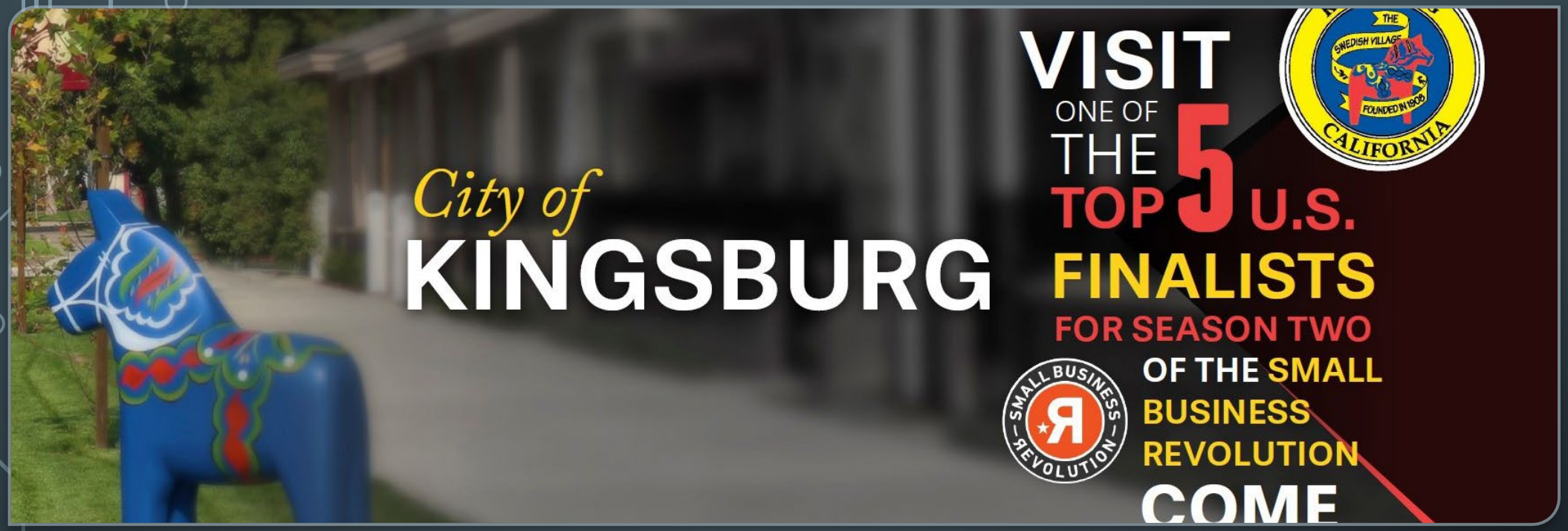
The City's Finance Committee discussed the item during their April 28 regular meeting.

BACKGROUND INFORMATION

See Executive Summary.

ATTACHED INFORMATION

1. COVID-19 Impact Scenario PowerPoint
2. 2019/2020 Year End Revenue and Expenditure Worksheets
3. GFOA Presentation – Short-term Strategies – Cash Flow



COVID-19 BUDGET IMPACT SCENARIOS

MAY 6, 2020

KNOWNS AND UNKNOWNS

Known

- By consensus, now in a recession starting in March (must be 2 consecutive quarters of GDP contraction to be officially declared)
- Wall Street bearish response
- City examining and rebalancing FY2020 budget
- 2020's adjustments to directly feed 2021 budget

Unknown

- Severity of decline
- Shape/length of recovery
- Estimates range from 10% to 35% Q2 GDP contraction and 10-25%+ unemployment
- Length of the stay-at-home order
- Structural vs. cyclical
- Stimulus impact & Business failures

COVID-19: CALIFORNIA TIMELINE AS IT RELATES TO BUDGETARY IMPACTS

- Day 1: January 25, 2020 – first case of COVID-19 in California
- Day 40: March 4 - Among several local emergencies, California Declares first emergency and condemns price gouging.
- Day 49: March 13: Schools close across State. President Trump declares a National Emergency.
- Day 52: March 16 – Newsom asks restaurants to do take-out only.
- Day 55: March 19 – Statewide shelter-in-place order issued.
- Day 63: March 27 – CARES Act relief bill signed.
- Day 66: March 30 – Newsom order provides 90-day extension in state and local taxes, including sales tax
- Day 69: April 2 - State is also allowing small businesses to defer payment of sales and use taxes of up to $50,000, for up to 12 months per Newsom EO.

“v” shaped recovery

- Rebound is swift, but not easy
- Short-term, quick fixes could bridge the gap to recovery

BIG “V” RECOVERY

- Downturn is deeper, but bounceback is rapid
- Short-term bridge strategies apply

“W” recovery

- A short-term recovery, but a return of infection in fall
- Longer-term strategies to endure and transform

“L” recovery

- Recovery is stalled by deeper economic woes
- Long-term transformation strategies needed asap

Triggers / Indicators

If we extend "Shelter in Place" protocol until April 30th

If we've "flattened the curve" by April 30th

...If we extend "Shelter in Place" protocol until May 31st

...If we've ended "Shelter in Place" by May 31st

If we've "flattened the curve" by May 31st

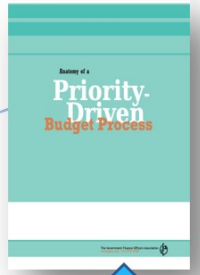
If we extend "Shelter in Place" protocol until June 30th

If we've "flattened the curve" by June 30th

If we've opened businesses, parks, restaurants by June 30th

More insight needed: Information "Hunting & Gathering" to understand triggers better...

Range of Appropriate Actions



"L" recovery

- Recovery is stalled by deeper economic woes
- Long-term transformation strategies needed asap

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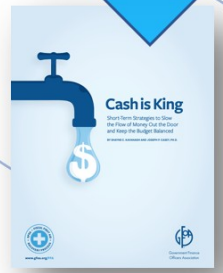


Tourism, visitors begin to return

Employment begins to pick up again

Consumer spending trends upward

End furlough policy

Tourism, visitors begin to return

Replenish reserves

Revisit deferred capital plan

LEGEND:

Tourism, visitors begin to return = indicators

End furlough policy = decisions

= confirmed path

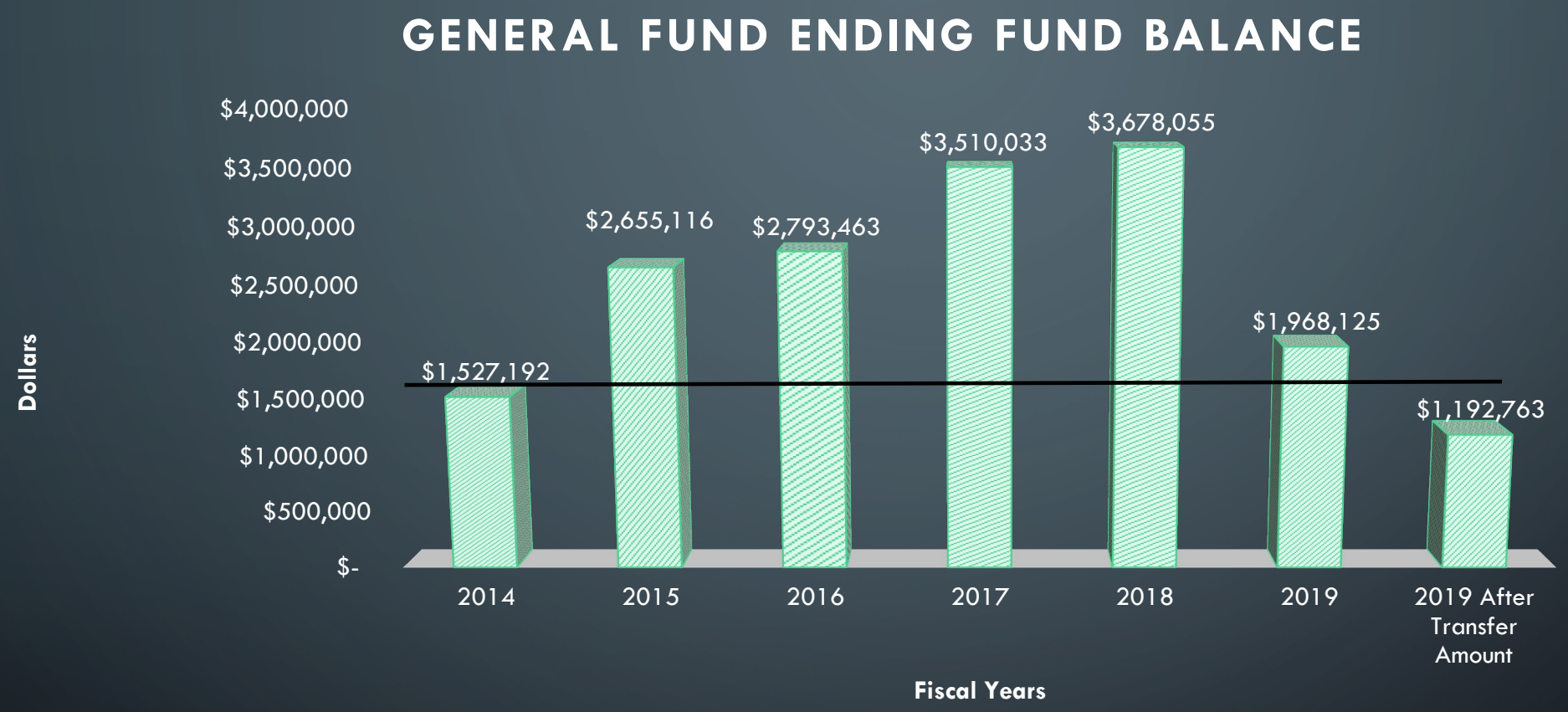
*this schematic is for illustrative purposes

THE CITY'S REVENUES/SERVICES THAT STAND TO BE IMPACTED THE IMMEDIATELY INCLUDE:

- Sales Tax (including Measure E Public Safety)
- Transient Occupancy Tax (Hotel Bed Tax)
- Building Permit/Fees (predicated on overall development activity)
- Special Revenues; Local Road Funding (predicated on fuel sales/tax)
- Recreation Fees (After School Recreation, Pool, Park Reservations, etc.)

- Property taxes could see an impact with failure to pay.
  - 2020 2nd Teeter was ~-2.5% less than 2019.

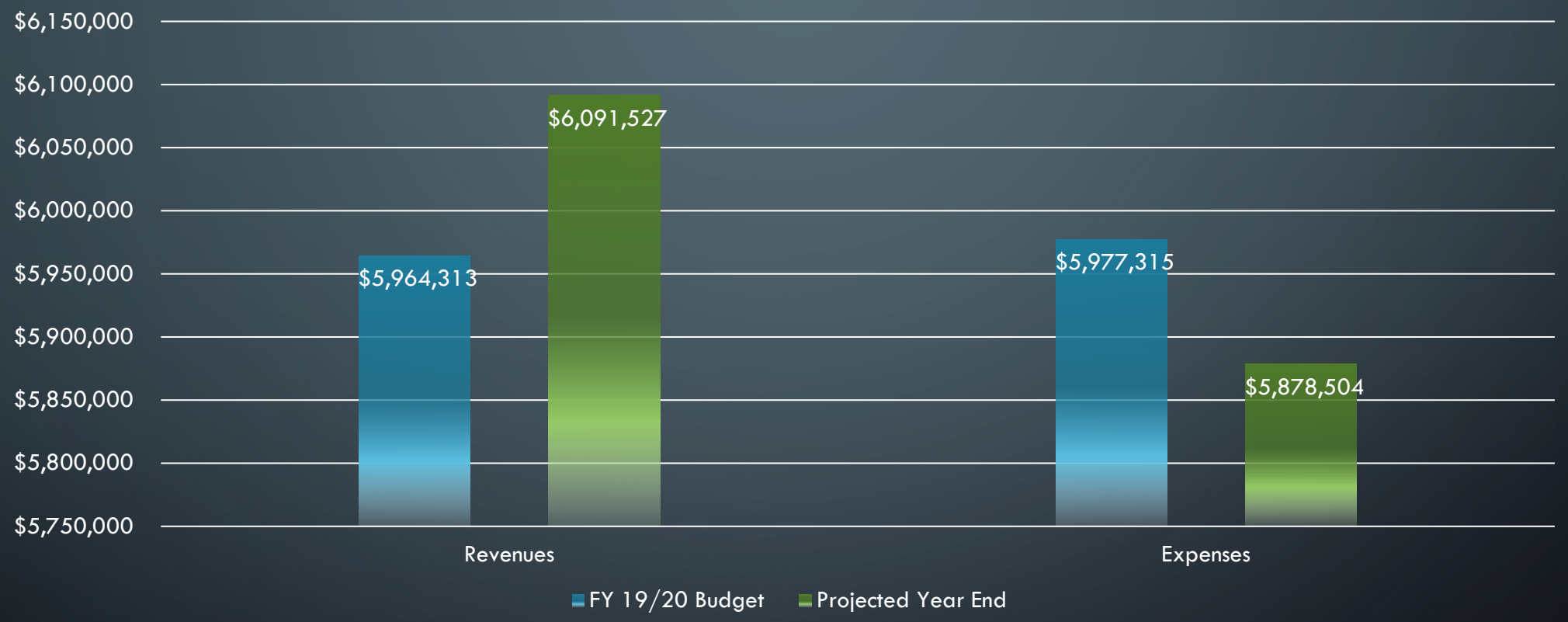
GENERAL FUND – FUND BALANCE HISTORY



NOTE 1: Council transferred unallocated fund surplus over 20% to three designated funds. This includes CalPERS UAL, Economic Stabilization and Equipment Reserve funds.
NOTE 2: 2019 is the audited financials number. The amount over 20% reserve has, per policy, been swept into designated accounts as listed above.
NOTE 3: Current policy is to have 20% in emergency reserves. 20% is the "After Transfer Amount"

GENERAL FUND – FY2020 REVENUES & EXPENDITURE PROJECTIONS

BUDGET VS. PROJECTIONS



NOTE 1: Revenue increase largely attributed to high development activity.
NOTE 2: Expenditures mostly in line with budget, with some savings due to program reductions related to COVID-19.
NOTE 3: Projected surplus of $213,000 (likely closer to $25,000 with transfer adjustments).

COVID-19 BUDGET IMPACT: MILD

- Assumptions:
  - Stay-at-home order lifted by the end of May/early June.
  - Non-essential businesses allowed to open
  - Travel is less restrictive. Allows for less of an impact on hotel stays (TOT) (mostly FY21)
  - Recovery is more "V" or "v" shaped.

- GOAL: Weather the current storm; examine impacts and cover revenue losses through expenditure reduction & higher than anticipated revenues from earlier in the FY.

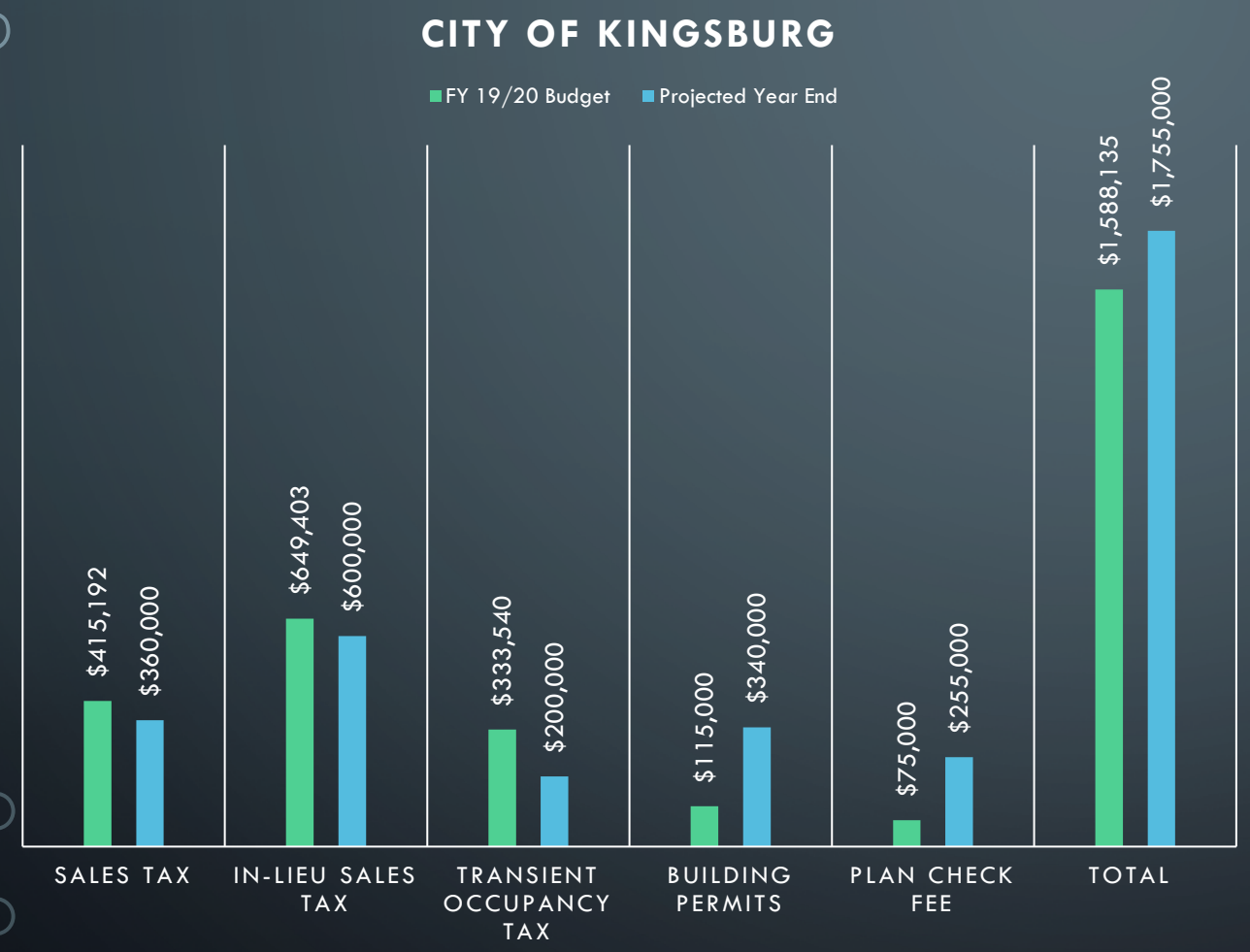
Expenditure Reduction FY20

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

Actions Needed

- No immediate recommendations outside of reductions already in place
- Continue to monitor and make adjustments through available cash if needed.

COVID-19 BUDGET IMPACT: MILD



- Sales Tax expected to be -9% less than budgeted (April returns are roughly 5% lower, to be lower in May/June)
  - Fuel tax impact will be integral to Kingsburg's impact (comprises 23.5% of total sales tax; current forecast is a 14.5% reduction from FY19)
- TOT – initial numbers show reductions of 50-60% in room rentals in March. FY20 has nearly 3 quarters of full collection (originally trending higher).
  - Anticipated 20% occupancy until SIP lifted
- Building/Plan Check Fees – linked to both residential home and commercial development. They are offset by staff and consultant expenditures through plan review, inspections, etc.

COVID-19 BUDGET IMPACT: MODERATE

- Assumptions:
  - Stay-at-home order extended through August/September 2020
  - Recovery is more "V" or "W" shaped.
- GOAL: Reduce overall expenditures to avoid utilizing large amounts of fund balance or inter-fund transfers. Maintain core services and minimize business losses.
- Impacts
  - Sales Tax Reductions extended for 6 months of total impact (March-Sept); likely see 15% reduction from previous year (~$150,000)
  - Likelihood of more businesses closing and/or deferring tax payments
  - TOT suffers 80-90% reduction for full six months(March-Aug); Likely continued 50% reduction in Q4 from economy lag. City suffers 50% loss in TOT revenue from previous year (loss of ~$185,000)
  - Property tax payments could see reduction, adding to overall losses and cash flow impacts.
  - Revenue-neutral programs shut-down and employees laid off. GF subsidy lower; loss of public programs (After School Rec, Summer programs)

COVID-19 BUDGET IMPACT: MODERATE

Total Revenue loss $250,000 - $400,000 (8% of GF budget)

Reduction Options

- Defer any capital impacts for remainder of 2020; reexamine in late 2020.
- Discuss delay in MOU increases set to take effect 7/1/2020 (one-time payments)
- Discontinue discretionary programs, travel and conference budgets through 2020; reexamine in late 2020 for second half of FY.
- Freeze hiring for first half of FY21.

COVID-19 BUDGET IMPACT: SEVERE

- Assumptions:
  - Stay-at-home order extends through the rest of 2020 (in current or similar form)
  - Unemployment lingers/exceeds 25%
  - Ripple effect of prolonged jobs loss, business closures & less commercial activity (housing slows/stops)
  - Recovery is more "L" or "W" shaped.

- GOAL: Provide essential core services; avoid depletion of emergency reserves.

- Impacts
  - Sales Tax Reductions impact half fiscal year; likely see 40% reduction from previous year (~$400,000)
  - Businesses closing and/or deferring tax payments; 40% of existing sales tax receipts are eligible for deferral (creates cash flow problem)
  - TOT suffers 80-90% reduction for Q3 & Q4 (July-Aug); City suffers 75% loss in TOT revenue from previous year (loss of ~$250,000)
  - 2020-2021 Property tax payments could see reduction, adding to loss of revenue
  - Building/Permit Fees expected to decline -20%; (~$80,000)
  - Revenue-neutral programs shut-down and employees laid off. GF subsidy lower; loss of public programs (After School Rec full year)

COVID-19 BUDGET IMPACT: SEVERE

Total Revenue loss $750,000 - $1,000,000 (19% of GF budget)

Reduction Options

- Defer any capital impacts for remainder of FY21.
- Discuss MOU delays in approved increases with bargaining groups set to begin 1/1/21 (KPSEA only)
- Discontinue discretionary programs, travel and conference budgets.
- Consider transfers of waterfall and special tax funds to help cover immediate losses.

NON-GF POTENTIAL IMPACTS

- Water Enterprise Fund
  - Revenues and expenditures are in line with budgeted projections for FY20
  - Examined April payments for both 2019 & 2020 (April 2020 down 5%)
  - Have less delinquencies in 2020 compared to same month last year.
  - Currently have suspended any water shut-offs (total accounts that would qualify = 10% increase over 2019)
  - Limited information (one month only) on potential long-term impacts.
  - Healthy Fund balance (~$8mm; TCP treatment capital improvements paid in both FY20 & FY21.)

NON-GF POTENTIAL IMPACTS

- Ambulance Enterprise Fund
  - Revenues trending higher than budgeted projections for FY20
  - Are anticipating an increase (~25%) of Medi-Cal & Medicare participants due to impacts from COVID-19 (e.g. loss of job and private insurance); this will result in reduced fee recovery up front – possibly larger IGT fund recovery.
  - Q1 calls for service were up 22%; payor mix is biggest variable.
  - Received ~$12,000 from CARES Act for Medicare services provided.

COVID-19 FY21 BUDGET OPTIONS: REDUCTIONS

- Staff has identified ~$530,000k in program and subsidy reduction (no employee cuts)
  - Delay all capital purchases unless infrastructure critical (HVAC)
  - Suspend economic development programs (~$220k)
  - Suspend conferences/travel unless involving "diminished skills"

Economic Development Programs Include:

- Façade/Alley Program - $50,000
- Micro-Grant Program -$30,000
- Residual Property Tax - $125,000
- Sales Tax Rebates - $15,000

COVID-19 FY21 BUDGET OPTIONS

- Draw down of waterfall funds
  - Cash Flow (in the case of increased sales tax deferrals; higher likelihood in moderate or severe scenarios); In this scenario, funds would be replenished.
  - Cover loss of revenue higher than anticipated after budget adoption
- Economic Stabilization fund created for this purpose.
  - EDS Fund balance of $620,000 (10% of GF expenditures)
- All Hands on Deck
  - ~$4mm available for allocation at the council's discretion.

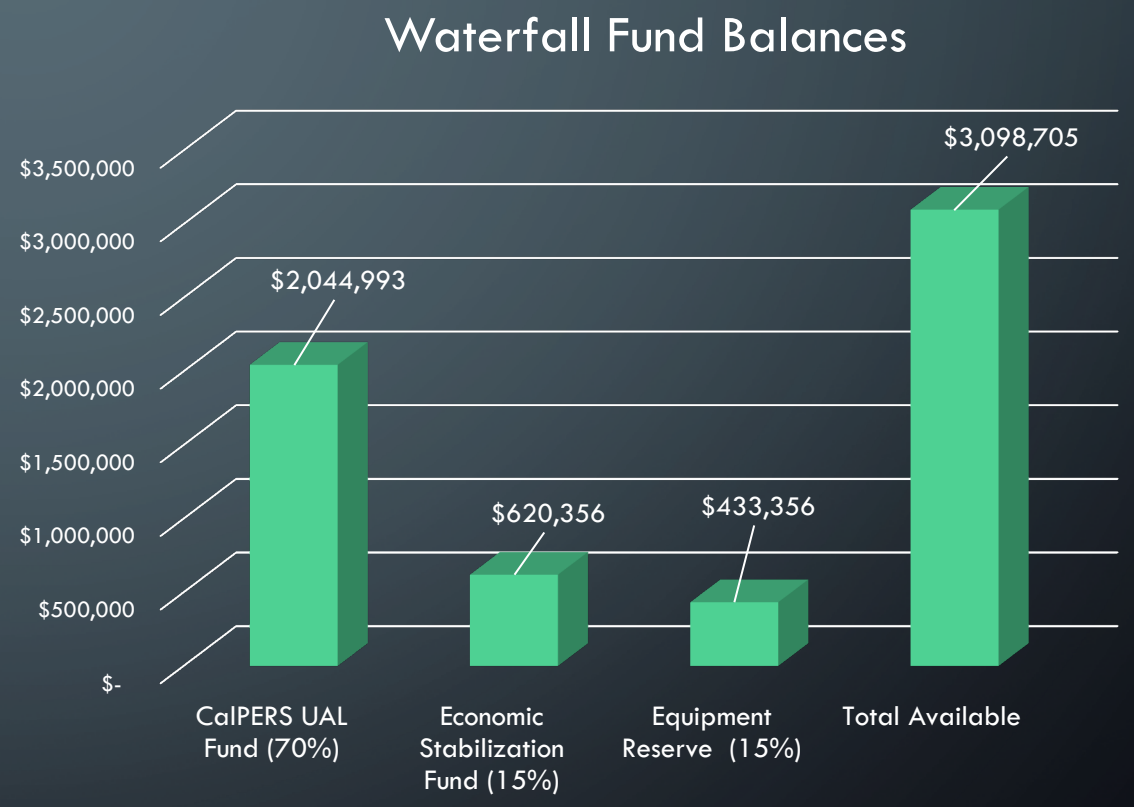
GENERAL FUND – RESERVE POLICY

Minimum Fund Balance Policy (20%)

- Amount needed for short-term operating.

Waterfall Policy:

- All surpluses be deposited into a reserve to maintain fund at 20% of operating expenditures
- Operational surplus over 20% deposited into three funds:
  - 70% to CalPERS UAL
  - 15% to Economic Stabilization
  - 15% to Equipment Reserve (For capital equipment)



NOTE 1: City made $850,000 in CalPERS ADP payments in Oct. 2019. Amount shown here shows the current balance of all three funds (after surplus amounts swept)
NOTE 2: Equipment Reserve is lower as we utilized ~$187,000 in the adopted FY2020 budget for capital equipment purchases. This transfer could be "returned" depending upon the final FY20 budget.

COVID-19 FY21 BUDGET OPTIONS

- Adopt General Fund budget that assumes ~10% reduction in overall revenue (~$600,000); These are initial projections that could change over next few weeks.
  - Re-evaluate monthly to determine if spending can/should be modified.
  - Option to adopt budget with $500,000 in programming expenditure cuts; net positive of $1.1mm from FY2020
- Enterprise Funds: Budget neutral with no increases outside of agreed MOUs.
  - Capital projects, unless already underway, deferred for first half of FY2021
  - Freeze on hiring.
- Measure E
  - Option to utilize Measure E funding to stop-gap other public safety impacts in GF and Amb. Fund. (Severe impact model)
  - Monitor returns over next 3 months for impacts.

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUTALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	As of 4/8/2020	PROJECTED YEAR END
001-0000-401-0100	PROPERTY TAX TEETER	$ 946,196	$ 1,276,421	$ 1,168,539	$ 1,160,638	$ 585,004	$ 1,080,004
001-0000-401-0101	LOW/MOD DISTRIBUTION	$ -	$ -	$ -	$ -		$ -
001-0000-401-0201	UNSECURED/CURRENT	$ 59,140	$ 65,602	$ 63,601	$ 62,000	$ 55,020	$ 62,000
001-0000-401-0202	UNSECURED/PRIOR	$ 2,003	$ 2,492	$ 4,862	$ -	$ -	$ -
001-0000-401-0301	SUPPLEMENTAL/CURRENT	$ 23,425	$ 27,756	$ 45,048	$ 17,500	$ 5,647	$ 17,500
001-0000-401-0302	SUPPLEMENTAL/PRIOR	$ 534	$ 1,520	$ 1,939	$ 1,000	$ 5,021	$ 5,021
001-0000-401-0400	REAL PROPTY TRANSFER TAX	$ 28,825	$ 35,867	$ 30,699	$ 30,000	$ 15,805	$ 30,000
001-0000-401-0500	HOMEOWNERS	$ 12,712	$ 13,077	$ 12,439	$ 13,500	$ 5,914	$ 11,500
001-0000-401-0600	RESIDUAL PROPERTY TAX	$ -	$ -	$ 145,440	$ 155,000	$ 72,584	$ 145,169
001-0000-402-0101	SALES TAX	$ 443,519	$ 371,285	$ 678,451	$ 415,192	$ 292,390	$ 360,000
001-0000-402-0102	IN-LIEU SALES TAX	$ 587,336	$ 586,937	$ 612,209	$ 649,403	$ 387,860	$ 600,000
001-0000-402-0103	LOCAL PUBLIC SAFETY	$ 20,985	$ 24,476	$ 25,563	$ 20,000	$ 18,215	$ 20,000
001-0000-403-0101	MVLF	$ 1,051,648	$ 1,081,176	$ 1,105,422	$ 1,105,000	$ 587,396	$ 1,112,396
001-0000-403-0102	MVLF IN-LIEU	$ -	$ -	$ -	$ -	$ -	$ -
001-0000-403-0200	FRANCHISE TAX	$ 375,520	$ 483,749	$ 433,177	$ 396,000	$ 260,609	$ 390,913
001-0000-403-0300	TRANSIENT OCCUPANCY TAX	$ 330,136	$ 361,459	$ 349,964	$ 333,540	$ 182,676	$ 200,000
001-0000-411-0101	BUSINESS LICENSES-1ST TIME APP	$ 185,877	$ 178,793	$ 184,519	$ 175,000	$ 162,670	$ 164,000
001-0000-411-0102	BUSINESS LICENSES	$ -	$ -	$ 104	$ -	$ -	$ -
001-0000-411-0103	SB1186 FEE	$ (317)	$ (303)	$ 3,582	$ 4,500	$ (233)	$ 4,500
001-0000-411-0200	DOG LICENSES	$ 5,848	$ 1,783	$ 2,379	$ 3,400	$ 305	$ 305
001-0000-421-0102	OTS GRANT	$ -	$ -	$ -	$ -	$ -	$ -
001-0000-421-0103	DOMESTIC VIOLENCE GRANT	$ -	$ 29	$ -	$ -	$ -	$ -
001-0000-421-0105	STATE EMERG TELEPHONE GRT	$ -	$ -	$ -	$ -	$ -	$ -
001-0000-421-0110	DOJ GRANTS	$ 2,576	$ 3,005	$ 955	$ -	$ 2,004	$ 4,008
001-0000-421-0111	CAL GRIP GRANT	$ -	$ -	$ -	$ -	$ -	$ -
001-0000-421-0201	OES GRANTS	$ -	$ -	$ -	$ -	$ -	$ -
001-0000-421-0202	HOMELAND SECURITY-POLICE	$ 4,295	$ -	$ -	$ -	$ 4,200	$ 4,200
001-0000-422-0101	PEG MONEY	$ 15,086	$ 15,734	$ 16,005	$ 15,000	$ 4,104	$ 15,000
001-0000-431-0101	OFF-SITE PLAN CHECK FEE	$ -	$ -	$ -	$ -	$ -	
001-0000-431-0102	REZONE	$ -	$ -	$ -	$ -	$ -	
001-0000-431-0103	GENERAL PLAN AMENDMENT	$ -	$ -	$ -	$ -	$ -	
001-0000-431-0104	VARIANCE	$ (450)	$ -	$ -	$ -	$ -	
001-0000-431-0105	HOME OCCUPATION	$ 1,050	$ 1,474	$ 1,250	$ 750	$ 1,100	$ 1,100
001-0000-431-0106	CONDITIONAL USE PERMIT	$ 2,000	$ -	$ -	$ -	$ -	
001-0000-431-0107	SITE PLAN REVIEW	$ 13,381	$ 5,130	$ 5,809	$ -	$ 15,050	$ 15,050
001-0000-431-0108	PARCEL MAPS	$ -	$ -	$ -	$ -	$ -	
001-0000-431-0109	TRACT MAPS	$ 11,500	$ 3,825	$ 3,650	$ -	$ 800	$ 800
001-0000-431-0110	ENCROACHMENTS	$ 21,323	$ 17,759	$ 43,239	$ 20,000	$ 37,443	$ 37,443
001-0000-431-0112	SUBDIVISION MONUMENTS	$ -	$ -	$ -			
001-0000-431-0114	ANNEXATION DEPOSITS	$ 14,634	$ 4,350	$ 7,603	$ -	$ 1,750	$ 1,750
001-0000-431-0115	MISC PLANNING FEES	$ -	$ 25	$ 5,550	$ -	$ -	
001-0000-431-0116	PLANNED UNIT DEVELOPMENT	$ -	$ -	$ -	$ -	$ -	
001-0000-431-0118	CONSTRUCT & DEBRIS DEMO	$ 27,510	$ 26,050	$ 11,540	$ 4,000	$ 15,475	$ 15,475
001-0000-431-0119	ZONE	$ 3,000	$ 1,000	$ -	$ -	$ -	
001-0000-431-0120	OTHER	$ 3,200	$ 1,000	$ 152	$ -	$ -	
001-0000-431-0130	BUILDING PERMITS	$ 445,237	$ 192,410	$ 118,082	$ 115,000	$ 321,719	$ 340,000
001-0000-431-0131	PLUMB ELEC/AIR COND	$ 14,855	$ 16,133	$ 19,474	$ 12,000	$ 16,143	$ 16,500
001-0000-431-0132	STRONG MOTION TAX-RESIDENT	$ 1,444	$ 1,522	$ 1,236	$ 700	$ 2,996	$ 2,996
001-0000-431-0133	STRONG MOTION TAX-COMM	$ 7,708	$ 1,498	$ 842	$ 750	$ 2,232	$ 2,232
001-0000-431-0134	ENERGY SURCHARGE	$ 15,631	$ 7,374	$ 6,166	$ 4,000	$ 34,777	$ 36,000
001-0000-431-0135	PLAN CHECK FEE	$ 100,684	$ 81,243	$ 173,411	$ 75,000	$ 243,752	$ 255,000
001-0000-431-0136	GRADING & INSPECTION-COMM	$ 47,180	$ -	$ -	$ -	$ 4,650	$ 4,650
001-0000-431-0137	BSC FEES	$ 1,947	$ 1,269	$ 1,530	$ -	$ 1,438	$ 1,438
001-0000-431-0138	FIRESPRINKLER	$ 13,579	$ 1,653	$ 5,584	$ -	$ 3,420	$ 3,420
001-0000-432-0101	POLICE FINES	$ 11,259	$ 14,416	$ 19,641	$ 12,000	$ 7,998	$ 8,000
001-0000-432-0102	POLICE SERVICES	$ 30,089	$ 32,925	$ 28,763	$ 24,000	$ 13,755	$ 13,755
001-0000-432-0104	PARKING FINES	$ 1,418	$ 1,048	$ 783	$ 250	$ 215	$ 250
001-0000-432-0105	POST REIMBURSEMENT	$ 5,150	$ 7,785	$ 11,245	$ 10,000	$ 20,318	$ 20,318
001-0000-432-0106	POLICE GRANTS	$ -	$ -	$ 6,008	$ -	$ -	$ -
001-0000-433-0101	PARK RESERVATION FEES	$ 7,815	$ 7,050	$ 5,590	$ 7,000	$ 2,630	$ 2,630
001-0000-433-0102	SUMMER PROGRAM FEES	$ -	$ -	$ 31,698	$ 29,750	$ 2,266	$ 2,266
001-0000-433-0103	AFTER SCHOOL PROGRAM FEES	$ 78,762	$ 111,040	$ 95,506	$ 105,300	$ 82,213	$ 82,213
001-0000-433-0302	SPEC EVENTS INS CITY FEE	$ 150	$ 25	$ 50	$ -	$ 25	$ 25
001-0000-434-0100	GARAGE	$ 10,998	$ 7,343	$ 17,421	$ 8,000	$ 11,796	$ 11,796
001-0000-451-0101	INTEREST	$ 3,249	$ 3,404	$ 13,644	$ -	$ -	$ -
001-0000-451-0102	INTEREST INCOME GUN	$ 4,603	$ 3,240	$ 1,821	$ -	$ 379	$ 379

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUTALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	As of 4/8/2020	PROJECTED YEAR END
001-0000-452-0101	UNDERGROUND ELECTRIC RES	$ -	$ -	$ -	$ -		$ -
001-0000-452-0101	SALE OF PROPERTY	$ -	$ -	$ -	$ -	$ 1	$ 1
001-0000-452-0102	SALE OF MAPS & PUBS	$ -	$ -	$ -	$ -		$ -
001-0000-453-0100	RENTS	$ 5,925	$ 14,519	$ 8,924	$ 9,210	$ 7,158	$ 9,210
001-0000-462-0100	MISCELLANEOUS	$ 61,468	$ 15,446	$ 228,660	$ 96,000	$ 28,716	$ 96,000
001-0000-462-0169	MISCELLANEOUS-RESTITUTION	$ -	$ 9,199	$ 2,172	$ -	$ 10,349	$ 10,349
001-0000-463-0101	ST ROUTE 201 MAINT	$ 5,430	$ 2,715	$ 6,788	$ 5,430	$ 4,073	$ 5,430
001-0000-463-0119	ACT TASK FORCE REIMB	$ 34,944	$ 104,528	$ -	$ -	$ -	$ -
001-0000-464-0100	TROLLEY RENTAL	$ -	$ -	$ -	$ -	$ 36	$ 36
001-0000-471-0101	FROM COPS GRANT	$ 100,000	$ 275,000	$ 100,000	$ 100,000	$ 75,000	$ 100,000
001-0000-471-0102	FROM RDA	$ -	$ -	$ -	$ -	$ -	$ -
001-0000-471-0103	FROM LTF ART 8	$ 20,500	$ 20,500	$ 20,500	$ 20,500	$ 15,375	$ 20,500
001-0000-471-0104	FROM MEASURE C	$ 20,500	$ 20,500	$ 20,500	$ 20,500	$ 15,375	$ 20,500
001-0000-471-0105	FROM AMBULANCE	$ 68,000	$ -	$ -	$ -	$ -	$ -
001-0000-471-0106	FROM GAS TAX	$ 17,500	$ 17,500	$ 17,500	$ 20,500	$ 15,375	$ 20,500
001-0000-471-0108	FROM WATER	$ 320,000	$ 300,000	$ 300,000	$ 320,000	$ 240,000	$ 320,000
001-0000-471-0109	FROM SOLID WASTE	$ 280,000	$ 240,000	$ 240,000	$ 200,000	$ 150,000	$ 200,000
001-0000-493-0101	CAPITAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -
001-0000-471-0111	FROM GEN FUND BALANCE	$ -	$ -	$ -	$ 187,000	$ 140,250	$ 187,000
		$ 5,928,516	$ 6,102,756	$ 6,467,228	$ 5,964,313	$ 4,193,237	$ 6,091,527

Revenues	$ 5,928,516	$ 6,102,756	$ 6,467,228	$ 5,964,313	$ 4,193,237	$ 6,091,527
Expenses	$ 5,210,021	$ 5,317,119	$ 5,502,184	$ 5,977,315	$ 4,432,817	$ 5,878,504
	$ 718,496	$ 785,638	$ 965,044	$ (13,002)	$ (239,580)	$ 213,023

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	as of 4/8/2020	PROJECTED YEAR END
City Council							
001-1000-519-5101	SALARIES	$ 13,850	$ 15,600	$ 15,100	$ 15,600	$ 10,400	$ 15,600
001-1000-519-5121	FICA	$ 1,060	$ 1,194	$ 1,155	$ 1,193	$ 796	$ 1,193
001-1000-519-5131	EAP	$ -	$ 2	$ 5	$ -	$ -	$ -
	TOTAL WAGES & BENEFITS	$ 14,910	$ 16,796	$ 16,260	$ 16,793	$ 11,196	$ 16,793
001-1000-519-5214	PRINTING & ADVERTISING	$ 18	$ 329	$ 182	$ -	$ 61	$ 61
001-1000-519-5216	COMMUNICATIONS	$ -	$ -	$ -	$ -	$ -	$ -
001-1000-519-5261	LIABILITY INSURANCE	$ -	$ 272	$ 512	$ 443	$ 332	$ 443
001-1000-519-5262	PROPERTY INSURANCE	$ -	$ 34	$ 73	$ 67	$ 50	$ 67
001-1000-519-5264	ERMA	$ -	$ 48	$ 112	$ 138	$ 104	$ 138
001-1000-519-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 25	$ 50	$ 37	$ 28	$ 37
001-1000-519-5270	PROFESSIONAL SERVICES	$ -	$ 44,211	$ 34,691	$ 5,000	$ 766	$ 1,200
001-1000-519-5291	CONF/MEETINGS/TRAVEL	$ 3,136	$ 4,003	$ 6,727	$ 7,550	$ 6,803	$ 6,803
001-1000-519-5292	MEMBERSHIPS/DUES	$ 5,943	$ 6,094	$ 250	$ 6,000	$ 6,670	$ 6,670
	TOTAL MAINT. & OPERATIONS	$ 9,097	$ 55,016	$ 42,597	$ 19,235	$ 14,814	$ 15,419
	TOTAL, CITY COUNCIL	$ 24,006	$ 71,811	$ 58,857	$ 36,028	$ 26,009	$ 32,212
City Attorney							
001-1200-519-5270	PROFESSIONAL SERVICES	$ 84,018	$ 78,457	$ 76,000	$ 85,000	$ 55,274	$ 85,000
	TOTAL, CITY ATTORNEY	$ 84,018	$ 78,457	$ 76,000	$ 85,000	$ 55,274	$ 85,000
Non-Departmental							
001-1400-519-5202	CITIZEN ENGAGEMENT	$ 7,201	$ 7,589	$ 9,618	$ 9,000	$ 4,831	$ 9,000
001-1400-519-5215	INSURANCE	$ 147,164	$ 475	$ -	$ -	$ -	$ -
001-1400-519-5216	COMMUNICATIONS	$ 14,865	$ 11,697	$ 11,032	$ 12,000	$ 4,280	$ 6,500
001-1400-519-5218	UTILITIES	$ 12,876	$ 12,607	$ 13,236	$ 12,500	$ 9,256	$ 12,500
001-1400-519-5231	COUNCIL CHAMBER LEASE	$ 28,131	$ 28,319	$ 30,246	$ 32,640	$ 26,000	$ 32,640
001-1400-519-5232	OTHER LEASES	$ 11,934	$ 13,175	$ 9,875	$ 13,000	$ 7,218	$ 9,875
001-1400-519-5233	PROPERTY TAXES	$ 2,597	$ 2,610	$ 2,876	$ 3,360	$ 3,803	$ 3,803
001-1400-519-5234	EMPLOYEE BONDS	$ -	$ -	$ -	$ -	$ -	
001-1400-519-5270	PROFESSIONAL SERVICES	$ 63,067	$ 55,637	$ 45,548	$ 46,000	$ 45,529	$ 65,000
001-1400-519-5340	MISCELLANEOUS	$ 14,145	$ 10,295	$ 53,585	$ 5,000	$ 5,051	$ 5,050
001-1400-519-5345	FIRE TRANSITION FEES	$ 126,428	$ 129,088	$ 133,978	$ 137,000	$ -	$ 137,000
001-1400-519-5401	UTILITIES SERVICES	$ 3,265	$ 2,970	$ 1,883	$ 3,000	$ 1,156	$ 2,800
001-1400-519-5470	RDA PROF SERV	$ 30,439	$ -	$ -	$ -	$ -	
001-1400-519-5480	CHAMBER SERVICES	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 25,000	$ 30,000
001-1400-519-5492	RDA MEM/DUES	$ 1,143	$ 980	$ 1,021	$ -	$ 979	$ 979
001-1400-519-5901	CONTRIBS TO OTHER AGENCIES	$ -	$ 42,447	$ -	$ -	$ -	$ -
	TOTAL MAINT. & OPERATIONS	$ 493,255	$ 347,891	$ 342,898	$ 303,500	$ 133,102	$ 315,147
001-1400-519-5701	CAPITAL OUTLAY	$ 52,081	$ -	$ -	$ -	$ -	$ -
001-1400-519-5708	COMPUTER REPLACEMENTS	$ -	$ 4,829	$ 3,675	$ 4,000	$ 2,070	$ 2,070
001-1400-519-5709	SPORTS COMPLEX STUDY/DESIGN	$ -	$ 1,811	$ -	$ -	$ -	
001-1400-519-5711	CC CHAMBER TECH IMPROVS	$ -	$ 2,536	$ -	$ 4,000	$ -	$ 3,000
001-1400-519-5748	UPDATE IT-NETWORK SWITCHES	$ -	$ -	$ 1,687	$ -	$ -	
001-1400-519-5749	CITY HALL CAMERA/SECURITY	$ -	$ -	$ -	$ 5,000	$ -	$ 1,600
001-1400-519-5750	EXPLORE OFFICE SPACE	$ -	$ -	$ -	$ -	$ -	
001-1400-519-5751	MODULAR FURNITURE/CHAIRS	$ -	$ -	$ 2,554	$ -	$ -	
001-1400-519-5777	UPPER FLOOR RESIDENTIAL REHAB GRANT	$ -	$ -	$ -	$ 100,000	$ 100,000	$ 100,000
001-1400-519-5778	FAÇADE/ALLEY PROGRAM	$ -	$ -	$ 36,774	$ 175,000	$ 6,218	$ 26,218
001-1400-519-5779	FUNDING REQUEST FOR IMPROVEMENTS	$ -	$ -	$ -	$ 20,000	$ 2,076	$ 20,000
	TOTAL CAPITAL OUTLAY	$ 52,081	$ 9,176	$ 44,690	$ 308,000	$ 110,364	$ 152,888
001-1400-519-5505	TRANSFERS TO OTHER FUNDS	$ -	$ 75,000	$ -	$ -	$ -	
001-1400-519-5516	TRANSFER OUT AMB-(FIRE)	$ 365,000	$ 161,000	$ 350,000	$ 500,000	$ 375,000	$ 500,000
	TOTAL TRANSFERS OUT	$ 365,000	$ 236,000	$ 350,000	$ 500,000	$ 375,000	$ 500,000
	TOTAL, NON-DEPARTMENTAL	$ 910,336	$ 593,067	$ 737,589	$ 1,111,500	$ 618,466	$ 968,035
City Manager							
001-1600-519-5101	SALARIES	$ 154,713	$ 164,423	$ 171,960	$ 176,196	$ 129,720	$ 176,196
001-1600-519-5104	MANAGEMENT INTERN	$ 10,262	$ 9,040	$ 8,410	$ 9,750	$ 9,713	$ 9,750
001-1600-519-5121	FICA	$ 11,690	$ 11,342	$ 11,465	$ 13,323	$ 8,165	$ 13,323
001-1600-519-5123	PERS	$ 7,016	$ 9,364	$ 8,667	$ 13,237	$ 6,266	$ 13,237
001-1600-519-5125	MEDICAL	$ 12,636	$ 16,639	$ 13,311	$ 13,024	$ 11,645	$ 13,024
001-1600-519-5127	WORKERS COMP	$ 12,660	$ 664	$ 664	$ 569	$ 434	$ 569
001-1600-519-5131	EAP	$ 1,006	$ 22	$ 22	$ 25	$ 19	$ 25
001-1600-519-5133	LIFE INSURANCE	$ -	$ 500	$ 689	$ 216	$ 162	$ 216
001-1600-519-5140	AUTO ALLOWANCE	$ 6,067	$ 6,214	$ 6,017	$ 6,000	$ 4,121	$ 6,000
	TOTAL WAGES & BENEFITS	$ 216,050	$ 218,208	$ 221,205	$ 232,340	$ 170,246	$ 232,340
001-1600-519-5216	COMMUNICATIONS	$ 1,182	$ 511	$ 1,381	$ 1,100	$ 838	$ 1,100
001-1600-519-5261	LIABILITY INSURANCE	$ -	$ 2,475	$ 2,475	$ 2,400	$ 1,800	$ 2,400

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	as of 4/8/2020	PROJECTED YEAR END
001-1600-519-5262	PROPERTY INSURANCE	$ -	$ 307	$ 307	$ 364	$ 273	$ 364
001-1600-519-5264	ERMA	$ -	$ 435	$ 435	$ 750	$ 563	$ 750
001-1600-519-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 226	$ 226	$ 202	$ 151	$ 202
001-1600-519-5270	PROFESSIONAL SERVICES	$ 6,125	$ 8,306	$ 13,293	$ 10,500	$ 7,533	$ 8,500
001-1600-519-5291	CONF/MEETINGS/TRAVEL	$ 1,666	$ 9,354	$ 5,710	$ 6,500	$ 4,640	$ 4,640
001-1600-519-5292	MEMBERSHIPS/DUES	$ 1,507	$ 1,757	$ 8,215	$ 2,000	$ 1,511	$ 2,000
	TOTAL MAINT. & OPERATIONS	$ 10,480	$ 23,371	$ 32,042	$ 23,816	$ 17,308	$ 19,956
	TOTAL, CITY MANAGER	$ 226,530	$ 241,578	$ 253,247	$ 256,156	$ 187,554	$ 252,296
City Clerk							
001-1800-519-5101	SALARIES	$ 65,669	$ 73,345	$ 78,021	$ 81,064	$ 60,830	$ 81,064
001-1800-519-5121	FICA	$ 4,876	$ 5,490	$ 5,816	$ 6,045	$ 4,544	$ 6,045
001-1800-519-5123	PERS	$ 12,826	$ 16,800	$ 20,410	$ 24,815	$ 5,888	$ 24,815
001-1800-519-5125	MEDICAL	$ 12,689	$ 11,646	$ 15,048	$ 15,646	$ 14,246	$ 15,646
001-1800-519-5127	WORKERS COMP	$ 2,900	$ 796	$ 653	$ 569	$ 427	$ 569
001-1800-519-5131	EAP	$ 229	$ 12	$ 14	$ 16	$ 12	$ 16
001-1800-519-5133	LIFE INSURANCE	$ -	$ 40	$ 36	$ 36	$ 27	$ 36
	TOTAL WAGES & BENEFITS	$ 99,190	$ 108,129	$ 119,999	$ 128,191	$ 85,974	$ 128,191
001-1800-519-5201	OFFICE SUPPLIES/POSTAGE	$ 1,295	$ 1,601	$ 332	$ 1,500	$ 670	$ 800
001-1800-519-5214	PRINTING & RECORDING	$ 10,261	$ 6,770	$ 5,678	$ 5,000	$ 4,928	$ 5,000
001-1800-519-5216	COMMUNICATIONS	$ 35	$ -	$ 600	$ 420	$ 801	$ 960
001-1800-519-5360	ELECTION EXPENSE	$ 2,154	$ 9,047	$ 3,556	$ 2,500	$ 100	$ 2,500
001-1800-519-5291	CONF/MEETINGS/TRAVEL	$ 4,618	$ 3,935	$ 6,208	$ 5,000	$ 2,073	$ 2,073
001-1800-519-5261	LIABILITY INSURANCE	$ -	$ 1,390	$ 1,271	$ 1,533	$ 1,150	$ 1,533
001-1800-519-5262	PROPERTY INSURANCE	$ -	$ 172	$ 181	$ 232	$ 174	$ 232
001-1800-519-5263	VEHICLE INSURANCE	$ -	$ 60	$ 313	$ 770	$ 578	$ 770
001-1800-519-5264	ERMA	$ -	$ 244	$ 278	$ 479	$ 359	$ 479
001-1800-519-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 127	$ 123	$ 129	$ 97	$ 129
001-1800-519-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 240	$ -	$ -	$ -
001-1800-519-5292	MEMBERSHIPS/DUES	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL MAINT. & OPERATIONS	$ 18,363	$ 23,346	$ 18,781	$ 17,563	$ 10,929	$ 14,476
	TOTAL, CITY CLERK	$ 117,553	$ 131,474	$ 138,780	$ 145,754	$ 96,903	$ 142,667
Finance							
001-2000-519-5101	SALARIES	$ 116,912	$ 96,986	$ 102,635	$ 109,383	$ 78,944	$ 109,383
001-2000-519-5121	FICA	$ 8,888	$ 7,206	$ 7,555	$ 7,366	$ 5,823	$ 7,366
001-2000-519-5123	PERS	$ 17,628	$ 19,870	$ 26,789	$ 29,986	$ 7,628	$ 29,986
001-2000-519-5125	MEDICAL	$ 675	$ 16,306	$ 22,334	$ 18,115	$ 16,593	$ 18,115
001-2000-519-5127	WORKERS COMP	$ 9,140	$ 630	$ 517	$ 540	$ 413	$ 540
001-2000-519-5131	EAP	$ 727	$ 19	$ 19	$ 24	$ 18	$ 24
001-2000-519-5133	LIFE INSURANCE	$ -	$ 40	$ 36	$ 34	$ 25	$ 34
	TOTAL WAGES & BENEFITS	$ 153,970	$ 141,058	$ 159,885	$ 165,448	$ 109,445	$ 165,448
001-2000-519-5201	OFFICE SUPPLIES/POSTAGE	$ 335	$ 770	$ 357	$ 1,000	$ 70	$ 200
001-2000-519-5216	COMMUNICATIONS	$ -	$ -	$ 555	$ 500	$ -	$ 513
001-2000-519-5225	OFFICE EQUIP MAINT	$ 11,000	$ 7,000	$ 7,000	$ 8,000	$ 7,315	$ 8,000
001-2000-519-5261	LIABILITY INSURANCE	$ -	$ 2,104	$ 1,744	$ 2,299	$ 1,724	$ 2,299
001-2000-519-5262	PROPERTY INSURANCE	$ -	$ 261	$ 249	$ 348	$ 261	$ 348
001-2000-519-5264	ERMA	$ -	$ 370	$ 381	$ 719	$ 539	$ 719
001-2000-519-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 193	$ 169	$ 194	$ 146	$ 194
001-2000-519-5270	PROFESSIONAL SERVICES	$ 18,356	$ 5,120	$ 14,067	$ 12,000	$ 33,844	$ 33,844
001-2000-519-5291	CONF/MEETINGS/TRAVEL	$ 2,007	$ 3,076	$ 5,518	$ 6,500	$ 4,149	$ 2,600
001-2000-519-5292	MEMBERSHIPS/DUES	$ 735	$ 2,070	$ 1,311	$ 1,200	$ 560	$ 560
001-2000-519-5294	AUDIT	$ 11,300	$ 9,984	$ 10,800	$ 12,000	$ 10,542	$ 10,542
	TOTAL MAINT. & OPERATIONS	$ 43,734	$ 30,947	$ 42,150	$ 44,760	$ 59,150	$ 59,819
	TOTAL, FINANCE	$ 197,703	$ 172,005	$ 202,035	$ 210,208	$ 168,595	$ 225,267
Administrative Services							
001-2200-519-5101	SALARIES	$ 58,057	$ 68,636	$ 76,334	$ 81,313	$ 59,101	$ 81,313
001-2200-519-5121	FICA	$ 4,331	$ 5,156	$ 5,744	$ 6,162	$ 4,455	$ 6,162
001-2200-519-5123	PERS	$ 3,810	$ 4,499	$ 5,279	$ 6,121	$ 4,067	$ 6,121
001-2200-519-5125	MEDICAL	$ 4,585	$ 4,667	$ 4,060	$ 3,936	$ 3,242	$ 3,936
001-2200-519-5127	WORKERS COMP	$ 4,310	$ 664	$ 544	$ 569	$ 434	$ 569
001-2200-519-5131	EAP	$ 341	$ 9	$ 10	$ 13	$ 10	$ 13
001-2200-519-5133	LIFE INSURANCE	$ -	$ 40	$ 36	$ 36	$ 27	$ 36
001-2200-519-5145	SAFETY COMMITTEE	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL WAGES & BENEFITS	$ 75,434	$ 83,670	$ 92,007	$ 98,150	$ 71,337	$ 98,150
001-2200-519-5201	OFFICE SUPPLIES/POSTAGE	$ 632	$ 885	$ 165	$ 350	$ 341	$ 350
001-2200-519-5216	COMMUNICATIONS	$ -	$ -	$ 600	$ 420	$ 801	$ 960
001-2200-519-5261	LIABILITY INSURANCE	$ -	$ 1,018	$ 950	$ 1,213	$ 910	$ 1,213

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	as of 4/8/2020	PROJECTED YEAR END
001-2200-519-5262	PROPERTY INSURANCE	$ -	$ 126	$ 136	$ 184	$ 138	$ 184
001-2200-519-5264	ERMA	$ -	$ 179	$ 207	$ 379	$ 284	$ 379
001-2200-519-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 93	$ 92	$ 102	$ 77	$ 102
001-2200-519-5270	PROFESSIONAL SERVICES	$ 10,405	$ 6,213	$ 4,170	$ 4,000	$ 3,380	$ 4,000
001-2200-519-5291	CONF/MEETINGS/TRAVEL	$ 8,762	$ 5,961	$ 5,492	$ 5,500	$ 4,278	$ 4,300
001-2200-519-5292	MEMBERSHIPS/DUES	$ 1,500	$ -	$ 349	$ 750	$ 200	$ 750
	TOTAL MAINT. & OPERATIONS	$ 21,299	$ 14,474	$ 12,162	$ 12,898	$ 10,409	$ 12,238
	TOTAL, ADMINISTRATIVE SVCS	$ 96,734	$ 98,144	$ 104,169	$ 111,048	$ 81,745	$ 110,388
Planning/Building Permit							
001-2600-519-5101	SALARIES	$ 95,660	$ 96,810	$ 96,044	$ 99,567	$ 89,104	$ 109,948
001-2600-519-5102	OVERTIME	$ -	$ -	$ -	$ -	$ -	$ -
001-2600-519-5121	FICA	$ 7,085	$ 7,193	$ 7,147	$ 7,441	$ 6,653	$ 8,411
001-2600-519-5123	PERS	$ 18,960	$ 22,102	$ 25,282	$ 26,693	$ 6,710	$ 28,742
001-2600-519-5125	MEDICAL	$ 26,588	$ 25,537	$ 28,516	$ 23,766	$ 16,597	$ 19,507
001-2600-519-5127	WORKERS COMP	$ 8,530	$ 4,065	$ 3,331	$ 3,483	$ 2,661	$ 3,483
001-2600-519-5131	EAP	$ 679	$ 36	$ 53	$ 48	$ 36	$ 48
001-2600-519-5133	LIFE INSURANCE	$ -	$ 60	$ 54	$ 54	$ 41	$ 54
	TOTAL WAGES & BENEFITS	$ 157,502	$ 155,803	$ 160,428	$ 161,052	$ 121,801	$ 170,193
001-2600-519-5201	OFFICE SUPPLIES/POSTAGE	$ 7,227	$ 4,817	$ 4,615	$ 5,500	$ 3,407	$ 5,000
001-2600-519-5206	LAFCO FEES	$ 2,132	$ 2,396	$ -	$ 2,400	$ 2,241	$ 2,241
001-2600-519-5224	FUELS	$ 685	$ 297	$ 180	$ 600	$ 293	$ 566
001-2600-519-5261	LIABILITY INSURANCE	$ -	$ 4,136	$ 5,006	$ 4,662	$ 3,497	$ 4,662
001-2600-519-5262	PROPERTY INSURANCE	$ -	$ 513	$ 715	$ 706	$ 529	$ 706
001-2600-519-5263	VEHICLE INSURANCE	$ -	$ 60	$ 313	$ 770	$ 578	$ 770
001-2600-519-5264	ERMA	$ -	$ 727	$ 1,093	$ 1,458	$ 1,094	$ 1,458
001-2600-519-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 378	$ 485	$ 393	$ 295	$ 393
001-2600-519-5270	PROFESSIONAL SERVICES	$ 172,992	$ 187,817	$ 235,586	$ 160,000	$ 389,340	$ 410,000
001-2600-519-5291	CONF/MEETINGS/TRAVEL	$ 2,580	$ 2,640	$ 2,435	$ 4,500	$ 250	$ 300
001-2600-519-5292	MEMBERSHIPS/DUES	$ 739	$ 975	$ 874	$ 800	$ 295	$ 500
	TOTAL MAINT. & OPERATIONS	$ 186,354	$ 204,757	$ 251,303	$ 181,789	$ 401,817	$ 426,596
001-2600-519-5701	CAPITAL OUTLAY	$ 13,100	$ -	$ -	$ -	$ -	$ -
001-2600-519-5712	PRINTERS	$ -	$ 8,209	$ -	$ -	$ -	$ -
	TOTAL CAPITAL OUTLAY	$ 13,100	$ 8,209	$ -	$ -	$ -	$ -
	TOTAL, PLANNING/BUILDING	$ 356,956	$ 368,769	$ 411,731	$ 342,841	$ 523,619	$ 596,789
Community Services							
001-2800-529-5101	SALARIES	$ 30,709	$ 48,237	$ 51,589	$ 54,294	$ 41,351	$ 54,294
001-2800-529-5105	AFTER SCHOOL PARTTIME	$ 44,513	$ 67,262	$ 65,842	$ 65,500	$ 48,720	$ 48,720
001-2800-529-5106	SUMMER PROGRAM PARTTIME	$ 1,559	$ 7,582	$ 15,609	$ 20,500	$ 9,903	$ 9,903
001-2800-529-5121	FICA	$ 5,717	$ 8,508	$ 10,052	$ 10,732	$ 7,550	$ 8,638
001-2800-529-5123	PERS	$ 6,043	$ 3,430	$ 4,243	$ 4,016	$ 2,710	$ 4,016
001-2800-529-5125	MEDICAL	$ 1,350	$ 2,007	$ 3,191	$ 4,833	$ 3,744	$ 4,833
001-2800-529-5127	WORKERS COMP	$ 4,400	$ 8,398	$ 6,884	$ 7,197	$ 5,498	$ 7,197
001-2800-529-5131	EAP	$ 348	$ 14	$ 18	$ 14	$ 11	$ 14
001-2800-529-5133	LIFE INSURANCE	$ -	$ 40	$ 39	$ 27	$ 20	$ 27
	TOTAL WAGES & BENEFITS	$ 94,639	$ 145,477	$ 157,467	$ 167,113	$ 119,506	$ 137,642
001-2800-529-5201	OFFICE SUPPLIES/POSTAGE	$ -	$ 338	$ 420	$ 400	$ 563	$ 600
001-2800-529-5211	AFTER SCHL PROG SUPPLIES	$ 12,384	$ 14,825	$ 13,003	$ 12,500	$ 10,466	$ 12,500
001-2800-529-5214	PRINTING & ADVERTISING	$ 450	$ 314	$ 180	$ -	$ -	$ -
001-2800-529-5216	COMMUNICATIONS	$ 473	$ 313	$ 569	$ 750	$ 744	$ 750
001-2800-519-5224	FUELS	$ -	$ -	$ 40	$ 100	$ 64	$ 100
001-2800-529-5291	CONF/MEETINGS/TRAVEL	$ 1,502	$ 2,288	$ 2,091	$ 2,500	$ 101	$ 200
001-2800-529-5292	MEMBERSHIPS/DUES	$ 350	$ 523	$ 664	$ 700	$ 560	$ 700
001-2800-529-5261	LIABILITY INSURANCE	$ -	$ 1,630	$ 1,666	$ 1,351	$ 1,013	$ 1,351
001-2800-529-5262	PROPERTY INSURANCE	$ -	$ 202	$ 238	$ 204	$ 153	$ 204
001-2800-529-5264	ERMA	$ -	$ 286	$ 364	$ 422	$ 317	$ 422
001-2800-529-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 149	$ 162	$ 114	$ 86	$ 114
001-2800-529-5266	UNEMPLOYMENT INS LIABILITY	$ -	$ -	$ -	$ -	$ 850	$ 850
001-2800-529-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 590	$ 4,000	$ 3,256	$ 4,000
001-2800-529-5370	WEED ABATEMENT & REIMB	$ 350	$ 2,144	$ (955)	$ -	$ -	$ -
001-2800-529-5371	ANIMAL CONTROL COSTS	$ 4,257	$ 15,675	$ 30,051	$ 30,000	$ 12,607	$ 30,000
001-2800-529-5406	BAND CONCERTS	$ 10,370	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000
	TOTAL MAINT. & OPERATIONS	$ 30,136	$ 50,688	$ 61,084	$ 65,041	$ 42,779	$ 63,791
001-2800-529-5701	CAPITAL OUTLAY	$ 5,130	$ -	$ -	$ -	$ -	$ -
001-2800-529-5713	PARK IMPROVEMENTS	$ -	$ 43,699	$ 540	$ -	$ -	$ -
001-2800-529-5714	SKATE PARK	$ -	$ -	$ 361	$ 40,000	$ 67,717	$ 40,000
	TOTAL CAPITAL OUTLAY	$ 5,130	$ 43,699	$ 901	$ 40,000	$ 67,717	$ 40,000
001-2800-529-5517	TRANSFER TO SENIOR CENTER	$ 45,000	$ 48,500	$ 53,715	$ 55,000	$ 41,250	$ 55,000

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	as of 4/8/2020	PROJECTED YEAR END
001-2800-529-5518	TRANSFER OUT TO POOL	$ 80,000	$ 95,000	$ 100,000	$ 100,000	$ 75,000	$ 100,000
	TOTAL TRANSFERS OUT	$ 125,000	$ 143,500	$ 153,715	$ 155,000	$ 116,250	$ 155,000
	TOTAL, COMMUNITY SERVICES	$ 254,905	$ 383,364	$ 373,168	$ 427,154	$ 346,252	$ 396,433
Police							
001-3400-539-5101	SALARIES/FT	$ 1,193,454	$ 1,370,759	$ 1,294,452	$ 1,187,685	$ 1,045,513	$ 1,155,237
001-3400-539-5102	OVERTIME/FT	$ 87,432	$ 61,725	$ 73,758	$ 80,000	$ 51,985	$ 73,460
001-3400-539-5103	CONTRACT RESERVES	$ 40,723	$ 29,800	$ 21,914	$ -	$ (225)	$ -
001-3400-539-5104	PART TIME	$ 2,488	$ 675	$ 450	$ -	$ 300	$ -
001-3400-539-5121	FICA	$ 99,484	$ 111,477	$ 109,735	$ 95,316	$ 83,617	$ 93,995
001-3400-539-5123	PERS	$ 352,248	$ 384,603	$ 417,613	$ 462,941	$ 136,410	$ 412,349
001-3400-539-5125	MEDICAL	$ 146,190	$ 161,684	$ 179,848	$ 168,689	$ 151,877	$ 153,128
001-3400-539-5127	WORKERS COMP	$ 110,240	$ 94,892	$ 72,475	$ 73,923	$ 55,442	$ 69,575
001-3400-539-5128	RESERVE EXPENSE	$ 9,801	$ 1,914	$ 3,532	$ -	$ 300	$ -
001-3400-539-5129	UNIFORM ALLOWANCE	$ 24,700	$ 15,600	$ 13,600	$ 14,600	$ 15,100	$ 14,100
001-3400-539-5130	RESERVE UNIFORM ALLOW	$ -	$ 1,650	$ 1,050	$ 1,050	$ 750	$ 750
001-3400-539-5131	EAP	$ 8,721	$ 258	$ 226	$ 215	$ 161	$ 202
001-3400-539-5133	LIFE INSURANCE	$ -	$ 792	$ 489	$ 468	$ 351	$ 440
	TOTAL WAGES & BENEFITS	$ 2,075,482	$ 2,235,828	$ 2,189,142	$ 2,084,887	$ 1,541,581	$ 1,973,237
001-3400-539-5201	OFFICE SUPPLIES/POSTAGE	$ 8,523	$ 6,023	$ 7,438	$ 8,000	$ 5,067	$ 8,000
001-3400-539-5208	SAFETY EQUIPMENT	$ 8,264	$ 7,000	$ 6,179	$ 15,000	$ 6,958	$ 15,000
001-3400-539-5209	SCREENING PERSONNEL	$ 11,783	$ 3,664	$ 5,010	$ 4,000	$ 2,009	$ 4,000
001-3400-539-5210	DEPT TOOLS & SUPPLIES	$ 9,846	$ 7,879	$ 9,896	$ 9,000	$ 7,886	$ 9,000
001-3400-539-5216	COMMUNICATIONS	$ 36,187	$ 33,765	$ 41,462	$ 40,000	$ 36,236	$ 40,000
001-3400-539-5218	UTILITIES	$ 22,624	$ 23,050	$ 25,254	$ 23,500	$ 19,009	$ 25,345
001-3400-539-5222	VEHICLE MAINTENANCE	$ -	$ -	$ -	$ 5,500	$ 142	$ 5,500
001-3400-539-5224	FUELS	$ 31,901	$ 51,732	$ 49,572	$ 53,000	$ 30,056	$ 40,074
001-3400-539-5225	OFFICE EQUIP MAINT	$ 13,448	$ 14,182	$ 16,335	$ 15,000	$ 9,249	$ 15,000
001-3400-539-5226	EQUIPMENT MAINTENANCE	$ 1,944	$ 3,707	$ 4,877	$ 5,000	$ 1,703	$ 5,000
001-3400-539-5227	RADIO & COMM MAINT	$ 16,724	$ 5,367	$ 6,824	$ 7,000	$ 3,347	$ 7,000
001-3400-539-5229	DISPATCH SERVICES	$ 176,796	$ 151,223	$ 168,298	$ 202,000	$ 137,958	$ 185,277
001-3400-539-5261	LIABILITY INSURANCE	$ -	$ 29,116	$ 21,222	$ 20,753	$ 15,565	$ 19,532
001-3400-539-5262	PROPERTY INSURANCE	$ -	$ 3,612	$ 3,028	$ 3,145	$ 2,359	$ 2,960
001-3400-539-5263	VEHICLE INSURANCE	$ -	$ 1,860	$ 4,840	$ 11,771	$ 8,828	$ 11,079
001-3400-539-5264	ERMA	$ -	$ 5,116	$ 4,635	$ 6,487	$ 4,865	$ 6,105
001-3400-539-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 2,665	$ 2,058	$ 1,749	$ 1,312	$ 1,646
001-3400-539-5270	PROFESSIONAL SERVICES	$ 18,071	$ 20,085	$ 22,987	$ 50,000	$ 21,998	$ 40,000
001-3400-539-5282	PISTOL RANGE	$ 3,101	$ 476	$ 1,982	$ -	$ -	$ -
001-3400-539-5283	AMMUNITION			$ 1,654	$ -	$ -	$ -
001-3400-539-5284	PROPERTY/EVIDENCE EXP	$ -	$ 669	$ 1,631	$ 2,500	$ 1,835	$ 2,500
001-3400-539-5291	CONF/MEETINGS/TRAVEL	$ 2,718	$ 2,856	$ 2,456	$ 3,500	$ 888	$ 3,500
001-3400-539-5292	MEMBERSHIPS/DUES	$ 2,490	$ 1,810	$ 3,136	$ 2,000	$ 1,733	$ 2,000
001-3400-539-5296	TRAINING & EDUCATION	$ 6,514	$ 4,600	$ 9,000	$ 9,000	$ 9,157	$ 9,000
001-3400-539-5297	POST TRAINING	$ 10,001	$ 17,665	$ 10,274	$ 15,000	$ 5,025	$ 7,500
001-3400-539-5298	JAIL BOOKING FEES	$ 120	$ 399	$ 386	$ 400	$ 156	$ 400
001-3400-539-5325	CRIME PREVENTION	$ 303	$ 2,210	$ 2,099	$ 3,000	$ 923	$ 3,000
	TOTAL MAINT. & OPERATIONS	$ 381,356	$ 400,731	$ 432,535	$ 516,305	$ 334,264	$ 468,419
001-3400-539-5607	CAPITAL LEASE INTEREST	$ 2,197	$ 1,663	$ 1,082	$ 514	$ 438	$ 514
001-3400-539-5608	CAPITAL LEASE PRINCIPAL	$ 15,282	$ 15,816	$ 16,397	$ 16,965	$ 12,672	$ 16,965
001-3400-539-5609	CAPITAL LEASE EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL DEBT SERVICE	$ 17,479	$ 17,479	$ 17,479	$ 17,479	$ 13,109	$ 17,479
001-3400-539-5701	CAPITAL OUTLAY	$ 56,560	$ -	$ -	$ -	$ -	$ -
001-3400-539-5715	POLICE PATROL CARS	$ -	$ 72,616	$ 2,652	$ 120,000	$ 82,957	$ 120,000
001-3400-539-5716	REFRIGERATOR-FREEZERS	$ -	$ 1,551	$ -	$ -	$ -	$ -
001-3400-539-5717	MODULAR FURNITURE	$ -	$ 3,000	$ -	$ -	$ -	$ -
001-3400-539-5718	IT EQUIPMENT-SERVER/VIDEO	$ -	$ -	$ -	$ 4,900	$ -	$ 4,900
001-3400-539-5752	ACCESS CONTROL SYSTEM-CARD READER	$ -	$ -	$ 3,424	$ -	$ -	$ -
001-3400-539-5753	COMPUTER/MONITOR REPLACEMENT	$ -		$ 4,987	$ -	$ -	$ -
001-3400-539-5754	ADD/REPLACE ACOUSTIC TILES	$ -	$ -	$ 2,988	$ -	$ -	$ -
001-3400-539-5755	PORTABLE RADAR TRAILER	$ -	$ -	$ 15,169	$ -	$ -	$ -
001-3400-539-5756	MOVABLE WALL-TRAINING ROOM	$ -	$ -	$ -	$ 10,000	$ -	
001-3400-539-5757	BASE RADIO	$ -	$ -	$ -	$ -	$ -	$ -
001-3400-539-5758	HEAT/AC CONTROLS	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL CAPITAL OUTLAY	$ 56,560	$ 77,167	$ 29,220	$ 134,900	$ 82,957	$ 124,900
	TOTAL, POLICE	$ 2,530,877	$ 2,731,205	$ 2,668,376	$ 2,753,571	$ 1,971,911	$ 2,584,035
PW Administration							
001-3800-549-5101	SALARIES	$ 35,605	$ 36,429	$ 37,161	$ 37,702	$ 27,275	$ 44,590
001-3800-549-5121	FICA	$ 2,720	$ 2,784	$ 2,841	$ 2,799	$ 2,085	$ 3,411

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	as of 4/8/2020	PROJECTED YEAR END
001-3800-549-5123	PERS	$ 7,087	$ 8,332	$ 9,501	$ 11,435	$ 2,583	$ 9,529
001-3800-549-5125	MEDICAL	$ 4,274	$ 47	$ 145	$ 192	$ 147	$ 160
001-3800-549-5127	WORKERS COMP	$ 3,210	$ 226	$ 185	$ 193	$ 148	$ 161
001-3800-549-5131	EAP	$ 253	$ 6	$ 6	$ 7	$ 5	$ 6
	TOTAL WAGES & BENEFITS	$ 53,149	$ 47,824	$ 49,839	$ 52,328	$ 32,243	$ 57,857
001-3800-594-5133	LIFE INSURANCE	$ -	$ 30	$ 14	$ 12	$ 9	$ 10
001-3800-549-5201	OFFICE SUPPLIES/POSTAGE	$ 579	$ 625	$ 801	$ 750	$ 598	$ 750
001-3800-549-5216	COMMUNICATIONS	$ 8,017	$ 6,976	$ 7,677	$ 8,000	$ 5,583	$ 8,000
001-3800-549-5218	UTILITIES	$ -	$ -	$ -	$ 550	$ -	$ 550
001-3800-549-5225	OFFICE EQUIP MAINT	$ 588	$ 225	$ -	$ 500	$ -	$ -
001-3800-549-5261	LIABILITY INSURANCE	$ -	$ 667	$ 610	$ 691	$ 518	$ 576
001-3800-549-5262	PROPERTY INSURANCE	$ -	$ 83	$ 87	$ 105	$ 79	$ 88
001-3800-549-5263	VEHICLE INSURANCE	$ -	$ -	$ -	$ 297	$ 223	$ 248
001-3800-549-5264	ERMA	$ -	$ 117	$ 133	$ 216	$ 162	$ 180
001-3800-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 61	$ 59	$ 58	$ 43	$ 48
001-3800-549-5291	CONF/MEETINGS/TRAVEL	$ -	$ -	$ 101	$ 500	$ 102	$ 102
	TOTAL MAINT. & OPERATIONS	$ 9,184	$ 8,785	$ 9,483	$ 11,679	$ 7,316	$ 10,551
001-3800-549-5701	CAPITAL OUTLAY	$ 1,060	$ -	$ -	$ -	$ -	$ -
	TOTAL, PW ADMINISTRATION	$ 63,392	$ 56,609	$ 59,322	$ 64,007	$ 39,559	$ 68,408
Landscape Maintenance							
001-4200-549-5101	SALARIES	$ 71,084	$ 76,097	$ 83,901	$ 80,589	$ 61,960	$ 80,589
001-4200-549-5102	OVERTIME	$ 1,471	$ 48	$ 123	$ -	$ 71	$ 71
001-4200-549-5121	FICA	$ 5,374	$ 5,652	$ 6,247	$ 5,982	$ 4,617	$ 5,982
001-4200-549-5123	PERS	$ 14,672	$ 12,776	$ 14,690	$ 16,672	$ 5,000	$ 16,672
001-4200-549-5125	MEDICAL	$ 16,245	$ 15,789	$ 17,823	$ 14,309	$ 12,580	$ 14,309
001-4200-549-5127	WORKERS COMP	$ 6,680	$ 9,448	$ 7,744	$ 8,096	$ 6,185	$ 8,096
001-4200-549-5131	EAP	$ 533	$ 16	$ 17	$ 19	$ 14	$ 19
001-4200-549-5133	LIFE INSURANCE	$ -	$ 96	$ 36	$ 60	$ 45	$ 60
	TOTAL WAGES & BENEFITS	$ 116,058	$ 119,923	$ 130,581	$ 125,727	$ 90,471	$ 125,798
001-4200-549-5210	DEPT TOOLS & SUPPLIES	$ 18,554	$ 10,816	$ 14,823	$ 16,500	$ 7,287	$ 12,500
001-4200-549-5218	UTILITIES	$ 14,610	$ 14,944	$ 17,130	$ 18,500	$ 10,873	$ 15,000
001-4200-549-5224	FUELS	$ 2,722	$ 3,934	$ 4,982	$ 5,000	$ 2,753	$ 4,000
001-4200-549-5261	LIABILITY INSURANCE	$ -	$ 1,836	$ 1,567	$ 1,874	$ 1,406	$ 1,874
001-4200-549-5262	PROPERTY INSURANCE	$ -	$ 228	$ 224	$ 284	$ 213	$ 284
001-4200-549-5263	VEHICLE INSURANCE	$ -	$ -	$ -	$ 1,468	$ 1,101	$ 1,468
001-4200-549-5264	ERMA	$ -	$ 323	$ 342	$ 586	$ 439	$ 586
001-4200-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 168	$ 152	$ 158	$ 119	$ 158
001-4200-549-5756	NEW EQUIP-MOWERS/TRIMMERS			$ 19,155	$ 17,000	$ -	
001-4200-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 10,535	$ 6,000	$ -	$ 6,000
	TOTAL MAINT. & OPERATIONS	$ 35,886	$ 32,248	$ 68,910	$ 67,370	$ 24,191	$ 41,870
001-4200-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL, LANDSCAPE MAINT.	$ 151,944	$ 152,171	$ 199,491	$ 193,097	$ 114,662	$ 167,668
Building & Facility Maintenance							
001-4600-549-5210	DEPT TOOLS & SUPPLIES	$ 10,623	$ 9,139	$ 8,299	$ 10,000	$ 10,468	$ 14,000
001-4600-549-5220	JANITORIAL	$ 39,706	$ 40,834	$ 41,276	$ 39,000	$ 35,193	$ 39,000
001-4600-549-5221	REPAIRS & MAINTENANCE	$ 13,344	$ 20,041	$ 14,808	$ 12,000	$ 22,380	$ 22,380
	TOTAL MAINT. & OPERATIONS	$ 63,673	$ 70,014	$ 64,383	$ 61,000	$ 68,041	$ 75,380
001-4600-549-5701	CAPITAL OUTLAY	$ 2,970	$ -	$ -	$ 13,500	$ 12,907	$ 13,500
001-4600-549-5718	REPAINT FIRE STATION	$ -	$ 24,600	$ -	$ 16,500	$ 16,737	$ 16,737
	TOTAL CAPITAL OUTLAY	$ 2,970	$ 24,600	$ -	$ 30,000	$ 29,644	$ 30,237
	TOTAL, FACILITY MAINT.	$ 66,643	$ 94,614	$ 64,383	$ 91,000	$ 97,685	$ 105,617
Vehicle Maintenance							
001-4800-549-5101	SALARIES	$ 50,917	$ 55,236	$ 57,284	$ 54,167	$ 44,394	$ 54,167
001-4800-549-5102	OVERTIME	$ 1,825	$ 489	$ 529	$ 3,000	$ 26	$ 26
001-4800-549-5121	FICA	$ 3,908	$ 4,119	$ 4,270	$ 3,988	$ 3,289	$ 3,988
001-4800-549-5123	PERS	$ 10,673	$ 12,666	$ 14,270	$ 15,960	$ 3,920	$ 15,960
001-4800-549-5125	MEDICAL	$ 14,122	$ 11,911	$ 12,302	$ 11,776	$ 11,738	$ 11,776
001-4800-549-5127	WORKERS COMP	$ 4,390	$ 5,557	$ 4,555	$ 4,762	$ 3,638	$ 4,762
001-4800-549-5131	EAP	$ 347	$ 14	$ 14	$ 16	$ 12	$ 16
001-4800-519-5133	LIFE INSURANCE	$ -	$ 40	$ 31	$ 36	$ 27	$ 36
	TOTAL WAGES & BENEFITS	$ 86,181	$ 90,031	$ 93,254	$ 93,705	$ 67,044	$ 90,731
001-4800-549-5210	DEPT TOOLS & SUPPLIES	$ 8,071	$ 8,099	$ 15,518	$ 11,500	$ 7,338	$ 11,500
001-4800-549-5222	VEHICLE MAINTENANCE	$ 34,173	$ 43,577	$ 44,056	$ 38,000	$ 27,554	$ 38,000
001-4800-549-5261	LIABILITY INSURANCE	$ -	$ 1,539	$ 1,351	$ 1,538	$ 1,154	$ 1,538
001-4800-549-5262	PROPERTY INSURANCE	$ -	$ 191	$ 193	$ 233	$ 175	$ 233
001-4800-549-5263	VEHICLE INSURANCE	$ -	$ -	$ -	$ 864	$ 648	$ 864

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	as of 4/8/2020	PROJECTED YEAR END
001-4800-549-5264	ERMA	$ -	$ 270	$ 295	$ 481	$ 361	$ 481
001-4800-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 141	$ 131	$ 130	$ 97	$ 130
001-4800-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 240	$ 500	$ 212	$ 212
	TOTAL MAINT. & OPERATIONS	$ 42,243	$ 53,817	$ 61,783	$ 53,246	$ 37,538	$ 52,958
001-4800-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ 3,000	$ -	$ -
	TOTAL, VEHICLE MAINT.	$ 128,424	$ 143,849	$ 155,037	$ 149,951	$ 104,582	$ 143,689
	TOTAL WAGES & BENEFITS	$ 3,142,563	$ 3,362,746	$ 3,390,066	$ 3,325,735	$ 2,420,843	$ 3,196,380
	TOTAL MAINT. & OPERATIONS	$ 1,429,077	$ 1,394,542	$ 1,516,112	$ 1,463,202	$ 1,216,933	$ 1,661,620
	TOTAL DEBT SERVICE	$ 17,479	$ 17,479	$ 17,479	$ 17,479	$ 13,109	$ 17,479
	TOTAL CAPITAL OUTLAY	$ 130,901	$ 162,851	$ 74,811	$ 515,900	$ 290,681	$ 348,025
	TOTAL TRANSFERS OUT	$ 490,000	$ 379,500	$ 503,715	$ 655,000	$ 491,250	$ 655,000
	TOTAL, GENERAL FUND	$ 5,210,021	$ 5,317,119	$ 5,502,184	$ 5,977,315	$ 4,432,817	$ 5,878,504
	Revenues	$ 5,928,516	$ 6,102,756	$ 6,467,228	$ 5,964,313	$ 4,193,237	$ 6,091,527
	Expenses	$ 5,210,021	$ 5,317,119	$ 5,502,184	$ 5,977,315	$ 4,432,817	$ 5,878,504
		$ 718,496	$ 785,638	$ 965,044	$ (13,002)	$ (239,580)	$ 213,023

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 PROPOSED	FY 19/20 as of 4/8/20	PROJECTED YEAR END
POOL							
021-0000-433-0201	PUBLIC SWIMMING	$ 14,151	$ 14,068	$ 12,536	$ 15,000	$ 6,965	$ 6,965
021-0000-433-0202	RED CROSS LESSONS	$ 10,774	$ 11,000	$ 17,850	$ 12,000	$ 8,150	$ 8,150
021-0000-433-0203	LAP SWIMMING	$ 4,033	$ 5,615	$ 4,201	$ 5,000	$ 2,210	$ 2,210
021-0000-433-0204	GROUP RENTALS	$ 15,668	$ 12,788	$ 14,140	$ 14,000	$ 2,390	$ 2,390
021-0000-433-0206	CONCESSION STAND SALES	$ 7,085	$ 6,930	$ 6,312	$ 7,000	$ 3,664	$ 3,664
021-0000-433-0207	AQUA AEROBICS	$ 5,587	$ 4,939	$ 4,519	$ 5,000	$ 2,861	$ 2,861
021-0000-462-0100	MISCELANEOUS	$ -	$ 18	$ 2,167	$ -	$ -	$ -
021-0000-463-0201	POOL REIMB	$ 59,726	$ 60,036	$ 56,198	$ 61,500	$ 19,018	$ 620,000
	Sub-Total	$ 117,024	$ 115,394	$ 117,923	$ 119,500	$ 45,258	$ 646,240
021-0000-471-0110	FROM GENERAL FUND	$ 80,000	$ 95,000	$ 100,000	$ 100,000	$ 75,000	$ 100,000
	TOTAL, POOL	$ 197,024	$ 210,394	$ 217,923	$ 219,500	$ 120,258	$ 746,240
SENIOR CENTER							
022-0000-422-0404	SENIOR NUTRITION	$ 10,890	$ 22,294	$ 19,500	$ 12,000	$ 7,167	$ 11,700
022-0000-461-0101	LUNCH CONTRIBUTIONS	$ 7,924	$ 8,739	$ 8,970	$ 8,000	$ 6,816	$ 6,816
022-0000-461-0105	SENIOR CENTER DONATIONS	$ -	$ 52	$ -	$ -		$ 2,000
	Sub-Total	$ 18,814	$ 31,084	$ 28,470	$ 20,000	$ 13,983	$ 20,516
022-0000-471-0110	FROM GENERAL FUND	$ 45,000	$ 48,500	$ 53,715	$ 55,000	$ 41,250	$ 55,000
	TOTAL, SENIOR CENTER	$ 63,814	$ 79,585	$ 82,185	$ 75,000	$ 55,233	$ 75,516
	TOTAL, RECREATION FUNDS	$ 260,838	$ 289,979	$ 300,108	$ 294,500	$ 175,491	$ 821,756
	Revenues	$ 260,838	$ 289,979	$ 300,108	$ 294,500	$ 175,491	$ 821,756
	Expenses	$ 239,513	$ 276,229	$ 308,338	$ 915,758	$ 748,317	$ 808,779
		$ 21,325	$ 13,749	$ (8,230)	$ (621,258)	$ (572,826)	$ 12,977

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

NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	as of 4/8/2020	PROJECTED YEAR END
POOL							
021-9100-529-5108	LIFEGUARDS	$ 43,500	$ 59,268	$ 70,689	$ 65,280	$ 45,907	$ 45,907
021-9100-529-5111	AQUA AEROBICS	$ -	$ 3,911	$ 2,921	$ 4,000	$ 2,005	$ 2,005
021-9100-529-5121	FICA	$ 3,328	$ 5,677	$ 5,631	$ 5,300	$ 3,665	$ 3,665
021-9100-529-5127	WORKERS COMP	$ 3,655	$ 5,599	$ 4,589	$ 4,798	$ 3,598	$ 4,589
021-9100-529-5131	EAP	$ 296	$ 17	$ 19	$ 21	$ 16	$ 21
	TOTAL WAGES & BENEFITS	$ 50,779	$ 74,471	$ 83,849	$ 79,399	$ 55,191	$ 56,187
021-9100-529-5201	OFFICE SUPPLIES/POSTAGE	$ 750	$ 893	$ 1,114	$ 300	$ 123	$ 300
021-9100-529-5210	DEPT TOOLS & SUPPLIES	$ 22,000	$ 17,776	$ 21,646	$ 20,000	$ 25,180	$ 30,000
021-9100-529-5213	CONCESSION STAND SUPPLIES	$ 6,500	$ 6,807	$ 8,564	$ 6,000	$ 3,661	$ 3,661
021-9100-529-5216	COMMUNICATIONS	$ 2,000	$ 1,001	$ 1,271	$ 1,200	$ 750	$ 1,050
021-9100-529-5218	UTILITIES	$ 44,000	$ 34,635	$ 42,415	$ 45,000	$ 13,813	$ 25,000
021-9100-529-5226	EQUIPMENT MAINTENANCE	$ 8,173	$ 5,330	$ 8,098	$ 5,000	$ 1,549	$ 1,500
021-9100-529-5261	LIABILITY INSURANCE	$ -	$ 1,948	$ 1,816	$ 2,003	$ 1,502	$ 2,003
021-9100-529-5262	PROPERTY INSURANCE	$ -	$ 242	$ 259	$ 304	$ 228	$ 304
021-9100-529-5264	ERMA	$ -	$ 342	$ 397	$ 626	$ 470	$ 626
021-9100-529-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 178	$ 176	$ 21	$ 127	$ 21
021-9100-529-5270	PROFESSIONAL SERVICES	$ 26,500	$ 37,045	$ 36,763	$ 31,200	$ 23,228	$ 31,200
021-9100-529-5291	CONF/MEETINGS/TRAVEL	$ 500	$ -	$ -	$ -	$ -	$ -
	TOTAL MAINTENANCE & OPERATIONS	$ 110,423	$ 106,197	$ 122,519	$ 111,654	$ 70,632	$ 95,665
021-9100-529-5701	CAPITAL OUTLAY-POOL IMPROVEMENTS	$ 18,000	$ 3,311	$ -	$ 630,000	547,457	$ 560,000
021-9100-529-5728	SAND FILTER REPLACEMENT	$ -	$ 20,491	$ 21,113	$ 20,000	$ 19,915	$ 19,915
021-9100-529-5739	PAINTING CONSESSION STAND	$ -	$ -	$ 14,920	$ -	$ -	$ -
	TOTAL CAPITAL OUTLAY	$ 18,000	$ 23,802	$ 36,033	$ 650,000	$ 567,372	$ 579,915
	TOTAL, POOL	$ 179,202	$ 204,470	$ 242,401	$ 841,053	$ 693,195	$ 731,767
SENIOR CENTER - NUTRITION							
022-7100-529-5104	PARTTIME	$ 24,000	$ 23,061	$ 23,465	$ 27,040	18,449	$ 27,040
022-7100-529-5121	FICA	$ 1,836	$ 1,764	$ 1,795	$ 2,069	1,411	$ 2,069
022-7100-529-5127	WORKERS COMP	$ 2,016	$ 2,613	$ 2,142	$ 2,239	1,710	$ 2,239
022-7100-529-5131	EAP	$ 163	$ 3	$ 3	$ 3	2	$ 3
	TOTAL WAGES & BENEFITS	$ 28,015	$ 27,441	$ 27,405	$ 31,351	$ 21,573	$ 31,351
022-7100-529-5210	DEPT TOOLS & SUPPLIES	$ 2,000	$ 6,237	$ 3,680	$ 2,500	2,490	$ 2,500
022-7100-529-5261	LIABILITY INSURANCE	$ -	$ 345	$ 321	$ 326	$ 245	$ 326
022-7100-529-5262	PROPERTY INSURANCE	$ -	$ 43	$ 46	$ 49	$ 37	$ 49
022-7100-529-5264	ERMA	$ -	$ 61	$ 70	$ 102	$ 77	$ 102
022-7100-529-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 32	$ 31	$ 27	$ 20	$ 27
022-7100-529-5341	COVID-19	$ -	$ -	$ -	$ -	$ 308	$ 3,000
	TOTAL MAINTENANCE & OPERATIONS	$ 2,000	$ 6,718	$ 4,148	$ 3,004	$ 3,176	$ 6,004
	TOTAL, SENIOR CENTER - OUTREACH	$ 30,015	$ 34,158	$ 31,552	$ 34,355	$ 24,748	$ 37,355
SENIOR CENTER - OUTREACH							
022-7200-529-5101	SALARIES	$ 12,039	$ 14,639	$ 16,345	$ 18,098	13,784	$ 18,098
022-7200-529-5121	FICA	$ 882	$ 1,100	$ 1,211	$ 1,345	1,022	$ 1,345
022-7200-529-5123	PERS	$ 2,400	$ 960	$ 1,146	$ 1,339	903	$ 1,339
022-7200-529-5125	MEDICAL	$ 1,043	$ 593	$ 973	$ 1,611	784	$ 1,611
022-7200-529-5127	WORKERS COMP	$ 1,002	$ 933	$ 765	$ 800	610	$ 800
022-7200-529-5131	EAP	$ 81	$ 3	$ 4	$ 4	3	$ 4
	TOTAL WAGES & BENEFITS	$ 17,447	$ 18,228	$ 20,444	$ 23,197	$ 17,107	$ 23,197
022-7200-529-5210	DEPT TOOLS & SUPPLIES	$ 4,500	$ 5,196	$ 3,244	$ 4,200	3,259	$ 3,500
022-7200-529-5216	COMMUNICATIONS	$ 2,000	$ 4,762	$ 969	$ 4,500	1,500	$ 2,500
022-7200-529-5218	UTILITIES	$ 5,400	$ 7,880	$ 7,897	$ 6,800	6,612	$ 8,400
022-7200-529-5261	LIABILITY INSURANCE	$ -	$ 362	$ 344	$ 422	$ 317	$ 422
022-7200-529-5262	PROPERTY INSURANCE	$ -	$ 45	$ 49	$ 64	$ 48	$ 64
022-7200-529-5264	ERMA	$ -	$ 64	$ 75	$ 132	$ 99	$ 132
022-7200-529-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 33	$ 33	$ 36	$ 27	$ 36
022-7200-529-5270	PROFESSIONAL SERVICES	$ 950	$ 1,031	$ 1,330	$ 1,000	1,406	$ 1,406
	TOTAL MAINTENANCE & OPERATIONS	$ 12,850	$ 19,373	$ 13,941	$ 17,154	$ 13,267	$ 16,460
	TOTAL, SENIOR CENTER - NUTRITION	$ 30,297	$ 37,601	$ 34,385	$ 40,351	$ 30,374	$ 39,657
	TOTAL SENIOR CENTER	$ 60,312	$ 71,759	$ 65,937	$ 74,706	$ 55,122	$ 77,012
	TOTAL WAGES & BENEFITS	$ 96,240	$ 120,140	$ 131,697	$ 133,946	$ 93,871	$ 110,735
	TOTAL MAINTENANCE & OPERATIONS	$ 125,273	$ 131,807	$ 140,140	$ 131,812	$ 86,388	$ 114,625

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

NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	as of 4/8/2020	PROJECTED YEAR END
	TOTAL DEBT SERVICE	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL TRANFERS OUT	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL CAPITAL OUTLAY	$ 18,000	$ 23,802	$ 36,033	$ 650,000	$ 567,372	$ 579,915
	TOTAL, RECREATION FUND	$ 239,513	$ 276,229	$ 308,338	$ 915,758	$ 748,317	$ 808,779
	Revenues	$ 260,838	$ 289,979	$ 300,108	$ 294,500	$ 175,491	$ 821,756
	Expenses	$ 239,513	$ 276,229	$ 308,338	$ 915,758	$ 748,317	$ 808,779
		$ 21,325	$ 13,749	$ (8,230)	$ (621,258)	$ (572,826)	$ 12,977

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	FY 19/20 ACTUALS 4/8/20	PROJECTED YEAR END
MEASURE E - REVENUES							
106-0000-404-0400	MEASURE E TAX	$ -	$ -	$ 1,144,067	$ 1,418,964	$ 1,102,955	$ 1,575,649
106-0000-404-0101	INTEREST	$ -	$ -	$ -	$ -	$ 1,146	$ 1,146
106-0000-404-0401	TRANSFER TO MEASURE E	$ -	$ -	$ -	$ 100,000	$ -	$ -
106-0000-404-0402	FIRE MARSHAL SERVICES	$ -	$ -	$ -	$ 14,000	$ -	$ -
	TOTAL MEASURE E REVENUE	$ -	$ -	$ 1,144,067	$ 1,532,964	$ 1,104,101	$ 1,576,795
	Revenues	$ -	$ -	$ 1,144,067	$ 1,532,964	$ 1,104,101	$ 1,576,795
	Expenses	$ -	$ -	$ 911,976	$ 1,423,751	$ 1,045,454	$ 1,387,045
		$ -	$ -	$ 232,091	$ 109,213	$ 58,646	$ 189,750

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	FY 19/20 ACTUALS 4/8/20	PROJECTED YEAR END
MEASURE E POLICE							
106-3400-549-5101	SALARIES	$ -	$ -	$ 122,938	$ 192,764	$ 122,228	$ 170,908
106-3400-549-5102	OVERTIME	$ -	$ -	$ 13,589	$ -	$ 15,562	$ 20,749
106-3400-549-5106	SPECIAL PROJECT OT	$ -	$ -	$ -	$ 40,000	$ -	$ 20,000
106-3400-549-5121	FICA	$ -	$ -	$ 7,371	$ 22,659	$ 10,502	$ 14,662
106-3400-549-5123	PERS	$ -	$ -	$ 12,992	$ 24,736	$ 14,658	$ 24,736
106-3400-549-5125	MEDICAL	$ -	$ -	$ 5,083	$ 9,104	$ 6,149	$ 8,199
106-3400-549-5127	WORKERS COMP	$ -	$ -	$ 11,150	$ 17,058	$ 12,794	$ 17,058
106-3400-549-5129	UNIFORM ALLOWANCE	$ -	$ -	$ 2,000	$ 3,000	$ 2,313	$ 2,313
106-3400-549-5131	EAP	$ -	$ -	$ 34	$ 34	$ 25	$ 34
106-3400-549-5133	LIFE INSURANCE	$ -	$ -	$ 75	$ 108	$ 81	$ 108
	TOTAL WAGES & BENEFITS	$ -	$ -	$ 175,233	$ 309,463	$ 184,311	$ 278,766
106-3400-549-5208	SAFETY EQUIPMENT	$ -	$ -	$ 7,393	$ 3,000	$ 1,610	$ 3,000
106-3400-549-5209	SCREENING PERSONNEL	$ -	$ -	$ -	$ 5,000	$ -	
106-3400-549-5210	DEPT TOOLS	$ -	$ -	$ -	$ 2,400	$ 521	$ 2,400
106-3400-549-5216	COMMUNICATIONS	$ -	$ -	$ -	$ 900	$ -	
106-3400-549-5222	VEHICLE MAINTENANCE	$ -	$ -	$ 6,159	$ 5,600	$ 3,283	$ 5,600
106-3400-549-5224	FUELS	$ -	$ -	$ 6,769	$ 12,000	$ 5,503	$ 8,000
106-3400-549-5226	EQUIPMENT MAINTENANCE	$ -	$ -	$ -	$ 1,500	$ -	
106-3400-549-5261	LIABILITY INSURANCE	$ -	$ -	$ 3,265	$ 4,789	$ 3,592	$ 4,789
106-3400-549-5262	PROPERTY INSURANCE	$ -	$ -	$ 466	$ 726	$ 545	$ 726
106-3400-549-5263	VEHICLE INSURANCE	$ -	$ -	$ 744	$ 2,716	$ 2,037	$ 2,716
106-3400-549-5264	ERMA	$ -	$ -	$ 713	$ 1,497	$ 1,123	$ 1,497
106-3400-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ -	$ 317	$ 404	$ 303	$ 404
106-3400-549-5296	TRAINING & EDUCATION	$ -	$ -	$ -	$ 5,000	$ 6,987	$ 6,987
	TOTAL MAINT. & OPERATIONS	$ -	$ -	$ 25,826	$ 45,532	$ 25,503	$ 36,119
106-3400-549-5701	CAPITAL OUTLAY	$ -	$ -	$ 3,677			
106-3400-549-5715	POLICE PATROL CARS	$ -	$ -	$ -	$ 420,000	$ 384,714	$ 420,000
106-3400-549-5753	COMPUTERS-MONITORS/TABLETS	$ -	$ -	$ -	$ 69,000	$ 69,000	$ 69,000
	TOTAL CAPITAL OUTLAY	$ -	$ -	$ 3,677	$ 489,000	$ 453,714	$ 489,000
106-3400-549-5505	DEBT SERVICE TO GF	$ -	$ -	$ -	$ 50,000	$ -	$ -
	TOTAL, POLICE EXP	$ -	$ -	$ 204,735	$ 893,995	$ 663,528	$ 803,885
MEASURE E FIRE							
106-6200-549-5101	SALARIES	$ -	$ -	$ 60,200	$ 165,673	$ 166,655	$ 215,655
106-6200-549-5102	OVERTIME	$ -	$ -	$ 4,847		$ 10,841	$ 14,454
106-6200-549-5106	PARTTIME RESERVES	$ -	$ -	$ -	$ 90,000	$ 23,642	$ 67,000
106-6200-549-5121	FICA	$ -	$ -	$ 4,845	$ 12,303	$ 14,336	$ 22,729
106-6200-549-5123	PERS	$ -	$ -	$ 7,384	$ 29,919	$ 17,369	$ 38,895
106-6200-549-5125	MEDICAL	$ -	$ -	$ 9,027	$ 28,041	$ 27,470	$ 36,627
106-6200-549-5127	WORKERS COMP	$ -	$ -	$ 8,811	$ 27,633	$ 20,725	$ 27,633
106-6200-549-5129	UNIFORM ALLOWANCE	$ -	$ -	$ 5,053	$ 6,000	$ 10,080	$ 10,080
106-6200-549-5131	EAP	$ -	$ -	$ 30	$ 85	$ 64	$ 85
106-6200-549-5133	LIFE INSURANCE	$ -	$ -	$ 66	$ 108	$ 81	$ 108
	TOTAL WAGES & BENEFITS	$ -	$ -	$ 100,264	$ 359,762	$ 291,261	$ 433,266
106-6200-549-5210	DEPT TOOLS & SUPPLIES	$ -	$ -	$ -	$ 18,000	$ 14,442	$ 18,000
106-6200-549-5224	FUELS	$ -	$ -	$ -	$ -	$ -	
106-6200-549-5261	LIABILITY INSURANCE	$ -	$ -	$ 2,868	$ 8,192	$ 6,144	$ 8,192
106-6200-549-5262	PROPERTY INSURANCE	$ -	$ -	$ 409	$ 1,242	$ 932	$ 1,242
106-6200-549-5263	VEHICLE INSURANCE	$ -	$ -	$ 265	$ 2,309	$ 1,732	$ 2,309
106-6200-549-5264	ERMA	$ -	$ -	$ 626	$ 2,561	$ 1,921	$ 2,561
106-6200-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ -	$ 278	$ 690	$ 518	$ 690
106-6200-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 1,200	$ 20,000	$ 18,078	$ 20,000
106-6200-549-5296	TRAINING & EDUCATION	$ -	$ -	$ 1,885	$ 5,000	$ 5,294	$ 5,294
	TOTAL MAINT. & OPERATIONS	$ -	$ -	$ 7,532	$ 57,994	$ 49,059	$ 58,288
106-6200-549-5701	CAPITAL OUTLAY-NEW ENGINE	$ -	$ -	$ 591,320	$ -	$ 911	$ 911
106-6200-549-5710	RADIOS AND EQUIPMENT	$ -	$ -	$ -	$ 32,000	$ 30,787	$ 30,787
106-6200-549-5711	SCBA REFILLING STATION	$ -	$ -	$ -	$ 15,000	$ -	
106-6200-549-5712	PROTECTIVE CLOTHING	$ -	$ -	$ 8,126	$ 15,000	$ 9,908	$ 9,908
106-6200-549-5713	FE SIMULATOR (TRAINING PROP)	$ -	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ -	$ -	$ 599,445	$ 62,000	$ 41,606	$ 41,606
106-6200-549-5505	DEBT SERVICE TO GF	$ -	$ -	$ -	$ 50,000	$ -	$ 50,000
	TOTAL, FIRE/EMS EXP	$ -	$ -	$ 707,241	$ 529,756	$ 381,926	$ 583,160
	TOTAL, MEASURE E EXPENSES	$ -	$ -	$ 911,976	$ 1,423,751	$ 1,045,454	$ 1,387,045
	Revenues	$ -	$ -	$ 1,144,067	$ 1,532,964	$ 1,104,101	$ 1,576,795
	Expenses	$ -	$ -	$ 911,976	$ 1,423,751	$ 1,045,454	$ 1,387,045
		$ -	$ -	$ 232,091	$ 109,213	$ 58,646	$ 189,750

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUAL	FY 17/18 ACTUALS	FY 18/19 ACTUAL	FY 19/20 BUDGET	FY 19/20 AS OF 4/8/20	PROJECTED YEAR END
WATER							
318-0000-435-0101	WATER SALES	$ 2,022,817	$ 2,106,169	$ 2,211,676	$ 2,116,000	$ 1,714,315	$ 2,285,753
318-0000-435-0108	METER PROJECT	$ -	$ -	$ -	$ 210,000	$ 154,751	$ 206,334
318-0000-435-0201	PENALTY CHARGES	$ 54,613	$ 64,870	$ 56,123	$ 66,000	$ 36,638	$ 48,851
	TOTAL CHARGES FOR SERVICES	$ 2,077,430	$ 2,171,040	$ 2,267,799	$ 2,392,000	$ 1,905,703	$ 2,540,938
318-0000-451-0101	INTEREST	$ 6,754	$ 24,500	$ 79,703	$ -	$ -	$ -
318-0000-451-0402	WATER MAINS	$ -	$ -	$ -	$ -	$ -	$ -
318-0000-451-0403	FIRE HYDRANTS	$ -	$ -	$ -	$ -	$ -	$ -
318-0000-451-0404	WATER FACILITIES	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL INTEREST	$ 6,754	$ 24,500	$ 79,703	$ -	$ -	$ -
318-0000-462-0100	MISCELLANEOUS	$ 4,196	$ 560	$ 436	$ -	$ 465	$ 465
318-0000-462-0101	WATER METERS	$ 4,523	$ 1,330	$ -	$ -	$ -	$ -
318-0000-462-0104	TCP TREATMENT	$ -	$ 5,000,000	$ -	$ -	$ -	$ -
	TOTAL OTHER REVENUE	$ 8,719	$ 5,001,890	$ 436	$ -	$ 465	$ 465
	TOTAL, WATER	$ 2,092,903	$ 7,197,429	$ 2,347,938	$ 2,392,000	$ 1,906,168	$ 2,541,403
SOLID WASTE							
319-0000-422-0201	RECYCLING BEV CONT	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ -	$ 5,000
	TOTAL FED/STATE GRANTS	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ -	$ 5,000
319-0000-435-0102	REFUSE CHARGES	$ 1,503,627	$ 1,523,937	$ 1,485,370	$ 1,538,887	$ 1,160,892	$ 1,547,856
319-0000-435-0103	RECYCLING CHARGES	$ 198,136	$ 203,836	$ 198,154	$ 200,000	$ 151,110	$ 201,480
319-0000-435-0104	STREET SWEEPING CHARGES	$ 136,678	$ 137,043	$ 134,393	$ 139,500	$ 105,665	$ 140,887
319-0000-435-0202	REFUSE PENALTY	$ 28,289	$ 31,600	$ 28,789	$ 38,500	$ 18,208	$ 24,277
319-0000-435-0203	RECYCLING PENALTY	$ 3,017	$ 3,829	$ 3,432	$ 4,500	$ 2,051	$ 2,735
319-0000-435-0204	STREET SWEEPING PENALTY	$ 2,457	$ 2,863	$ 2,788	$ 3,800	$ 1,621	$ 2,161
319-0000-435-0301	PM 10 CREDITS	$ 2,717	$ 1,572	$ 544	$ 1,500	$ -	$ -
	TOTAL CHARGES FOR SERVICES	$ 1,874,921	$ 1,904,680	$ 1,853,469	$ 1,926,687	$ 1,439,547	$ 1,919,396
319-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL, SOLID WASTE	$ 1,879,921	$ 1,909,680	$ 1,858,469	$ 1,931,687	$ 1,439,547	$ 1,924,396
FIRE/AMBULANCE							
320-0000-422-0302	HOMELAND SECURITY	$ 3,711	$ -	$ -	$ -	$ -	$ -
320-0000-422-0303	FEMA GRANT	$ 168,394	$ 16,426	$ -	$ -	$ -	$ -
320-0000-422-0308	OES GRANTS	$ 72,051	$ 114,112	$ -	$ -	$ -	$ -
320-0000-422-0309	SAFER GRANT	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL FED/STATE GRANTS	$ 244,156	$ 130,538	$ -	$ -	$ -	$ -
320-0000-435-0105	AMBULANCE CHARGES	$ 2,561,520	$ 2,373,456	$ 2,493,356	$ 2,998,822	$ 1,482,488	$ 2,866,995
320-0000-435-0106	FIRE MED	$ 20,114	$ 18,095	$ 17,270	$ 18,000	$ 16,830	$ 16,830
320-0000-435-0107	GEMT	$ 37,268	$ 54,029	$ 34,426	$ 35,000	$ -	$ -
320-0000-435-0109	IGT	$ 1,185,785	$ 1,392,513	$ 1,070,678	$ 900,000	$ -	$ 982,000
	TOTAL CHARGES FOR SERVICES	$ 3,804,687	$ 3,838,092	$ 3,615,730	$ 3,951,822	$ 1,499,318	$ 3,865,825
320-0000-460-0101	HOSPITAL DIST CONTRIBS	$ -	$ 249,999	$ 126,505	$ -	$ -	
320-0000-460-0102	COVID 19	$ -	$ -	$ -	$ -	$ 2,668	$ 15,000
320-0000-462-0100	MISCELLANEOUS	$ (5,379)	$ 627	$ 6,537	$ 23,000	$ 21,819	$ 21,819
320-0000-462-0210	FROM OTHER AGENCIES	$ -	$ 572	$ 858	$ 4,000	$ 3,691	$ 3,691
	TOTAL OTHER REVENUE	$ (5,379)	$ 251,199	$ 133,900	$ 27,000	$ 28,178	$ 40,510
320-0000-471-0101	FROM OTHER FUNDS	$ 177,622	$ 185,788	$ 121,274	$ 190,988	$ 143,241	$ 190,988
320-0000-471-0110	FROM GENERAL FUND	$ 365,000	$ 161,000	$ 350,000	$ 500,000	$ 375,000	$ 500,000
320-0000-471-0111	FROM IMPACT FEE	$ -	$ -	$ -	$ -	$ -	
320-0000-480-0101	CAPITAL CONTRIBUTION	$ -	$ -	$ 591,320	$ -	$ -	
	TOTAL TRANSFERS IN	$ 542,623	$ 346,788	$ 1,062,594	$ 690,988	$ 518,241	$ 690,988
	TOTAL, FIRE/AMBULANCE	$ 4,586,086	$ 4,566,618	$ 4,812,224	$ 4,669,810	$ 2,045,737	$ 4,597,323
	TOTAL FED/STATE GRANTS	$ 249,156	$ 135,538	$ 5,000	$ 5,000	$ -	$ 5,000
	TOTAL CHARGES FOR SERVICES	$ 7,757,038	$ 7,913,812	$ 7,736,997	$ 8,270,509	$ 4,844,568	$ 8,326,159
	TOTAL INTEREST	$ 6,754	$ 24,500	$ 79,703	$ -	$ -	$ -
	TOTAL OTHER REVENUE	$ 3,341	$ 5,253,089	$ 134,336	$ 27,000	$ 28,643	$ 40,975
	TOTAL TRANSFERS IN	$ 542,623	$ 346,788	$ 1,062,594	$ 690,988	$ 518,241	$ 690,988
	TOTAL, ENTERPRISE FUNDS	$ 8,558,911	$ 13,673,727	$ 9,018,630	$ 8,993,497	$ 5,391,452	$ 9,063,121
	Revenues	$ 8,558,911	$ 13,673,727	$ 9,018,630	$ 8,993,497	$ 5,391,452	$ 9,063,121
	Expenses	$ 8,274,545	$ 8,784,037	$ 8,608,651	$ 14,750,564	$ 6,319,976	$ 10,560,672
		$ 284,365	$ 4,889,690	$ 409,979	$ (5,757,068)	$ (928,524)	$ (1,497,551)

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	FY 19/20 AS OF 04/8/20	PROJECTED YEAR END
WATER							
318-5100-549-5101	SALARIES	$ 308,712	$ 333,704	$ 358,549	$ 354,401	$ 274,632	$ 363,657
318-5100-549-5102	OVERTIME	$ 19,624	$ 4,083	$ 3,029	$ 4,000	$ 3,168	$ 4,224
318-5100-549-5104	PARTTIME	$ -	$ -	$ -	$ -	$ -	$ -
318-5100-549-5121	FICA	$ 23,611	$ 24,798	$ 27,068	$ 26,251	$ 20,716	$ 27,820
318-5100-549-5123	PERS	$ 51,212	$ 87,262	$ 59,528	$ 75,299	$ 22,037	$ 74,500
318-5100-549-5125	MEDICAL	$ 56,964	$ 64,447	$ 66,212	$ 69,359	$ 63,670	$ 84,894
318-5100-549-5127	WORKERS COMP	$ 27,621	$ 19,832	$ 16,256	$ 17,279	$ 12,959	$ 17,279
318-5100-549-5131	EAP	$ 2,187	$ 143	$ 195	$ 212	$ 159	$ 212
318-5100-549-5133	LIFE INSURANCE	$ -	$ 170	$ 422	$ 273	$ 205	$ 273
	TOTAL WAGES & BENEFITS	$ 489,932	$ 534,440	$ 531,259	$ 547,074	$ 397,546	$ 572,858
318-5100-549-5201	OFFICE SUPPLIES/POSTAGE	$ 51,165	$ 29,695	$ 30,786	$ 35,000	$ 22,743	$ 30,324
318-5100-549-5210	DEPT TOOLS & SUPPLIES	$ 21,861	$ 9,632	$ 7,318	$ 10,000	$ 9,291	$ 12,388
318-5100-549-5216	COMMUNICATIONS	$ 650	$ 4,048	$ 3,264	$ 4,000	$ 7,044	$ 9,393
318-5100-549-5218	UTILITIES	$ 229,480	$ 266,236	$ 265,584	$ 250,000	$ 178,802	$ 238,403
318-5100-549-5222	VEHICLE MAINTENANCE	$ 1,634	$ 2,149	$ 2,526	$ 3,500	$ 6,497	$ 8,662
318-5100-549-5223	WATER SYSTEM MAINT	$ 86,567	$ 72,209	$ 68,100	$ 100,000	$ 76,231	$ 101,642
318-5100-549-5224	FUELS	$ 11,007	$ 12,619	$ 14,322	$ 14,500	$ 10,030	$ 13,374
318-5100-549-5261	LIABILITY INSURANCE	$ -	$ 16,200	$ 18,316	$ 20,426	$ 15,320	$ 20,426
318-5100-549-5262	PROPERTY INSURANCE	$ -	$ 2,010	$ 2,614	$ 3,095	$ 2,321	$ 3,095
318-5100-549-5263	VEHICLE INSURANCE	$ -	$ 518	$ 1,881	$ 4,618	$ 3,463	$ 4,618
318-5100-549-5264	ERMA	$ -	$ 2,847	$ 4,000	$ 6,384	$ 4,788	$ 6,384
318-5100-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 1,482	$ 1,777	$ 1,721	$ 1,291	$ 1,721
318-5100-549-5270	PROFESSIONAL SERVICES	$ 47,220	$ 198,735	$ 231,423	$ 100,000	$ 74,648	$ 110,280
318-5100-549-5273	SGMA FEES	$ -	$ 58,043	$ -	$ -	$ 47,311	$ 47,311
318-5100-549-5280	GROUNDWATER RECHARGE FEE	$ 619	$ 8,539	$ 8,539	$ 250,000	$ -	$ 250,000
318-5100-549-5291	CONF/MEETINGS/TRAVEL	$ 2,102	$ 653	$ 2,578	$ 3,000	$ 3,098	$ 3,098
318-5100-549-5294	AUDIT	$ 23,300	$ 20,384	$ 25,600	$ 27,285	$ 21,126	$ 21,126
318-5100-549-5301	DEPRECIATION	$ 461,766	$ 307,148	$ 421,492	$ 315,000	$ -	$ 315,000
318-5100-549-5501	TRANSFER OUT-OVERHEAD	$ 320,000	$ 300,000	$ 300,000	$ 320,000	$ 240,000	$ 320,000
	TOTAL MAINTENANCE & OPERATIONS	$ 1,257,373	$ 1,313,148	$ 1,410,122	$ 1,468,529	$ 724,004	$ 1,517,243
318-5100-549-5601	WATER IMP BOND PYMNTS 1991	$ 19,643	$ 16,605	$ 13,365	$ 9,923	$ 4,050	$ 9,923
318-5100-549-5602	SAFE DRINK WATER BOND 1992	$ 14,615	$ 12,838	$ 10,863	$ 8,690	$ 3,753	$ 8,690
318-5100-549-5605	CIEDB WATER IMP LOAN	$ 71,586	$ 62,057	$ 65,441	$ 57,515	$ -	$ 57,515
318-5100-549-5606	CAPITAL LEASE-WATER METERS	$ 26,319	$ 22,406	$ 36,042	$ 17,682	$ -	$ 17,682
	TOTAL DEBT SERVICE	$ 132,163	$ 113,904	$ 125,711	$ 93,810	$ 7,803	$ 93,810
318-5100-549-5701	CAPITAL OUTLAY	$ 45,167	$ -	$ -	$ -	$ -	$ -
318-5100-549-5702	WATER METERS	$ -	$ -	$ 44,031	$ 50,000	$ 534	$ 50,000
318-5100-549-5703	SCADA SYSTEM UPGRADE	$ -	$ -	$ -	$ 40,000	$ -	
318-5100-549-5708	COMPUTER REPLACEMENTS	$ -	$ -	$ 108	$ 3,000	$ -	$ 3,000
318-5100-549-5719	FORD F-150 TRUCK	$ -	$ -	$ -	$ 32,000	$ 32,073	$ 32,073
318-5100-549-5720	SYSTEM MAINTENANCE	$ -	$ -	$ -	$ 60,000	$ -	$ 60,000
318-5100-549-5737	2" LINE FROM NAPA TO DRAPER	$ -	$ -	$ -	$ -	$ -	$ -
318-5100-549-5769	UPDATE IT-NETWORK SWITCHES	$ -	$ -	$ 791	$ -	$ -	$ -
318-5100-549-5770	EXPLORE OFFICE SPACE	$ -	$ -	$ -	$ -	$ -	$ -
318-5100-549-5771	CHLORINATION EQUIPMENT	$ -	$ -	$ -	$ 650,000	$ -	$ 412,000
318-5100-549-5772	WELL #12 PIPELINES	$ -	$ -	$ -	$ -	$ 30,400	
318-5100-549-5773	WELL #13 TREATMENT FACILITY	$ -	$ -	$ -	$ 2,500,000	$ 226,212	$ 237,500
318-5100-549-5774	WELL #12 TREATMENT FACILITY	$ -	$ -	$ -	$ 2,500,000	$ 617,197	$ 725,000
	TOTAL CAPITAL OUTLAY	$ 45,167	$ -	$ 44,930	$ 5,835,000	$ 906,415	$ 1,519,573
318-5100-549-5505	TRANSFER TO OTHER FUNDS	$ 159,622	$ 167,788	$ 121,274	$ 190,988	$ 143,241	$ 190,988
	TOTAL, WATER	$ 2,084,256	$ 2,129,280	$ 2,233,295	$ 8,135,401	$ 2,179,008	$ 3,894,473
SOLID WASTE							
319-9100-549-5101	SALARIES	$ 125,347	$ 130,090	$ 142,665	$ 151,918	$ 111,738	$ 151,918
319-9100-549-5102	OVERTIME	$ -	$ -	$ -	$ -	$ 44	$ 44
319-9100-549-5121	FICA	$ 9,069	$ 9,510	$ 10,937	$ 11,333	$ 8,344	$ 11,333
319-9100-549-5123	PERS	$ 74,871	$ 41,921	$ 30,852	$ 23,091	$ 9,619	$ 23,091
319-9100-549-5125	MEDICAL	$ 18,117	$ 17,780	$ 21,332	$ 23,091	$ 21,713	$ 28,950
319-9100-549-5127	WORKERS COMP	$ 11,130	$ 1,413	$ 1,159	$ 1,495	$ 1,145	$ 1,495
319-9100-549-5131	EAP	$ 885	$ 166	$ 181	$ 198	$ 149	$ 198
319-9100-549-5133	LIFE INSURANCE	$ -	$ 138	$ 393	$ 95	$ 71	$ 95
	TOTAL WAGES & BENEFITS	$ 239,419	$ 201,017	$ 207,519	$ 211,221	$ 152,822	$ 217,124
319-9100-549-5201	OFFICE SUPPLIES/POSTAGE	$ 35,075	$ 25,306	$ 25,253	$ 24,000	$ 18,932	$ 24,000

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	FY 19/20 AS OF 04/8/20	PROJECTED YEAR END
319-9100-549-5210	DEPT TOOLS & SUPPLIES	$ 2,715	$ 2,373	$ 2,964	$ 3,500	$ 1,980	$ 3,500
319-9100-549-5216	COMMUNICATIONS	$ 32	$ 43	$ 1,187	$ 2,000	$ 2,350	$ 3,133
319-9100-549-5218	UTILITIES	$ 1,756	$ 1,860	$ 1,885	$ 1,800	$ 1,552	$ 2,069
319-9100-549-5261	LIABILITY INSURANCE	$ -	$ 18,790	$ 17,046	$ 18,833	$ 14,125	$ 18,833
319-9100-549-5262	PROPERTY INSURANCE	$ -	$ 2,332	$ 2,432	$ 2,855	$ 2,141	$ 2,855
319-9100-549-5264	ERMA	$ -	$ 3,303	$ 3,722	$ 5,888	$ 4,416	$ 5,888
319-9100-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 1,718	$ 1,653	$ 1,587	$ 1,190	$ 1,587
319-9100-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 1,320	$ -	$ 1,368	$ 1,824
319-9100-549-5271	PROF SERV-REFUSE	$ 1,161,953	$ 1,190,165	$ 1,215,764	$ 1,201,155	$ 844,635	$ 1,266,953
319-9100-549-5272	PROF SERV-ST SWEEPING	$ 151,055	$ 158,600	$ 166,525	$ 160,000	$ 127,110	$ 169,480
319-9100-549-5285	FRANCHISE FEES	$ 58,346	$ 62,717	$ 81,435	$ 78,000	$ 61,325	$ 81,767
319-9100-549-5291	CONF/MEETINGS/TRAVEL	$ -	$ -	$ -	$ -	$ -	$ -
319-9100-549-5294	AUDIT	$ 5,125	$ 11,232	$ 13,750	$ 15,000	$ 15,902	$ 15,902
319-9100-549-5301	DEPRECIATION	$ 4,834	$ 4,834	$ 4,318	$ 4,834	$ -	$ -
319-9100-549-5501	TRANSFER OUT-OVERHEAD	$ 280,000	$ 240,000	$ 240,000	$ 200,000	$ 150,000	$ 200,000
	TOTAL MAINTENANCE & OPERATIONS	$ 1,700,892	$ 1,723,273	$ 1,779,254	$ 1,719,452	$ 1,247,027	$ 1,797,791
319-9100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL, SOLID WASTE	$ 1,940,311	$ 1,924,290	$ 1,986,772	$ 1,930,673	$ 1,399,849	$ 2,014,915
AMBULANCE							
320-6100-539-5101	SALARIES/FT	$ 502,545	$ 463,467	$ 586,299	$ 504,022	$ 487,008	$ 649,343
320-6100-539-5102	OVERTIME/FT	$ 72,528	$ 86,393	$ 40,023	$ 55,000	$ 40,787	$ 54,383
320-6100-539-5104	PART TIME/RESERVES	$ -	$ -	$ -	$ -	$ -	$ -
320-6100-539-5105	RESERVE OFFICERS	$ 25,141	$ 73,397	$ 31,865	$ 30,000	$ 28,168	$ 3,500
320-6100-539-5121	FICA	$ 44,448	$ 46,715	$ 47,491	$ 37,869	$ 43,348	$ 49,675
320-6100-539-5123	PERS	$ (145,130)	$ 190,051	$ 187,928	$ 145,889	$ 58,306	188,197
320-6100-539-5125	MEDICAL	$ 47,860	$ 50,381	$ 67,176	$ 75,953	$ 53,929	$ 75,953
320-6100-539-5127	WORKERS COMP	$ 42,040	$ 77,400	$ 76,129	$ 67,747	$ 50,810	$ 67,747
320-6100-539-5129	UNIFORM ALLOWANCE	$ 6,641	$ 6,480	$ 9,319	$ 7,920	$ 6,588	$ 6,600
320-6100-539-5131	EAP	$ 3,499	$ 346	$ 319	$ 269	$ 202	$ 269
320-6100-549-5133	LIFE INSURANCE	$ -	$ 328	$ 692	$ 285	$ 214	$ 285
	TOTAL WAGES & BENEFITS	$ 599,571	$ 994,958	$ 1,047,242	$ 924,954	$ 769,359	$ 1,095,952
320-6100-539-5201	OFFICE SUPPLIES/POSTAGE	$ 1,576	$ 1,236	$ 1,817	$ 2,200	$ 6,504	$ 2,000
320-6100-539-5204	SPEC DEPT/LAUNDRY	$ 5,281	$ 5,584	$ 6,180	$ 5,500	$ 4,889	$ 5,500
320-6100-539-5210	DEPT TOOLS & SUPPLIES	$ 24,951	$ 21,044	$ 32,625	$ 20,000	$ 24,445	$ 28,000
320-6100-539-5211	PRINTING & ADVERTISING	$ -	$ -	$ -	$ -	$ -	$ -
320-6100-539-5216	COMMUNICATIONS	$ 6,035	$ 5,119	$ 10,076	$ 8,350	$ 7,526	$ 8,350
320-6100-539-5222	VEHICLE MAINTENANCE	$ 11,422	$ 3,227	$ 9,116	$ 12,000	$ 12,673	$ 13,500
320-6100-539-5224	FUELS	$ 14,676	$ 18,763	$ 23,755	$ 21,000	$ 18,213	$ 26,000
320-6100-539-5225	OFFICE EQUIP MAINT	$ -	$ 43	$ 281	$ 500	$ 146	$ 146
320-6100-539-5226	EQUIPMENT MAINTENANCE	$ 11,103	$ 7,825	$ 8,534	$ 8,000	$ 5,353	$ 9,000
320-6100-539-5250	A/R WRITE OFF	$ 1,953,361	$ 1,768,073	$ 1,729,022	$ 2,295,440	$ 735,110	$ 2,000,000
320-6100-549-5261	LIABILITY INSURANCE	$ -	$ 31,305	$ 30,008	$ 25,973	$ 19,480	$ 25,973
320-6100-549-5262	PROPERTY INSURANCE	$ -	$ 4,852	$ 4,281	$ 3,936	$ 2,952	$ 3,936
320-6100-549-5263	VEHICLE INSURANCE	$ -	$ 5,012	$ 1,063	$ 3,023	$ 2,267	$ 3,023
320-6100-549-5264	ERMA	$ -	$ 6,873	$ 6,554	$ 8,119	$ 6,089	$ 8,119
320-6100-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 3,578	$ 2,911	$ 2,189	$ 1,642	$ 2,189
320-6100-539-5270	PROFESSIONAL SERVICES	$ 111,757	$ 182,842	$ 73,263	$ 18,000	$ 42,780	$ 38,737
320-6100-539-5291	CONF/MEETINGS/TRAVEL	$ 2,712	$ 2,432	$ 6,108	$ 5,000	$ 785	$ 4,500
320-6100-539-5292	MEMBERSHIPDUES	$ -	$ -	$ -	$ -	$ 143	$ 300
320-6100-539-5296	TRAINING & EDUCATION	$ 5,728	$ 6,981	$ 2,999	$ 8,000	$ 6,376	$ 7,500
320-6100-539-5298	GEMT QUALITY ASSURANCE FEE	$ -	$ -	$ 19,301	$ 23,000	$ 73,445	$ 36,000
320-6100-539-5299	IGT EXPENSE	$ 703,440	$ 861,579	$ 539,271	$ 500,000	$ 491,800	$ 491,800
320-6100-539-5301	DEPRECIATION	$ 135,674	$ 150,310	$ 192,125	$ 150,310	$ -	$ 150,310
320-6100-539-5340	MISCELLANEOUS EXPENSE	$ -	$ -	$ -	$ -	$ 1,022	$ 1,022
320-6100-539-5341	COVID-19	$ -	$ -	$ -	$ -	$ 2,127	$ 2,127
320-6100-539-5501	TRANSFER OUT-OVERHEAD	$ 68,000	$ -	$ -	$ -	$ -	$ -
	TOTAL MAINTENANCE & OPERATIONS	$ 3,055,715	$ 3,086,676	$ 2,699,289	$ 3,120,541	$ 1,465,767	$ 2,868,032
320-6100-539-5614	FIRE STATION BOND PMTS	$ 73,038	$ 70,782	$ 68,438	$ 65,988	$ -	$ 65,988
	TOTAL DEBT SERVICE	$ 73,038	$ 70,782	$ 68,438	$ 65,988	$ -	$ 65,988
320-6100-539-5701	CAPITAL OUTLAY	$ 68,073	$ 6,126	$ 66,500	$ -	$ -	$ -
320-6100-539-5722	IPADS	$ -	$ (0)	$ (0)	$ -	$ -	$ -
320-6100-539-5723	NEW AMBULANCE	$ -	$ (0)	$ 4,568	$ -	$ -	$ -
	TOTAL CAPITAL OUTLAY	$ 68,073	$ 6,126	$ 71,068	$ -	$ -	$ -
320-6100-539-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	FY 19/20 AS OF 04/8/20	PROJECTED YEAR END
	TOTAL, AMBULANCE	$ 3,796,397	$ 4,158,542	$ 3,886,037	$ 4,111,483	$ 2,235,126	$ 4,029,972
FIRE							
320-6200-539-5101	SALARIES/FT	$ 222,556	$ 225,676	$ 214,380	$ 196,009	$ 189,389	$ 252,519
320-6200-539-5102	OVERTIME/FT	$ 17,107	$ 47,228	$ 15,565	$ 30,000	$ 15,862	$ 30,000
320-6200-539-5105	RESERVE OFFICERS	$ 9,998	$ 28,607	$ 12,392	$ 20,000	$ 10,954	$ 3,500
320-6200-539-5121	FICA	$ 20,303	$ 22,969	$ 18,469	$ 14,727	$ 16,848	$ 19,318
320-6200-539-5123	PERS	$ 50,107	$ 55,394	$ 54,021	$ 55,367	$ 22,674	$ 71,423
320-6200-539-5125	MEDICAL	$ 23,258	$ 25,544	$ 26,126	$ 29,537	$ 20,972	$ 29,537
320-6200-539-5127	WORKERS COMP	$ 16,350	$ 30,100	$ 29,606	$ 26,346	$ 19,760	$ 26,346
320-6200-539-5129	UNIFORM ALLOWANCE	$ 2,681	$ 2,520	$ 5,207	$ 4,000	$ 3,340	$ 3,800
320-6200-539-5131	EAP	$ 1,297	$ 44	$ 46	$ 42	$ 32	$ 42
320-6200-549-5133	LIFE INSURANCE	$ -	$ 120	$ 101	$ 141	$ 106	$ 141
	TOTAL WAGES & BENEFITS	$ 363,658	$ 438,202	$ 375,914	$ 376,169	$ 299,937	$ 436,626
320-6200-539-5201	OFFICE SUPPLIES/POSTAGE	$ 1,063	$ 1,228	$ 1,271	$ 5,000	$ 4,467	$ 4,800
320-6200-539-5205	PERSONNEL/MEDICAL	$ 150	$ 2,739	$ 576	$ 3,000	$ 3,578	$ 3,600
320-6200-539-5210	DEPT TOOLS & SUPPLIES	$ 16,292	$ 16,273	$ 10,658	$ 18,000	$ 12,550	$ 17,950
320-6200-539-5211	RESERVE UNIFORMS	$ 3,240	$ 6,034	$ 1,525	$ 6,200	$ 5,101	$ 6,150
320-6200-539-5212	SAFETY PERS PROTEC EQUIP	$ -	$ -	$ -	$ -	$ -	$ -
320-6200-539-5216	COMMUNICATIONS	$ 12,420	$ 11,819	$ 12,643	$ 12,500	$ 9,391	$ 12,200
320-6200-539-5218	UTILITIES	$ 23,587	$ 25,644	$ 26,229	$ 22,000	$ 21,368	$ 28,000
320-6200-539-5222	VEHICLE MAINTENANCE	$ -	$ 27,549	$ 16,530	$ 13,000	$ 10,082	$ 13,000
320-6200-539-5224	FUELS	$ 6,483	$ 7,415	$ 11,108	$ 9,500	$ 10,585	$ 14,000
320-6200-539-5226	EQUIPMENT MAINTENANCE	$ 16,956	$ 7,748	$ 17,296	$ 8,000	$ 5,938	$ 7,500
320-6200-539-5261	LIABILITY INSURANCE	$ -	$ 3,820	$ 4,410	$ 4,062	$ 3,047	$ 4,062
320-6200-539-5262	PROPERTY INSURANCE	$ -	$ 623	$ 629	$ 616	$ 462	$ 616
320-6200-539-5263	VEHICLE INSURANCE	$ -	$ 5,372	$ 2,119	$ 5,443	$ 4,082	$ 5,443
320-6200-539-5264	ERMA	$ -	$ 882	$ 964	$ 1,270	$ 952	$ 1,270
320-6200-539-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 459	$ 428	$ 343	$ 257	$ 343
320-6200-539-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 6,719	$ 6,000	$ 25,004	$ 25,004
320-6200-539-5291	CONF/MEETINGS/TRAVEL	$ 1,497	$ 2,459	$ 2,024	$ 4,000	$ 2,544	$ 3,600
320-6200-539-5292	MEMBERSHIPS/DUES	$ 2,149	$ 1,983	$ 2,078	$ 3,000	$ 2,139	$ 2,950
320-6200-539-5296	TRAINING & EDUCATION	$ 3,065	$ 4,880	$ 6,031	$ 6,000	$ 15,636	$ 6,031
320-6200-539-5324	FIRE PREVENTION	$ 596	$ 845	$ -	$ 2,500	$ 621	$ 2,400
320-6200-539-5340	MISCELLANEOUS EXPENSE	$ -	$ -	$ -	$ -	$ 1,022	
320-6200-539-5341	COVID-19	$ -	$ -	$ -	$ -	$ 1,149	
	TOTAL MAINTENANCE & OPERATIONS	$ 87,499	$ 127,771	$ 123,239	$ 130,434	$ 139,977	$ 158,919
320-6200-539-5701	CAPITAL OUTLAY	$ 2,424	$ -	$ -	$ -	$ -	$ -
320-6200-539-5724	COMPUTERS & MONITORS	$ -	$ -	$ -	$ -	$ -	$ -
320-6200-539-5725	WILDLAND TURNOUTS	$ -	$ 3,878	$ -	$ -	$ -	$ -
320-6200-539-5726	TURNOUT EXTRACTORS	$ -	$ -	$ -	$ -	$ -	$ -
320-6200-539-5727	FIRE STATION #1/#2 FURNITURE	$ -	$ 2,074	$ 3,395	$ 11,000	$ 10,767	$ 10,767
320-6200-539-5767	POWER SAWS	$ -	$ -	$ -	$ -	$ -	$ -
320-6200-539-5768	FD CHIEF'S VEHICLE REPLACEMT	$ -	$ -	$ -	$ 55,404	$ 55,312	$ 15,000
	TOTAL CAPITAL OUTLAY	$ 2,424	$ 5,952	$ 3,395	$ 66,404	$ 66,079	$ 25,767
	TOTAL, FIRE	$ 453,581	$ 571,925	$ 502,547	$ 573,007	$ 505,993	$ 621,312
	TOTAL WAGES & BENEFITS	$ 1,692,579	$ 2,168,617	$ 2,161,934	$ 2,059,418	$ 1,619,664	$ 2,322,560
	TOTAL MAINTENANCE & OPERATIONS	$ 6,101,480	$ 6,250,868	$ 6,011,903	$ 6,438,956	$ 3,576,775	$ 6,341,986
	TOTAL DEBT SERVICE	$ 205,200	$ 184,686	$ 194,149	$ 159,798	$ 7,803	$ 159,798
	TOTAL CAPITAL OUTLAY	$ 115,664	$ 12,077	$ 119,392	$ 5,901,404	$ 972,494	$ 1,545,340
	TOTAL TRANSFERS OUT	$ 159,622	$ 167,788	$ 121,274	$ 190,988	$ 143,241	$ 190,988
	TOTAL, ALL ENTERPRISE FUNDS	$ 8,274,545	$ 8,784,037	$ 8,608,651	$ 14,750,564	$ 6,319,976	$ 10,560,672
	Revenues	$ 8,558,911	$ 13,673,727	$ 9,018,630	$ 9,018,630	$ 5,391,452	$ 9,063,121
	Expenses	$ 8,274,545	$ 8,784,037	$ 8,608,651	$ 14,750,564	$ 6,319,976	$ 10,560,672
		$ 284,365	$ 4,889,690	$ 409,979	$ (5,731,934)	$ (928,524)	$ (1,497,551)

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	AS of 4/8/2020	PROJECTED YEAR END
GAS TAX							
102-0000-403-0601	2105	$ 67,995	$ 66,954	$ 66,536	$ 68,822	$ 51,224	$ 61,940
102-0000-403-0602	2106	$ 38,881	$ 39,179	$ 41,244	$ 38,533	$ 29,374	$ 34,680
102-0000-403-0603	2107	$ 86,206	$ 87,137	$ 85,505	$ 89,887	$ 63,070	$ 80,898
102-0000-403-0604	2107.5	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 2,700
102-0000-403-0605	2103	$ 32,298	$ 48,047	$ 41,398	$ 106,730	$ 74,650	$ 96,057
102-0000-404-0600	TRAFFIC CONG.RELIEF SB1	$ -	$ 14,026	$ 13,975	$ 13,975	$ 13,931	$ 13,931
102-0000-404-0606	ROAD MAINT & REHAB SB1	$ -	$ 72,295	$ 223,416	$ 203,661	$ 153,361	$ 203,661
	SUB-TOTAL, TAXES	$ 228,380	$ 330,638	$ 475,074	$ 524,608	$ 388,610	$ 493,867
102-0000-451-0100	MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -
102-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL, GAS TAX	$ 228,380	$ 330,638	$ 475,074	$ 524,608	$ 388,610	$ 493,867
LTF 3							
103-0000-403-0701	ARTICLE 3	$ -	$ 8,647	$ 8,820	$ 9,333	$ 9,333	$ 9,333
103-0000-451-0101	INTEREST	$ 96	$ 373	$ 484	$ -	$ -	
103-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	
	TOTAL, LTF 3	$ 96	$ 9,020	$ 9,304	$ 9,333	$ 9,333	$ 9,333
LTF 8							
104-0000-403-0702	ARTICLE 8	$ 420,166	$ 412,076	$ 374,975	$ 421,426	$ 382,944	$ 379,283
104-0000-423-0607	STREET GRANTS	$ 244,431	$ -	$ -	$ -	$ -	
104-0000-451-0101	INTEREST	$ 6,142	$ 17,932	$ 20,185	$ -	$ -	
104-0000-471-0101	FROM OTHER FUNDS	$ -	$ 75,000	$ -	$ -	$ -	
	TOTAL, LTF 8	$ 670,739	$ 505,008	$ 395,160	$ 421,426	$ 382,944	$ 379,283
MEASURE C							
105-0000-403-0800	MEASURE C	$ -	$ -	$ -	$ -	$ -	
105-0000-403-0801	STREET MAINTENANCE	$ 158,472	$ 168,113	$ 163,351	$ 180,000	$ 139,152	$ 162,000
105-0000-403-0802	ADA COMPLIANCE	$ 5,317	$ 5,632	$ 5,434	$ 6,300	$ 4,760	$ 5,670
105-0000-403-0803	FLEXIBLE FUNDING	$ 185,742	$ 197,696	$ 195,934	$ 210,000	$ 162,465	$ 189,000
	SUB-TOTAL, TAXES	$ 349,531	$ 371,440	$ 364,719	$ 396,300	$ 306,377	$ 356,670
105-0000-451-0101	INTEREST	$ 716	$ 1,004	$ 11	$ -	$ -	$ -
	TOTAL, MEASURE C	$ 350,247	$ 372,445	$ 364,730	$ 396,300	$ 306,377	$ 356,670
	TOTAL TAXES	$ 1,242,508	$ 1,122,802	$ 1,223,588	$ 1,351,667	$ 1,087,264	$ 1,239,153
	TOTAL MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL INTEREST	$ 6,954	$ 19,309	$ 20,680	$ -	$ -	$ -
	TOTAL FROM OTHER FUNDS	$ -	$ 75,000	$ -	$ -	$ -	$ -
		$ 1,249,462	$ 1,217,111	$ 1,244,268	$ 1,351,667	$ 1,087,264	$ 1,239,153
	Revenues	$ 1,249,462	$ 1,217,111	$ 1,244,268	$ 1,351,667	$ 1,087,264	$ 1,239,153
	Expenses	$ 1,781,303	$ 897,664	$ 1,734,565	$ 1,556,341	$ 859,336	$ 1,248,343
		$ (531,841)	$ 319,446	$ (490,297)	$ (204,674)	$ 227,928	$ (9,190)

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUAL	FY 19/20 BUDGET	AS of 4/8/2020	PROJECTED YEAR END
GAS TAX							
102-9100-549-5101	SALARIES	$ 114,169	$ 128,996	$ 126,363	$ 123,768	$ 100,176	$ 133,568
102-9100-549-5102	OVERTIME	$ 9,755	$ 141	$ 41	$ -	$ 12	$ 12
102-9100-549-5121	FICA	$ 9,189	$ 9,553	$ 9,332	$ 9,124	$ 7,421	$ 10,219
102-9100-549-5123	PERS	$ 24,422	$ 27,698	$ 31,159	$ 36,376	$ 8,470	$ 36,376
102-9100-549-5125	MEDICAL	$ 39,746	$ 38,331	$ 33,235	$ 30,137	$ 27,664	$ 30,137
102-9100-549-5127	WORKERS COMP	$ 10,520	$ 12,782	$ 10,477	$ 10,953	$ 8,367	$ 10,953
102-9100-549-5131	EAP	$ 831	$ 27	$ 39	$ 29	$ 22	$ 29
102-9100-549-5133	LIFE INSURANCE	$ -	$ 106	$ 84	$ 82	$ 63	$ 82
	TOTAL WAGES & BENEFITS	$ 208,632	$ 217,633	$ 210,730	$ 210,469	$ 152,195	$ 221,376
102-9100-549-5210	DEPT TOOLS & SUPPLIES	$ -	$ -	$ -	$ 5,000	$ 374	$ 4,000
102-9100-549-5219	STREET LIGHTS & SIGNALS	$ 17,533	$ 18,186	$ 10,064	$ 20,000	$ 7,051	$ 20,000
102-9100-549-5224	FUELS	$ -	$ -	$ -	$ -	$ -	$ -
102-9100-549-5261	LIABILITY INSURANCE	$ -	$ 3,070	$ 3,631	$ 2,782	$ 2,087	$ 2,782
102-9100-549-5262	PROPERTY INSURANCE	$ -	$ 381	$ 518	$ 422	$ 317	$ 422
102-9100-549-5263	VEHICLE INSURANCE	$ -	$ 516	$ 1,881	$ 1,989	$ 1,492	$ 1,989
102-9100-549-5264	ERMA	$ -	$ 539	$ 793	$ 870	$ 653	$ 870
102-9100-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 281	$ 352	$ 234	$ 176	$ 234
102-9100-549-5270	PROFESSIONAL SERVICES	$ 24,634	$ 24,144	$ 23,792	$ 25,000	$ 30,868	$ 25,000
102-9100-549-5501	TRANSFER OUT-OVERHEAD	$ 17,500	$ 17,500	$ 17,500	$ 20,500	$ 15,375	$ 20,500
	TOTAL MAINT. & OPERATIONS	$ 59,667	$ 64,616	$ 58,531	$ 76,797	$ 58,391	$ 75,797
102-9100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -
102-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ 91,973	$ -	$ -	$ -	$ -
102-9100-549-5706	21ST AVENUE REPAIRS	$ -	$ 93,838	$ 163,846	$ -	$ -	$ -
102-9100-549-5707	MARION ST (CAPE SEAL SIERRA-LEWIS	$ -	$ -	$ -	$ 210,000	$ -	$ 210,000
102-9100-549-5708	TRUCK REPLACEMENT F-150 STREETS/PRK	$ -	$ -	$ -	$ 32,000	$ 30,781	$ 30,781
	TOTAL, GAS TAX	$ 268,299	$ 468,060	$ 433,107	$ 529,266	$ 241,367	$ 537,954
LTF 3							
103-9100-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
103-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -
103-9100-549-5702	SIDEWALK INSTALLATION-18TH AVE	$ -	$ -	$ -	$ 4,575	$ -	$ 4,575
103-9100-549-5703	MADSEN AVE BIKE PATH (STROUD-KAMM)	$ -	$ -	$ -	$ 30,000	$ -	
103-9100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL, LTF 3	$ -	$ -	$ -	$ 34,575	$ -	$ 4,575
LTF 8							
104-9100-549-5210	DEPT TOOLS & SUPPLIES	$ 3,011	$ 3,076	$ 3,789	$ 3,000	$ 2,649	$ 3,000
104-9100-549-5218	UTILITIES	$ 2,955	$ 6,930	$ 1,675	$ 4,000	$ -	$ 4,000
104-9100-549-5219	STREET LIGHTS & SIGNALS	$ 18,000	$ 13,000	$ 45,000	$ 45,000	$ 33,689	$ 45,000
104-9100-549-5270	PROFESSIONAL SERVICES	$ 7,490	$ 6,950	$ 14,735	$ 10,000	$ 2,156	$ 2,156
104-9100-549-5275	STREET STRIPING PROGRAM	$ 14,661	$ 1,833	$ -	$ 15,000	$ 14,962	$ 14,962
104-9100-549-5501	TRANSFER OUT-OVERHEAD	$ 20,500	$ 20,500	$ 20,500	$ 20,500	$ 15,375	$ 20,500
	TOTAL MAINT. & OPERATIONS	$ 66,617	$ 52,288	$ 85,699	$ 97,500	$ 68,831	$ 89,618
104-9100-549-5701	CAPITAL OUTLAY	$ 635,777	$ (5,342)	$ 326,593	$ -	$ 414,259	$ 414,259
104-9100-549-5704	21ST AVENUE REPAIRS	$ -	$ -	$ 412,214	$ -	$ -	
104-9100-549-5705	SIGNAGE UPDATES	$ -	$ 36,059	$ 80,827	$ -	$ 65	
104-9100-549-5761	BETHEL AVE IMPROVEMENTS	$ -	$ -	$ 9,805	$ -	$ -	
104-9100-549-5762	MADSEN AVE RECON STROUD-SIERRA	$ -	$ -	$ -	$ -	$ -	
104-9100-549-5763	MADSEN AVE BIKE PATH STROUD-KAMM	$ -	$ -	$ -	$ -	$ -	
104-9100-549-5764	12TH AVE SIERRA TO WINTER	$ -	$ -	$ -	$ 276,000	$ -	
104-9100-549-5765	UNION ST (10TH TO 18TH)	$ -	$ -	$ -	$ 299,000	$ -	
	TOTAL CAPITAL OUTLAY	$ 635,777	$ 30,717	$ 829,439	$ 575,000	$ 414,324	$ 414,259
104-9100-549-5505	TRANSFER TO OTHER FUNDS	$ 69,677	$ -	$ -	$ -	$ -	$ -
	TOTAL, LTF 8	$ 772,071	$ 83,005	$ 915,138	$ 672,500	$ 483,156	$ 503,877
MEASURE C - STREET MAINTENANCE							
105-9200-549-5210	DEPT TOOLS & SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -
105-9200-549-5229	REPAIRS & MAINTENANCE	$ -	$ 5,665	$ 4,338	$ 4,000	$ 1,906	$ 4,000
105-9200-549-5270	PROFESSIONAL SERVICES	$ 18,014	$ 20,507	$ 20,900	$ -	$ -	$ -
105-9200-549-5505	TRANSFER OUT-OVERHEAD	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL MAINT. & OPERATIONS	$ 18,014	$ 26,172	$ 25,238	$ 4,000	$ 1,906	$ 4,000
105-9200-549-5701	CAPITAL OUTLAY	$ 462,697	$ -	$ -	$ -	$ 800	
105-9200-549-5704	21ST AVENUE REPAIRS	$ -	$ 125,094	$ 180,000	$ -	$ -	$ -
105-9200-549-5707	CLARKSON AVENUE REPAIRS	$ -	$ 11,583	$ -	$ -	$ -	$ -
105-9200-549-5708	ALLEY IMPROVEMENTS-PEDESTRIAN	$ -	$ -	$ -	$ 83,000	$ -	$ -
	TOTAL CAPITAL OUTLAY	$ 462,697	$ 136,677	$ 180,000	$ 83,000	$ 800	$ -
	TOTAL, ST. MAINTENANCE	$ 480,710	$ 162,849	$ 205,238	$ 87,000	$ 2,706	$ 4,000
MEASURE C - ADA COMPLIANCE							
105-9300-549-5210	DEPT TOOLS & SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUAL	FY 19/20 BUDGET	AS of 4/8/2020	PROJECTED YEAR END
105-9300-549-5229	REPAIRS & MAINTENANCE	$ -	$ -	$ -	$ -	$ -	$ -
105-9300-549-5230	SIDEWALK REPAIR	$ 8,233	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
105-9300-549-5501	TRANSFER OUT-OVERHEAD	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL, ADA COMPLIANCE	$ 8,233	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
MEASURE C - FLEXIBLE FUNDING							
105-9400-549-5210	DEPT TOOLS & SUPPLIES	$ 14,041	$ 3,694	$ 36,666	$ 38,000	$ 864	$ 7,000
105-9400-549-5219	STREET LIGHTS & SIGNALS	$ 128,242	$ 105,828	$ 86,315	$ 80,000	$ 50,051	$ 80,000
105-9400-549-5222	VEHICLE MAINTENANCE	$ 3,800	$ 4,036	$ 3,861	$ 4,500	$ 1,372	$ 3,000
105-9400-549-5224	FUELS	$ -	$ -	$ -	$ -	$ -	$ -
105-9400-549-5229	REPAIRS & MAINTENANCE	$ 30,717	$ 13,223	$ 2,012	$ 5,000	$ 400	$ 5,000
105-9400-549-5230	SIDEWALK REPAIR	$ 20,578	$ 15,000	$ 14,801	$ 20,000	$ 17,647	$ 17,647
105-9400-549-5270	PROFESSIONAL SERVICES	$ 32,611	$ 16,470	$ 11,927	$ 35,000	$ 16,609	$ 35,000
105-9400-549-5294	AUDIT	$ 1,500	$ -	$ -		$ -	$ -
105-9400-549-5501	TRANSFER OUT-OVERHEAD	$ 20,500	$ 20,500	$ 20,500	$ 20,500	$ 15,375	$ 20,500
	TOTAL, MAINT. & OPERATIONS	$ 251,990	$ 178,750	$ 176,082	$ 203,000	$ 102,318	$ 168,147
105-9400-549-5765	CURB RAMP INSTALLATION ADA	$ -	$ -	$ -	$ 25,000	$ 24,790	$ 24,790
105-9400-549-5766	EXAMINE OPTIONS-DOWNTOWN PARKING	$ -	$ -	$ -		$ -	$ -
	TOTAL CAPITAL OUTLAY	$ -	$ -	$ -	$ 25,000	$ 24,790	$ 24,790
	TOTAL , FLEXIBLE	$ 251,990	$ 178,750	$ 176,082	$ 228,000	$ 127,108	$ 192,937
	TOTAL, MEASURE C	$ 740,933	$ 346,599	$ 386,320	$ 320,000	$ 134,814	$ 177,147
	TOTAL WAGES & BENEFITS	$ 208,632	$ 217,633	$ 210,730	$ 210,469	$ 152,195	$ 221,376
	TOTAL MAINT. & OPERATIONS	$ 404,520	$ 326,827	$ 350,550	$ 345,297	$ 236,446	$ 342,562
	TOTAL DEBT SERVICE	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL CAPITAL OUTLAY	$ 1,098,474	$ 261,232	$ 1,173,285	$ 959,575	$ 470,695	$ 684,405
	TOTAL TRANSFERS OUT	$ 69,677	$ 91,973	$ -	$ 41,000	$ -	$ -
	TOTAL, SPECIAL REVENUE FUNDS	$ 1,781,303	$ 897,664	$ 1,734,565	$ 1,556,341	$ 859,336	$ 1,248,343
	Revenues	$ 1,249,462	$ 1,217,111	$ 1,244,268	$ 1,244,268	$ 1,087,264	$ 1,239,153
	Expenses	$ 1,781,303	$ 897,664	$ 1,734,565	$ 1,556,341	$ 859,336	$ 1,248,343
		$ (531,841)	$ 319,446	$ (490,297)	$ (312,073)	$ 227,928	$ (9,190)

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	FY 19/20 as of 4/8/20	PROJECTED YEAR END
CAPITAL FACILITIES							
210-0000-451-0101	INTEREST	$ 3,832	$ 19,151	$ 18,319	$ 2,000	$ -	$ -
210-0000-481-0101	**HOLDING**	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL	$ 3,832	$ 19,151	$ 18,319	$ 2,000	$ -	$ -
210-0000-451-0201	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -
210-0000-481-0102	**TRAFFIC**	$ 82,392	$ 133,771	$ 70,121	$ 42,000	$ 239,691	$ 310,000
	TOTAL	$ 82,392	$ 133,771	$ 70,121	$ 42,000	$ 239,691	$ 310,000
210-0000-451-0202	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -
210-0000-481-0103	**FIRE/AMBULANCE**	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -
210-0000-451-0203	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -
210-0000-481-0104	**POLICE**	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -
210-0000-451-0209	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -
210-0000-481-0110	**PUBLIC SAFETY**	$ 219,100	$ 79,598	$ 31,819	$ 50,000	$ 207,590	$ 210,000
	TOTAL	$ 219,100	$ 79,598	$ 31,819	$ 50,000	$ 207,590	$ 210,000
	TOTAL, PUBLIC SAFETY	$ 219,100	$ 79,598	$ 31,819	$ 50,000	$ 207,590	$ 210,000
210-0000-451-0206	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -
210-0000-481-0107	**PARKS AND RECREATION**	$ 65,096	$ 94,949	$ 29,070	$ 35,000	$ 730,542	$ 730,542
	TOTAL	$ 65,096	$ 94,949	$ 29,070	$ 35,000	$ 730,542	$ 730,542
210-0000-451-0208	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -
210-0000-481-0109	**WATER FACILITIES**	$ 148,322	$ 68,649	$ 25,168	$ 44,000	$ 167,439	$ 170,000
	TOTAL	$ 148,322	$ 68,649	$ 25,168	$ 44,000	$ 167,439	$ 170,000
210-0000-451-0204	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -
210-0000-481-0105	**CITY HALL**	$ 25,664	$ -	$ -	$ -	$ -	$ -
	TOTAL	$ 25,664	$ -	$ -	$ -	$ -	$ -
210-0000-451-0205	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -
210-0000-481-0106	**PUBLIC WORKS**	$ 19,375	$ -			$ -	$ -
	TOTAL	$ 19,375	$ -	$ -	$ -	$ -	$ -
210-0000-451-0207	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -
210-0000-481-0108	**LIBRARY**	$ 34,280	$ -			$ -	$ -
	TOTAL	$ 34,280	$ -	$ -	$ -	$ -	$ -
210-0000-451-0210	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -
210-0000-481-0111	**GENERAL GOVERNMENT**	$ 61,498	$ 96,823	$ 28,850	$ 62,000	$ 136,272	$ 140,000
	TOTAL	$ 61,498	$ 96,823	$ 28,850	$ 62,000	$ 136,272	$ 140,000
210-0000-451-0210	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -
210-0000-481-0112	**ADMIN FEES**	$ 1,107	$ 9,751	$ 3,199	$ -	$ 13,413	$ 13,413
	TOTAL	$ 1,107	$ 9,751	$ 3,199	$ -	$ 13,413	$ 13,413
210-0000-481-0113	**SPECIAL TRAFFIC (18THKERN)**	$ -	$ -	$ 2,791	$ -	$ -	$ -
210-0000-481-0114	**SPECIAL TRAFFIC (18THSR99)**	$ -	$ -	$ 1,075	$ -	$ -	$ -
	TOTAL	$ -	$ -	$ 3,867	$ -	$ -	$ -

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	FY 19/20 as of 4/8/20	PROJECTED YEAR END
	TOTAL, GENERAL GOVERNEMENT	$ 141,924	$ 106,574	$ 35,916	$ 62,000	$ 149,685	$ 153,413
	TOTAL INTEREST	$ 3,832	$ 19,151	$ 18,319	$ 2,000	$ -	$ -
	TOTAL FEES	$ 656,834	$ 483,541	$ 192,094	$ 233,000	$ 1,494,947	$ 1,560,542
	TOTAL, CAPITAL FACILITIES	$ 660,666	$ 502,692	$ 210,413	$ 235,000	$ 1,494,947	$ 1,560,542
SEWER CONNECTION							
211-0000-451-0101	INTEREST	$ 3,348	$ 13,202	$ 10,764	$ 800	$ -	$ -
211-0000-481-0201	CONNECTION FEES	$ 61,158	$ 33,089	$ 17,115	$ 26,000	$ 103,066	$ 103,066
	TOTAL, SEWER CONNECTION	$ 64,506	$ 46,291	$ 27,879	$ 26,800	$ 103,066	$ 103,066
STORM DRAIN							
212-0000-451-0101	INTEREST	$ 158	$ 585	$ 1,382	$ 1,000	$ -	$ -
212-0000-481-0301	STORM DRAIN FEES	$ 8,612	$ 39,503	$ 109,344	$ 100,000	$ 11,131	$ 11,131
	TOTAL, STORM DRAIN	$ 8,770	$ 40,088	$ 110,726	$ 101,000	$ 11,131	$ 11,131
NEIGHBORHOOD/PARK REC							
214-0000-422-0401	CMAS GRANT	$ -	$ -	$ -	$ -	$ -	$ -
214-0000-481-0401	HOLDING	$ -	$ -	$ -	$ -	$ -	$ -
214-0000-481-0402	NEIGHBORHOOD	$ 75,724	$ 22,692	$ 14,330	$ 8,500	$ 56,712	$ 56,712
	TOTAL, N-HOOD/PARK REC	$ 75,724	$ 22,692	$ 14,330	$ 8,500	$ 56,712	$ 56,712
COMMUNIY/PARK REC							
214-0000-451-0101	INTEREST	$ 539	$ 4	$ 2,305	$ -	$ -	$ -
214-0000-451-0301	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -
214-0000-451-0302	REGIONAL	$ -	$ -	$ -	$ 35,000	$ -	$ -
214-0000-481-0403	REGIONAL	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL, COMMUNITY/PARK REC	$ 539	$ 4	$ 2,305	$ 35,000	$ -	$ -
	TOTAL GRANTS	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL INTEREST	$ 539	$ 4	$ 2,305	$ 35,000	$ -	$ -
	TOTAL FEES	$ 75,724	$ 22,692	$ 14,330	$ 8,500	$ 56,712	$ 56,712
	TOTAL, PARK/RECREATION	$ 76,263	$ 22,696	$ 16,635	$ 43,500	$ 56,712	$ 56,712
TRAFFIC IMPACT							
216-0000-451-0101	INTEREST	$ 1	$ -	$ -	$ -	$ -	$ -
216-0000-481-0501	TRAFFIC IMPACT FEES	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL, TRAFFIC IMPACT	$ 1	$ -	$ -	$ -	$ -	$ -
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	$ 7,878	$ 32,942	$ 32,770	$ 38,800	$ -	$ -
	TOTAL FEES	$ 802,328	$ 578,825	$ 332,883	$ 367,500	$ 1,665,856	$ 1,731,451
	TOTAL, CAPITAL PROJECTS	$ 810,206	$ 611,767	$ 365,653	$ 406,300	$ 1,665,856	$ 1,731,451
	Revenues	$ 810,206	$ 611,767	$ 365,653	$ 406,300	$ 1,665,856	$ 1,731,451
	Expenses	$ 18,000	$ 206,298	$ 735,000	$ 985,000	$ 641,953	$ 661,197

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	FY 19/20 as of 4/8/20	PROJECTED YEAR END
		$ 792,206	$ 405,469	$ (369,347)	$ (578,700)	$ 1,023,903	$ 1,070,254

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	FY 19/20 as of 4/8/20	PROJECTED YEAR END
TRAFFIC FACILITIES							
210-9601-549-5270	PROFESSIONAL SERVICES	$ -	$ 13,298	$ -	$ -	$ 2,874	$ 2,874
210-9601-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ 37,500	$ -	$ -	$ -	$ -
210-9601-549-5710	CAPITAL OUTLAY - GENERAL FD	$ -	$ -	$ -	$ -	$ -	$ -
210-9601-549-5758	UPDATE ADA TRANSITION PLAN	$ -	$ -	$ 75,000	$ 75,000	$ 18,750	$ 35,000
210-9601-549-5761	ROAD REPAIR-AVE 396	$ -	$ -	$ -	$ 200,000	$ -	$ -
	TOTAL, TRAFFIC FACILITIES	$ -	$ 50,798	$ 75,000	$ 275,000	$ 21,624	$ 37,874
FIRE/AMB							
210-9602-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -
210-9602-549-5606	CAPITAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -
210-9602-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -
POLICE							
210-9603-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -
210-9603-549-5606	CAPITAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -
210-9603-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -
PUBLIC SAFETY							
210-9609-549-5505	TRANSFER TO OTHER FUNDS	$ 18,000	$ 18,000	$ -	$ -	$ -	$ -
210-9609-549-5606	CAPITAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -
210-9609-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL	$ 18,000	$ 18,000	$ -	$ -	$ -	$ -
	TOTAL, PUBLIC SAFETY	$ 18,000	$ 18,000	$ -	$ -	$ -	$ -
PARKS AND REC							
210-9606-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
210-9606-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ 50,000	$ -	$ -	$ -	$ -
210-9606-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -
210-9606-549-5759	PARK IMPROVEMENTS	$ -	$ -	$ 600,000	$ 600,000	$ 602,388	$ 602,388
210-9606-549-5760	DESIGN FOR RECREATION SPACE	$ -	$ -	$ 20,000	$ -	$ -	$ -
	TOTAL	$ -	$ 50,000	$ 620,000	$ 600,000	$ 602,388	$ 602,388
WATER FACILITIES							
210-9608-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
210-9608-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ 25,000	$ -	$ -	$ -	$ -
210-9608-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL	$ -	$ 25,000	$ -	$ -	$ -	$ -
CITY HALL							
210-9604-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
210-9604-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -
210-9604-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -
PUBLIC WORKS							
210-9605-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
210-9605-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -
210-9605-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -
LIBRARY							
210-9607-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
210-9607-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -
210-9607-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -
GENERAL GOVERNMENT							
210-9691-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
210-9691-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ 37,500	$ -	$ -	$ -	$ -
210-9691-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -
210-9691-549-5757	MUNICIPAL SERVICE REVIEW	$ -	$ -	$ 40,000	$ 60,000	$ 16,435	$ 16,435
	TOTAL	$ -	$ 37,500	$ 40,000	$ 60,000	$ 16,435	$ 16,435
	TOTAL, GENERAL GOVERNMENT	$ -	$ 37,500	$ 40,000	$ 60,000	$ 16,435	$ 16,435

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	FY 19/20 as of 4/8/20	PROJECTED YEAR END
	TOTAL PROFESSIONAL SERVICES	$ -	$ 13,298	$ -	$ -	$ 2,874	$ 2,874
	TOTAL CAPITAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL CAPITAL OUTLAY	$ -	$ -	$ 735,000	$ 935,000	$ 637,573	$ 653,823
	TOTAL TRANSFERS OUT	$ 18,000	$ 168,000	$ -	$ -	$ -	$ -
	TOTAL CAPITAL FACILITIES	$ 18,000	$ 181,298	$ 735,000	$ 935,000	$ 640,447	$ 656,697
SEWER CONNECTION							
211-9100-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
211-9100-549-5425	DEVELOPER REIMBURSEMENTS	$ -	$ -	$ -	$ -	$ -	$ -
211-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ 25,000	$ -	$ -	$ -	$ -
211-9100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL, SEWER CONNECTION	$ -	$ 25,000	$ -	$ -	$ -	$ -
STORM DRAIN							
212-9100-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
212-9100-549-5425	DEVELOPER REIMBURSEMENTS	$ -	$ -	$ -	$ -	$ -	$ -
212-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -
212-9100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL, STORM DRAIN	$ -	$ -	$ -	$ -	$ -	$ -
NEIGHBORHOOD PARK/REC							
214-8100-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
214-8100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -
214-8100-549-5606	CAPTAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -
214-8100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL, STORM DRAIN	$ -	$ -	$ -	$ -	$ -	$ -
COMMUNITY PARK/REC							
214-8200-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
214-8200-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -
214-8200-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -
214-8200-549-5762	DESIGN FUNDING FOR PARK IMPR	$ -	$ -	$ -	$ 50,000	$ 1,506	$ 4,500
	TOTAL, STORM DRAIN	$ -	$ -	$ -	$ 50,000	$ 1,506	$ 4,500
	TOTAL, PARK/RECREATION	$ -	$ -	$ -	$ 50,000	$ 1,506	$ 4,500
	TOTAL PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL DEVELOPER REIMURSEMENT	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL CAPITAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL CAPITAL OUTLAY	$ -	$ -	$ 735,000	$ 985,000	$ 639,079	$ 658,323
	TOTAL TRANSFERS OUT	$ 18,000	$ 193,000	$ -	$ -	$ -	$ -
	TOTAL, CAPITAL PROJECTS	$ 18,000	$ 206,298	$ 735,000	$ 985,000	$ 641,953	$ 661,197
	Revenues	$ 810,206	$ 611,767	$ 365,653	$ 406,300	$ 1,665,856	$ 1,731,451
	Expenses	$ 18,000	$ 206,298	$ 735,000	$ 985,000	$ 641,953	$ 661,197
		$ 792,206	$ 405,469	$ (369,347)	$ (578,700)	$ 1,023,903	$ 1,070,254

Cash is King

Short-Term Strategies to Slow the Flow of Money Out the Door and Keep the Budget Balanced

BY SHAYNE C. KAVANAGH AND JOSEPH P. CASEY, PH.D.

GFOA • FISCAL FIRST AID • RECOVERY PROCESS •

www.gfoa.org/FFA

Government Finance Officers Association

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The Government Finance Officers Association (GFOA) represents approximately 20,000 public finance officers throughout the United States and Canada. GFOA's mission is to promote excellence in state and local government financial management. GFOA views its role as a resource, educator, facilitator, and advocate for both its members and the governments they serve and provides best practice guidance, leadership, professional development, resources and tools, networking opportunities, award programs, and advisory services.

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Cash is king during a financial crisis.

Local governments need to make sure they have enough cash on hand for essential services. Thus, one of the first things local governments should do is slow the net flow of cash out the door and find ways to rebalance the budget. This could be done by reducing expenditures, delaying expenditures, or even finding new resources. There are many financial retrenchment techniques a government could use to get this done. However, a good retrenchment technique has the following characteristics:

Short time-to-benefit. A positive yield occurs in a short period of time.

Not complex. It is easy to understand the short-term benefits and long-term ramifications. It is also easy to explain to others.

Reversible. It can be undone with reasonable effort. Since these retrenchment techniques are applied quickly and usually without much diagnosis ahead of time, they should be able to be reversed if needed. For example, a hiring freeze can be lifted.

This paper presents a number of tried-and-true retrenchment techniques that can improve cash flow during difficult times and provide time and resources for governments to develop strategies to deal with the financial crisis. The techniques are divided into the following categories:

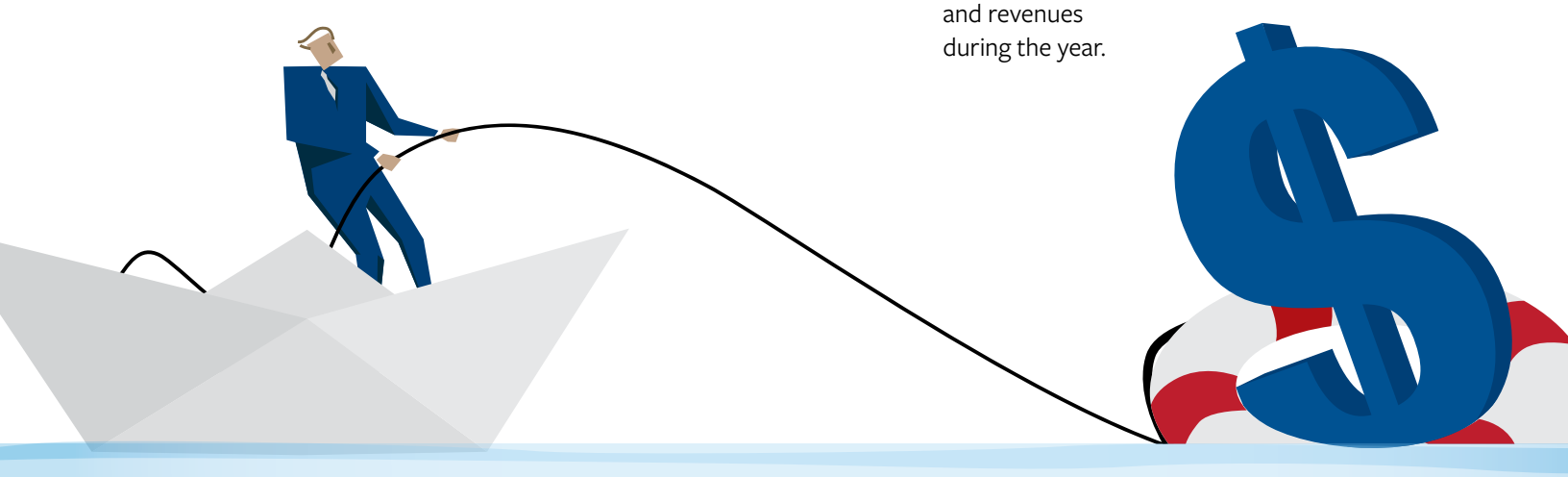
Reduce Personnel Costs. This is the biggest areas of expense for most governments, so a serious retrenchment effort will have to address personnel costs.

Reduce Capital Spending. Capital assets are often very costly, so even a modest reduction in spending could result in significant savings.

Reduce Materials or Contractor Costs. Though not as significant as personnel or capital, many governments can find savings in existing contracts that may not be as painful to cut.

Create More Advantageous Inflows and Outflows of Cash. These techniques won't balance your budget but can help better manage the incidence of expenditures and revenues during the year.

Get New Resources. Governments should also explore possibilities for new resources, even if those opportunities are limited.

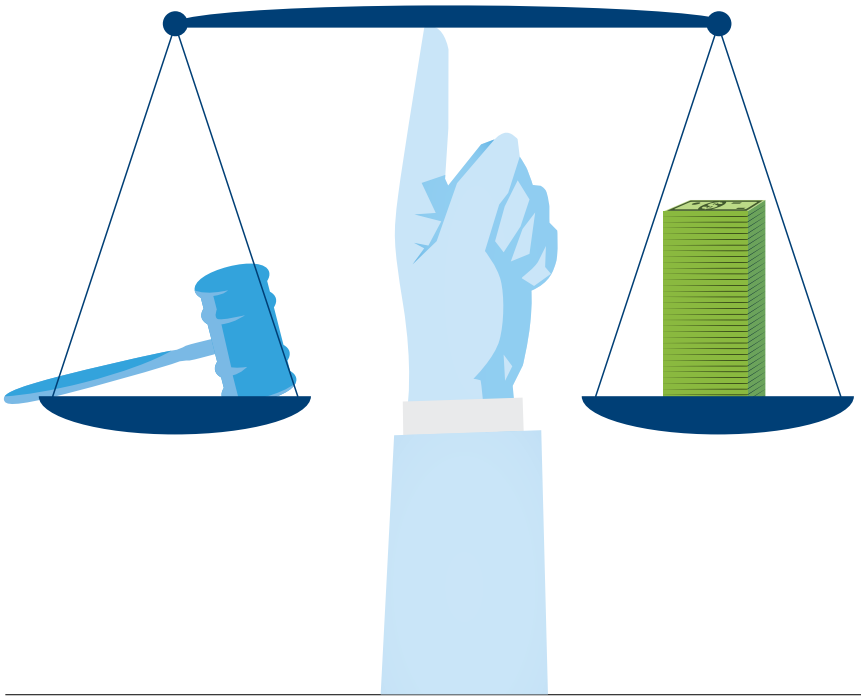


Examine each technique to see if you can benefit from it. However, beware that many techniques have potential pitfalls. We have highlighted the most important pitfalls you should be aware of.

This paper is part of GFOA's Fiscal First Aid: Recovering from Financial Distress program. The Fiscal First Aid program lays out a 12-step process for recovering from financial distress. The techniques described in this paper fit in to the very first steps of the 12-step recovery process. Therefore, the Fiscal First Aid process suggests a few points you should keep in mind while reading this paper.

First, GFOA's **Fiscal First Aid: Recovering from Financial Distress** describes how you can form a team to help navigate a financial crisis. The team can help think through the best retrenchment strategies for your government, generate support for those strategies, communicate the right messages inside and outside the organization, and identify and mitigate the unintended consequences that are unavoidable when making sudden expenditure cuts. This is important because some techniques described in this paper will be more controversial than others. For example, some techniques will require changes in personnel practices, perhaps even reductions in compensation. You may need to start discussions with labor groups and others to successfully put these techniques in place. If you have a strong team with you, navigating these potentially treacherous waters will be considerably easier. You may also need to communicate what is happening to the press or other community influencers so that the public understands why potential changes to services may be necessary and see how strategies taken in the short term will make for a stronger and more financially sustainable organization in the long term.

Second, Fiscal First Aid emphasizes the importance of leadership during the recovery process. A key element of leadership is treating people fairly. Research unequivocally shows that people react very poorly to being treated unfairly, perhaps even going so far as to sabotage or bring down the system that they feel treated them unfairly. Hence, the financial recovery team will need to think about how to apply the techniques in this paper as fairly as possible. A good place to start is by making a visible demonstration of the fact that the leadership is willing to endure the same austerity measures that other employees are being asked to endure.



Fiscal First Aid emphasizes the importance of leadership during the recovery process, and a key element of leadership is treating people fairly.

TECHNIQUE 1

Reduce Personnel Costs

Personnel is the largest expenditure for most local governments, so limiting personnel expenditures will be a big opportunity to improve cash position.

Short-term hiring freeze

A short-term hiring freeze that lasts a few months or simply extends the time a position is vacant might provide some immediate financial relief. This kind of hiring freeze would not usually require formal proceedings such as governing board approval. A longer hiring freeze would require more careful analysis, including deciding what departments and functions are affected (e.g., will public safety positions be exempted?), calculating how overtime costs will be affected, and identifying potential risks to critical services. The leaders of the recovery process need to help everyone understand what exemptions there are to this policy and why (e.g., critical public safety functions). The leadership also needs to work with department managers to help them understand what will happen to the vacancy savings. To best support the financial recovery, savings should return to a centralized pool so they can be directed to where they are needed most.

Potential Pitfall

⚠ Consider if the positions you are freezing are mission critical or if a lack of staffing could cause inefficiencies or lost revenue in excess of the cost of the position. For example, if positions are not filled otherwise normal events like an employee illness could create a critical gap in staffing.

Eliminate vacant positions

Positions that are not filled tie up budgetary resources that could be used for other needs. Assuming the position is not essential, eliminating vacant positions is a good way to reduce a local government's biggest expense (personnel) while avoiding layoffs of existing employees. An obvious example contemporary to the COVID-19 pandemic might be temporary summer recreation employees who would staff facilities or events that will now be unavailable.

The recovery team could also look for less obvious possibilities by examining all vacant and, in particular, long-term vacant positions. Some departments use long-term vacancies for budget savings while others find it impossible to fill specialized positions. If it is not clear that a vacant position is safe to eliminate, it can be put on hold. As with savings from a hiring freeze, the recovery leadership should explain that all savings will return to a central budget. To ease the pain, the recovery leadership can promise to reconsider the eliminations after the situation has stabilized.

Potential Pitfall

⚠ Decide a fair and reasonable way to differentiate the essential from the unessential. You don't want to regret eliminating a position that turned out to be essential.

Stretch professional development funds

The COVID-19 pandemic has greatly limited or even eliminated travel for many local governments. However, even when travel becomes more feasible, training and travel will probably be one of the first things to be cut off during a retrenchment. Training sessions, though, are often where employees get new ideas on how to do their jobs better. Rather than cutting training completely, consider alternatives. For example, a cost-sharing arrangement with employees could reduce the budget for training without eliminating it and may lead employees to be more

selective about which training sessions they attend. You might also encourage more internet-based training, which will typically have a lower cost than in-person options. Memberships in professional associations are another form of development. Economize spending on membership in these groups by verifying that memberships are directly relevant to the duties of the employees involved and that the memberships are being actively used. You may also find that multiple employees have individual memberships for the same association when a collective membership is available. Professional development is often most highly valued by management and employees with highly technical jobs. The recovery leadership will need to make sure these employees understand the new policy and what avenues remain for professional development.

Potential Pitfall

- By cutting off professional development, you might cut off a source of good ideas your organization needs to get through tough times. Be strategic in how you reduce professional development spending.

Share personnel

The COVID-19 situation will increase demand for service in some areas of local government and decrease demand in others. Also, employee illnesses may cause gaps in staffing. There may be opportunities to share personnel across departments. Sharing personnel helps prevent layoffs by better distributing human resources to where they are most needed. There is often potential for sharing administrative support, for instance. You might also look to see where the organization is hiring contracted labor and see if in-house resources could be used instead (which might help prevent a layoff). For example, one small county found that many county employees (who were not employed in public safety) were working in volunteer firefighting and emergency medical service (EMS) capacities for the county on their off-time. The county found a way to temporarily reassign these employees to public safety to cover vacancies in fire and EMS. This allowed the county to retain necessary coverage levels for public safety services while avoiding layoffs in other departments. Shifting employees to help with emergency management tasks might be an opportune way to share personnel during the pandemic crisis.

Potential Pitfalls

- Make sure personnel are qualified/trained to adequately assist in the area they are being shifted to.
- Some organized labor groups may oppose cross-training and/or job sharing. Make sure to bring organized labor into the discussion early if you'd like to pursue this technique.

Reassess personnel equipment needs

During times of higher revenues, personnel may have been assigned equipment that isn't completely essential to the job, and the government may now be willing to live with the lower level of service associated with eliminating that equipment, especially for nonessential functions. One small county reassessed the need for individual cell phones, uniforms, individual desktop printers, and take-home vehicles, saving almost $100,000 annually.

This is also an opportunity to get creative. For example, one large city analyzed vehicle use by each department. The city instituted a car-sharing pool and took away underutilized vehicles. At the time, smaller departments in the city could not afford to maintain vehicles but were afraid to give up the vehicles they did have. The pool system gave all employees access to vehicles, while the fleet age has decreased and the city has saved money.

Potential Pitfalls

- Many employees may view these pieces of equipment as "perks" that make their jobs easier. The recovery leadership must communicate clearly why this is being done.
- Some equipment might be mandated by labor agreements.
- This technique is an opportunity for the recovery leadership to lead by example by giving up nonessential equipment or special allowances. Failure to lead by example could hurt morale.

Allow voluntary part-time status

Letting employees volunteer to move to part-time status is a relatively noncontroversial way to save money on salary costs (and fringe benefits that are based on salary). In fact, some employees might welcome the opportunity to move to part-time status. However, managers should think about repercussions such as the new part-time workers' continued eligibility for fringe benefits, impact on pension calculations, or any effects on scheduling. Despite the risks, this can be considered a safe technique because it can be easily reversed. In fact, managers might want to make it clear that part-time status is provisional, with a defined sunset date for the initiative, or that it may need to be rescinded in emergency circumstances. This will allow managers to assess the effects and rescind the decision, if necessary, without adversely affecting morale.

Potential Pitfall

- ⚠ Make sure organized labor is involved if a change in the status of position to part time impacts labor agreements, etc.

Rethink staffing ratios

Fixed staffing ratios can potentially transform personnel from a variable to a fixed cost. See if staffing ratios can be reconsidered to provide more flexibility in how staff resources are used. For example, one small county identified more than $1.5 million in potential savings from changing ratios for sheriff personnel per capita, teachers to students, and firefighters per truck. While this technique may not lead to immediate savings by itself, it does form the basis for important discussions about staffing levels that could lead to significant savings later.

Potential Pitfalls

- ⚠ Beware of perceptions that local government is decreasing public safety. Be sure that any discussion of staffing ratios focuses on how to get the best results for the community via a more efficient deployment of available personnel resources. Be sure to communicate proactively to the press and other community influencers about what is happening.
- ⚠ Check if staffing ratios are covered by a collective bargaining agreement.

Make acceptable reductions in service levels

You might be able to make reductions in service levels, especially for nonessential services. If decision-makers understand the depth of the financial challenge and that it may not be temporary, they are more likely to accept some reductions in services. Examples might include reducing hours open to the public or even eliminating some services that are recognized as "nice to have" but not essential.

Potential Pitfalls

- ⚠ The distinction between "nice to have" and "essential" is not always universally agreed upon. Hence, this retrenchment strategy could become more controversial than many of the others we have described.
- ⚠ Unlike the strategies described so far, this requires reductions in the compensation of existing employees to achieve meaningful savings. This could hurt morale, etc.

Voluntary time off for employees

During difficult economic times, voluntary time-off programs allow employees who no longer have available paid time off to be off work to tend to personal affairs while at the same time saving the jurisdiction money through salary and some benefit costs. This program could also be the precursor to a mandatory time-off program.

Potential Pitfalls

- ⚠ Essential work could suffer if the wrong employees take off too much time. Therefore, some limits must be set on who can participate and how much time they can take.
- ⚠ Because the time off is voluntary, it will be hard to predict the amount of savings that will materialize. The recovery leadership must be willing to live with this uncertainty.
- ⚠ If the voluntary program is seen by the leadership as a potential precursor to mandatory time off, be clear that this is the case. In other words, voluntary will be tried, but mandatory may need to be considered if insufficient savings develop.
- ⚠ Make sure employees understand that voluntary time off is not compensated, which might impact benefits as well (e.g., pension benefits).

Mandatory time off for employees

Otherwise known as an unpaid furlough program, a mandatory time-off program is one way to avoid layoffs while still generating considerable salary savings. A number of mandatory days off can be set to match the savings the local government needs to generate to keep its budget balanced.

Rules governing time off will need to be established—how many employees can be out on a certain day, which employees need to be in to perform certain functions, etc. Employees need to know that this time off is not paid and is therefore not part of their paid time off. Also, the recovery leadership team should be clear about which projects or initiatives can be deferred in light of reduced work time. One large city even found that some employees enjoyed the mandatory time off as long as they weren't required to complete all the same job duties in the remaining work time.

Potential Pitfalls

- Unlike most strategies described so far, this requires mandatory reductions in the compensation of existing employees. This could hurt morale, etc.
- Such a program could require difficult concession bargaining with a labor organization or employee bargaining group.

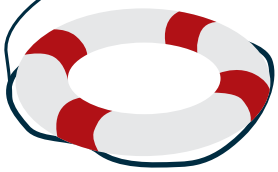
Look for opportunities to reduce employee benefit costs

It may be possible to make changes to benefits that reduce personnel costs. As an example, moving to a cafeteria style of benefits, introducing co-pays on some benefits, or capping or eliminating some benefits may be possible.

Post-retirement benefits is another cost-saving opportunity. For example, one large city eliminated most post-retirement benefits for management staff, based on a fixed employment start date (i.e., tenured employees were grandfathered in). This did create some inequities in that someone who was originally hired one day before another employee kept their benefits while the other lost theirs. The move did produce ongoing and increasing savings.

Potential Pitfalls

- Changing benefits during a plan year may not be possible.
- Unlike most strategies described so far, this requires mandatory reductions in the compensation of existing employees. This could hurt morale, etc.
- Such a program could require difficult concession bargaining with a labor organization or employee bargaining group.
- Grandfathering strategies could cause compensation inequities, which hurt the work environment.



A number of mandatory days off can be set to match the savings the local government needs to generate to keep its budget balanced.

TECHNIQUE 2

Reduce Capital Spending

It is common for local governments to defer or cancel capital spending during tough financial times. However, it may not be possible or advisable to cancel all capital spending, as some spending is indispensable. That said, capital assets are high-cost items, so even a modest reduction in capital spending could be a significant amount of money.

Reduce the scope of capital asset investments

A common response to fiscal distress is to defer or eliminate capital project spending, but jurisdictions need to make sure they aren't hurting themselves in the long term. For instance, a jurisdiction might have to rely on obsolete and potentially unsafe assets if it fails to invest in new ones, or new assets might be needed to preserve the economic vitality of the community. Further, investment in new infrastructure, equipment, software, or other capital could improve efficiencies and reduce operating costs.

However, it might be possible to make a quick and low-risk decision to simply scale back on the asset purchase by reducing the amount purchased or by foregoing premium features. One small county found that it could save $100,000 by reducing the scope of a project to upgrade its communication system. The county reduced the number of radio channels the system accommodated and the total number of radio towers by three (thereby accepting a lower level of coverage). The new communication system was still an improvement over the old one, but the county avoided the cost associated with premium features. Retaining the three radio towers would have improved radio coverage to 97% from 95%, but county officials decided it wasn't worth the added cost.

Potential Pitfall

⚠ Beware of a "penny-wise, pound-foolish" decision of cutting back features with significant long-term benefits. Look for real opportunities to trim purely "nice-to-have" features.

Defer certain capital asset purchases

Some capital assets are safer to defer than others. Capital assets that provide a brand new service; have significant, ongoing operating and maintenance costs; and don't have a critical public health or safety function might be prime candidates for deferral. It may not be wise to defer assets that replace an existing asset, reduce ongoing costs, and/or serve a critical public safety or health function.

The recovery leadership should examine the capital improvement plan to look for the best opportunities to defer. To make painful decisions easier to accept, the recovery leadership might point out that the government may have an opportunity in the future to issue debt at lower interest rates and ultimately build just as much, if not more, infrastructure than originally planned.

Potential Pitfall

⚠ Deferring investments that reduce long-term costs will be counterproductive.

Improve capital project management

Improving capital project management and monitoring techniques can provide some near-term benefits. For example, it is not uncommon for the start of a project with approved budget authority to be delayed. Aggressive monitoring of these situations and cancellation of projects that aren't moving forward can free up funds for other uses. Project schedules may also be overly optimistic about how quickly a project will proceed, thereby routinely overestimating the rate at which project funding would be drawn upon. For example, this could result in premature allocations for pay-as-you-go financing projects, thereby tying up scarce funding needlessly.

TECHNIQUE 3

Reduce Materials or Contractor Costs

Materials and contractors are typically not as large a part of the budget as personnel or capital projects, but every bit counts in a financial crisis.

Reexamine maintenance and replacement standards

The organization's maintenance standards might have been established years ago when products were not as durable as they are today. For example, one small county identified the potential to save $200,000 per year by changing the standard for servicing buses from 30 to 45 days—a change that was acceptable because engines and buses are built much better now than they were when the standards were originally developed. In other cases, the organization might simply be willing to live with a lower standard of maintenance. The county government also found an opportunity to save more than $100,000 a year by reducing standards for internal mail delivery, grounds maintenance, painting, and custodial services. The county also identified $350,000 in one-time savings that could be achieved by accepting higher mileage and years of service on ambulances and fire trucks before they have to be replaced.

To use this technique effectively, the recovery leadership must identify real opportunities for savings like those previously described. Just pushing legitimately pressing needs into the future may only increase long-term costs, ultimately making full recovery longer and more difficult.

Potential Pitfall

⚠ Make sure you understand the long-term increases in cost and risk that you may incur by reducing maintenance or replacement standards. For example, if an asset is maintained to a lower standard, it might be more likely to experience a critical failure sooner.

Reduce paper costs

Not only could reducing the use of paper eliminate costs, but it could also help governments adapt better to conditions where personal contact is limited, remote work is more prevalent, etc. Using electronic documents can reduce printing and material costs in several ways. For example, one small city purchased about $7,000 worth of iPads for its city council and expects to save more than $30,000 on printing costs as a result. Simply posting reports on the internet instead of printing them could also save money. A small county plans to save 10% on its printing costs this way. You can also stop buying paper products such as calendars and day planners that are replicated in office productivity software such as Microsoft Outlook. Modern office productivity software packages have graphic capabilities that reduce or eliminate the need for preprinted stationery and letterhead. Another option is to remove desktop printers to discourage printing and provide paperless options as a substitute.

There are many other possibilities to eliminate paper in the year 2020, like electronic signatures, fillable forms in Adobe Acrobat, and more. GFOA has best practices for electronic payments, electronic signatures, and encourages using features available in modern financial systems to cut back on unnecessary processing of paper.

Potential Pitfall

⚠ Though there may be concern that paperless processes are more vulnerable to cybercrime and those concerns are legitimate, remember that paper-based processes are also vulnerable to fraud and perhaps even more vulnerable to internal fraud than their paperless counterparts. Make a clear-eyed assessment of the risks involved and proceed accordingly.

Save energy

Energy efficiencies are a great way to save money, especially for facilities that may now be underutilized. This could include changing turn-off schedules and initiating tighter temperature controls for buildings. This applies to vehicles too, like keeping fleet tires properly inflated and better managing routes and fuel.

Eliminate low- or no-value tasks

Quality guru W. Edward Deming taught that most business processes contain up to 95% waste. A financial challenge may provide impetus to eliminate tasks that provide little or no value to the customer but have remained in place regardless. Give managers permission to identify and eliminate this kind of work. One small county identified such tasks. Eliminating some of them generated substantial savings. For example, the county found that it was placing notices of public hearings, job openings, and other advertisements in multiple area newspapers. This was an expensive and unnecessary approach (state law requires advertising in only one paper). Consolidating ads resulted in project savings of $20,000 a year. In the assessor's office, tax assessors would traditionally visit properties to reassess them (a time-consuming task). The assessor's office identified the potential for $150,000 in annual savings by eliminating the visit and, instead, using satellite photos to conduct routine reassessments. The assessor uses the photos to verify that nothing has changed from what was expected at the property. Many such opportunities doubtlessly exist in your government. A classic opportunity for finance offices is eliminating reports that people don't read. Stop producing reports you suspect people aren't reading. If no one notices, that report may not be valuable.

Potential Pitfalls

- ⚠ Be careful to consider organization-wide impacts of eliminating tasks. What might be a no-value task to one department might have a lot of value to another.
- ⚠ The mantra of "we've always done it that way" can be an impediment to changing work processes. However, we are in extraordinary times, and extraordinary times can shake people out of old habits.
- ⚠ For a variety of reasons, it will be difficult to reduce personnel costs through the elimination of low- and no-value tasks, especially in the short term. As our examples above implied, most times savings will come on materials and contracts or in giving staff more time to spend on more time to address higher-value work. Therefore, be careful not to overestimate the available cash savings from eliminating low- or no-value work.

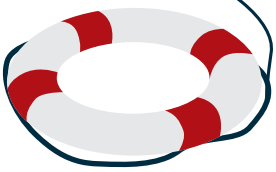
Review software maintenance contracts

Many local governments own software licenses to hundreds of different products, many of which require annual maintenance and support costs—entitling the government to help desk support and new versions of the software. However, for many governments, upgrading to a new version during a fiscal crisis is not a viable option. Also, for a product nearing the end of its life, a complete replacement would be more likely than an upgrade. In either case, the government can stop paying maintenance and support, or it can hire a third party that supports the system at a lower price and continue to use the licensed software. Additionally, for products that are well established or do not support critical functions, having the availability of support/upgrade resources may not be necessary or worth the cost. In addition, with annual price escalation, many governments are surprised to learn that the annual cost of maintenance has grown substantially since the software was first purchased and, in some cases, might even be more expensive than the license cost to purchase new software.

Potential Pitfalls

- ⚠ Ending maintenance and support will start the government on the path to software replacement. Many vendors do not allow a government to start maintenance and support again without paying penalties.
- ⚠ This approach only works if the government owns a perpetual license to the software and annual fees are not required to maintain that license.

Quality guru W. Edward Deming taught that most business processes contain up to 95% waste.



Rethink subsidies

Your jurisdiction might have given subsidies to internal programs, outside agencies, or constituencies that could be reviewed for continued relevance and affordability. For example, tax exemptions may reduce revenue yields while only benefiting a narrow segment of the community. Local government may also have institutionalized financial support for good ideas that came from advocacy groups or elected officials who are no longer in office, but these programs may be ancillary to providing essential core services. While reducing these subsidies right away might be politically challenging, you can begin by cataloging subsidies as a starting point for discussion of their continued feasibility.

Also, consider if it is viable to transform certain tax/fee exemptions into an equivalent grant. Though this will be cost neutral on its own, the equivalent grant can make the subsidization more explicit and lead to valuable questioning if it is an appropriate use of public money.

TECHNIQUE 4

Create More Advantageous Inflows and Outflows of Cash

Delay payments to vendors

The payment terms a vendor sets usually stipulate the maximum length of time the government has to make a payment. Though delaying payment to the maximum allowable length won't reduce costs, it may help achieve a more favorable balance between cash inflows and outflows.

Potential Pitfalls

- If a vendor offers early payment discounts, you may give up more than you gain by delaying payment.
- Delaying payments to a vendor may cause a strain in the relationship between a vendor and government. For vendors providing essential services, or for vendors that the county may be relying on due to limited suppliers in the market, the government may not want to risk ruining its relationship. In difficult times, vendors are often in a similar situation. Delaying payment may cause hardship with the vendor in terms of their ability to meet obligations to employees or suppliers.

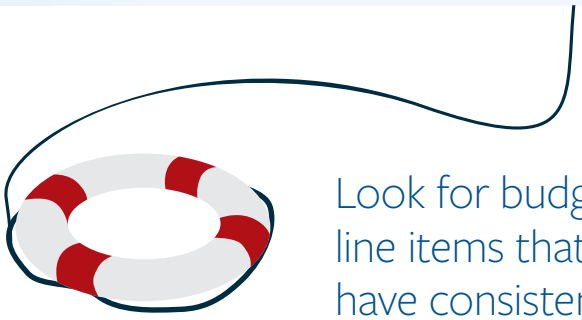
Look for areas of consistent surplus in prior budgets

Look for budget line items that have consistently been underspent in prior years. It could be that excess resources have been allocated in this year's budget that could be used for more pressing needs. For example, one large county found that the county clerk's election budget had large surpluses three out of every four years. It turned out that the clerk was budgeting the full cost of a presidential election every year as a placeholder for when the actual election occurred. This technique won't reduce costs, but the local government will not need to wait until the end of the year to realize the surplus.

The recovery leadership team can work with departments to examine budget versus actual spending over the last three to five years to look for areas of consistent underspending. It is important to note that, in many cases, this overbudgeting is a method of risk management for departments: the excess budget can be used for unexpected costs. However, this cushion can add up across all departments. If the leadership team can provide assurances that a centralized pool of money will provide a safety net, then departments may be more willing to "pool" their risk and, thereby, generate substantial savings.

Potential Pitfall

- The department that set the budget might have had legitimate reasons for its initial budget estimate. The recovery leadership should find a way to satisfy that concern while also solving the misallocation of resources. For example, the county found another way to give the clerk confidence that the cost of a presidential election would be covered when the time came.



Look for budget line items that have consistently been underspent in prior years.

TECHNIQUE 5

Get New Resources

Increase interfund charges where there is a case for it

Interfund charges can sometimes become outdated. There may be obvious and widely agreed-upon opportunities to update these charges to help the funds that are experiencing distress. This is a technique where the public manager must exercise discretion. A clear and compelling case for updating or adding a charge exists in some cases. In others, the matter may require further study and discussion, lest the charge degenerate into cross-fund subsidization.

Potential Pitfalls

- Interfund charges could devolve into cross-fund subsidization if not rigorously justified.
- Make sure higher interfund charges don't create new problems in other funds. This strategy only makes sense if the fund that will pay more can afford to do so.

Reassess internal service fund and cost allocation formulas

Internal cost allocations charge frontline programs for services provided by support programs. The revenue from these charges are often accounted for in an internal service fund. Fleet, information technology, and workers' compensation are often managed in this way, for example. Check to make sure these charges have not become excessive. For example, if an internal service fund has a very large fund balance, it could be that charge rates are high. If the internal service charge rates have gotten high, consider reducing or deferring charges, at least on an interim basis.

Potential Pitfall

- If rates are reduced too much, the internal service fund will suffer, thus creating new problems for your government.

Redesignate general fund reserves

You may have designated some portion of your general fund for special projects or other purposes that are not as important now. For example, perhaps some reserves have been set aside for special projects and the need for those projects is now less compelling. Local jurisdictions might consider reassessing these designations and redesignating those funds to help bridge the financial gap and balance the budget.

Potential Pitfalls

- Redesignating general fund reserves is a one-time strategy and is not sustainable.
- The projects that the reserves were intended to fund will be deferred.

Consider monetizing assets

Government may have valuable assets that can be transformed into ongoing revenue streams. For example, some local governments have explored the potential of underutilized real estate owned by the local government. In some cases, the property might be located in commercially attractive areas but being used for government activities that could be performed on less valuable property (e.g., some kinds of offices, storage, etc.).

That said, there are some assets that could be monetized but where careful deliberation and study is important, lest the government make an unwise and irreversible decision. Monetizing these assets could still be part of the recovery strategy but should not be seen as an immediate retrenchment technique.

Potential Pitfalls

- Beware of selling unused property into a soft market. Consider if a temporary lease to a private party could bring in some revenue in the short term, without losing an asset that may be more valuable in the long term.

⚠ Don't rush into monetizing public assets where the valuation is complex and the government, as the seller, finds itself in a buyer's market.

Implement new or revised fees where appropriate

Over time, the government might have come to provide many services that, while small and seemingly innocuous on their own, add up to real money. It may be appropriate to start charging a fee for these services, especially if the beneficiary of the service is distinguishable. For instance, one small county identified the potential for $50,000 in new revenue for its animal control service by starting a licensing tag program for cats. The county found that it was spending just as much, if not more, on animal control for cats, thereby justifying the fee.

Again, public managers will need to use discretion to determine where a fee can be implemented right away and where more study will be required or where a new fee simply may not be appropriate. For example, some fees might be counterproductive to the goals of public service. For instance, fees for using emergency medical services are often controversial because the service is not elective and is assessed when people are at their most vulnerable. Many local governments have reduced or discontinued fees and fines associated with justice services, recognizing that the fees often entail excessive collection costs and significantly impede people's ability to effectively interact with the justice and courts system.

In addition, all governments must be aware that maintaining public trust is vital. By adding fees that are not viewed as appropriate, the government can appear greedy or opportunistic during a time when the rest of the economy and community are suffering.

The best opportunity for this strategy in a financial crisis might be to make sure full cost is being charged for elective services. For example, building permit services benefit the property holder almost exclusively, and there is little reason for the rest of the community to subsidize it.

Pitfall to Avoid

⚠ Fees that are regarded as unfair, unwarranted, or have unintended consequences might actually hurt the local government and community well-being in the long run.

For more information about GFOA's Fiscal First Aid program, visit **www.gfoa.org/FFA**

Government Finance Officers Association

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Meeting Date:	05/06/2020
Agenda Item:	5.2

CITY COUNCIL MEETING STAFF REPORT

REPORT TO: **Mayor Roman & City Council**

REPORT FROM: **Alexander J. Henderson, ICMA-CM** **REVIEWED BY: MN**

AGENDA ITEM: **COVID-19 Update 5/06/2020**

ACTION REQUESTED: ___Ordinance ___Resolution ____Motion _✓__Receive/File

EXECUTIVE SUMMARY

NOTE: This information is the best available as of posting on Friday, May 1. The rapidly changing nature of this pandemic means information may not be accurate with current events.

On March 23, the city council declared a local state of emergency. Staff continues to monitor and follow public health experts' advice. Some updates since our last meeting from a local perspective include:

1. Governor Newsom outlined a four-stage plan for modifying the state order. He did not include timelines or benchmark triggers to those stages.
2. The Fresno County Department of Public Health (FCDPH) continues to advance their reporting, while also giving additional demographic details.
   - As of this report, Kingsburg had 14 confirmed positive cases out of a total of 564 (351 are active) in Fresno County (Kingsburg cases represent 3.98%)
3. California League of Cities now estimates a revenue loss of at least $7 billion to cities over the next two fiscal years. An infographic on the impact is attached.
4. We continue to grow our senior meal program, delivering 120 meals Monday – Friday. Most of the food has been donated and residents have been volunteering to assist with meal prep/assembly. Fresno County Rural Transit drivers are delivering the lunches.

Reopening & Interpretation of the Essential Worker List

We continue to work with local businesses on the interpretation of the State's essential worker language. The State has updated their online listing since the stay-at-home order was implemented, with the most recent update on April 28.

For example, animal grooming services could reopen under certain circumstances. The reasoning for this was language outlined in the Governor's essential worker list. Page 11 of the essential workers includes the following: "animal care facilities that provide food, shelter, veterinary and/or routine care and other necessities of life for animals." We held discussions with local groomers about the type of work they perform regularly. Outside of routine care, they may also provide breed-specific services that are related to "necessities of life" for animals, and therefore are able to operate.

Additionally, we continue to receive inquiries from local businesses that have been shuttered since March 19 about the ability to provide "essential" goods and services as a platform for reopening. For example, a retail store carrying farm fresh eggs or selling individual food and beverages could be interpreted to meet the State's language of *"Workers supporting groceries, pharmacies, convenience stores, and other retail that sells food or beverage products…"*

Internally, staff has been having productive conversations about our roles in assisting businesses with guidance once businesses can operate.

Of obvious concern is the prolonged closure of our smaller businesses that are unable to weather the loss of revenue for an extended period. This may lead to eventual closures and a delayed reboot of our local economy. In addition, staff believes that some businesses may be operating illegally out of necessity to earn income. We believe it is likely that they would better follow social distancing and preventative measures if allowed to operate legally, following the CDC's recommended social distancing guidelines.

Some jurisdictions are challenging the Governor's current order, deciding to open based upon local conditions. Modoc County, located in northeast California, eased local restriction on Friday, May 1. It is unknown if/how the State may respond. According to Modoc County's strategic plan, starting May 1, all businesses may open but must be able to adhere to a series of guidelines that including proper physical distancing and a ban on large gatherings where proper physical distancing cannot be maintained. Schools, churches, public transit companies, and private/government sectors may also return to operations if guidelines can be followed. Restaurants and bars may open inside dining but may only be at half-capacity. Dental services and routine medical may resume services under advised PPE guidelines.

Understandably, this drives discussion about local conditions, including the number of positive cases, related deaths, and the ability for the healthcare system to withstand a spike in new cases.

RECOMMENDED ACTION BY CITY COUNCIL
Informational- No Action Necessary

POLICY ALTERNATIVE(S)
None

STRATEGIC GOAL(S) MET:
1. Improve Community Communication
2. Ensure Financial Stability

FINANCIAL INFORMATION

FISCAL IMPACT:

1. Is There A Fiscal Impact?	N/A
2. Is it Currently Budgeted?	N/A
3. If Budgeted, Which Line?	N/A

BACKGROUND INFORMATION
Community Preparedness

- Our facilities are equipped with the necessary sanitizing supplies and we have been regularly cleaning public counters, as we always do. All of our public counters have CDC fact sheets providing educational information about the virus as well as information regarding proper prevention techniques.

- We have been in regular contact with local school administrators as well as Fresno County Public Health officials to coordinate any local notifications and to monitor the changing landscape. Both Kingsburg School Districts have essentially closed for the remainder of the 2019-2020 school year.

- Closed our public playgrounds to further promote social distancing recommendations.

- Created and continue to update an active businesses list.

- Working to ensure all seniors have at least one meal during the week. We are providing meals for 120+ seniors during the week.

- The City and Chamber of Commerce are working on contingency plans that may impact future events. The Car Show and Swedish Festival have been canceled.

- Council has approved policy related to the suspension of water shut offs for non-payment.

Organizational Preparedness

- Development of updated leave policy to be compliant with newly enacted Federal legislation.

- Continued organizational continuity planning for employees working from home (technology, alternate work schedules).

- Examination of revenue projections and impacts on sales tax, transient occupancy tax and community development fees.

- The city's Economic Stabilization Fund was created for just this purpose. The fund currently has balance of $630,509. These funds can be utilized to help stabilize short-term General Fund impacts due to the anticipated loss of revenue.

- Development of internal protocols should virus spread affect Kingsburg – including continuity of operations planning for all departments. Coordination with Fresno Co. Dept. of Public Health. This includes potential deployment of emergency operations center.

- Focused efforts on communicating during a crisis. Information provided by Bloomberg Harvard City Leadership Initiative.

- Taking care of employees is a vital concern. All our departments and employee areas have CDC fact sheets providing educational information about the virus as well as information regarding proper prevention techniques.

- City Hall is operating virtually, closed to the public since March 16. Continued organizational continuity planning for employees working from home (technology, alternate work schedules).

- The City utilizes an internal employee newsletter that is used frequently to provide updated information related to the virus and actions being taken to protect employees.

- First responders and their safety remain a big focal point, and we are utilizing expert fact sheets that provide guidance for EMS and Law enforcement providers as well.

- On March 11, the Kingsburg Tri-County Health Care District authorized up to $75,000 in funding to help with the sanitizing of first responder vehicles and equipment, as well as emergency funding for a potential declared emergency that could impact the community. We have purchased four (4) commercial fogging/decontamination machines capable of large-scale dissemination of a viricidal agent.

Federal & State Action

The President and State of California have declared emergencies regarding the COVID-19 pandemic. Each have provided several resources, including:

- FEMA
- State of California
- CDC

ATTACHED INFORMATION

1. FCDPH Chart from April 30
2. California League of Cities Fiscal Impact Report

COVID-19 (Novel Coronavirus) | Fresno County COVID-19 Data

https://cofgisonline.maps.arcgis.com/apps/MapSeries/index.html?appid=1f82e8eb24c0403c90e774202c5dafea

Fresno County COVID-19 Data and Surveillance Dashboard

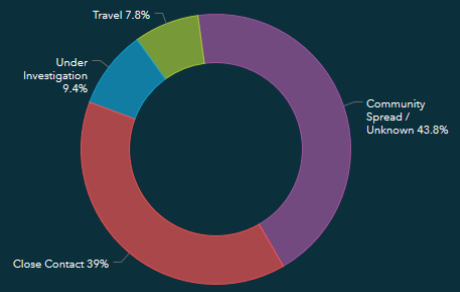
Department of Public Health | Epidemiology Program

FRESNO COUNTY

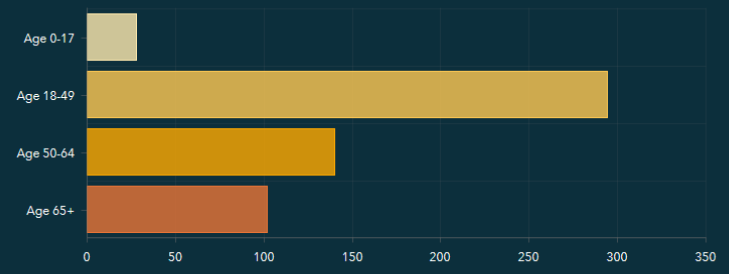
Data and Surveillance Dashboard | Additional Surveillance | CDC COVID-19 Information

Total Cases	Active Cases	Recovered	Deceased	Hospitalized
564	351	206	7	100
of 7,213 Total Tests	of 564 Total Cases	of 564 Cases	of 564 Cases	of 564 Cases
7.8% Tested Positive	62.2% Active	36.5% Recovered	1.2% Deceased	17.7% Hospitalized

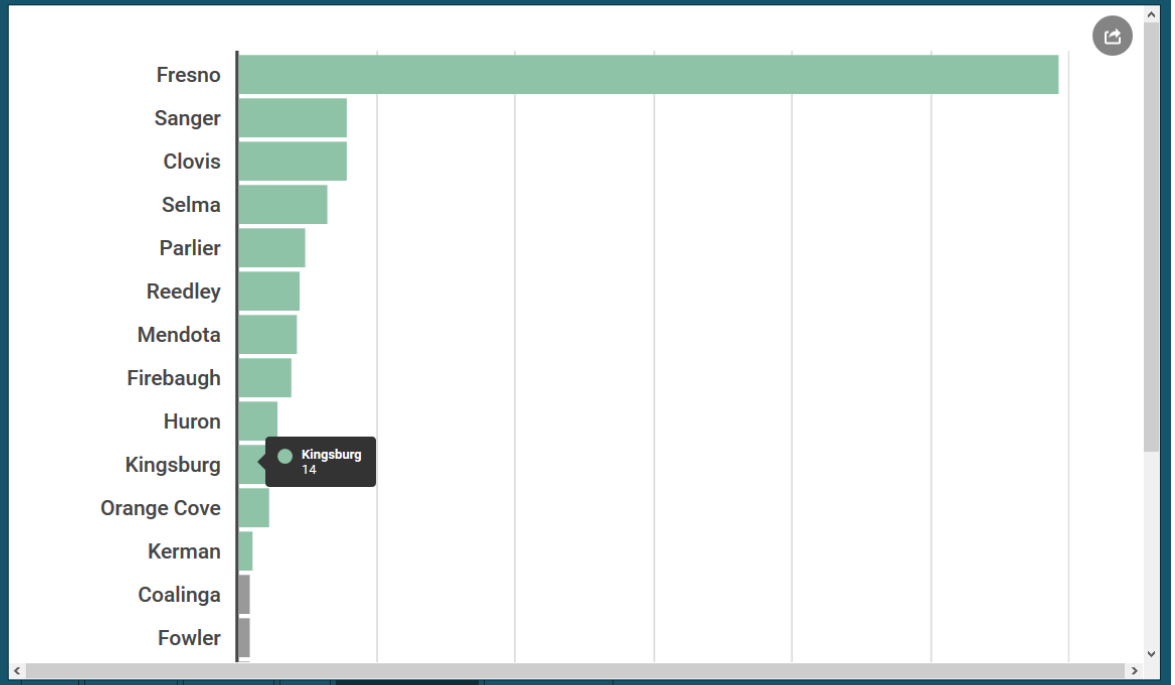
Source of Exposure



Cases by Age



Cases by Age | Cases by Gender | Cases by Race/Ethnicity



Cases | Case Trends | Logarithmic | Map | Cases by Community | Dashboard Details

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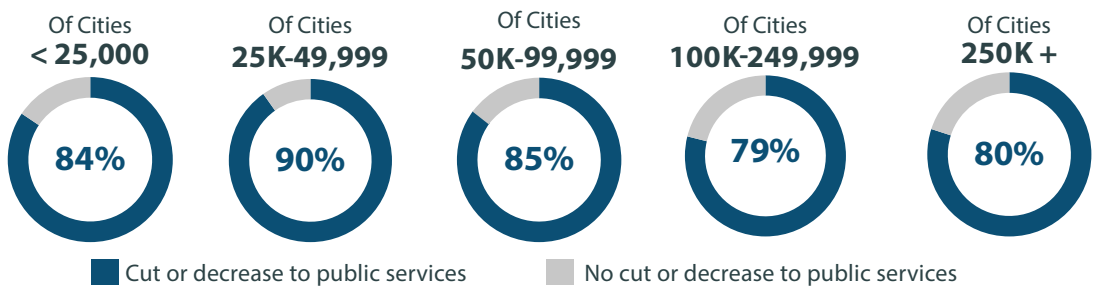
5/1/2020

COVID-19
Fiscal Impact on California Cities

LEAGUE OF CALIFORNIA CITIES

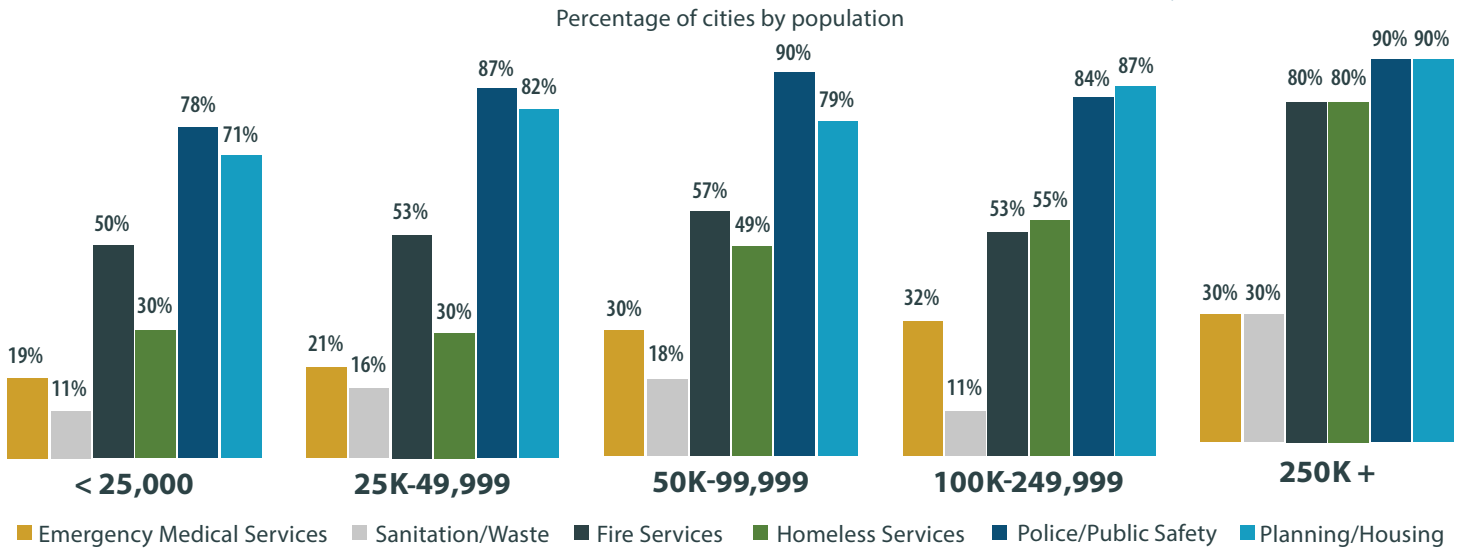
California cities face severe revenue shortfalls due to the impact of the COVID-19 pandemic on their economies and increased emergency costs. As a result, cities will be forced to make significant reductions or cuts to a broad range of core public services and staff, regardless of population size. Given current and projected revenue shortfalls, cities need fiscal assistance to stabilize local government operations to offset the devastating impacts the crisis is having on California's communities. These findings are part of a new data analysis* by the League of California Cities.

Public Services Will Be Impacted By Drastic Revenue Loss



Core Services Face Significant Impacts Regardless of City Size

Percentage of cities by population



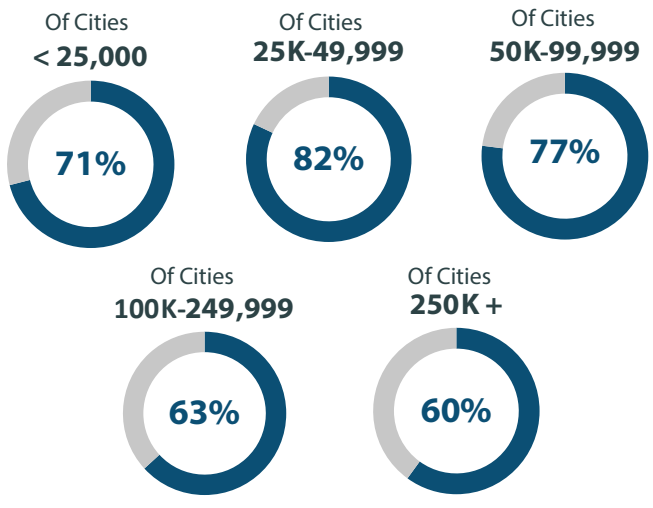
Cities anticipate a nearly **$7 BILLION GENERAL REVENUE SHORTFALL** over the next two fiscal years. This shortfall will grow by billions of dollars if COVID-19 stay-at-home orders extend into the summer months and beyond.

City Leaders Report Immediate Impact to Core Revenue Sources

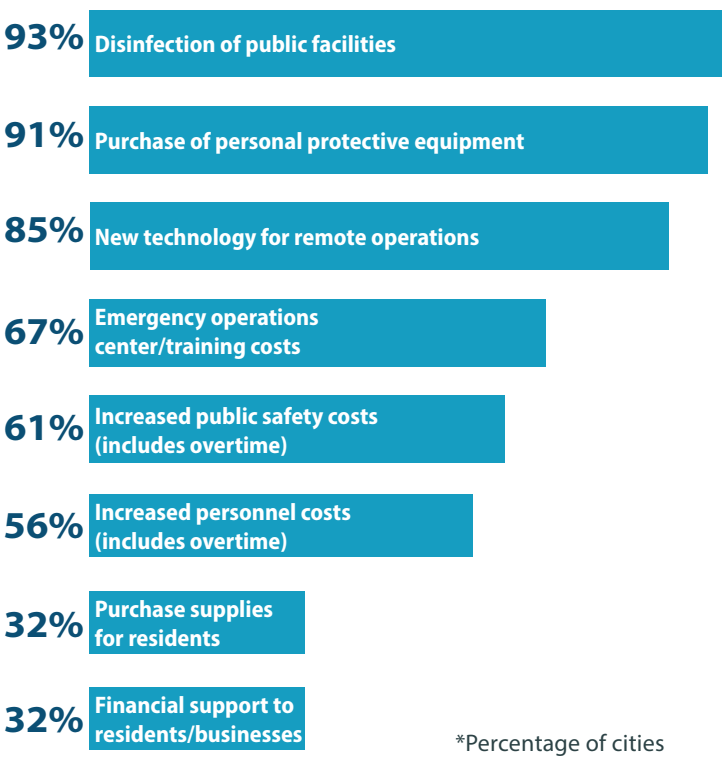
- **100%** Sales Taxes
- **89%** Hotel/Bed Taxes
- **72%** Property Transfer Taxes
- **42%** Utility Taxes
- **15%** Investments, Forfeitures, and Fines
- **4%** Parking and Admissions

12% of cities report spending **> $500k** to help control the COVID-19 pandemic

COVID-19 Has Staggering Impact on City Workforce



Unanticipated COVID-19 Expenses



*Percentage of cities

100% of California cities, regardless of population size, **face projected revenue loss this year**

Over **90%** of cities are considering **LAYOFFS OR EMPLOYEE FURLOUGHS,** or **CUTTING PUBLIC SERVICES.**
72% are considering doing **BOTH.**

Cities Key Revenue Loss by Source through FY 21-22

$24 million Utility Taxes	**$28 million** Property Transfer Taxes
$65 million Franchises	**$93 million** Parking and Admissions
$175 million Investments, Forfeitures, and Fines	**$402 million** Business Tax
$616 million County Transportation SUT	**$1.37 billion** Hotel/Bed Taxes
$2.26 billion Sales Taxes	**$1.7 billion** City/County of San Francisco

Total $6.7 billion

For more information email communications@cacities.org.

***Data and Assumptions:** The current revenue shortfall projections assume the ending of strict stay-at-home orders by the end of May 2020 with a transition to normalcy and a gradual return to taxable activities. The revenue shortfall projections include FY 2021-22, as there will be delayed revenue impacts from multiple sources, including business license taxes (based on prior year receipts). If strict stay-at-home orders remain in place through the summer of 2020, there will be additional significant revenue losses – adding billions to overall city shortfalls. Over 260 cities, encompassing all of California's diverse geographies and city sizes, participated in the League's COVID-19 Fiscal Impact Survey. The survey requested primary source data on projected revenue losses in key, general revenue categories, and local impacts to city services and operations. The survey data reinforces projections produced from an in depth financial model built from annual reports by the State Controller and the California Department of Tax and Fee Administration, survey data, granular analysis by government revenue specialists, industry specific outlooks, and forecasts from respected economists.

Meeting Date: 05/06/2020
Agenda Item: 5.3

CITY COUNCIL MEETING STAFF REPORT

REPORT TO: **Mayor Roman & City Council**

REPORT FROM: **Alexander J. Henderson, City Manager; ICMA-CM** **REVIEWED BY: AP**

AGENDA ITEM: **Economic Assistance: COVID-19 Transient Occupancy Tax Deferral**

ACTION REQUESTED: __Ordinance _✓_Resolution _✓_Motion ____Receive/File

EXECUTIVE SUMMARY

The business community is facing an unprecedented situation with the spread of the COVID-19 virus. Shelter in place orders have been instituted by the Governor on March 19. Local businesses and residents may be experiencing economic loss because of the situation.

City staff, recognizing the negative impact the current situation has on businesses, have been working to consider options to provide temporary relief to allow organizations time to recover financially. We have had specific conversations with local hoteliers regarding their transient occupancy tax (TOT) payments. Local hotels pay the City TOT payments, equivalent to 12% the cost of a room night. Hotels collect the TOT when the room night is paid for and then remit the TOT to the City quarterly. With current travel and entertainment restrictions, hotel occupancy is extremely low (i.e 10-20% occupancy, as opposed to a more typical 70% to 80% occupancy) and is likely to remain at unsustainably low levels until restrictions are eased. In order to assist hotels through this time, staff recommends allowing hotels to defer the payment of their transient occupancy tax for the first quarter of 2020 (January – March) and to develop a payment plan and timeline for each hotel to pay the TOT for that time period. Hotels would continue to report the TOT revenue amounts to the City, so that Finance could book the revenues and be in a better position to work out a payment plan with the business once the TOT is no longer deferred.

The TOT is part of the City's General Fund and is a critical revenue, however, the City can push back actual receipt of this revenue to provide a cash flow bridge for local hotels to weather these unprecedented circumstances. The policy would serve as gesture of partnership given the importance of the business to our budget. In a normal year, the City receives approximately $350,000 in TOT, with the spring and early summer months at some of the highest occupancy.

Staff recommends reviewing the policy for the second quarter in the coming months. However, with occupancies at unprecedented low levels, the amount of TOT due to the City is likely to be very small.

RECOMMENDED ACTION BY CITY COUNCIL

1. *Approve Resolution 2020-026 as presented authorizing the City Manager to transient occupancy tax relief related to COVID-19 impacts.*

POLICY ALTERNATIVE(S)

1. Council could choose to not approve the resolution.

STRATEGIC INITIATIVE

1. Ensure Financial Stability
2. Promote Sustainable Development

FINANCIAL INFORMATION

FISCAL IMPACT:

1. Is There A Fiscal Impact?	Yes
2. Is it Currently Budgeted?	Yes
3. If Budgeted, Which Line?	General Fund Revenue

PRIOR ACTION/REVIEW

The City's Finance Committee discussed the item during their April 28 regular meeting. The city receives approximately $87,500 quarterly in TOT in normal circumstances.

BACKGROUND INFORMATION

See Executive Summary.

ATTACHED INFORMATION

1. Resolution 2020-026

RESOLUTION NO. 2020-026

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KINGSBURG AUTHORIZING THE CITY MANAGER TO PROVIDE TRANSIENT OCCUPANCY TAX DEFERRAL RELIEF FROM EFFECTS OF COVID-19

WHEREAS, international, national, state, and local health and governmental authorities are responding to an outbreak of respiratory disease caused by a novel coronavirus named "SARS-CoV-2," and the disease it causes has been named "coronavirus disease 2019," abbreviated COVID-19, ("COVID-19"); and

WHEREAS, on March 4, 2020, the Governor of the State of California declared a state of emergency to make additional resources available, formalize emergency actions already underway across multiple state agencies and departments, and help the state prepare for broader spread of COVID-19; and

WHEREAS, on March 13, 2020, the President of the United States of America declared a national emergency and announced that the federal government would make emergency funding available to assist state and local governments in preventing the spread of and addressing the effects of COVID-19; and

WHEREAS, the City Council at a Special Meeting held on March 23, 2020, adopted Resolution 2020-022 declaring the existence of a local emergency in response to the COVID-19 pandemic ; and

WHEREAS, the Centers for Disease Control and Prevention, the California Department of Health, and the Fresno County Health Officer have all issued shelter in place orders to enforce social distancing, prohibited group events, and taken other precautions to protect public health and prevent transmission of this communicable virus; and

WHEREAS, as a result of the public health emergency and the precautions recommended by health authorities, hotels and motels in the City of Kingsburg will experience sudden and unexpected income loss.

NOW, THEREFORE, BE IT RESOLVED, that the Kingsburg City Council hereby authorizes the City Manager to provide the following fee deferral to hotels and motels in the City of Kingsburg related to economic losses because of the COVID-19 emergency:

1. Work with local hotels and motels to allow for deferment of payment of transient occupancy tax for the first quarter (January – March) of 2020 and to develop a payment plan and timeline for each hotel or motel to pay the transient occupancy tax for that time period. Authorize the City Manager to extend the deferral date should the City's emergency declaration continue past May 31, 2020.

****

I, Abigail Palsgaard, City Clerk of 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 6th day of May 2020, by the following vote:

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

_____

Abigail Palsgaard, City Clerk
City of Kingsburg

Meeting Date: 05/06/2020
Agenda Item: 5.4

CITY COUNCIL MEETING STAFF REPORT

REPORT TO: **Mayor Roman & City Council**

REPORT FROM: **Alexander J. Henderson, City Manager; ICMA-CM** **REVIEWED BY: AP**

AGENDA ITEM: **2020-2021 Capital Improvement Project Discussion**

ACTION REQUESTED: ___Ordinance ___Resolution ___Motion ___✓__Receive/File

EXECUTIVE SUMMARY

As part of the annual budget preparation, the City Council reviews the capital improvement project (CIP) requests from each of the respective departments. Included in your packet is a breakdown of 2020-2021 requests in summary format. The requests are evaluated based upon the priority ranking (and funding available) submitted by each of the Department Heads. The document includes:

- Department
- Type of request (equipment, Planning, Infrastructure, etc.)
- Description of the project/purchase
- The purpose of the project/request
- Estimated Cost
- Funding Source to be utilized to make the purchase

Items can be adjusted based upon discussion and preferences of either Council or Department Head priority. Each of the costs associated were submitted by the Department Head, based upon quotes received.

NOTE: It is understood by staff that capital items may be deferred or eliminated all together based upon COVID-19 impacts. We are preparing this plan as we normally would but will be monitoring the situation over the next several weeks prior to the budget adoption. Staff remains flexible with regards to priority spending.

Some items to note:

1. There are currently forty (40) projects proposed for 2020-2021 (There were 45 in 18/19). Some of these include carry-overs from the previous fiscal year, including the largest projects, which are currently underway. These projects are funded out of six different sources (General Fund, Water, Measure E, Local Transportation, Impact Fees, and Measure C).

2. A breakdown of proposed funding sources is provided in the summary. Outside of General Fund monies, special funds are restricted to specific uses (i.e. water enterprise can only be used for water department related expenditures).

3. Public Safety Investment
   - Replacement of 4 police Vehicles (Measure E)
   - Equipment Upgrades for KPD & KFD
   - Personal Protective Equipment

4. There is a continued emphasis placed upon improving our infrastructure, including:
   - Wells #12 & #13 treatment facility construction (TCP mitigation); already underway.
   - SCADA technology upgrades to our water system
   - Road improvement plan (using both grant and local funds); roads are based upon recommendations made through our pavement condition index report.
   - Sidewalk Repairs (ADA transition plan)
   - Phased sand filter replacement at Crandell Swim Complex (year 5)

5. Economic Development and Quality of Life Improvements
   - Residual Property Tax Program (Economic Development Fund)
   - Façade/Alley P3 Grant Program
   - Micro-Grant P3 Grant Program

RECOMMENDED ACTION BY CITY COUNCIL

1. *Provide input and direction on proposed capital investments. Projects will be discussed again by Finance Committee and included as part of the City Manager's proposed budget in early June.*

POLICY ALTERNATIVE(S)

1. NA

STRATEGIC INITIATIVE

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

FINANCIAL INFORMATION

FISCAL IMPACT:

1.	Is There A Fiscal Impact?	Yes
2.	Is it Currently Budgeted?	NA
3.	If Budgeted, Which Line?	NA

PRIOR ACTION/REVIEW

Each year, the City Council adopts capital purchases as part of the annual budget. The attached summary sheet captures each of the requests made by Department Heads and categorizes them based upon priority. This is part of a 5-year CIP plan that can be adjusted easily each year to modify, replace or continue with purchases during the annual budget process.

BACKGROUND INFORMATION

See Executive Summary.

ATTACHED INFORMATION

1. 2020-2021 Capital Improvement Request Summary
2. CIP Evaluation Process

Capital Improvement Fund 2020-2021						
Department	**Strategic Goal Met**	**Type of Request**	**Item Description**	**Purpose**	**Cost**	**Funding Source**
City Hall	All	IT Equipment	IT Infrastructure	Server & Storage Update	$3,000	General Fund/Water Enterprise
Council/Committee	Improve Community Communication	IT Equipment	Sound/Video	Council Chambers IT Upgrades; Live Stream Capability (continued from FY20)	$4,000	General Fund
Council/Committee	Improve Public Safety	Infrastructure	Funding Request For Improvements	Public Safety Committee Request	$20,000	General Fund
Economic Development	Promote Sustainable Development/Increase Retail Opportunities	Incentive	Façade/Alley Program	Grant Program for Façade/Alley	$50,000	Economic Development Fund
Economic Development	Promote Sustainable Development/Increase Retail Opportunities	Incentive	Econ. Development - Property Tax	Micro-Grant Program	$30,000	Economic Development Fund
Economic Development	Promote Sustainable Development/Increase Retail Opportunities	Incentive	Econ. Development - Property Tax	Residual Property Tax Program - Incentives	$125,000	Economic Development Fund
Engineering/Planning	Promote Sustainable Development/Increase Retail Opportunities	Planning	TOD Parking Study	Downtown Parking Study	$157,000	Transit Oriented Development Grant
Engineering/PW	Improve Public Safety	Infrastructure	Alley Improvements	Downtown Improvements; Pedestrian Transition	$80,000	Measure C
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Orange Ave. (6th to 8th)	$234,000	SB1
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	8th Ave. (Kern to Mariposa; Mill & Overlay)	$120,000	LTF 8
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Church St. (Lewis to Draper; Mill & Overlay)	$121,000	Measure C
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Kamm Ave (Slurry Seal Preventative Maintenance(	$200,000	LTF 8
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Ave 396 Contribution (continued from FY20)	$200,000	Traffic Impact Fees
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Madsen Ave. (Sierra to Klepper)(continued from FY20)	$445,000	FTIP
Engineering/PW	Improve Public Safety	Infrastructure	Sidewalk Installation	18th Ave Sidewalk (west side of street)	$4,375	CMAQ Grant; LTF 3 Local Share
Engineering/PW	Provide Recreation Opportunities for All Ages	Infrastructure	Madsen Ave Bike Path (Stroud to Kamm)	Extend recreational trail north of Stroud (continued from FY20)	$408,971	CMAQ Grant; LTF 3 Local Share
Fire	Improve Public Safety	Equipment	Vehicle Outfitting	Command Vehicle Outfitting	$40,000	Measure E
Fire	Improve Public Safety	Equipment	PPE	Replacement of Personal Protective Equipment; 5 Sets	$10,000	Measure E
Parks	Provide Recreation Opportunities for All Ages	Infrastructure	Prop. 68 Funds	Park Improvements	$200,000	General Fund/Prop 68 Funds
Parks	Provide Recreation Opportunities for All Ages	Equipment	New Equipment	Expression Swings (2)	$3,000	Park Impact Fees
Police	Improve Public Safety	Vehicle	Vehicle Replacement	Replace (1) Patrol Squad	$60,000	General Fund
Police	Improve Public Safety	Equipment	Radio	Local Channel Base Radio	$12,000	General Fund
Police	Improve Public Safety	Vehicle	Vehicle Replacement	Replace four (4) Patrol Squads	$240,000	Measure E
Police	Ensure Financial Stability	Infrastructure	Facilities	Replace HVAC Controls	$6,000	General Fund
Pool	Provide Recreation Opportunities for All Ages	Infrastructure	Sand Filter Replacement	Continued - fifth year of six year replacement schedule	$20,000	Pool
Public Works	Improve Public Safety	Maintenance	Curb Ramp Installation	Installation of ADA curb ramps in older neighborhoods (ADA Transition Plan)	$15,000	Measure C
Public Works	Increase Retail Opportunities	Infrastructure	Downtown Banner Replacement	Downtown Banner Replacement (128)	$32,000	Measure C
Public Works	Increase Retail Opportunities	Maintenance	Flag Replacement	Swedish/US Flag Replacements	$6,000	Measure C
Public Works	Improve Public Safety	Maintenance	Annual Street Striping	Refresh/replace of striping will enhance safety	$20,000	LTF 8
Public Works	Improve Public Safety	Maintenance	Sidewalk Repairs	Repairs from Identified Locations	$20,000	Measure C
Public Works	Ensure Financial Stability	Facilities	New Equipment	HVAC Replacment - PW Facility	$25,000	General Fund
Senior Center	Ensure Financial Stability	Infrastructure	Solar Installation	Installation of Solar on Senior Center Roof	$237,500	CDBG Funds
Water Enterprise	Improve Public Safety	IT Equipment	Technology Update	SCADA Water Well Technology Upgrade	$40,000	Water Enterprise
Water Enterprise	Provide Recreation Opportunities for All Ages	Infrastructure	Memorial Park Improvement	Water Fountain Replacement	$2,500	Water Enterprise
Water Enterprise	Ensure Financial Stability	Vehicle	Vehicle Replacement	Truck Replacement F-150 - Water Dept.	$32,000	Water Enterprise
Water Enterprise	Ensure Financial Stability	Infrastructure	Meter Replacement	Commercial Meter Purchases	$30,000	Water Enterprise
Water Enterprise	Improve Public Safety	Infrastructure	Chlorination Equipment	Installation of chlorination equipment (continued from FY20)	$178,000	Water Enterprise
Water Enterprise	Improve Public Safety	Infrastructure	Well #13 Treatment Facility	Treatment facility (continued from FY20)	$1,250,000	Water Enterprise
Water Enterprise	Improve Public Safety	Infrastructure	Well #12 Treatment Facility	Includes treatment and parking pad (continued from FY20)	$1,250,000	Water Enterprise

Measure E	$290,000
General Fund	$553,500
Other	$597,500
Local Transportation Funds	$1,706,346
Water Enterprise	$2,784,000
Total Capital Improvement Plan	**$5,931,346**

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 cost 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.

Written Public Comment for Consideration for the 5/6/2020 Regular City Council Meeting. These comments are added to the record and will not be read out loud.

KINGSBURG SALON REOPENING PLAN

This checklist is our plan in addition to guidelines already set in place by the CA State Board of Cosmetology.

1. Appointment only, no walk ins
2. All Salon Professionals and Clients will wear a mask during appointment, with the exception of Estheticians giving facials or waxing the professional will wear a mask and gloves.
3. Salon Professionals will wear gloves for every service and change them between clients
4. Prior to entering establishment Client will get temperature checked with touches thermometer and answer the following health questions.
    1. Have you had a cough?
    2. Have you had a fever
    3. Have you been around anyone exhibiting these symptoms in the last 14 days?
    4. Are you living with anyone sick or quarantined?
5. Salon Professional will check their temperature with touchless thermometer daily
6. Spread out salon seating, stations, dryer chairs etc. 6ft apart.
7. Each professional will have only one client in salon at a time NO additional guests.
8. Remove magazines, candy dishes and kids toys from salon.
9. Clean every chair before and after any use with appropriate disinfectant.
10. No reusing Client drapes, launder towels and drapes in hot water and dry as hot as possible.
11. Phone/credit card machine wiped down after each use with appropriate disinfectant
12. Bathroom wiped down/disinfected after each use
13. Door handles light switches hard services wiped down throughout the day.

This is our recommendations as Kingsburg Salon Professionals. Since California State Board of Cosmetology will not release their reopening checklist. We are certain we can abide by these added regulations and safely service our clientele.

Summer Vasquez
Kingsburg Cosmetologist