



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 6/2/2020 at 4:30pm. THEY WILL NOT BE READ OUT LOUD.

Wednesday, June 3, 2020 at 6pm

Invocation to be given by Pastor Mark Thompson, of Kingsburg First Baptist 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 May 20, 2020 Regular 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 May 14, 2020 through May 27, 2020 as prepared by Accounts Payable Clerk Grace Reyna.

- 4.3 **Adopt Resolution 2020-033-** A Resolution of The City Council of The City of Kingsburg Ordering An Election, Requesting County Elections To Conduct The Election, Requesting Consolidation of Election And Determining Payment For Candidate's Statements, And For The Appointment To Office If No One Or Only One Person Is Nominated.
- 4.4 **Adopt Resolution 2020-034-** A Resolution Of The City Council Of The City Of Kingsburg Approving Summary Vacation Of Alley Along The Howard Street Alignment Between 18th And 19th Avenues. – Staff Report prepared by City Engineer Dave Peters.
- 4.5 **Approve the Fire Department Communications and Dispatching Agreement with Fresno County.-** Staff Report by Fire Chief Daniel Perkins.
- 4.6 **Adopt the recommended application of a prorated hourly rate for the Part-Time Paramedic positions needed to adequately operate a second ambulance.-** Staff Report by Fire Chief Daniel Perkins.

5. Regular Calendar

- 5.1 **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. Action as Deemed Necessary
- 5.2 **2020-2021 Fiscal Year Budget Introduction-** Staff Report prepared by City Manager Alexander Henderson Possible Action(s):
 - a. Presentation by City Manager Alexander Henderson
 - b. Council Discussion
 - c. Action as Deemed Necessary
- 5.3 **Madsen Avenue Bike / Ped Trail-** Staff Report prepared by City Engineer Dave Peters
Possible Action(s):
 - a. Presentation by City Engineer Dave Peters
 - 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 29th day of May 2020.

Abigail Palsgaard, City Clerk

Written Public Comment for
Consideration for the
06/03/2020 Regular City
Council Meeting. These
comments are added to the
record and will not be read
out loud.

Good Afternoon Abigail,

Attached are my Swim Team's documents for the city council review. We are petitioning the city to let us have a block of time to operate our swim program. I am the Vice President of the TNT (RCA) year round club swim team. I am also very familiar with the Crandell Swim Complex. I have been the Kingsburg Seawolves Swim Team President since 2017. Seawolves is not operating this year due to our league's cancellation of the season.

This presented a unique opportunity for our Club team. More than half of our current team is a Kingsburg resident.

Attached are the following documents: COVID-19 operating procedures, Covid-19 assumption of risk and liability waiver and a Crandell Swim Complex pool-layout, with diagrams on how we plan to stage practice.

Please submit for city council review prior to my time to speak.

Thank you,

Adam Hughes | Enterprise Account Executive

Bus: 559-455-4211 | Cell: 559-240-1898

<https://www.linkedin.com/in/adamhughes5/>

COMCAST | **BEYOND FAST**
BUSINESS

Customer Service 800-741-4141 (Metro Ethernet Services)

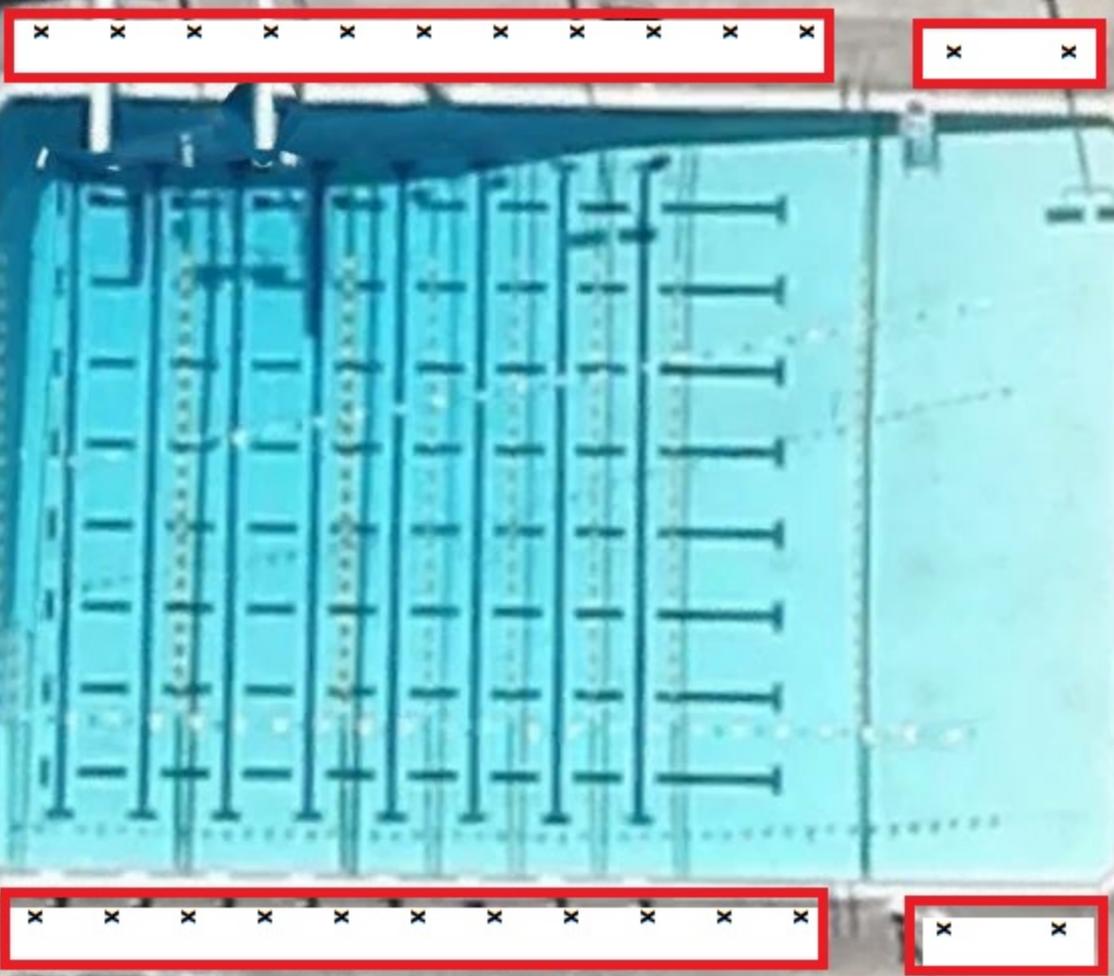
Crandell Swim Complex Covid-19 layout.

Swimmers Enter and are screened here. Then go to pre designated lanes and wait for coaches instruction.

Swimmers will line up to enter here. Parking space lines will serve as socially distant markers. Between tire stops and pool fence.



Swimmers will go from being checked in to their pre determined lane. Marked around the pool by the X's in this picture.



All areas behind yellow lines will be off limits to swimmers, coaches, and board. With the exception of the restrooms which will be used in emergency cases only.
Restrooms - 

Swimmers will exit through the south gate. Located here. 15 mins between sessions to fully disinfect





Assumption of the Risk and Waiver of Liability Relating to COVID-19

The novel coronavirus, COVID-19, has been declared a worldwide pandemic by the World Health Organization. COVID-19 is extremely contagious and is believed to spread mainly from person-to-person contact. As a result, federal, state, and local governments and federal and state health agencies recommend social distancing and have, in many locations, prohibited the congregation of groups of people.

TNT (RCA) has put in place preventative measures to reduce the spread of COVID-19; however, TNT (RCA) cannot guarantee that you or your child(ren) will not become infected with COVID-19. Further, attending TNT (RCA) practice could increase your risk and your child(ren)'s risk of contracting COVID-19.

By signing this agreement, I acknowledge the contagious nature of COVID-19 and voluntarily assume the risk that my child(ren) and I may be exposed to or infected by COVID-19 by attending TNT (RCA) practice and that such exposure or infection may result in personal injury, illness, permanent disability, and death. I understand that the risk of becoming exposed to or infected by COVID-19 at TNT (RCA) practice may result from the actions, omissions, or negligence of myself and others, including, but not limited to, TNT (RCA) their employees, board members, volunteers, agents, and representatives, and program participants and their families.

I voluntarily agree to assume all of the foregoing risks and accept sole responsibility for any injury to my child(ren) or myself (including, but not limited to, personal injury, disability, and death), illness, damage, loss, claim, liability, or expense, of any kind, that I or my child(ren) may experience or incur in connection with my child(ren)'s attendance at TNT (RCA) practice. On my behalf, and on behalf of my child(ren), I hereby release, covenant not to sue, discharge, and hold harmless TNT (RCA), City of Kingsburg, Crandell Swim Complex, their employees, board members, volunteers, agents, and representatives, of and from the claims, including all liabilities, claims, actions, damages, costs or expenses of any kind arising out of or relating thereto. I understand and agree that this release includes any claims based on the actions, omissions, or negligence of TNT (RCA), City of Kingsburg, Crandell Swim Complex, their employees, board members, volunteers, agents, and representatives, whether a COVID-19 infection occurs before, during, or after participation in any TNT (RCA) practice.

Name(s) of swimmer(s):

Parent/Guardian:

Signature

Print

Date



TNT (RCA) COVID-19 Operating Procedures

PPE Requirements:

- All coaches and board members will wear a facial covering during practices at all times.

Social Distancing Requirements:

- Athletes, coaches, and board members must maintain 6 feet distance at all times.
- There will be markings along the entrance for athletes to line up 6 feet apart.
- Athletes gear will be placed in pre-determined areas.
- Once athletes enter the swim complex, they will go to their assigned lane and await instructions from their coach.
- No more than two athletes will be assigned per lane and no more than 4 additional athletes will be assigned to the shallow end. Staggered starts and/or opposite end starts will be implemented.

Facility Procedures:

- TNT (RCA) practices will adhere to CDC guidelines and USA Swimming recommendations.
- Training on safety protocols will be provided to all coaches and board members.
- An Assumption of the Risk and Waiver of Liability Relating to COVID-19 will be signed by a parent/guardian of all athletes.
- There will be a one-way entrance and one-way exit.
- There will be a 15-minute window between practices.
- Proper chemical levels will be maintained
 - If chemical levels are not acceptable, TNT (RCA) will be notified and practice will be cancelled.
- All athletes from previous practice must exit the facility before the athletes for following practice may enter.
- All frequently touched surfaces, including restrooms, will be disinfected between practices.
- The facility will be cleaned daily following all practices.
- Athletes will be screened for febrile respiratory illness.
- Athletes, coaches, and board member's temperatures will be taken prior to entering the facility.
 - Athletes, coaches, and board members with a temperature of 100.4 degrees or more will be sent home.
 - Temperatures will not be recorded.

Athlete/Family Protocol:

- Athletes must arrive and depart in their swimsuit.
 - Athletes will not be able to change or shower at the facility.
- Athletes will only be permitted to line up to enter 5 minutes before their scheduled practice time.
 - If they arrive early, they should wait in their car until the appropriate time to enter the facility.
- Athletes must leave the facility immediately at the completion of any practice.

- Parents/spectators will not be allowed in the facility at any time and are expected to practice social distancing while waiting for their athlete.
- Athletes should bring their own water bottle (already filled) and any other equipment required by their coach, for example, kickboards, fins, goggles, and snorkels.
- Athletes will not be permitted to store their equipment bags at the facility.
- Criteria that must be met by athlete and anyone residing in their household in order to be eligible to attend practice:
 - Cannot have had contact with anyone who has tested positive for COVID-19 in the last 14 days.
 - Cannot have had a temperature over 100.4 degrees, a cough or difficulty breathing in the last 14 days.
- Any athlete coach, or board member experiencing any symptoms of a fever, recent cough, unusual fatigue, headache or has had any exposure to someone who has any symptoms should remain at home and seek medical treatment.
- If any athlete coach, or board member has a fever or symptoms of illnesses, they may not attend practice until 14 days after the fever or symptoms has ceased.
- For us all to stay healthy and be able to keep swimming, we ask our athletes to please practice responsible social distancing when they are away from the pool as well.
- Should we feel anyone is not adhering to social distancing guidelines, they or their family's participation in TNT (RCA) activities may be suspended.

Positive Test Procedure:

- Should someone test positive for COVID-19 within the membership, the following measures will take place:
 - The individual should let the staff know immediately.
 - A board member will notify local health authorities of COVID-19 cases.
 - Notify staff and swimmers of potential COVID-19 exposures while maintaining confidentiality in accordance with The Americans with Disabilities Act.
 - Notify staff and swimmers with aquatic venue closures.
 - The facility will be shut down for no less than 24 hours to deep clean.
 - Athletes and staff must see a physician and be cleared for training after being diagnosed or suspected to have COVID-19.

**KINGSBURG CITY COUNCIL
REGULAR MEETING MINUTES
MAY 20, 2020 – 6:00 P. M.**

VIA TELECONFERENCE PURSUANT TO EXECUTIVE ORDER N-29-20 ISSUED BY GOVERNOR GAVIN NEWSOM. THE COUNCIL CHAMBER WAS CLOSED TO THE PUBLIC. PUBLIC WILL HAD THE OPTION TO CALL 1 (559) 207-3003 PASSCODE 5821 TO PROVIDE COMMENTS ON AGENDA ITEMS. WRITTEN COMMENTS WERE SUBMITTED BY MAIL OR EMAIL TO APALSGAARD@CITYOFKINGSBURG-CA.GOV. THE CUT OFF FOR WRITTEN COMMENTS WAS 5/19/2020 at 4:30pm. THEY WERE NOT READ OUT LOUD.

Invocation was given by Council Member Laura North.

6 P.M. REGULAR SESSION MEETING:

Call to Order and Roll Call - At 6:00 P. M. the regular meeting of the Kingsburg City Council was called to order by Mayor Michelle Roman.

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

Staff Present via teleconference: City Attorney Michael Noland and City Engineer Dave Peters.

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

Public Comments:

Mary Brandon, 14028 Madsen Avenue, stated that she would like Council to reconsider putting a bike trail on their property.

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

Consent Calendar: Council Member Dix asked that Item 4.7 be pulled for discussion. He then moved to approve Items 4.1 through 4.6 and Item No. 4.8. The motion was seconded by Council Member North and carried by unanimous roll call vote.

- 4.1 Approval of City Council Minutes:** Approve the minutes from the May 5, 2020 Regular City Council Meeting and the May 8, 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 30, 2020 through May 13, 2020 as prepared by Accounts Payable Clerk Grace Reyna.
- 4.3 Adopt Resolution No. 2020-028- Hash/Summerlyn Consent and Election to Annex Real Property to the Existing Community Facility District 2017-01 – Staff Report Prepared by City Clerk Abigail Palsgaard.**

- 4.4 **Adopt Resolution No. 2020-029- A Resolution Of The City Council Of The City Of Kingsburg, County Of Fresno, State Of California Initiating Proceedings For The Annual Levy And Collection Of Assessments For The City Assessment District No. 93-01 For Fiscal Year 2020/21 Pursuant To The Landscaping And Lighting Act Of 1972, Part 2 Of Division 15 Of The Streets And Highways Code And As Provided By Article Xiii D Of The California Constitution; And Ordering The Preparation Of An Engineer's Report In Connection Therewith-** Staff Report prepared by Finance Director Alma Colado
- 4.5 **Adopt Resolution No. 2020-030- A Resolution Of The City Council Of The City Of Kingsburg, County Of Fresno, State Of California Preliminarily Approving The Report Of The Engineer In Connection With The Annual Levy Of And Collection Of Assessments For The City Assessment District No. 93-01 For Fiscal Year 2020/21, Pursuant To The Landscaping And Lighting Act Of 1972, Part 2 Of Division 15 Of The Streets And Highways Code And As Provided By Article Xiii D Of The California Constitution-** Staff Report prepared by Finance Director Alma Colado
- 4.6 **Adopt Resolution No. 2020-031- A Resolution Of The City Council Of The City Of Kingsburg, County Of Fresno, State Of California Declaring Its Intention To Order The Annual Levy And Collection Of Assessment For The City Landscape Maintenance Assessment District No. 93-01 For Fiscal Year 2020/21 Pursuant To The Landscaping And Lighting Act Of 1972, Part 2 Of Division 15 Of The Streets And Highways Code And As Provided By Article Xiii D Of The California Constitution, And Appointing A Time And Place For Hearing Protests-** Staff Report prepared by Finance Director Alma Colado.
- 4.7 **Pulled**
- 4.8 **Partial Acceptance of Tract 6122 Improvements-** Including Partially accept infrastructure improvements related to Tract 6122, excluding pipeline and public space improvements, and authorize the City Engineer to file the Notice of Completion for the partially completed improvements. Authorize the reduction of security bonds to amounts determined by the City Engineer to be sufficient to complete unfinished public improvements. Authorize the Building Official to issue Certificates of Occupancies on completed homes in the subdivision.

Pulled Consent Calendar Item No. 4.7 - Approve Alley Vacation Agreement as drafted by the City's legal counsel. - Staff Report by City Manager Alexander Henderson.

Council Member Dix asked if the other property owner would get a part of the vacation and, what the regulations are. He asked if it will be blocked for vehicle but allow foot traffic? City Manager Alexander Henderson said that he would put up a fence and it would be private property.

A motion was made by Council Member Dix to approve pulled Consent Calendar Item No. 4.7. The motion was seconded by Council Member North and carried by unanimous roll call vote.

Regular Calendar

Public Service Recognition Award Presentation – Lisa Delgado, Senior Center - Presentation by Mayor Michelle Roman

On behalf of the City Council, Mayor Roman thanked Lisa for her service. Ms. Delgado is being recognized for her hard work she has given in keeping our vulnerable senior community fed with daily nutritious meals. Having dedicated individuals such as Ms. Delgado gives Kingsburg an invaluable asset, especially when it involves the quality of life for our residents.

She was nominated by her supervisor for several reasons, including your dedicated efforts to cook, package, and help deliver balanced meals to Kingsburg seniors in need. Thanks to her, volunteers, and staff, over 2,300 meals have been provided to local seniors since March 16, 2020. These efforts are especially notable during the COVID-19 pandemic. Not only does she help provide meals to seniors, she brightens their day with her warm and friendly attitude. Mayor Roman said the respect and love the seniors have for her is to be admired.

Lisa thanked all the food donors that make it possible and the community which makes it one team. Council Member Dix said that he would like to be able to give you this recognition in person, and thank you for all that you do. Council thanked Lisa.

PUBLIC HEARING TO CONSIDER VACATION OF KAMM AVENUE BETWEEN BETHEL AVENUE AND GOLDEN STATE BOULEVARD BY THE KINGSBURG CITY COUNCIL

Open Public Hearing - 6:17 pm – No public wishing to be heard.

Close Public Hearing – 6:17 pm

A motion was made by Council Member Dix, seconded by Council Member Hurtado, to continue this item to the July 15, 2020 City Council meeting. The motion carried by unanimous roll call vote.

Coronavirus Disease 2019 (COVID-19) Update- Staff Report by City Manager Alexander Henderson

City Manager Alexander Henderson reviewed his update on the Corvid 19 Pandemic. Kingsburg has 23 active cases. The Senior Center has been able to deliver over 140 meals a day. We have submitted our proposed uses for emergency CDBG funds. Fresno County has started its \$5,000 reimbursement for small businesses. Fresno County has submitted its plan for moving through Phase 2. The State made changes to the metrics which are favorable, updated benchmarks. The revised plan was submitted to the State yesterday. The State has been responsive. We are tentatively targeting June 1st for reopening of our public counters, playgrounds, and pool complex.

Council discussed when the play structures at parks will be open and if Council will have the final vote. Mr. Henderson said that it is a local decision and that he is meeting with Fresno County this Friday where he will ask to get specifics on opening playgrounds. Tentative opening is 6/1 and some soft opening next week. Staff reached out surround cities, some have much higher numbers of COVID cases. Clovis and Reedley are opening their parks and restrooms this week. Mr. Henderson said that we would prefer to hear Council input tonight and have some flexibility with guidance from the Fresno County Health Department. Council discussed how the community would like to see the parks open up and how green spaces have remained open.

Council discussed how other green spaces are opening around the Kingsburg area and that the individual should have the decision if they want to let their kids play at the park. Council discussed being concerned that we are opening the parks too soon. Staff said we can use the disinfectant defogger on play structures, but we would only be able to do it once a week. We would put up signage about how often we disinfect.

Council discussed if we need to follow the same guidelines as businesses and if we are going to put up signage when we open and what are our liabilities. City Manager Henderson said that cities are indemnified from injuries at parks. City Attorney Michael Noland said that we would need to do signage and train lifeguards at the pool. At the pool we would have the responsibility to have social distancing. He said that the City does not monitor parks so it would be up to the citizens. We have no liability at parks if we make a good faith effort to have people comply. He said that Council is looking at a resolution specifically stating you are not going to enforce. If you are looking into this issue, you must take into consideration what you are saying in the resolution.

Council discussed the business check list and directed staff to send it to all the businesses in town.

Council asked about requiring masks and hand sanitizer. City Manager Alexander Henderson stated that it is not mandatory. Council discussed how two months in people know the safety protocol of washing hands, sanitizing and wearing masks if they choose in public.

Council discussed waiting to see what the County says about high touch play structures and bathrooms.

Council discussed outdoor dining options for restaurants and reviewed what other cities are doing to assist businesses. The Economic Development Committee is going to discuss and will bring something back to Council. Council discussed allocating funds to help assist in outdoor spaces.

Public Comment:

Jenn Guerra, resident and business owner, stated that she thinks it would be hard to social distance in a bathroom, playground, or a pool. She thinks it is important to uphold State guidelines.

City Attorney Noland said the resolution before them is not binding if council feels that different measures need to be taken. He stated that you can issue new Executive Orders.

A motion was made by Council Member Palomar to approve City of Kingsburg Resolution No. 2020-032, a Resolution of the City Council of the City of Kingsburg clarifying the City's roles and responsibilities under the Governor's Stay At Home Order and clarifying the City's enforcement responsibilities related thereto. The motion was seconded by Council Member North and carried by unanimous roll call vote.

Crime Statistics Report for the Month of April 2020 and General Police Department Update-
Report prepared by Kingsburg Police Department Records Supervisor Corina Padilla.

Police Chief Neil Dadian summarized the report stating that crime is down, and training has slowed due to COVID restrictions. He thanked the Community, Council and City Manager. Council asked to have the number of complaints for social distancing included in his monthly report. Chief Dadian said he would be happy to provide. He said that he is aware of only one other report. Council thanked Chief Dadian, stating that they are glad to hear crime is down.

Council Reports and Staff Communications

Community Services Commission- Council Member North reported that they have not met.

Public Safety Committee- Council Member Palomar reported that they have not met.

Chamber of Commerce – Council Member Hurtado reported that they met last week. Summer Band Concerts and 4th of July Celebration have been canceled. They are hopeful that in September they will be able to have the Crawfish Festival and incorporate all the festivals that we have missed. They also discussed the proposed BID.

Economic Development Committee – Council Member Dix reported that it has not met.

Finance Committee – Council Member Dix reported that it has not met.

Planning Commission – City Manager Alexander Henderson reported that they approved a continuation of an already approved map.

South Kings Groundwater Sustainability Agency Joint Powers Authority (SKGSA)- Council Member Dix reported that it has not met.

City Manager's Report- Mr. Henderson reported that a grading permit has been approved for the Adventist Health project and a plan check for the Grocery Outlet. Linnea Villas is moving forward with realigning Madsen Avenue. Hotel Stone has turned in new plans and, hopefully, can start site work. Measure E Oversight Committee met last night with expenditure plans. Oversight committee certified that the funds are only used for public safety uses. Mayor Roman asked if they could move the fence at Adventist so people can see the Wayfinding sign.

Other Business that may come properly before the City Council

Council Member Dix stated that he would like more information concerning Mary Brandon's public comment. He said that it is extremely impactful to their property. He would like to understand what type of outreach we did before this. He can relate to why they are upset. Council Member North said that she would like more information too. It is County not City. Council Member Dix said that he is concerned that property owners get proper outreach. The 18th Avenue project is separate and is in the City right-of-way. The Madsen is in the County. There have been ongoing communications between the Brandons and the 3rd party right-of-way. If we did get right-of-way, they would be compensated by it. In the next couple weeks, we will bring it back. Nothing is set, it is a negotiation.

Future Agenda Items

Council Member Hurtado brought up outdoor handwashing stations. Promote handwashing but not have to open bathrooms. She would like to bring this to Council to explore the idea and how to get funding. Council Member Dix said that it is a good idea but would depend on cost. Council Member Hurtado said that we have been talking to the Healthcare District for funding. Council gave direction to bring it forward.

Adjourn– At 7:36pm Mayor Roman adjourned the Regular Kingsburg City Council Meeting.

Submitted by:

Accounts Payable

Checks by Date - Summary by Check Date

User: gracer
Printed: 5/28/2020 2:15 PM



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

Check No	Vendor No	Vendor Name	Check Date	Check Amount
77739	3005	AFLAC	05/15/2020	863.54
77740	3006	AIRGAS NCN	05/15/2020	491.20
77741	3020	ANGELICA TEXTILES SERVICES COR	05/15/2020	377.96
77742	3029	AT&T CALNET 3	05/15/2020	548.79
77743	3030	AT&T MOBILITY	05/15/2020	860.31
77744	3035	BAUER COMPRESSORS, INC.	05/15/2020	643.03
77745	4247	ADRIAN BAVERY	05/15/2020	175.00
77746	3038	BENETRAC	05/15/2020	425.00
77747	3056	CAL STATE TERMITE AND PEST	05/15/2020	460.00
77748	3440	CALIFORNIA COMPUFORMS, INC.	05/15/2020	416.97
77749	3063	CALIFORNIA POLICE CHIEFS' ASSOC	05/15/2020	348.00
77750	3704	CANON FINANCIAL-EQUIPMENT SAL	05/15/2020	98.12
77751	3074	CENTRAL SANITARY SUPPLY	05/15/2020	89.00
77752	3079	CENTRAL VALLEY SWEEPING, INC.	05/15/2020	24,360.00
77753	3918	CINTAS	05/15/2020	1,085.29
77754	3095	CITY OF KINGSBURG-POLICE DEPT.	05/15/2020	156.18
77755	3111	COLLINS & SCHOETTLER	05/15/2020	4,432.50
77756	3119	COOK'S COMMUNICATIONS CORP.	05/15/2020	30,249.70
77757	3123	COUNTY OF FRESNO DEPT OF COMM	05/15/2020	490.00
77758	3558	COUNTY OF FRESNO, Oscar J. Garcia, C	05/15/2020	21.50
77759	4229	EBA&M CORPORATION	05/15/2020	1,880.00
77760	4176	ENGINEERED FIRE SYSTEMS, INC	05/15/2020	600.00
77761	3199	FMAAA	05/15/2020	271.01
77762	3183	FRANKMORE, JOSEPH	05/15/2020	175.00
77763	3188	FRESNO COUNTY SHERIFF	05/15/2020	15,866.77
77765	3216	HANFORD SENTINEL, INC.	05/15/2020	98.82
77766	3219	HEALTHWISE SERVICES	05/15/2020	175.00
77767	3222	HENRY SCHEIN, INC.	05/15/2020	943.06
77768	4248	IMPERIAL AMBULANCE, INC.	05/15/2020	100.00
77769	3999	IRON MOUNTAIN	05/15/2020	109.20
77770	3237	JC'S LAWN SERVICE	05/15/2020	5,000.00
77771	3248	KAHN, SOARES & CONWAY, LLP	05/15/2020	6,473.50
77772	3249	KAISER FOUNDATION HEALTH PLAN	05/15/2020	1,248.55
77773	3887	KINGS INDUSTRIAL OCC. MED CTR., 1	05/15/2020	385.00
77774	3254	KINGSBURG CHEVRON	05/15/2020	165.00
77775	3625	KINGSBURG MEDIA FOUNDATION	05/15/2020	2,170.00
77777	3478	LAND CHOICE LAWNS	05/15/2020	900.00
77778	3276	LIFE ASSIST INC	05/15/2020	303.83
77779	3277	LINCOLN AQUATICS	05/15/2020	1,824.44
77780	3293	MID VALLEY DISPOSAL	05/15/2020	103,691.54
77781	3300	MuniServices/Avenu	05/15/2020	1,777.16
77782	3466	NAPA AUTO PARTS	05/15/2020	2,127.65
77783	3312	O'REILLY AUTO PARTS	05/15/2020	443.08
77784	3315	P G & E	05/15/2020	1,090.47
77785	3630	PIONEER EQUIP. CO.	05/15/2020	101.91
77786	3938	PROFESSIONAL ACCOUNT MANAGEM	05/15/2020	36.30
77787	3334	PROFESSIONAL PRINT & MAIL, INC	05/15/2020	1,827.13

Check No	Vendor No	Vendor Name	Check Date	Check Amount
77788	3363	SAVE MART SUPERMARKETS	05/15/2020	13.38
77789	3775	SCOTT'S PPE RECON., INC.	05/15/2020	52.01
77790	3537	SECOND CHANCE ANIMAL SHELTER	05/15/2020	1,500.00
77791	3369	SILVAS OIL COMPANY, INC.	05/15/2020	2,810.39
77792	4142	SPARKLETTS	05/15/2020	76.87
77793	3378	STAPLES ADVANTAGE	05/15/2020	1,512.75
77794	4129	STEVE DOVALI CONSTRUCTION	05/15/2020	284,544.47
77795	3746	SWANSON-FAHRNEY FORD	05/15/2020	124.76
77796	4245	THE EMBLEM AUTHORITY	05/15/2020	443.00
77797	3397	THE GAS COMPANY	05/15/2020	319.53
77798	3403	TODD COMPANIES	05/15/2020	1,885.75
77799	3413	UPS	05/15/2020	24.93
77800	4149	US DEPARTMENT OF EDUCATION AW	05/15/2020	313.03
77801	3469	WECO SUPPLY CO., INC.	05/15/2020	31.50
Total for 5/15/2020:				510,028.88
77802	3660	KPFA	05/19/2020	130.00
Total for 5/19/2020:				130.00
ACH	3470	Internal Revenue Service - ACH	05/22/2020	8,759.32
ACH	3471	Employment Development Department - A	05/22/2020	2,074.07
ACH	3231	ICMA RETIREMENT CORPORATION - \	05/22/2020	661.63
ACH	3470	Internal Revenue Service - ACH	05/22/2020	39,629.66
ACH	3471	Employment Development Department - A	05/22/2020	5,977.39
ACH	3472	CalPERS - ACH	05/22/2020	31,164.98
ACH	3475	Empower	05/22/2020	2,915.00
ACH	3476	CHILD SUPPORT STATE DISBURSEME	05/22/2020	471.22
ACH	3526	Public Employees Retirement System 457 I	05/22/2020	20.00
Total for 5/22/2020:				91,673.27
Report Total (71 checks):				601,832.15

RESOLUTION NO. 2020-033

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KINGSBURG ORDERING AN ELECTION, REQUESTING COUNTY ELECTIONS TO CONDUCT THE ELECTION, REQUESTING CONSOLIDATION OF ELECTION AND DETERMINING PAYMENT FOR CANDIDATE'S STATEMENTS, AND FOR THE APPOINTMENT TO OFFICE IF NO ONE OR ONLY ONE PERSON IS NOMINATED

WHEREAS, pursuant to Elections Code Section 10002, the governing body of any city or district may by resolution request the Board of Supervisors of the county to permit the county elections official to render specified services to the city or district relating to the conduct of an election; and

WHEREAS, the resolution of the governing body of the city or district shall specify the services requested; and

WHEREAS, pursuant to Elections Code Section 10002, the city or district shall reimburse the county in full for the services performed upon presentation of a bill to the city or district; and

WHEREAS, pursuant to Elections Code Section 10400, whenever two or more elections, including bond elections, of any legislative or congressional district, public district, city, county, or other political subdivision are called to be held on the same day, in the same territory, or in territory that is in part the same, they may be consolidated upon the order of the governing body or bodies or officer or officers calling the elections; and

WHEREAS, pursuant to Elections Code Section 10400, such election for cities and special districts may be either completely or partially consolidated; and

WHEREAS, pursuant to Election Code Section 10403, whenever an election called by a district, city or other political subdivision for the submission of any question, proposition, or office to be filled is to be consolidated with a statewide election, and the question, proposition, or office to be filled is to appear upon the same ballot as that provided for the statewide election, the district, city or other political subdivision shall, at least 88 days prior to the date of the election, file with the Board of Supervisors, and a copy with the elections official, a resolution of its governing board requesting the consolidation, and setting forth the exact form of any question, proposition, or office to be voted upon at the election, as it is to appear on the ballot. Upon such request, the Board of Supervisors may order the consolidation; and

WHEREAS, the resolution requesting the consolidation shall be adopted and filed at the same time as the adoption of the ordinance, resolution, or order call the election; and

WHEREAS, various district, city, county, state and other political subdivision elections may be or have been called to be held on November 3, 2020;

WHEREAS, the City Council of the City of Kingsburg has determined that each candidate for elective office who submits a statement to be sent to the voters with the sample ballot shall be charged a sum not greater than the actual prorated cost of printing, handling and translating the candidate's statement, if any, incurred by the City of Kingsburg or the County of Fresno as a result of providing this service.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Kingsburg hereby orders an election be called and consolidated with any and all elections also called to be held on November 3, 2020 insofar as said elections are to be held in the same territory or in territory that is

in part the same as the territory of the City of Kingsburg and staff requests the Board of Supervisors of the County of Fresno to order such consolidation under Elections Code Section 10401 and 10403; and

BE IT FURTHER RESOLVED, that said City Council of the City of Kingsburg hereby requests the Board of Supervisors to permit the Fresno County Elections Department and perform or authorize the County Clerk to render the specified services set forth in attached Exhibit "A", be reference made a part hereof, relating to the conduct of a regular Municipal Election to be held on Tuesday, November 3, 2020, during the hours required by Statute and the City of Kingsburg agrees to pay for said services; and

BE IT FURTHER RESOLVED, that the Fresno County Elections Department conduct the City of Kingsburg at large election for the following offices on the November 3, 2020 ballot:

1 Vacancy-District 2 City Council 4-year term To Expire 11/2024

1 Vacancy-District 3 City Council 4-year term To Expire 11/2024

BE IT FURTHER RESOLVED, that the candidates shall, if he/she elects to submit a statement to be included with the sample ballot and sent to the registered voters, pay all costs associated with said election statement; and

BE IT FURTHER RESOLVED, that if there is the same or an insufficient number of nominees, the City Council of the City of Kingsburg hereby elects to fill the office of City Councilmember by appointment. If any city measure is on the ballot, the election is held regardless; and

BE IT FURTHER RESOLVED, that qualifications for a nominee for the office of City Councilmember of the City of Kingsburg are as follows: "No person shall be eligible to hold the office of Councilmember unless he/she is at the time of assuming office an elector of the City and was a legally registered voter of the City at the time nomination papers were issued to him/her." (Kingsburg City Charter Section 2.01. (A))

I, Abigail Palsgaard, City Clerk of the City of Kingsburg, do hereby certify the foregoing resolution 2020- was duly passed and adopted at a meeting of the Kingsburg City Council held on the 3rd day of June 2020, by the following vote:

Ayes: Council Member(s):
Nays: Council Member(s):
Absent: Council Member(s):
Abstain: Council Member(s):

Abigail Palsgaard, City Clerk
City of Kingsburg

EXHIBIT "A"

The following services are requested:

1. The appointment of all required election offices and establishing of polling places, If no public building is available, make arrangements for rental of private residence.
2. Publish notice of Appointment of Election Officers.
3. Prepare and provide official and sample ballots.
4. Mail sample ballots including candidates' statements.
5. Mail and receive absent voter ballots.
6. Supply all needed materials for polling places including voting booths, ballot boxes and voting punches.
7. Conduct the election.
8. Canvass the election returns on behalf of the City Clerk and certify results.
9. Prorate cost of election.
10. Designate a central counting place, publish notice thereof (Elections Code Section 12107) and provide facilities, services and equipment therefore.
11. In the event of a tie vote between two or more persons receiving an equal and the highest number of votes for the offices to be voted for, to determine the tie by lot.



Meeting Date: 06/03/2020
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: Summary Vacation of Alley along the Howard Street Alignment Between 18th and 19th Avenues

ACTION REQUESTED: Ordinance Resolution Motion Receive/File

EXECUTIVE SUMMARY

As part of the development of Tract Map 4555, Nelson Estates II, an alley was dedicated and developed along the Howard Street alignment between 18th and 19th Avenues as shown in Exhibit 'A'. Staff proposes to vacate this alley because it no longer serves a necessary circulation function. The property owner of that parcel to which the alley right-of-way will revert back to has agreed to accept the summary vacation and maintain the improvements in place. In accordance with the Streets and Highways Code, Division 9, Part 3, Chapter 4 Summary Vacation, the attached resolution is affirming the City Council's approval of the agreement to vacate the alley north of APN 394-351-12.

RECOMMENDED ACTION BY CITY COUNCIL

1. Staff recommends Council adopt Resolution 2020-034 approving the summary vacation of the alley along the Howard Street alignment between 18th and 19th avenues.

POLICY ALTERNATIVE(S)

1. Maintain the alley as a public right-of-way.

REASON FOR RECOMMENDATION/KEY METRIC

1. Ensure Financial Stability.

FINANCIAL INFORMATION

FISCAL IMPACT:

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

FINANCIAL SUMMARY

The City will save approximately \$250-\$500 per year in alley maintenance costs.

PRIOR ACTION/REVIEW

Council authorized the City Manager to execute the alley vacation agreement mentioned herein on 5/20/2020.

BACKGROUND INFORMATION

As part of the development of Tract Map 4555, Nelson Estates II, an alley was dedicated and developed along the Howard Street alignment between 18th and 19th Avenues as shown in Exhibit 'A'. The purpose of the alley was to provide an outlet for the 18th / 19th Avenue alley between Klepper Street and Howard Street such that a dead-end would not be created. With the development of Tract 6122, the 18th/19th Avenue alley has been extended to Silverbrooke Street, thus eliminating the need for the subject alley.

Staff proposes to vacate this alley because it no longer serves a necessary circulation function. However, in order to avoid significant changes to drainage patterns, the alley improvements must be maintained in place. The alley right-of-way will revert back to the original property from which it was created shown in Exhibit 'B'. The property owner of that parcel has agreed to accept the summary vacation and maintain the alley improvements in place. An agreement between the City and the property owner has been executed to ensure the improvements remain and are maintained by the property owner and that signage and barriers are installed to eliminate public access. The vacation is exempt from CEQA because the improvements will be maintained in place and the vacation will have no impact on the environment. Additionally, the vacation is consistent with policies outlined in the General Plan.

ATTACHMENTS

1. Resolution 2020-034
2. Exhibit A
3. Exhibit B

Recording Requested by:)
City of Kingsburg)

and When Recorded, Mail to:)
)
City of Kingsburg)
1401 Draper Street)
Kingsburg, CA 93631)

(Exempt from recording fees per GC Sections 6103 & 27383)

RESOLUTION NO. 2020-034

A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF KINGSBURG
APPROVING SUMMARY VACATION OF ALLEY ALONG THE
HOWARD STREET ALIGNMENT BETWEEN 18TH AND 19TH AVENUES

WHEREAS, the City of Kingsburg was granted an alley easement along the Howard Street alignment between 18th and 19th Avenues as part of the Final Map for Tract Map 4555, Nelson Estates II, and as shown in Exhibit 'A' and hereby referred to as "Vacated Alley"; and

WHEREAS, the original purpose of the alley was to provide an outlet for the 18th / 19th Avenue alley between Klepper Street and Howard Street such that a dead-end would not be created; and

WHEREAS, the properties to the north of Tract Map 4555 has recently been developed as Tract Map 6122 and has extended the 18th / 19th Avenue alley between Klepper Street and Howard Street such that the Vacated Alley is no longer necessary for circulation purposes; and

WHEREAS, the adjacent property owner of APN 394-351-12 has entered into an agreement for maintenance of existing improvements and addition of additional signage and gates as determined necessary by the City Engineer; and

WHEREAS, the City desires to vacate the subject alley right-of-way in accordance with Streets and Highways Code, Division 9, Part 3, Chapter 4 Summary Vacation, because it no longer serves a public purpose; and

WHEREAS, from the date this resolution is recorded, the Vacated Alley will no longer be considered a public right-of-way.

NOW, THEREFORE, BE IT RESOLVED:

That the City Council of the City of Kingsburg hereby approves the summary vacation of the Vacated Alley subject to the conditions outlined in the agreement between the City and property owners of APN 394-351-12 to which the property will revert.

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 3rd day of June 2020, by the following vote:

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

Abigail Palsgaard, City Clerk
City of Kingsburg

TRACT 6122

SILVERBROOK STREET

LOT 2

LOT 37

LOT 39

LOT 1

LOT 38

131'

16'

31'

109'

LOT 1

LOT 12

21'

HOWARD STREET

LOT 13

18TH AVENUE

ALLEY

19TH AVENUE

LOT 2

LOT 11

TRACT 4555



1" = 60'

LEGEND:



301 ± SF

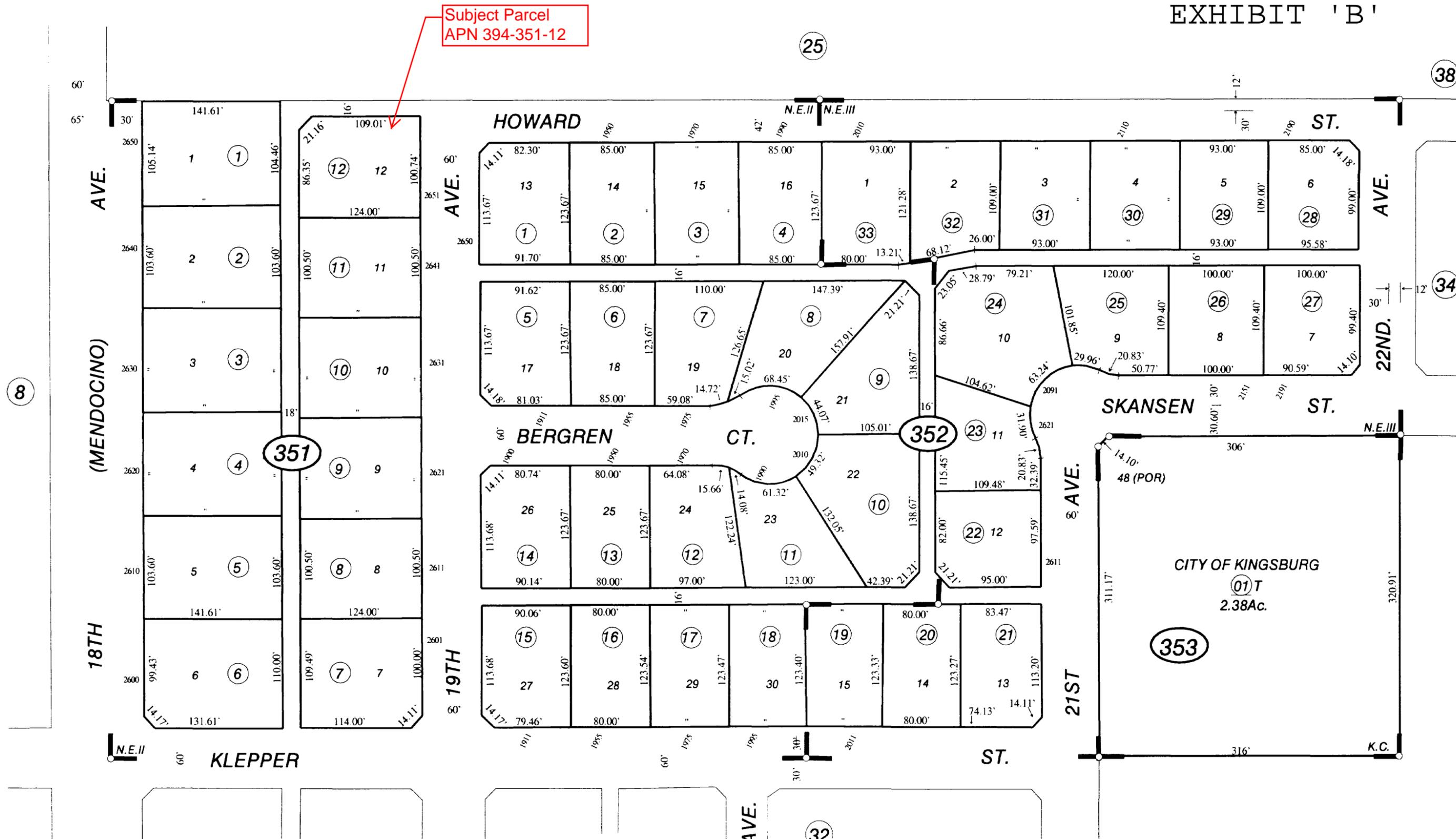
CITY OF KINGSBURG
ALLEY ABANDONMENT
WEST OF 19TH AVENUE
SOUTH OF SILVERBROOK STREET

DWG: C:\Users\SNaamouche\Desktop\ALLEY\20-002.02 ALLEY ABANDONMENT.dwg USER: SNaamouche DATE: May 08, 2020 12:32pm

--- NOTE ---

This map is for Assessment purposes only.
It is not to be construed as portraying
legal ownership or divisions of land for
purposes of zoning or subdivision law.

EXHIBIT 'B'



Kingsburg Colony - Plat Bk.4, Pg. 33
Nelson Estates II - Tract No. 4555 - Plat Bk.55, Pgs.50-51
Nelson Estates III - Tract No. 4727 - Plat Bk.60, Pgs.48-50

Assessor's Map Bk. 394 - Pg. 35
County of Fresno, Calif.

NOTE - Assessor's Block Numbers Shown in Ellipses.
Assessor's Parcel Numbers Shown in Circles.



Meeting Date: 06/03/2020
Agenda Item: 4.5

CITY COUNCIL MEETING STAFF REPORT

REPORT TO: Mayor Roman & City Council

REPORT FROM: Daniel Perkins, Fire Chief **REVIEWED BY:** AP

AGENDA ITEM: Fire Department Communications and Dispatching Services Agreement with Fresno County

ACTION REQUESTED: Ordinance Resolution Motion Receive/File

EXECUTIVE SUMMARY

This is an ongoing agreement that outlines the responsibilities of the Ambulances as well as Fire Apparatus that the Kingsburg City Fire Department operates in conjunction with Fresno County. It is for a period of three years effective on the 1st day of July, 2020 and shall continue in full force and effect, and terminate on the 30th day of June, 2023 at 11:59 P.M., unless sooner terminated. It defines the specific terms of the agreement in the services rendered by the county, maintenance and upkeep of radio systems, a Continuous Quality Improvement plan (CQI) as well as specific language regarding the duties responsibilities and time parameters assigned to dispatchers and the system the county provides. The cost of the agreement is borne through the Fire Department's yearly budgets specifically assigned under communications and has a yearly cost as follows:

- For the period of July 1, 2020 through June 30, 2021, the amount of this Agreement shall not exceed Eight Thousand Three Hundred Sixty-Eight and 00/100 Dollars (\$8,368.00).
- For the period of July 1, 2021 through June 30, 2022, the amount of this Agreement shall not exceed Eight Thousand Six Hundred Nineteen and 00/100 Dollars (\$8,619.00).
- For the period of July 1, 2022 through June 30, 2023, the amount of this Agreement shall not exceed Eight Thousand Eight Hundred Seventy-Seven and 00/100 Dollars (\$8,877.00).

RECOMMENDED ACTION BY CITY COUNCIL

1. Approve the Fire Department Communications and Dispatching Agreement with Fresno County

POLICY ALTERNATIVE(S)

1. Council could choose to not support the proposed agreement; however this would cause a disruption in emergency services until a suitable contract with another acceptable provider could be reached.

REASON FOR RECOMMENDATION/KEY METRIC

1. Ensure Financial Stability.
2. Improve Public Safety.

FINANCIAL INFORMATION

FISCAL IMPACT:

- | | |
|------------------------------|-----------------------|
| 1. Is There A Fiscal Impact? | <u>Yes</u> |
| 2. Is it Currently Budgeted? | <u>Yes</u> |
| 3. If Budgeted, Which Line? | <u>Communications</u> |

FINANCIAL SUMMARY

None

PRIOR ACTION/REVIEW

These agreements have been in place for more than 25 years and are renewed every 5 years

BACKGROUND INFORMATION

These agreements are usual and customary throughout the Fire and Emergency Services

ATTACHMENTS

1. Emergency Dispatching Services Agreement with Fresno County

1 **AGREEMENT**

2 THIS AGREEMENT is made and entered into this _____ day of _____, 2020, by
3 and between the COUNTY OF FRESNO, a Political Subdivision of the State of California, hereinafter
4 referred to as "COUNTY," and the CITY OF KINGSBURG, a Municipal Corporation, whose
5 address is 1401 Draper Street, Kingsburg CA 93631, hereinafter referred to as "CITY".

6 **WITNESSETH:**

7 WHEREAS, CITY receives calls requesting CITY'S fire department ("CITY FIRE") for
8 emergency services and emergency medical first responder services ("EMS"); and

9 WHEREAS, CITY receives calls requesting both fire suppression services and EMS and
10 transfers these calls to COUNTY'S EMS Communications Center for dispatching the appropriate
11 emergency vehicles; and

12 WHEREAS, CITY FIRE continues to desire to receive dispatching services for fire
13 suppression calls, which will include dispatching of non-transport first responder services,
14 (collectively, "CITY FIRE Dispatching Services") from COUNTY'S EMS Communications Center;
15 and

16 WHEREAS, it is to the mutual benefit and in the best interest of the parties hereto to combine
17 EMS dispatching services and CITY FIRE Dispatching Services for the purpose of providing
18 improved services to the public; and

19 WHEREAS, it has been determined by CITY and COUNTY that there is a need to provide
20 EMS dispatching services and CITY FIRE Dispatching Services through a centralized and combined
21 effort by COUNTY'S EMS Communications Center and CITY FIRE; and

22 WHEREAS, COUNTY'S EMS Communications Center is staffed and operated by K.W.P.H.
23 Enterprises, Inc., doing business as American Ambulance, a California corporation ("PROVIDER");
24 and

25 NOW, THEREFORE, in consideration of their mutual covenants and conditions, the parties
26 hereto agree as follows:

27 **1. SERVICES**

28 A. Subject to CITY timely paying COUNTY for CITY FIRE Dispatching Services
(defined in Section 4 herein):

1 (1) COUNTY shall be responsible for dispatching equipment, hardware,
2 software (including software licenses), and other technologies, which will be utilized for the triage and
3 entry of information for CITY FIRE Dispatching Services in COUNTY'S EMS Communications
4 Center computer aided dispatch ("CAD") system, in connection with COUNTY'S performance of its
5 CITY FIRE Dispatching Services under this Agreement. In the event that CITY requests additional
6 technologies, not currently available in COUNTY'S EMS Communications Center, CITY shall be
7 solely responsible for all costs to purchase and maintain said technology and/or equipment; and

8 (2) COUNTY shall be responsible for selection, configuration, installation,
9 and maintenance of all dispatching equipment, hardware, software and other technologies associated
10 with this Agreement. All dispatching equipment, hardware, software (including software licenses),
11 and other technologies purchased and/or obtained through this Agreement shall be the sole property of
12 COUNTY; and

13 (3) COUNTY shall provide CITY FIRE Dispatching Services requiring
14 responses by CITY FIRE apparatuses as follows:

15 (a) COUNTY'S EMS Communication Center shall provide all CITY
16 FIRE Dispatching Services in accordance with CITY FIRE'S Policies and Procedures affecting CITY
17 FIRE Dispatching Services under this Agreement ("CITY FIRE'S Policies and Procedures") (to the
18 extent that they relate only to dispatch). CITY FIRE'S Policies and Procedures shall be subject to
19 review by COUNTY'S EMS Director, or his or her designee (the "COUNTY'S Representative"), as
20 provided in Section 1.C.(2) herein.

21 (b) COUNTY'S EMS Communication Center shall dispatch CITY
22 FIRE'S apparatuses through radio and electronic communications, and in accordance with CITY
23 FIRE'S Policies and Procedures (to the extent that they relate only to dispatch), which shall be subject
24 to review by COUNTY'S Representative, as provided in Section 1.C.(2) herein. CITY FIRE shall
25 work collaboratively with COUNTY on policies and procedures that are consistent with other fire
26 agencies that are being dispatched in COUNTY'S EMS Communications Center.

27 (c) COUNTY'S EMS Communications Center shall provide pre-
28 arrival instructions to callers requesting CITY FIRE Dispatch Services.

(d) COUNTY'S EMS Communications Center shall provide inter-

1 agency coordination regarding requests for fire suppression service, mutual aid and auto aid services,
2 and order specialized fire equipment from CITY or other agencies (*e.g.*, hazardous materials
3 equipment, or “jaws of life”) which may be needed to manage an incident, and perform other related
4 duties, all in accordance with CITY FIRE’S Policies and Procedures (to the extent that they relate only
5 to dispatch), which shall be subject to review by COUNTY’S Representative, as provided in Section
6 1.C.(2) herein.

7 (e) COUNTY’S EMS Communications Center shall track all activity
8 of CITY FIRE’S apparatuses utilizing the COUNTY’S EMS Communications Center CAD system.

9 (f) COUNTY shall record all telephone and radio transmissions and
10 provide instant playback as needed. COUNTY shall retain recordings for a minimum of one-hundred
11 eighty (180) days.

12 (g) COUNTY shall provide reports to CITY as requested. COUNTY
13 must be given sufficient time to develop custom ad hoc reports or reports that are not already
14 developed.

15 (h) COUNTY shall provide one (1) radio operator for dispatching of
16 CITY FIRE’S apparatuses twenty-four (24) hours a day, seven (7) days a week. CITY understands
17 that the radio operator is not dedicated for the sole purpose of CITY and that the radio operator may be
18 dispatching other fire and EMS providers. CITY FIRE shall work collaboratively with COUNTY on
19 policies and procedures that are consistent with other fire agencies that are being dispatched in
20 COUNTY’S EMS Communications Center. COUNTY shall provide that dispatch staff shall be
21 trained in emergency fire dispatch.

22 (i) COUNTY shall provide that a minimum of one (1) dispatch
23 supervisor shall be on duty at COUNTY’S EMS Communications Center twenty-four (24) hours a
24 day, seven (7) days a week. The supervisor shall be available to CITY’S on-duty fire administration
25 as needed.

26 (j) COUNTY shall maintain an up-to-date manual of CITY FIRE’S
27 Policies and Procedures (subject to review by COUNTY’S Representative, as provided in Section
28 1.C.(2) herein) for all dispatch staff, and shall provide for training and continuing education of
dispatch staff as needed.

1 (k) The goal for the immediate dispatch of a fire apparatus, in
2 accordance with CITY FIRE approved dispatch protocols, and excluding multiple unit responses,
3 reassigned responses and other situations beyond the COUNTY'S EMS Communications Center
4 control, shall be sixty (60) seconds. The dispatch time will be measured from the time the telephone is
5 answered by the call taker to the time the first fire apparatus is alerted to the incident either by radio,
6 telephone, pager or station alerting device. A review shall occur for all cases in which dispatches are
7 over ninety (90) seconds, and results will be evaluated for improvement opportunities by the Fire
8 Dispatch Continuous Quality Improvement (CQI) Committee.

9 It is understood that because of the dynamic nature of emergency
10 services, there are situations when the sixty (60) second dispatch goal may not be achieved. Examples
11 of these situations include, but are not limited to:

- 12 1. calls with incomplete, inaccurate or no ANI/ALI information
13 (including CAD-to-CAD);
- 14 2. calls that do not geo-verify in the CAD;
- 15 3. calls in which the reporting party is either unable or
16 unwilling to immediately provide all required information as part of the call taking process (i.e., non-
17 English speaking, hysterical, or uncooperative) or use of Teletype (TTY) or Telecommunication Device
18 for the Deaf (TDD) or audio relay device.

19 Calls for service that meet one of the above exemption categories
20 shall have a dispatch time of no more than ninety (90) seconds in a minimum of ninety-five percent (95%)
21 of calls received each month.

22 B. It is understood by the parties hereto that COUNTY'S provision of CITY FIRE
23 Dispatching Services herein does not include any COUNTY provision of fire suppression services,
24 and that COUNTY is providing CITY FIRE Dispatching Services herein to CITY on a non-exclusive
25 basis.

26 C. CITY shall perform the following functions:

- 27 (1) CITY FIRE shall provide all fire suppression services for all fire
28 suppression calls dispatched by COUNTY'S EMS Communications Center requiring CITY FIRE
apparatuses in accordance with CITY FIRE'S Policies and Procedures.

1 (2) CITY FIRE shall consult with COUNTY'S Representative in developing
2 CITY FIRE'S Policies and Procedures relating to dispatch only. CITY shall provide CITY FIRE'S
3 Policies and Procedures relating to dispatch to COUNTY for review thereof by COUNTY'S
4 Representative. CITY shall not approve CITY FIRE'S Policies and Procedures relating to dispatch
5 until first having conferred with COUNTY'S Representative and such representative agrees that such
6 policies and procedures are not inconsistent with the COUNTY'S EMS Communication Center's
7 Policies and Procedures, and that CITY FIRE'S Policies and Procedures do not create additional
8 workload for staff or impact other programs in the COUNTY'S EMS Communications Center.
9 COUNTY'S Representative shall have neither the right nor the duty to approve the number of CITY
10 FIRE apparatuses or personnel, or amount of CITY FIRE equipment or other resources, that CITY
11 FIRE deems sufficient to respond to any calls for CITY FIRE Dispatching Services, or other CITY
12 FIRE Policies and Procedures unrelated to dispatch. CITY FIRE shall be reasonable in developing
13 CITY FIRE'S Policies and Procedures relating to dispatch such that those policies and procedures are
14 substantially consistent with COUNTY'S EMS Communication Center's Policies and Procedures.

15 (3) CITY shall provide continuing education and training to COUNTY'S
16 EMS Communications Center radio operators and staff regarding the dispatching and management of
17 CITY FIRE resources, as needed.

18 (4) CITY shall assure that all calls to CITY for CITY FIRE calls for service
19 are immediately transferred to COUNTY'S EMS Communications Center.

20 (5) Upon request of COUNTY, CITY shall provide COUNTY with data that
21 includes the exact times that EMS and CITY FIRE calls for service are received at CITY'S Police
22 Department Communications Center (or other point of CITY contact, if any) and transferred to
23 COUNTY'S EMS Communications Center.

24 (6) CITY agrees to participate in an internal quality improvement program,
25 which includes the participation of COUNTY and PROVIDER.

26 (7) CITY shall be responsible for the provision and maintenance of all radio
27 and computer equipment in CITY FIRE apparatuses and radio infrastructure.

28 **2. TERM**

A. This Agreement shall become effective on the 1st day of July, 2020 and shall

1 continue in full force and effect, and terminate on the 30th day of June, 2023 at 11:59 P.M., unless
2 sooner terminated as provided herein.

3 B. This Agreement may be renewed with approval of CITY and COUNTY through
4 written amendment and modification of terms and conditions herein set forth.

5 C. Upon the termination of this Agreement, COUNTY shall promptly provide
6 CITY FIRE with the data generated through the CITY FIRE Dispatching Services provided herein in a
7 commonly usable electronic format.

8 **3. TERMINATION**

9 A. Non-Allocation of Funds - The terms of this Agreement, and the services to be
10 provided hereunder, are contingent on the approval of funds by the appropriating governmental
11 agency, provided however, should sufficient funds not be allocated, (i) the services provided may be
12 modified at any time upon the parties' mutual written agreement, or (ii) this Agreement may be
13 terminated at any time by CITY or COUNTY giving at least ninety (90) days' advance written notice
14 of an intention to terminate to the other party.

15 B. Without Cause - Under circumstances other than those set forth above, this
16 Agreement may be terminated by CITY or COUNTY upon the giving of at least ninety (90) days'
17 advance written notice of an intention to terminate to the other party.

18 C. Material Breach - Either party may terminate this Agreement at any time for
19 cause for the other party's material breach of its obligations herein if not less than thirty (30) days'
20 advance, written notice has been given to the other party and such breach remains uncured within that
21 thirty (30) day period. The party receiving such notice may respond to said notice and any charges
22 contained therein within that thirty (30) day period.

23 D. CITY shall compensate or provide funding to COUNTY for any services
24 performed or costs incurred under this Agreement prior to any termination of this Agreement.

25 **4. COMPENSATION FOR SERVICES**

26 A. For COUNTY'S performance of FIRE Dispatching Services herein, CITY agrees
27 to pay COUNTY and COUNTY agrees to receive compensation pursuant to Schedule A, attached
28 hereto and incorporated herein by this reference. In no event shall compensation for COUNTY'S

1 performance of CITY FIRE Dispatching Services under this Agreement be in excess of the amounts
2 listed as follows:

3 (1) For the period of July 1, 2020 through June 30, 2021, the amount of this
4 Agreement shall not exceed Eight Thousand Three Hundred Sixty-Eight and 00/100 Dollars
5 (\$8,368.00).

6 (2) For the period of July 1, 2021 through June 30, 2022, the amount of this
7 Agreement shall not exceed Eight Thousand Six Hundred Nineteen and 00/100 Dollars (\$8,619.00).

8 (3) For the period of July 1, 2022 through June 30, 2023, the amount of this
9 Agreement shall not exceed Eight Thousand Eight Hundred Seventy-Seven and 00/100 Dollars
10 (\$8,877.00).

11
12 B. Payments by CITY shall be in arrears, for services provided during the preceding
13 month, within forty-five (45) days after receipt and verification of COUNTY'S invoices by CITY
14 FIRE. All payments shall be remitted to COUNTY at the following address: County of Fresno,
15 Department of Public Health – Emergency Medical Services Division, P.O. Box 11867, Fresno,
16 California, 93775.

17 **5. INVOICING**

18 COUNTY shall invoice CITY quarterly, addressed to the City of Kingsburg, Fire
19 Department, P.O. Box 512, Kingsburg, California, 93631, Attention: Fire Chief.

20 **6. INDEPENDENT CONTRACTOR**

21 In performance of the work, duties, and obligations assumed by COUNTY under this
22 Agreement, it is mutually understood and agreed that COUNTY, including any and all of COUNTY'S
23 officers, agents, and employees will at all times be acting and performing as an independent
24 contractor, and shall act in an independent capacity and not as an officer, agent, servant, employee,
25 joint venture, partner, or associate of CITY. Furthermore, CITY shall have no right to control or
26 supervise or direct the manner or method by which COUNTY shall perform its work and function,
27 except for COUNTY'S compliance with CITY FIRE'S Policies and Procedures, herein, and as
28 described in Section 1.A.(3)(h) of this Agreement. However, CITY shall retain the right to administer
this Agreement so as to verify that COUNTY is performing its obligations in accordance with the

1 terms and conditions thereof. COUNTY and CITY shall comply with all applicable provisions of law
2 and the rules and regulations, if any, of governmental authorities having jurisdiction over matters
3 which are directly or indirectly the subject of this Agreement.

4 Because of its status as an independent contractor, COUNTY shall have absolutely no
5 right to employment rights and benefits available to CITY employees. COUNTY shall be solely liable
6 and responsible for providing to, or on behalf of, its employees all legally-required employee benefits.
7 In addition, COUNTY shall be solely responsible and save CITY harmless from all matters relating to
8 payment of COUNTY'S employees, including compliance with Social Security, withholding, and all
9 other regulations governing such matters. It is acknowledged that during the term of this Agreement,
10 COUNTY may be providing services to others unrelated to CITY or to this Agreement.

11 **6. MODIFICATION**

12 Any matters of this Agreement may be modified from time to time by the written
13 consent of all the parties hereto without, in any way, affecting the remainder.

14 **7. HOLD-HARMLESS**

15 A. CITY agrees to indemnify, save, hold harmless, and at COUNTY'S request,
16 defend COUNTY, including its officers, agents, and employees, from any and all costs and expenses
17 (including attorneys' fees and costs), damages, liabilities, claims, and losses occurring or resulting to
18 COUNTY in connection with the performance, or failure to perform, by CITY, including its officers,
19 agents, or employees under this Agreement, and from any and all costs and expenses (including
20 attorneys' fees and costs), damages, liabilities, claims, and losses occurring or resulting to any person,
21 firm, or corporation who may be injured or damaged by the performance, or failure to perform, of
22 CITY, including its officers, agents, or employees under this Agreement.

23 B. COUNTY agrees to indemnify, save, hold harmless, and at CITY'S request,
24 defend CITY, including its officers, agents, and employees from any and all costs and expenses
25 (including attorneys' fees and costs), damages, liabilities, claims, and losses occurring or resulting to
26 CITY in connection with the performance, or failure to perform, by COUNTY, including its officers,
27 agents, employees or PROVIDER, under this Agreement, and from any and all costs and expenses
28 (including attorneys' fees and costs), damages, liabilities, claims, and losses occurring or resulting to

1 any person, firm, or corporation who may be injured or damaged by the performance, or failure to
2 perform, of COUNTY, including its officers, agents, employees or PROVIDER under this Agreement.

3 C. In the event of concurrent negligence on the part of COUNTY or any of its
4 officers, agents, employees or PROVIDER, and of CITY or any of its officers, agents, or employees,
5 the liability for any and all such claims, demands and actions in law or equity for such costs and
6 expenses (including attorneys' fees and costs), damages, and losses shall be apportioned under the
7 State of California's theory of comparative negligence as presently established or as may be modified
8 hereafter.

9 D. This Section 7 shall survive termination or expiration of this Agreement.

10 **8. INSURANCE**

11 Without limiting the indemnification of each party as stated in Section 7 above, it is
12 understood and agreed that CITY and COUNTY shall each maintain, at their sole expense, insurance
13 policies or self-insurance programs including, but not limited to, an insurance pooling arrangement
14 and/or Joint Powers Agreement to fund their respective liabilities throughout the term of this
15 agreement. Coverage shall be provided for comprehensive general liability, automobile liability,
16 professional liability, and workers' compensation exposure. Evidence of Insurance, Certificates of
17 Insurance or other similar documentation shall not be required of either party under this Agreement,
18 except for Commercial General Liability coverage. Each party will provide the other party with an
19 appropriate Commercial General Liability insurance certificate with limits of not less than Two
20 Million Dollars (\$2,000,000) per occurrence and an annual aggregate of Four Million Dollars
21 (\$4,000,000) along with an appropriate endorsement naming the other party as an additional insured
22 on the Commercial General Liability policy. COUNTY shall cause PROVIDER to maintain insurance
23 coverage that is consistent with the current EMS PROVIDER Agreement between COUNTY and
24 PROVIDER.

25 **9. CONFIDENTIALITY**

26 All services performed by COUNTY under this Agreement shall be in strict
27 conformance with all applicable Federal, State of California and/or local laws and regulations relating
28 to confidentiality.

10. NON-DISCRIMINATION

1 During the performance of this Agreement, CITY shall not unlawfully discriminate
2 against any employee or applicant for employment, or recipient of services, because of race, religious
3 creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic
4 information, marital status, sex, gender, gender identity, gender expression, age, or sexual orientation,
5 pursuant to all applicable State of California and Federal statutes and regulations.

6 **11. RECORDS**

7 Each party shall maintain its records in connection with the respective services referred
8 to under this Agreement. Such records must be maintained for a minimum of three (3) years. Records
9 must also be maintained a minimum of three (3) years after the termination of this Agreement. The
10 party generating the records shall maintain ownership of the records upon termination of this
11 Agreement.

12 **12. AUDITS AND INSPECTIONS**

13 Each party shall at any time during business hours, and as often as the other party may
14 deem necessary, make available to the other party for examination all of the former party's records
15 and data with respect to the matters covered by this Agreement. Each party shall, upon request by the
16 other party, permit the other party to audit and inspect all such records and data necessary to ensure
17 the former party's compliance with the terms of this Agreement.

18 If this Agreement exceeds Ten Thousand and No/100 Dollars (\$10,000.00), COUNTY
19 shall be subject to the examination and audit of the State Auditor for a period of three (3) years after
20 final payment under contract (Government Code section 8546.7).

21 **13. PROVIDER**

22 The parties hereto acknowledge that PROVIDER, or its replacement, if any during the
23 term of the PROVIDER Agreement, will carry out COUNTY'S provision of dispatching services
24 herein. In the event of any such replacement of PROVIDER, the replacement EMS Provider
25 Agreement will be on substantially the same terms as the EMS Provider Agreement to the extent that
26 it concerns this Agreement, as provided herein.

27 **14. FORCE MAJEURE**

28 A. If either party hereto is rendered unable, wholly or in part, by Force Majeure to
carry out its obligations under this Agreement, that party shall give to the other party hereto prompt

1 written notice of the Force Majeure with full particulars relating thereto. Thereupon, the obligations
2 of the party giving the notice, so far as they are affected by the Force Majeure, shall be suspended
3 during, but no longer than, the continuance of the Force Majeure, except for a reasonable time
4 thereafter required to resume performance.

5 B. During any period in which either party hereto is excused from performance by
6 reason of the occurrence of an event of Force Majeure, the party so excused shall promptly,
7 diligently, and in good faith take all reasonable action required in order for it to be able to promptly
8 commence or resume performance of its obligations under this Agreement. Without limiting the
9 generality of the foregoing, the party so excused from performance shall, during any such period of
10 Force Majeure, take all reasonable action necessary to terminate any temporary restraining order or
11 preliminary or permanent injunctions to enable it to so commence or resume performance of its
12 obligations under this Agreement.

13 C. The party whose performance is excused due to the occurrence of an event of
14 Force Majeure shall, during such period, keep the other party hereto notified of all such actions
15 required in order for it to be able to commence or resume performance of its obligations under this
16 Agreement.

17 D. "Force Majeure" is defined as an Act of God, act of public enemy, war, and
18 other extraordinary causes not reasonably within the control of either of the parties hereto.

19 **15. NOTICES**

20 The persons having authority to give and receive notices under this Agreement and their
21 addresses include the following:

22 COUNTY

23 Director, County of Fresno
24 Department of Public Health
25 P.O. Box 11867
26 Fresno, CA 93775

CITY

City of Kingsburg
Attn: City Manager
P.O. Box 512
Kingsburg, CA 93631

27 Any and all notices between COUNTY and CITY provided for or permitted under this
28 Agreement or by law shall be in writing and shall be deemed duly served when personally delivered to
one of the parties hereto, or in lieu of such personal service, when deposited in the United States Mail,

1 postage prepaid, addressed to such party, except for notices of termination, which are effective upon
2 receipt. Notices under this Agreement are not modifications to this Agreement.

3 **16. GOVERNING LAW**

4 The parties hereto agree, that for the purposes of venue, performance under this
5 Agreement is to be in Fresno County, California.

6 The rights and obligations of the parties hereto and all interpretation and performance of
7 this Agreement shall be governed in all respects by the laws of the State of California.

8 **17. SEVERABILITY**

9 The provisions of this Agreement are severable. The invalidity or unenforceability of
10 any one provision in the Agreement shall not affect the other provisions.

11 **18. ENTIRE AGREEMENT**

12 This Agreement constitutes the entire agreement between CITY and COUNTY with
13 respect to the subject matter hereof and supersedes all previous agreement negotiations, proposals,
14 commitments, writings, advertisements, publications, and understandings of any nature whatsoever
15 unless expressly included in this Agreement. This Agreement may be executed in several counterparts
16 by the parties hereto, in which case, all of such executed duplicate counterpart originals thereof, taken
17 together, shall be deemed to be one and the same legal instrument.

18 **19. NO THIRD PARTY BENEFICIARIES**

19 Notwithstanding anything stated to the contrary in this Agreement, there shall not be any
20 intended third party beneficiaries to this Agreement.

21 ///
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1 ///
2 ///
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4 IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year
5 first hereinabove written.

7 **COUNTY OF FRESNO:**

CITY OF KINGSBURG:

9 _____
10 Ernest Buddy Mendes, Chairman of the
11 Board of Supervisors of the County of Fresno

Michelle Roman, Mayor of the City
Kingsburg

12 **ATTEST:**
13 Bernice E. Seidel
14 Clerk of the Board of Supervisors
15 of the County of Fresno

Abigail Palsgaard
Clerk of the City of Kingsburg

16 By: _____

By: _____

Alexander Henderson
City Manager:

By: _____

APPROVED AS TO LEGAL FORM:
KINGSBURG CITY ATTORNEY

By: _____

Mailing Address:
Attn.: Fire Department
P.O. Box 512
Kingsburg, CA 93631

27 Fund/Subclass: 0001/10000
28 Organization: 56201693
Account: 5039

SCHEDULE A

Quarter	Dates of Service	Payment Amount	Payment Due Date
1	July 1, 2020 to September 30, 2020	\$2,092.00	15-Oct-20
2	October 1, 2020 to December 31, 2020	\$2,092.00	15-Jan-21
3	January 2021 to March 31, 2021	\$2,092.00	15-Apr-21
4	April 1, 2021 to June 30, 2021	\$2,092.00	15-Jul-21
5	July 1, 2021 to September 30, 2021	\$2,154.75	15-Oct-21
6	October 1, 2021 to December 31, 2021	\$2,154.75	15-Jan-22
7	January 1, 2022 to March 31, 2022	\$2,154.75	15-Apr-22
8	April 1, 2022 to June 30, 2022	\$2,154.75	15-Jul-22
9	July 1, 2022 to September 30, 2022	\$2,219.25	15-Oct-22
10	October 1, 2022 to December 31, 2022	\$2,219.25	15-Jan-23
11	January 1, 2023 to March 31, 2023	\$2,219.25	15-Apr-23
12	April 1, 2023 to June 30, 2023	\$2,219.25	15-Jul-23



Meeting Date: 06/03/2020
Agenda Item: 4.6

CITY COUNCIL MEETING STAFF REPORT

REPORT TO: Mayor Roman & City Council
REPORT FROM: Daniel Perkins, Fire Chief **REVIEWED BY:** AP
AGENDA ITEM: Pro-Rated Hourly wage for Part-time Paramedics

ACTION REQUESTED: Ordinance Resolution Motion Receive/File

EXECUTIVE SUMMARY

To continue the efforts by the Fire Department to consistently operate a second ambulance at peak hours it has become necessary to hire part-time Non-Firefighter Paramedics. Although the hiring of this position has been accounted for within the current proposed Measure E Fire Department budget for FY 20-21, there currently exists no specific position(s) within the current pay scale adopted by council that identifies an hourly rate for part-time Non-Firefighter Paramedic. However, there are currently pay scale lines that define Paramedics on a salary basis. To best allow staff the ability to fill the needed Paramedic positions it is being proposed to allow the ability to pay a prorated hourly wage to Part-Time Non-Firefighting Paramedics in-line with the current salary chart. The current salary chart identifies steps A-E, under Paramedic Regular M-F and would be compensated at a prorated hourly rate calculated using a 40 hr. work week as each of the personnel would be unable to work more than two, 12-hr shifts in one week.

RECOMMENDED ACTION BY CITY COUNCIL

1. Adopt the recommended wage scale of a prorated hourly rate for the Part-Time Paramedic positions needed to adequately operate a second ambulance.

POLICY ALTERNATIVE(S)

1. Not Adopting the recommended application of a prorated hourly rate for the Part-Time Paramedic positions would force staff to hire more costly Full-time persons in the Paramedic M-F positions to staff the second ambulance.

REASON FOR RECOMMENDATION/KEY METRIC

1. Improve Public Safety

FINANCIAL INFORMATION

FISCAL IMPACT:

1. Is There A Fiscal Impact? Yes
2. Is it Currently Budgeted? Yes (Proposed 20-21)
3. If Budgeted, Which Line? Measure E (106)

FINANCIAL SUMMARY

All positions are required to have an approved wage scale as part of the city's adopted wage schedule.

PRIOR ACTION/REVIEW

N/A

BACKGROUND INFORMATION

N/A

ATTACHMENTS

1. Current Salary Chart

CITY OF KINGSBURG SALARY CHART
EFFECTIVE JANUARY 1, 2020

POSITION -----	SALARY STEPS-PAID MONTHLY UNLESS NOTED					
	A	B	C	D	E	

Building Department BUILDING OFFICIAL		5078	5332	5599	5879	6172
BUILDING INSPECTOR II/CODE ENFORCEMENT		4004	4205	4415	4636	4867
BUILDING INSPECTOR I/CODE ENFORCEMENT		3340	3507	3682	3866	4059
City Hall CITY MANAGER						13591
FINANCE DIRECTOR-TREASURER		7861	8254	8666	9100	9555
PLANNING DIRECTOR		7862	8255	8668	9101	9556
CITY CLERK		6529	6856	7198	7558	7936
DIRECTOR OF ADMINISTRATIVE SERVICES		6770	7109	7464	7837	8229
MANAGEMENT ASSISTANT		3694	3879	4073	4276	4490
COMMUNITY SERVICES DIRECTOR		5223	5485	5759	6047	6349
COUNCILMEMBER-MAYOR STIPEND						300
COUNCILMEMBER STIPEND						250
PART-TIME CITY HALL CLERK				13.19/HR		
Fire Department* FIRE CHIEF		7847	8240	8652	9084	9539
FIRE CAPTAIN/EMT REGULAR		4973	5221	5483	5757	6045
FIRE CAPTAIN/PARAMEDIC REGULAR		5333	5600	5880	6174	6483
FIREFIGHTER/PARAMEDIC REGULAR		4297	4512	4738	4974	5223
FIREFIGHTER/EMT REGULAR		4015	4216	4426	4648	4880
FIREFIGHTER/PARAMEDIC REGULAR MON-FRI		3219	3380	3549	3726	3912
PARAMEDIC REGULAR MON-FRI		3140	3297	3462	3635	3817
PARAMEDIC SHIFT SCHEDULE		4268	4482	4706	4941	5188
PCF (Hired before 01/01/2015)				13.50/HR		
RESERVE FIREFIGHTER/EMT				13/HR	14/HR	
RESERVE FIREFIGHTER/PARAMEDIC				14/HR	15/HR	
RESERVE SPECIAL ASSIGNMENT				20/HR		
Police Department CHIEF OF POLICE		8319	8735	9171	9630	10111
POLICE LIEUTENANT		6743	7081	7435	7806	8197
POLICE SERGEANT		5968	6266	6579	6908	7254
POLICE SERGEANT (Hired 1/1/15 or after)		5850	6142	6449	6772	7110
POLICE OFFICER		4796	5036	5288	5552	5830
POLICE OFFICER (Hired 1/1/15 or after)		4703	4938	5185	5444	5716
RECORDS SUPERVISOR		4014	4214	4425	4646	4784
POLICE DEPT. ADMINISTRATIVE ASSISTANT		3968	4167	4375	4594	4824
POLICE SERVICES TECHNICIAN		3374	3542	3720	3906	4101
POLICE RESERVE-LEVEL 1				20.00/HR		
Public Works Department PUBLIC WORKS DIRECTOR		7538	7915	8310	8726	9162

ASSISTANT PUBLIC WORKS DIRECTOR	6282	6596	6926	7272	7636
PUBLIC WORKS SUPERINTENDENT	4950	5197	5457	5730	6016
MAINTENANCE WORKER I	3043	3195	3355	3523	3699
MAINTENANCE WORKER II/Mech/Pool	3181	3340	3507	3682	3866
MAINTENANCE WORKER III	3768	3956	4154	4362	4580
WATER OPERATOR I	3319	3485	3659	3842	4034
WATER OPERATOR II	3922	4118	4324	4540	4767
WATER OPERATOR III	4756	4994	5243	5507	5782
PART TIME PUBLIC WORKS CLERK	13/HR				
PART TIME METER READER	13.00/HR				
Senior Center SENIOR CITIZEN COORDINATOR	2568	2696	2831	2972	3121
NUTRITION COORDINATOR	14.00/HR				
Miscellaneous DEPARTMENT SECRETARY I	3132	3289	3453	3626	3807
DEPARTMENT SECRETARY I W/PLANNING COMMISSION MEETINGS	3289	3454	3626	3808	3998
DEPARTMENT SECRETARY II	3440	3612	3792	3982	4181
DEPARTMENT SECRETARY II W/PLANNING COMMISSION MEETINGS	3611	3792	3981	4180	4389
ADMINISTRATIVE ASSISTANT	2365	2483	2607	2737	2874
ACCOUNT CLERK I	2927	3074	3227	3389	3558
ACCOUNT CLERK II W/ACCOUNTS PAYABLE	3368	3537	3713	3899	4094
ACCOUNT CLERK II	3209	3370	3538	3715	3901
ACCOUNT CLERK III	3528	3704	3890	4084	4288
RECREATION SITE SUPERVISOR	14.25/HR				
RECREATION LEADER	13/HR				
RECREATION LEADER/RETURN LEADER	13.75/HR				
LIFEGUARD	13/HR				
LIFEGUARD/RETURN GUARD	13.75/HR				
LEAD GUARD	14/HR				
POOL CASHIER	13.00/HR				
POOL MANAGER	14.25/HR				
AQUA AEROBICS INSTRUCTOR	16.00/HR				
LEAD AQUA AEROBICS INSTRUCTOR	17.50/HR				



Meeting Date: 06/03/2020
Agenda Item: 5.1

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 06/03/2020
ACTION REQUESTED: Ordinance Resolution Motion Receive/File

EXECUTIVE SUMMARY

NOTE: This information is the best available as of posting on Friday, May 29. 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. Fresno County was given permission to move into Stage 2.5 on Thursday, May 21. This has allowed the opening of dine-in restaurants as well as hair salons and barbershops.
2. The city updated our reopening checklist to provide resources to businesses/entities wishing to open. The checklist also provides information related to acquiring PPE and other materials. We have mailed to all brick and mortar businesses.
3. City staff has received further guidance from State and County officials with regards to opening playgrounds, outdoor fitness equipment, and our public pool. These areas are still designated for Stage 3. We are anticipating opening public facility counters in conjunction with all other openings in Stage 3.
4. Councilmember Hurtado requested information related to portable hand-washing stations during the May 20 meeting. We have provided some information on total costs. This quote was provided by Mid Valley Disposal's vendor. They have indicated there is limited inventory based upon current high demand.
5. The Fresno County Department of Public Health (FCDPH) continues to advance their reporting, while also giving additional demographic details.
 - As of this report, Kingsburg has 32 cumulative confirmed positive cases with 21 active cases.

Expanded Uses

Council provided direction to the Economic Development Committee to examine expanded use of outdoor space to assist local businesses. The EDC met and provided guidance set to relax outdoor dining requirements in public and private spaces. A resolution is included for your review. Highlights include:

1. Expanded temporary use of parking lots, sidewalks and public/private spaces (with review and approval)
2. Waived Permit Fees
3. Streamlined permitting
4. Additional guidance regarding ADA compliance, hours of operation, etc.

Testing Clinic

Fire Chief Perkins has been working with the Kingsburg Tri-County Health Care District and Valley Health Team to coordinate a COVID-19 testing clinic. The one-day event will be held at Kingsburg City Fire Department Station 2, at 1880 S. Bethel on June 11th from 8AM to 5 PM. It is FREE to all residents in Fresno, Kings and Tulare Counties - no appointment necessary. The testing capacity is approx. 500-800 persons total for the one-day event. The testing, associated paperwork as well as contact tracing (if necessary) will be performed solely by Valley Health Team Staff. The Fire Department, Police Department and Public Works departments will be assisting with providing logistical support and a means to keep all personnel safely operating under possible extreme heat conditions while wearing Personal Protective Equipment. More specifically, the personnel who will be utilized are Reserve Fire personnel assigned to the Community Emergency Response Team (CERT) as well as (6) new Interns assigned from the Fresno City College Fire Academy work experience class, Law Enforcement personnel to assist with traffic control and Public works personnel to assist with signage for the event.

The cost for testing, an ad campaign for the testing event including logistical items for the day will be approx. \$9000. These costs include staff time from Valley Health Team, including: (1) physician, (4) screeners, (4) data clerks, (2) runners for tests (to county health departments), Informational ad campaigns with banners - in English and Spanish - as well as portions of the logistical needs for the team members in attendance are also a portion of the cost of the event. All these activities are supported through the generous contributions of the Kingsburg Tri-County Health Care District.

RECOMMENDED ACTION BY CITY COUNCIL

1. *Approve Resolution 2020-035 to allow temporary outdoor dining on city owned property and city right-of-way and private property.*
2. *Provide direction regarding the use of portable hand-washing stations.*

POLICY ALTERNATIVE(S)

1. Council could propose changes to the resolution.
2. Council could choose to not adopt the resolution.

STRATEGIC GOAL(S) MET:

1. Improve Community Communication
2. Ensure Financial Stability

FINANCIAL INFORMATION

FISCAL IMPACT:

- | | |
|------------------------------|------------|
| 1. Is There A Fiscal Impact? | <u>N/A</u> |
| 2. Is it Currently Budgeted? | <u>N/A</u> |
| 3. If Budgeted, Which Line? | <u>N/A</u> |

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. Resolution 2020-035
2. Letter to Restaurant Owners
3. Kingsburg business owner checklist
4. Information related to portable hand washing stations (quote/ estimates)
5. FCDPH Chart from May 29

RESOLUTION NO. 2020-035

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KINGSBURG TO ALLOW TEMPORARY OUTDOOR DINING ON CITY OWNED PROPERTY AND CITY RIGHT-OF-WAY AND PRIVATE PROPERTY

WHEREAS, there exists a local emergency in the City of Kingsburg ("City") pursuant to Resolution No. 2020-22, approved by the City Council on March 23, 2020, where the City declared a local emergency due to the COVID-19 pandemic; and

WHEREAS, the California Department of Public Health ("DPH"), the Fresno County Health Department and the Governor's Executive Order 27-20, establish guidelines for social distancing, elimination of non-essential gatherings and isolation for specific individuals, in order to prevent transmission of COVID-19. These actions resulted in the suspension of dine-in services at all restaurants in Kingsburg; and

WHEREAS, on May 21, 2020, Fresno County received certification from the State of California that Fresno County could move into Stage 2.5 of the Governor's reopening plan for nonessential business and services which allows for dine-in services to resume in restaurants with specific guidance and social distancing protocols which will reduce the total number of tables and chairs and limit business activity in dine-in restaurants; and

WHEREAS, the City of Kingsburg wishes to closely partner with local businesses in order to ensure the safe return to regular economic activity,

NOW, THEREFORE, BE IT RESOLVED, that the Kingsburg City Council hereby authorizes the City Manager to allow outdoor dining on City owned property and City right-of-way and on private property under the following circumstances:

CITY OWNED PROPERTY AND CITY RIGHT-OF-WAY

1. City-owned public properties (sidewalks, parklets, parking lots, and other public rights-of-way) designated by the City Manager (collectively "City Property") may be used temporarily for outdoor dining during the pendency of the local emergency, subject to the following requirements:
 - A. Restaurants desiring to use City Property for outdoor dining shall submit an application, on forms approved by the City ("Application"), with photographs, drawing or depiction of the proposed location and layout, and such outdoor dining. The City may approve, approve with conditions or deny any Application, in the City's sole discretion. If an Application is approved, the City will issue a temporary, no-cost permit allowing the use of the City Property for outdoor dining as identified in the Application, in accordance with the City's approval of the Application.
 - B. The City reserves the right to determine on a case-by-case basis the suitability and appropriateness of the use of the City Property identified in the Application.

- C. The use of City Property must comply with the provisions of the Americans with Disabilities Act and all other applicable laws, regulations and ordinances.
- D. No permanent item or structure shall be installed on City Property.
- E. Temporary fencing not exceeding three (3) feet in height shall be placed in a safe manner around the outdoor dining area on the City Property.
- F. Dining tables shall be placed in a manner that complies with six-foot (6'-0") social distancing between groups of customers.
- G. A minimum four (4' 0") foot wide path of travel shall be provided and maintained along all pedestrian walkways from the public right-of-way and/or parking lot to all building entrances. No outdoor dining use shall obstruct this path of travel in any manner, regardless of the width of the sidewalk.
- H. Hours of operation for outdoor dining shall coincide with the hours of operation for the corresponding restaurant for which the Application is granted.
- I. Temporary signage may be utilized to designate the portion of the City Property used for outdoor dining.
- J. Restaurants shall comply with all applicable State and County laws and regulations pertaining to outdoor dining (including but not limited to sale and consumption of alcoholic beverages).
- K. If a parking lot/area will be used for the outdoor dining, a temporary physical, visible barrier shall be erected to separate the outdoor dining area from the remainder of the parking/ area.
- L. No real property right is provided, given, or otherwise conveyed to any person or entity using City Property for outdoor dining purposes. All temporary use of City Property for outdoor dining shall terminate as determined by the City Manager but not later than termination of the City local emergency identified in this Resolution Upon termination, permittee shall return City Property to the same condition existing on the date of permit issuance. The City reserves the right, in its sole discretion, to terminate or extend any permit issued pursuant to this Resolution, with or without cause. Upon termination of any permit issued pursuant to this Resolution, the permittee shall return the City Property to the same condition existing on the date of permit issuance.

PRIVATE PROPERTY

2. The requirement to obtain Site Plan Review approval from the City for outdoor dining on private property is temporally suspended during the pendency of the local emergency identified in this Resolution, subject to the following requirements:

A. Written permission from the private property owner must be provided to the City Manager.

B. Outdoor dining on private property shall comply with all the same requirements for the use of City Property as identified in paragraphs C thru K, inclusive, above.

3. This Resolution shall automatically terminate on December 31, 2020, or on the date the City's declared local emergency identified in this Resolution is rescinded, whichever is earlier.

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 ___ day of June 2020, by the following vote:

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

Abigail Palsgaard, City Clerk
City of Kingsburg



City of Kingsburg

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

Michelle Roman
Mayor

Laura North
Mayor Pro Tem

COUNCIL MEMBERS
Sherman Dix
Vince Palomar
Jewel Hurtado

Alexander J. Henderson
City Manager

May 29, 2020

City of Kingsburg Restaurant Business Owner:

Fresno County and the City of Kingsburg have moved into Stage 2.5 of the State's roadmap to recovery. While we know this includes the return to dine-in eating, we also know that following social distancing protocol likely requires the removal of some tables and consequently reduces your number of diners. As part of Kingsburg's local economy recovery program, businesses may expand dining areas to certain areas of property not typically permitted for business activity such as: private outdoor areas, parking lots, public rights-of-way, and parklets.

If you do decide to utilize outdoor space the following stipulations must occur:

- The space may be used during normal business operating hours.
- Tables must be separated by 6 feet.
- Maintain ADA and pedestrian access.
- The space must be well maintained and portable, if possible.

The City will ease permit requirements and waive processing fees so that businesses can quickly apply for these temporary spaces. The program eases the following requirements from June 3, 2020 to Dec. 31, 2020:

1. Permit fee waived
2. No parking space limit
3. Assistance with space development (if needed)
4. Assistance with coordination through ABC (if required)

If you have an ABC alcohol license, they have a process for expanding serviceable areas that would require the business to submit a new temporary design, fill out a temporary catering application (<https://www.abc.ca.gov/wp-content/uploads/forms/ABC218CV19.pdf>), and pay a \$100 fee. Multiple licensees can also share outdoor area but must also share responsibility for it.

If you are interested in expanding your services to outdoor dining, please consider design and layouts that would be feasible for your business. Contact Economic Development Coordinator Jolene Polyack at jolene@polyack.com or 559-284-2421 for more information.

Respectfully,

Alexander J. Henderson; ICMA-CM
City Manager
City of Kingsburg



Kingsburg City Hall

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

Outdoor Dining Application

Applicant Information	For Office Use Only Permit # _____ New/Renewal _____
------------------------------	---

Name of Applicant:	
Business Name:	
Project Address:	
Phone:	Fax:
Applicant Signature:	
Property Owner Name (if different):	
Address:	Prop. Owner Approval:
Phone:	Email:

TO BE COMPLETED BY APPLICANT	TO BE COMPLETED BY CITY STAFF		
The following items are required to process an Outdoor Dining Application.	YES	NO	N/A
<input type="checkbox"/> City of Kingsburg Business License			
<input type="checkbox"/> Valid Insurance Policy (naming City as additional insured)			
<input type="checkbox"/> Located in City right-of-way			
<input type="checkbox"/> Fresno County Health Department Approval			
<input type="checkbox"/> CA ABC Permit (if alcohol is to be served)			
<input type="checkbox"/> Permit Fee (\$50.00 first; \$40.00 renewal)			
<input type="checkbox"/> Detailed Project Description (including hours of use)			
<input type="checkbox"/> Scaled sketch plan of Outdoor Area & Barrier (Size of tables must be shown)			
<input type="checkbox"/> Photos, a brochure, or architectural drawing of proposed furniture			

A. DESIGN REQUIREMENTS

- Furniture: All furniture (e.g. tables, chairs, stands) shall be durable, well maintained, and of high quality, suitable for outdoor use.
- Design Material: The design materials and colors used for the furniture, lighting, and other fixtures (including umbrellas and awnings) shall be generally consistent with both the architectural style and colors used on the building's façade and the quality of fixtures of the commercial area.
- Lighting: Lighting of the outdoor dining area shall be incorporated into the façade of the building and shall compliment the style of the building. Lights on the buildings shall not be glaring to pedestrians and should illuminate only the outdoor dining area and the activities within.
- Heating Appliances: Shall be listed and comply with 2007 California Fire Code Sections 603.5 and 603.6 and be approved by the Fire Department.

B. SITE PLAN

Include a scaled site plan drawn according to the following instructions:

1. Review the attached Kingsburg Municipal Code Section 12.10.010 for outdoor dining areas before preparing your site plan.
2. Draw the site plan on 8 ½ X 11(or larger if preferred) inch paper. Make the scale large enough to show all details clearly. Submit a copy with the application. In some cases, additional copies will be necessary. The following should be shown on the site plan.
 - a) Address of the subject property.
 - b) Date, north arrow and scale of the drawing.
 - c) Dimensions of the exterior boundaries of the outdoor dining area.
 - d) Show all adjacent streets, roads, or alleys.
 - e) Locate and give dimensions of all existing and proposed furniture and seating areas.
 - f) Show sidewalk clear area for pedestrians (min. 4ft. width required).
 - g) Show all fences, walls, barriers, railings and landscaping; their locations, heights, materials and/or type (required if alcohol is served) (not required if alcohol is not served).
 - h) The applicant should include any additional information that may be pertinent or helpful concerning this application.

C. LIABILITY & INSURANCE:

I will defend, indemnify and save harmless the City of Kingsburg and its officers and employees from any and all loss, liability, damages, or judgments resulting from any claims made against any of them for injury to person(s) or property by reason of, or in connection with, the operation of any outdoor dining facility on a public sidewalk or pedestrian right of way or for injury to person(s) or property by reason of or occurring on the premises occupied by the outdoor dining facility. I further agree to repair any damage caused to the sidewalk, pedestrian right of way or any public utility in the operation of the outdoor dining facility at my expense.

D. CERTIFICATION

Applicant Statement

I declare that the foregoing is true and correct and that I understand the regulations and requirements of Kingsburg Municipal Code Section 12.10.010 for Outdoor Dining Areas.

Signature of Applicant

Name (Print)

FOR DEPARTMENT USE ONLY

Is a copy of the certificate of insurance in the amount of \$1,000,000 with the City of Kingsburg named as additional insured required and attached? Yes _____ No _____

Is a copy of a fully executed Indemnity Agreement attached? Yes _____ No _____

Approved _____ Date _____ Initials _____

Denied _____ Date _____ Initials _____

Approved with the following conditions:

Date _____ Initials _____



Resources to Reopen Local Businesses

Updated: 5/28/2020

Businesses are beginning to reopen in Kingsburg! In order to help ease the process of opening, City of Kingsburg staff has compiled a list of resources, policies and training information. This document is not intended to be read as a requirement, but rather to aid businesses seeking additional resources. As information changes, we will update this document on the City's website.

The ability to reopen your business is a decision you must make while considering all factors of individual operations. City Staff is available to answer questions and would direct business owners to review guidance as issued by the State and CDC when deciding to reopen.

Contact information is included on this list if you need clarification on any of its content. You may also contact City Hall with questions at 559-897-5821.

What resources, policies and training are needed to accomplish the following?

<input type="checkbox"/>	<p>Screen employees health (Must be done per Fresno County Public Health Order Dated 5/20/20)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Order Located Here: https://www.co.fresno.ca.us/departments/public-health/covid-19
<input type="checkbox"/>	<p>Screen client/customer health with long term (more than 15 minutes) exposure to employees/others without personal protection (Must be done per Fresno County Public Health Order Dated 5/20/20)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Order Located Here: https://www.co.fresno.ca.us/departments/public-health/covid-19
<input type="checkbox"/>	<p>Allow for social distancing if feasible</p> <ul style="list-style-type: none"> ■ What layout changes can be made? ■ What shift changes can be made? ■ Can some employees work remotely? ■ What change in managing customer/clients is needed?

<input type="checkbox"/>	<p>If social distancing is not feasible, what else can be done to mitigate risk?</p> <ul style="list-style-type: none"> • Provide appropriate personal protective equipment to employees and/or customers/clients • Install physical barriers • Change layout
<input type="checkbox"/>	<p>How will the facility be kept sanitized?</p> <ul style="list-style-type: none"> • Identify frequently touched surfaces • Develop cleaning protocol
<input type="checkbox"/>	<p>Designate Contact person to work with local health officials if employee/client/customer test positive for COVID-19</p> <ul style="list-style-type: none"> • Can you track employee/client/customers that use your facility? • Do you have a policy on how to handle COVID-19 related sickleave?
<p>Understand California Industry-Specific Guidance</p>	
<input type="checkbox"/>	<p>https://covid19.ca.gov/industry-guidance/</p>
<p>Understand Fresno County Department of Public Health Requirements/Guidance</p>	
<input type="checkbox"/>	<p>Interim Guidance for Reopening Fresno County Businesses While Maintaining Customer Safety And Public Health</p>
<input type="checkbox"/>	<p>Fresno County Health Officer Order for Businesses, Hospitals and County Residents https://www.co.fresno.ca.us/departments/public-health/covid-19</p>
<p>Assess Supply Chain for main line of business</p>	
<input type="checkbox"/>	<p>How to obtain products needed in order to reopen</p>
<input type="checkbox"/>	<p>Identify shortages in supply chain</p>
<input type="checkbox"/>	<p>Adjust business plan accordingly</p>

Assess Supply chain for needed additional items such as:

<input type="checkbox"/>	<p>Local Resources:</p> <p>Facemasks - Disposable</p> <ul style="list-style-type: none"> ▪ Core Team – Lance Garrett (559) 392-6459 ▪ Bottom-Line Development (559) 917-3207
	<p>Facemasks - Reusable</p> <ul style="list-style-type: none"> ▪ Trinkets & Treasures (559) 897-5440 ▪ Core Team – Lance Garrett (559) 392-6459 <p>Floor Decals</p> <ul style="list-style-type: none"> ▪ Russell Kulow dba Kulow Bros (559) 897-9236 <p>Face Shields</p> <ul style="list-style-type: none"> ▪ Core Team – Lance Garrett (559) 392-6459 <p>Thermometers – Infrared Touchless</p> <ul style="list-style-type: none"> ▪ Core Team – Lance Garrett (559) 392-6459 <p>Plexiglas Barriers</p> <ul style="list-style-type: none"> ▪ Precision Plastics 1-800-955-8910 <p>Hand Sanitizer</p> <ul style="list-style-type: none"> ▪ Ramos Torres Winery (559) 419-9159 ▪ Core Team – Lance Garrett (559) 392-6459 ▪ Nelson’s Ace Hardware Kingsburg (559) 257-3880 <p>Cleaning Supplies</p> <ul style="list-style-type: none"> ▪ Nelson’s Ace Hardware Kingsburg (559) 257-3880 ▪ Sierra Packaging Solutions in Kingsburg (559) 897-0711

Develop Strategy to Communicate to Customers/Clients

<input type="checkbox"/>	You are Open!
<input type="checkbox"/>	Communicate limitations/changes in place on offerings and procedures
<input type="checkbox"/>	Provide confidence to customers and employees they are safe with your actions and communication

Research and Consider Guidance from other entities:

<input type="checkbox"/>	<p>Center for Disease Control</p> <ul style="list-style-type: none"> • Reopening Guidance for Cleaning and Disinfecting Public Spaces, Workplaces, Businesses, Schools, and Homes CDC • Implementing Safety Practices for Critical Infrastructure Workers Who May Have Had Exposure to a Person with Suspected or Confirmed COVID-19 CDC
	<ul style="list-style-type: none"> • List N: Disinfectants for Use Against SARS-CoV-2 Pesticide Registration US EPA
<input type="checkbox"/>	<p>Federal Department of Labor</p> <ul style="list-style-type: none"> ▪ https://www.osha.gov/Publications/OSHA3990.pdf
<input type="checkbox"/>	<p>Fresno County Department of Public Health https://www.co.fresno.ca.us/departments/public-health/covid-19</p>
<input type="checkbox"/>	<p>California Department of Public Health https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/Guidance.aspx</p>
<input type="checkbox"/>	<p>International Council of Shopping Centers (Retail/Commercial Property Owner) https://www.icsc.com/</p>
<input type="checkbox"/>	<p>National Restaurant Association https://www.restaurant.org/Home</p>
<input type="checkbox"/>	<p>International Health, Racquet & Sports club Association: https://www.ihrsa.org/improve-your-club/safety-considerations-for-your-health-club-reopening-plan/</p>
<input type="checkbox"/>	<p>California Association of Realtors https://www.car.org/</p>

Cost Per Sink

One-time Fees

Sink Serviced 1x week	\$ 50.00				Delivery	\$ 50.00
Sink Rental	\$ 10.00					
Environ. Fee	\$ 4.00					
Monthly Total	\$ 64.00					

3	Month Rental					
10	Total Sinks					
	Rental Cost	\$ 1,920.00			Delivery Cost	\$ 500.00
	Total	\$ 2,420.00				

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

Total Cases

1,703
of 21,423 Total Tests

Active Cases

1,177
of 1,703 Total Cases

Recovered

536
of 1,703 Cases

Deceased

35
of 1,703 Cases

Hospitalized

200
of 1,703 Cases

7.9% Tested Positive

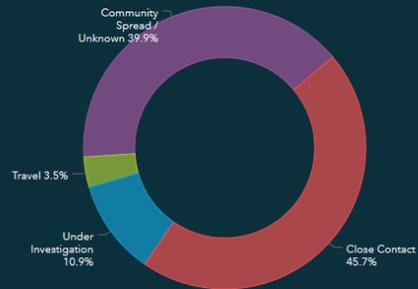
69.1% Active

31.5% Recovered

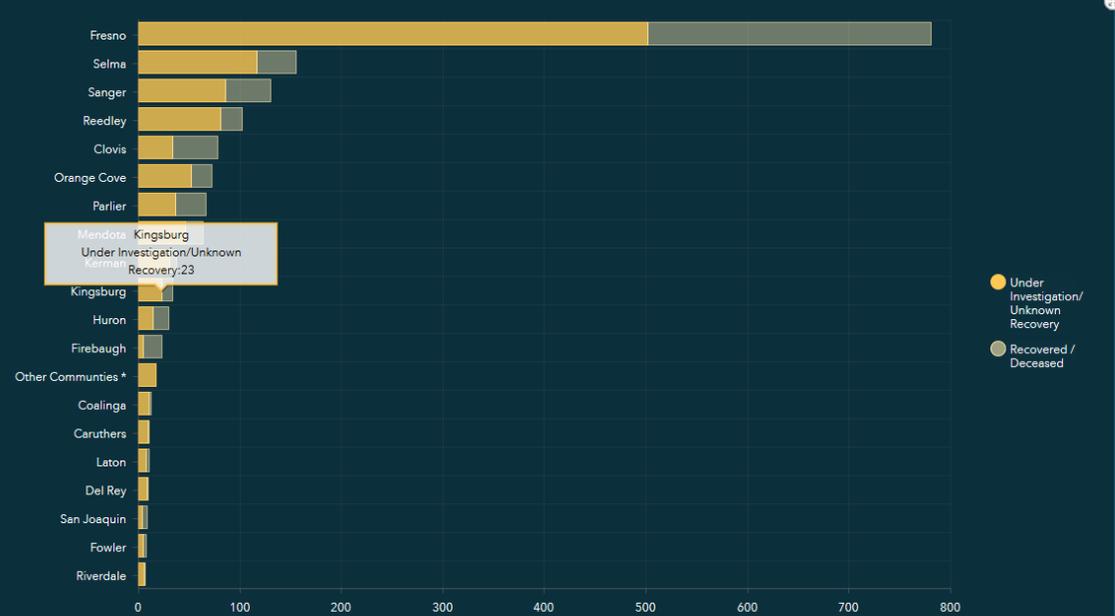
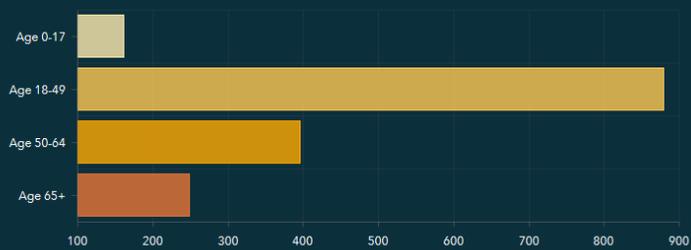
2.1% Deceased

11.7% Hospitalized

Source of Exposure



Cases by Age



* Summarized communities under 5 cases

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

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



City of Kingsburg

2020-2021 Proposed Budget

June 3, 2020

The Budget....

serves as the blueprint for policy decisions and is a direct corollary to the City's strategic goals...

Strategic Goals

- Ensure Financial Stability
- Improve Public Safety
- Provide Recreation Opportunities for All Ages
- Improve Community Communication
- Increase Retail Opportunities
- Promote Sustainable Development

2019-2020 Fiscal Year Budget

- General Fund
- Enterprise Funds
- Special Revenues
- Finance Authority
- New Year Projects



General Fund Projections

Year End Revenue Projections

- Overall property taxes in line with budgeted projections
- Sales tax and TOT trending 5-8% below original projections – COVID-19 impacts
- Franchise tax and business license fees trending normally.
- Planning Fees are based upon activity (new SFR and commercial buildings)
- Park/After School participation suspended due to COVID-19
- Overall revenues expected to outpace original estimates by ~\$300,000 (not final surplus)

Revenue Increase Explained

- Healthy first 3 Quarters of revenues – 4th quarter COVID impact not fully known.
- Franchise taxes – SKF, utility companies
- Motor Vehicle Licensing Fee – based upon vehicle market values & population
- Building Permit Fees – 95 SFR permits pulled (Summerlyn & Kings Crossings)
- Growth also boosts plan check and other ancillary building fees for service

General Fund Projections

Expenditures of Note

- Non-dept. transfer out includes fire/amb. subsidy
- Non-Dept: Shows Fire transition fees for annexations (per MOU with Fresno Co.)
- Community Services: Wages reflect increasing min. wage laws.
- Planning/Building costs Prof. svcs. Include engineering and planner consultants (offset by revenues for service)
- Police costs projected on-budget (accounts for ~50% of GF costs)

General Fund In Summary:

- 2019/20 trending toward ~\$133,000 surplus (rollover to cover COVID-19 impacts)
- Revenues outpaced projections
- Expenditures projected slightly less due to reductions related to COVID-19
- Significant capital outlay investment completed within the fiscal year (some carryover to 20/21)
- Economic Development Incentives



Recreation Funds

Revenue Summary

- Regular Pool revenues trending lower than budgeted (COVID-19)
- Includes Pool Rehab project reimbursements
- Senior Center revenues in line with budgeted projections.
- \$100,000 GF subsidy to pool.
- \$55,000 GF subsidy to Senior Center

Expenditure Summary

- Overall expenditures trending in line with projections.
- Large Capital Project Expenditure (offset by grant and 50% share with KJUHS D)
- Lower than anticipated nutrition allotment from FMAAA due to COVID-19 (contract suspended)

Special Revenue Funds

Special Revenue funds are received and segregated from the General Fund for designated purposes. Kingsburg has two special revenue fund purposes: 1. Revenues received for local transportation projects. 2. Revenues received via the 1% Public Safety tax initiative.

Revenue Summary

- Most revenues trending in-line with projections (most are calculated prior to budget year and are allocation based)
- Some gas tax allocations are down due to COVID-19 and lower fuel costs and volume purchases

Expenditure Summary

- Each fund spending is percentage based for salaries
- Flexibility in capital project funding
- Use of fund balance for purposes of local road improvement projects.

Projects Completed Using Special Funds

- Union St. Rehab
- 12th Ave Rehab
- 16th Ave Rehab
- Washington St. Rehab
- Marion St. Cape Seal (SB1)
- Williams St. Rehab
- Street & Crosswalk Striping Maint.
- Sidewalk Repairs (ADA ramps) (Measure C)

Enterprise Funds

A fund established by a governmental entity to account for operations of an enterprise activity. Enterprise funds generally are segregated as to purpose and use from other funds and accounts of the governmental entity with the intent that revenues generated by the enterprise activity and deposited to the enterprise fund will be devoted principally to funding all operations of the enterprise activity.

Revenue Summary

- Water sales forecasted in line with budget projections (conservative given higher use months are not yet billed).
- Solid Waste Fund numbers trending in-line with projections
- Fire/Amb. IGT increase due to payor mix change
- Fire/Amb. Include higher charges for services (more aggressive collection and accurate charges)

Expenditure Summary

- Water Enterprise – expenditures following budgeted amounts.
- Water Enterprise – Includes funding for SGMA requirements
- Solid Waste trending higher; contract based upon CPI

We operate 3 enterprise Funds:

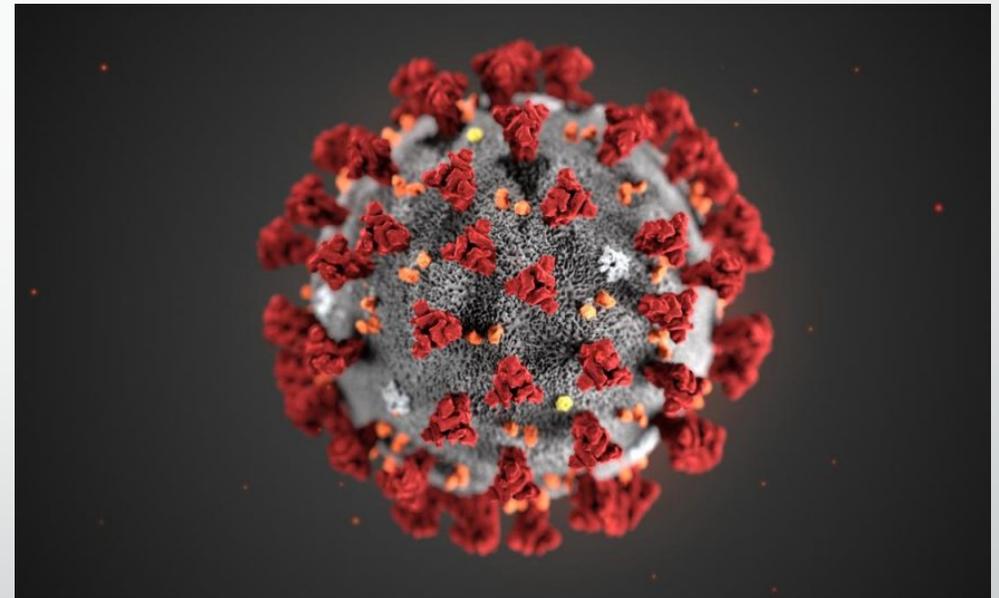
- *Water*
- *Solid Waste*
- *Ambulance*

2019-2020 Accomplishments

- Inclusive, Outcome-based Budgeting based upon strategic goals
- Received GFOA Distinguished Budget Award (5th Consecutive Year)
- Continued implementation of recommendations from Community Planning Assistance Team (BID Formation Work)
- Economic Development incentives (B.I.Z., P3 façade/alley program, impact fee flexibility, marketing for Business Park, new ED fund)
- Commercial Development (SVS, Adventist, Grocery Outlet, Downtown Retailers)
- COVID-19 Response (Community & Organization)
- Responsible budgeting (surplus funds)
- Measure E; 6 Public Safety employees
- 9 new KPD Patrol Cars
- Athwal Park Amenity Additions
- Pool Upgrades (sand filter & Plaster Project)
- Annual Street Striping
- Sidewalk/ADA work Repairs
- New SFR Subdivisions
- Wells #12 & #13 1-2-3 TCP Treatment
- Infrastructure investment (road repairs)

2020-2021 Proposed Budget

- General Fund
- Enterprise Funds
- Special Revenues
- Finance Authority
- New Year Projects



Knowns and Unknowns of COVID-19

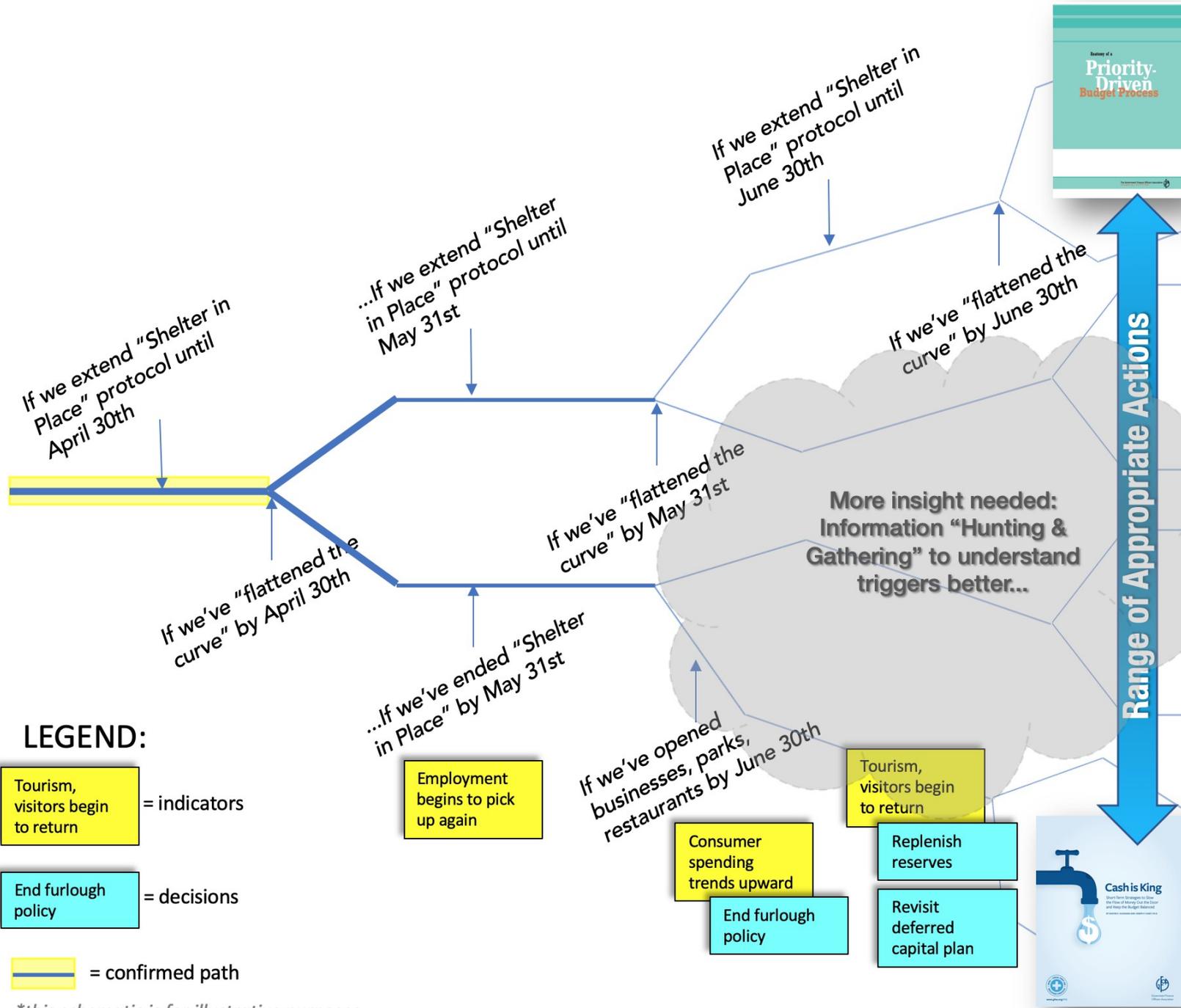
Known

- By consensus, now in a recession starting in March (must be 2 consecutive quarters of GDP contraction to be officially declared)
- Unemployment at 15% (40M) ; 3.5% prior to pandemic.
- City rebalanced FY2020 budget through expenditure reduction
- 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 15-25%+ unemployment
- Length/detail of the stay-at-home order
- Structural vs. cyclical
- Stimulus impact & Business failures

Triggers / Indicators



"L" recovery

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

"W" recovery

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

Big "V" recovery

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

"v" shaped recovery

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



Conservative in the Unknown

- All Funds Budget total: \$25mm
- 9.9% GF revenue reduction projected due to COVID-19 (not including FB use)
- Expenditures reduced 3.5% (compared to FY20)
- Utilization of fund balance from Economic Stabilization and Equipment Reserve Funds to provide structural balance
- CalPERS increases continue organization-wide; \$65k+ (UAL only)
- CalPERS ADP in FY20 help reduce obligation for this year and future years (projected savings of \$1.1M)
- Previous conservative budgeting allows us to rely on reserves to cover immediate shortfalls
- Ongoing P3 programs to promote development investment
- Includes recommended Financial Policy action for this year (surplus funding)
- Maintains organizational staffing levels
- Lower Capital Improvement funding, but completes projects already started (TCP Treatment for Wells #12 & #13)

The city's revenues/services that stand to be impacted 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.)

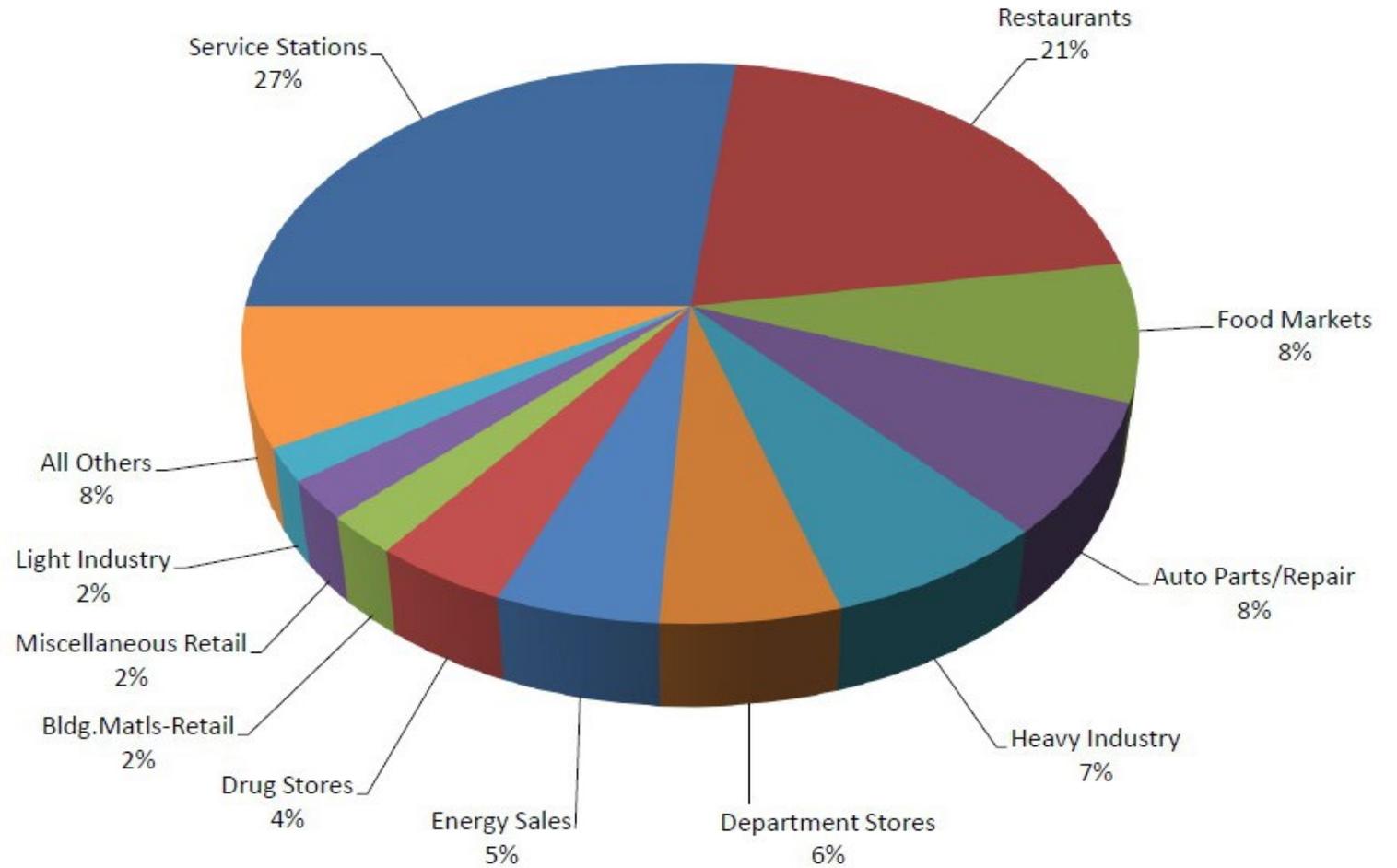


Property taxes could see an impact with failure to pay.

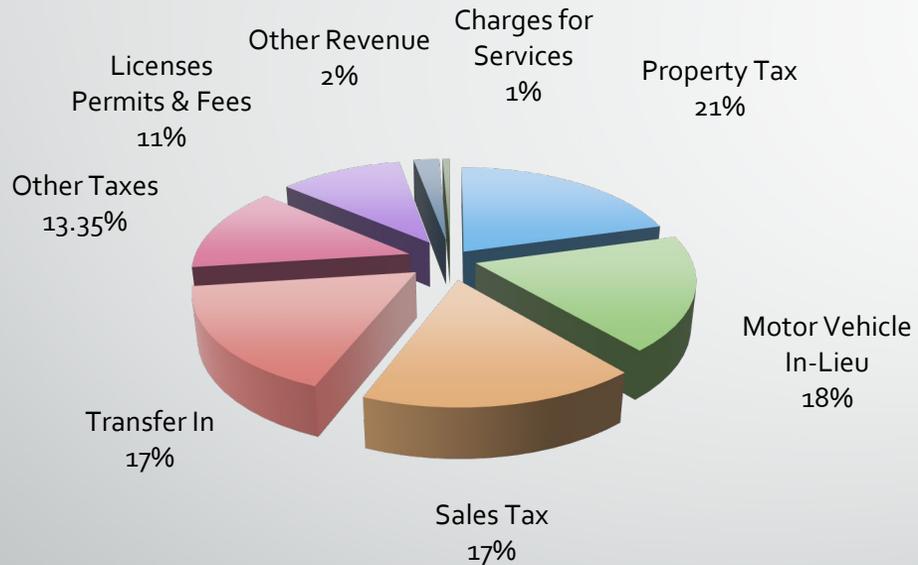
- 2020 2nd Teeter was ~-2.5% less than 2019.

SALES TAX

Sources of Current Sales Tax in Kingsburg



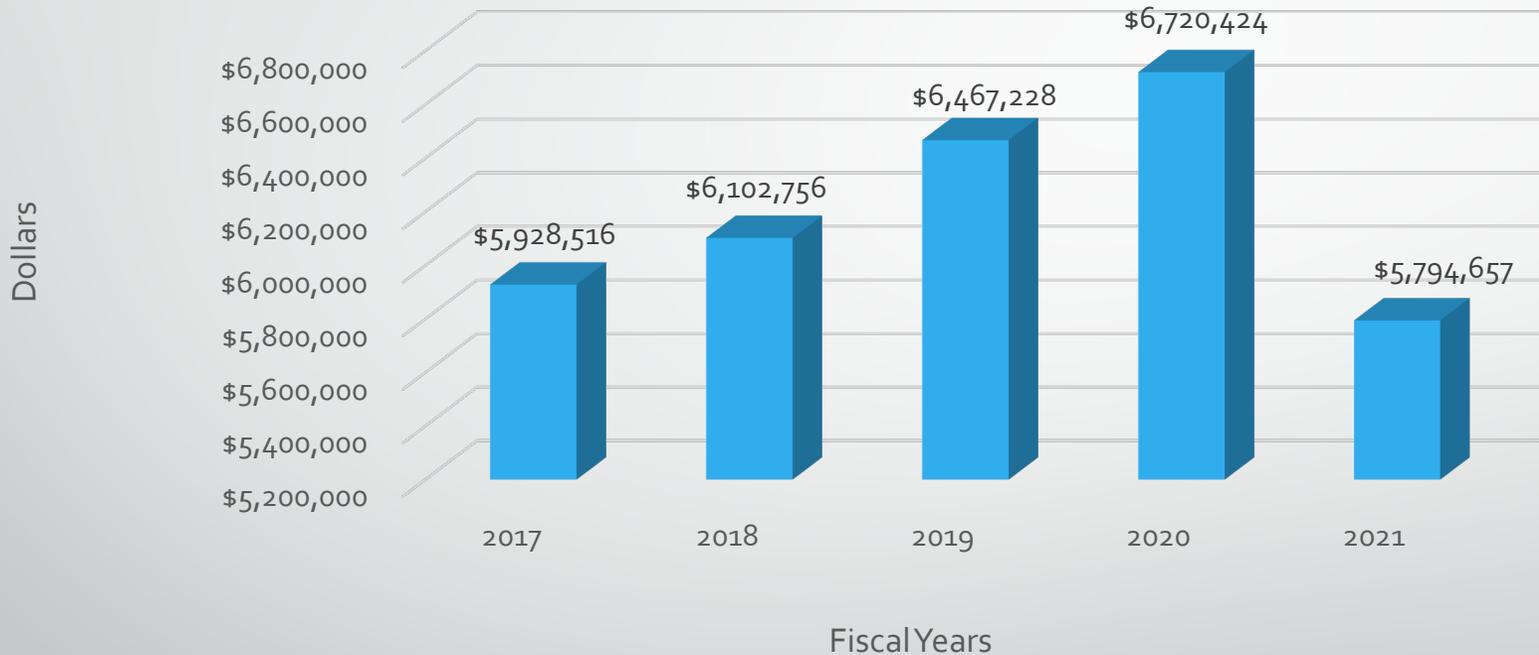
General Fund Revenue Forecast



Property Tax	\$	1,195,664		20.63%
Motor Vehicle In-Lieu	\$	1,050,000		18.12%
Sales Tax	\$	997,000		17.21%
Transfer In	\$	982,103		16.95%
Other Taxes	\$	773,500		13.35%
Licenses Permits & Fees	\$	628,000		10.84%
Other Revenue	\$	130,960		2.26%
Charges for Services	\$	37,430		0.65%
	\$	5,794,657		100.00%

General Fund

General Fund Revenue Trend



Note: FY20 includes ~\$450,000 transfer in for CalPERS UAL payment offset.

General Fund Expenditures

Expenditures

- **City Council**
 - Includes funding for all members to attend League of Cities Conference
 - Normal monthly wages
- **Non-Dept.**
 - Includes transfer to Fire/Amb (decrease due to increase in IGT revenues)
 - Capital outlay for Econ. Dev. Partnerships
- **City Manager/City Clerk/Finance**
 - Includes Stipend for Dept. Heads via MOU
- **Planning/Development Dept.**
 - Includes consultant services (engineering, planning)
- **Community Services**
 - Includes transfer out to pool (regular operations, sand filter replacement)
 - Reduction in wages due to reduced programming via COVID-19 impacts
 - Capital outlay schedule for skate park and new park equipment (Athwal construction)

General Fund Expenditures

Expenditures

- **Police**
 - Salaries reflect MOU changes and paid out holidays
 - PERS increase 8% (up \$200,000 from FY14)
 - Capital lease payments continue (vehicles)
 - Capital Outlay; Purchase of one new patrol vehicle (GF only)
- **PW Admin/Landscape Maint/Vehicle Maint. /Facility**
 - Salaries reflect MOU changes
 - PERS contribution increases
- All depts. pay fair share of insurance & workers comp. (through Risk Management Assoc.)

Recreation Funds

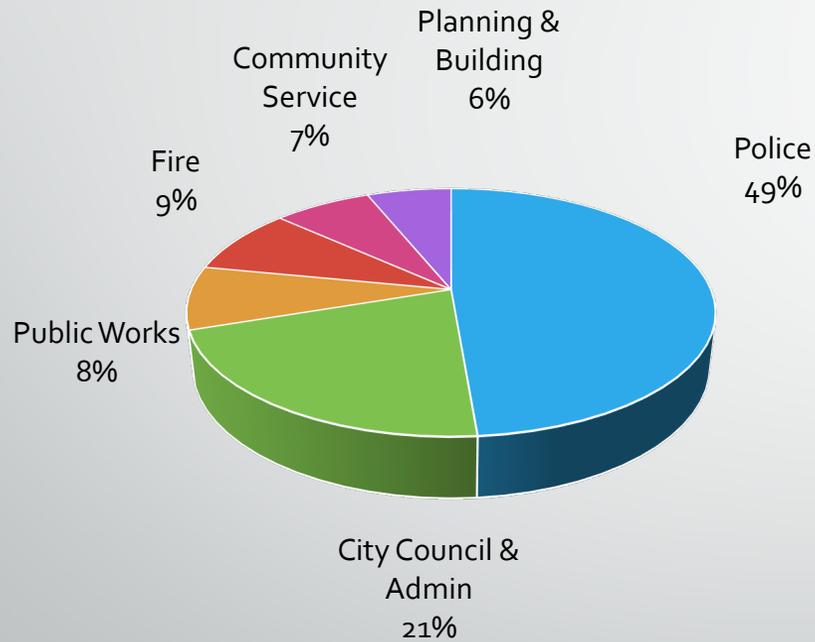
Revenue Summary

- Pool revenues down due to programming changes
- GF transfer shows similar level of commitment with funding for sand filter replacement (5 of 6)
- Pool is actually a subset of the GF but is reported separately to show overall operations costs.
- Senior Center COVID-19 impacts unknown (length of closure)
- GF transfer/subsidy for both pool & senior center are same as previous year.

Expenditure Summary

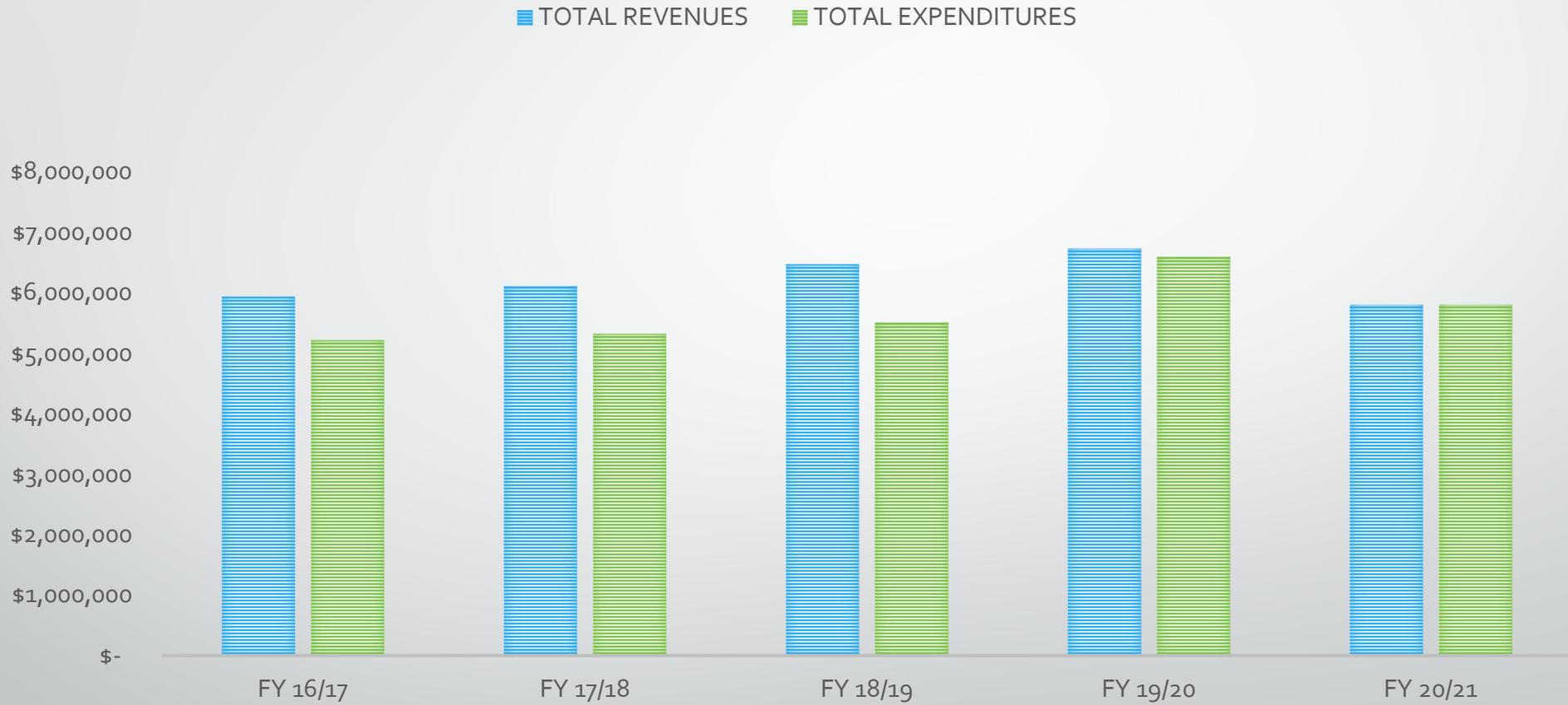
- Pool expenditures reflect minimum wage increase and ongoing maintenance (pool expenses split 50/50 with KJDHS 10 mos.)
 - Unknown COVID full impact
- Capital Outlay accounts for sand filter replacement (pool expenses split 50/50 with KJDHS)
- Senior center costs relatively consistent.
- Senior Center Solar Project paid through CDBG program (carry over from FY20)

General Fund Expenditure Forecast



Police	\$ 2,819,855	48.68%
City Council & Admin	\$ 1,224,408	21.14%
Public Works	\$ 479,094	8.27%
Fire	\$ 500,000	8.63%
Community Service	\$ 413,448	7.14%
Planning & Building	\$ 356,033	6.15%
	\$ 5,792,838	100%

Overall Summary – General Fund



Special Revenue Funds

Special Revenue funds are received and segregated from the General Fund for designated purposes. Kingsburg has two special revenue fund purposes: 1. Revenues received for local transportation projects. 2. Revenues received via the 1% Public Safety tax initiative.

Revenues

- Gas Tax projected 4% reduction compared to FY20.
- Local Transportation Funds (LTF 8) down ~4%
- Measure C Funds (Street maint, ADA, Flexible funding) – 3.25% decrease

■ Expenditures

- Funding for Golden State corridor (\$20,000) landscape maint. (Gas Tax)
- LTF 8 increase in spending for street projects
- Measure C Funds (Street maint, ADA, Flexible funding)
 - Ave 396 project
 - ADA improvements in older neighborhoods (ramp work)

● 20/21 Projects

- City public space landscape maint. (Measure C)
- Annual Street Striping Program
- Sidewalk Repair
- Road Projects
 - Orange Ave. (SB1 Funds)
 - Church St. (Lewis to Draper)
 - 8th Ave. (Kern to Mariposa)
 - Kamm Ave (Slurry Seal)
 - Ave 396 Contribution (19/20 carryover)

Special Revenues - Public Safety Tax (Measure E)

Revenues

- Projections based upon actuals as well as recommendation from Avenu
- Includes revenues not received in regular sales tax (car sales, online purchases, etc.)
- Unknown COVID-19 challenges

■ Expenditures

- All spending reviewed and recommended by Oversight Committee (recommended approval on May 19)
- Maintains 20%+ fund balance

● 20/21 Projects

- Maintains 6 employees from previous year (3 KFD, 3 KPD)
- Plans for new PST - 7/1/2020 (dependent upon revenues)
- Peak hour ambulance staffing (non-safety paramedic positions)
- 4 KPD Patrol Vehicles
- KFD - Purchase New SCBA Filling Station
- KFD – New Personal Protective Equipment (PPE)

Enterprise Funds

A fund established by a governmental entity to account for operations of an enterprise activity. Enterprise funds generally are segregated as to purpose and use from other funds and accounts of the governmental entity with the intent that revenues generated by the enterprise activity and deposited to the enterprise fund will be devoted principally to funding all operations of the enterprise activity.

Revenues

- Water sales in line with forecasting
- Solid waste revenues are being outpaced by expenditures due to 5 years of CPI increases (per contract)
- Fire/Amb revenues include increased IGT funding
- IGT revenue is for 19/20 (Based upon revenue share timing)
- Ambulance fund includes general fund transfer (\$300,000; down from \$500,000 in FY20 (IGT))

Expenditures

■ Water Dept.

- SGMA Contribution (\$100,800; down from \$220,000 from former CID Agreement)
- PERS increases 13%
- TCP Treatment finalized

Enterprise Funds

Expenditures

■ Solid Waste

- PERS increase 10%
- Rates for Service (MVD) set by CPI
- Most line items relatively consistent with previous year funding levels.
- Benefit increases and CPI increases leading to underperforming fund (last rate adjustment was 2009)

● Amb/Fire

- Salaries reflect MOU changes
- PERS and workers compensation increase
- Fire Station bond payments continue as scheduled
- Have to view the revenue of charges and write-offs as a net number (not the gross billables)

Other Funds

- **Development Impact Fees**

- Collected on eligible new development.
- SFR (Summerlyn) anticipating 49 new homes in phase 2
- Partnership with Tulare Co. on community plan

- **Finance Authority**

- Impacts of the bond refinancing projects
- Special Assessment District impacts (cost savings)

- **Landscape & Lighting**

- Revenues are used to provide offsetting funds for the maintenance of thirteen areas. (work performed by DPW and/or private contract)
- Paid through property tax assessments for homes in particular areas

- **Inter-Agency Funds**

- Each department pays fair share into a fund to pay for insurance, worker's compensation liability (helps protect the GF from overcharges)
- Includes our waterfall funds from surplus dollars.

2020/2021 Capital Improvement Projects



- § SCBA Filling Station
- § Server and Storage Upgrade (City Hall)
- § Station #1/#2 Alarm Repairs
- § HVAC Replacements/Repairs
- § TCP Wells 12/13 Treatment & Chlorination
- § Pool equipment (sand filter)
- § Patrol Car Replacement (GF/Measure E)
- § Road Projects (Varies)
- § Madsen Ave Reconstruction (Special Revenue funds)
- § Madsen Ave. Trail Extension (Special Revenue funds)
- § ADA Transition Plan Repairs
- § Water Utility CIP Planning Update
- § 18th Ave. Sidewalks
- § Commercial Water Meter Replacements

CalPERS – Unfunded Accrued Liability (UAL)

CALPERS UAL						
	FY 17/18	FY 18/19	FY 19/20	FY 19/20	FY 20/21	FY 20/21
Plan	Lump Sum	Lump Sum	Lump Sum	ADPs Oct 11, 2019	Lump Sum w/out ADPs	Lump Sum
Miscellaneous	\$ 136,910.00	\$ 166,048.00	\$ 197,237.00	\$ 300,000.00	\$ 221,356.00	\$ 209,389.00
Pepra Misc.	83.00	264.00	3,583.00		5,100.00	5,100.00
Safety Fire	86,739.00	96,516.00	107,928.00	250,000.00	119,173.00	108,447.00
Pepra Safety Fire	162.00	399.00	4,877.00		4,314.00	4,314.00
Safety Police	204,010.00	228,854.00	257,289.00	300,000.00	282,168.00	270,202.00
Pepra Safety Police	182.00	689.00	5,542.00		9,097.00	9,097.00
Total	\$ 428,086.00	\$ 492,770.00	\$ 576,456.00	\$ 850,000.00	\$ 641,208.00	\$ 606,549.00



What Have We Done

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

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

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

Economic Stabilization Fund (15%)

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

Equipment Reserve Fund (15%)

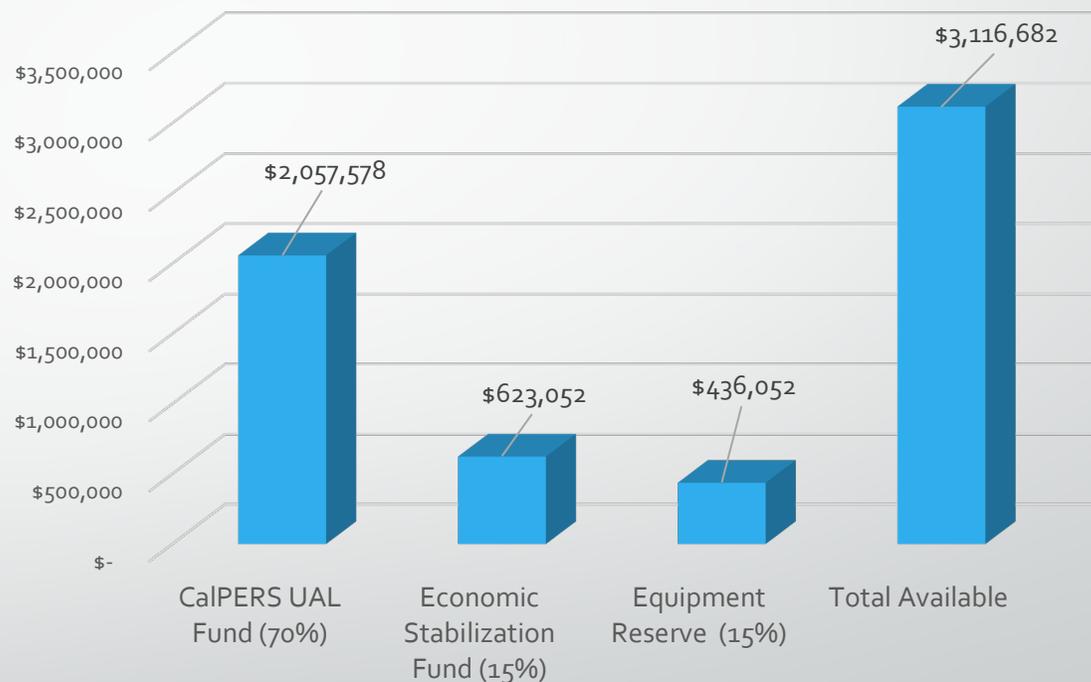
- Fund to be used as a ‘drop account’ to help fund larger capital equipment items or to provided needed capital during revenue shortfall years. This will help avoid the deferral of capital items which then requires significant ‘catch-up’ years.

Reserve Policy

For FY21 proposed budget includes:

- CalPERS UAL Fund Balance Use (~\$178,000)
- EDS Fund Balance Use (\$170,000)
- Equipment Reserve Fund Balance Use (\$98,000)

Waterfall Fund Balances



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.

Financial Policies

- Budget includes Council approved financial, monetary and budget policies.
 - These policies are examined by credit rating agencies and our auditors to ensure we are following Generally Accepted Accounting Principles (GAAP) and Government Finance Officer's Association (GFOA) best practices.
 - Outlines financial procedures and investment policies
 - Outlines purchasing and expenditure/expense program
 - Budget amendment policy
 - Sets credit card policy for purchasing and reimbursements
 - Segregation of duties requirement
 - Fund balance reserve policy

Note: No changes for FY21

First Reading: Summary

- An adopted Budget marks an end of the annual process of evaluating the City's fiscal health, community priorities, infrastructure needs, and daily operations.
- Although the total impact of the COVID-19 emergency on the City's finances continues to be uncertain, the City remains fiscally sound thanks to prudent and conservative planning by the City Council.
- Continue to monitor revenues to evaluate full impact of COVID-19.
- Proposed budget is structurally balanced; staff is recommending use of fund balance due to projected shortfalls from COVID-19. (24% draw down of EDS Fund)
- Maintains city staffing levels at current levels which will allow us to continue to provide the services residents have come to expect.
- Maintains Economic Development Incentive Programs at a time when businesses and property owners may need it most.
- Continues to address infrastructure and quality of life improvements needs for now and the future.



QUESTIONS?

PUBLIC HEARING SET

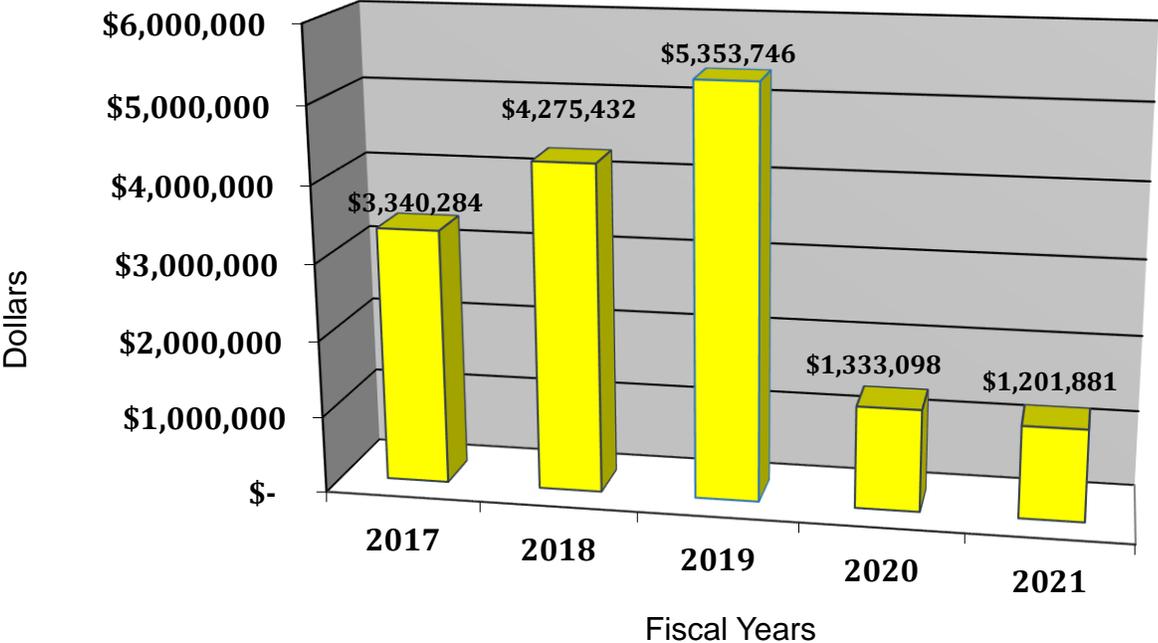
FOR:

JUNE 17, 2019

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

FUNDS	EST FUND BALANCE 7/1/2020	2020-21 ESTIMATED REVENUE	2020-21 OPERATING BUDGET	2020-21 DEBT SERVICE	2020-21 CAPITAL OUTLAY	2020-21 TOTAL BUDGET	EST FUND BALANCE 06/30/21	Percent Change
001 GENERAL	1,333,098	5,794,657	5,443,469	4,370	345,000	5,792,838	1,201,881	-9.84%
RECREATION								
021 Pool	(60,904)	180,400	156,759	-	25,000	181,759	(62,263)	-2.23%
022 Senior Center	1,299	85,000	74,174	-	-	74,174	12,124	-833.68%
TOTAL, RECREATION	(59,605)	265,400	230,933	-	25,000	255,933	(50,138)	15.88%
SPECIAL REVENUE								
102 Gas Tax	224,209	502,897	308,122	-	234,000	542,122	184,985	-17.49%
103 LTF Article 3	61,601	9,975	-	-	42,461	42,461	29,115	-52.74%
104 LTF Article 8	550,822	424,447	102,500	-	443,609	546,109	429,160	-22.09%
105 Measure C	373,796	383,418	210,500	-	201,000	411,500	345,714	-7.51%
SPECIAL REVENUE-PUBLIC SAFETY								
106 Measure E	350,116	1,550,000	1,052,092	-	430,500	1,482,592	417,524	19.25%
TOTAL, SPECIAL REVENUE	1,560,544	2,870,737	1,673,214	-	1,351,570	3,024,784	1,406,496	-9.87%
SPECIAL POLICE								
107 Abandoned Vehicle Abatement	16,627	-	-	-	-	-	16,627	0.00%
TOTAL, SPECIAL POLICE	16,627	-	-	-	-	-	16,627	0.00%
ENTERPRISE								
318 Water	9,184,667	2,169,160	2,175,494	80,414	3,146,000	5,401,908	6,458,919	-29.68%
319 Solid Waste	(401,742)	1,929,600	1,918,025	-	-	1,918,025	(385,849)	3.96%
320 Ambulance/Fire	(949,295)	4,638,924	4,591,442	63,488	40,000	4,694,930	(813,176)	14.34%
TOTAL, ENTERPRISE	7,833,630	8,737,684	8,684,961	143,902	3,186,000	12,014,863	5,259,894	-32.85%
FEDERAL PROJECTS								
030 Community Development Block Grant	-	234,217	-	-	234,217	234,217	-	
031 Park Improvements	75,000	-	-	-	-	-	-	
038 Sierra Street Signal Traffic Synchronization	(6,464)	-	-	-	-	-	(6,464)	
039 Sierra Street Transit Stop	(720)	-	-	-	-	-	(720)	
043 Sierra Street Reconstruction	(1,336)	-	-	-	-	-	(1,336)	
044 10th and Union Lighted Crosswalk	(368)	-	-	-	-	-	-	
045 Rafer Johnson Drive/Sierra St.	(368)	-	-	-	-	-	(368)	
048 Sierra Street Sidewalk-16th to 18th	(24,501)	-	-	-	-	-	-	
049 6th Avenue Reconstruction	(1,408)	-	-	-	-	-	(1,408)	
054 18th/Kern Lighted Crosswalk	(4,616)	287,597	-	-	-	-	282,981	
055 Bethel Ave Improvement	331,245	-	-	-	-	-	331,245	
056 Madsen Ave Recons Sierra to Stroud	(313,034)	699,000	-	-	-	-	385,966	
057 Madsen Ave Bike Path Stroud to Kamm	44,473	392,249	-	-	392,249	392,249	44,473	
058 Bethel /Sierra Roundabout	-	160,000	-	-	1,264,900	1,264,900	(1,104,900)	
059 Mehler Ave Reconstruction	-	343,830	-	-	167,945	-	-	
060 12th Ave Sidewalks-Stroud-Aslan	-	78,741	-	-	-	-	-	
061 18th Ave Sidewalks-Stroud-Klepper	-	142,400	-	-	-	-	-	
TOTAL, FEDERAL PROJECTS	97,903	2,338,034	-	-	2,059,311	1,891,366	(70,531)	
GRANTS								
032 Transient Oriented Development Grant	-	147,800	147,800	-	-	147,800	-	
033 San Joaquin Valley Air Grant	21	-	-	-	-	-	21	
034 SLESF Cops Grant	127,487	150,000	150,000	-	-	150,000	127,487	
108 ACT Task Force Grant	-	120,764	120,764	-	-	120,764	(0)	
109 School Resource Officer	-	171,403	171,403	-	-	171,403	0	
TOTAL, GRANTS	127,508	589,967	589,967	-	-	589,967	127,508	
210 Capital Facilities-Traffic	1,247,081	100,000	-	-	-	-	1,347,081	8.02%
210 Capital Facilities-Public Safety	(996,225)	100,000	-	-	-	-	(896,225)	10.04%
210 Capital Facilities-Special Recreation	728,070	-	-	-	3,000	3,000	725,070	-0.41%
210 Capital Facilities-Water Facilities	960,900	110,000	-	-	-	-	1,070,900	11.45%
210 Capital Facilities-General Government	849,483	21,000	-	-	20,000	20,000	850,483	0.12%
SUB-TOTAL, CAPTIAL FACILITIES	2,789,308	331,000	-	-	23,000	23,000	3,097,308	
211 Sewer Connection	1,156,831	55,000	-	-	-	-	1,211,831	4.75%
212 Storm Drain	146,280	8,500	-	-	-	-	154,780	5.81%
214 Parks & Recreation - Neighborhood	106,937	-	-	-	-	-	106,937	0.00%
214 Parks & Recreation - Community	264,978	-	-	-	-	-	264,978	0.00%
216 Traffic Impact Zone	13,387	-	-	-	-	-	13,387	0.00%
243 Equipment Reserve	25,397	-	-	-	-	-	25,397	0.00%
TOTAL, DEVELOPMENT IMPACT FEES	4,503,117	394,500	-	-	23,000	23,000	4,874,617	8.25%
INTERNAL SERVICE								
501 Risk Management	-	580,983	580,983	-	-	580,983	-	0.00%
502 CalPERS UAL Fund	2,057,578	-	178,463	-	-	178,463	1,972,239	-4.15%
503 Economic Stabilization Fund	623,052	-	170,000	-	-	170,000	473,007	-24.08%
504 Equipment Reserve Fund	436,052	-	98,000	-	-	98,000	358,007	-17.90%
TOTAL, INTERNAL SERVICE	3,116,683	580,983	1,027,446	-	-	1,027,446	2,803,254	-10.06%
FINANCE AUTHORITY								
750 Finance Authority	2,839,326	110,000	-	180,222	-	180,222	2,769,104	-2.47%
754 Special Assessment District 1991-1	(293,702)	54,000	-	12,988	-	12,988	(252,690)	13.96%
755 Special Assessment District 1991-1 Sup	(2,940)	3,000	-	1,170	-	1,170	(1,110)	62.23%
756 Special Assessment District 1992-1	(1,119)	49,000	-	10,159	-	10,159	37,722	3469.56%
757 Special Assessment District 1992-2	3,921	57,000	-	9,695	-	9,695	51,226	-1206.55%
TOTAL, FINANCE AUTHORITY	2,545,485	273,000	-	214,234	-	214,234	2,604,251	2.31%
REDEVELOPMENT SUCCESSOR AGENCY								
740 RDA Successor Agency	(324,837)	49,000	-	7,703	-	7,703	(283,539)	12.71%
741 Low/Moderate Housing Successor Agency	(81,134)	-	-	-	-	-	(81,134)	0.00%
TOTAL, SUCCESSOR AGENCY	(405,971)	49,000	-	7,703	-	7,703	(364,674)	10.17%
759 LANDSCAPING & LIGHTING DISTRICT	1,354	102,446	-	102,446	-	102,446	1,355	0.01%
GRAND TOTAL	\$ 20,670,373	\$ 21,996,408	\$ 17,649,990	\$ 472,654	\$ 7,012,881	\$ 24,967,580	\$ 17,810,541	-13.84%

General Fund Ending Fund Balance



CITY OF KINGSBURG
Summary of General Fund Segments

2020-21 Fiscal Year Budget

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

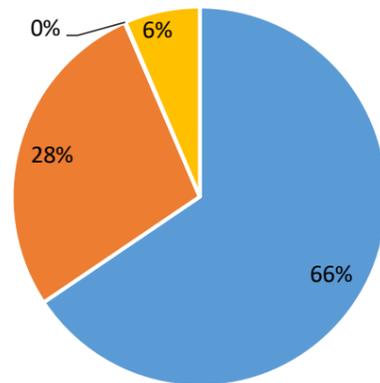
GENERAL FUND SUMMARY

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

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

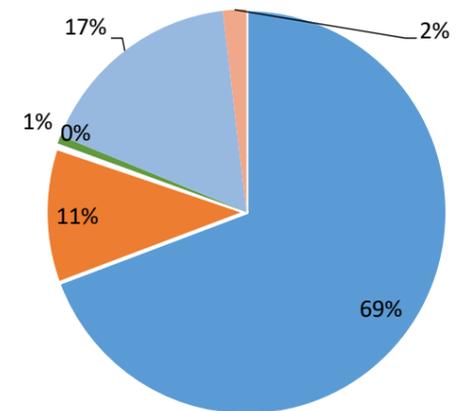
EXPENSES

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

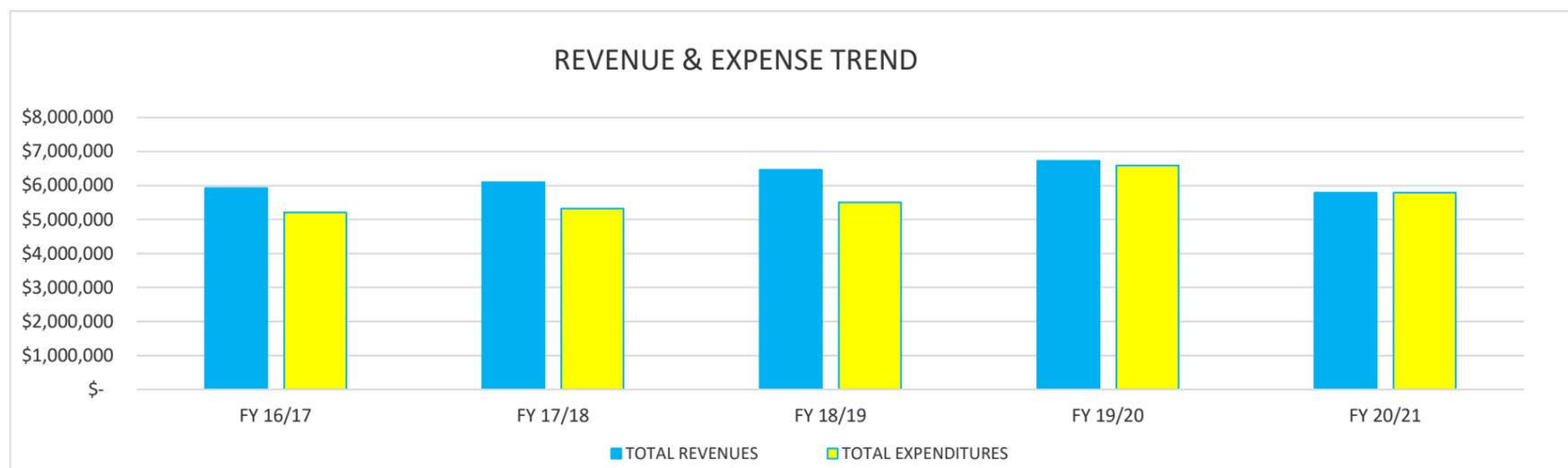


REVENUES

- Taxes
- Licenses, Permits and Fees
- Fines and Penalties
- Use of Money and Property
- Intergovernmental
- Charges for Services
- Transfer in from Other Funds
- Other Revenue



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



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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	as of 4/8/2020	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
City Council									
001-1000-519-5101	SALARIES	\$ 13,850	\$ 15,600	\$ 15,100	\$ 15,600	\$ 10,400	\$ 15,600	\$ 15,600	0.00%
001-1000-519-5121	FICA	\$ 1,060	\$ 1,194	\$ 1,155	\$ 1,193	\$ 796	\$ 1,193	\$ 1,193	0.00%
001-1000-519-5131	EAP	\$ -	\$ 2	\$ 5	\$ -	\$ -	\$ -	\$ -	
	TOTAL WAGES & BENEFITS	\$ 14,910	\$ 16,796	\$ 16,260	\$ 16,793	\$ 11,196	\$ 16,793	\$ 16,793	0.00%
001-1000-519-5214	PRINTING & ADVERTISING	\$ 18	\$ 329	\$ 182	\$ -	\$ 61	\$ 61	\$ -	
001-1000-519-5261	LIABILITY INSURANCE	\$ -	\$ 272	\$ 512	\$ 443	\$ 332	\$ 443	\$ 398	-10.16%
001-1000-519-5262	PROPERTY INSURANCE	\$ -	\$ 34	\$ 73	\$ 67	\$ 50	\$ 67	\$ 89	32.84%
001-1000-519-5264	ERMA	\$ -	\$ 48	\$ 112	\$ 138	\$ 104	\$ 138	\$ 111	-19.57%
001-1000-519-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ 25	\$ 50	\$ 37	\$ 28	\$ 37	\$ 26	-29.73%
001-1000-519-5270	PROFESSIONAL SERVICES	\$ -	\$ 44,211	\$ 34,691	\$ 5,000	\$ 766	\$ 1,200	\$ 1,200	-76.00%
001-1000-519-5291	CONF/MEETINGS/TRAVEL	\$ 3,136	\$ 4,003	\$ 6,727	\$ 7,550	\$ 6,803	\$ 6,803	\$ 7,550	0.00%
001-1000-519-5292	MEMBERSHIPS/DUES	\$ 5,943	\$ 6,094	\$ 250	\$ 6,000	\$ 6,670	\$ 6,670	\$ 6,700	11.67%
	TOTAL MAINT. & OPERATIONS	\$ 9,097	\$ 55,016	\$ 42,597	\$ 19,235	\$ 14,814	\$ 15,419	\$ 16,074	-16.43%
	TOTAL, CITY COUNCIL	\$ 24,006	\$ 71,811	\$ 58,857	\$ 36,028	\$ 26,009	\$ 32,212	\$ 32,867	-8.77%
City Attorney									
001-1200-519-5270	PROFESSIONAL SERVICES	\$ 84,018	\$ 78,457	\$ 76,000	\$ 85,000	\$ 55,274	\$ 91,000	\$ 90,000	5.88%
	TOTAL, CITY ATTORNEY	\$ 84,018	\$ 78,457	\$ 76,000	\$ 85,000	\$ 55,274	\$ 91,000	\$ 90,000	5.88%
Non-Departmental									
001-1400-519-5202	CITIZEN ENGAGEMENT	\$ 7,201	\$ 7,589	\$ 9,618	\$ 9,000	\$ 4,831	\$ 9,000	\$ 9,000	0.00%
001-1400-519-5215	INSURANCE	\$ 147,164	\$ 475	\$ -	\$ -	\$ -	\$ -	\$ -	
001-1400-519-5216	COMMUNICATIONS	\$ 14,865	\$ 11,697	\$ 11,032	\$ 12,000	\$ 4,280	\$ 6,500	\$ 8,000	-33.33%
001-1400-519-5218	UTILITIES	\$ 12,876	\$ 12,607	\$ 13,236	\$ 12,500	\$ 9,256	\$ 12,500	\$ 13,000	4.00%
001-1400-519-5231	COUNCIL CHAMBER LEASE	\$ 28,131	\$ 28,319	\$ 30,246	\$ 32,640	\$ 26,000	\$ 31,200	\$ 32,640	0.00%
001-1400-519-5232	OTHER LEASES	\$ 11,934	\$ 13,175	\$ 9,875	\$ 13,000	\$ 7,218	\$ 9,875	\$ 10,000	-23.08%
001-1400-519-5233	PROPERTY TAXES	\$ 2,597	\$ 2,610	\$ 2,876	\$ 3,360	\$ 3,803	\$ 3,803	\$ 3,879	15.45%
001-1400-519-5270	PROFESSIONAL SERVICES	\$ 63,067	\$ 55,637	\$ 45,548	\$ 46,000	\$ 45,529	\$ 65,000	\$ 55,000	19.57%
001-1400-519-5340	MISCELLANEOUS	\$ 14,145	\$ 10,295	\$ 53,585	\$ 5,000	\$ 5,051	\$ 5,050	\$ 5,000	0.00%
001-1400-519-5345	FIRE TRANSITION FEES	\$ 126,428	\$ 129,088	\$ 133,978	\$ 137,000	\$ 136,764	\$ 136,764	\$ 139,600	1.90%
001-1400-519-5401	UTILITIES SERVICES	\$ 3,265	\$ 2,970	\$ 1,883	\$ 3,000	\$ 1,156	\$ 2,800	\$ 3,000	0.00%
001-1400-519-5470	RDA PROF SERV	\$ 30,439	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-1400-519-5480	CHAMBER SERVICES	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 25,000	\$ 30,000	\$ 30,000	0.00%
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	\$ 269,866	\$ 313,471	\$ 309,119	1.85%
001-1400-519-5701	CAPITAL OUTLAY	\$ 52,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-1400-519-5708	COMPUTER REPLACEMENTS	\$ -	\$ 4,829	\$ 3,675	\$ 4,000	\$ 2,070	\$ 2,070	\$ 3,000	-25.00%
001-1400-519-5709	SPORTS COMPLEX STUDY/DESIGN	\$ -	\$ 1,811	\$ -	\$ -	\$ -	\$ -	\$ -	
001-1400-519-5711	CC CHAMBER TECH IMPROVS	\$ -	\$ 2,536	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000	
001-1400-519-5748	UPDATE IT-NETWORK SWITCHES	\$ -	\$ -	\$ 1,687	\$ -	\$ -	\$ -	\$ -	0.00%
001-1400-519-5749	CITY HALL CAMERA/SECURITY	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 1,600	\$ -	
001-1400-519-5751	MODULAR FURNITURE/CHAIRS	\$ -	\$ -	\$ 2,554	\$ -	\$ -	\$ -	\$ -	0.00%
001-1400-519-5777	UPPER FLOOR RESIDENTIAL REHAB GRANT	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	-100.00%
001-1400-519-5778	FAÇADE/ALLEY PROGRAM	\$ -	\$ -	\$ 36,774	\$ 175,000	\$ 6,218	\$ 26,218	\$ 50,000	-71.43%
001-1400-519-5779	FUNDING REQUEST FOR IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 20,000	\$ 2,076	\$ 20,000	\$ 170,000	
	TOTAL CAPITAL OUTLAY	\$ 52,081	\$ 9,176	\$ 44,690	\$ 308,000	\$ 110,364	\$ 149,888	\$ 227,000	-26.30%
001-1400-519-5505	TRANSFERS TO OTHER FUNDS	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	
001-1400-519-5516	TRANSFER OUT AMB-(FIRE)	\$ 365,000	\$ 161,000	\$ 350,000	\$ 500,000	\$ 375,000	\$ 500,000	\$ 300,000	-40.00%
	TOTAL TRANSFERS OUT	\$ 365,000	\$ 236,000	\$ 350,000	\$ 500,000	\$ 375,000	\$ 500,000	\$ 300,000	-40.00%
	TOTAL, NON-DEPARTMENTAL	\$ 910,336	\$ 593,067	\$ 737,589	\$ 1,111,500	\$ 755,230	\$ 963,359	\$ 836,119	-24.78%
City Manager									
001-1600-519-5101	SALARIES	\$ 154,713	\$ 164,423	\$ 171,960	\$ 176,196	\$ 129,720	\$ 176,196	\$ 176,827	0.36%
001-1600-519-5104	MANAGEMENT INTERN	\$ 10,262	\$ 9,040	\$ 8,410	\$ 9,750	\$ 9,713	\$ 13,500	\$ 13,500	38.46%
001-1600-519-5121	FICA	\$ 11,690	\$ 11,342	\$ 11,465	\$ 13,323	\$ 8,165	\$ 13,323	\$ 13,371	0.36%
001-1600-519-5122	PERS - UAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 645	
001-1600-519-5123	PERS - PAYROLL	\$ 7,016	\$ 9,364	\$ 8,667	\$ 13,237	\$ 6,266	\$ 13,237	\$ 12,610	-4.74%
001-1600-519-5125	MEDICAL	\$ 12,636	\$ 16,639	\$ 13,311	\$ 13,024	\$ 11,645	\$ 13,024	\$ 13,517	3.79%
001-1600-519-5127	WORKERS COMP	\$ 12,660	\$ 664	\$ 664	\$ 569	\$ 434	\$ 569	\$ 599	5.27%
001-1600-519-5131	EAP	\$ 1,006	\$ 22	\$ 22	\$ 25	\$ 19	\$ 25	\$ 26	4.00%
001-1600-519-5133	LIFE INSURANCE	\$ -	\$ 500	\$ 689	\$ 216	\$ 162	\$ 216	\$ 366	69.44%
001-1600-519-5140	AUTO ALLOWANCE	\$ 6,067	\$ 6,214	\$ 6,017	\$ 6,000	\$ 4,121	\$ 6,000	\$ 6,000	0.00%
	TOTAL WAGES & BENEFITS	\$ 216,050	\$ 218,208	\$ 221,205	\$ 232,340	\$ 170,246	\$ 236,090	\$ 237,461	2.20%
001-1600-519-5216	COMMUNICATIONS	\$ 1,182	\$ 511	\$ 1,381	\$ 1,100	\$ 838	\$ 1,100	\$ 1,100	0.00%
001-1600-519-5261	LIABILITY INSURANCE	\$ -	\$ 2,475	\$ 2,475	\$ 2,400	\$ 1,800	\$ 2,400	\$ 2,779	15.79%
001-1600-519-5262	PROPERTY INSURANCE	\$ -	\$ 307	\$ 307	\$ 364	\$ 273	\$ 364	\$ 618	69.78%
001-1600-519-5264	ERMA	\$ -	\$ 435	\$ 435	\$ 750	\$ 563	\$ 750	\$ 775	3.33%
001-1600-519-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ 226	\$ 226	\$ 202	\$ 151	\$ 202	\$ 183	-9.41%
001-1600-519-5270	PROFESSIONAL SERVICES	\$ 6,125	\$ 8,306	\$ 13,293	\$ 10,500	\$ 7,533	\$ 8,500	\$ 8,000	-23.81%
001-1600-519-5291	CONF/MEETINGS/TRAVEL	\$ 1,666	\$ 9,354	\$ 5,710	\$ 6,500	\$ 4,640	\$ 4,640	\$ 6,000	-7.69%
001-1600-519-5292	MEMBERSHIPS/DUES	\$ 1,507	\$ 1,757	\$ 8,215	\$ 2,000	\$ 1,511	\$ 2,000	\$ 2,000	0.00%
	TOTAL MAINT. & OPERATIONS	\$ 10,480	\$ 23,371	\$ 32,042	\$ 23,816	\$ 17,308	\$ 19,956	\$ 21,455	-9.91%
	TOTAL, CITY MANAGER	\$ 226,530	\$ 241,578	\$ 253,247	\$ 256,156	\$ 187,554	\$ 256,046	\$ 258,916	1.08%
City Clerk									
001-1800-519-5101	SALARIES	\$ 65,669	\$ 73,345	\$ 78,021	\$ 81,064	\$ 60,830	\$ 81,064	\$ 93,337	15.14%
001-1800-519-5121	FICA	\$ 4,876	\$ 5,490	\$ 5,816	\$ 6,045	\$ 4,544	\$ 6,045	\$ 6,984	15.53%
001-1800-519-5122	PERS - UAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,420	
001-1800-519-5123	PERS - PAYROLL	\$ 12,826	\$ 16,800	\$ 20,410	\$ 24,815	\$ 5,888	\$ 24,815	\$ 9,551	-61.51%

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	as of 4/8/2020	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
001-1800-519-5124	PERS - ADP	\$ -	\$ -	\$ -	\$ -	\$ 29,195	\$ 29,195	\$ -	
001-1800-519-5125	MEDICAL	\$ 12,689	\$ 11,646	\$ 15,048	\$ 15,646	\$ 14,246	\$ 15,646	\$ 15,511	-0.86%
001-1800-519-5127	WORKERS COMP	\$ 2,900	\$ 796	\$ 653	\$ 569	\$ 427	\$ 569	\$ 599	5.27%
001-1800-519-5131	EAP	\$ 229	\$ 12	\$ 14	\$ 16	\$ 12	\$ 16	\$ 15	-6.25%
001-1800-519-5133	LIFE INSURANCE	\$ -	\$ 40	\$ 36	\$ 36	\$ 27	\$ 36	\$ 36	0.00%
	TOTAL WAGES & BENEFITS	\$ 99,190	\$ 108,129	\$ 119,999	\$ 128,191	\$ 115,169	\$ 157,386	\$ 146,453	14.25%
001-1800-519-5201	OFFICE SUPPLIES/POSTAGE	\$ 1,295	\$ 1,601	\$ 332	\$ 1,500	\$ 670	\$ 800	\$ 800	-46.67%
001-1800-519-5214	PRINTING & RECORDING	\$ 10,261	\$ 6,770	\$ 5,678	\$ 5,000	\$ 4,928	\$ 5,000	\$ 4,000	-20.00%
001-1800-519-5216	COMMUNICATIONS	\$ 35	\$ -	\$ 600	\$ 420	\$ 801	\$ 960	\$ 960	128.57%
001-1800-519-5360	ELECTION EXPENSE	\$ 2,154	\$ 9,047	\$ 3,556	\$ 2,500	\$ 100	\$ 2,500	\$ 4,500	80.00%
001-1800-519-5291	CONF/MEETINGS/TRAVEL	\$ 4,618	\$ 3,935	\$ 6,208	\$ 5,000	\$ 2,073	\$ 2,073	\$ 5,000	0.00%
001-1800-519-5261	LIABILITY INSURANCE	\$ -	\$ 1,390	\$ 1,271	\$ 1,533	\$ 1,150	\$ 1,533	\$ 1,568	2.28%
001-1800-519-5262	PROPERTY INSURANCE	\$ -	\$ 172	\$ 181	\$ 232	\$ 174	\$ 232	\$ 349	50.43%
001-1800-519-5263	VEHICLE INSURANCE	\$ -	\$ 60	\$ 313	\$ 770	\$ 578	\$ 770	\$ 230	-70.13%
001-1800-519-5264	ERMA	\$ -	\$ 244	\$ 278	\$ 479	\$ 359	\$ 479	\$ 437	-8.77%
001-1800-519-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ 127	\$ 123	\$ 129	\$ 97	\$ 129	\$ 103	-20.16%
001-1800-519-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 240	\$ -	\$ -	\$ -	\$ 2,000	
001-1800-519-5292	MEMBERSHIPS/DUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850	
	TOTAL MAINT. & OPERATIONS	\$ 18,363	\$ 23,346	\$ 18,781	\$ 17,563	\$ 10,929	\$ 14,476	\$ 19,947	13.57%
	TOTAL, CITY CLERK	\$ 117,553	\$ 131,474	\$ 138,780	\$ 145,754	\$ 126,098	\$ 171,862	\$ 166,400	14.16%
Finance									
001-2000-519-5101	SALARIES	\$ 116,912	\$ 96,986	\$ 102,635	\$ 109,383	\$ 78,944	\$ 109,383	\$ 115,185	5.30%
001-2000-519-5121	FICA	\$ 8,888	\$ 7,206	\$ 7,555	\$ 7,366	\$ 5,823	\$ 7,366	\$ 8,663	17.61%
001-2000-519-5122	PERS - UAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,199	
001-2000-519-5123	PERS - PAYROLL	\$ 17,628	\$ 19,870	\$ 26,789	\$ 29,986	\$ 7,628	\$ 29,986	\$ 11,854	-60.47%
001-2000-519-5124	PERS - ADP	\$ -	\$ -	\$ -	\$ -	\$ 36,029	\$ 36,029	\$ -	
001-2000-519-5125	MEDICAL	\$ 675	\$ 16,306	\$ 22,334	\$ 18,115	\$ 16,593	\$ 18,115	\$ 17,215	-4.97%
001-2000-519-5127	WORKERS COMP	\$ 9,140	\$ 630	\$ 517	\$ 540	\$ 413	\$ 540	\$ 569	5.37%
001-2000-519-5131	EAP	\$ 727	\$ 19	\$ 19	\$ 24	\$ 18	\$ 24	\$ 24	0.00%
001-2000-519-5133	LIFE INSURANCE	\$ -	\$ 40	\$ 36	\$ 34	\$ 25	\$ 34	\$ 34	0.00%
	TOTAL WAGES & BENEFITS	\$ 153,970	\$ 141,058	\$ 159,885	\$ 165,448	\$ 145,474	\$ 201,477	\$ 178,743	8.04%
001-2000-519-5201	OFFICE SUPPLIES/POSTAGE	\$ 335	\$ 770	\$ 357	\$ 1,000	\$ 70	\$ 200	\$ 1,000	0.00%
001-2000-519-5216	COMMUNICATIONS	\$ -	\$ -	\$ 555	\$ 500	\$ -	\$ 513	\$ 550	10.00%
001-2000-519-5225	OFFICE EQUIP MAINT	\$ 11,000	\$ 7,000	\$ 7,000	\$ 8,000	\$ 7,315	\$ 8,000	\$ 8,000	0.00%
001-2000-519-5261	LIABILITY INSURANCE	\$ -	\$ 2,104	\$ 1,744	\$ 2,299	\$ 1,724	\$ 2,299	\$ 2,530	10.05%
001-2000-519-5262	PROPERTY INSURANCE	\$ -	\$ 261	\$ 249	\$ 348	\$ 261	\$ 348	\$ 563	61.78%
001-2000-519-5264	ERMA	\$ -	\$ 370	\$ 381	\$ 719	\$ 539	\$ 719	\$ 705	-1.95%
001-2000-519-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ 193	\$ 169	\$ 194	\$ 146	\$ 194	\$ 166	-14.43%
001-2000-519-5270	PROFESSIONAL SERVICES	\$ 18,356	\$ 5,120	\$ 14,067	\$ 35,000	\$ 33,844	\$ 33,844	\$ 12,000	-65.71%
001-2000-519-5291	CONF/MEETINGS/TRAVEL	\$ 2,007	\$ 3,076	\$ 5,518	\$ 6,500	\$ 4,149	\$ 2,600	\$ 6,500	0.00%
001-2000-519-5292	MEMBERSHIPS/DUES	\$ 735	\$ 2,070	\$ 1,311	\$ 1,200	\$ 560	\$ 560	\$ 600	-50.00%
001-2000-519-5294	AUDIT	\$ 11,300	\$ 9,984	\$ 10,800	\$ 12,000	\$ 10,542	\$ 10,542	\$ 12,000	0.00%
	TOTAL MAINT. & OPERATIONS	\$ 43,734	\$ 30,947	\$ 42,150	\$ 67,760	\$ 59,150	\$ 59,819	\$ 44,614	-34.16%
	TOTAL, FINANCE	\$ 197,703	\$ 172,005	\$ 202,035	\$ 233,208	\$ 204,624	\$ 261,296	\$ 223,357	-4.22%
Administrative Services									
001-2200-519-5101	SALARIES	\$ 58,057	\$ 68,636	\$ 76,334	\$ 81,313	\$ 59,101	\$ 81,313	\$ 85,691	5.38%
001-2200-519-5121	FICA	\$ 4,331	\$ 5,156	\$ 5,744	\$ 6,162	\$ 4,455	\$ 6,162	\$ 6,497	5.44%
001-2200-519-5122	PERS - UAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 678	
001-2200-519-5123	PERS - PAYROLL	\$ 3,810	\$ 4,499	\$ 5,279	\$ 6,121	\$ 4,067	\$ 6,121	\$ 6,360	3.91%
001-2200-519-5125	MEDICAL	\$ 4,585	\$ 4,667	\$ 4,060	\$ 3,936	\$ 3,242	\$ 3,936	\$ 3,438	-12.65%
001-2200-519-5127	WORKERS COMP	\$ 4,310	\$ 664	\$ 544	\$ 569	\$ 434	\$ 569	\$ 599	5.27%
001-2200-519-5131	EAP	\$ 341	\$ 9	\$ 10	\$ 13	\$ 10	\$ 13	\$ 11	-15.38%
001-2200-519-5133	LIFE INSURANCE	\$ -	\$ 40	\$ 36	\$ 36	\$ 27	\$ 36	\$ 36	0.00%
	TOTAL WAGES & BENEFITS	\$ 75,434	\$ 83,670	\$ 92,007	\$ 98,150	\$ 71,337	\$ 98,150	\$ 103,310	5.26%
001-2200-519-5201	OFFICE SUPPLIES/POSTAGE	\$ 632	\$ 885	\$ 165	\$ 350	\$ 341	\$ 350	\$ 810	131.43%
001-2200-519-5216	COMMUNICATIONS	\$ -	\$ -	\$ 600	\$ 420	\$ 801	\$ 960	\$ 1,000	138.10%
001-2200-519-5261	LIABILITY INSURANCE	\$ -	\$ 1,018	\$ 950	\$ 1,213	\$ 910	\$ 1,213	\$ 1,199	-1.15%
001-2200-519-5262	PROPERTY INSURANCE	\$ -	\$ 126	\$ 136	\$ 184	\$ 138	\$ 184	\$ 267	45.11%
001-2200-519-5264	ERMA	\$ -	\$ 179	\$ 207	\$ 379	\$ 284	\$ 379	\$ 334	-11.87%
001-2200-519-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ 93	\$ 92	\$ 102	\$ 77	\$ 102	\$ 79	-22.55%
001-2200-519-5270	PROFESSIONAL SERVICES	\$ 10,405	\$ 6,213	\$ 4,170	\$ 4,000	\$ 3,380	\$ 4,000	\$ 4,000	0.00%
001-2200-519-5291	CONF/MEETINGS/TRAVEL	\$ 8,762	\$ 5,961	\$ 5,492	\$ 5,500	\$ 4,278	\$ 4,300	\$ 5,000	-9.09%
001-2200-519-5292	MEMBERSHIPS/DUES	\$ 1,500	\$ -	\$ 349	\$ 750	\$ 200	\$ 750	\$ 750	0.00%
	TOTAL MAINT. & OPERATIONS	\$ 21,299	\$ 14,474	\$ 12,162	\$ 12,898	\$ 10,409	\$ 12,238	\$ 13,439	4.19%
	TOTAL, ADMINISTRATIVE SVCS	\$ 96,734	\$ 98,144	\$ 104,169	\$ 111,048	\$ 81,745	\$ 110,388	\$ 116,749	5.13%
Planning/Building Permit									
001-2600-519-5101	SALARIES	\$ 95,660	\$ 96,810	\$ 96,044	\$ 99,567	\$ 89,104	\$ 109,948	\$ 96,619	-2.96%
001-2600-519-5102	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-2600-519-5121	FICA	\$ 7,085	\$ 7,193	\$ 7,147	\$ 7,441	\$ 6,653	\$ 8,411	\$ 7,206	-3.16%
001-2600-519-5122	PERS - UAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,651	
001-2600-519-5123	PERS - PAYROLL	\$ 18,960	\$ 22,102	\$ 25,282	\$ 26,693	\$ 6,710	\$ 28,742	\$ 8,001	-70.03%
001-2600-519-5124	PERS - ADP	\$ -	\$ -	\$ -	\$ -	\$ 8,747	\$ 8,747	\$ -	
001-2600-519-5125	MEDICAL	\$ 26,588	\$ 25,537	\$ 28,516	\$ 23,766	\$ 16,597	\$ 19,507	\$ 12,771	-46.26%
001-2600-519-5127	WORKERS COMP	\$ 8,530	\$ 4,065	\$ 3,331	\$ 3,483	\$ 2,661	\$ 3,483	\$ 3,670	5.37%
001-2600-519-5131	EAP	\$ 679	\$ 36	\$ 53	\$ 48	\$ 36	\$ 48	\$ 42	-12.50%
001-2600-519-5133	LIFE INSURANCE	\$ -	\$ 60	\$ 54	\$ 54	\$ 41	\$ 54	\$ 54	0.00%
	TOTAL WAGES & BENEFITS	\$ 157,502	\$ 155,803	\$ 160,428	\$ 161,052	\$ 130,548	\$ 178,940	\$ 135,014	-16.17%
001-2600-519-5201	OFFICE SUPPLIES/POSTAGE	\$ 7,227	\$ 4,817	\$ 4,615	\$ 5,500	\$ 3,407	\$ 5,000	\$ 5,500	0.00%
001-2600-519-5206	LAFCO FEES	\$ 2,132	\$ 2,396	\$ -	\$ 2,400	\$ 2,241	\$ 2,241	\$ 2,500	4.17%

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	as of 4/8/2020	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
001-2600-519-5224	FUELS	\$ 685	\$ 297	\$ 180	\$ 600	\$ 293	\$ 566	\$ 1,000	66.67%
001-2600-519-5261	LIABILITY INSURANCE	\$ -	\$ 4,136	\$ 5,006	\$ 4,662	\$ 3,497	\$ 4,662	\$ 4,245	-8.94%
001-2600-519-5262	PROPERTY INSURANCE	\$ -	\$ 513	\$ 715	\$ 706	\$ 529	\$ 706	\$ 945	33.85%
001-2600-519-5263	VEHICLE INSURANCE	\$ -	\$ 60	\$ 313	\$ 770	\$ 578	\$ 770	\$ 766	-0.52%
001-2600-519-5264	ERMA	\$ -	\$ 727	\$ 1,093	\$ 1,458	\$ 1,094	\$ 1,458	\$ 1,184	-18.79%
001-2600-519-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ 378	\$ 485	\$ 393	\$ 295	\$ 393	\$ 279	-29.01%
001-2600-519-5270	PROFESSIONAL SERVICES	\$ 172,992	\$ 187,817	\$ 235,586	\$ 160,000	\$ 389,340	\$ 360,000	\$ 180,000	12.50%
001-2600-519-5291	CONF/MEETINGS/TRAVEL	\$ 2,580	\$ 2,640	\$ 2,435	\$ 4,500	\$ 250	\$ 300	\$ 4,000	-11.11%
001-2600-519-5292	MEMBERSHIPS/DUES	\$ 739	\$ 975	\$ 874	\$ 800	\$ 295	\$ 500	\$ 600	-25.00%
	TOTAL MAINT. & OPERATIONS	\$ 186,354	\$ 204,757	\$ 251,303	\$ 181,789	\$ 401,817	\$ 376,596	\$ 201,019	10.58%
001-2600-519-5701	CAPITAL OUTLAY	\$ 13,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
001-2600-519-5712	PRINTERS	\$ -	\$ 8,209	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL CAPITAL OUTLAY	\$ 13,100	\$ 8,209	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
	TOTAL, PLANNING/BUILDING	\$ 356,956	\$ 368,769	\$ 411,731	\$ 342,841	\$ 532,366	\$ 555,536	\$ 356,033	3.85%
Community Services									
001-2800-529-5101	SALARIES	\$ 30,709	\$ 48,237	\$ 51,589	\$ 54,294	\$ 41,351	\$ 54,294	\$ 59,535	9.65%
001-2800-529-5105	AFTER SCHOOL PARTTIME	\$ 44,513	\$ 67,262	\$ 65,842	\$ 65,500	\$ 48,720	\$ 48,720	\$ 74,835	14.25%
001-2800-529-5106	SUMMER PROGRAM PARTTIME	\$ 1,559	\$ 7,582	\$ 15,609	\$ 20,500	\$ 9,903	\$ 9,903	\$ 24,140	17.76%
001-2800-529-5121	FICA	\$ 5,717	\$ 8,508	\$ 10,052	\$ 10,732	\$ 7,550	\$ 8,638	\$ 12,126	12.98%
001-2800-529-5122	PERS - UAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 471	
001-2800-529-5123	PERS - PAYROLL	\$ 6,043	\$ 3,430	\$ 4,243	\$ 4,016	\$ 2,710	\$ 4,016	\$ 4,945	23.13%
001-2800-529-5125	MEDICAL	\$ 1,350	\$ 2,007	\$ 3,191	\$ 4,833	\$ 3,744	\$ 4,833	\$ 6,410	32.63%
001-2800-529-5127	WORKERS COMP	\$ 4,400	\$ 8,398	\$ 6,884	\$ 7,197	\$ 5,498	\$ 7,197	\$ 7,583	5.36%
001-2800-529-5131	EAP	\$ 348	\$ 14	\$ 18	\$ 14	\$ 11	\$ 14	\$ 23	64.29%
001-2800-529-5133	LIFE INSURANCE	\$ -	\$ 40	\$ 39	\$ 27	\$ 20	\$ 27	\$ 27	0.00%
	TOTAL WAGES & BENEFITS	\$ 94,639	\$ 145,477	\$ 157,467	\$ 167,113	\$ 119,506	\$ 137,642	\$ 190,095	13.75%
001-2800-529-5201	OFFICE SUPPLIES/POSTAGE	\$ -	\$ 338	\$ 420	\$ 400	\$ 563	\$ 600	\$ 400	0.00%
001-2800-529-5211	AFTER SCHL PROG SUPPLIES	\$ 12,384	\$ 14,825	\$ 13,003	\$ 12,500	\$ 10,466	\$ 12,500	\$ 12,500	0.00%
001-2800-529-5214	PRINTING & ADVERTISING	\$ 450	\$ 314	\$ 180	\$ -	\$ -	\$ -	\$ -	
001-2800-529-5216	COMMUNICATIONS	\$ 473	\$ 313	\$ 569	\$ 750	\$ 744	\$ 750	\$ 750	0.00%
001-2800-519-5224	FUELS	\$ -	\$ -	\$ 40	\$ 100	\$ 64	\$ 100	\$ 100	
001-2800-529-5291	CONF/MEETINGS/TRAVEL	\$ 1,502	\$ 2,288	\$ 2,091	\$ 2,500	\$ 101	\$ 200	\$ 2,500	0.00%
001-2800-529-5292	MEMBERSHIPS/DUES	\$ 350	\$ 523	\$ 664	\$ 700	\$ 560	\$ 700	\$ 700	0.00%
001-2800-529-5261	LIABILITY INSURANCE	\$ -	\$ 1,630	\$ 1,666	\$ 1,351	\$ 1,013	\$ 1,351	\$ 2,455	81.72%
001-2800-529-5262	PROPERTY INSURANCE	\$ -	\$ 202	\$ 238	\$ 204	\$ 153	\$ 204	\$ 546	167.65%
001-2800-529-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 536	
001-2800-529-5264	ERMA	\$ -	\$ 286	\$ 364	\$ 422	\$ 317	\$ 422	\$ 685	62.32%
001-2800-529-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ 149	\$ 162	\$ 114	\$ 86	\$ 114	\$ 161	41.23%
001-2800-529-5266	UNEMPLOYMENT INS LIABILITY	\$ -	\$ -	\$ -	\$ -	\$ 850	\$ 850	\$ 1,020	
001-2800-529-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 590	\$ 4,000	\$ 3,256	\$ 4,000	\$ 4,000	
001-2800-529-5370	WEED ABATEMENT & REIMB	\$ 350	\$ 2,144	\$ (955)	\$ -	\$ -	\$ -	\$ -	
001-2800-529-5371	ANIMAL CONTROL COSTS	\$ 4,257	\$ 15,675	\$ 30,051	\$ 30,000	\$ 12,607	\$ 21,000	\$ 30,000	0.00%
001-2800-529-5406	BAND CONCERTS	\$ 10,370	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	0.00%
	TOTAL MAINT. & OPERATIONS	\$ 30,136	\$ 50,688	\$ 61,084	\$ 65,041	\$ 42,779	\$ 54,791	\$ 68,353	5.09%
001-2800-529-5701	CAPITAL OUTLAY	\$ 5,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-2800-529-5713	PARK IMPROVEMENTS	\$ -	\$ 43,699	\$ 540	\$ -	\$ -	\$ -	\$ -	
001-2800-529-5714	SKATE PARK	\$ -	\$ -	\$ 361	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	-100.00%
	TOTAL CAPITAL OUTLAY	\$ 5,130	\$ 43,699	\$ 901	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	-100.00%
001-2800-529-5517	TRANSFER TO SENIOR CENTER	\$ 45,000	\$ 48,500	\$ 53,715	\$ 55,000	\$ 41,250	\$ 55,000	\$ 55,000	0.00%
001-2800-529-5518	TRANSFER OUT TO POOL	\$ 80,000	\$ 95,000	\$ 100,000	\$ 100,000	\$ 75,000	\$ 100,000	\$ 100,000	0.00%
	TOTAL TRANSFERS OUT	\$ 125,000	\$ 143,500	\$ 153,715	\$ 155,000	\$ 116,250	\$ 155,000	\$ 155,000	0.00%
	TOTAL, COMMUNITY SERVICES	\$ 254,905	\$ 383,364	\$ 373,168	\$ 427,154	\$ 318,535	\$ 387,433	\$ 413,448	-3.21%
Police									
001-3400-539-5101	SALARIES/FT	\$ 1,193,454	\$ 1,370,759	\$ 1,294,452	\$ 1,187,685	\$ 1,045,513	\$ 1,452,204	\$ 1,319,857	11.13%
001-3400-539-5102	OVERTIME/FT	\$ 87,432	\$ 61,725	\$ 73,758	\$ 80,000	\$ 37,805	\$ 42,736	\$ 80,000	0.00%
001-3400-539-5103	CONTRACT RESERVES	\$ 40,723	\$ 29,800	\$ 21,914	\$ -	\$ -	\$ -	\$ -	
001-3400-539-5104	PART TIME	\$ 2,488	\$ 675	\$ 450	\$ -	\$ -	\$ -	\$ -	
001-3400-539-5121	FICA	\$ 99,484	\$ 111,477	\$ 109,735	\$ 95,316	\$ 83,617	\$ 110,783	\$ 107,089	12.35%
001-3400-539-5122	PERS - UAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 267,270	
001-3400-539-5123	PERS - PAYROLL	\$ 352,248	\$ 384,603	\$ 417,613	\$ 462,941	\$ 136,410	\$ 412,349	\$ 189,569	-59.05%
001-3400-539-5124	PERS - ADP	\$ -	\$ -	\$ -	\$ -	\$ 339,729	\$ 339,729	\$ -	
001-3400-539-5125	MEDICAL	\$ 146,190	\$ 161,684	\$ 179,848	\$ 168,689	\$ 151,877	\$ 153,128	\$ 147,908	-12.32%
001-3400-539-5127	WORKERS COMP	\$ 110,240	\$ 94,892	\$ 72,475	\$ 73,923	\$ 55,442	\$ 69,575	\$ 79,686	7.80%
001-3400-539-5128	RESERVE EXPENSE	\$ 9,801	\$ 1,914	\$ 3,532	\$ -	\$ -	\$ -	\$ -	
001-3400-539-5129	UNIFORM ALLOWANCE	\$ 24,700	\$ 15,600	\$ 13,600	\$ 14,600	\$ 15,100	\$ 14,100	\$ 14,600	0.00%
001-3400-539-5130	RESERVE UNIFORM ALLOW	\$ -	\$ 1,650	\$ 1,050	\$ 1,050	\$ 1,050	\$ 1,050	\$ 1,050	0.00%
001-3400-539-5131	EAP	\$ 8,721	\$ 258	\$ 226	\$ 215	\$ 161	\$ 202	\$ 262	21.93%
001-3400-539-5133	LIFE INSURANCE	\$ -	\$ 792	\$ 489	\$ 468	\$ 351	\$ 440	\$ 576	23.08%
	TOTAL WAGES & BENEFITS	\$ 2,075,482	\$ 2,235,828	\$ 2,189,142	\$ 2,084,887	\$ 1,867,055	\$ 2,596,296	\$ 2,207,867	5.90%
001-3400-539-5201	OFFICE SUPPLIES/POSTAGE	\$ 8,523	\$ 6,023	\$ 7,438	\$ 8,000	\$ 5,067	\$ 8,000	\$ 9,000	12.50%
001-3400-539-5208	SAFETY EQUIPMENT	\$ 8,264	\$ 7,000	\$ 6,179	\$ 15,000	\$ 6,958	\$ 15,000	\$ 15,000	0.00%
001-3400-539-5209	SCREENING PERSONNEL	\$ 11,783	\$ 3,664	\$ 5,010	\$ 4,000	\$ 2,009	\$ 4,000	\$ 4,000	0.00%
001-3400-539-5210	DEPT TOOLS & SUPPLIES	\$ 9,846	\$ 7,879	\$ 9,896	\$ 9,000	\$ 7,886	\$ 9,000	\$ 9,000	0.00%
001-3400-539-5216	COMMUNICATIONS	\$ 36,187	\$ 33,765	\$ 41,462	\$ 40,000	\$ 36,236	\$ 40,000	\$ 41,500	3.75%
001-3400-539-5218	UTILITIES	\$ 22,624	\$ 23,050	\$ 25,254	\$ 23,500	\$ 19,009	\$ 25,345	\$ 24,500	4.26%
001-3400-539-5222	VEHICLE MAINTENANCE	\$ -	\$ -	\$ -	\$ 5,500	\$ 691	\$ 1,000	\$ 1,000	
001-3400-539-5224	FUELS	\$ 31,901	\$ 51,732	\$ 49,572	\$ 53,000	\$ 30,056	\$ 40,074	\$ 50,000	-5.66%
001-3400-539-5225	OFFICE EQUIP MAINT	\$ 13,448	\$ 14,182	\$ 16,335	\$ 15,000	\$ 9,249	\$ 15,000	\$ 16,000	6.67%
001-3400-539-5226	EQUIPMENT MAINTENANCE	\$ 1,944	\$ 3,707	\$ 4,877	\$ 5,000	\$ 1,703	\$ 5,000	\$ 3,000	-40.00%
001-3400-539-5227	RADIO & COMM MAINT	\$ 16,724	\$ 5,367	\$ 6,824	\$ 7,000	\$ 3,347	\$ 7,000	\$ 2,000	-71.43%

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	as of 4/8/2020	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
001-3400-539-5229	DISPATCH SERVICES	\$ 176,796	\$ 151,223	\$ 168,298	\$ 202,000	\$ 137,958	\$ 185,277	\$ 206,050	2.00%
001-3400-539-5261	LIABILITY INSURANCE	\$ -	\$ 29,116	\$ 21,222	\$ 20,753	\$ 15,565	\$ 19,532	\$ 27,610	33.04%
001-3400-539-5262	PROPERTY INSURANCE	\$ -	\$ 3,612	\$ 3,028	\$ 3,145	\$ 2,359	\$ 2,960	\$ 6,143	95.31%
001-3400-539-5263	VEHICLE INSURANCE	\$ -	\$ 1,860	\$ 4,840	\$ 11,771	\$ 8,828	\$ 11,079	\$ 19,903	69.08%
001-3400-539-5264	ERMA	\$ -	\$ 5,116	\$ 4,635	\$ 6,487	\$ 4,865	\$ 6,105	\$ 7,697	18.65%
001-3400-539-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ 2,665	\$ 2,058	\$ 1,749	\$ 1,312	\$ 1,646	\$ 1,815	3.78%
001-3400-539-5270	PROFESSIONAL SERVICES	\$ 18,071	\$ 20,085	\$ 22,987	\$ 50,000	\$ 21,998	\$ 40,000	\$ 50,000	0.00%
001-3400-539-5282	PISTOL RANGE	\$ 3,101	\$ 476	\$ 1,982	\$ -	\$ -	\$ -	\$ -	0.00%
001-3400-539-5283	AMMUNITION	\$ -	\$ -	\$ 1,654	\$ -	\$ -	\$ -	\$ -	0.00%
001-3400-539-5284	PROPERTY/EVIDENCE EXP	\$ -	\$ 669	\$ 1,631	\$ 2,500	\$ 1,835	\$ 2,500	\$ 2,500	0.00%
001-3400-539-5291	CONF/MEETINGS/TRAVEL	\$ 2,718	\$ 2,856	\$ 2,456	\$ 3,500	\$ 888	\$ 3,500	\$ 3,500	0.00%
001-3400-539-5292	MEMBERSHIPS/DUES	\$ 2,490	\$ 1,810	\$ 3,136	\$ 2,000	\$ 1,733	\$ 2,000	\$ 2,000	0.00%
001-3400-539-5296	TRAINING & EDUCATION	\$ 6,514	\$ 4,600	\$ 9,000	\$ 9,000	\$ 9,157	\$ 9,000	\$ 9,000	0.00%
001-3400-539-5297	POST TRAINING	\$ 10,001	\$ 17,665	\$ 10,274	\$ 15,000	\$ 5,025	\$ 7,500	\$ 15,000	0.00%
001-3400-539-5298	JAIL BOOKING FEES	\$ 120	\$ 399	\$ 386	\$ 400	\$ 156	\$ 400	\$ 400	0.00%
001-3400-539-5325	CRIME PREVENTION	\$ 303	\$ 2,210	\$ 2,099	\$ 3,000	\$ 923	\$ 3,000	\$ 3,000	0.00%
	TOTAL MAINT. & OPERATIONS	\$ 381,356	\$ 400,731	\$ 432,535	\$ 516,305	\$ 334,814	\$ 463,919	\$ 529,618	2.58%
001-3400-539-5607	CAPITAL LEASE INTEREST	\$ 2,197	\$ 1,663	\$ 1,082	\$ 514	\$ 438	\$ 514	\$ 37	-92.77%
001-3400-539-5608	CAPITAL LEASE PRINCIPAL	\$ 15,282	\$ 15,816	\$ 16,397	\$ 16,965	\$ 12,672	\$ 16,965	\$ 4,333	-74.46%
	TOTAL DEBT SERVICE	\$ 17,479	\$ 17,479	\$ 17,479	\$ 17,479	\$ 13,109	\$ 17,479	\$ 4,370	-75.00%
001-3400-539-5701	CAPITAL OUTLAY	\$ 56,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-3400-539-5715	POLICE PATROL CARS	\$ -	\$ 72,616	\$ 2,652	\$ 120,000	\$ 82,957	\$ 120,000	\$ 60,000	-50.00%
001-3400-539-5716	REFRIGERATOR-FREEZERS	\$ -	\$ 1,551	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-3400-539-5717	MODULAR FURNITURE	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
001-3400-539-5718	IT EQUIPMENT-SERVER/VIDEO	\$ -	\$ -	\$ -	\$ 4,900	\$ -	\$ 4,900	\$ -	-
001-3400-539-5752	ACCESS CONTROL SYSTEM-CARD READER	\$ -	\$ -	\$ 3,424	\$ -	\$ -	\$ -	\$ -	-
001-3400-539-5753	COMPUTER/MONITOR REPLACEMENT	\$ -	\$ -	\$ 4,987	\$ -	\$ -	\$ -	\$ -	-
001-3400-539-5754	ADD/REPLACE ACOUSTIC TILES	\$ -	\$ -	\$ 2,988	\$ -	\$ -	\$ -	\$ -	-
001-3400-539-5755	PORTABLE RADAR TRAILER	\$ -	\$ -	\$ 15,169	\$ -	\$ -	\$ -	\$ -	-
001-3400-539-5756	MOVABLE WALL-TRAINING ROOM	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	-100.00%
001-3400-539-5757	BASE RADIO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	-
001-3400-539-5758	HEAT/AC CONTROLS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	-
	TOTAL CAPITAL OUTLAY	\$ 56,560	\$ 77,167	\$ 29,220	\$ 134,900	\$ 82,957	\$ 124,900	\$ 78,000	-42.18%
	TOTAL, POLICE	\$ 2,530,877	\$ 2,731,205	\$ 2,668,376	\$ 2,753,571	\$ 2,297,935	\$ 3,202,594	\$ 2,819,855	2.41%
PW Administration									
001-3800-549-5101	SALARIES	\$ 35,605	\$ 36,429	\$ 37,161	\$ 37,702	\$ 27,275	\$ 52,000	\$ 31,524	-16.39%
001-3800-549-5121	FICA	\$ 2,720	\$ 2,784	\$ 2,841	\$ 2,799	\$ 2,085	\$ 3,978	\$ 2,289	-18.22%
001-3800-549-5122	PERS - UAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,896	-
001-3800-549-5123	PERS - PAYROLL	\$ 7,087	\$ 8,332	\$ 9,501	\$ 11,435	\$ 2,583	\$ 9,529	\$ 3,208	-71.95%
001-3800-549-5124	PERS - ADP	\$ -	\$ -	\$ -	\$ -	\$ 9,860	\$ 9,860	\$ -	-
001-3800-549-5125	MEDICAL	\$ 4,274	\$ 47	\$ 145	\$ 192	\$ 147	\$ 160	\$ 5,100	2556.25%
001-3800-549-5127	WORKERS COMP	\$ 3,210	\$ 226	\$ 185	\$ 193	\$ 148	\$ 161	\$ 204	5.70%
001-3800-549-5131	EAP	\$ 253	\$ 6	\$ 6	\$ 7	\$ 5	\$ 6	\$ 7	0.00%
	TOTAL WAGES & BENEFITS	\$ 53,149	\$ 47,824	\$ 49,839	\$ 52,328	\$ 42,103	\$ 75,694	\$ 49,228	-5.92%
001-3800-594-5133	LIFE INSURANCE	\$ -	\$ 30	\$ 14	\$ 12	\$ 9	\$ 10	\$ 12	-
001-3800-549-5201	OFFICE SUPPLIES/POSTAGE	\$ 579	\$ 625	\$ 801	\$ 750	\$ 598	\$ 750	\$ 750	0.00%
001-3800-549-5216	COMMUNICATIONS	\$ 8,017	\$ 6,976	\$ 7,677	\$ 8,000	\$ 5,583	\$ 7,200	\$ 7,200	-10.00%
001-3800-549-5218	UTILITIES	\$ -	\$ -	\$ -	\$ 550	\$ 458	\$ 550	\$ 550	0.00%
001-3800-549-5225	OFFICE EQUIP MAINT	\$ 588	\$ 225	\$ -	\$ 500	\$ 1,082	\$ 1,300	\$ 1,000	100.00%
001-3800-549-5261	LIABILITY INSURANCE	\$ -	\$ 667	\$ 610	\$ 691	\$ 518	\$ 576	\$ 690	-0.14%
001-3800-549-5262	PROPERTY INSURANCE	\$ -	\$ 83	\$ 87	\$ 105	\$ 79	\$ 88	\$ 153	45.71%
001-3800-549-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ 297	\$ 223	\$ 248	\$ 766	-
001-3800-549-5264	ERMA	\$ -	\$ 117	\$ 133	\$ 216	\$ 162	\$ 180	\$ 192	-11.11%
001-3800-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ 61	\$ 59	\$ 58	\$ 43	\$ 48	\$ 45	-22.41%
001-3800-549-5291	CONF/MEETINGS/TRAVEL	\$ -	\$ -	\$ 101	\$ 500	\$ 102	\$ 102	\$ 1,500	200.00%
	TOTAL MAINT. & OPERATIONS	\$ 9,184	\$ 8,785	\$ 9,483	\$ 11,679	\$ 8,857	\$ 11,051	\$ 12,858	10.10%
001-3800-549-5701	CAPITAL OUTLAY	\$ 1,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	TOTAL, PW ADMINISTRATION	\$ 63,392	\$ 56,609	\$ 59,322	\$ 64,007	\$ 50,959	\$ 86,745	\$ 62,086	-3.00%
Landscape Maintenance									
001-4200-549-5101	SALARIES	\$ 71,084	\$ 76,097	\$ 83,901	\$ 80,589	\$ 61,960	\$ 80,589	\$ 87,651	8.76%
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	\$ 6,357	6.27%
001-4200-549-5122	PERS - UAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,898	-
001-4200-549-5123	PERS - PAYROLL	\$ 14,672	\$ 12,776	\$ 14,690	\$ 16,672	\$ 5,000	\$ 16,672	\$ 7,861	-52.85%
001-4200-549-5124	PERS - ADP	\$ -	\$ -	\$ -	\$ -	\$ 15,136	\$ 15,136	\$ -	-
001-4200-549-5125	MEDICAL	\$ 16,245	\$ 15,789	\$ 17,823	\$ 14,309	\$ 12,580	\$ 14,309	\$ 18,461	29.02%
001-4200-549-5127	WORKERS COMP	\$ 6,680	\$ 9,448	\$ 7,744	\$ 8,096	\$ 6,185	\$ 8,096	\$ 8,530	5.36%
001-4200-549-5131	EAP	\$ 533	\$ 16	\$ 17	\$ 19	\$ 14	\$ 19	\$ 19	0.00%
001-4200-549-5133	LIFE INSURANCE	\$ -	\$ 96	\$ 36	\$ 60	\$ 45	\$ 60	\$ 61	2.00%
	TOTAL WAGES & BENEFITS	\$ 116,058	\$ 119,923	\$ 130,581	\$ 125,727	\$ 105,607	\$ 140,934	\$ 139,838	11.22%
001-4200-549-5210	DEPT TOOLS & SUPPLIES	\$ 18,554	\$ 10,816	\$ 14,823	\$ 16,500	\$ 7,287	\$ 12,500	\$ 15,000	-9.09%
001-4200-549-5218	UTILITIES	\$ 14,610	\$ 14,944	\$ 17,130	\$ 18,500	\$ 10,873	\$ 15,000	\$ 15,500	-16.22%
001-4200-549-5224	FUELS	\$ 2,722	\$ 3,934	\$ 4,982	\$ 5,000	\$ 2,753	\$ 4,000	\$ 4,200	-16.00%
001-4200-549-5261	LIABILITY INSURANCE	\$ -	\$ 1,836	\$ 1,567	\$ 1,874	\$ 1,406	\$ 1,874	\$ 1,994	6.40%
001-4200-549-5262	PROPERTY INSURANCE	\$ -	\$ 228	\$ 224	\$ 284	\$ 213	\$ 284	\$ 444	56.34%
001-4200-549-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ 1,468	\$ 1,101	\$ 1,468	\$ 1,531	-
001-4200-549-5264	ERMA	\$ -	\$ 323	\$ 342	\$ 586	\$ 439	\$ 586	\$ 556	-5.12%
001-4200-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ 168	\$ 152	\$ 158	\$ 119	\$ 158	\$ 131	-17.09%
001-4200-549-5756	NEW EQUIP-MOWERS/TRIMMERS	\$ -	\$ -	\$ 19,155	\$ 17,000	\$ -	\$ -	\$ -	-100.00%
001-4200-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 10,535	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	0.00%

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17 ACTUALS	FY 17/18 ACTUALS	FY 18/19 ACTUALS	FY 19/20 BUDGET	as of 4/8/2020	PROJECTED YEAR END	FY 20/21 PROPOSED	Percent Change
	TOTAL MAINT. & OPERATIONS	\$ 35,886	\$ 32,248	\$ 68,910	\$ 67,370	\$ 24,191	\$ 41,870	\$ 45,356	-32.68%
001-4200-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL, LANDSCAPE MAINT.	\$ 151,944	\$ 152,171	\$ 199,491	\$ 193,097	\$ 129,798	\$ 182,804	\$ 185,194	-4.09%
Building & Facility Maintenance									
001-4600-549-5210	DEPT TOOLS & SUPPLIES	\$ 10,623	\$ 9,139	\$ 8,299	\$ 10,000	\$ 10,468	\$ 13,000	\$ 11,000	10.00%
001-4600-549-5220	JANITORIAL	\$ 39,706	\$ 40,834	\$ 41,276	\$ 39,000	\$ 35,193	\$ 39,000	\$ 39,000	0.00%
001-4600-549-5221	REPAIRS & MAINTENANCE	\$ 13,344	\$ 20,041	\$ 14,808	\$ 12,000	\$ 22,380	\$ 22,380	\$ 13,000	8.33%
	TOTAL MAINT. & OPERATIONS	\$ 63,673	\$ 70,014	\$ 64,383	\$ 61,000	\$ 68,041	\$ 74,380	\$ 63,000	3.28%
001-4600-549-5701	CAPITAL OUTLAY	\$ 2,970	\$ -	\$ -	\$ 13,500	\$ 12,907	\$ 33,500	\$ 20,000	48.15%
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	\$ 50,237	\$ 20,000	
	TOTAL, FACILITY MAINT.	\$ 66,643	\$ 94,614	\$ 64,383	\$ 91,000	\$ 97,685	\$ 124,617	\$ 83,000	-8.79%
Vehicle Maintenance									
001-4800-549-5101	SALARIES	\$ 50,917	\$ 55,236	\$ 57,284	\$ 54,167	\$ 44,394	\$ 54,167	\$ 56,931	5.10%
001-4800-549-5102	OVERTIME	\$ 1,825	\$ 489	\$ 529	\$ 3,000	\$ 26	\$ 26	\$ -	-100.00%
001-4800-549-5121	FICA	\$ 3,908	\$ 4,119	\$ 4,270	\$ 3,988	\$ 3,289	\$ 3,988	\$ 4,102	2.86%
001-4800-549-5122	PERS - UAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,455	
001-4800-549-5123	PERS - PAYROLL	\$ 10,673	\$ 12,666	\$ 14,270	\$ 15,960	\$ 3,920	\$ 15,960	\$ 5,835	-63.44%
001-4800-549-5124	PERS - ADP	\$ -	\$ -	\$ -	\$ -	\$ 17,808	\$ 17,808	\$ -	
001-4800-549-5125	MEDICAL	\$ 14,122	\$ 11,911	\$ 12,302	\$ 11,776	\$ 9,897	\$ 11,776	\$ 12,752	8.29%
001-4800-549-5127	WORKERS COMP	\$ 4,390	\$ 5,557	\$ 4,555	\$ 4,762	\$ 3,638	\$ 4,762	\$ 5,018	5.38%
001-4800-549-5131	EAP	\$ 347	\$ 14	\$ 14	\$ 16	\$ 12	\$ 16	\$ 15	-6.25%
001-4800-519-5133	LIFE INSURANCE	\$ -	\$ 40	\$ 31	\$ 36	\$ 27	\$ 36	\$ 36	0.00%
	TOTAL WAGES & BENEFITS	\$ 86,181	\$ 90,031	\$ 93,254	\$ 93,705	\$ 83,011	\$ 108,539	\$ 97,144	3.67%
001-4800-549-5210	DEPT TOOLS & SUPPLIES	\$ 8,071	\$ 8,099	\$ 15,518	\$ 11,500	\$ 7,338	\$ 11,500	\$ 11,500	0.00%
001-4800-549-5222	VEHICLE MAINTENANCE	\$ 34,173	\$ 43,577	\$ 44,056	\$ 38,000	\$ 27,554	\$ 38,000	\$ 36,500	-3.95%
001-4800-549-5261	LIABILITY INSURANCE	\$ -	\$ 1,539	\$ 1,351	\$ 1,538	\$ 1,154	\$ 1,538	\$ 1,534	-0.26%
001-4800-549-5262	PROPERTY INSURANCE	\$ -	\$ 191	\$ 193	\$ 233	\$ 175	\$ 233	\$ 341	46.35%
001-4800-549-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ 864	\$ 648	\$ 864	\$ 766	-11.34%
001-4800-549-5264	ERMA	\$ -	\$ 270	\$ 295	\$ 481	\$ 361	\$ 481	\$ 428	-11.02%
001-4800-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ 141	\$ 131	\$ 130	\$ 97	\$ 130	\$ 101	-22.31%
001-4800-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 240	\$ 500	\$ 212	\$ 212	\$ 500	0.00%
	TOTAL MAINT. & OPERATIONS	\$ 42,243	\$ 53,817	\$ 61,783	\$ 53,246	\$ 37,538	\$ 52,958	\$ 51,670	-2.96%
001-4800-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	-100.00%
	TOTAL, VEHICLE MAINT.	\$ 128,424	\$ 143,849	\$ 155,037	\$ 149,951	\$ 120,549	\$ 161,497	\$ 148,814	-0.76%
	TOTAL WAGES & BENEFITS	\$ 3,142,563	\$ 3,362,746	\$ 3,390,066	\$ 3,325,735	\$ 2,861,251	\$ 3,947,942	\$ 3,501,947	5.30%
	TOTAL MAINT. & OPERATIONS	\$ 1,429,077	\$ 1,394,542	\$ 1,516,112	\$ 1,486,202	\$ 1,355,786	\$ 1,601,944	\$ 1,486,522	0.02%
	TOTAL DEBT SERVICE	\$ 17,479	\$ 17,479	\$ 17,479	\$ 17,479	\$ 13,109	\$ 17,479	\$ 4,370	-75.00%
	TOTAL CAPITAL OUTLAY	\$ 130,901	\$ 162,851	\$ 74,811	\$ 515,900	\$ 262,965	\$ 365,025	\$ 345,000	-33.13%
	TOTAL TRANSFERS OUT	\$ 490,000	\$ 379,500	\$ 503,715	\$ 655,000	\$ 491,250	\$ 655,000	\$ 455,000	-30.53%
	TOTAL, GENERAL FUND	\$ 5,210,021	\$ 5,317,119	\$ 5,502,184	\$ 6,000,315	\$ 4,984,361	\$ 6,587,389	\$ 5,792,838	-3.46%
	Revenues	\$ 5,928,516	\$ 6,102,756	\$ 6,467,228	\$ 5,964,313	\$ 4,193,237	\$ 6,720,424	\$ 5,794,657	-2.84%
	Expenses	\$ 5,210,021	\$ 5,317,119	\$ 5,502,184	\$ 6,000,315	\$ 4,984,361	\$ 6,587,389	\$ 5,792,838	-3.46%
		\$ 718,496	\$ 785,638	\$ 965,044	\$ (36,002)	\$ (791,125)	\$ 133,035	\$ 1,818	

**CITY OF KINGSBURG
REVENUE SUMMARY
FOR FISCAL YEAR 2020/21**

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

**CITY OF KINGSBURG
REVENUE SUMMARY
FOR FISCAL YEAR 2020/21**

<u>GENERAL FUND REVENUE ACCOUNTS</u>	<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>	<u>2019/20</u>	<u>2020/21</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>PROPOSED</u>
Other Revenue						
Weed Cleanup	-	-	-	-	-	-
POST Reimbursement	5,150	7,785	11,245	10,000	20,318	10,000
ACT Task Force Reimbursement	34,944	104,528	-	-	-	-
Miscellaneous	61,618	24,670	230,882	111,000	116,922	99,500
Transfers In	726,500	598,500	598,500	581,500	481,500	461,500
Transfer-In-From General Fund balance	-	-	-	187,000	187,000	420,603
Transfer In-Other	100,000	275,000	100,000	100,000	556,504	100,000
TOTAL REVENUES	\$ 5,928,517	\$ 6,102,756	\$ 6,467,228	\$ 5,964,313	\$ 6,720,424	\$ 5,794,657

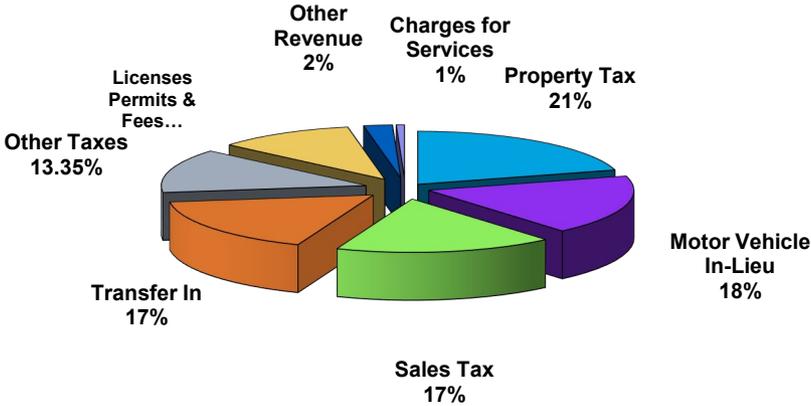
**CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2020/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17	FY 17/18	FY 18/19	FY 19/20	As of	PROJECTED	FY 20/21	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	4/8/2020	YEAR END	PROPOSED	Change
001-0000-401-0100	PROPERTY TAX TEETER	\$ 946,196	\$ 1,276,421	\$ 1,168,539	\$ 1,160,638	\$ 585,004	\$ 1,079,765	\$ 1,085,164	-6.50%
001-0000-401-0101	LOW/MOD DISTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-0000-401-0201	UNSECURED/CURRENT	\$ 59,140	\$ 65,602	\$ 63,601	\$ 62,000	\$ 55,020	\$ 62,000	\$ 62,000	0.00%
001-0000-401-0202	UNSECURED/PRIOR	\$ 2,003	\$ 2,492	\$ 4,862	\$ -	\$ -	\$ -	\$ -	
001-0000-401-0301	SUPPLEMENTAL/CURRENT	\$ 23,425	\$ 27,756	\$ 45,048	\$ 17,500	\$ 5,647	\$ 10,644	\$ 17,500	0.00%
001-0000-401-0302	SUPPLEMENTAL/PRIOR	\$ 534	\$ 1,520	\$ 1,939	\$ 1,000	\$ 5,021	\$ 5,021	\$ 1,000	
001-0000-401-0400	REAL PROPTY TRANSFER TAX	\$ 28,825	\$ 35,867	\$ 30,699	\$ 30,000	\$ 15,805	\$ 30,000	\$ 30,000	0.00%
001-0000-401-0500	HOMEOWNERS	\$ 12,712	\$ 13,077	\$ 12,439	\$ 13,500	\$ 5,914	\$ 11,500	\$ 13,500	0.00%
001-0000-401-0600	RESIDUAL PROPERTY TAX	\$ -	\$ -	\$ 145,440	\$ 155,000	\$ 72,584	\$ 145,169	\$ 155,000	
001-0000-402-0101	SALES TAX	\$ 443,519	\$ 371,285	\$ 678,451	\$ 415,192	\$ 292,390	\$ 360,000	\$ 388,830	-6.35%
001-0000-402-0102	IN-LIEU SALES TAX	\$ 587,336	\$ 586,937	\$ 612,209	\$ 649,403	\$ 387,860	\$ 600,000	\$ 608,170	-6.35%
001-0000-402-0103	LOCAL PUBLIC SAFETY	\$ 20,985	\$ 24,476	\$ 25,563	\$ 20,000	\$ 18,215	\$ 21,800	\$ 20,000	0.00%
001-0000-403-0101	MVLF	\$ 1,051,648	\$ 1,081,176	\$ 1,105,422	\$ 1,105,000	\$ 587,396	\$ 1,164,983	\$ 1,050,000	-4.98%
001-0000-403-0102	MVLF IN-LIEU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-0000-403-0200	FRANCHISE TAX	\$ 375,520	\$ 483,749	\$ 433,177	\$ 396,000	\$ 260,609	\$ 440,000	\$ 395,000	-0.25%
001-0000-403-0300	TRANSIENT OCCUPANCY TAX	\$ 330,136	\$ 361,459	\$ 349,964	\$ 333,540	\$ 182,676	\$ 275,000	\$ 190,000	-43.04%
001-0000-411-0101	BUSINESS LICENSES-1ST TIME APP	\$ 185,877	\$ 178,793	\$ 184,519	\$ 175,000	\$ 162,670	\$ 174,000	\$ 165,000	-5.71%
001-0000-411-0102	BUSINESS LICENSES	\$ -	\$ -	\$ 104	\$ -	\$ -	\$ -	\$ -	
001-0000-411-0103	SB1186 FEE	\$ (317)	\$ (303)	\$ 3,582	\$ 4,500	\$ (233)	\$ 4,500	\$ 4,500	0.00%
001-0000-411-0200	DOG LICENSES	\$ 5,848	\$ 1,783	\$ 2,379	\$ 3,400	\$ 305	\$ 375	\$ 3,400	0.00%
001-0000-421-0102	OTS GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-0000-421-0103	DOMESTIC VIOLENCE GRANT	\$ -	\$ 29	\$ -	\$ -	\$ -	\$ -	\$ -	
001-0000-421-0105	STATE EMERG TELEPHONE GRT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-0000-421-0110	DOJ GRANTS	\$ 2,576	\$ 3,005	\$ 955	\$ -	\$ 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	\$ 15,200	1.33%
001-0000-431-0101	OFF-SITE PLAN CHECK FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-0000-431-0102	REZONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-0000-431-0103	GENERAL PLAN AMENDMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-0000-431-0104	VARIANCE	\$ (450)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-0000-431-0105	HOME OCCUPATION	\$ 1,050	\$ 1,474	\$ 1,250	\$ 750	\$ 1,100	\$ 1,300	\$ 750	0.00%
001-0000-431-0106	CONDITIONAL USE PERMIT	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-0000-431-0107	SITE PLAN REVIEW	\$ 13,381	\$ 5,130	\$ 5,809	\$ -	\$ 15,050	\$ 15,050	\$ 6,000	
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	\$ 42,500	\$ 20,000	0.00%
001-0000-431-0112	SUBDIVISION MONUMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-0000-431-0114	ANNEXATION DEPOSITS	\$ 14,634	\$ 4,350	\$ 7,603	\$ -	\$ 1,750	\$ 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	\$ 4,000	0.00%
001-0000-431-0119	ZONE	\$ 3,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	
001-0000-431-0120	OTHER	\$ 3,200	\$ 1,000	\$ 152	\$ -	\$ -	\$ -	\$ -	
001-0000-431-0130	BUILDING PERMITS	\$ 445,237	\$ 192,410	\$ 118,082	\$ 115,000	\$ 321,719	\$ 374,000	\$ 140,000	21.74%
001-0000-431-0131	PLUMB ELEC/AIR COND	\$ 14,855	\$ 16,133	\$ 19,474	\$ 12,000	\$ 16,143	\$ 21,000	\$ 12,000	0.00%
001-0000-431-0132	STRONG MOTION TAX-RESIDENT	\$ 1,444	\$ 1,522	\$ 1,236	\$ 700	\$ 2,996	\$ 3,300	\$ 700	0.00%
001-0000-431-0133	STRONG MOTION TAX-COMM	\$ 7,708	\$ 1,498	\$ 842	\$ 750	\$ 2,232	\$ 3,000	\$ 750	0.00%
001-0000-431-0134	ENERGY SURCHARGE	\$ 15,631	\$ 7,374	\$ 6,166	\$ 4,000	\$ 34,777	\$ 41,000	\$ 4,000	0.00%
001-0000-431-0135	PLAN CHECK FEE	\$ 100,684	\$ 81,243	\$ 173,411	\$ 75,000	\$ 243,752	\$ 264,000	\$ 98,000	30.67%
001-0000-431-0136	GRADING & INSPECTION-COMM	\$ 47,180	\$ -	\$ -	\$ -	\$ 4,650	\$ 19,393	\$ -	
001-0000-431-0137	BSC FEES	\$ 1,947	\$ 1,269	\$ 1,530	\$ -	\$ 1,438	\$ 1,655	\$ -	
001-0000-431-0138	FIRESPRINKLER	\$ 13,579	\$ 1,653	\$ 5,584	\$ -	\$ 3,420	\$ 6,223	\$ -	
001-0000-432-0101	POLICE FINES	\$ 11,259	\$ 14,416	\$ 19,641	\$ 12,000	\$ 7,998	\$ 9,500	\$ 12,000	0.00%
001-0000-432-0102	POLICE SERVICES	\$ 30,089	\$ 32,925	\$ 28,763	\$ 24,000	\$ 13,755	\$ 15,000	\$ 24,000	0.00%
001-0000-432-0104	PARKING FINES	\$ 1,418	\$ 1,048	\$ 783	\$ 250	\$ 215	\$ 250	\$ 250	0.00%
001-0000-432-0105	POST REIMBURSEMENT	\$ 5,150	\$ 7,785	\$ 11,245	\$ 10,000	\$ 20,318	\$ 20,318	\$ 10,000	0.00%
001-0000-432-0106	POLICE GRANTS	\$ -	\$ -	\$ 6,008	\$ -	\$ -	\$ -	\$ -	
001-0000-433-0101	PARK RESERVATION FEES	\$ 7,815	\$ 7,050	\$ 5,590	\$ 7,000	\$ 2,630	\$ 2,490	\$ 7,000	0.00%
001-0000-433-0102	SUMMER PROGRAM FEES	\$ -	\$ -	\$ 31,698	\$ 29,750	\$ 2,266	\$ 2,266	\$ 33,300	11.93%
001-0000-433-0103	AFTER SCHOOL PROGRAM FEES	\$ 78,762	\$ 111,040	\$ 95,506	\$ 105,300	\$ 82,213	\$ 81,693	\$ 113,400	7.69%
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	\$ 13,551	\$ 8,000	0.00%
001-0000-451-0101	INTEREST	\$ 3,249	\$ 3,404	\$ 13,644	\$ -	\$ -	\$ -	\$ -	
001-0000-451-0102	INTEREST INCOME GUN	\$ 4,603	\$ 3,240	\$ 1,821	\$ -	\$ 379	\$ 379	\$ -	
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	\$ 9,210	0.00%
001-0000-462-0100	MISCELLANEOUS-LLMD & OTHER	\$ 61,468	\$ 15,446	\$ 228,660	\$ 96,000	\$ 28,716	\$ 106,512	\$ 99,500	3.65%
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	\$ 5,430	0.00%
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	\$ 100,000	0.00%
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	\$ 20,500	0.00%

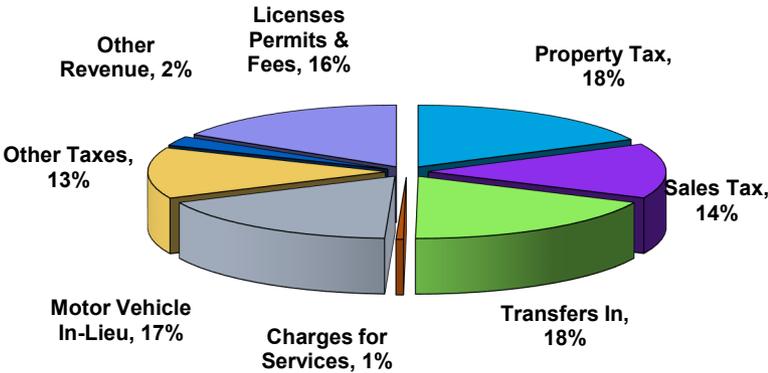
**CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2020/21**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY 19/20</u> <u>BUDGET</u>	<u>As of</u> <u>4/8/2020</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 20/21</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
001-0000-471-0104	FROM MEASURE C	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 15,375	\$ 20,500	\$ 20,500	0.00%
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	\$ 20,500	0.00%
001-0000-471-0108	FROM WATER	\$ 320,000	\$ 300,000	\$ 300,000	\$ 320,000	\$ 240,000	\$ 320,000	\$ 300,000	-6.25%
001-0000-471-0109	FROM SOLID WASTE	\$ 280,000	\$ 240,000	\$ 240,000	\$ 200,000	\$ 150,000	\$ 100,000	\$ 100,000	-50.00%
001-0000-471-0111	FROM GEN FUND BALANCE	\$ -	\$ -	\$ -	\$ 187,000	\$ 140,250	\$ 187,000	\$ 268,000	43.32%
001-0000-471-0112	FROM CALPERS UAL FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 456,504	\$ 152,603	
		<u>\$ 5,928,516</u>	<u>\$ 6,102,756</u>	<u>\$ 6,467,228</u>	<u>\$ 5,964,313</u>	<u>\$ 4,193,237</u>	<u>\$ 6,720,424</u>	<u>\$ 5,794,657</u>	<u>-2.84%</u>
	Revenues	\$ 5,928,516	\$ 6,102,756	\$ 6,467,228	\$ 5,964,313	\$ 4,193,237	\$ 6,720,424	\$ 5,794,657	-2.84%
	Expenses	\$ 5,210,021	\$ 5,317,119	\$ 5,502,184	\$ 6,000,315	\$ 4,984,361	\$ 6,587,389	\$ 5,792,838	-3.46%
		<u>\$ 718,496</u>	<u>\$ 785,638</u>	<u>\$ 965,044</u>	<u>\$ (36,002)</u>	<u>\$ (791,125)</u>	<u>\$ 133,035</u>	<u>\$ 1,818</u>	

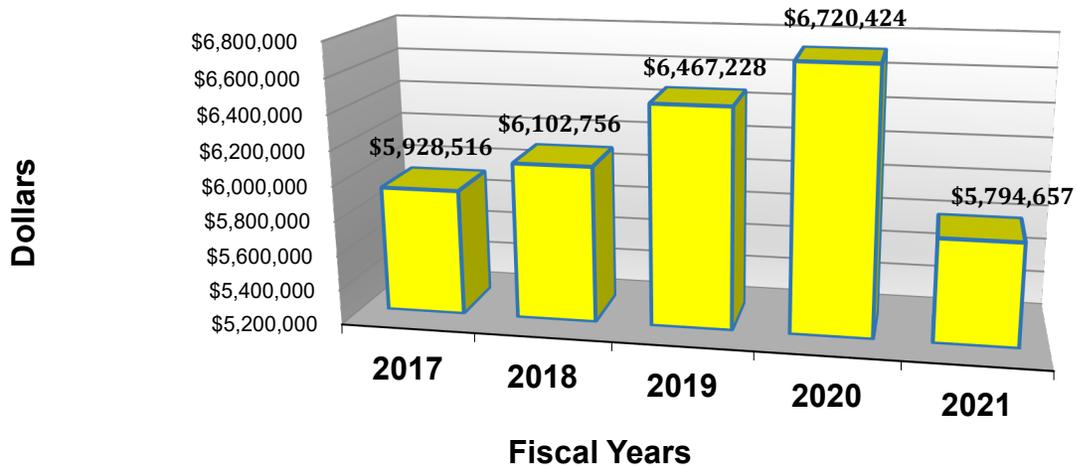
**City of Kingsburg General Fund Revenue
2020-2021
Estimates**



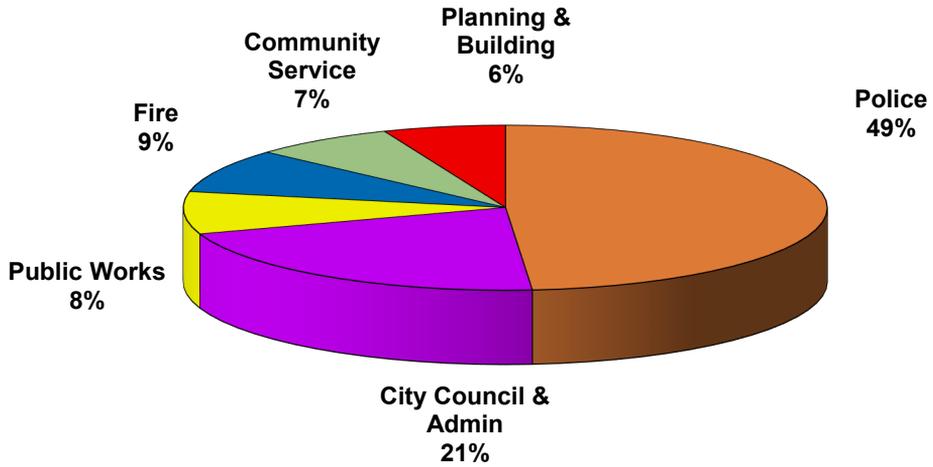
**City of Kingsburg General Fund Revenue
2019-2020
Estimates**



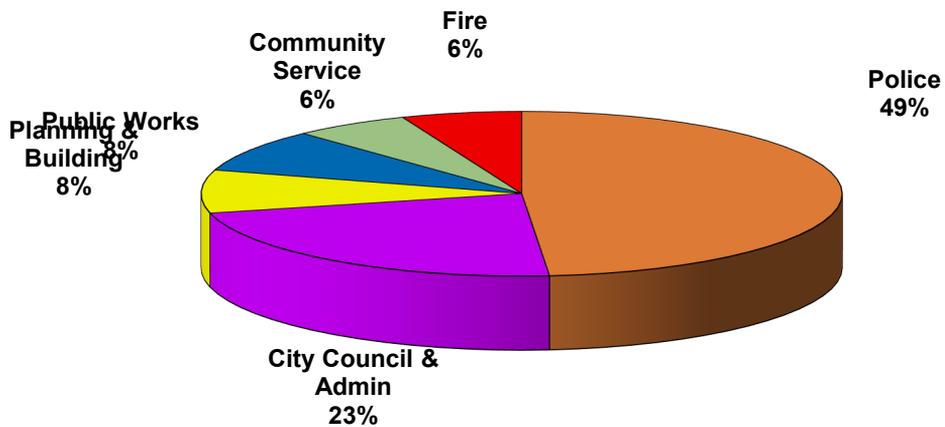
General Fund Revenue Trend



**City of Kingsburg General Fund Expenditures
2020-2021
Estimates**



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



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

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

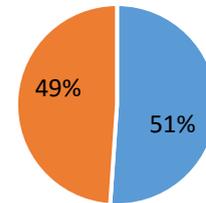
CITY COUNCIL

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

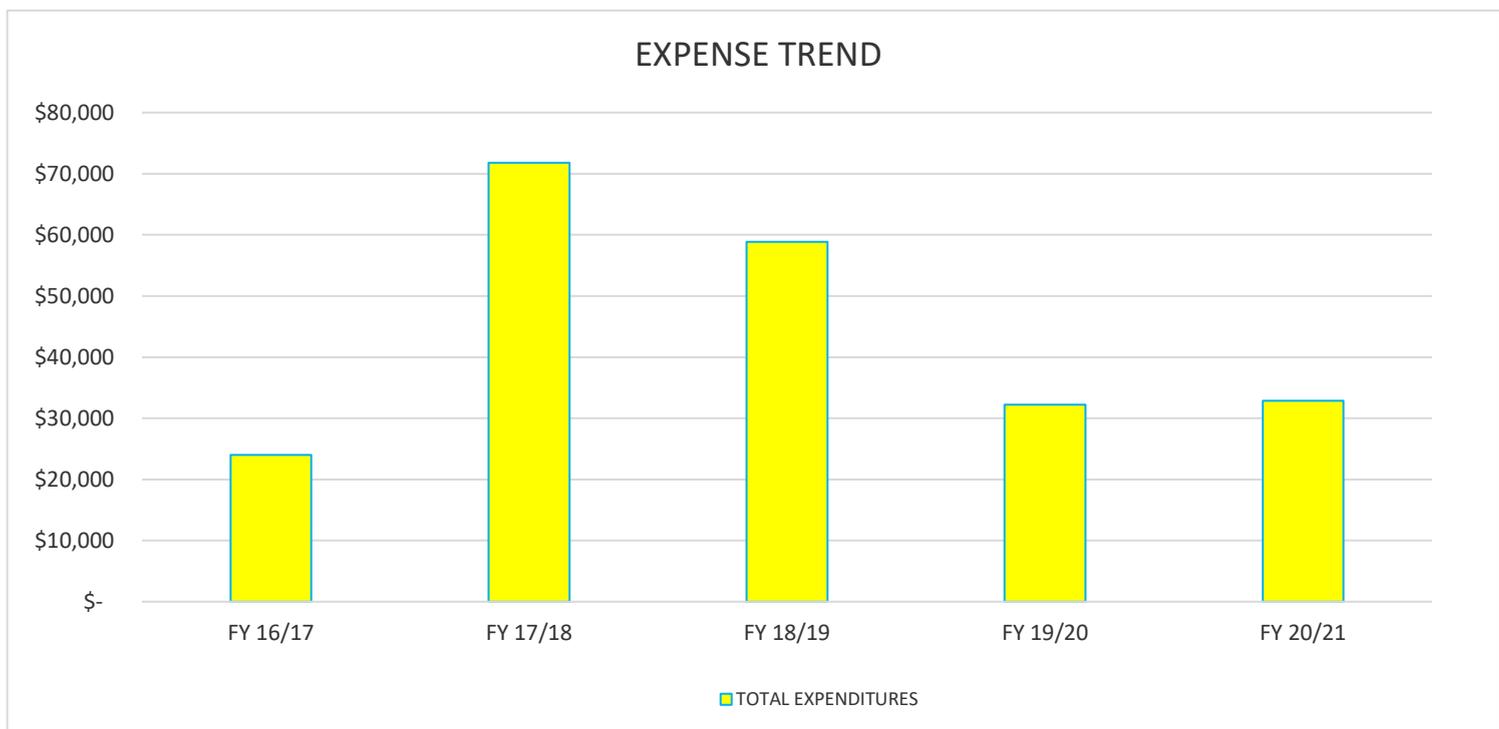
Budget Highlights: The majority of expenditures from the City Council are to fund memberships, dues and training opportunities for the Council members.

Expenses

- Wages and Benefits
- Maintenance and Operation



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

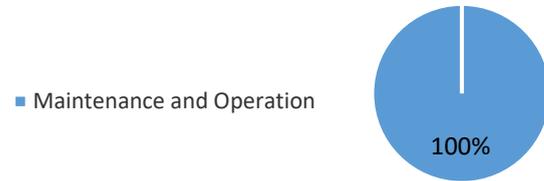


CITY ATTORNEY

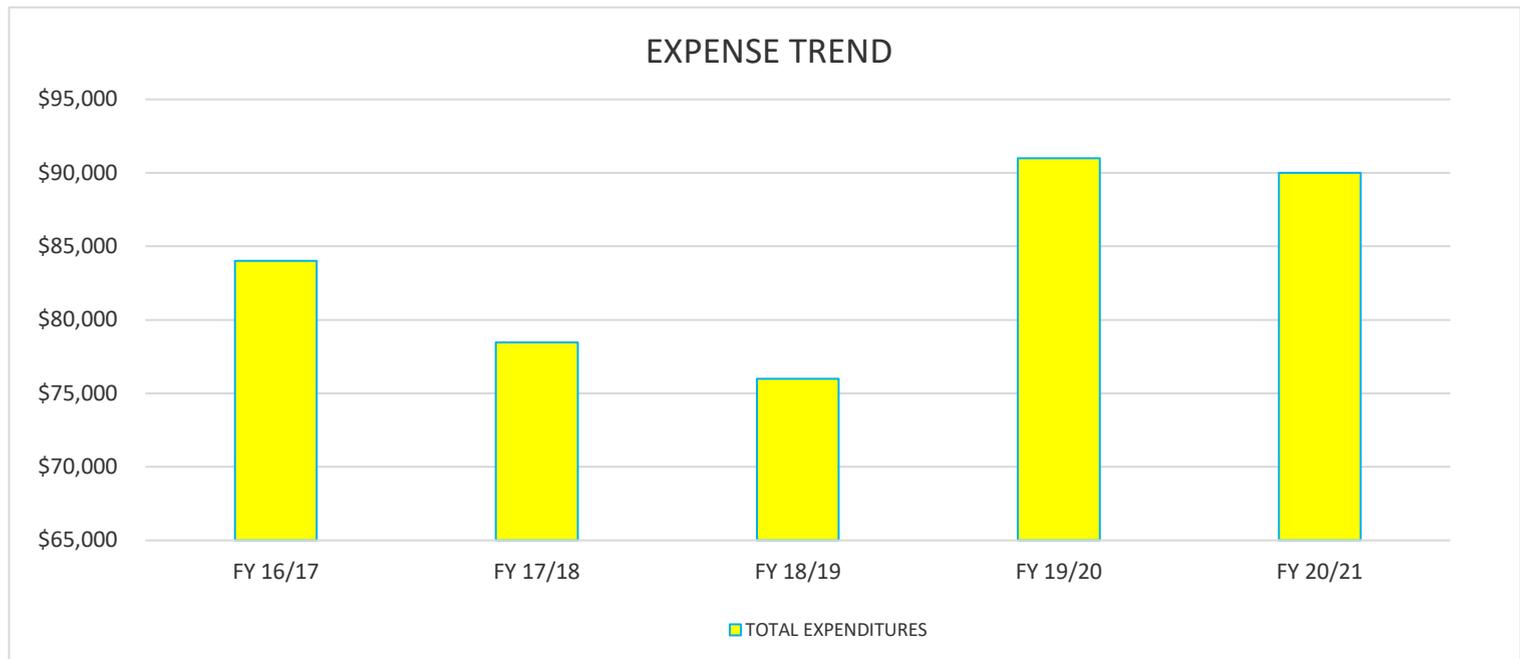
Description: The City Attorney is chief legal advisor to the City Council. The City attorney's services include drafting and reviewing ordinances, contracts, resolutions and providing assistance on a variety of legal matters affecting general operations of the City. Legal expenses are also budgeted directly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

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

Expenses



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



NON DEPARTMENTAL

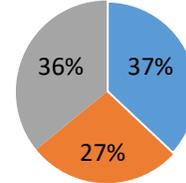
Description: This department includes expenses that affect many areas of the City. This budget represents cost not easily identified with any other particular departments.

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

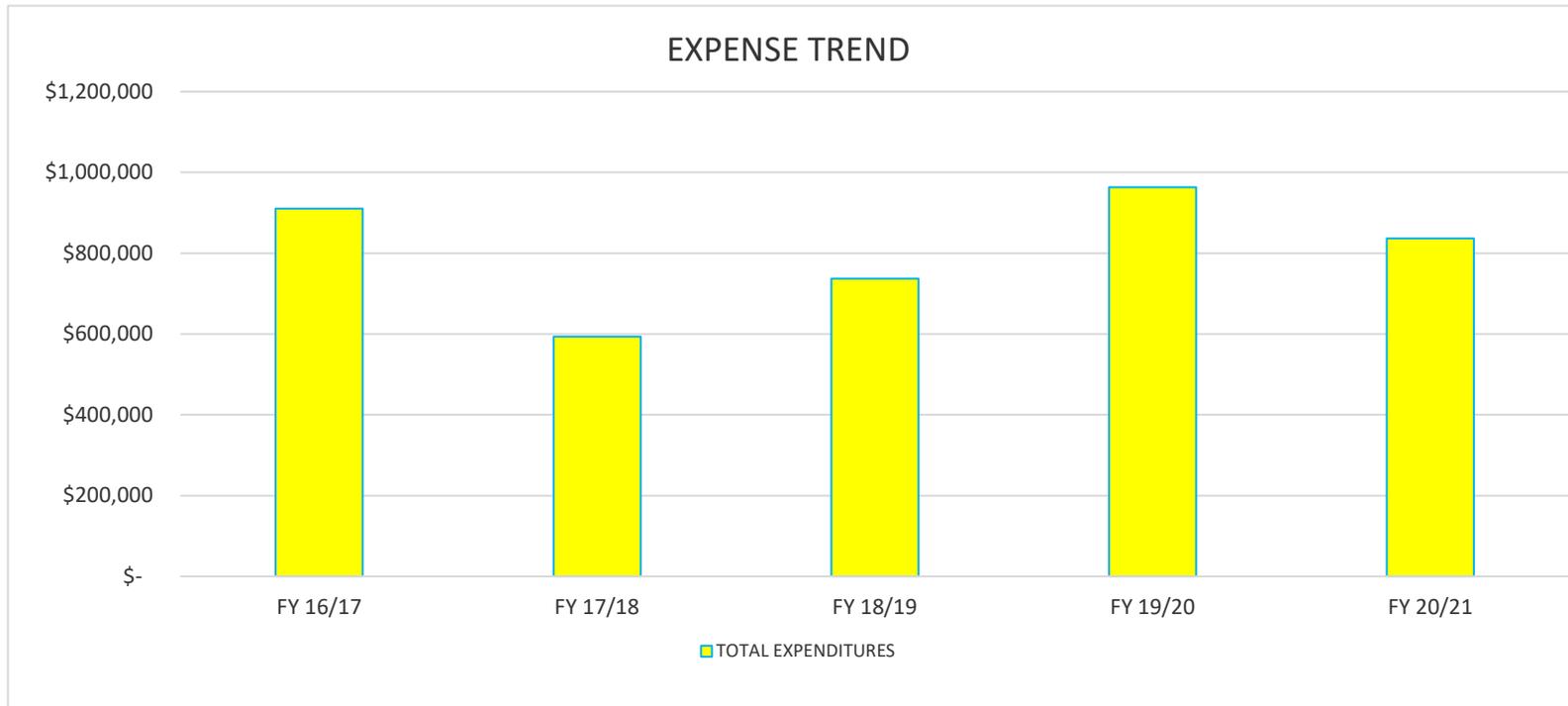
Budget Highlights: The FY20 budget includes an increase to the transfer to the ambulance fund. In addition, economic development related programs are programmed here.

Expenses

- Maintenance and Operation
- Capital Outlay
- Transfers out



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



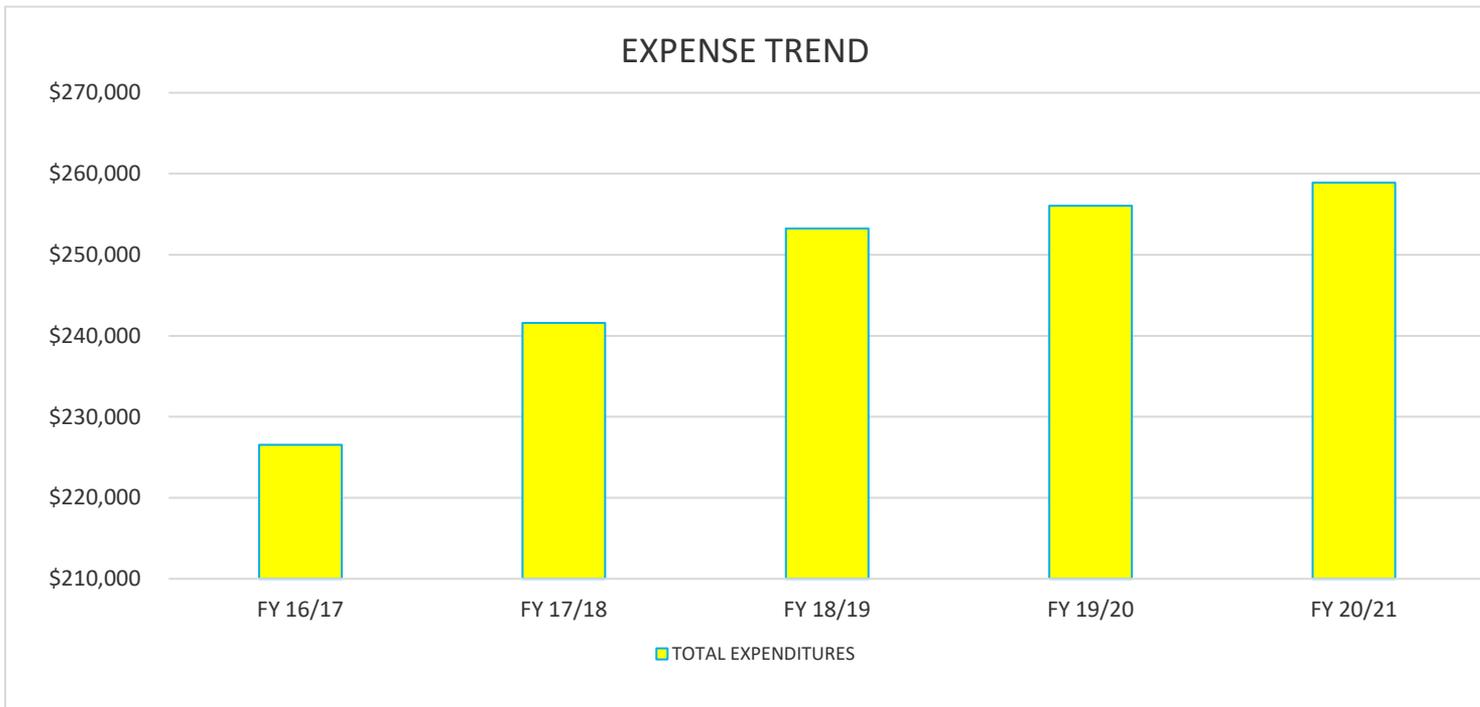
CITY MANAGER

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

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



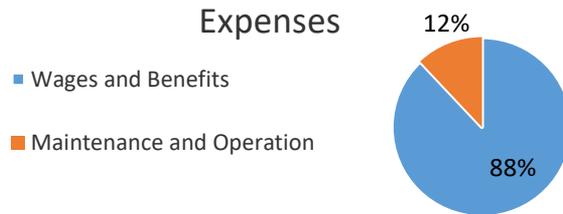
City Manager	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 216,050	\$ 218,208	\$ 221,205	\$ 232,340	\$ 236,090	\$ 237,461	2.20%
Maintenance and Operation	\$ 10,480	\$ 23,371	\$ 32,042	\$ 23,816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



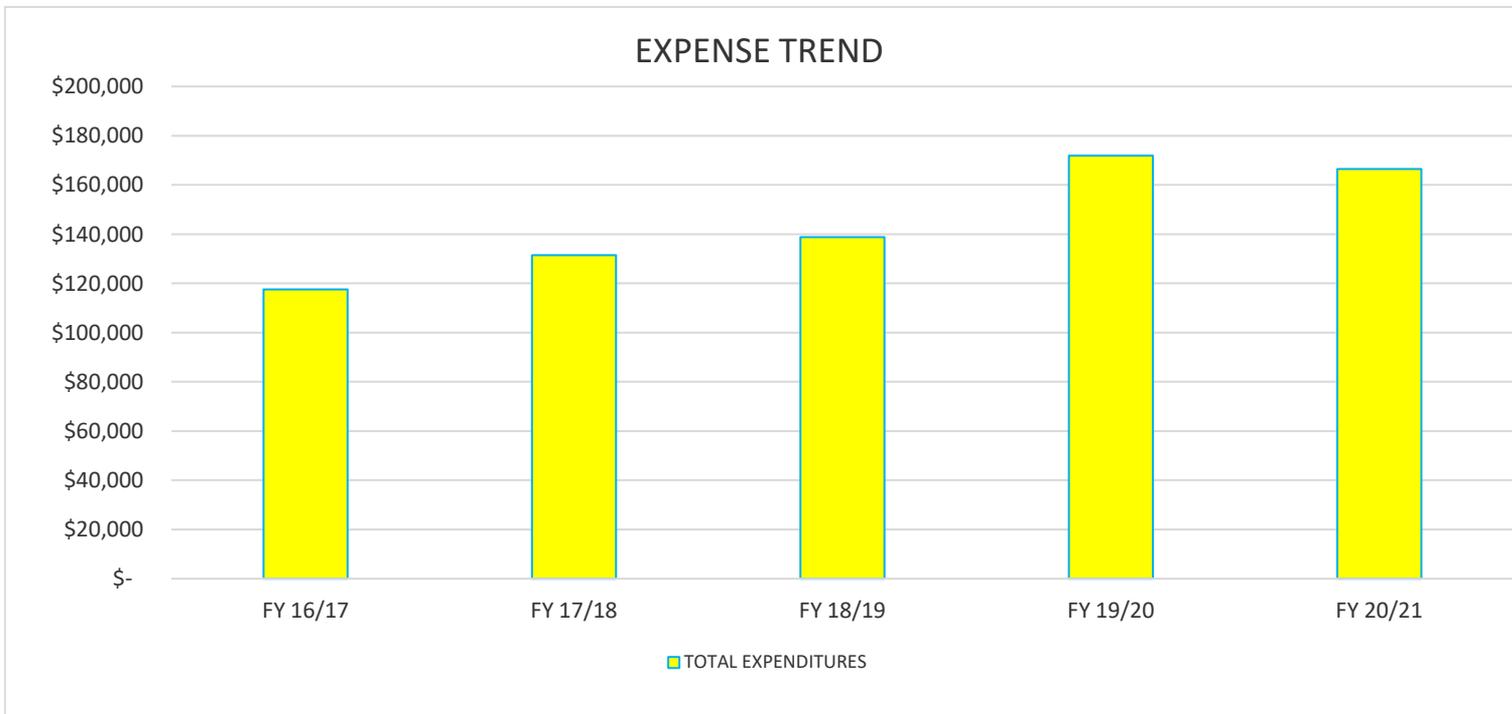
CITY CLERK

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

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



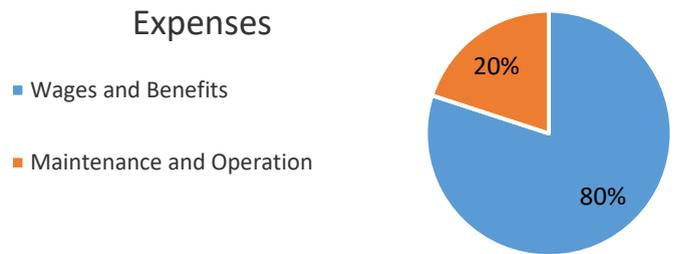
City Clerk	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 99,190	\$ 108,129	\$ 119,999	\$ 128,191	\$ 157,386	\$ 146,453	14.25%
Maintenance and Operation	\$ 18,363	\$ 23,346	\$ 18,781	\$ 17,563	\$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



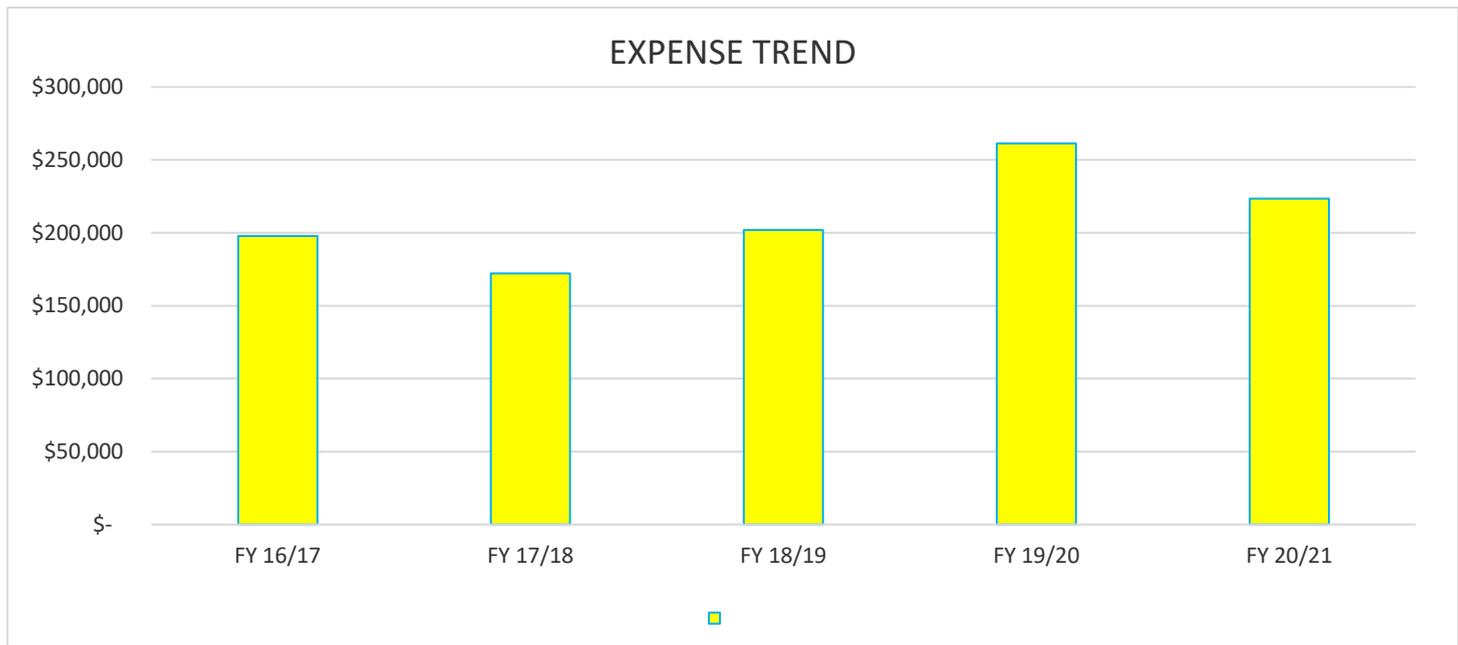
FINANCE

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

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



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



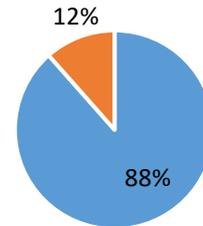
ADMINISTRATIVE SERVICES

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

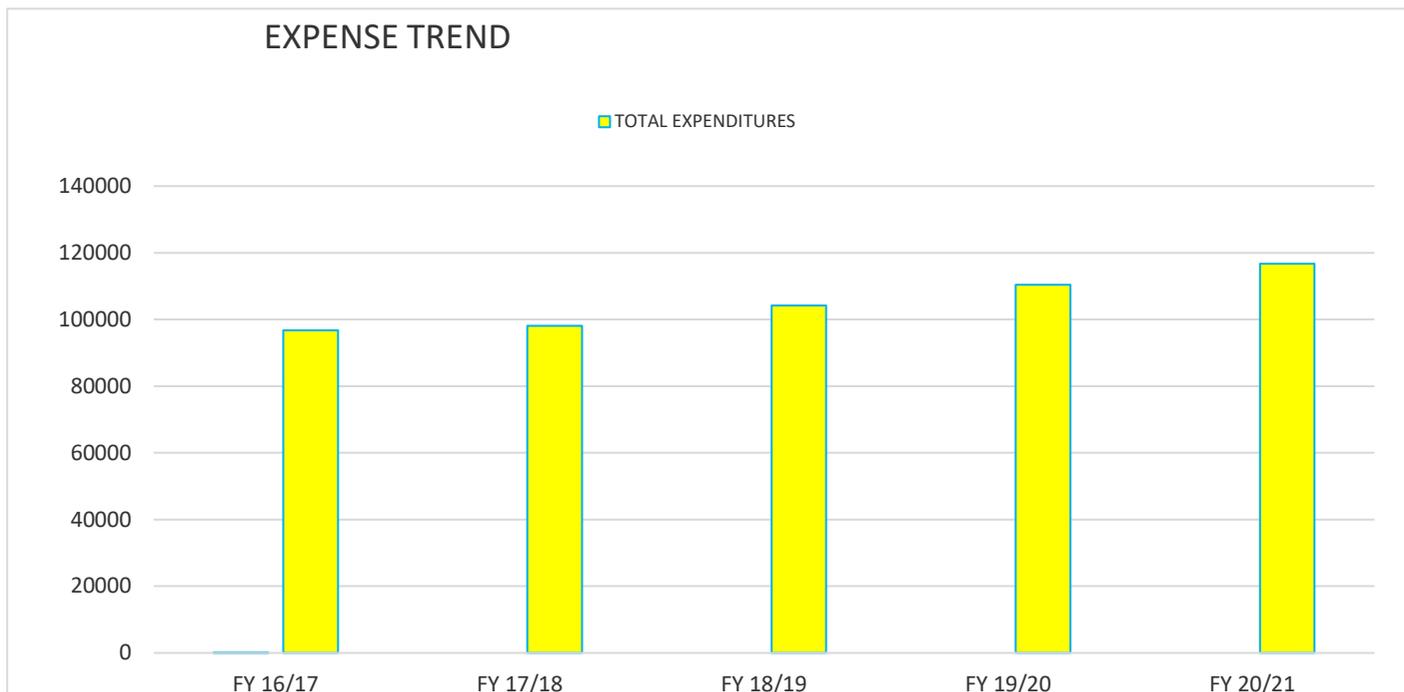
Budget Highlights: This position was reorganized in FY17 to create the Dir. of Admin Svcs. The position handles HR, risk management and oversees Community Services.

Expenses

- Wages and Benefits
- Maintenance and Operation



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



PLANNING AND BUILDING

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

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



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



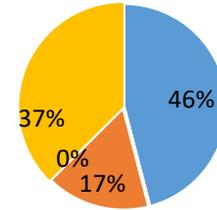
COMMUNITY SERVICES

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

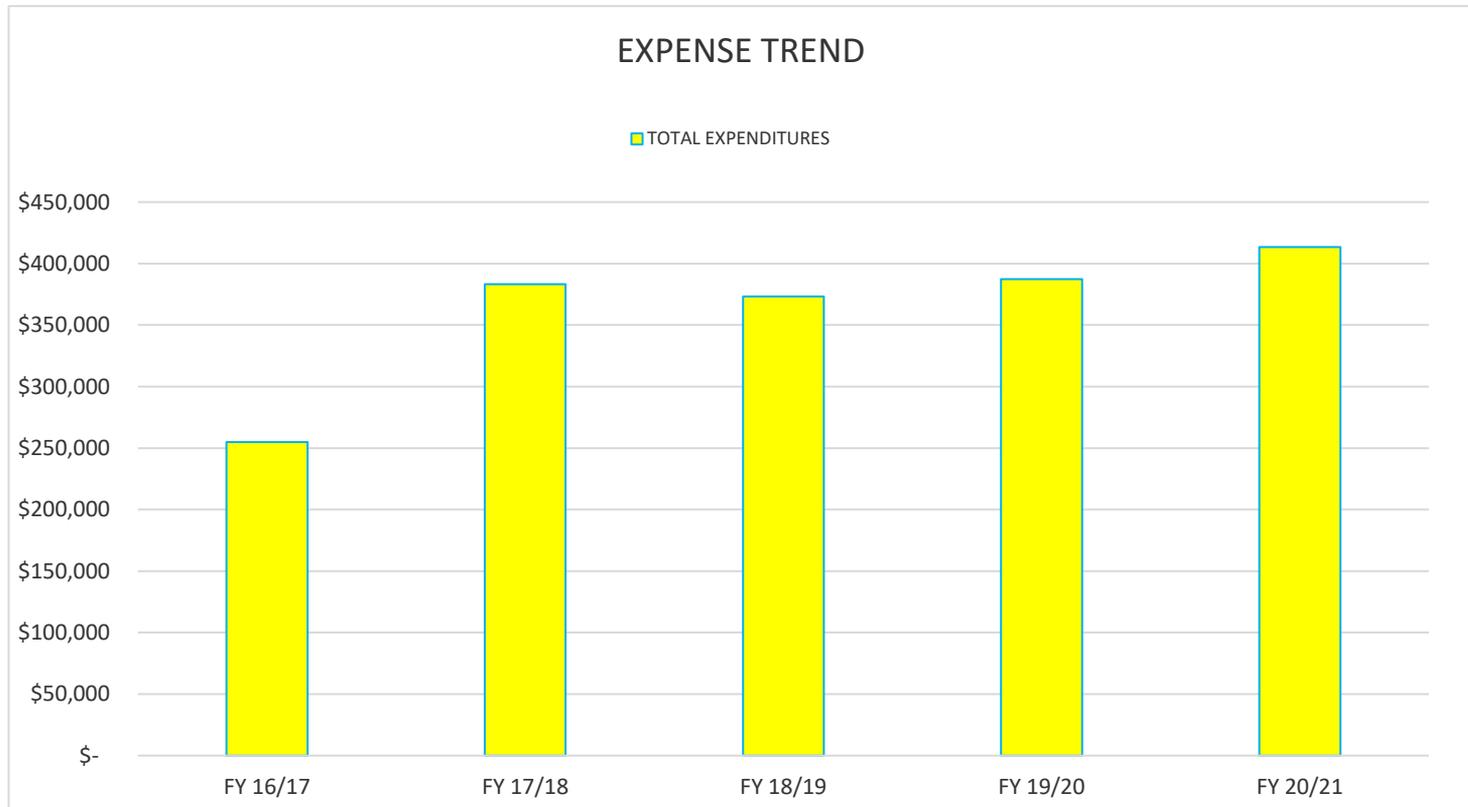
Budget Highlights: Overall fund expenditures are higher due to programming additions and changes to minimum wage.

Expenses

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



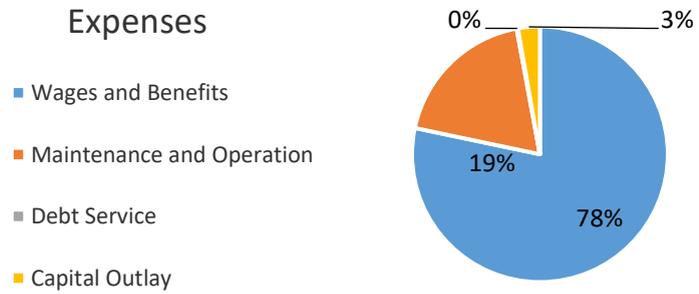
Community Services	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 94,639	\$ 145,477	\$ 157,467	\$ 167,113	\$ 137,642	\$ 190,095	13.75%
Maintenance and Operation	\$ 30,136	\$ 50,688	\$ 61,084	\$ 65,041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



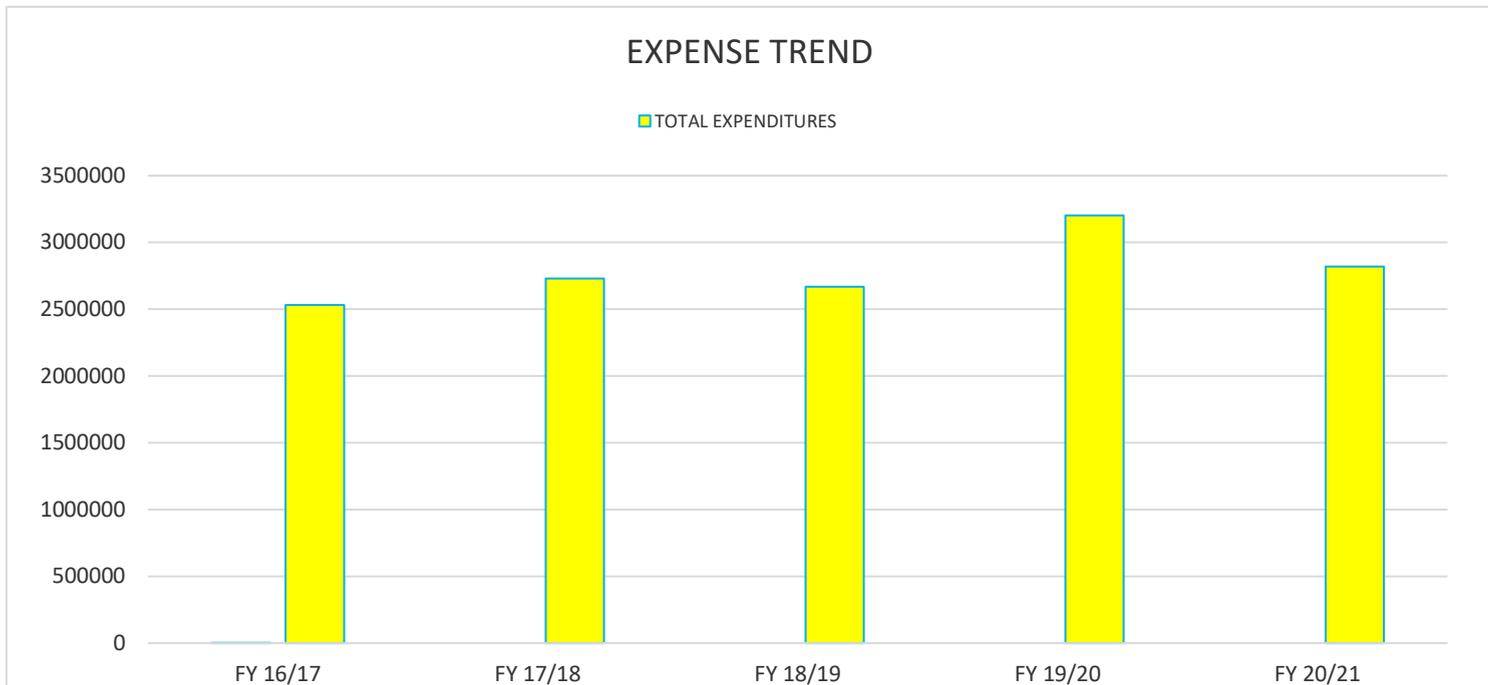
POLICE

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

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



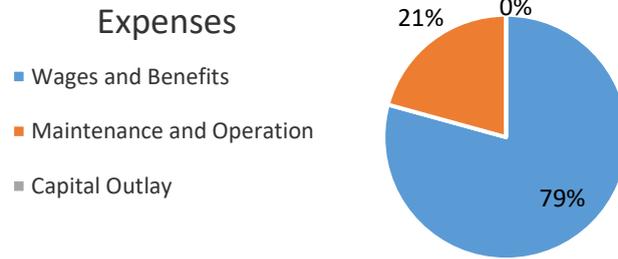
Police	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 2,075,482	\$ 2,235,828	\$ 2,189,142	\$ 2,084,887	\$ 2,596,296	\$ 2,207,867	5.90%
Maintenance and Operation	\$ 381,356	\$ 400,731	\$ 432,535	\$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



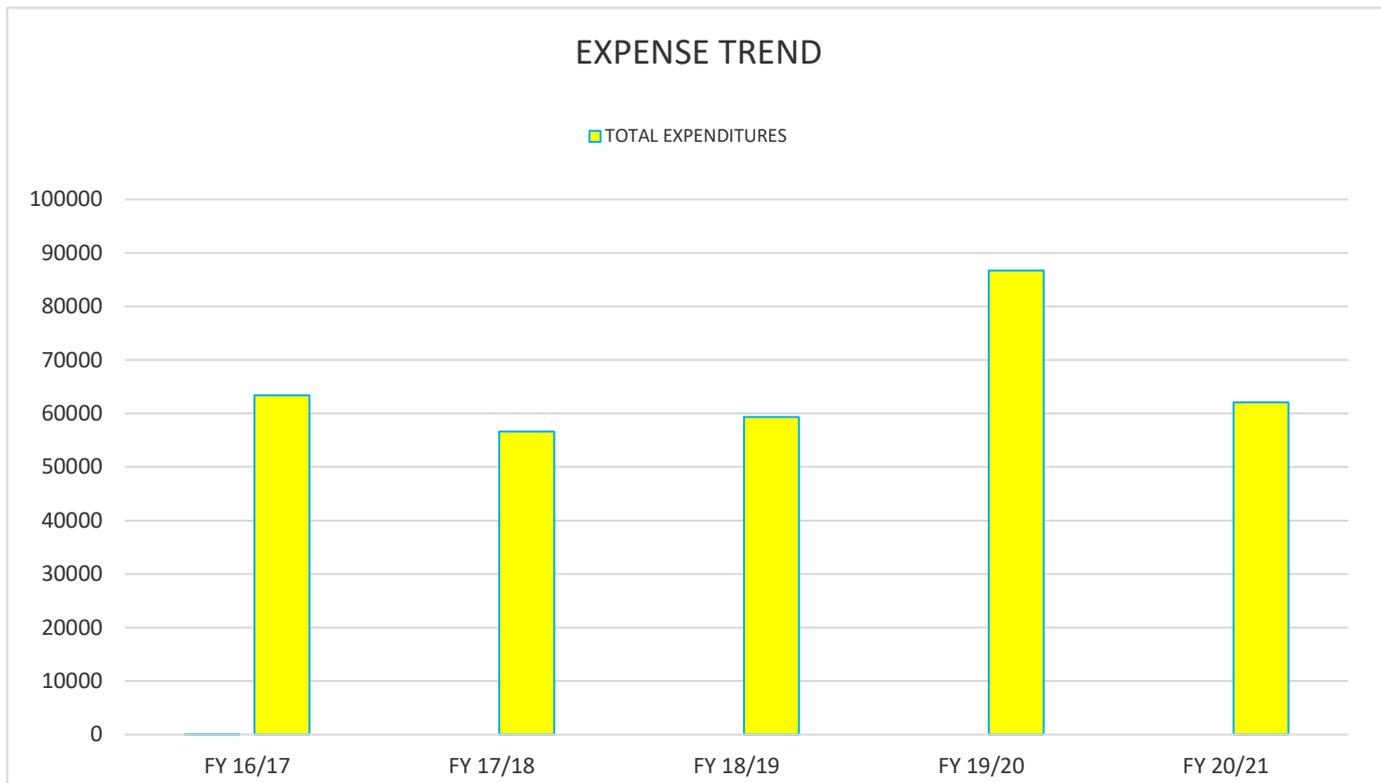
PUBLIC WORKS ADMINISTRATION

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

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



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



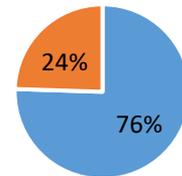
LANDSCAPE MAINTENANCE

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

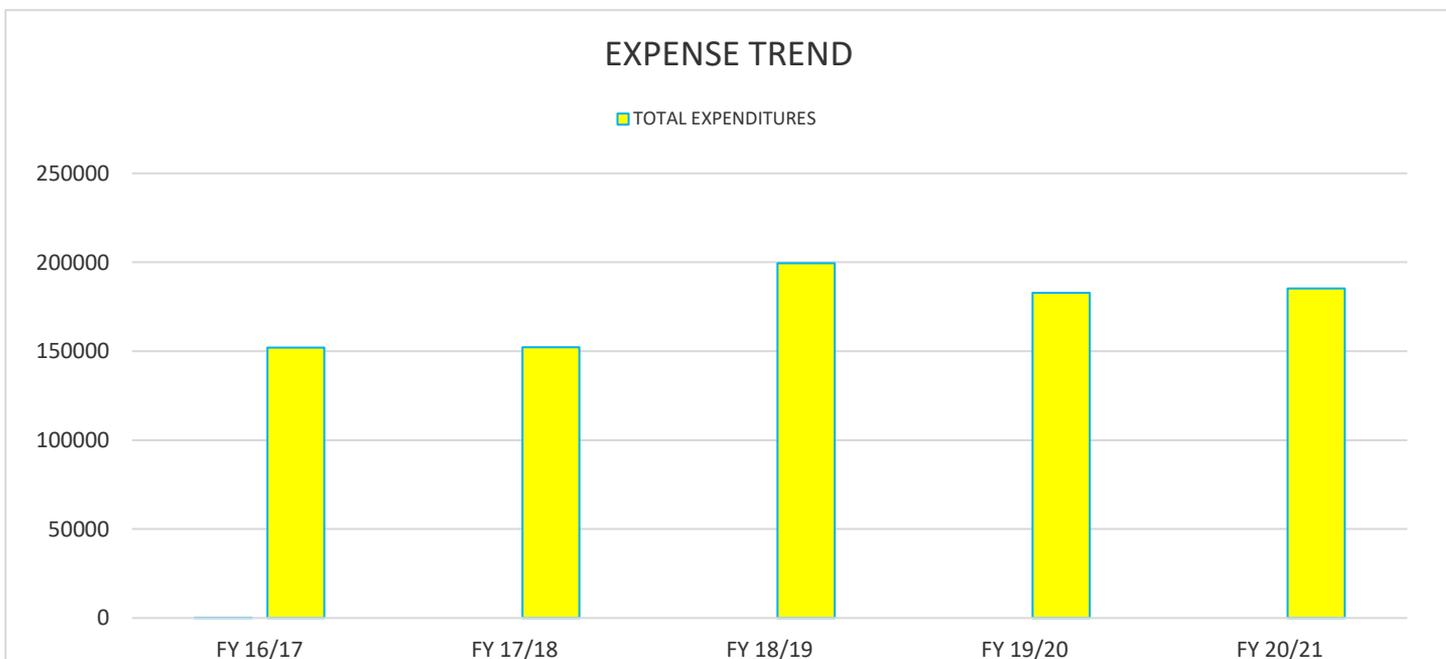
Budget Highlights: Expenditures remain relatively stable from the previous year. Includes the purchase of new mower, which replaces a 2008 unit.

Expenses

- Wages and Benefits
- Maintenance and Operation



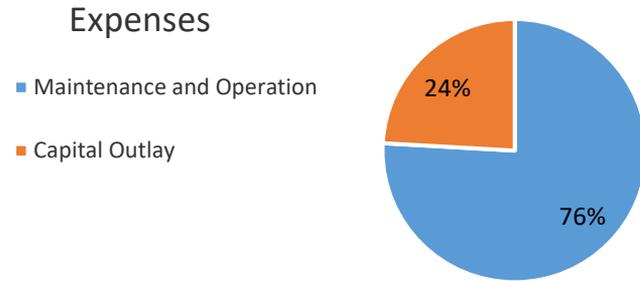
Landscape Maintenance	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 116,058	\$ 119,923	\$ 130,581	\$ 125,727	\$ 140,934	\$ 139,838	11.22%
Maintenance and Operation	\$ 35,886	\$ 32,248	\$ 68,910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



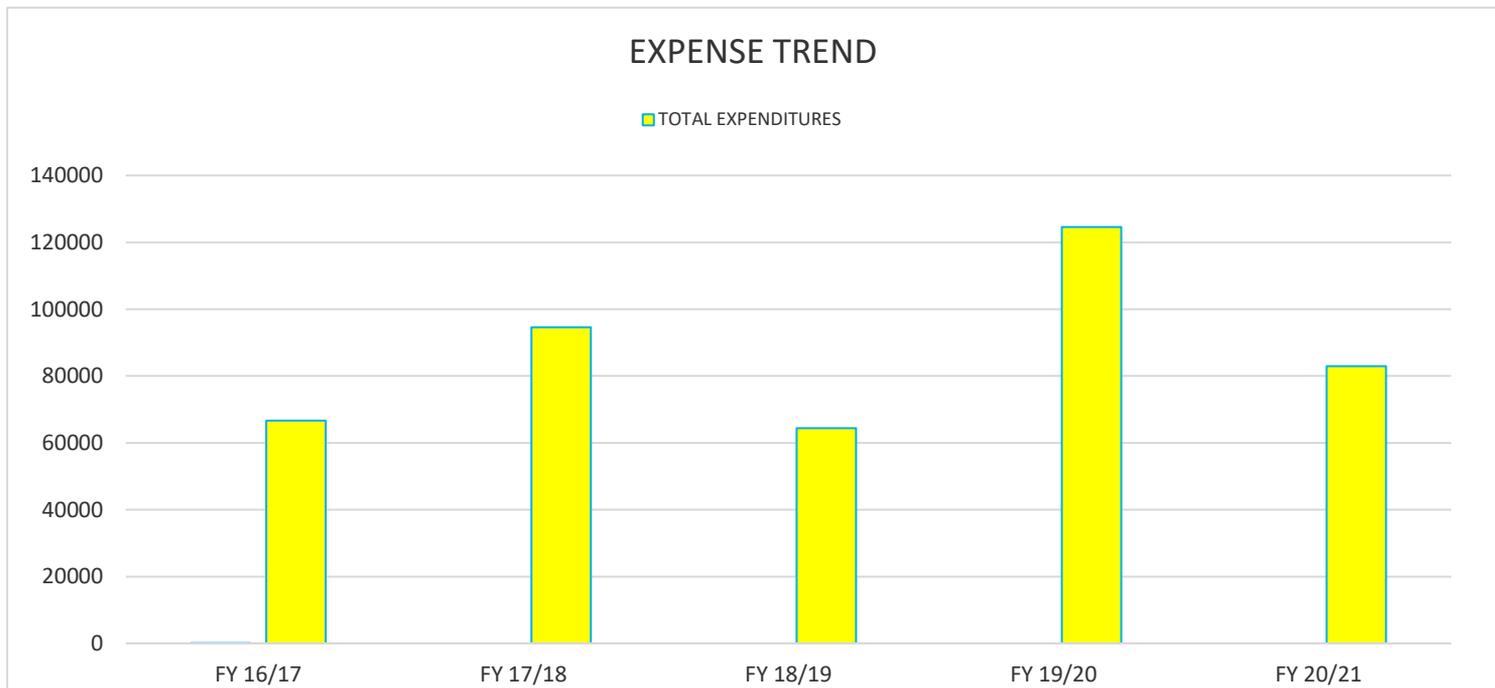
BUILDING & FACILITY MAINTENANCE

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

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



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



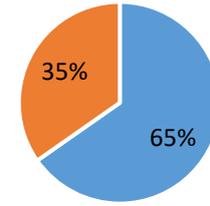
VEHICLE MAINTENANCE

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

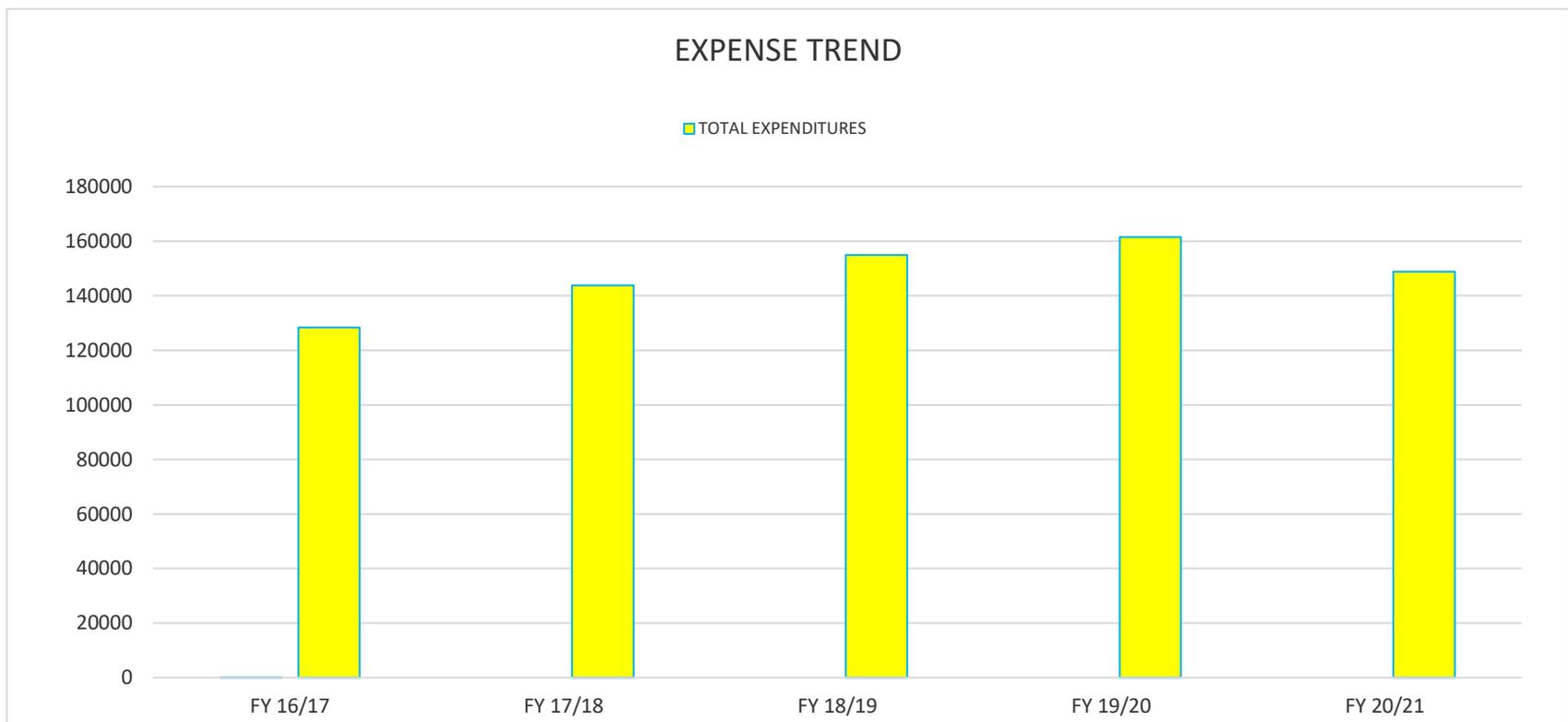
Budget Highlights: Includes new software for fleet management.

Expenses

- Wages and Benefits
- Maintenance and Operation



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



CITY OF KINGSBURG
Summary of Recreation Funds

2020-21 Fiscal Year Budget

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

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

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY 19/20</u> <u>PROPOSED</u>	<u>FY 19/20</u> <u>as of 4/8/20</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 20/21</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
POOL									
021-0000-433-0201	PUBLIC SWIMMING	\$ 14,151	\$ 14,068	\$ 12,536	\$ 15,000	\$ 6,965	\$ 6,965	\$ -	-100.00%
021-0000-433-0202	RED CROSS LESSONS	\$ 10,774	\$ 11,000	\$ 17,850	\$ 12,000	\$ 8,150	\$ 8,150	\$ 5,000	-58.33%
021-0000-433-0203	LAP SWIMMING	\$ 4,033	\$ 5,615	\$ 4,201	\$ 5,000	\$ 2,210	\$ 2,210	\$ 2,400	-52.00%
021-0000-433-0204	GROUP RENTALS	\$ 15,668	\$ 12,788	\$ 14,140	\$ 14,000	\$ 2,390	\$ 2,390	\$ 5,000	-64.29%
021-0000-433-0206	CONCESSION STAND SALES	\$ 7,085	\$ 6,930	\$ 6,312	\$ 7,000	\$ 3,664	\$ 3,664	\$ 1,000	-85.71%
021-0000-433-0207	AQUA AEROBICS	\$ 5,587	\$ 4,939	\$ 4,519	\$ 5,000	\$ 2,861	\$ 2,861	\$ 2,000	-60.00%
021-0000-462-0100	MISCELLANEOUS	\$ -	\$ 18	\$ 2,167	\$ -	\$ -	\$ -	\$ -	
021-0000-463-0201	POOL REIMB	\$ 59,726	\$ 60,036	\$ 56,198	\$ 61,500	\$ 19,018	\$ 620,000	\$ 65,000	5.69%
	Sub-Total	\$ 117,024	\$ 115,394	\$ 117,923	\$ 119,500	\$ 45,258	\$ 646,240	\$ 80,400	-32.72%
021-0000-471-0110	FROM GENERAL FUND	\$ 80,000	\$ 95,000	\$ 100,000	\$ 100,000	\$ 75,000	\$ 100,000	\$ 100,000	0.00%
	TOTAL, POOL	\$ 197,024	\$ 210,394	\$ 217,923	\$ 219,500	\$ 120,258	\$ 746,240	\$ 180,400	-17.81%
SENIOR CENTER									
022-0000-422-0404	SENIOR NUTRITION	\$ 10,890	\$ 22,294	\$ 19,500	\$ 12,000	\$ 7,167	\$ 11,700	\$ 6,000	-50.00%
022-0000-461-0101	LUNCH CONTRIBUTIONS	\$ 7,924	\$ 8,739	\$ 8,970	\$ 8,000	\$ 6,816	\$ 6,816	\$ 4,000	-50.00%
022-0000-461-0105	SENIOR CENTER DONATIONS	\$ -	\$ 52	\$ -	\$ -	\$ -	\$ 2,000	\$ -	
	Sub-Total	\$ 18,814	\$ 31,084	\$ 28,470	\$ 20,000	\$ 13,983	\$ 20,516	\$ 10,000	-50.00%
022-0000-471-0110	FROM GENERAL FUND	\$ 45,000	\$ 48,500	\$ 53,715	\$ 55,000	\$ 41,250	\$ 55,000	\$ 75,000	36.36%
	TOTAL, SENIOR CENTER	\$ 63,814	\$ 79,585	\$ 82,185	\$ 75,000	\$ 55,233	\$ 75,516	\$ 85,000	13.33%
	TOTAL, RECREATION FUNDS	\$ 260,838	\$ 289,979	\$ 300,108	\$ 294,500	\$ 175,491	\$ 821,756	\$ 265,400	-9.88%
	Revenues	\$ 260,838	\$ 289,979	\$ 300,108	\$ 294,500	\$ 175,491	\$ 821,756	\$ 265,400	-9.88%
	Expenses	\$ 239,513	\$ 276,229	\$ 308,338	\$ 915,758	\$ 748,317	\$ 803,986	\$ 255,933	-72.05%
		\$ 21,325	\$ 13,749	\$ (8,230)	\$ (621,258)	\$ (572,826)	\$ 17,770	\$ 9,467	

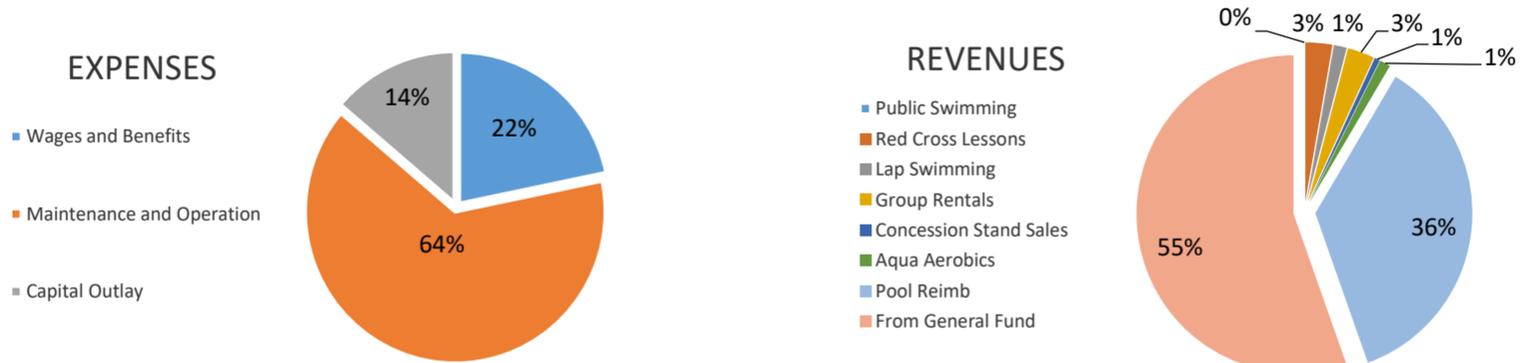
**CITY OF KINGSBURG
RECREATION FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020/21**

<u>NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY 19/20</u> <u>BUDGET</u>	<u>FY 19/20</u> <u>as of 4/8/20</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 20/21</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
POOL									
021-9100-529-5108	LIFEGUARDS	\$ 43,500	\$ 59,268	\$ 70,689	\$ 65,280	\$ 45,907	\$ 46,000	\$ 30,000	-54.04%
021-9100-529-5111	AQUA AEROBICS	\$ -	\$ 3,911	\$ 2,921	\$ 4,000	\$ 2,005	\$ 3,000	\$ 2,000	-50.00%
021-9100-529-5121	FICA	\$ 3,328	\$ 5,677	\$ 5,631	\$ 5,300	\$ 3,665	\$ 3,665	\$ 2,448	-53.81%
021-9100-529-5127	WORKERS COMP	\$ 3,655	\$ 5,599	\$ 4,589	\$ 4,798	\$ 3,598	\$ 4,798	\$ 5,055	5.36%
021-9100-529-5131	EAP	\$ 296	\$ 17	\$ 19	\$ 21	\$ 16	\$ 21	\$ 10	-52.38%
	TOTAL WAGES & BENEFITS	\$ 50,779	\$ 74,471	\$ 83,849	\$ 79,399	\$ 55,191	\$ 57,484	\$ 39,513	-50.23%
021-9100-529-5201	OFFICE SUPPLIES/POSTAGE	\$ 750	\$ 893	\$ 1,114	\$ 300	\$ 123	\$ 300	\$ 300	0.00%
021-9100-529-5210	DEPT TOOLS & SUPPLIES	\$ 22,000	\$ 17,776	\$ 21,646	\$ 20,000	\$ 25,180	\$ 27,500	\$ 30,000	50.00%
021-9100-529-5213	CONCESSION STAND SUPPLIES	\$ 6,500	\$ 6,807	\$ 8,564	\$ 6,000	\$ 3,661	\$ 3,661	\$ 3,000	-50.00%
021-9100-529-5216	COMMUNICATIONS	\$ 2,000	\$ 1,001	\$ 1,271	\$ 1,200	\$ 750	\$ 1,050	\$ 1,050	-12.50%
021-9100-529-5218	UTILITIES	\$ 44,000	\$ 34,635	\$ 42,415	\$ 45,000	\$ 13,813	\$ 25,000	\$ 45,000	0.00%
021-9100-529-5226	EQUIPMENT MAINTENANCE	\$ 8,173	\$ 5,330	\$ 8,098	\$ 5,000	\$ 1,549	\$ 1,549	\$ 5,000	0.00%
021-9100-529-5261	LIABILITY INSURANCE	\$ -	\$ 1,948	\$ 1,816	\$ 2,003	\$ 1,502	\$ 2,003	\$ 1,082	-45.98%
021-9100-529-5262	PROPERTY INSURANCE	\$ -	\$ 242	\$ 259	\$ 304	\$ 228	\$ 304	\$ 241	-20.72%
021-9100-529-5264	ERMA	\$ -	\$ 342	\$ 397	\$ 626	\$ 470	\$ 626	\$ 302	-51.76%
021-9100-529-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ 178	\$ 176	\$ 21	\$ 127	\$ 21	\$ 71	238.10%
021-9100-529-5270	PROFESSIONAL SERVICES	\$ 26,500	\$ 37,045	\$ 36,763	\$ 31,200	\$ 23,228	\$ 31,200	\$ 31,200	0.00%
021-9100-529-5291	CONF/MEETINGS/TRAVEL	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL MAINTENANCE & OPERATIONS	\$ 110,423	\$ 106,197	\$ 122,519	\$ 111,654	\$ 70,632	\$ 93,214	\$ 117,246	5.01%
021-9100-529-5701	CAPITAL OUTLAY-POOL IMPROVEMENTS	\$ 18,000	\$ 3,311	\$ -	\$ 630,000	\$ 547,457	\$ 560,000	\$ -	0.00%
021-9100-529-5728	SAND FILTER REPLACEMENT	\$ -	\$ 20,491	\$ 21,113	\$ 20,000	\$ 19,915	\$ 19,915	\$ 25,000	25.00%
021-9100-529-5739	PAINTING CONCESSION STAND	\$ -	\$ -	\$ 14,920	\$ -	\$ -	\$ -	\$ -	-
	TOTAL CAPITAL OUTLAY	\$ 18,000	\$ 23,802	\$ 36,033	\$ 650,000	\$ 567,372	\$ 579,915	\$ 25,000	-96.15%
	TOTAL, POOL	\$ 179,202	\$ 204,470	\$ 242,401	\$ 841,053	\$ 693,195	\$ 730,613	\$ 181,759	-78.39%
SENIOR CENTER - NUTRITION									
022-7100-529-5104	PARTTIME	\$ 24,000	\$ 23,061	\$ 23,465	\$ 27,040	\$ 18,449	\$ 23,660	\$ 28,080	3.85%
022-7100-529-5121	FICA	\$ 1,836	\$ 1,764	\$ 1,795	\$ 2,069	\$ 1,411	\$ 1,810	\$ 2,148	3.85%
022-7100-529-5127	WORKERS COMP	\$ 2,016	\$ 2,613	\$ 2,142	\$ 2,239	\$ 1,710	\$ 2,239	\$ 2,359	5.36%
022-7100-529-5131	EAP	\$ 163	\$ 3	\$ 3	\$ 3	\$ 2	\$ 3	\$ 3	0.00%
	TOTAL WAGES & BENEFITS	\$ 28,015	\$ 27,441	\$ 27,405	\$ 31,351	\$ 21,573	\$ 27,712	\$ 32,590	3.95%
022-7100-529-5210	DEPT TOOLS & SUPPLIES	\$ 2,000	\$ 6,237	\$ 3,680	\$ 2,500	\$ 2,490	\$ 2,500	\$ 1,250	-50.00%
022-7100-529-5261	LIABILITY INSURANCE	\$ -	\$ 345	\$ 321	\$ 326	\$ 245	\$ 326	\$ 349	7.06%
022-7100-529-5262	PROPERTY INSURANCE	\$ -	\$ 43	\$ 46	\$ 49	\$ 37	\$ 49	\$ 78	59.18%
022-7100-529-5264	ERMA	\$ -	\$ 61	\$ 70	\$ 102	\$ 77	\$ 102	\$ 97	-4.90%
022-7100-529-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ 32	\$ 31	\$ 27	\$ 20	\$ 27	\$ 23	-14.81%
022-7100-529-5341	COVID-19	\$ -	\$ -	\$ -	\$ -	\$ 308	\$ 3,000	\$ -	-
	TOTAL MAINTENANCE & OPERATIONS	\$ 2,000	\$ 6,718	\$ 4,148	\$ 3,004	\$ 3,176	\$ 6,004	\$ 1,797	-40.18%
	TOTAL, SENIOR CENTER - NUTRITION	\$ 30,015	\$ 34,158	\$ 31,552	\$ 34,355	\$ 24,748	\$ 33,716	\$ 34,387	0.09%
SENIOR CENTER - OUTREACH									
022-7200-529-5101	SALARIES	\$ 12,039	\$ 14,639	\$ 16,345	\$ 18,098	\$ 13,784	\$ 18,098	\$ 19,845	9.65%
022-7200-529-5121	FICA	\$ 882	\$ 1,100	\$ 1,211	\$ 1,345	\$ 1,022	\$ 1,345	\$ 1,436	0.00%
022-7200-529-5122	PERS-UAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157	-
022-7200-529-5123	PERS	\$ 2,400	\$ 960	\$ 1,146	\$ 1,339	\$ 903	\$ 1,339	\$ 1,491	11.35%
022-7200-529-5125	MEDICAL	\$ 1,043	\$ 593	\$ 973	\$ 1,611	\$ 784	\$ 1,611	\$ 2,137	32.65%
022-7200-529-5127	WORKERS COMP	\$ 1,002	\$ 933	\$ 765	\$ 800	\$ 610	\$ 800	\$ 843	5.38%
022-7200-529-5131	EAP	\$ 81	\$ 3	\$ 4	\$ 4	\$ 3	\$ 4	\$ 4	0.00%
	TOTAL WAGES & BENEFITS	\$ 17,447	\$ 18,228	\$ 20,444	\$ 23,197	\$ 17,107	\$ 23,197	\$ 25,913	11.71%
022-7200-529-5210	DEPT TOOLS & SUPPLIES	\$ 4,500	\$ 5,196	\$ 3,244	\$ 4,200	\$ 3,259	\$ 3,500	\$ 4,200	0.00%
022-7200-529-5216	COMMUNICATIONS	\$ 2,000	\$ 4,762	\$ 969	\$ 4,500	\$ 1,500	\$ 2,500	\$ 2,500	-44.44%
022-7200-529-5218	UTILITIES	\$ 5,400	\$ 7,880	\$ 7,897	\$ 6,800	\$ 6,612	\$ 8,400	\$ 5,500	-19.12%
022-7200-529-5261	LIABILITY INSURANCE	\$ -	\$ 362	\$ 344	\$ 422	\$ 317	\$ 422	\$ 430	1.90%
022-7200-529-5262	PROPERTY INSURANCE	\$ -	\$ 45	\$ 49	\$ 64	\$ 48	\$ 64	\$ 96	50.00%
022-7200-529-5264	ERMA	\$ -	\$ 64	\$ 75	\$ 132	\$ 99	\$ 132	\$ 120	-9.09%
022-7200-529-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ 33	\$ 33	\$ 36	\$ 27	\$ 36	\$ 28	-22.22%
022-7200-529-5270	PROFESSIONAL SERVICES	\$ 950	\$ 1,031	\$ 1,330	\$ 1,000	\$ 1,406	\$ 1,406	\$ 1,000	0.00%
	TOTAL MAINTENANCE & OPERATIONS	\$ 12,850	\$ 19,373	\$ 13,941	\$ 17,154	\$ 13,267	\$ 16,460	\$ 13,874	0.00%
	TOTAL, SENIOR CENTER - NUTRITION	\$ 30,297	\$ 37,601	\$ 34,385	\$ 40,351	\$ 30,374	\$ 39,657	\$ 39,787	-1.40%
	TOTAL SENIOR CENTER	\$ 60,312	\$ 71,759	\$ 65,937	\$ 74,706	\$ 55,122	\$ 73,373	\$ 74,174	-0.71%
	TOTAL WAGES & BENEFITS	\$ 96,240	\$ 120,140	\$ 131,697	\$ 133,946	\$ 93,871	\$ 108,393	\$ 98,016	-26.82%
	TOTAL MAINTENANCE & OPERATIONS	\$ 125,273	\$ 131,807	\$ 140,140	\$ 131,812	\$ 86,388	\$ 112,174	\$ 132,917	0.84%
	TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL CAPITAL OUTLAY	\$ 18,000	\$ 23,802	\$ 36,033	\$ 650,000	\$ 567,372	\$ 579,915	\$ 25,000	-96.15%
	TOTAL, RECREATION FUND	\$ 239,513	\$ 276,229	\$ 308,338	\$ 915,758	\$ 748,317	\$ 803,986	\$ 255,933	-72.05%
	Revenues	\$ 260,838	\$ 289,979	\$ 300,108	\$ 294,500	\$ 175,491	\$ 821,756	\$ 265,400	
	Expenses	\$ 239,513	\$ 276,229	\$ 308,338	\$ 915,758	\$ 748,317	\$ 803,986	\$ 255,933	
		\$ 21,325	\$ 13,749	\$ (8,230)	\$ (621,258)	\$ (572,826)	\$ 17,770	\$ 9,467	

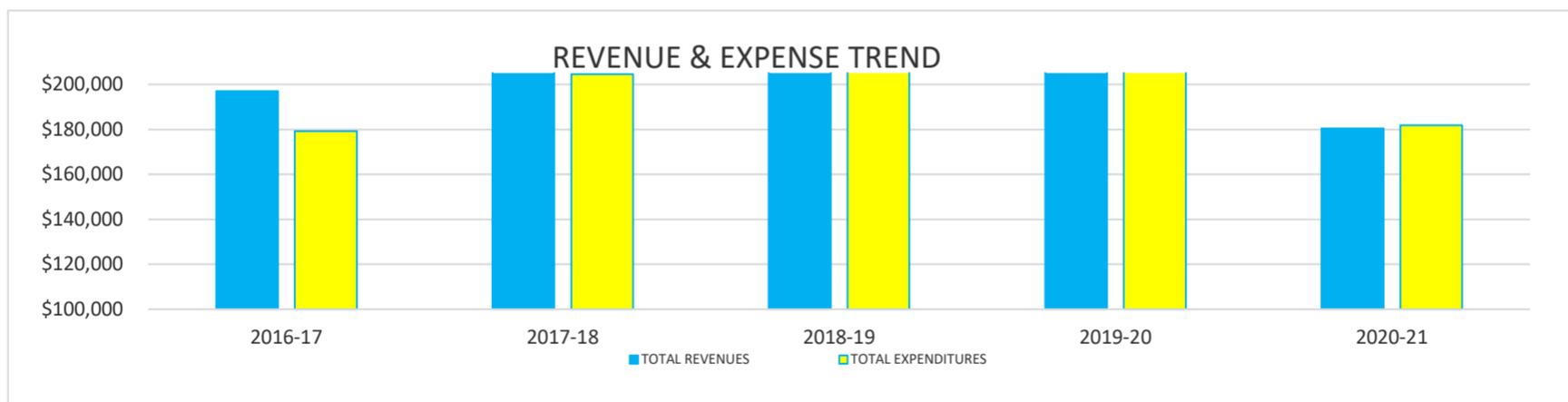
Crandell Swim Complex

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

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



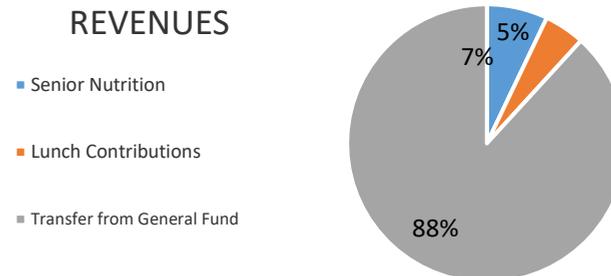
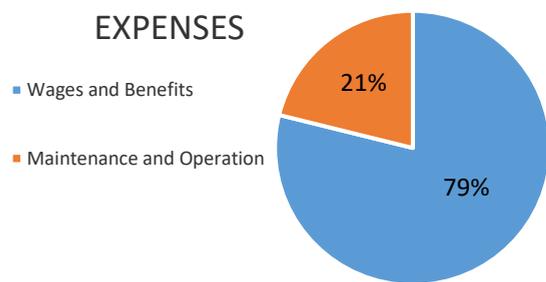
Pool	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Public Swimming	\$ 14,151	\$ 14,068	\$ 12,536	\$ 15,000	\$ 6,965	\$ -	-100.00%
Red Cross Lessons	\$ 10,774	\$ 11,000	\$ 17,850	\$ 12,000	\$ 8,150	\$ 5,000	-58.33%
Lap Swimming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



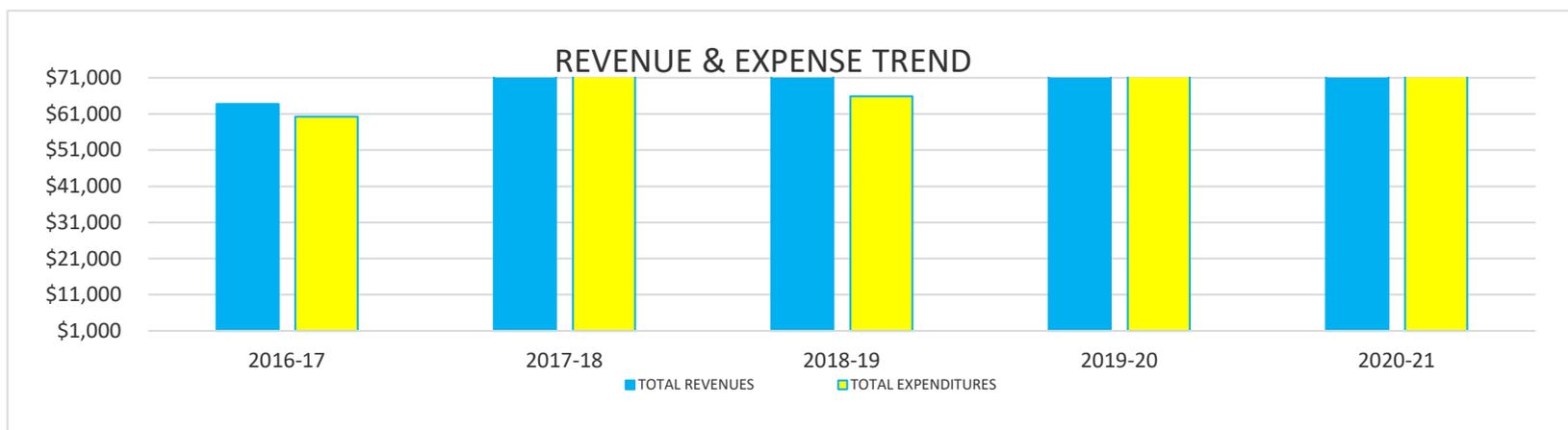
Senior Center

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

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



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



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

2020-21 Fiscal Year Budget

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

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

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 ACTUALS</u>	<u>FY 18/19 ACTUALS</u>	<u>FY 19/20 BUDGET</u>	<u>AS of 4/8/2020</u>	<u>PROJECTED YEAR END</u>	<u>FY 20/21 PROPOSED</u>	<u>Percent Change</u>
GAS TAX									
102-0000-403-0601	2105	\$ 67,995	\$ 66,954	\$ 66,536	\$ 68,822	\$ 51,224	\$ 63,264	\$ 65,685	-4.56%
102-0000-403-0602	2106	\$ 38,881	\$ 39,179	\$ 41,244	\$ 38,533	\$ 29,374	\$ 36,282	\$ 37,513	-2.65%
102-0000-403-0603	2107	\$ 86,206	\$ 87,137	\$ 85,505	\$ 89,887	\$ 63,070	\$ 79,019	\$ 79,019	-12.09%
102-0000-403-0604	2107.5	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
102-0000-403-0605	2103	\$ 32,298	\$ 48,047	\$ 41,398	\$ 106,730	\$ 74,650	\$ 91,177	\$ 104,703	-1.90%
102-0000-404-0600	TRAFFIC CONG.RELIEF SB1	\$ -	\$ 14,026	\$ 13,975	\$ 13,975	\$ 13,931	\$ 13,931	\$ -	-100.00%
102-0000-404-0606	ROAD MAINT & REHAB SB1	\$ -	\$ 72,295	\$ 223,416	\$ 203,661	\$ 153,361	\$ 206,399	\$ 212,977	4.57%
	SUB-TOTAL, TAXES	\$ 228,380	\$ 330,638	\$ 475,074	\$ 524,608	\$ 388,610	\$ 493,072	\$ 502,897	-4.14%
102-0000-451-0100	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
102-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
102-0000-451-0102	TRANSFER FROM CALPERS UAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,287	\$ -	
	TOTAL, GAS TAX	\$ 228,380	\$ 330,638	\$ 475,074	\$ 524,608	\$ 388,610	\$ 532,359	\$ 502,897	-4.14%
LTF 3									
103-0000-403-0701	ARTICLE 3	\$ -	\$ 8,647	\$ 8,820	\$ 9,333	\$ 9,333	\$ 9,333	\$ 9,500	1.79%
103-0000-451-0101	INTEREST	\$ 96	\$ 373	\$ 484	\$ -	\$ 467	\$ 467	\$ 475	
103-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL, LTF 3	\$ 96	\$ 9,020	\$ 9,304	\$ 9,333	\$ 9,800	\$ 9,800	\$ 9,975	
LTF 8									
104-0000-403-0702	ARTICLE 8	\$ 420,166	\$ 412,076	\$ 374,975	\$ 421,426	\$ 382,944	\$ 421,426	\$ 404,235	-4.08%
104-0000-423-0607	STREET GRANTS	\$ 244,431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
104-0000-451-0101	INTEREST	\$ 6,142	\$ 17,932	\$ 20,185	\$ -	\$ 19,147	\$ 21,071	\$ 20,212	
104-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL, LTF 8	\$ 670,739	\$ 505,008	\$ 395,160	\$ 421,426	\$ 402,091	\$ 442,497	\$ 424,447	0.72%
MEASURE C									
105-0000-403-0800	MEASURE C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-0000-403-0801	STREET MAINTENANCE	\$ 158,472	\$ 168,113	\$ 163,351	\$ 180,000	\$ 139,152	\$ 162,000	\$ 173,782	-3.45%
105-0000-403-0802	ADA COMPLIANCE	\$ 5,317	\$ 5,632	\$ 5,434	\$ 6,300	\$ 4,760	\$ 5,670	\$ 6,082	-3.46%
105-0000-403-0803	FLEXIBLE FUNDING	\$ 185,742	\$ 197,696	\$ 195,934	\$ 210,000	\$ 162,465	\$ 189,000	\$ 203,554	-3.07%
	SUB-TOTAL, TAXES	\$ 349,531	\$ 371,440	\$ 364,719	\$ 396,300	\$ 306,377	\$ 356,670	\$ 383,418	-3.25%
105-0000-451-0101	INTEREST	\$ 716	\$ 1,004	\$ 11	\$ -	\$ -	\$ -	\$ -	
	TOTAL, MEASURE C	\$ 350,247	\$ 372,445	\$ 364,730	\$ 396,300	\$ 306,377	\$ 356,670	\$ 383,418	-3.25%
	TOTAL TAXES	\$ 1,242,508	\$ 1,122,802	\$ 1,223,588	\$ 1,351,667	\$ 1,087,264	\$ 1,280,501	\$ 1,300,050	
	TOTAL MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL INTEREST	\$ 6,954	\$ 19,309	\$ 20,680	\$ -	\$ 19,614	\$ 21,538	\$ 20,687	
	TOTAL FROM OTHER FUNDS	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ 1,249,462	\$ 1,217,111	\$ 1,244,268	\$ 1,351,667	\$ 1,106,878	\$ 1,341,326	\$ 1,320,737	-2.29%
	Revenues	\$ 1,249,462	\$ 1,217,111	\$ 1,244,268	\$ 1,351,667	\$ 1,106,878	\$ 1,341,326	\$ 1,320,737	
	Expenses	\$ 1,781,303	\$ 897,664	\$ 1,734,565	\$ 1,556,341	\$ 898,623	\$ 1,283,055	\$ 1,542,192	
		\$ (531,841)	\$ 319,446	\$ (490,297)	\$ (204,674)	\$ 208,255	\$ 58,271	\$ (221,455)	

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17	FY 17/18	FY 18/19	FY 19/20	AS of	PROJECTED	FY 20/21	Percent
		ACTUALS	ACTUALS	ACTUAL	BUDGET	4/8/2020	YEAR END	PROPOSED	Change
GAS TAX									
102-9100-549-5101	SALARIES	\$ 114,169	\$ 128,996	\$ 126,363	\$ 123,768	\$ 100,176	\$ 126,368	\$ 125,280	1.22%
102-9100-549-5102	OVERTIME	\$ 9,755	\$ 141	\$ 41	\$ -	\$ 12	\$ 7,212	\$ 7,250	
102-9100-549-5121	FICA	\$ 9,189	\$ 9,553	\$ 9,332	\$ 9,124	\$ 7,421	\$ 10,219	\$ 10,139	11.12%
102-9100-549-5122	PERS UAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,718	
102-9100-549-5123	PERS	\$ 24,422	\$ 27,698	\$ 31,159	\$ 36,376	\$ 8,470	\$ 36,376	\$ 7,490	-79.41%
102-9100-549-5124	PERS ADP	\$ -	\$ -	\$ -	\$ -	\$ 39,287	\$ 39,287	\$ -	
102-9100-549-5125	MEDICAL	\$ 39,746	\$ 38,331	\$ 33,235	\$ 30,137	\$ 27,664	\$ 30,137	\$ 32,482	7.78%
102-9100-549-5127	WORKERS COMP	\$ 10,520	\$ 12,782	\$ 10,477	\$ 10,953	\$ 8,367	\$ 10,953	\$ 11,541	5.37%
102-9100-549-5131	EAP	\$ 831	\$ 27	\$ 39	\$ 29	\$ 22	\$ 29	\$ 26	-10.34%
102-9100-549-5133	LIFE INSURANCE	\$ -	\$ 106	\$ 84	\$ 82	\$ 63	\$ 82	\$ 83	1.22%
	TOTAL WAGES & BENEFITS	\$ 208,632	\$ 217,633	\$ 210,730	\$ 210,469	\$ 191,482	\$ 260,663	\$ 230,009	9.28%
102-9100-549-5210	DEPT TOOLS & SUPPLIES	\$ -	\$ -	\$ -	\$ 5,000	\$ 374	\$ 4,000	\$ 4,000	0.00%
102-9100-549-5219	STREET LIGHTS & SIGNALS	\$ 17,533	\$ 18,186	\$ 10,064	\$ 20,000	\$ 7,051	\$ 20,000	\$ 20,000	0.00%
102-9100-549-5224	FUELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
102-9100-549-5261	LIABILITY INSURANCE	\$ -	\$ 3,070	\$ 3,631	\$ 2,782	\$ 2,087	\$ 2,782	\$ 2,754	-1.01%
102-9100-549-5262	PROPERTY INSURANCE	\$ -	\$ 381	\$ 518	\$ 422	\$ 317	\$ 422	\$ 613	45.26%
102-9100-549-5263	VEHICLE INSURANCE	\$ -	\$ 516	\$ 1,881	\$ 1,989	\$ 1,492	\$ 1,989	\$ 2,297	15.49%
102-9100-549-5264	ERMA	\$ -	\$ 539	\$ 793	\$ 870	\$ 653	\$ 870	\$ 768	-11.72%
102-9100-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ 281	\$ 352	\$ 234	\$ 176	\$ 234	\$ 181	-22.65%
102-9100-549-5270	PROFESSIONAL SERVICES	\$ 24,634	\$ 24,144	\$ 23,792	\$ 25,000	\$ 30,868	\$ 25,000	\$ 25,000	0.00%
102-9100-549-5501	TRANSFER OUT-OVERHEAD	\$ 17,500	\$ 17,500	\$ 17,500	\$ 20,500	\$ 15,375	\$ 20,500	\$ 22,500	9.76%
	TOTAL MAINT. & OPERATIONS	\$ 59,667	\$ 64,616	\$ 58,531	\$ 76,797	\$ 58,391	\$ 75,797	\$ 78,113	1.71%
102-9100-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234,000	
102-9100-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ 91,973	\$ -	\$ -	\$ -	\$ -	\$ -	
102-9100-549-5706	21ST AVENUE REPAIRS	\$ -	\$ 93,838	\$ 163,846	\$ -	\$ -	\$ -	\$ -	
102-9100-549-5707	MARION ST (CAPE SEAL SIERRA-LEWIS)	\$ -	\$ -	\$ -	\$ 210,000	\$ -	\$ 210,000	\$ -	
102-9100-549-5708	TRUCK REPLACEMENT F-150 STREETS/PRK	\$ -	\$ -	\$ -	\$ 32,000	\$ 30,781	\$ 30,781	\$ -	
	TOTAL, GAS TAX	\$ 268,299	\$ 468,060	\$ 433,107	\$ 529,266	\$ 280,654	\$ 577,241	\$ 542,122	2.43%
LTF 3									
103-9100-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
103-9100-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
103-9100-549-5702	SIDEWALK INSTALLATION-18TH AVE	\$ -	\$ -	\$ -	\$ 4,575	\$ -	\$ -	\$ 12,274	
103-9100-549-5703	MADSEN AVE BIKE PATH (STROUD-KAMM)	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,187	
103-9100-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL, LTF 3	\$ -	\$ -	\$ -	\$ 34,575	\$ -	\$ -	\$ 42,461	
LTF 8									
104-9100-549-5210	DEPT TOOLS & SUPPLIES	\$ 3,011	\$ 3,076	\$ 3,789	\$ 3,000	\$ 2,649	\$ 3,000	\$ 3,000	0.00%
104-9100-549-5218	UTILITIES	\$ 2,955	\$ 6,930	\$ 1,675	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	0.00%
104-9100-549-5219	STREET LIGHTS & SIGNALS	\$ 18,000	\$ 13,000	\$ 45,000	\$ 45,000	\$ 33,689	\$ 45,000	\$ 40,000	-11.11%
104-9100-549-5270	PROFESSIONAL SERVICES	\$ 7,490	\$ 6,950	\$ 14,735	\$ 10,000	\$ 2,156	\$ 2,156	\$ 8,000	-20.00%
104-9100-549-5275	STREET STRIPING PROGRAM	\$ 14,661	\$ 1,833	\$ -	\$ 15,000	\$ 14,962	\$ 14,962	\$ 25,000	66.67%
104-9100-549-5501	TRANSFER OUT-OVERHEAD	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 15,375	\$ 20,500	\$ 22,500	9.76%
	TOTAL MAINT. & OPERATIONS	\$ 66,617	\$ 52,288	\$ 85,699	\$ 97,500	\$ 68,831	\$ 89,618	\$ 102,500	5.13%
104-9100-549-5701	CAPITAL OUTLAY	\$ 635,777	\$ (5,342)	\$ 326,593	\$ 575,000	\$ 414,259	\$ 414,259	\$ 443,609	-22.85%
104-9100-549-5704	21ST AVENUE REPAIRS	\$ -	\$ -	\$ 412,214	\$ -	\$ -	\$ -	\$ -	
104-9100-549-5705	SIGNAGE UPDATES	\$ -	\$ 36,059	\$ 80,827	\$ -	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
104-9100-549-5765	UNION ST (10TH TO 18TH)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL CAPITAL OUTLAY	\$ 635,777	\$ 30,717	\$ 829,439	\$ 575,000	\$ 414,324	\$ 414,259	\$ 443,609	-22.85%
104-9100-549-5505	TRANSFER TO OTHER FUNDS	\$ 69,677	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL, LTF 8	\$ 772,071	\$ 83,005	\$ 915,138	\$ 672,500	\$ 483,156	\$ 503,877	\$ 546,109	-18.79%
MEASURE C - STREET MAINTENANCE									
105-9200-549-5210	DEPT TOOLS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9200-549-5229	REPAIRS & MAINTENANCE	\$ -	\$ 5,665	\$ 4,338	\$ 4,000	\$ 1,906	\$ 4,000	\$ 4,000	0.00%
105-9200-549-5270	PROFESSIONAL SERVICES	\$ 18,014	\$ 20,507	\$ 20,900	\$ -	\$ -	\$ -	\$ -	
105-9200-549-5505	TRANSFER OUT-OVERHEAD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL MAINT. & OPERATIONS	\$ 18,014	\$ 26,172	\$ 25,238	\$ 4,000	\$ 1,906	\$ 4,000	\$ 4,000	0.00%
105-9200-549-5701	CAPITAL OUTLAY	\$ 462,697	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ 121,000	0.00%
105-9200-549-5704	21ST AVENUE REPAIRS	\$ -	\$ 125,094	\$ 180,000	\$ -	\$ -	\$ -	\$ -	
105-9200-549-5707	CLARKSON AVENUE REPAIRS	\$ -	\$ 11,583	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9200-549-5708	ALLEY IMPROVEMENTS-PEDESTRIAN	\$ -	\$ -	\$ -	\$ 83,000	\$ -	\$ -	\$ 80,000	
	TOTAL CAPITAL OUTLAY	\$ 462,697	\$ 136,677	\$ 180,000	\$ 83,000	\$ 800	\$ -	\$ 201,000	142.17%
	TOTAL, ST. MAINTENANCE	\$ 480,710	\$ 162,849	\$ 205,238	\$ 87,000	\$ 2,706	\$ 4,000	\$ 205,000	135.63%
MEASURE C - ADA COMPLIANCE									
105-9300-549-5210	DEPT TOOLS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
105-9300-549-5229	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
105-9300-549-5230	SIDEWALK REPAIR	\$ 8,233	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
105-9300-549-5501	TRANSFER OUT-OVERHEAD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL, ADA COMPLIANCE	\$ 8,233	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
MEASURE C - FLEXIBLE FUNDING									
105-9400-549-5210	DEPT TOOLS & SUPPLIES	\$ 14,041	\$ 3,694	\$ 36,666	\$ 38,000	\$ 864	\$ 7,000	\$ 38,000	0.00%
105-9400-549-5219	STREET LIGHTS & SIGNALS	\$ 128,242	\$ 105,828	\$ 86,315	\$ 80,000	\$ 50,051	\$ 80,000	\$ 78,000	-2.50%
105-9400-549-5222	VEHICLE MAINTENANCE	\$ 3,800	\$ 4,036	\$ 3,861	\$ 4,500	\$ 1,372	\$ 3,000	\$ 3,000	-33.33%
105-9400-549-5224	FUELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9400-549-5229	REPAIRS & MAINTENANCE	\$ 30,717	\$ 13,223	\$ 2,012	\$ 5,000	\$ 400	\$ 5,000	\$ 5,000	0.00%

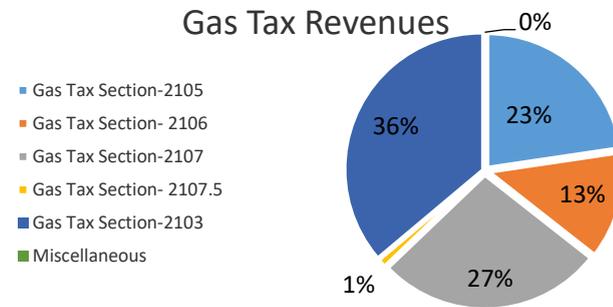
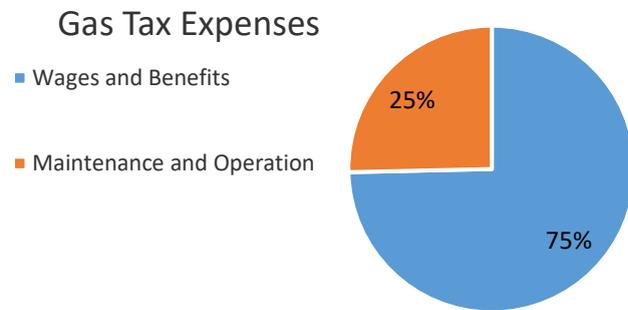
**CITY OF KINGSBURG
SPECIAL REVENUE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020-21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17	FY 17/18	FY 18/19	FY 19/20	AS of	PROJECTED	FY 20/21	Percent
		ACTUALS	ACTUALS	ACTUAL	BUDGET	4/8/2020	YEAR END	PROPOSED	Change
105-9400-549-5230	SIDEWALK REPAIR	\$ 20,578	\$ 15,000	\$ 14,801	\$ 20,000	\$ 17,647	\$ 17,647	\$ 20,000	0.00%
105-9400-549-5270	PROFESSIONAL SERVICES	\$ 32,611	\$ 16,470	\$ 11,927	\$ 35,000	\$ 16,609	\$ 35,000	\$ 35,000	0.00%
105-9400-549-5294	AUDIT	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
105-9400-549-5501	TRANSFER OUT-OVERHEAD	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 15,375	\$ 20,500	\$ 22,500	9.76%
	TOTAL, MAINT. & OPERATIONS	\$ 251,990	\$ 178,750	\$ 176,082	\$ 203,000	\$ 102,318	\$ 168,147	\$ 201,500	-0.74%
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	\$ 201,500	-11.62%
	TOTAL, MEASURE C	\$ 740,933	\$ 346,599	\$ 386,320	\$ 320,000	\$ 134,814	\$ 177,147	\$ 411,500	28.59%
	TOTAL WAGES & BENEFITS	\$ 208,632	\$ 217,633	\$ 210,730	\$ 210,469	\$ 191,482	\$ 260,663	\$ 230,009	9.28%
	TOTAL MAINT. & OPERATIONS	\$ 404,520	\$ 326,827	\$ 350,550	\$ 345,297	\$ 236,446	\$ 342,562	\$ 346,113	0.24%
	TOTAL DEBT SERVICE	\$ -							
	TOTAL CAPITAL OUTLAY	\$ 1,098,474	\$ 261,232	\$ 1,173,285	\$ 959,575	\$ 470,695	\$ 679,830	\$ 921,070	-4.01%
	TOTAL TRANSFERS OUT	\$ 69,677	\$ 91,973	\$ -	\$ 41,000	\$ -	\$ -	\$ 45,000	9.76%
	TOTAL, SPECIAL REVENUE FUNDS	\$ 1,781,303	\$ 897,664	\$ 1,734,565	\$ 1,556,341	\$ 898,623	\$ 1,283,055	\$ 1,542,192	-0.91%
	Revenues	\$ 1,249,462	\$ 1,217,111	\$ 1,244,268	\$ 1,244,268	\$ 1,106,878	\$ 1,341,326	\$ 1,320,737	6.15%
	Expenses	\$ 1,781,303	\$ 897,664	\$ 1,734,565	\$ 1,556,341	\$ 898,623	\$ 1,283,055	\$ 1,542,192	-0.91%
		\$ (531,841)	\$ 319,446	\$ (490,297)	\$ (312,073)	\$ 208,255	\$ 58,271	\$ (221,455)	-29.04%

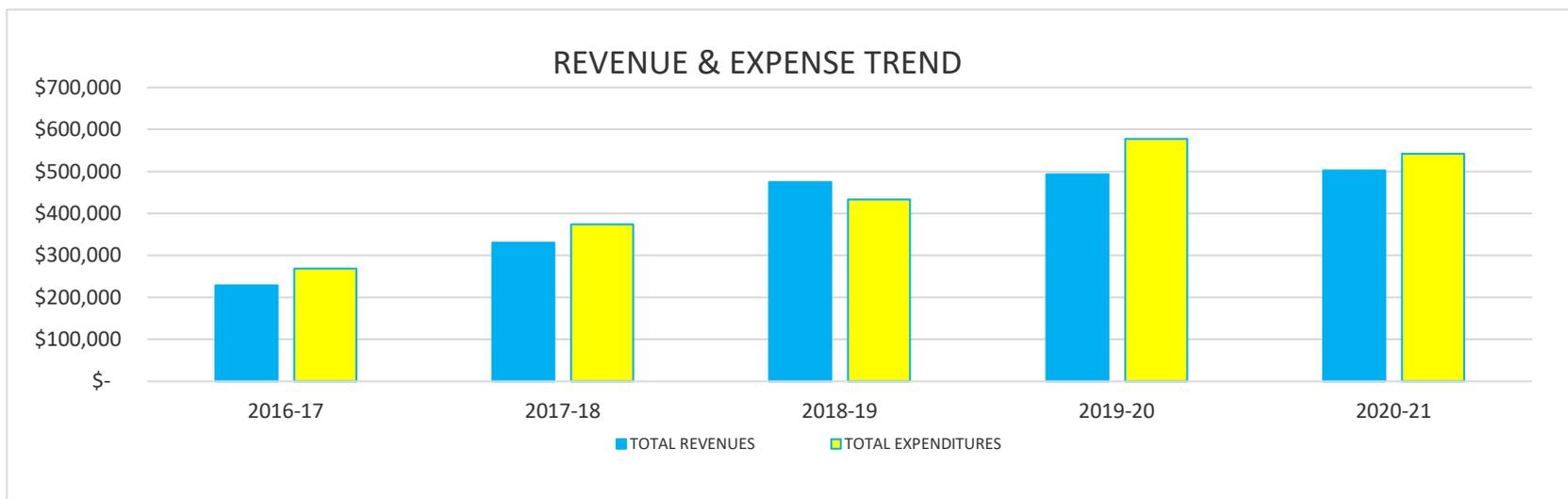
GAS TAX FUND

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

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



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

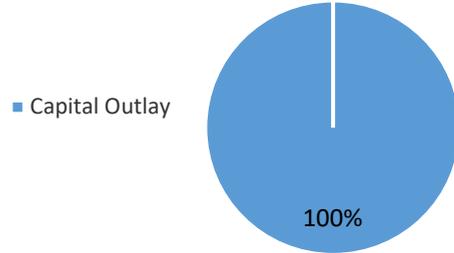


LOCAL TRANSPORTATION FUND ARTICLE 3

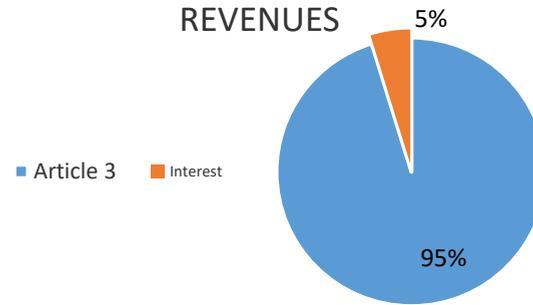
Description: This program receives its funding from State Local Transportation Funds which are administered and disbursed by the Council of Fresno County Governments (COG). This program is commonly referred to as LTF Article 3 because of its identifying section in the State Public Utilities Code. Article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

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

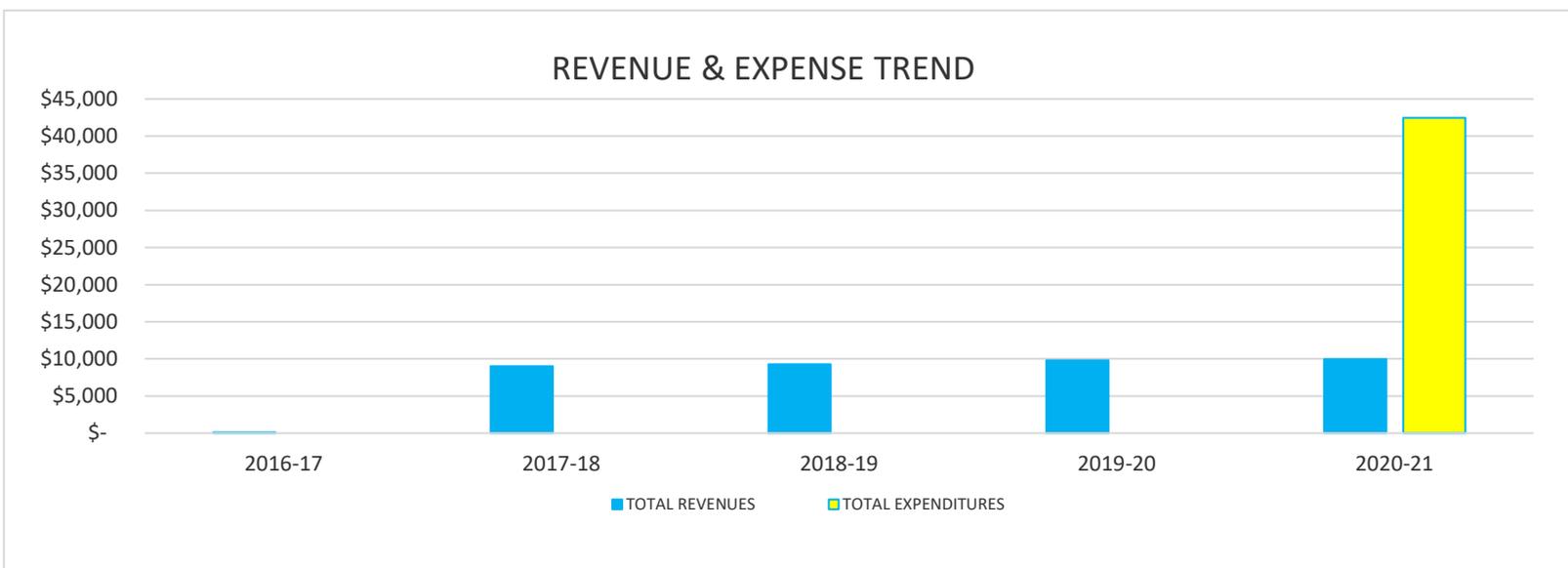
EXPENSES



REVENUES



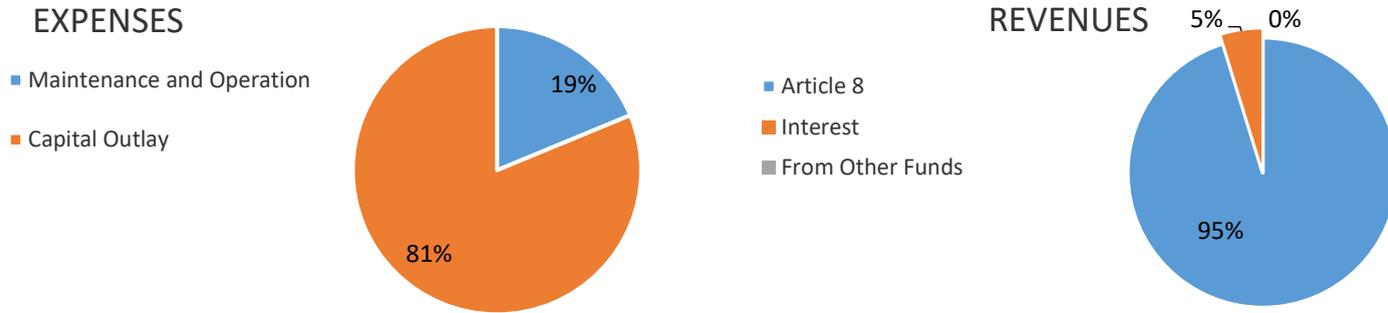
LTF Article 3	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Article 3	\$ -	\$ 8,647	\$ 8,820	\$ 9,333	\$ 9,333	\$ 9,500	1.79%
Interest	\$ 96	\$ 373	\$ 484	\$ -	\$ 467	\$ 475	
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL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



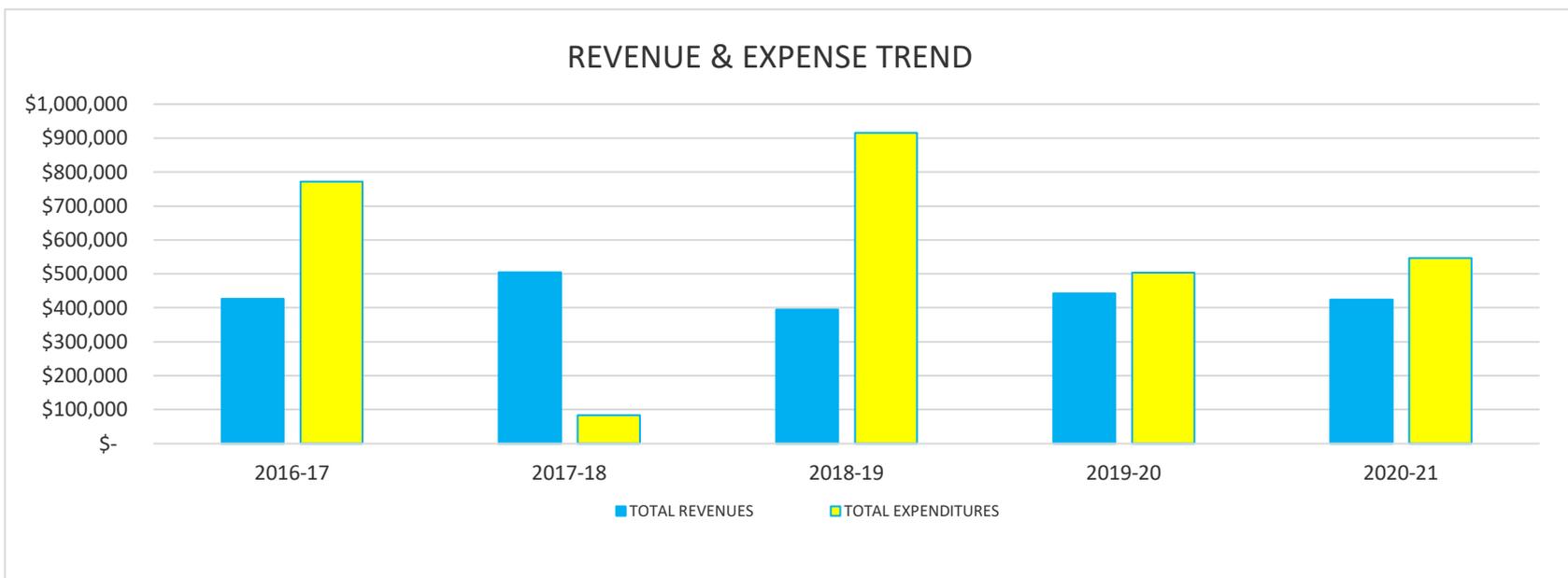
LOCAL TRANSPORTATION ARTICLE 8

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

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



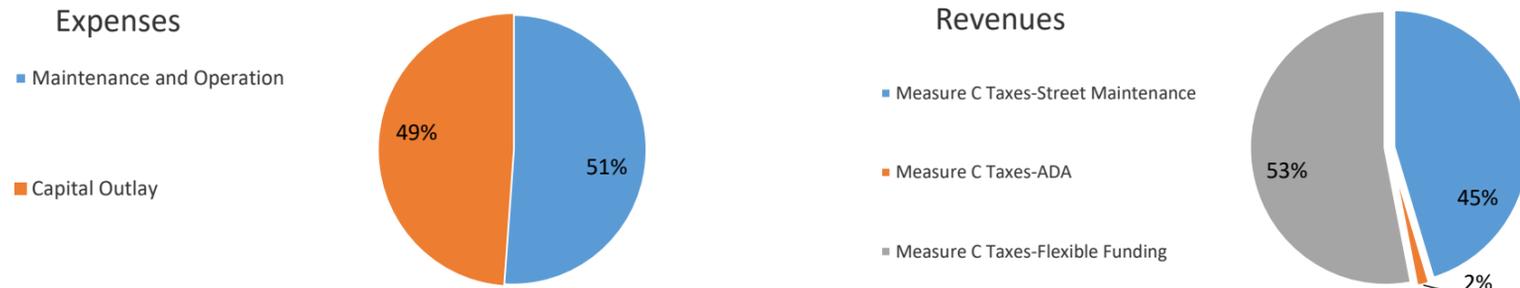
LTF Article 8	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Article 8	\$ 420,166	\$ 412,076	\$ 374,975	\$ 421,426	\$ 421,426	\$ 404,235	-4.08%
Interest	\$ 6,142	\$ 17,932	\$ 20,185	\$ -	\$ 21,071	\$ 20,212	
From Other Funds	\$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



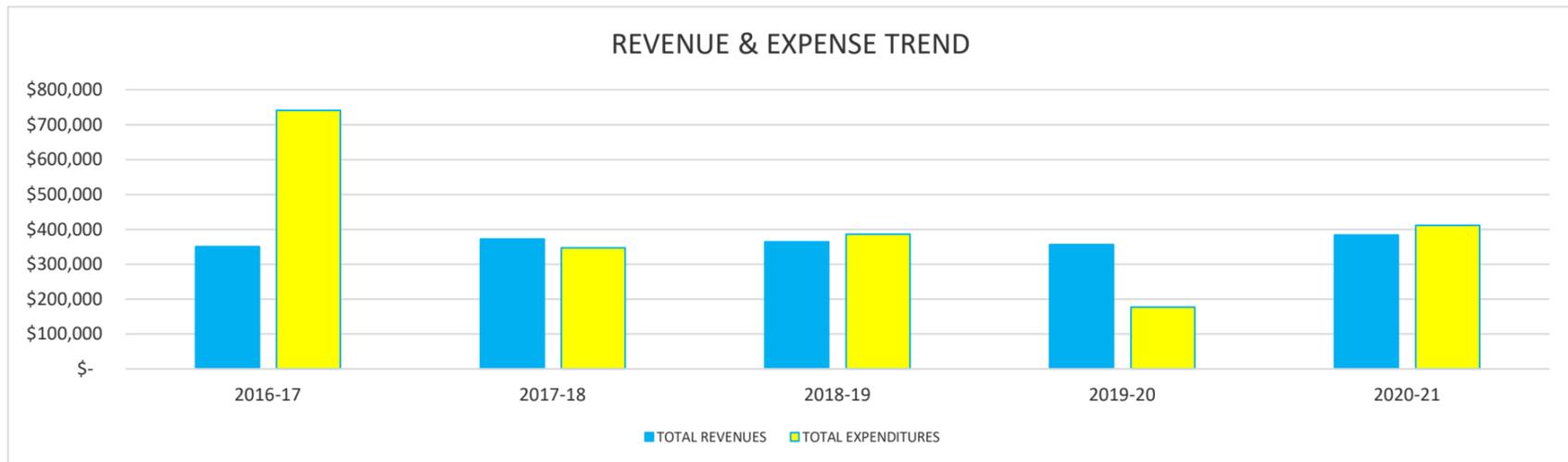
MEASURE C FUND

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

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



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



City of Kingsburg
Summary of Special Revenue-Public Safety Funds

2020-21 Fiscal Year Budget

		Measure E Fund		
		Measure E	Measure E	
		Police	Fire	Total
Actual Fund Balance,	June 30, 2019		-	-
Estimated Fund Balance,	June 30, 2020	\$125,012		125,012
Revenues:				
	Measure E (1% Voter Approved Tax)	\$1,550,000		1,550,000
	Transfers from Other Funds	\$0		-
	Fire Marshal Services	\$0	\$14,000	14,000
	Total Revenue	\$1,564,000		1,564,000
Expenses:				
	Wages & Benefits	396,180	515,986	912,165
	Department Tools & Supplies	9,000	20,500	29,500
	Communications	6,800	-	6,800
	Vehicle Maintenance	6,000	-	6,000
	Fuels	14,000	-	14,000
	Repairs & Maintenance	1,500	-	1,500
	Insurance	6,477	9,650	16,127
	Professional Services	6,000	20,000	26,000
	Training & Education	10,000	8,000	18,000
	Total Maintenance & Operations	455,957	574,136	1,030,092
Capital Outlay Projects:				
	Capital Outlay	47,000	-	47,000
	Police Patrol Cars	240,000	-	240,000
	Computers/Monitors/Tablets	-	-	-
	Radios & Equipment	-	25,000	25,000
	SCBA Refilling Station	-	22,000	22,000
	Protective Clothing	-	16,500	16,500
	FE Simulator (Training Prop)	-	-	-
	Total Capital Outlay	287,000	63,500	350,500
	Transfers to Other Funds	-	-	-
	Total Expenses	742,957	637,636	1,380,592
	Net Result	\$183,408		183,408
Projected Fund Balance,	June 30, 2021	\$308,420		308,420

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

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 ACTUALS</u>	<u>FY 18/19 ACTUALS</u>	<u>FY 19/20 BUDGET</u>	<u>FY 19/20 ACTUALS 4/8/20</u>	<u>PROJECTED YEAR END</u>	<u>FY 20/21 PROPOSED</u>	<u>Percent Change</u>
MEASURE E - REVENUES									
106-0000-404-0400	MEASURE E TAX	\$ -	\$ -	\$ 1,144,067	\$ 1,418,964	\$ 1,102,955	\$ 1,650,000	\$ 1,550,000	9.23%
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	\$ 1,651,146	\$ 1,550,000	1.11%
	Revenues	\$ -	\$ -	\$ 1,144,067	\$ 1,532,964	\$ 1,104,101	\$ 1,651,146	\$ 1,550,000	
	Expenses	\$ -	\$ -	\$ 911,976	\$ 1,423,751	\$ 1,051,619	\$ 1,526,134	\$ 1,482,592	
		\$ -	\$ -	\$ 232,091	\$ 109,213	\$ 52,481	\$ 125,012	\$ 67,408	

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

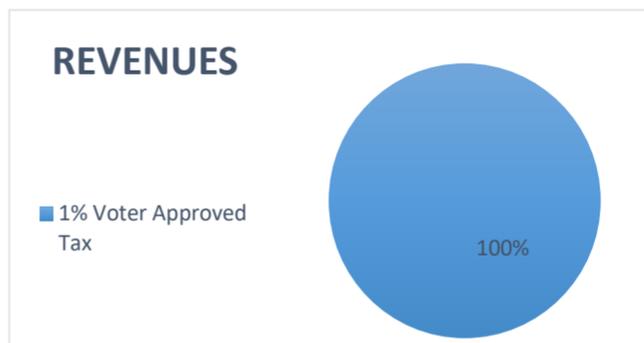
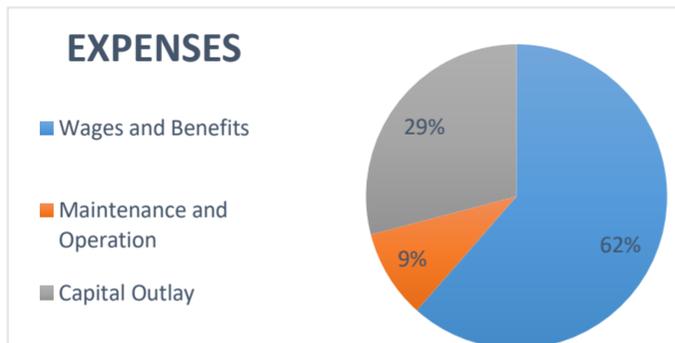
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 19/20	PROJECTED	FY 20/21	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	ACTUALS 4/8/20	YEAR END	PROPOSED	Change
MEASURE E POLICE									
106-3400-549-5101	SALARIES	\$ -	\$ -	\$ 122,938	\$ 192,764	\$ 122,228	\$ 170,908	\$ 241,587	25.33%
106-3400-549-5102	OVERTIME	\$ -	\$ -	\$ 13,589	\$ -	\$ 15,562	\$ 20,749	\$ 16,000	
106-3400-549-5106	SPECIAL PROJECT OT	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 20,000	\$ 40,000	0.00%
106-3400-549-5121	FICA	\$ -	\$ -	\$ 7,371	\$ 22,659	\$ 10,502	\$ 14,662	\$ 22,765	0.47%
106-3400-549-5122	PERS-UAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,946	
106-3400-549-5123	PERS-PAYROLL	\$ -	\$ -	\$ 12,992	\$ 24,736	\$ 14,658	\$ 24,736	\$ 27,468	11.04%
106-3400-549-5125	MEDICAL	\$ -	\$ -	\$ 5,083	\$ 9,104	\$ 6,149	\$ 8,199	\$ 23,872	162.21%
106-3400-549-5127	WORKERS COMP	\$ -	\$ -	\$ 11,150	\$ 17,058	\$ 12,794	\$ 17,058	\$ 18,573	8.88%
106-3400-549-5129	UNIFORM ALLOWANCE	\$ -	\$ -	\$ 2,000	\$ 3,000	\$ 2,313	\$ 2,313	\$ 3,800	26.67%
106-3400-549-5131	EAP	\$ -	\$ -	\$ 34	\$ 34	\$ 25	\$ 34	\$ 25	-26.20%
106-3400-549-5133	LIFE INSURANCE	\$ -	\$ -	\$ 75	\$ 108	\$ 81	\$ 108	\$ 144	33.33%
	TOTAL WAGES & BENEFITS	\$ -	\$ -	\$ 175,233	\$ 309,463	\$ 184,311	\$ 278,766	\$ 396,180	28.02%
106-3400-549-5208	SAFETY EQUIPMENT	\$ -	\$ -	\$ 7,393	\$ 3,000	\$ 1,610	\$ 3,000	\$ 6,000	100.00%
106-3400-549-5209	SCREENING PERSONNEL	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 6,000	20.00%
106-3400-549-5210	DEPT TOOLS	\$ -	\$ -	\$ -	\$ 2,400	\$ 521	\$ 2,400	\$ 3,000	25.00%
106-3400-549-5216	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ 900	\$ -	\$ -	\$ 6,800	655.56%
106-3400-549-5222	VEHICLE MAINTENANCE	\$ -	\$ -	\$ 6,159	\$ 5,600	\$ 3,283	\$ 5,600	\$ 6,000	7.14%
106-3400-549-5224	FUELS	\$ -	\$ -	\$ 6,769	\$ 12,000	\$ 5,503	\$ 8,000	\$ 14,000	16.67%
106-3400-549-5226	EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	0.00%
106-3400-549-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ 3,265	\$ 4,789	\$ 3,592	\$ 4,789	\$ 2,668	-44.29%
106-3400-549-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ 466	\$ 726	\$ 545	\$ 726	\$ 593	-18.32%
106-3400-549-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ 744	\$ 2,716	\$ 2,037	\$ 2,716	\$ 2,297	-15.43%
106-3400-549-5264	ERMA	\$ -	\$ -	\$ 713	\$ 1,497	\$ 1,123	\$ 1,497	\$ 744	-50.30%
106-3400-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ 317	\$ 404	\$ 303	\$ 404	\$ 175	-56.68%
106-3400-549-5296	TRAINING & EDUCATION	\$ -	\$ -	\$ -	\$ 5,000	\$ 6,987	\$ 6,987	\$ 10,000	100.00%
	TOTAL MAINT. & OPERATIONS	\$ -	\$ -	\$ 25,826	\$ 45,532	\$ 25,503	\$ 36,119	\$ 59,777	31.29%
106-3400-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ 3,677	\$ -	\$ -	\$ 85,000	\$ 80,000	
106-3400-549-5715	POLICE PATROL CARS	\$ -	\$ -	\$ -	\$ 420,000	\$ 390,879	\$ 420,000	\$ 240,000	-42.86%
106-3400-549-5753	COMPUTERS-MONITORS/TABLETS	\$ -	\$ -	\$ -	\$ 69,000	\$ 69,000	\$ 69,000	\$ -	-100.00%
	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 3,677	\$ 489,000	\$ 459,879	\$ 574,000	\$ 320,000	-34.56%
106-3400-549-5505	DEBT SERVICE TO GF	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	-100.00%
	TOTAL, POLICE EXP	\$ -	\$ -	\$ 204,735	\$ 893,995	\$ 669,693	\$ 888,885	\$ 775,957	-13.20%
MEASURE E FIRE									
106-6200-549-5101	SALARIES	\$ -	\$ -	\$ 60,200	\$ 165,673	\$ 166,655	\$ 215,655	\$ 214,926	29.73%
106-6200-549-5102	OVERTIME	\$ -	\$ -	\$ 4,847	\$ -	\$ 10,841	\$ 14,454	\$ 15,000	
106-6200-549-5106	PARTTIME RESERVES	\$ -	\$ -	\$ -	\$ 90,000	\$ 23,642	\$ 67,000	\$ 120,000	33.33%
106-6200-549-5121	FICA	\$ -	\$ -	\$ 4,845	\$ 12,303	\$ 14,336	\$ 22,729	\$ 26,256	113.41%
106-6200-549-5122	PERS-UAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,039	
106-6200-549-5123	PERS-PAYROLL	\$ -	\$ -	\$ 7,384	\$ 29,919	\$ 17,369	\$ 38,895	\$ 28,490	-4.78%
106-6200-549-5125	MEDICAL	\$ -	\$ -	\$ 9,027	\$ 28,041	\$ 27,470	\$ 36,627	\$ 38,004	35.53%
106-6200-549-5127	WORKERS COMP	\$ -	\$ -	\$ 8,811	\$ 27,633	\$ 20,725	\$ 27,633	\$ 29,119	5.38%
106-6200-549-5129	UNIFORM ALLOWANCE	\$ -	\$ -	\$ 5,053	\$ 6,000	\$ 10,080	\$ 10,080	\$ 6,000	0.00%
106-6200-549-5131	EAP	\$ -	\$ -	\$ 30	\$ 85	\$ 64	\$ 85	\$ 44	-48.24%
106-6200-549-5133	LIFE INSURANCE	\$ -	\$ -	\$ 66	\$ 108	\$ 81	\$ 108	\$ 108	0.00%
	TOTAL WAGES & BENEFITS	\$ -	\$ -	\$ 100,264	\$ 359,762	\$ 291,261	\$ 433,266	\$ 515,986	43.42%
106-6200-549-5210	DEPT TOOLS & SUPPLIES	\$ -	\$ -	\$ -	\$ 18,000	\$ 14,442	\$ 18,000	\$ 20,500	13.89%
106-6200-549-5224	FUELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000	
106-6200-549-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ 2,868	\$ 8,192	\$ 6,144	\$ 8,192	\$ 4,693	-42.71%
106-6200-549-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ 409	\$ 1,242	\$ 932	\$ 1,242	\$ 1,044	-15.94%
106-6200-549-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ 265	\$ 2,309	\$ 1,732	\$ 2,309	\$ 2,297	-0.52%
106-6200-549-5264	ERMA	\$ -	\$ -	\$ 626	\$ 2,561	\$ 1,921	\$ 2,561	\$ 1,308	-48.93%
106-6200-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ 278	\$ 690	\$ 518	\$ 690	\$ 308	-55.36%
106-6200-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 1,200	\$ 20,000	\$ 18,078	\$ 20,000	\$ 20,000	0.00%
106-6200-549-5296	TRAINING & EDUCATION	\$ -	\$ -	\$ 1,885	\$ 5,000	\$ 5,294	\$ 5,294	\$ 8,000	60.00%
	TOTAL MAINT. & OPERATIONS	\$ -	\$ -	\$ 7,532	\$ 57,994	\$ 49,059	\$ 58,288	\$ 80,150	38.20%
106-6200-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ 591,320	\$ -	\$ 911	\$ 105,000	\$ 47,000	
106-6200-549-5710	RADIOS AND EQUIPMENT	\$ -	\$ -	\$ -	\$ 32,000	\$ 30,787	\$ 30,787	\$ 25,000	-21.88%
106-6200-549-5711	SCBA REFILLING STATION	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 22,000	46.67%
106-6200-549-5712	PROTECTIVE CLOTHING	\$ -	\$ -	\$ 8,126	\$ 15,000	\$ 9,908	\$ 9,908	\$ 16,500	10.00%
106-6200-549-5713	FE SIMULATOR (TRAINING PROP)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 599,445	\$ 62,000	\$ 41,606	\$ 145,695	\$ 110,500	78.23%
106-6200-549-5505	DEBT SERVICE TO GF	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	-100.00%
	TOTAL, FIRE/EMS EXP	\$ -	\$ -	\$ 707,241	\$ 529,756	\$ 381,926	\$ 637,249	\$ 706,636	33.39%
	TOTAL, MEASURE E EXPENSES	\$ -	\$ -	\$ 911,976	\$ 1,423,751	\$ 1,051,619	\$ 1,526,134	\$ 1,482,592	4.13%
	Revenues	\$ -	\$ -	\$ 1,144,067	\$ 1,532,964	\$ 1,104,101	\$ 1,651,146	\$ 1,550,000	1.11%
	Expenses	\$ -	\$ -	\$ 911,976	\$ 1,423,751	\$ 1,051,619	\$ 1,526,134	\$ 1,482,592	4.13%
		\$ -	\$ -	\$ 232,091	\$ 109,213	\$ 52,481	\$ 125,012	\$ 67,408	-38.28%

MEASURE E PUBLIC SAFETY TAX

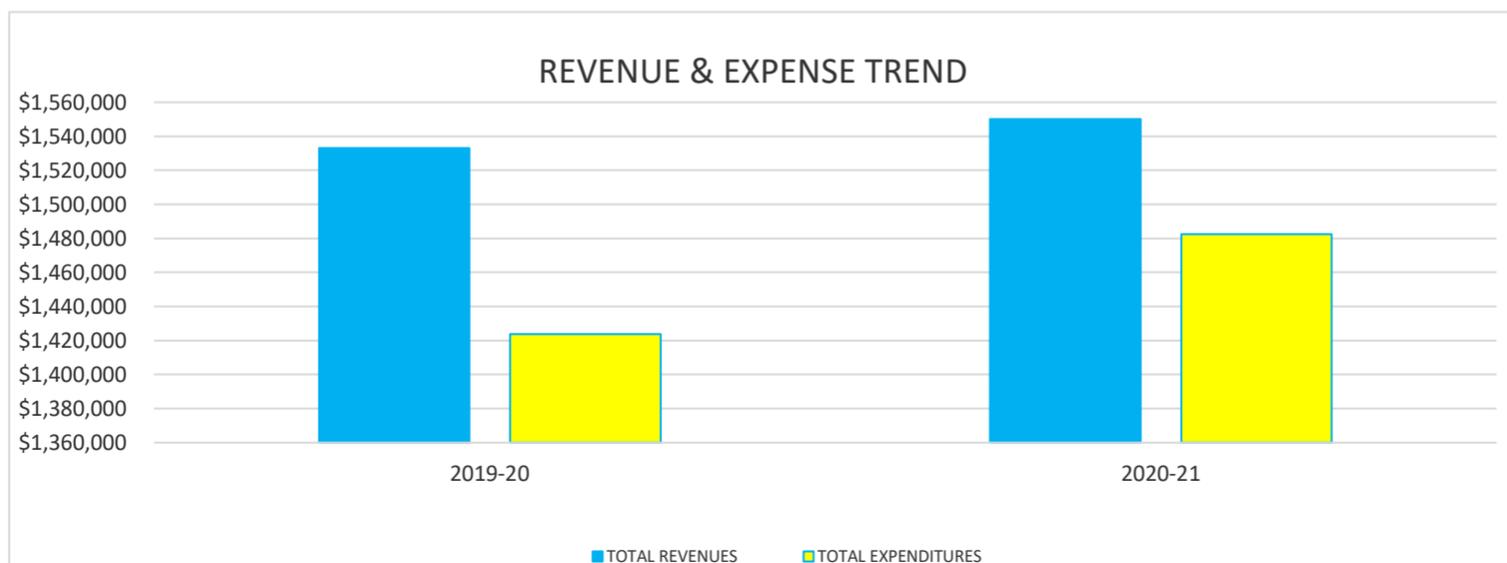
Description: Kingsburg voters approved a 1% sales and use tax on June 5, 2018. Revenues can only be used for the purpose of public safety activities (police, fire/EMS).

Budget Highlights: Revenues are based upon forecasts provided by the City's third party sales tax consultant.

NOTE: The charts below reflect 2020-2021 proposals.



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



CITY OF KINGSBURG
Summary of Enterprise Funds

2020/21 Fiscal Year Budget

		Water Fund	Solid Waste Fund	Ambulance /Fire Fund	Total
Actual Fund Balance,	June 30, 2019	10,287,118	(460,799)	(970,763)	8,855,555
Estimated Beginning Fund Balance,	June 30, 2020	9,184,667	(401,742)	(949,295)	7,833,629
Revenues:					
	Charges for Service	2,137,160	1,897,000	2,830,030	6,864,190
	Meter Project	-	-	-	-
	Penalty Charges	32,000	32,600	-	64,600
	Interest	-	-	-	-
	Grants	-	-	1,483,894	1,483,894
	Miscellaneous	-	-	25,000	25,000
	Water Meter Sales	-	-	-	-
	Donations	-	-	-	-
	Transfers in from Other Funds	-	-	325,860	325,860
	Total Revenue	2,169,160	1,929,600	4,664,784	8,763,544
Expenses:					
	Wages and Benefits	582,786	230,740	1,277,660	2,091,186
	Office Supplies	31,000	23,000	12,850	66,850
	Department Tools and Supplies	14,000	2,200	57,600	73,800
	Utilities/Communications	255,000	5,200	51,000	311,200
	Fuel/Veh Maint	18,000	-	72,500	90,500
	Water System Maintenance	110,000	-	-	110,000
	Office & Equipment Maintenance	-	-	19,000	19,000
	System/Computer Maintenance	-	-	-	-
	Write offs/Write downs	-	-	2,000,000	2,000,000
	Insurance	34,623	29,412	82,682	146,717
	Professional Services	90,000	-	65,000	155,000
	Professional Services - Refuse	-	1,377,155	-	1,377,155
	SGMA Fees	100,800	-	-	100,800
	Groundwater Recharge	-	-	-	-
	Franchise Fees	-	80,000	-	80,000
	Conf/Mtgs/Travel/Train-Ed/Dues	5,000	-	23,000	28,000
	Memberships/Dues	-	-	5,500	5,500
	Audit	27,285	16,000	-	43,285
	IGT Expense	-	-	673,025	673,025
	Depreciation	507,000	4,318	192,125	703,443
	Safety Equipment/Fire Prevention	-	-	53,000	53,000
	Reserve Uniform	-	-	6,500	6,500
	Transfer Out-Overhead	400,000	150,000	-	550,000
	Total Maintenance & Operations	1,592,708	1,687,285	3,313,782	6,593,775
	Debt Service	80,414	-	63,488	143,902
	Water Meters	-	-	-	-
	SCADA System Upgrade	40,000	-	-	40,000
	Computer Replacements	3,000	-	-	3,000
	Commercial Water Meters	-	-	-	-
	2-Ford F-150 Trucks	-	-	-	-
	System Maintenance	175,000	-	-	175,000
	Update IT-Network Switches	-	-	-	-
	Explore Office Space	-	-	-	-
	Chlorination Equipment	178,000	-	-	178,000
	Well #12 Pipelines	-	-	-	-
	Well #13 Treatment Facility	1,250,000	-	-	1,250,000
	Well #12 Treatment Facility	1,250,000	-	-	1,250,000
	FD Chief's Vehicle Replacement	-	-	40,000	40,000
	Power Saws	-	-	-	-
	Update Furniture at Station (#1/#2)	-	-	-	-
	Total Capital Outlay	2,896,000	-	40,000	2,936,000
	Total Transfers Out	-	-	-	-
	Total Expenses	5,151,908	1,918,025	4,694,930	11,764,863
	Net Result	(2,982,748)	11,575	(30,146)	(3,001,319)
Projected Ending Fund Balance,	June 30, 2021	6,708,919	(385,849)	(787,316)	4,832,310

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

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17</u> <u>ACTUAL</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUAL</u>	<u>FY 19/20</u> <u>BUDGET</u>	<u>FY 19/20</u> <u>AS OF 4/8/20</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 20/21</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
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	\$ 2,137,160	1.00%
318-0000-435-0108	METER PROJECT	\$ -	\$ -	\$ -	\$ 210,000	\$ 154,751	\$ 206,334	\$ -	-100.00%
318-0000-435-0201	PENALTY CHARGES	\$ 54,613	\$ 64,870	\$ 56,123	\$ 66,000	\$ 36,638	\$ 48,851	\$ 32,000	-51.52%
	TOTAL CHARGES FOR SERVICES	\$ 2,077,430	\$ 2,171,040	\$ 2,267,799	\$ 2,392,000	\$ 1,905,703	\$ 2,540,938	\$ 2,169,160	-9.32%
318-0000-451-0101	INTEREST	\$ 6,754	\$ 24,500	\$ 79,703	\$ -	\$ -	\$ -	\$ -	0.00%
318-0000-451-0402	WATER MAINS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
318-0000-451-0403	FIRE HYDRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
318-0000-451-0404	WATER FACILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL INTEREST	\$ 6,754	\$ 24,500	\$ 79,703	\$ -	\$ -	\$ -	\$ -	
318-0000-462-0100	MISCELLANEOUS	\$ 4,196	\$ 560	\$ 436	\$ -	\$ 465	\$ 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	\$ 2,169,160	-9.32%
SOLID WASTE									
319-0000-422-0201	RECYCLING BEV CONT	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	0.00%
	TOTAL FED/STATE GRANTS	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	0.00%
319-0000-435-0102	REFUSE CHARGES	\$ 1,503,627	\$ 1,523,937	\$ 1,485,370	\$ 1,538,887	\$ 1,160,892	\$ 1,547,856	\$ 1,550,000	0.72%
319-0000-435-0103	RECYCLING CHARGES	\$ 198,136	\$ 203,836	\$ 198,154	\$ 200,000	\$ 151,110	\$ 201,480	\$ 201,000	0.50%
319-0000-435-0104	STREET SWEEPING CHARGES	\$ 136,678	\$ 137,043	\$ 134,393	\$ 139,500	\$ 105,665	\$ 140,887	\$ 141,000	1.08%
319-0000-435-0202	REFUSE PENALTY	\$ 28,289	\$ 31,600	\$ 28,789	\$ 38,500	\$ 18,208	\$ 24,277	\$ 27,000	-29.87%
319-0000-435-0203	RECYCLING PENALTY	\$ 3,017	\$ 3,829	\$ 3,432	\$ 4,500	\$ 2,051	\$ 2,735	\$ 3,300	-26.67%
319-0000-435-0204	STREET SWEEPING PENALTY	\$ 2,457	\$ 2,863	\$ 2,788	\$ 3,800	\$ 1,621	\$ 2,161	\$ 2,300	-39.47%
319-0000-435-0301	PM 10 CREDITS	\$ 2,717	\$ 1,572	\$ 544	\$ 1,500	\$ -	\$ -	\$ -	-100.00%
	TOTAL CHARGES FOR SERVICES	\$ 1,874,921	\$ 1,904,680	\$ 1,853,469	\$ 1,926,687	\$ 1,439,547	\$ 1,919,396	\$ 1,924,600	-0.11%
319-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL, SOLID WASTE	\$ 1,879,921	\$ 1,909,680	\$ 1,858,469	\$ 1,931,687	\$ 1,439,547	\$ 1,924,396	\$ 1,929,600	-0.11%
FIRE/AMBULANCE									
320-0000-422-0302	HOMELAND SECURITY	\$ 3,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-0000-422-0303	FEMA GRANT	\$ 168,394	\$ 16,426	\$ -	\$ -	\$ -	\$ -	\$ -	
320-0000-422-0308	OES GRANTS	\$ 72,051	\$ 114,112	\$ -	\$ -	\$ -	\$ -	\$ -	
320-0000-422-0309	SAFER GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL FED/STATE GRANTS	\$ 244,156	\$ 130,538	\$ -	\$ -	\$ -	\$ -	\$ -	
320-0000-435-0105	AMBULANCE CHARGES	\$ 2,561,520	\$ 2,373,456	\$ 2,493,356	\$ 2,998,822	\$ 1,482,488	\$ 2,866,995	\$ 2,813,030	-6.20%
320-0000-435-0106	FIRE MED	\$ 20,114	\$ 18,095	\$ 17,270	\$ 18,000	\$ 16,830	\$ 16,830	\$ 17,000	-5.56%
320-0000-435-0107	GEMT	\$ 37,268	\$ 54,029	\$ 34,426	\$ 35,000	\$ -	\$ -	\$ -	
320-0000-435-0109	IGT	\$ 1,185,785	\$ 1,392,513	\$ 1,070,678	\$ 900,000	\$ -	\$ 1,171,388	\$ 1,483,894	64.88%
	TOTAL CHARGES FOR SERVICES	\$ 3,804,687	\$ 3,838,092	\$ 3,615,730	\$ 3,951,822	\$ 1,499,318	\$ 4,055,213	\$ 4,313,924	9.16%
320-0000-460-0101	HOSPITAL DIST CONTRIBS	\$ -	\$ 249,999	\$ 126,505	\$ -	\$ -	\$ -	\$ -	
320-0000-460-0102	COVID 19	\$ -	\$ -	\$ -	\$ -	\$ 2,668	\$ 15,000	\$ 25,000	
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	\$ 25,000	
320-0000-471-0101	FROM OTHER FUNDS	\$ 177,622	\$ 185,788	\$ 121,274	\$ 190,988	\$ 143,241	\$ 190,988	\$ -	-100.00%
320-0000-471-0110	FROM GENERAL FUND	\$ 365,000	\$ 161,000	\$ 350,000	\$ 500,000	\$ 375,000	\$ 500,000	\$ 300,000	-40.00%
320-0000-471-0111	FROM IMPACT FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-0000-480-0101	CAPITAL CONTRIBUTION	\$ -	\$ -	\$ 591,320	\$ -	\$ -	\$ -	\$ -	
320-0000-480-0102	FROM CALPERS UAL FUND	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 25,860	
	TOTAL TRANSFERS IN	\$ 542,623	\$ 346,788	\$ 1,062,594	\$ 690,988	\$ 768,241	\$ 940,988	\$ 325,860	-52.84%
	TOTAL, FIRE/AMBULANCE	\$ 4,586,086	\$ 4,566,618	\$ 4,812,224	\$ 4,669,810	\$ 2,295,737	\$ 5,036,710	\$ 4,664,784	-0.11%
	TOTAL FED/STATE GRANTS	\$ 249,156	\$ 135,538	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	
	TOTAL CHARGES FOR SERVICES	\$ 7,757,038	\$ 7,913,812	\$ 7,736,997	\$ 8,270,509	\$ 4,844,568	\$ 8,515,546	\$ 8,407,684	
	TOTAL INTEREST	\$ 6,754	\$ 24,500	\$ 79,703	\$ -	\$ -	\$ -	\$ -	
	TOTAL OTHER REVENUE	\$ 3,341	\$ 5,253,089	\$ 134,336	\$ 27,000	\$ 28,643	\$ 40,975	\$ 25,000	
	TOTAL TRANSFERS IN	\$ 542,623	\$ 346,788	\$ 1,062,594	\$ 690,988	\$ 768,241	\$ 940,988	\$ 325,860	
	TOTAL, ENTERPRISE FUNDS	\$ 8,558,911	\$ 13,673,727	\$ 9,018,630	\$ 8,993,497	\$ 5,641,452	\$ 9,502,509	\$ 8,763,544	-2.56%
	Revenues	\$ 8,558,911	\$ 13,673,727	\$ 9,018,630	\$ 8,993,497	\$ 5,641,452	\$ 9,502,509	\$ 8,763,544	
	Expenses	\$ 8,274,545	\$ 8,784,037	\$ 8,608,651	\$ 14,750,564	\$ 7,185,371	\$ 10,962,413	\$ 12,014,863	
		\$ 284,365	\$ 4,889,690	\$ 409,979	\$ (5,757,068)	\$ (1,543,919)	\$ (1,459,904)	\$ (3,251,319)	

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 19/20	PROJECTED	FY20/21	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	AS OF 04/8/20	YEAR END	PROPOSED	Change
WATER									
318-5100-549-5101	SALARIES	\$ 308,712	\$ 333,704	\$ 358,549	\$ 354,401	\$ 274,632	\$ 367,829	\$ 372,624	5.14%
318-5100-549-5102	OVERTIME	\$ 19,624	\$ 4,083	\$ 3,029	\$ 4,000	\$ 3,168	\$ 4,224	\$ 4,000	0.00%
318-5100-549-5104	PARTTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
318-5100-549-5121	FICA	\$ 23,611	\$ 24,798	\$ 27,068	\$ 26,251	\$ 20,716	\$ 28,139	\$ 25,851	-1.52%
318-5100-549-5122	PERS-UAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,900	
318-5100-549-5123	PERS-PAYROLL	\$ 51,212	\$ 87,262	\$ 59,528	\$ 75,299	\$ 22,037	\$ 74,500	\$ 34,193	-54.59%
318-5100-549-5124	PERS-ADP	\$ -	\$ -	\$ -	\$ -	\$ 104,209	\$ 104,209	\$ -	
318-5100-549-5125	MEDICAL	\$ 56,964	\$ 64,447	\$ 66,212	\$ 69,359	\$ 63,670	\$ 84,894	\$ 76,592	10.43%
318-5100-549-5127	WORKERS COMP	\$ 27,621	\$ 19,832	\$ 16,256	\$ 17,279	\$ 12,959	\$ 17,279	\$ 18,207	5.37%
318-5100-549-5131	EAP	\$ 2,187	\$ 143	\$ 195	\$ 212	\$ 159	\$ 212	\$ 182	-14.15%
318-5100-549-5133	LIFE INSURANCE	\$ -	\$ 170	\$ 422	\$ 273	\$ 205	\$ 273	\$ 237	-13.19%
	TOTAL WAGES & BENEFITS	\$ 489,932	\$ 534,440	\$ 531,259	\$ 547,074	\$ 501,755	\$ 681,559	\$ 582,786	6.53%
318-5100-549-5201	OFFICE SUPPLIES/POSTAGE	\$ 51,165	\$ 29,695	\$ 30,786	\$ 35,000	\$ 22,743	\$ 30,324	\$ 31,000	-11.43%
318-5100-549-5210	DEPT TOOLS & SUPPLIES	\$ 21,861	\$ 9,632	\$ 7,318	\$ 10,000	\$ 9,291	\$ 12,388	\$ 14,000	40.00%
318-5100-549-5216	COMMUNICATIONS	\$ 650	\$ 4,048	\$ 3,264	\$ 4,000	\$ 7,044	\$ 9,393	\$ 10,000	150.00%
318-5100-549-5218	UTILITIES	\$ 229,480	\$ 266,236	\$ 265,584	\$ 250,000	\$ 178,802	\$ 238,403	\$ 245,000	-2.00%
318-5100-549-5222	VEHICLE MAINTENANCE	\$ 1,634	\$ 2,149	\$ 2,526	\$ 3,500	\$ 6,497	\$ 8,662	\$ 4,000	14.29%
318-5100-549-5223	WATER SYSTEM MAINT	\$ 86,567	\$ 72,209	\$ 68,100	\$ 100,000	\$ 76,231	\$ 101,642	\$ 110,000	10.00%
318-5100-549-5224	FUELS	\$ 11,007	\$ 12,619	\$ 14,322	\$ 14,500	\$ 10,030	\$ 13,374	\$ 14,000	-3.45%
318-5100-549-5261	LIABILITY INSURANCE	\$ -	\$ 16,200	\$ 18,316	\$ 20,426	\$ 15,320	\$ 20,426	\$ 19,165	-6.17%
318-5100-549-5262	PROPERTY INSURANCE	\$ -	\$ 2,010	\$ 2,614	\$ 3,095	\$ 2,321	\$ 3,095	\$ 4,263	37.74%
318-5100-549-5263	VEHICLE INSURANCE	\$ -	\$ 518	\$ 1,881	\$ 4,618	\$ 3,463	\$ 4,618	\$ 4,593	-0.54%
318-5100-549-5264	ERMA	\$ -	\$ 2,847	\$ 4,000	\$ 6,384	\$ 4,788	\$ 6,384	\$ 5,343	-16.31%
318-5100-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ 1,482	\$ 1,777	\$ 1,721	\$ 1,291	\$ 1,721	\$ 1,259	-26.84%
318-5100-549-5270	PROFESSIONAL SERVICES	\$ 47,220	\$ 198,735	\$ 231,423	\$ 100,000	\$ 74,648	\$ 100,000	\$ 90,000	-10.00%
318-5100-549-5273	SGMA FEES	\$ -	\$ 58,043	\$ -	\$ -	\$ 47,311	\$ 47,311	\$ 100,800	
318-5100-549-5280	GROUNDWATER RECHARGE FEE	\$ 619	\$ 8,539	\$ 8,539	\$ 250,000	\$ -	\$ -	\$ -	-100.00%
318-5100-549-5291	CONF/MEETINGS/TRAVEL	\$ 2,102	\$ 653	\$ 2,578	\$ 3,000	\$ 3,098	\$ 3,098	\$ 5,000	66.67%
318-5100-549-5294	AUDIT	\$ 23,300	\$ 20,384	\$ 25,600	\$ 27,285	\$ 21,126	\$ 21,126	\$ 27,285	0.00%
318-5100-549-5301	DEPRECIATION	\$ 461,766	\$ 307,148	\$ 421,492	\$ 315,000	\$ -	\$ 507,000	\$ 507,000	60.95%
318-5100-549-5501	TRANSFER OUT-OVERHEAD	\$ 320,000	\$ 300,000	\$ 300,000	\$ 320,000	\$ 240,000	\$ 320,000	\$ 400,000	25.00%
	TOTAL MAINTENANCE & OPERATIONS	\$ 1,257,373	\$ 1,313,148	\$ 1,410,122	\$ 1,468,529	\$ 724,004	\$ 1,448,963	\$ 1,592,708	8.46%
318-5100-549-5601	WATER IMP BOND PYMNTS 1991	\$ 19,643	\$ 16,605	\$ 13,365	\$ 9,923	\$ 4,050	\$ 9,923	\$ 6,075	-38.78%
318-5100-549-5602	SAFE DRINK WATER BOND 1992	\$ 14,615	\$ 12,838	\$ 10,863	\$ 8,690	\$ 3,753	\$ 8,690	\$ 6,320	-27.27%
318-5100-549-5605	CIEDB WATER IMP LOAN	\$ 71,586	\$ 62,057	\$ 65,441	\$ 57,515	\$ -	\$ 57,515	\$ 54,541	-5.17%
318-5100-549-5606	CAPITAL LEASE-WATER METERS	\$ 26,319	\$ 22,406	\$ 36,042	\$ 17,682	\$ -	\$ 17,682	\$ 13,478	-23.78%
	TOTAL DEBT SERVICE	\$ 132,163	\$ 113,904	\$ 125,711	\$ 93,810	\$ 7,803	\$ 93,810	\$ 80,414	-14.28%
318-5100-549-5701	CAPITAL OUTLAY	\$ 45,167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	
318-5100-549-5702	WATER METERS	\$ -	\$ -	\$ 44,031	\$ 50,000	\$ 534	\$ 8,000	\$ -	
318-5100-549-5703	SCADA SYSTEM UPGRADE	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	
318-5100-549-5708	COMPUTER REPLACEMENTS	\$ -	\$ -	\$ 108	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	0.00%
318-5100-549-5719	FORD F-150 TRUCK	\$ -	\$ -	\$ -	\$ 32,000	\$ 32,073	\$ 32,073	\$ -	
318-5100-549-5720	SYSTEM MAINTENANCE	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ 175,000	
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	\$ 178,000	-72.62%
318-5100-549-5772	WELL #12 PIPELINES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
318-5100-549-5773	WELL #13 TREATMENT FACILITY	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 375,972	\$ 410,151	\$ 1,250,000	-50.00%
318-5100-549-5774	WELL #12 TREATMENT FACILITY	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 797,357	\$ 869,844	\$ 1,250,000	-50.00%
	TOTAL CAPITAL OUTLAY	\$ 45,167	\$ -	\$ 44,930	\$ 5,835,000	\$ 1,205,936	\$ 1,735,068	\$ 3,146,000	-46.08%
318-5100-549-5505	TRANSFER TO OTHER FUNDS	\$ 159,622	\$ 167,788	\$ 121,274	\$ 190,988	\$ 143,241	\$ 190,988	\$ -	-100.00%
	TOTAL, WATER	\$ 2,084,256	\$ 2,129,280	\$ 2,233,295	\$ 8,135,401	\$ 2,582,738	\$ 4,150,388	\$ 5,401,908	-33.60%
SOLID WASTE									
319-9100-549-5101	SALARIES	\$ 125,347	\$ 130,090	\$ 142,665	\$ 151,918	\$ 111,738	\$ 151,918	\$ 152,383	0.31%
319-9100-549-5102	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ 44	\$ 44	\$ -	
319-9100-549-5121	FICA	\$ 9,069	\$ 9,510	\$ 10,937	\$ 11,333	\$ 8,344	\$ 11,333	\$ 9,911	-12.55%
319-9100-549-5122	PERS-UAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,391	
319-9100-549-5123	PERS-PAYROLL	\$ 74,871	\$ 41,921	\$ 30,852	\$ 23,091	\$ 9,619	\$ 34,963	\$ 14,406	-37.61%
319-9100-549-5125	MEDICAL	\$ 18,117	\$ 17,780	\$ 21,332	\$ 23,091	\$ 21,713	\$ 28,950	\$ 28,788	24.67%
319-9100-549-5127	WORKERS COMP	\$ 11,130	\$ 1,413	\$ 1,159	\$ 1,495	\$ 1,145	\$ 1,495	\$ 1,578	5.55%
319-9100-549-5131	EAP	\$ 885	\$ 166	\$ 181	\$ 198	\$ 149	\$ 198	\$ 182	-8.08%
319-9100-549-5133	LIFE INSURANCE	\$ -	\$ 138	\$ 393	\$ 95	\$ 71	\$ 95	\$ 101	
	TOTAL WAGES & BENEFITS	\$ 239,419	\$ 201,017	\$ 207,519	\$ 211,221	\$ 152,822	\$ 228,996	\$ 230,740	9.24%
319-9100-549-5201	OFFICE SUPPLIES/POSTAGE	\$ 35,075	\$ 25,306	\$ 25,253	\$ 24,000	\$ 18,932	\$ 22,000	\$ 23,000	-4.17%
319-9100-549-5210	DEPT TOOLS & SUPPLIES	\$ 2,715	\$ 2,373	\$ 2,964	\$ 3,500	\$ 1,980	\$ 3,500	\$ 2,200	-37.14%
319-9100-549-5216	COMMUNICATIONS	\$ 32	\$ 43	\$ 1,187	\$ 2,000	\$ 2,350	\$ 3,133	\$ 3,000	50.00%
319-9100-549-5218	UTILITIES	\$ 1,756	\$ 1,860	\$ 1,885	\$ 1,800	\$ 1,552	\$ 2,069	\$ 2,200	22.22%
319-9100-549-5261	LIABILITY INSURANCE	\$ -	\$ 18,790	\$ 17,046	\$ 18,833	\$ 14,125	\$ 18,833	\$ 18,769	-0.34%
319-9100-549-5262	PROPERTY INSURANCE	\$ -	\$ 2,332	\$ 2,432	\$ 2,855	\$ 2,141	\$ 2,855	\$ 4,177	46.30%
319-9100-549-5264	ERMA	\$ -	\$ 3,303	\$ 3,722	\$ 5,888	\$ 4,416	\$ 5,888	\$ 5,232	-11.14%
319-9100-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ 1,718	\$ 1,653	\$ 1,587	\$ 1,190	\$ 1,587	\$ 1,234	-22.24%
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	\$ 1,053,079	\$ 1,201,155	\$ 1,201,155	0.00%

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 19/20	PROJECTED	FY20/21	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	AS OF 04/8/20	YEAR END	PROPOSED	Change
319-9100-549-5272	PROF SERV-ST SWEEPING	\$ 151,055	\$ 158,600	\$ 166,525	\$ 160,000	\$ 127,110	\$ 175,830	\$ 176,000	10.00%
319-9100-549-5285	FRANCHISE FEES	\$ 58,346	\$ 62,717	\$ 81,435	\$ 78,000	\$ 61,325	\$ 81,767	\$ 80,000	2.56%
319-9100-549-5291	CONF/MEETINGS/TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
319-9100-549-5294	AUDIT	\$ 5,125	\$ 11,232	\$ 13,750	\$ 15,000	\$ 15,902	\$ 15,902	\$ 16,000	6.67%
319-9100-549-5301	DEPRECIATION	\$ 4,834	\$ 4,834	\$ 4,318	\$ 4,834	\$ -	\$ 4,318	\$ 4,318	-10.67%
319-9100-549-5501	TRANSFER OUT-OVERHEAD	\$ 280,000	\$ 240,000	\$ 240,000	\$ 200,000	\$ 150,000	\$ 100,000	\$ 150,000	-25.00%
	TOTAL MAINTENANCE & OPERATIONS	\$ 1,700,892	\$ 1,723,273	\$ 1,779,254	\$ 1,719,452	\$ 1,455,470	\$ 1,640,661	\$ 1,687,285	-1.87%
319-9100-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL, SOLID WASTE	\$ 1,940,311	\$ 1,924,290	\$ 1,986,772	\$ 1,930,673	\$ 1,608,293	\$ 1,869,657	\$ 1,918,025	-0.66%
AMBULANCE									
320-6100-539-5101	SALARIES/FT	\$ 502,545	\$ 463,467	\$ 586,299	\$ 504,022	\$ 487,008	\$ 649,343	\$ 542,373	7.61%
320-6100-539-5102	OVERTIME/FT	\$ 72,528	\$ 86,393	\$ 40,023	\$ 55,000	\$ 40,787	\$ 54,383	\$ 55,000	0.00%
320-6100-539-5104	PART TIME/RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6100-539-5105	RESERVE OFFICERS	\$ 25,141	\$ 73,397	\$ 31,865	\$ 30,000	\$ 28,168	\$ 3,500	\$ 15,000	-50.00%
320-6100-539-5121	FICA	\$ 44,448	\$ 46,715	\$ 47,491	\$ 37,869	\$ 43,348	\$ 49,675	\$ 45,375	19.82%
320-6100-539-5122	PERS-UAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,941	
320-6100-539-5123	PERS-PAYROLL	\$ (145,130)	\$ 190,051	\$ 187,928	\$ 145,889	\$ 58,306	\$ 188,197	\$ 77,863	-46.63%
320-6100-539-5124	PERS-ADP	\$ -	\$ -	\$ -	\$ -	\$ 180,000	\$ 180,000	\$ -	
320-6100-539-5125	MEDICAL	\$ 47,860	\$ 50,381	\$ 67,176	\$ 75,953	\$ 53,929	\$ 75,953	\$ 51,457	-32.25%
320-6100-539-5127	WORKERS COMP	\$ 42,040	\$ 77,400	\$ 76,129	\$ 67,747	\$ 50,810	\$ 67,747	\$ 69,886	3.16%
320-6100-539-5129	UNIFORM ALLOWANCE	\$ 6,641	\$ 6,480	\$ 9,319	\$ 7,920	\$ 6,588	\$ 6,600	\$ 6,000	-24.24%
320-6100-539-5131	EAP	\$ 3,499	\$ 346	\$ 319	\$ 269	\$ 202	\$ 269	\$ 418	55.56%
320-6100-549-5133	LIFE INSURANCE	\$ -	\$ 328	\$ 692	\$ 285	\$ 214	\$ 285	\$ 259	-9.09%
	TOTAL WAGES & BENEFITS	\$ 599,571	\$ 994,958	\$ 1,047,242	\$ 924,954	\$ 949,359	\$ 1,275,952	\$ 873,572	-5.56%
320-6100-539-5201	OFFICE SUPPLIES/POSTAGE	\$ 1,576	\$ 1,236	\$ 1,817	\$ 2,200	\$ 6,504	\$ 2,000	\$ 2,500	13.64%
320-6100-539-5204	SPEC DEPT/LAUNDRY	\$ 5,281	\$ 5,584	\$ 6,180	\$ 5,500	\$ 4,889	\$ 5,500	\$ 6,000	9.09%
320-6100-539-5210	DEPT TOOLS & SUPPLIES	\$ 24,951	\$ 21,044	\$ 32,625	\$ 20,000	\$ 24,445	\$ 28,000	\$ 28,000	40.00%
320-6100-539-5211	PRINTING & ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,350	
320-6100-539-5216	COMMUNICATIONS	\$ 6,035	\$ 5,119	\$ 10,076	\$ 8,350	\$ 7,526	\$ 8,350	\$ 9,000	7.78%
320-6100-539-5222	VEHICLE MAINTENANCE	\$ 11,422	\$ 3,227	\$ 9,116	\$ 12,000	\$ 12,673	\$ 13,500	\$ 13,500	12.50%
320-6100-539-5224	FUELS	\$ 14,676	\$ 18,763	\$ 23,755	\$ 21,000	\$ 18,213	\$ 26,000	\$ 26,500	26.19%
320-6100-539-5225	OFFICE EQUIP MAINT	\$ -	\$ 43	\$ 281	\$ 500	\$ 146	\$ 146	\$ 500	0.00%
320-6100-539-5226	EQUIPMENT MAINTENANCE	\$ 11,103	\$ 7,825	\$ 8,534	\$ 8,000	\$ 5,353	\$ 9,000	\$ 9,000	12.50%
320-6100-539-5250	A/R WRITE OFF	\$ 1,953,361	\$ 1,768,073	\$ 1,729,022	\$ 2,295,440	\$ 735,110	\$ 2,000,000	\$ 2,000,000	-12.87%
320-6100-549-5261	LIABILITY INSURANCE	\$ -	\$ 31,305	\$ 30,008	\$ 25,973	\$ 19,480	\$ 25,973	\$ 44,174	70.07%
320-6100-549-5262	PROPERTY INSURANCE	\$ -	\$ 4,852	\$ 4,281	\$ 3,936	\$ 2,952	\$ 3,936	\$ 9,827	149.64%
320-6100-549-5263	VEHICLE INSURANCE	\$ -	\$ 5,012	\$ 1,063	\$ 3,023	\$ 2,267	\$ 3,023	\$ 3,858	27.60%
320-6100-549-5264	ERMA	\$ -	\$ 6,873	\$ 6,554	\$ 8,119	\$ 6,089	\$ 8,119	\$ 12,315	51.69%
320-6100-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ 3,578	\$ 2,911	\$ 2,189	\$ 1,642	\$ 2,189	\$ 2,903	32.62%
320-6100-539-5270	PROFESSIONAL SERVICES	\$ 111,757	\$ 182,842	\$ 73,263	\$ 18,000	\$ 42,780	\$ 38,737	\$ 55,000	205.56%
320-6100-539-5291	CONF/MEETINGS/TRAVEL	\$ 2,712	\$ 2,432	\$ 6,108	\$ 5,000	\$ 785	\$ 4,500	\$ 5,000	0.00%
320-6100-539-5292	MEMBERSHIP/DUES	\$ -	\$ -	\$ -	\$ -	\$ 143	\$ 300	\$ 500	
320-6100-539-5296	TRAINING & EDUCATION	\$ 5,728	\$ 6,981	\$ 2,999	\$ 8,000	\$ 6,376	\$ 7,500	\$ 8,000	0.00%
320-6100-539-5298	GEMT QUALITY ASSURANCE FEE	\$ -	\$ -	\$ 19,301	\$ 23,000	\$ 73,445	\$ 36,000	\$ 37,440	62.78%
320-6100-539-5299	IGT EXPENSE	\$ 703,440	\$ 861,579	\$ 539,271	\$ 500,000	\$ 491,800	\$ 491,800	\$ 635,585	27.12%
320-6100-539-5301	DEPRECIATION	\$ 135,674	\$ 150,310	\$ 192,125	\$ 150,310	\$ -	\$ 192,125	\$ 192,125	27.82%
320-6100-539-5340	MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 1,022	\$ 1,022	\$ -	
320-6100-539-5341	COVID-19	\$ -	\$ -	\$ -	\$ -	\$ 2,127	\$ 2,127	\$ 25,000	
320-6100-539-5501	TRANSFER OUT-OVERHEAD	\$ 68,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL MAINTENANCE & OPERATIONS	\$ 3,055,715	\$ 3,086,676	\$ 2,699,289	\$ 3,120,541	\$ 1,465,767	\$ 2,909,847	\$ 3,132,077	0.37%
320-6100-539-5614	FIRE STATION BOND PMTS	\$ 73,038	\$ 70,782	\$ 68,438	\$ 65,988	\$ -	\$ 65,988	\$ 63,488	-3.79%
	TOTAL DEBT SERVICE	\$ 73,038	\$ 70,782	\$ 68,438	\$ 65,988	\$ -	\$ 65,988	\$ 63,488	-3.79%
320-6100-539-5701	CAPITAL OUTLAY	\$ 68,073	\$ 6,126	\$ 66,500	\$ -	\$ -	\$ -	\$ -	
320-6100-539-5722	IPADS	\$ -	\$ (0)	\$ (0)	\$ -	\$ -	\$ -	\$ -	
320-6100-539-5723	NEW AMBULANCE	\$ -	\$ (0)	\$ 4,568	\$ -	\$ -	\$ -	\$ -	
	TOTAL CAPITAL OUTLAY	\$ 68,073	\$ 6,126	\$ 71,068	\$ -	\$ -	\$ -	\$ -	
320-6100-539-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL, AMBULANCE	\$ 3,796,397	\$ 4,158,542	\$ 3,886,037	\$ 4,111,483	\$ 2,415,126	\$ 4,251,787	\$ 4,069,137	-1.03%
FIRE									
320-6200-539-5101	SALARIES/FT	\$ 222,556	\$ 225,676	\$ 214,380	\$ 196,009	\$ 189,389	\$ 252,519	\$ 210,923	7.61%
320-6200-539-5102	OVERTIME/FT	\$ 17,107	\$ 47,228	\$ 15,565	\$ 30,000	\$ 17,767	\$ 19,382	\$ 20,000	-33.33%
320-6200-539-5105	RESERVE OFFICERS	\$ 9,998	\$ 28,607	\$ 12,392	\$ 20,000	\$ 12,271	\$ 13,387	\$ 35,000	75.00%
320-6200-539-5121	FICA	\$ 20,303	\$ 22,969	\$ 18,469	\$ 14,727	\$ 16,848	\$ 19,318	\$ 20,343	38.13%
320-6200-539-5122	PERS-UAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,060	
320-6200-539-5123	PERS-PAYROLL	\$ 50,107	\$ 55,394	\$ 54,021	\$ 55,367	\$ 22,674	\$ 71,423	\$ 30,280	-45.31%
320-6200-539-5124	PERS-ADP	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ -	
320-6200-539-5125	MEDICAL	\$ 23,258	\$ 25,544	\$ 26,126	\$ 29,537	\$ 20,972	\$ 29,537	\$ 15,154	-48.69%
320-6200-539-5127	WORKERS COMP	\$ 16,350	\$ 30,100	\$ 29,606	\$ 26,346	\$ 19,760	\$ 26,346	\$ 27,178	3.16%
320-6200-539-5129	UNIFORM ALLOWANCE	\$ 2,681	\$ 2,520	\$ 5,207	\$ 4,000	\$ 3,340	\$ 3,800	\$ 4,000	0.00%
320-6200-539-5131	EAP	\$ 1,297	\$ 44	\$ 46	\$ 42	\$ 32	\$ 42	\$ 49	15.49%
320-6200-549-5133	LIFE INSURANCE	\$ -	\$ 120	\$ 101	\$ 141	\$ 106	\$ 141	\$ 101	
	TOTAL WAGES & BENEFITS	\$ 363,658	\$ 438,202	\$ 375,914	\$ 376,169	\$ 373,159	\$ 505,894	\$ 404,088	7.42%
320-6200-539-5201	OFFICE SUPPLIES/POSTAGE	\$ 1,063	\$ 1,228	\$ 1,271	\$ 5,000	\$ 4,467	\$ 4,800	\$ 5,000	0.00%
320-6200-539-5205	PERSONNEL/MEDICAL	\$ 150	\$ 2,739	\$ 576	\$ 3,000	\$ 3,578	\$ 3,600	\$ 3,600	20.00%
320-6200-539-5210	DEPT TOOLS & SUPPLIES	\$ 16,292	\$ 16,273	\$ 10,658	\$ 18,000	\$ 12,550	\$ 17,950	\$ 20,000	11.11%

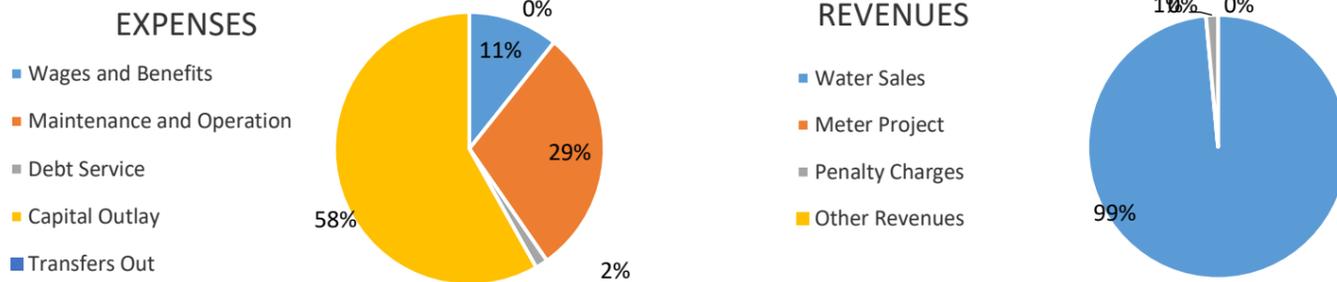
**CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020/21**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 19/20	PROJECTED	FY20/21	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	AS OF 04/8/20	YEAR END	PROPOSED	Change
320-6200-539-5211	RESERVE UNIFORMS	\$ 3,240	\$ 6,034	\$ 1,525	\$ 6,200	\$ 5,101	\$ 6,150	\$ 6,500	4.84%
320-6200-539-5216	COMMUNICATIONS	\$ 12,420	\$ 11,819	\$ 12,643	\$ 12,500	\$ 9,391	\$ 12,200	\$ 13,000	4.00%
320-6200-539-5218	UTILITIES	\$ 23,587	\$ 25,644	\$ 26,229	\$ 22,000	\$ 21,368	\$ 28,000	\$ 29,000	31.82%
320-6200-539-5222	VEHICLE MAINTENANCE	\$ -	\$ 27,549	\$ 16,530	\$ 13,000	\$ 10,082	\$ 13,000	\$ 18,000	38.46%
320-6200-539-5224	FUELS	\$ 6,483	\$ 7,415	\$ 11,108	\$ 9,500	\$ 10,585	\$ 14,000	\$ 14,500	52.63%
320-6200-539-5226	EQUIPMENT MAINTENANCE	\$ 16,956	\$ 7,748	\$ 17,296	\$ 8,000	\$ 5,938	\$ 7,500	\$ 9,500	18.75%
320-6200-539-5261	LIABILITY INSURANCE	\$ -	\$ 3,820	\$ 4,410	\$ 4,062	\$ 3,047	\$ 4,062	\$ 5,172	27.32%
320-6200-539-5262	PROPERTY INSURANCE	\$ -	\$ 623	\$ 629	\$ 616	\$ 462	\$ 616	\$ 1,151	86.85%
320-6200-539-5263	VEHICLE INSURANCE	\$ -	\$ 5,372	\$ 2,119	\$ 5,443	\$ 4,082	\$ 5,443	\$ 1,500	-72.44%
320-6200-539-5264	ERMA	\$ -	\$ 882	\$ 964	\$ 1,270	\$ 952	\$ 1,270	\$ 1,442	13.57%
320-6200-539-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ 459	\$ 428	\$ 343	\$ 257	\$ 343	\$ 340	-0.75%
320-6200-539-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 6,719	\$ 6,000	\$ 25,004	\$ 25,004	\$ 10,000	
320-6200-539-5291	CONF/MEETINGS/TRAVEL	\$ 1,497	\$ 2,459	\$ 2,024	\$ 4,000	\$ 2,544	\$ 3,600	\$ 4,000	0.00%
320-6200-539-5292	MEMBERSHIPS/DUES	\$ 2,149	\$ 1,983	\$ 2,078	\$ 3,000	\$ 2,139	\$ 2,950	\$ 5,000	66.67%
320-6200-539-5296	TRAINING & EDUCATION	\$ 3,065	\$ 4,880	\$ 6,031	\$ 6,000	\$ 15,636	\$ 6,031	\$ 6,000	0.00%
320-6200-539-5324	FIRE PREVENTION	\$ 596	\$ 845	\$ -	\$ 2,500	\$ 621	\$ 2,400	\$ 3,000	20.00%
320-6200-539-5340	MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 1,022	\$ -	\$ -	
320-6200-539-5341	COVID-19	\$ -	\$ -	\$ -	\$ -	\$ 1,149	\$ -	\$ 25,000	
	TOTAL MAINTENANCE & OPERATIONS	\$ 87,499	\$ 127,771	\$ 123,239	\$ 130,434	\$ 139,977	\$ 158,919	\$ 181,705	39.31%
320-6200-539-5701	CAPITAL OUTLAY	\$ 2,424	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6200-539-5724	COMPUTERS & MONITORS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6200-539-5725	WILDLAND TURNOUTS	\$ -	\$ 3,878	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6200-539-5726	TURNOUT EXTRACTORS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6200-539-5727	FIRE STATION #1/#2 FURNITURE	\$ -	\$ 2,074	\$ 3,395	\$ 11,000	\$ 10,767	\$ 10,767	\$ -	-100.00%
320-6200-539-5767	POWER SAWS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6200-539-5768	FD CHIEF'S VEHICLE REPLACMT	\$ -	\$ -	\$ -	\$ 55,404	\$ 55,312	\$ 15,000	\$ 40,000	-27.80%
	TOTAL CAPITAL OUTLAY	\$ 2,424	\$ 5,952	\$ 3,395	\$ 66,404	\$ 66,079	\$ 25,767	\$ 40,000	-39.76%
	TOTAL, FIRE	\$ 453,581	\$ 571,925	\$ 502,547	\$ 573,007	\$ 579,215	\$ 690,580	\$ 625,793	9.21%
	TOTAL WAGES & BENEFITS	\$ 1,692,579	\$ 2,168,617	\$ 2,161,934	\$ 2,059,418	\$ 1,977,095	\$ 2,692,401	\$ 2,091,186	1.54%
	TOTAL MAINTENANCE & OPERATIONS	\$ 6,101,480	\$ 6,250,868	\$ 6,011,903	\$ 6,438,956	\$ 3,785,219	\$ 6,158,391	\$ 6,593,775	2.40%
	TOTAL DEBT SERVICE	\$ 205,200	\$ 184,686	\$ 194,149	\$ 159,798	\$ 7,803	\$ 159,798	\$ 143,902	-9.95%
	TOTAL CAPITAL OUTLAY	\$ 115,664	\$ 12,077	\$ 119,392	\$ 5,901,404	\$ 1,272,014	\$ 1,760,835	\$ 3,186,000	-46.01%
	TOTAL TRANSFERS OUT	\$ 159,622	\$ 167,788	\$ 121,274	\$ 190,988	\$ 143,241	\$ 190,988	\$ -	-100.00%
	TOTAL, ALL ENTERPRISE FUNDS	\$ 8,274,545	\$ 8,784,037	\$ 8,608,651	\$ 14,750,564	\$ 7,185,371	\$ 10,962,413	\$ 12,014,863	-18.55%
	Revenues	\$ 8,558,911	\$ 13,673,727	\$ 9,018,630	\$ 9,018,630	\$ 5,641,452	\$ 9,502,509	\$ 8,763,544	-2.83%
	Expenses	\$ 8,274,545	\$ 8,784,037	\$ 8,608,651	\$ 14,750,564	\$ 7,185,371	\$ 10,962,413	\$ 12,014,863	-18.55%
		\$ 284,365	\$ 4,889,690	\$ 409,979	\$ (5,731,934)	\$ (1,543,919)	\$ (1,459,904)	\$ (3,251,319)	-43.28%

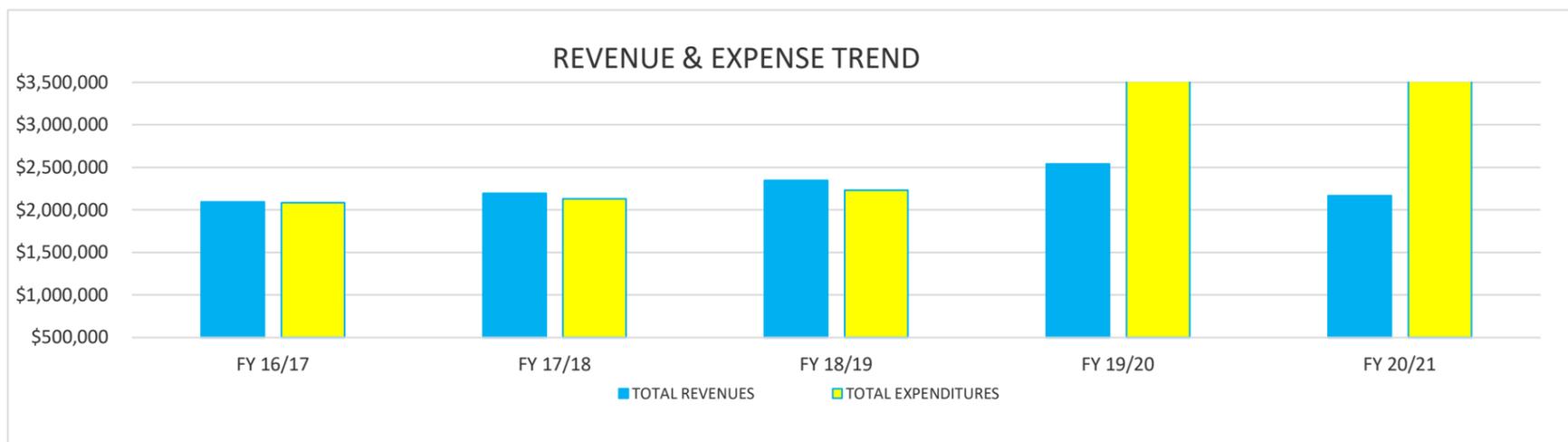
WATER SYSTEM

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

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



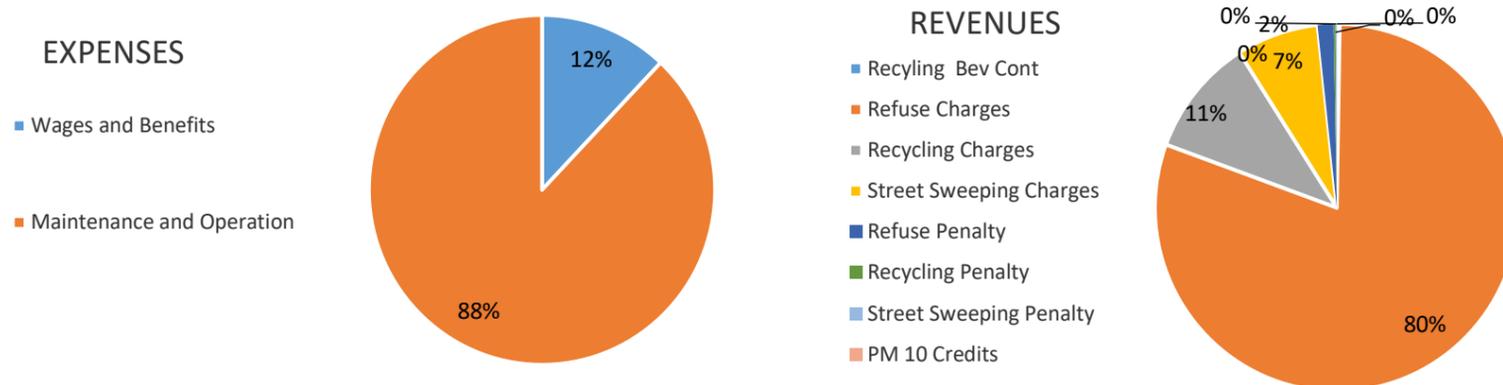
Water System	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Water Sales	\$ 2,022,817	\$ 2,106,169	\$ 2,211,676	\$ 2,116,000	\$ 2,285,753	\$ 2,137,160	1.00%
Meter Project	\$ -	\$ -	\$ -	\$ 210,000	\$ 206,334	\$ -	-100.00%
Penalty Charges	\$ 54,613	\$ 64,870	\$ 56,123	\$ 66,000	\$ 48,851	\$ 32,000	-51.52%
Interest	\$ 6,754	\$ 24,500	\$ 79,703	\$ -	\$ -	\$ -	
Water Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fire Hydrants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Misc-TCP Treatment	\$ 4,196	\$ 560	\$ 436	\$ -	\$ -	\$ -	
Water Meters	\$ 4,523	\$ 1,330	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 2,092,903	\$ 2,197,429	\$ 2,347,938	\$ 2,392,000	\$ 2,540,938	\$ 2,169,160	-9.32%
EXPENDITURES							
Wages and Benefits	\$ 491,511	\$ 534,440	\$ 531,259	\$ 547,074	\$ 681,559	\$ 582,786	6.53%
Maintenance and Operation	\$ 1,257,373	\$ 1,313,148	\$ 1,410,122	\$ 1,468,529	\$ 1,448,963	\$ 1,592,708	8.46%
Debt Service	\$ 132,163	\$ 113,904	\$ 125,711	\$ 93,810	\$ 93,810	\$ 80,414	-14.28%
Capital Outlay	\$ 45,167	\$ -	\$ 44,930	\$ 5,835,000	\$ 1,735,068	\$ 3,146,000	-46.08%
Transfers Out	\$ 159,622	\$ 167,788	\$ 121,274	\$ 190,988	\$ 190,988	\$ -	
TOTAL EXPENDITURES	\$ 2,085,835	\$ 2,129,280	\$ 2,233,295	\$ 8,135,401	\$ 4,150,388	\$ 5,401,908	-33.60%
Net Revenue/(Expenditures)	\$ 7,068	\$ 68,149	\$ 114,643	\$ (5,743,401)	\$ (1,609,450)	\$ (3,232,748)	-43.71%
Changes in Fund Balance	\$ -	\$ (1,582)	\$ (1,582)				
Net Increase/(Decrease) in Fund Balance	\$ 7,068	\$ 66,567	\$ 113,061	\$ (5,743,401)	\$ (1,609,450)	\$ (3,232,748)	-43.71%
Beginning Fund Balance July 1	\$ 4,714,717	\$ 5,094,997	\$ 10,172,474	\$ 10,287,118	\$ 10,287,118	\$ 9,184,667	-10.72%
Ending Fund Balance June 30	\$ 4,721,785	\$ 5,161,564	\$ 10,285,535	\$ 4,543,717	\$ 8,677,667	\$ 5,951,919	30.99%
Adjustment to Fund Balance	\$ 373,212	\$ 5,010,910	\$ 1,583	\$ 315,000	\$ 507,000	\$ 507,000	
Adjusted Ending Fund Balance	\$ 5,094,997	\$ 10,172,474	\$ 10,287,118	\$ 4,858,717	\$ 9,184,667	\$ 6,458,919	32.93%



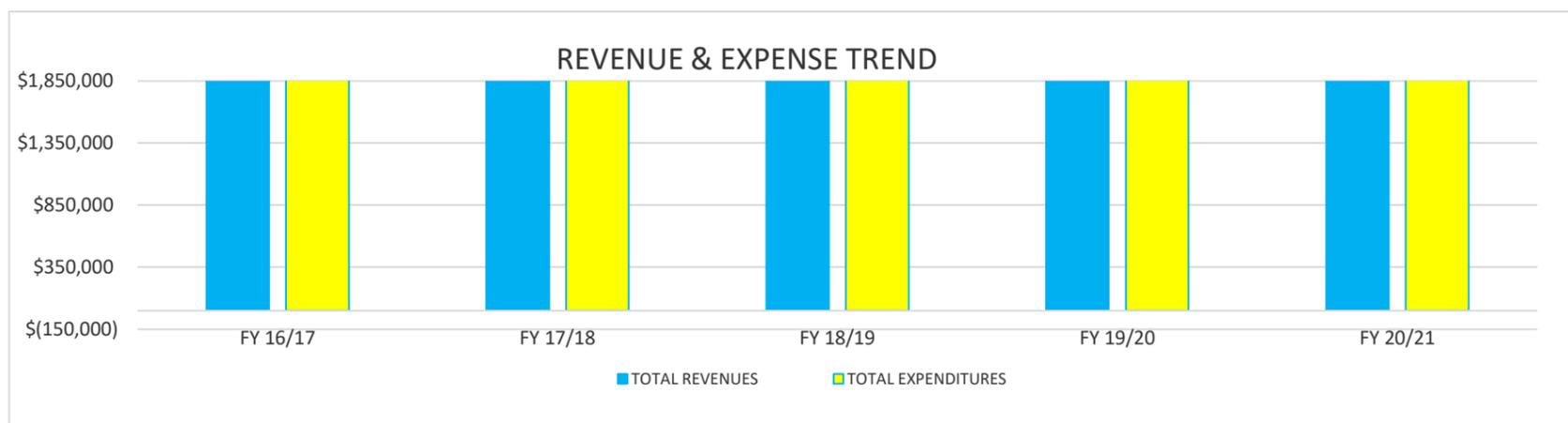
SOLID WASTE

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

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



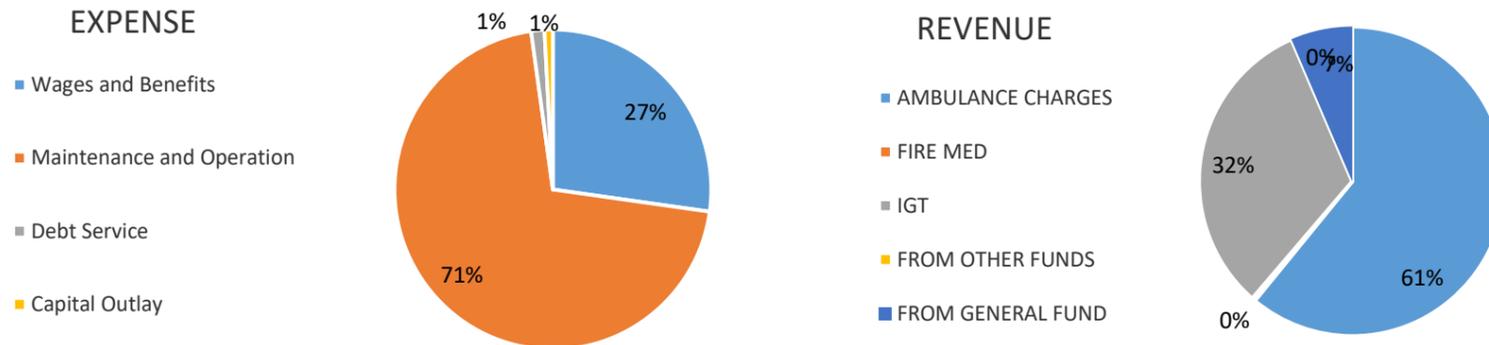
SOLID WASTE	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Recycling Bev Cont	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
Refuse Charges	\$ 1,503,627	\$ 1,523,937	\$ 1,485,370	\$ 1,538,887	\$ 1,547,856	\$ 1,550,000	0.72%
Recycling Charges	\$ 198,136	\$ 203,836	\$ 198,154	\$ 200,000	\$ 201,480	\$ 201,000	0.50%
Street Sweeping Charges	\$ 136,678	\$ 137,043	\$ 134,393	\$ 139,500	\$ 140,887	\$ 141,000	1.08%
Refuse Penalty	\$ 28,289	\$ 31,600	\$ 28,789	\$ 38,500	\$ 24,277	\$ 27,000	-29.87%
Recycling Penalty	\$ 3,017	\$ 3,829	\$ 3,432	\$ 4,500	\$ 2,735	\$ 3,300	
Street Sweeping Penalty	\$ 2,457	\$ 2,863	\$ 2,788	\$ 3,800	\$ 2,161	\$ 2,300	
PM 10 Credits	\$ 2,717	\$ 1,572	\$ 544	\$ 1,500	\$ -	\$ -	-100.00%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 1,879,921	\$ 1,909,680	\$ 1,858,469	\$ 1,931,687	\$ 1,924,396	\$ 1,929,600	-0.11%
EXPENDITURES							
Wages and Benefits	\$ 239,419	\$ 201,017	\$ 207,519	\$ 211,221	\$ 228,996	\$ 230,740	9.24%
Maintenance and Operation	\$ 1,700,892	\$ 1,723,273	\$ 1,779,254	\$ 1,719,452	\$ 1,640,661	\$ 1,687,285	-1.87%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 1,940,311	\$ 1,924,290	\$ 1,986,772	\$ 1,930,673	\$ 1,869,657	\$ 1,918,025	-0.66%
Net Revenue/(Expenditures)	\$ (60,390)	\$ (14,610)	\$ (128,304)	\$ 1,014	\$ 54,739	\$ 11,575	91%
Changes in Fund Balance		\$ (507)	\$ (507)				
Net Increase/(Decrease) in Fund Balance	\$ (60,390)	\$ (15,117)	\$ (128,811)	\$ 1,014	\$ 54,739	\$ 11,575	1041.16%
Beginning Fund Balance July 1	\$ (237,382)	\$ (257,533)	\$ (332,496)	\$ (460,799)	\$ (460,799)	\$ (401,742)	-12.82%
Ending Fund Balance June 30	\$ (297,772)	\$ (272,650)	\$ (461,307)	\$ (459,784)	\$ (406,060)	\$ (390,167)	-15.14%
Adjustment to Fund Balance	\$ 40,239	\$ (59,846)	\$ 508	\$ 4,834	\$ 4,318	\$ 4,318	
Adjusted Ending Fund Balance	\$ (257,533)	\$ (332,496)	\$ (460,799)	\$ (454,950)	\$ (401,742)	\$ (385,849)	-15.19%



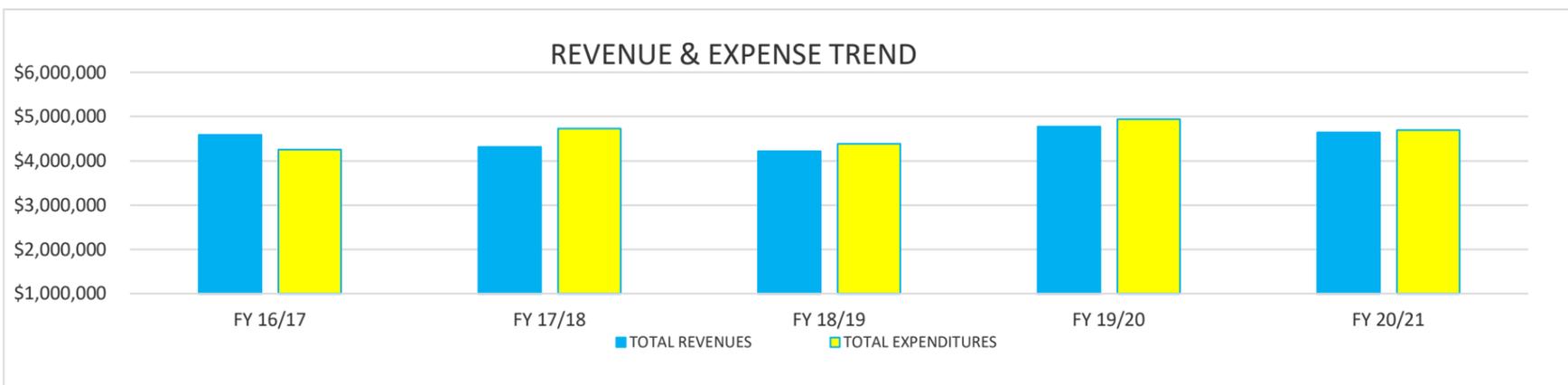
FIRE/AMBULANCE

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

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



FIRE/AMBULANCE	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Homeland Security	\$ 3,711	\$ -	\$ -	\$ -	\$ -	\$ -	
FEMA Grant	\$ 168,394	\$ 16,426	\$ -	\$ -	\$ -	\$ -	
OES Grant	\$ 72,051	\$ 114,112	\$ -	\$ -	\$ -	\$ -	
SAFER Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ambulance Charges	\$ 2,561,520	\$ 2,373,456	\$ 2,493,356	\$ 2,998,822	\$ 2,866,995	\$ 2,813,030	-6.20%
Fire Med	\$ 20,114	\$ 18,095	\$ 17,270	\$ 18,000	\$ 16,830	\$ 17,000	-5.56%
GEMT	\$ 37,268	\$ 54,029	\$ 34,426	\$ 35,000	\$ -	\$ -	
IGT	\$ 1,185,785	\$ 1,392,513	\$ 1,070,678	\$ 900,000	\$ 1,171,388	\$ 1,483,894	64.88%
Miscellaneous	\$ (5,379)	\$ 627	\$ 6,537	\$ 23,000	\$ 25,510	\$ 25,000	
Hospital District Contribution	\$ -	\$ -	\$ 126,505	\$ -	\$ -	\$ -	
From Other Funds	\$ 177,622	\$ 185,788	\$ 121,274	\$ 190,988	\$ 190,988	\$ -	-100.00%
From General Fund	\$ 365,000	\$ 161,000	\$ 350,000	\$ 500,000	\$ 500,000	\$ 300,000	-40.00%
TOTAL REVENUES	\$ 4,586,086	\$ 4,316,046	\$ 4,220,046	\$ 4,665,810	\$ 4,771,710	\$ 4,638,924	-0.58%
EXPENDITURES							
Wages and Benefits	\$ 963,229	\$ 1,433,161	\$ 1,423,156	\$ 1,301,124	\$ 1,781,846	\$ 1,277,660	-1.80%
Maintenance and Operation	\$ 3,143,215	\$ 3,214,447	\$ 2,822,527	\$ 3,250,975	\$ 3,068,766	\$ 3,313,782	1.93%
Debt Service	\$ 73,038	\$ 70,782	\$ 68,438	\$ 65,988	\$ 65,988	\$ 63,488	-3.79%
Capital Outlay	\$ 70,497	\$ 12,077	\$ 74,463	\$ 66,404	\$ 25,767	\$ 40,000	-39.76%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 4,249,977	\$ 4,730,467	\$ 4,388,584	\$ 4,684,491	\$ 4,942,367	\$ 4,694,930	0.22%
Net Revenue/(Expenditures)	\$ 336,109	\$ (414,420)	\$ (168,538)	\$ (18,681)	\$ (170,657)	\$ (56,006)	199.80%
Changes in Fund Balance		\$ (9,456)	\$ -				
Net Increase/(Decrease) in Fund Balance	\$ 336,109	\$ (423,876)	\$ (168,538)	\$ (18,681)	\$ (170,657)	\$ (56,006)	199.80%
Beginning Fund Balance July 1	\$ (1,890,935)	\$ (1,632,740)	\$ (1,460,904)	\$ (970,763)	\$ (970,763)	\$ (949,295)	-2.21%
Ending Fund Balance June 30	\$ (1,554,826)	\$ (2,056,616)	\$ (1,629,442)	\$ (989,444)	\$ (1,141,420)	\$ (1,005,301)	1.60%
Adjustment to Fund Balance	\$ (77,914)	\$ 595,712	\$ 658,679	\$ 150,310	\$ 192,125	\$ 192,125	
Adjusted Ending Fund Balance	\$ (1,632,740)	\$ (1,460,904)	\$ (970,763)	\$ (839,134)	\$ (949,295)	\$ (813,176)	-3.09%



Capital Improvement Fund 2020-2021

Department	Strategic Goal Met	Type of Request	Item Description	Purpose	Cost	Funding Source
City Hall	All	IT Equipment	IT Infrastructure	Server & Storage Update	\$3,000	General Fund/Water Enterprise
Council/Committee	Improve Community Communication	IT Equipment	Sound/Video	Council Chambers IT Upgrades; Live Stream Capability (continued from FY20)	\$4,000	General Fund
Council/Committee	Improve Public Safety	Infrastructure	Funding Request For Improvements	Public Safety Committee Request	\$10,000	General Fund
Economic Development	Promote Sustainable Development/Increase Retail Opportunities	Incentive	Façade/Alley Program	Grant Program for Façade/Alley	\$50,000	Economic Development Fund
Economic Development	Promote Sustainable Development/Increase Retail Opportunities	Incentive	Econ. Development - Property Tax	Micro-Grant Program	\$30,000	Economic Development Fund
Economic Development	Promote Sustainable Development/Increase Retail Opportunities	Incentive	Econ. Development - Property Tax	Residual Property Tax Program - Incentives	\$115,000	Economic Development Fund
Engineering/Planning	Promote Sustainable Development/Increase Retail Opportunities	Planning	TOD Parking Study	Downtown Parking Study	\$157,000	Transit Oriented Development Grant
Engineering/PW	Improve Public Safety	Infrastructure	Alley Improvements	Downtown Improvements; Pedestrian Transition	\$80,000	Measure C
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Orange Ave. (6th to 8th)	\$234,000	SB1 Gas Tax
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	8th Ave. (Kern to Mariposa; Mill & Overlay)	\$120,000	LTF 8
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Lake St. (8th Ave to cul-de-sac)	\$90,000	LTF 8
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Church St. (Lewis to Draper; Mill & Overlay)	\$121,000	Measure C
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Kamm Ave (Slurry Seal Preventative Maintenance)	\$125,000	LTF 8
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Ave 396 Contribution (continued from FY20)	\$200,000	Traffic Impact Fees
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	Madsen Ave. (Sierra to Klepper)(continued from FY20)	\$445,000	FTIP
Engineering/PW	Improve Public Safety	Infrastructure	Sidewalk Installation	18th Ave Sidewalk (west side of street)	\$12,225	CMAQ Grant; LTF 3 Local Share
Engineering/PW	Provide Recreation Opportunities for All Ages	Infrastructure	Madsen Ave Bike Path (Stroud to Kamm)	Extend recreational trail north of Stroud (continued from FY20)	\$408,971	CMAQ Grant; LTF 3 Local Share
Fire	Improve Public Safety	Equipment	PPE	SCBA Filling Station; Not Compliant	\$22,000	Measure E
Fire/Amb	Improve Public Safety	Equipment	Radios	Replace Portable and Mobile Units	\$25,000	Measure E
Fire	Improve Public Safety	Equipment	Vehicle Outfitting	Command Vehicle Outfitting	\$40,000	Fire Fund - 6200
Fire/Amb	Improve Public Safety	Facilities	Equipment Repair	Alarm System Repair Stations #1/#2	\$20,000	Measure E
Fire	Improve Public Safety	Equipment	PPE	Replacement of Personal Protective Equipment	\$16,500	Measure E
Parks	Provide Recreation Opportunities for All Ages	Infrastructure	Prop. 68 Funds	Park Improvements	\$200,000	General Fund/Prop 68 Funds
Parks	Provide Recreation Opportunities for All Ages	Equipment	New Equipment	Expression Swings (2)	\$3,000	Park Impact Fees
Police	Improve Public Safety	Vehicle	Vehicle Replacement	Replace (1) Patrol Squad	\$60,000	General Fund
Police	Improve Public Safety	Equipment	Radio	Local Channel Base Radio	\$12,000	General Fund
Police	Improve Public Safety	Equipment	PD Equipment	Handguns/Holsters/Sittings	\$80,000	Measure E
Police	Improve Public Safety	Vehicle	Vehicle Replacement	Replace four (4) Patrol Squads	\$240,000	Measure E
Police	Ensure Financial Stability	Infrastructure	Facilities	Replace HVAC Controls	\$6,000	General Fund
Pool	Provide Recreation Opportunities for All Ages	Infrastructure	Sand Filter Replacement	Continued - fifth year of six year replacement schedule	\$20,000	Pool
Engineering/PW	Promote Sustainable Development	Infrastructure	Stormwater Upgrade	Upgrade Stormwater Drainage; Klepper	\$250,000	Storm Drain Impact Fees
Public Works	Improve Public Safety	Maintenance	Curb Ramp Installation	Installation of ADA curb ramps in older neighborhoods (ADA Transition Plan)	\$15,000	Measure C
Public Works	Increase Retail Opportunities	Infrastructure	Downtown Banner Replacement	Downtown Banner Replacement (128)	\$32,000	Measure C
Public Works	Increase Retail Opportunities	Maintenance	Flag Replacement	Swedish/US Flag Replacements	\$6,000	Measure C
Public Works	Improve Public Safety	Maintenance	Annual Street Striping	Refresh/replace of striping will enhance safety	\$20,000	LTF 8
Public Works	Improve Public Safety	Maintenance	Sidewalk Repairs	Repairs from Identified Locations	\$20,000	Measure C
Public Works	Ensure Financial Stability	Facilities	New Equipment	HVAC Replacment - PW Facility	\$25,000	General Fund
Senior Center	Ensure Financial Stability	Infrastructure	Solar Installation	Installation of Solar on Senior Center Roof	\$237,500	CDBG Funds
Water Enterprise	Improve Public Safety	IT Equipment	Technology Update	SCADA Water Well Technology Upgrade	\$40,000	Water Enterprise
Water Enterprise	Ensure Financial Stability	Vehicle	Vehicle Replacement	Parking Lot/TCP Treament Access Well #12	\$250,000	Water Enterprise
Water Enterprise	Ensure Financial Stability	Planning	Planning	Update Water Model and Water CIP List	\$55,000	Water Enterprise
Water Enterprise	Improve Public Safety	Infrastructure	Chlorination Equipment	Installation of chlorination equipment (continued from FY20)	\$178,000	Water Enterprise
Water Enterprise	Improve Public Safety	Infrastructure	Well #13 Treatment Facility	Treatment facility (continued from FY20)	\$1,250,000	Water Enterprise
Water Enterprise	Improve Public Safety	Infrastructure	Well #12 Treatment Facility	Includes treatment and parking pad (continued from FY20)	\$1,250,000	Water Enterprise

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

CITY OF KINGSBURG
Summary of Development Impact Fee Funds

2020-21 Fiscal Year Budget

	Capital Facilities					Sewer Connection
	Traffic	Public Safety	Recreation	Water	General Government	
Actual Fund Balance, June 30, 2019	919,955	(1,221,225)	669,694	778,900	694,483	1,043,831
Estimated Beg. Fund Bal., June 30, 2020	1,247,081	(996,225)	728,070	960,900	849,483	1,156,831
Revenues:						
Impact Fees	100,000	100,000	-	110,000	21,000	55,000
Interest	-	-	-	-	-	-
Total Revenue	100,000	100,000	-	110,000	21,000	55,000
Expenses:						
Interest	-	-	-	-	-	-
Misc Improv/Dev Reimb	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Park Improvements	-	-	3,000	-	-	-
Design for Recreation space	-	-	-	-	-	-
Municipal Service Review	-	-	-	-	20,000	-
Road repair Ave 396	200,000	-	-	-	-	-
Update ADA transition plan	-	-	-	-	-	-
Total Expenses	200,000	-	3,000	-	20,000	-
Net Result	(100,000)	100,000	(3,000)	110,000	1,000	55,000
Projected Fund Balance, June 30, 2021	1,147,081	(896,225)	725,070	1,070,900	850,483	1,211,831

	Storm Drain	Park & Recreation - Neighborhood	Park & Recreation - Community	Traffic Impact	Equipment Replacement Reserve	TOTAL
Actual Fund Balance, June 30, 2018	134,780	50,225	199,478	13,387	25,397	3,308,903
Estimated Beg. Fund Bal., June 30, 2019	146,280	106,937	264,978	13,387	25,397	4,503,117
Revenues:						
Impact Fees	8,500	-	-	-	-	394,500
Interest	-	-	-	-	-	-
Total Revenue	8,500	-	-	-	-	394,500
Expenses:						
Interest	-	-	-	-	-	-
Park Improvements	-	-	-	-	-	3,000
Design for Recreation space	-	-	50,000	-	-	50,000
Municipal Service Review	-	-	-	-	-	20,000
Update ADA transition plan	-	-	-	-	-	200,000
Total Expenses	-	-	50,000	-	-	273,000
Net Result	8,500	-	(50,000)	-	-	121,500
Projected Fund Balance, June 30, 2020	154,780	106,937	214,978	13,387	25,397	4,624,617

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

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY 19/20</u> <u>BUDGET</u>	<u>FY 19/20</u> <u>as of 4/8/20</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 20/21</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
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	\$ 330,000	\$ 100,000	138.10%
	TOTAL	\$ 82,392	\$ 133,771	\$ 70,121	\$ 42,000	\$ 239,691	\$ 330,000	\$ 100,000	138.10%
210-0000-451-0202	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0103	FIRE/AMBULANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-451-0203	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0104	POLICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-451-0209	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0110	PUBLIC SAFETY	\$ 219,100	\$ 79,598	\$ 31,819	\$ 50,000	\$ 207,590	\$ 225,000	\$ 100,000	100.00%
	TOTAL	\$ 219,100	\$ 79,598	\$ 31,819	\$ 50,000	\$ 207,590	\$ 225,000	\$ 100,000	100.00%
	TOTAL, PUBLIC SAFETY	\$ 219,100	\$ 79,598	\$ 31,819	\$ 50,000	\$ 207,590	\$ 225,000	\$ 100,000	100.00%
210-0000-451-0206	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0107	PARKS AND RECREATION	\$ 65,096	\$ 94,949	\$ 29,070	\$ 35,000	\$ 730,542	\$ 750,000	\$ -	-100.00%
	TOTAL	\$ 65,096	\$ 94,949	\$ 29,070	\$ 35,000	\$ 730,542	\$ 750,000	\$ -	-100.00%
210-0000-451-0208	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0109	WATER FACILITIES	\$ 148,322	\$ 68,649	\$ 25,168	\$ 44,000	\$ 167,439	\$ 182,000	\$ 110,000	150.00%
	TOTAL	\$ 148,322	\$ 68,649	\$ 25,168	\$ 44,000	\$ 167,439	\$ 182,000	\$ 110,000	150.00%
210-0000-451-0204	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0105	CITY HALL	\$ 25,664	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 25,664	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-451-0205	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0106	PUBLIC WORKS	\$ 19,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 19,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-451-0207	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0108	LIBRARY	\$ 34,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 34,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-451-0210	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0111	GENERAL GOVERNMENT	\$ 61,498	\$ 96,823	\$ 28,850	\$ 62,000	\$ 136,272	\$ 155,000	\$ 21,000	-66.13%
	TOTAL	\$ 61,498	\$ 96,823	\$ 28,850	\$ 62,000	\$ 136,272	\$ 155,000	\$ 21,000	-66.13%
210-0000-451-0210	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0112	ADMIN FEES	\$ 1,107	\$ 9,751	\$ 3,199	\$ -	\$ 13,413	\$ 15,500	\$ 8,000	
	TOTAL	\$ 1,107	\$ 9,751	\$ 3,199	\$ -	\$ 13,413	\$ 15,500	\$ 8,000	
210-0000-481-0113	SPECIAL TRAFFIC (18THKERN)	\$ -	\$ -	\$ 2,791	\$ -	\$ -	\$ -	\$ -	
210-0000-481-0114	SPECIAL TRAFFIC (18THSR99)	\$ -	\$ -	\$ 1,075	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ 3,867	\$ -	\$ -	\$ -	\$ -	
	TOTAL, GENERAL GOVERNMENT	\$ 141,924	\$ 106,574	\$ 35,916	\$ 62,000	\$ 149,685	\$ 170,500	\$ 29,000	-53.23%
	TOTAL INTEREST	\$ 3,832	\$ 19,151	\$ 18,319	\$ 2,000	\$ -	\$ -	\$ -	-100.00%
	TOTAL FEES	\$ 656,834	\$ 483,541	\$ 192,094	\$ 233,000	\$ 1,494,947	\$ 1,657,500	\$ -	-100.00%
	TOTAL, CAPITAL FACILITIES	\$ 660,666	\$ 502,692	\$ 210,413	\$ 235,000	\$ 1,494,947	\$ 1,657,500	\$ -	-100.00%
SEWER CONNECTION									
211-0000-451-0101	INTEREST	\$ 3,348	\$ 13,202	\$ 10,764	\$ 800	\$ -	\$ -	\$ -	-100.00%
211-0000-481-0201	CONNECTION FEES	\$ 61,158	\$ 33,089	\$ 17,115	\$ 26,000	\$ 103,066	\$ 113,000	\$ 55,000	111.54%
	TOTAL, SEWER CONNECTION	\$ 64,506	\$ 46,291	\$ 27,879	\$ 26,800	\$ 103,066	\$ 113,000	\$ 55,000	105.22%

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

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 ACTUALS</u>	<u>FY 18/19 ACTUALS</u>	<u>FY 19/20 BUDGET</u>	<u>FY 19/20 as of 4/8/20</u>	<u>PROJECTED YEAR END</u>	<u>FY 20/21 PROPOSED</u>	<u>Percent Change</u>
STORM DRAIN									
212-0000-451-0101	INTEREST	\$ 158	\$ 585	\$ 1,382	\$ 1,000	\$ -	\$ -	\$ -	-100.00%
212-0000-481-0301	STORM DRAIN FEES	\$ 8,612	\$ 39,503	\$ 109,344	\$ 100,000	\$ 11,131	\$ 11,500	\$ 8,500	-91.50%
	TOTAL, STORM DRAIN	\$ 8,770	\$ 40,088	\$ 110,726	\$ 101,000	\$ 11,131	\$ 11,500	\$ 8,500	-91.58%
NEIGHBORHOOD/PARK REC									
214-0000-422-0401	CMAS GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-0000-481-0401	HOLDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-0000-481-0402	NEIGHBORHOOD	\$ 75,724	\$ 22,692	\$ 14,330	\$ 8,500	\$ 56,712	\$ 65,500	\$ -	-100.00%
	TOTAL, N-HOOD/PARK REC	\$ 75,724	\$ 22,692	\$ 14,330	\$ 8,500	\$ 56,712	\$ 65,500	\$ -	-100.00%
COMMUNITY/PARK REC									
214-0000-451-0101	INTEREST	\$ 539	\$ 4	\$ 2,305	\$ -	\$ -	\$ -	\$ -	
214-0000-451-0301	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-0000-451-0302	REGIONAL	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	
214-0000-481-0403	REGIONAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL, COMMUNITY/PARK REC	\$ 539	\$ 4	\$ 2,305	\$ 35,000	\$ -	\$ -	\$ -	0.00%
	TOTAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL INTEREST	\$ 539	\$ 4	\$ 2,305	\$ 35,000	\$ -	\$ -	\$ -	0.00%
	TOTAL FEES	\$ 75,724	\$ 22,692	\$ 14,330	\$ 8,500	\$ 56,712	\$ 65,500	\$ -	
	TOTAL, PARK/RECREATION	\$ 76,263	\$ 22,696	\$ 16,635	\$ 43,500	\$ 56,712	\$ 65,500	\$ -	-100.00%
TRAFFIC IMPACT									
216-0000-451-0101	INTEREST	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
216-0000-481-0501	TRAFFIC IMPACT FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL, TRAFFIC IMPACT	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
EQUIPMENT/FACILITY RESERVE									
243-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
243-0000-451-0504	POOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
243-0000-451-0509	FIRE TRUCK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL, EQUIP/FACIL RES.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL INTEREST	\$ 7,878	\$ 32,942	\$ 32,770	\$ 38,800	\$ -	\$ -	\$ -	-100.00%
	TOTAL FEES	\$ 802,328	\$ 578,825	\$ 332,883	\$ 367,500	\$ 1,665,856	\$ 1,847,500	\$ 63,500	-82.72%
	TOTAL, CAPITAL PROJECTS	\$ 810,206	\$ 611,767	\$ 365,653	\$ 406,300	\$ 1,665,856	\$ 1,847,500	\$ 63,500	-84.37%
	Revenues	\$ 810,206	\$ 611,767	\$ 365,653	\$ 406,300	\$ 1,665,856	\$ 1,847,500	\$ 63,500	
	Expenses	\$ 18,000	\$ 206,298	\$ 735,000	\$ 985,000	\$ 731,189	\$ 750,433	\$ 223,000	
		\$ 792,206	\$ 405,469	\$ (369,347)	\$ (578,700)	\$ 934,667	\$ 1,097,067	\$ (159,500)	

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

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 ACTUALS</u>	<u>FY 18/19 ACTUALS</u>	<u>FY 19/20 BUDGET</u>	<u>FY 19/20 as of 4/8/20</u>	<u>PROJECTED YEAR END</u>	<u>FY 20/21 Proposed</u>	<u>Percent Change</u>
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	\$ -	\$ -	\$ 200,000	
	TOTAL, TRAFFIC FACILITIES	\$ -	\$ 50,798	\$ 75,000	\$ 275,000	\$ 21,624	\$ 37,874	\$ 200,000	-27.27%
FIRE/AMB									
210-9602-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9602-549-5606	CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9602-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
POLICE									
210-9603-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9603-549-5606	CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9603-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PUBLIC SAFETY									
210-9609-549-5505	TRANSFER TO OTHER FUNDS	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9609-549-5606	CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9609-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL, PUBLIC SAFETY	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	
PARKS AND REC									
210-9606-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9606-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9606-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9606-549-5759	PARK IMPROVEMENTS	\$ -	\$ -	\$ 600,000	\$ 600,000	\$ 691,624	\$ 691,624	\$ 3,000	
210-9606-549-5760	DESIGN FOR RECREATION SPACE	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ 50,000	\$ 620,000	\$ 600,000	\$ 691,624	\$ 691,624	\$ 3,000	-99.50%
WATER FACILITIES									
210-9608-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9608-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9608-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	
CITY HALL									
210-9604-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9604-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9604-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PUBLIC WORKS									
210-9605-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9605-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9605-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LIBRARY									
210-9607-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9607-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9607-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
GENERAL GOVERNMENT									
210-9691-549-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9691-549-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ 37,500	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9691-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-9691-549-5757	MUNICIPAL SERVICE REVIEW	\$ -	\$ -	\$ 40,000	\$ 60,000	\$ 16,435	\$ 16,435	\$ 20,000	
	TOTAL	\$ -	\$ 37,500	\$ 40,000	\$ 60,000	\$ 16,435	\$ 16,435	\$ 20,000	-66.67%
	TOTAL, GENERAL GOVERNMENT	\$ -	\$ 37,500	\$ 40,000	\$ 60,000	\$ 16,435	\$ 16,435	\$ 20,000	-66.67%
	TOTAL PROFESSIONAL SERVICES	\$ -	\$ 13,298	\$ -	\$ -	\$ 2,874	\$ 2,874	\$ -	
	TOTAL CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 735,000	\$ 935,000	\$ 726,809	\$ 743,059	\$ 223,000	
	TOTAL TRANSFERS OUT	\$ 18,000	\$ 168,000	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL CAPITAL FACILITIES	\$ 18,000	\$ 181,298	\$ 735,000	\$ 935,000	\$ 729,683	\$ 745,933	\$ 223,000	-76.15%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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

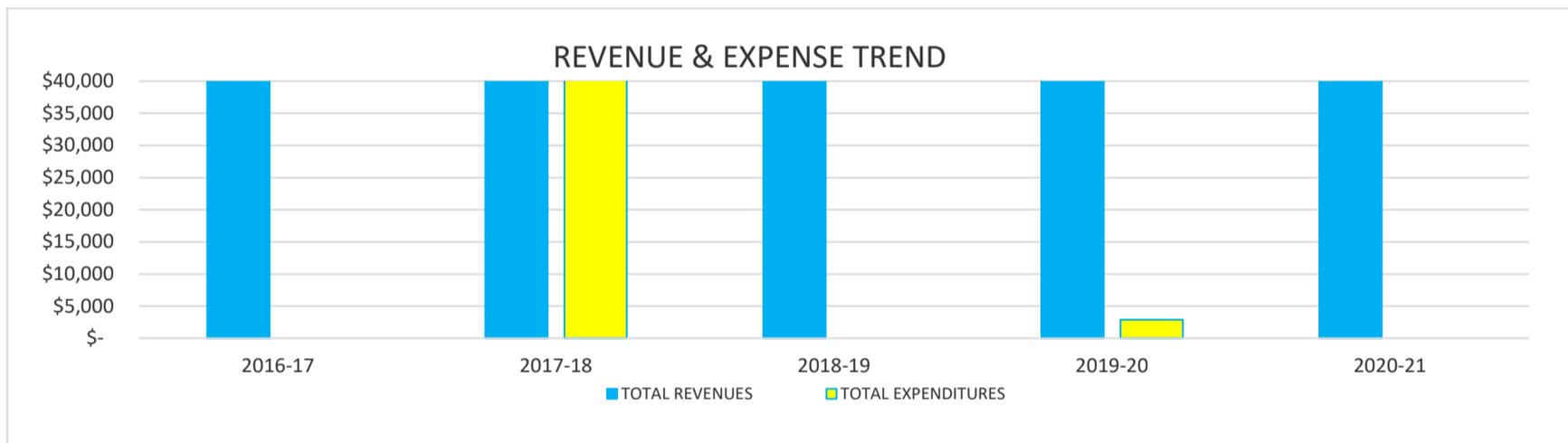
<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY 19/20</u> <u>BUDGET</u>	<u>FY 19/20</u> <u>as of 4/8/20</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 20/21</u> <u>Proposed</u>	<u>Percent</u> <u>Change</u>
	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	CAPITAL 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	\$ 728,315	\$ 747,559	\$ 223,000	
	TOTAL TRANSFERS OUT	\$ 18,000	\$ 193,000	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL, CAPITAL PROJECTS	\$ 18,000	\$ 206,298	\$ 735,000	\$ 985,000	\$ 731,189	\$ 750,433	\$ 223,000	-77.36%
	Revenues	\$ 810,206	\$ 611,767	\$ 365,653	\$ 406,300	\$ 1,665,856	\$ 1,847,500	\$ 63,500	
	Expenses	\$ 18,000	\$ 206,298	\$ 735,000	\$ 985,000	\$ 731,189	\$ 750,433	\$ 223,000	
		\$ 792,206	\$ 405,469	\$ (369,347)	\$ (578,700)	\$ 934,667	\$ 1,097,067	\$ (159,500)	

DEVELOPMENT IMPACT FEES - TRAFFIC

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

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

CAPITAL FACILITIES - TRAFFIC	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Traffic	\$ 82,392	\$ 133,771	\$ 70,121	\$ 42,000	\$ 330,000	\$ 100,000	
TOTAL REVENUES	\$ 82,392	\$ 133,771	\$ 70,121	\$ 42,000	\$ 330,000	\$ 100,000	
EXPENDITURES							
Professional Services	\$ -	\$ 13,298	\$ -	\$ -	\$ 2,874	\$ -	
Transfer to other funds	\$ -	\$ 37,500	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Update ADA Transition Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ 50,798	\$ -	\$ -	\$ 2,874	\$ -	
Net Revenue/(Expenditures)	\$ 82,392	\$ 82,973	\$ 70,121	\$ 42,000	\$ 327,126	\$ 100,000	
Changes in Fund Balance	\$ -						
Net Increase/(Decrease) in Fund Balance	\$ 82,392	\$ 82,973	\$ 70,121	\$ 42,000	\$ 327,126	\$ 100,000	
Beginning Fund Balance, July 1	\$ 684,468	\$ 766,860	\$ 849,834	\$ 919,955	\$ 919,955	\$ 1,247,081	35.56%
Ending Fund Balance, June 30	\$ 766,860	\$ 849,834	\$ 919,955	\$ 961,955	\$ 1,247,081	\$ 1,347,081	40.04%

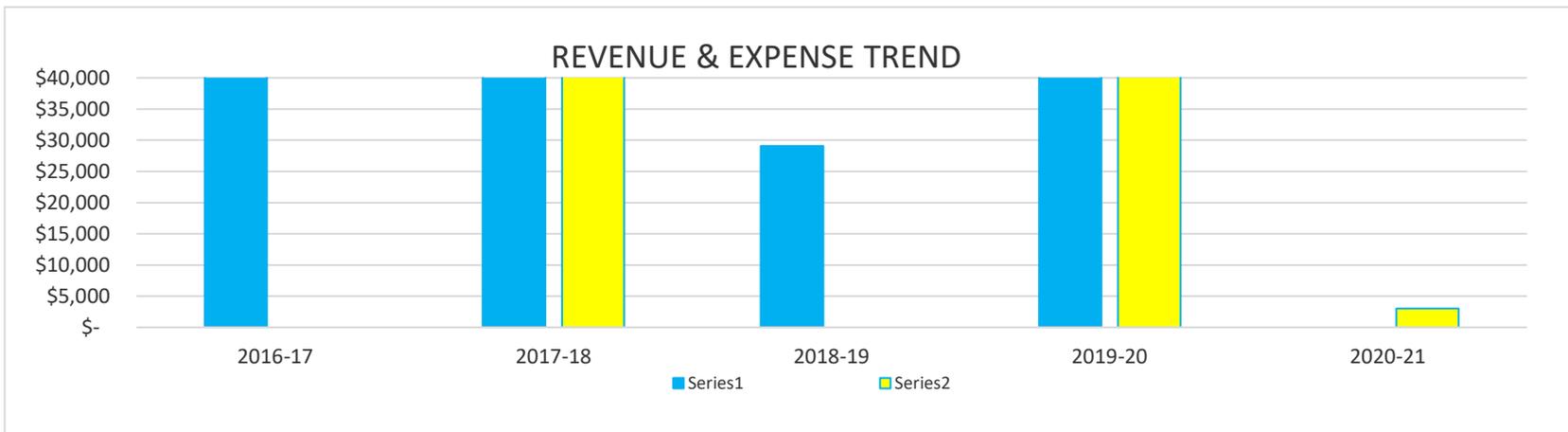


DEVELOPMENT IMPACT FEES - SPECIAL RECREATION

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

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

CAPITAL FACILITIES - RECREATION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Parks and Recreation	\$ 65,096	\$ 94,949	\$ 29,070	\$ 35,000	\$ 750,000	\$ -	
TOTAL REVENUES	\$ 65,096	\$ 94,949	\$ 29,070	\$ 35,000	\$ 750,000	\$ -	
EXPENDITURES							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Park Improvements	\$ -	\$ -	\$ -	\$ -	\$ 691,624	\$ 3,000	
Design for Recreation Space	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ 50,000	\$ -	\$ -	\$ 691,624	\$ 3,000	
Net Revenue/(Expenditures)	\$ 65,096	\$ 44,949	\$ 29,070	\$ 35,000	\$ 58,376	\$ (3,000)	
Changes in Fund Balance	\$ 214	\$ -	\$ -				
Net Increase/(Decrease) in Fund Balance	\$ 65,310	\$ 44,949	\$ 29,070	\$ 35,000	\$ 58,376	\$ (3,000)	
Beginning Fund Balance, July 1	\$ 530,365	\$ 595,675	\$ 640,624	\$ 669,694	\$ 669,694	\$ 728,070	8.72%
Ending Fund Balance, June 30	\$ 595,675	\$ 640,624	\$ 669,694	\$ 704,694	\$ 728,070	\$ 725,070	2.89%

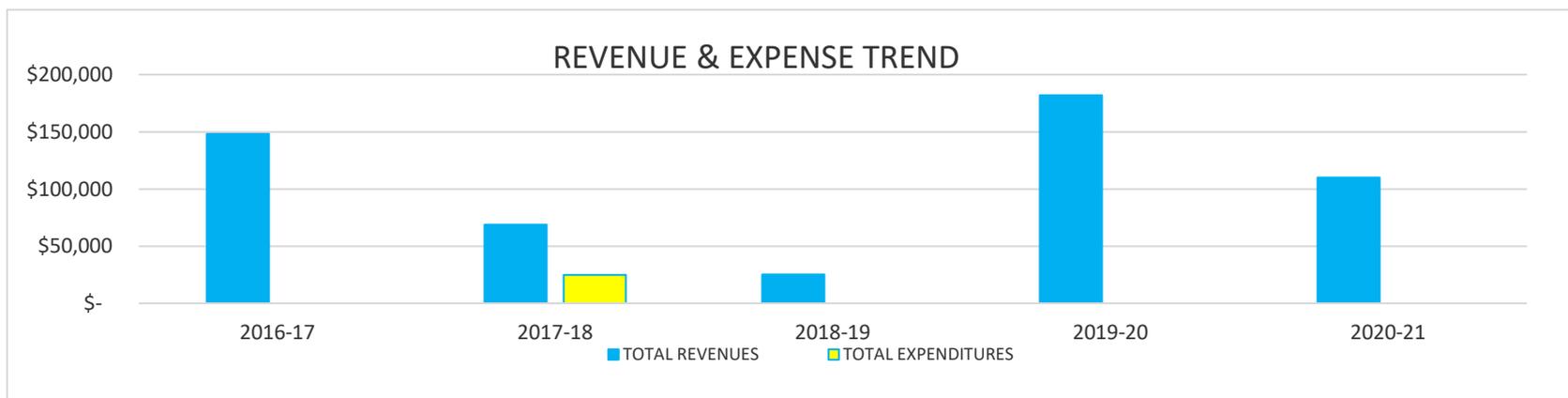


DEVELOPMENT IMPACT FEES - WATER FACILITIES

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

Budget Highlights: None

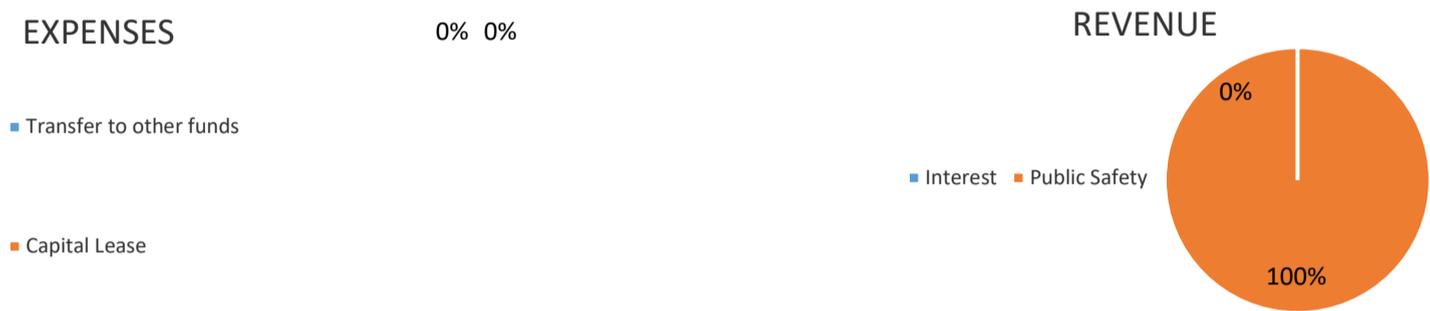
CAPITAL FACILITIES - WATER FACILITIES	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water Facilities	\$ 148,322	\$ 68,649	\$ 25,168	\$ 44,000	\$ 182,000	\$ 110,000	
TOTAL REVENUES	\$ 148,322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



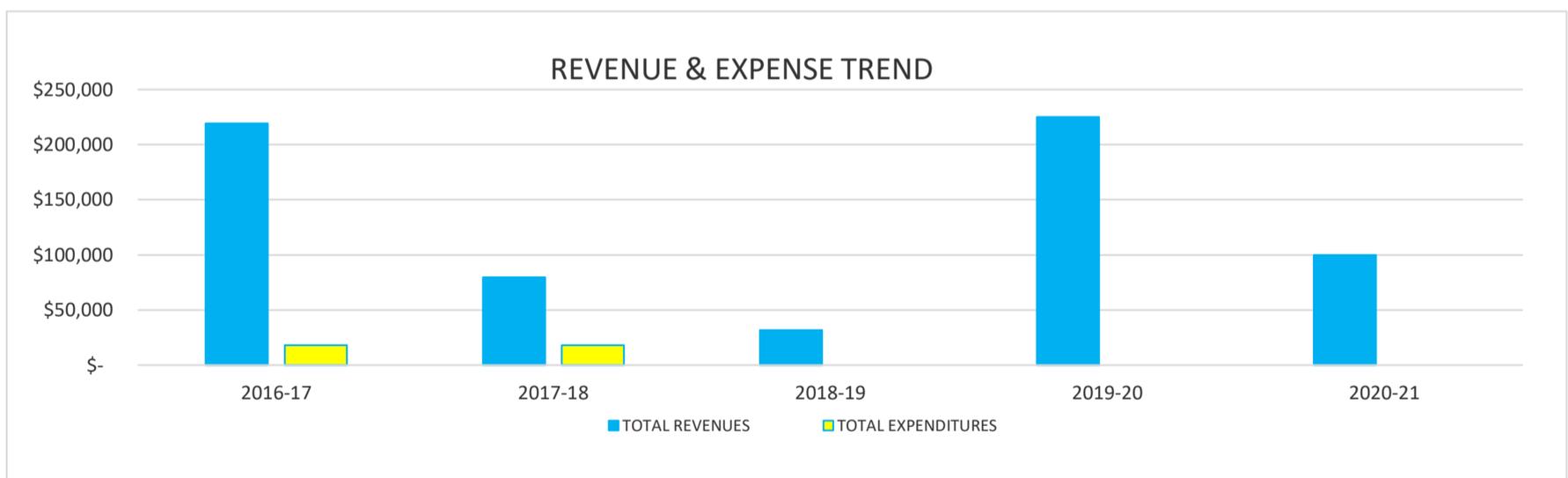
DEVELOPMENT IMPACT FEES - PUBLIC SAFETY

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

Budget Highlights:



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

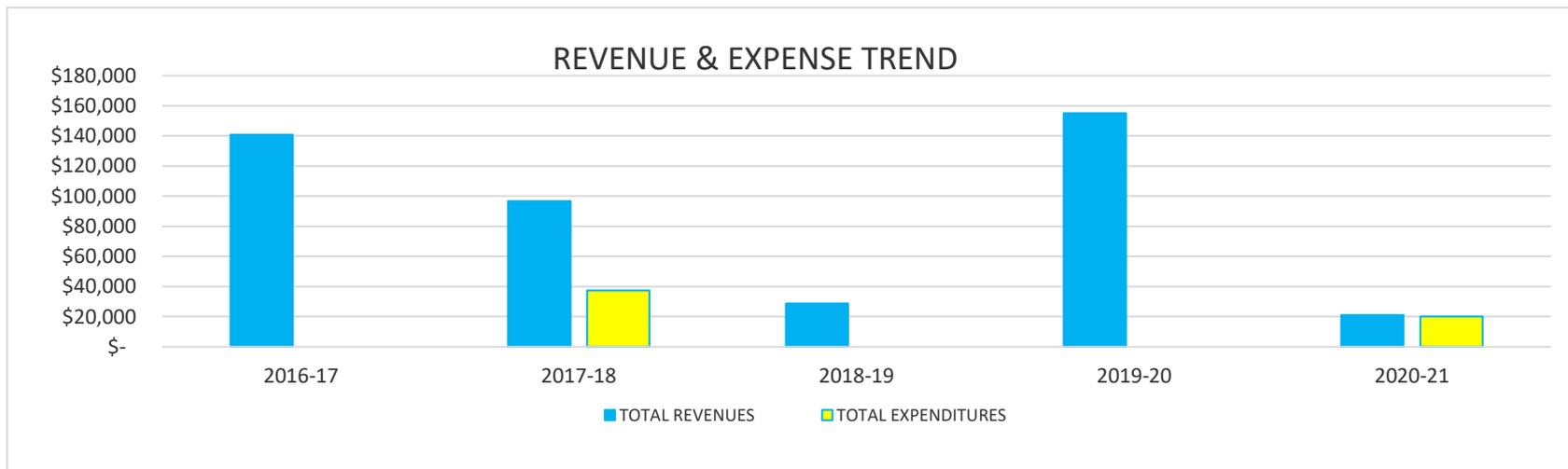


DEVELOPMENT IMPACT FEES - GENERAL GOVERNMENT

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

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

Capital Facilities - General Government	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
General Government	\$ 61,498.22	\$ 96,823.38	\$ 28,850	\$ 62,000	\$ 155,000	\$ 21,000	
City Hall/Public Works/Library	\$ 79,319	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 140,817	\$ 96,823	\$ 28,850	\$ 62,000	\$ 155,000	\$ 21,000	
EXPENDITURES							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ 37,500	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Municipal Service Review	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
TOTAL EXPENDITURES	\$ -	\$ 37,500	\$ -	\$ -	\$ -	\$ 20,000	
Net Revenue/(Expenditures)	\$ 140,817	\$ 59,323	\$ 28,850	\$ 62,000	\$ 155,000	\$ 1,000	-98.39%
Changes in Fund Balance	\$ (214)	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ 140,603	\$ 59,323	\$ 28,850	\$ 62,000	\$ 155,000	\$ 1,000	-98.39%
Beginning Fund Balance, July 1	\$ 465,707	\$ 606,310	\$ 665,633	\$ 694,483	\$ 694,483	\$ 849,483	22.32%
Ending Fund Balance, June 30	\$ 606,310	\$ 665,633	\$ 694,483	\$ 756,483	\$ 849,483	\$ 850,483	12.43%

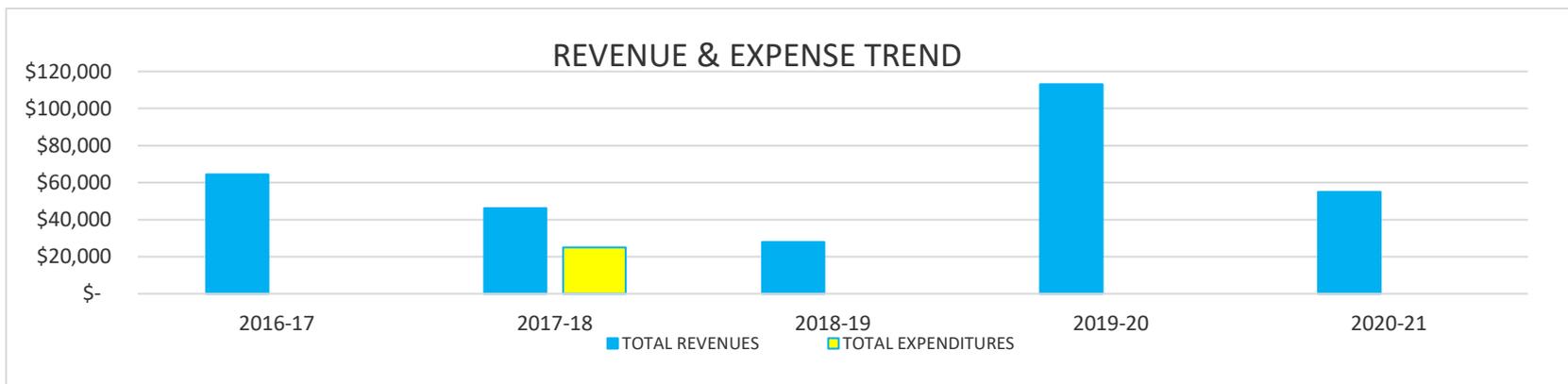


SEWER CONNECTION FEES

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

Budget Highlights: None

SEWER CONNECTION FEES	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Interest	\$ 3,348	\$ 13,202	\$ 10,764	\$ 800	\$ -	\$ -	
Connection Fees	\$ 61,158	\$ 33,089	\$ 17,115	\$ 26,000	\$ 113,000	\$ 55,000	
TOTAL REVENUES	\$ 64,506	\$ 46,291	\$ 27,879	\$ 26,800	\$ 113,000	\$ 55,000	
EXPENDITURES							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 64,506	\$ 21,291	\$ 27,879	\$ 26,800	\$ 113,000	\$ 55,000	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ 64,506	\$ 21,291	\$ 27,879	\$ 26,800	\$ 113,000	\$ 55,000	
Beginning Fund Balance, July 1	\$ 930,155	\$ 994,661	\$ 1,015,952	\$ 1,043,831	\$ 1,043,831	\$ 1,156,831	10.83%
Ending Fund Balance, June 30	\$ 994,661	\$ 1,015,952	\$ 1,043,831	\$ 1,070,631	\$ 1,156,831	\$ 1,211,831	13.19%

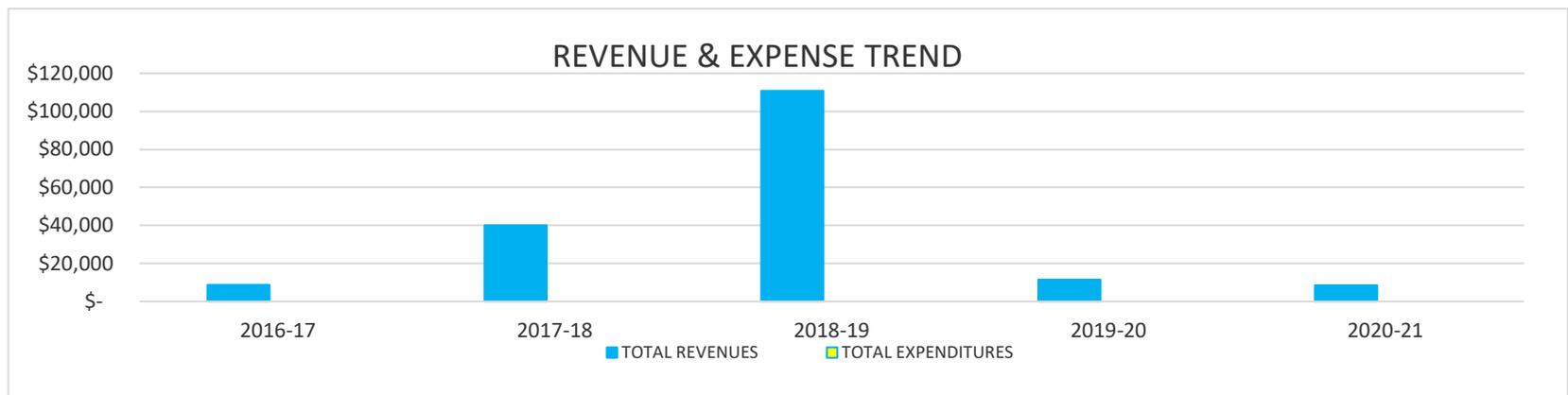


STORM DRAIN FEES

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

Budget Highlights: None

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

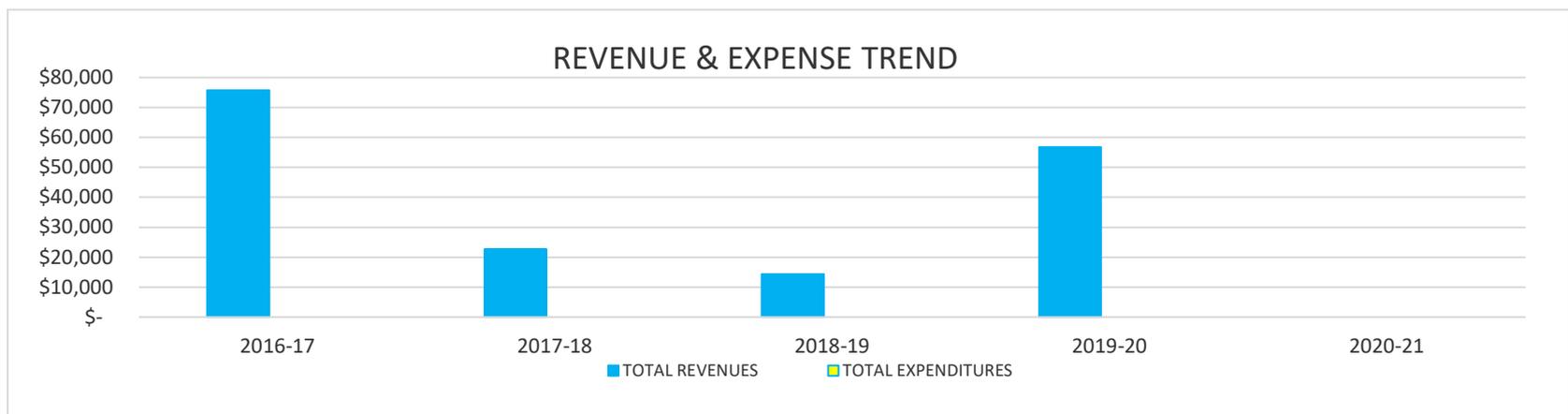


PARKS & RECREATION - NEIGHBORHOOD

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

Budget Highlights: None

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

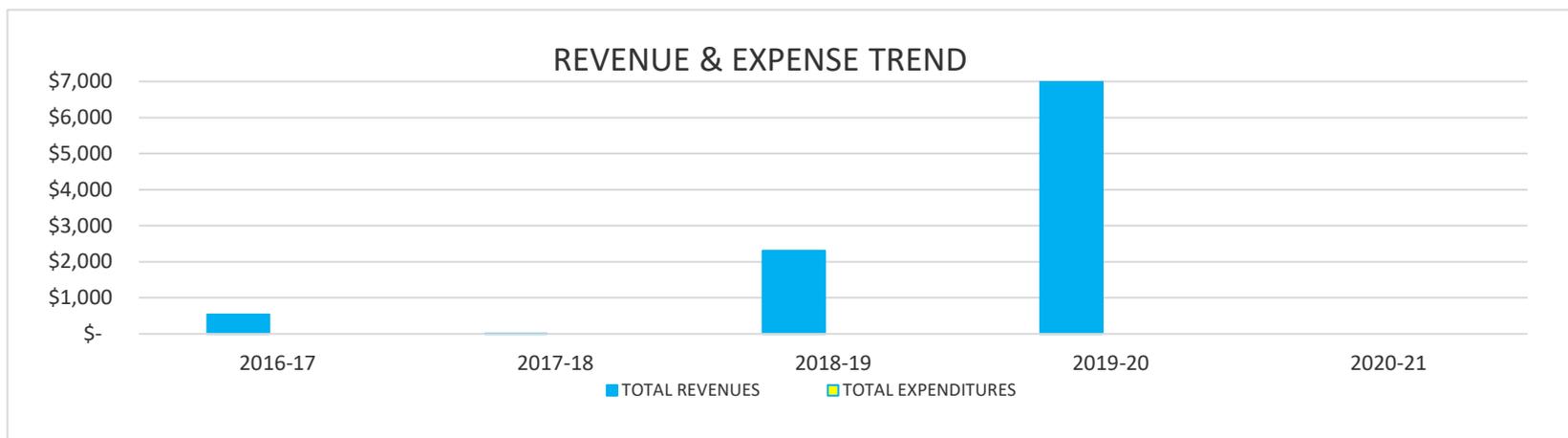


PARKS & RECREATION - COMMUNITY

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

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

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

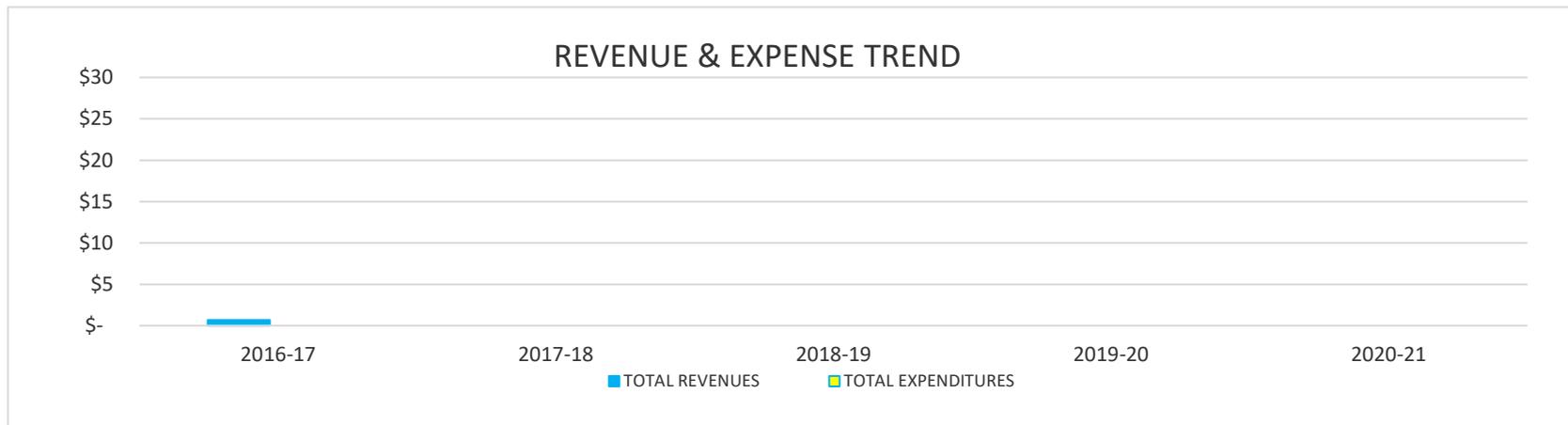


CAPITAL PROJECT TRAFFIC IMPACT ZONE

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

Budget Highlights: None

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

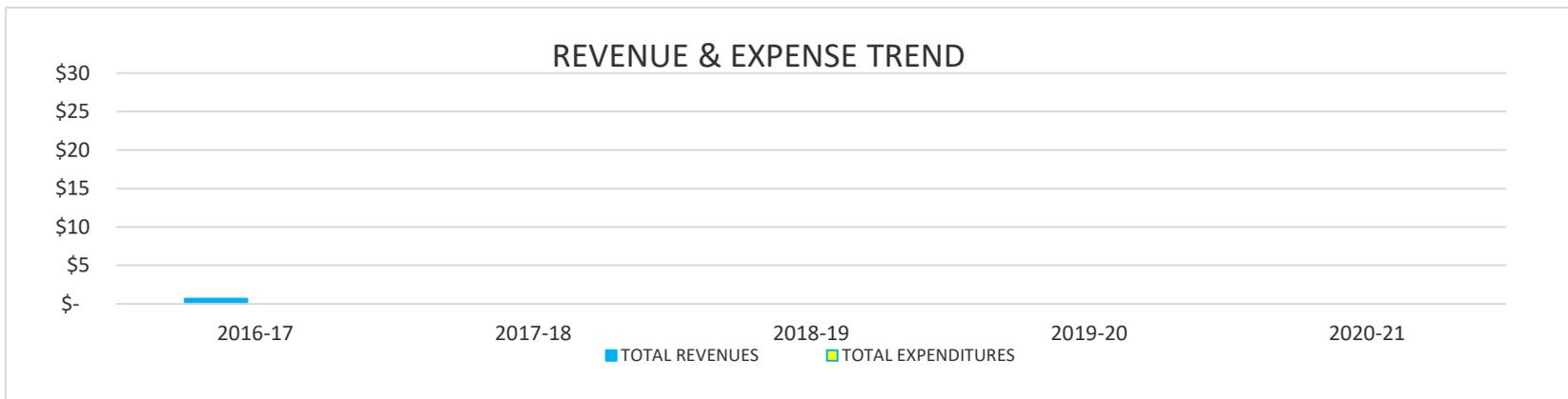


EQUIPMENT REPLACEMENT RESERVE

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

Budget Highlights:

Equipment Replacement Reserve	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Pool	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fire Truck	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance, July 1	\$ 25,397	\$ 25,397	\$ 25,397	\$ 25,397	\$ 25,397	\$ 25,397	0.00%
Ending Fund Balance, June 30	\$ 25,397	\$ 25,397	\$ 25,397	\$ 25,397	\$ 25,397	\$ 25,397	0.00%



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

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY 19/20</u> <u>BUDGET</u>	<u>FY 19/20</u> <u>as of 5/26/20</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 20/21</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
RISK MANAGEMENT									
501-0000-515-0561	WORKERS COMP INS CHARGES	\$ -	\$ 276,012	\$ 264,211	\$ 281,673	\$ 259,137	\$ 281,673	\$ 303,378	12.91%
501-0000-515-0562	EMP ASSISTANCE PRGM CHARGES	\$ -	\$ 1,157	\$ 1,293	\$ 1,352	\$ 1,202	\$ 1,352	\$ 1,411	8.36%
501-0000-515-0563	LIFE INSURANCE CHARGES	\$ -	\$ 2,540	\$ 2,726	\$ 2,244	\$ 1,758	\$ 2,244	\$ -	
501-0000-515-0565	GENERAL LIABILITY INS CHARGES	\$ -	\$ 122,023	\$ 122,033	\$ 130,566	\$ 117,482	\$ 130,566	\$ 148,902	18.04%
501-0000-515-0566	PROPERTY INSURANCE CHARGES	\$ -	\$ 16,257	\$ 17,368	\$ 19,787	\$ 17,804	\$ 19,787	\$ 33,127	47.57%
501-0000-515-0567	VEHICLE INSURANCE CHARGES	\$ -	\$ 13,398	\$ 13,791	\$ 36,943	\$ 33,864	\$ 36,943	\$ 42,869	67.83%
501-0000-515-0568	ERMA PERSONNEL CHARGES	\$ -	\$ 23,026	\$ 26,545	\$ 40,814	\$ 36,724	\$ 40,814	\$ 41,511	36.05%
	TOTAL INSURANCE CHARGES	\$ -	\$ 454,413	\$ 447,967	\$ 513,379	\$ 467,971	\$ 513,379	\$ 571,198	21.57%
501-0000-515-0569	RMA RISK MGT ADMIN CHARGES	\$ -	\$ 11,987	\$ 11,821	\$ 11,003	\$ 9,901	\$ 11,003	\$ 9,785	-20.81%
	TOTAL, RISK MANAGEMENT	\$ -	\$ 466,400	\$ 459,788	\$ 524,382	\$ 477,872	\$ 524,382	\$ 580,983	20.86%
CALPERS UAL FUND									
502-0000-520-0600	TRANSFERS FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ 787,619	\$ -	\$ -	\$ -	
502-0000-520-0610	TRANSFERS FROM WATER FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL CALPERS UAL RESERVES	\$ -	\$ -	\$ -	\$ 787,619	\$ -	\$ -	\$ -	
ECONOMIC STABILIZATION FUND									
503-0000-525-0700	TRANSFERS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ 168,776	\$ -	\$ -	\$ -	
	TOTAL ECONOMIC STABILIZATION FUND	\$ -	\$ -	\$ -	\$ 168,776	\$ -	\$ -	\$ -	
EQUIPMENT RESERVE FUND									
504-0000-530-0800	TRANSFERS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ 168,776	\$ -	\$ -	\$ -	
	TOTAL ECONOMIC STABILIZATION FUND	\$ -	\$ -	\$ -	\$ 168,776	\$ -	\$ -	\$ -	
	TOTAL, SURPLUS ALLOCATION	\$ -	\$ -	\$ -	\$ 1,125,171	\$ -	\$ -	\$ -	
	TOTAL, INTERNAL SERVICE FUNDS	\$ -	\$ 466,400	\$ 459,788	\$ 1,649,553	\$ 477,872	\$ 524,382	\$ 580,983	-183.92%
	Revenues	\$ -	\$ 466,400	\$ 459,788	\$ 1,649,553	\$ 477,872	\$ 524,382	\$ 580,983	-183.92%
	Expenses		\$ 429,810	\$ 427,911	\$ 1,566,382	\$ 1,422,532	\$ 1,563,882	\$ 580,983	-169.61%
		\$ -	\$ 36,590	\$ 31,877	\$ 83,171	\$ (944,660)	\$ (1,039,500)	\$ -	

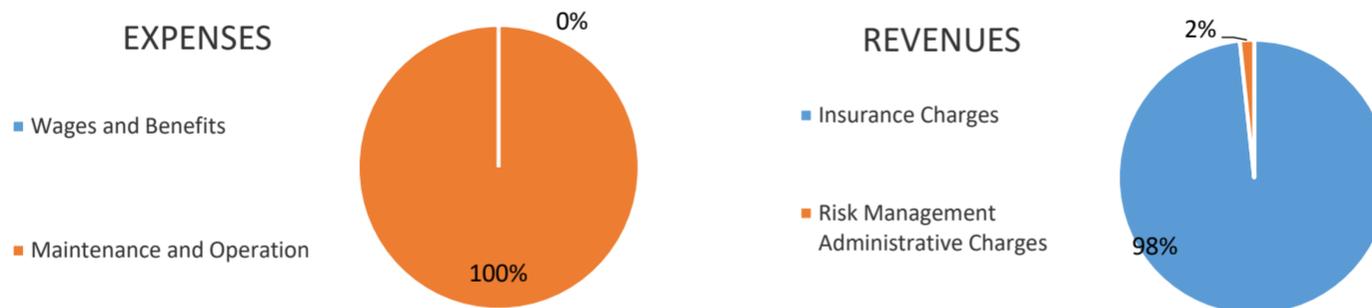
**CITY OF KINGSBURG
INTERNAL SERVICE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020/21**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUAL</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY19/20</u> <u>BUDGET</u>	<u>FY 19/20</u> <u>as of 5/26/20</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY20/21</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
RISK MANAGEMENT									
501-5200-515-5101	SALARIES	\$ -	\$ -	\$ -	\$ 4,142	\$ -	\$ -	\$ -	-100%
501-5200-515-5121	FICA	\$ -	\$ -	\$ -	\$ 314	\$ -	\$ -	\$ -	-100%
501-5200-515-5123	PERS	\$ -	\$ -	\$ -	\$ 312	\$ -	\$ -	\$ -	-100%
501-5200-515-5125	MEDICAL	\$ -	\$ -	\$ -	\$ 201	\$ -	\$ -	\$ -	-100%
501-5200-515-5127	WORKERS COMP	\$ -	\$ -	\$ -	\$ 28	\$ -	\$ -	\$ -	-100%
501-5200-515-5131	EAP	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	-100%
501-5200-515-5133	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	-100%
	TOTAL WAGES & BENEFITS	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	-100%
501-5200-515-5261	WORKERS COMP PREMIUMS	\$ -	\$ 257,613	\$ 264,090	\$ 281,673	\$ 203,217	\$ 281,673	\$ 303,378	8%
501-5200-515-5262	EMP ASSIST PRGM PREMIUMS	\$ -	\$ 1,159	\$ 1,297	\$ 1,352	\$ 1,352	\$ 1,352	\$ 1,411	4%
501-5200-515-5263	LIFE INSURANCE PREMIUMS	\$ -	\$ -	\$ -	\$ 2,244	\$ 2,057	\$ 2,244	\$ -	-100%
501-5200-515-5265	GEN LIABILITY INS PREMIUMS	\$ -	\$ 114,194	\$ 97,898	\$ 130,566	\$ 107,420	\$ 130,566	\$ 148,902	14%
501-5200-515-5266	PROPERTY INS PREMIUMS	\$ -	\$ 16,044	\$ 17,392	\$ 19,787	\$ 21,649	\$ 19,787	\$ 33,127	67%
501-5200-515-5267	VEHICLE INS PREMIUMS	\$ -	\$ 13,398	\$ 13,792	\$ 36,943	\$ 34,785	\$ 36,943	\$ 42,869	16%
501-5200-515-5268	ERMA PERSONNEL PREMIUMS	\$ -	\$ 20,097	\$ 26,620	\$ 40,814	\$ 37,738	\$ 40,814	\$ 41,511	2%
501-5200-515-5269	CSJVRMA ADMIN CHARGES	\$ -	\$ 7,305	\$ 6,822	\$ 11,003	\$ 5,981	\$ 11,003	\$ 9,785	-11%
	TOTAL MAINTENANCE & OPERATIONS	\$ -	\$ 429,810	\$ 427,911	\$ 524,382	\$ 414,199	\$ 524,382	\$ 580,983	11%
	TOTAL, RISK MANAGEMENT	\$ -	\$ 429,810	\$ 427,911	\$ 529,382	\$ 414,199	\$ 524,382	\$ 580,983	10%
CALPERS UAL FUND									
502-5300-515-5150	MISCELLANEOUS PLAN	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	
502-5300-515-5151	PEPRA MISCELLANEOUS PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
502-5300-515-5152	SAFETY POLICE PLAN	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	
502-5300-515-5153	PEPRA SAFETY POLICE PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
502-5300-515-5154	SAFETY FIRE PLAN	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	
502-5300-515-5155	PEPRA SAFETY FIRE PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL CALPERS ADP	\$ -	\$ -	\$ -	\$ 850,000	\$ 850,000	\$ 850,000	\$ -	
ECONOMIC STABILIZATION FUND									
503-5400-515-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	
	TOTAL ECONOMIC STABILIZATION FUND	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	
EQUIPMENT RESERVE FUND									
504-5500-515-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ 187,000	\$ 155,833	\$ 187,000	\$ -	
	TOTAL ECONOMIC STABILIZATION FUND	\$ -	\$ -	\$ -	\$ 187,000	\$ 155,833	\$ 187,000	\$ -	
	TOTAL, SURPLUS ALLOCATION	\$ -	\$ -	\$ -	\$ 1,037,000	\$ 1,008,333	\$ 1,039,500	\$ -	
	TOTAL, INTERNAL SERVICE FUNDS	\$ -	\$ 429,810	\$ 427,911	\$ 1,566,382	\$ 1,422,532	\$ 1,563,882	\$ 580,983	-169.61%
	Revenues	\$ -	\$ 466,400	\$ 459,788	\$ 1,649,553	\$ 477,872	\$ 524,382	\$ 580,983	-184%
	Expenses	\$ -	\$ 429,810	\$ 427,911	\$ 1,566,382	\$ 1,422,532	\$ 1,563,882	\$ 580,983	-170%
		\$ -	\$ 36,590	\$ 31,877	\$ 83,171	\$ (944,660)	\$ (1,039,500)	\$ -	

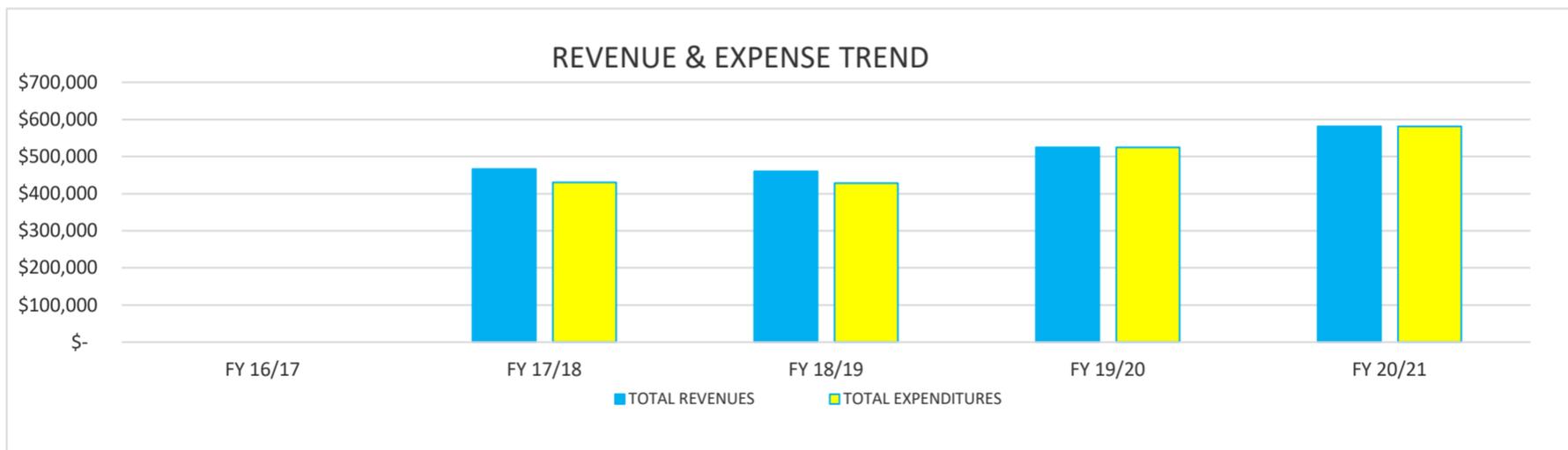
RISK MANAGEMENT FUND

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

Budget Highlights:



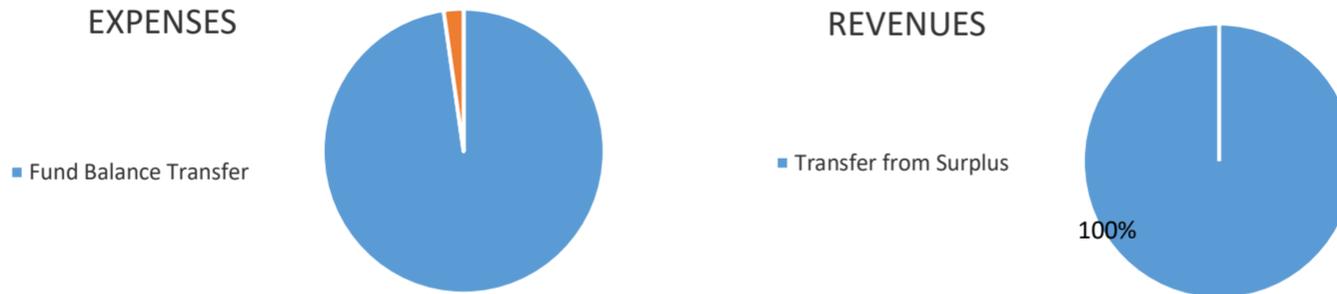
RISK MANAGEMENT	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Insurance Charges	\$ -	\$ 454,413	\$ 447,967	\$ 513,379	\$ 513,379	\$ 571,198	10.12%
Risk Management Administrative Charges	\$ -	\$ 11,987	\$ 11,821	\$ 11,003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



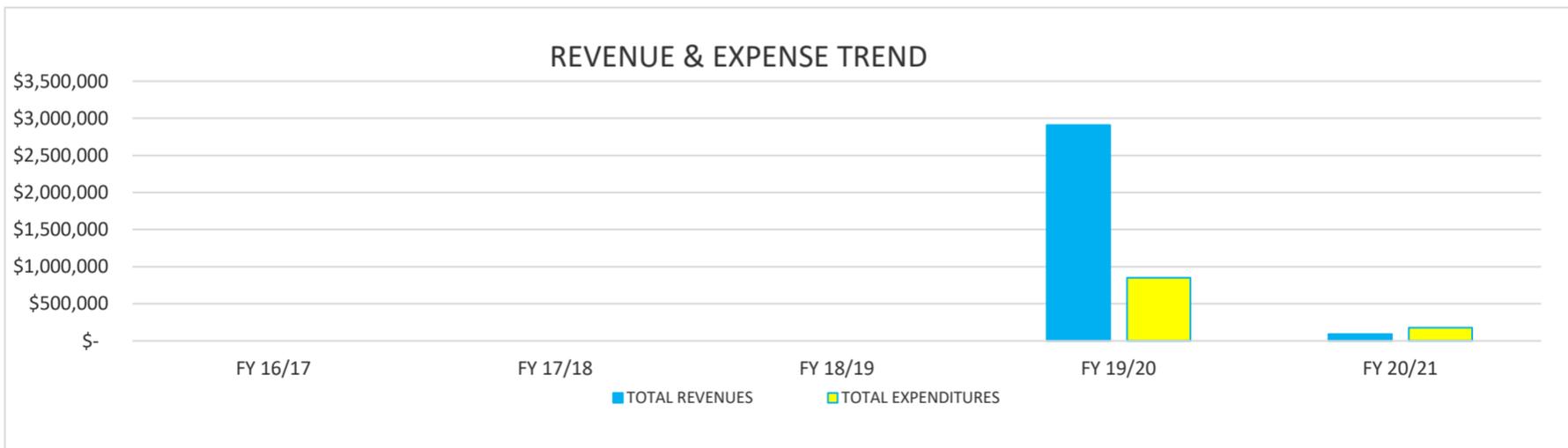
CALPERS UAL FUND

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

Budget Highlights:



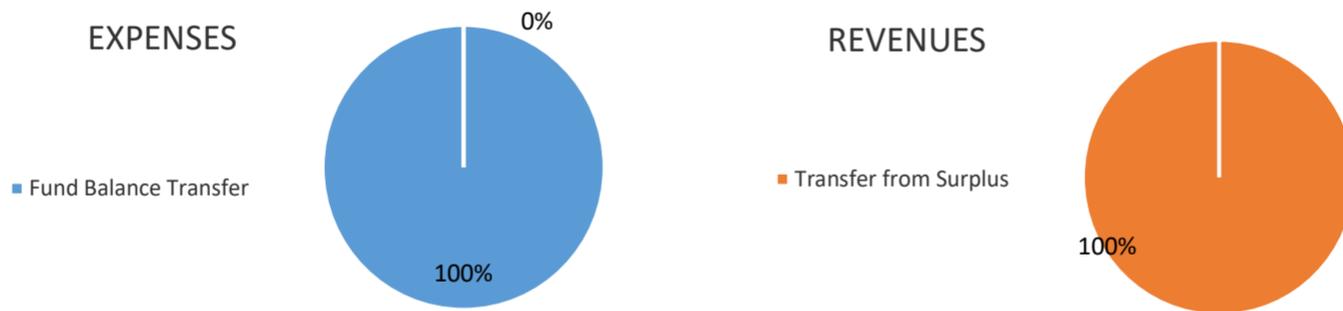
CalPERS UAL Reserve	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Transfers from General Fund	\$ -	\$ -	\$ -	\$ 787,619	\$ -	\$ -	
Transfers from Water Fund							
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 787,619	\$ -	\$ -	
EXPENDITURES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



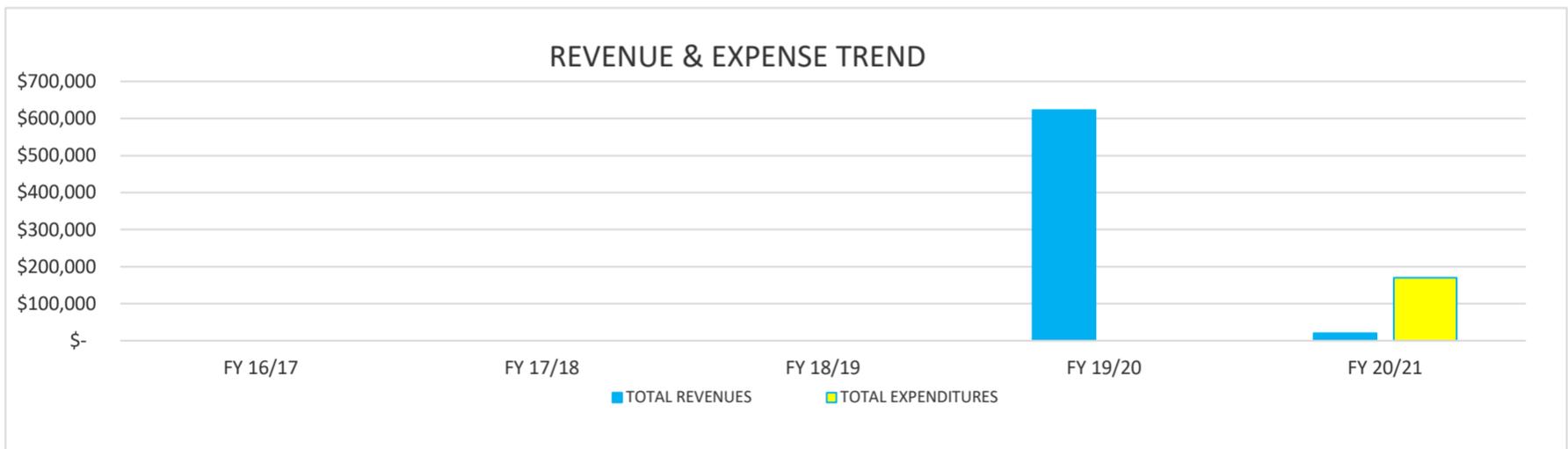
ECONOMIC STABILIZATION FUND

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

Budget Highlights:



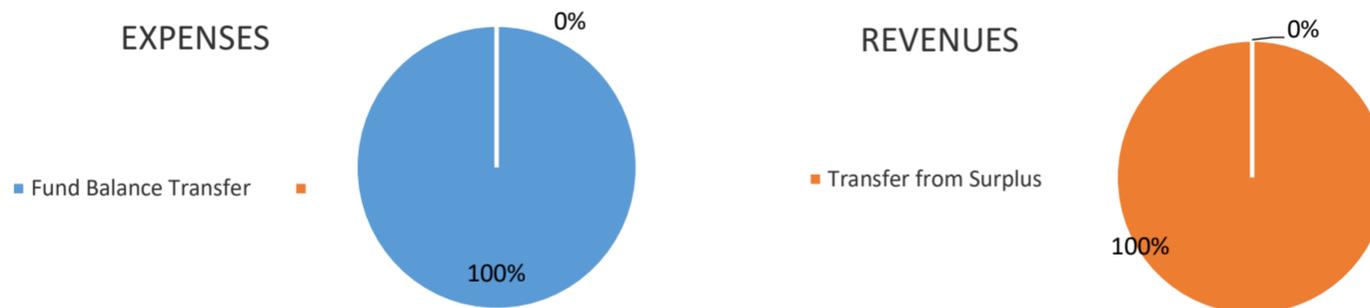
Economic Stabilization Reserve	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Economic Stabilization Reserves	\$ -	\$ -	\$ -	\$ 168,776	\$ -	\$ -	
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 168,776	\$ -	\$ -	
EXPENDITURES							
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,000	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,000	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ 168,776	\$ -	\$ (170,000)	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ 168,776	\$ -	\$ (170,000)	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 623,052	
Transfer from Surplus Funds	\$ -	\$ -	\$ -	\$ 623,052	\$ 623,052	\$ 19,955	
Ending Fund Balance June 30	\$ -	\$ -	\$ -	\$ 791,828	\$ 623,052	\$ 473,008	-40.26%



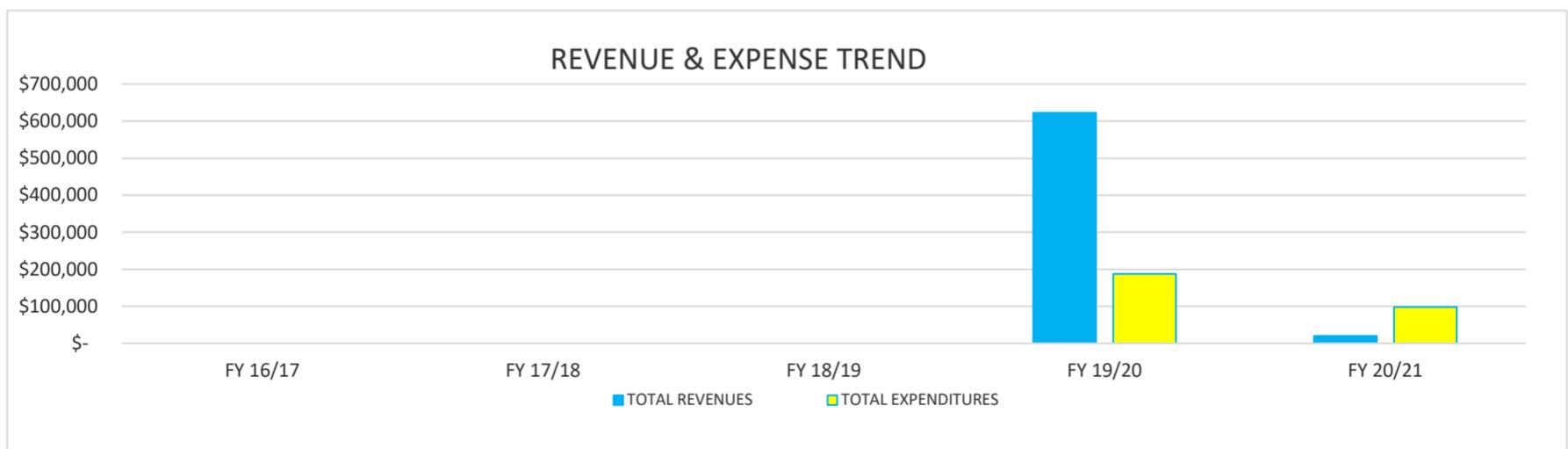
EQUIPMENT RESERVE FUND

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

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



Equipment Reserve	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Economic Stabilization Reserves	\$ -	\$ -	\$ -	\$ 168,776	\$ -	\$ -	
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 168,776	\$ -	\$ -	
EXPENDITURES							
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ 187,000	\$ 98,000	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 187,000	\$ 98,000	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ 168,776	\$ (187,000)	\$ (98,000)	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ 168,776	\$ (187,000)	\$ (98,000)	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 436,052	
Transfer from Surplus Funds				\$ 623,052	\$ 623,052	\$ 19,955	
Ending Fund Balance June 30	\$ -	\$ -	\$ -	\$ 791,828	\$ 436,052	\$ 358,008	



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

2020-2021 Fiscal Year Budget

	Estimated Beginning Fund Balance 6/30/2020	Grant Funds	Transfers In	Total Revenue	Capital Projects	Transfers Out	Total Expenses	Net Result	Projected Ending Fund Balance 6/30/2021
FEDERAL PROJECTS									
030 CDBG-20th Street Project	0	195,377	38,840	234,217	234,217	-	234,217	-	0
031 Park Improvements	75,000	-	-	-	-	-	-	-	75,000
CMAQ/RSTP									
038 Sierra St. Traffic Signal Synchronization	(6,464)	-	-	-	-	-	-	-	(6,464)
039 Sierra St. Transit Stop	(720)	-	-	-	-	-	-	-	(720)
043 Sierra St. Reconstruction	(1,336)	-	-	-	-	-	-	-	(1,336)
044 10th and Union Lighted Crosswalk	(368)	-	-	-	-	-	-	-	(368)
045 Rafer Johnson Drive/Sierra St.	(368)	-	-	-	-	-	-	-	(368)
048 Sierra St. Sidewalk 16th to 18th	(24,501)	-	-	-	-	-	-	-	(24,501)
049 6th Avenue Reconstruction	(1,408)	-	-	-	-	-	-	-	(1,408)
054 18th/Kern Lighted Crosswalk	(4,616)	277,847	9,750	287,597	-	-	-	287,597	282,981
055 Bethel Ave Improvement	331,245	-	-	-	-	-	-	-	331,245
056 Madsen Avenue Reconst Sierra to Stroud	(313,034)	618,823	80,177	699,000	-	-	-	699,000	385,966
057 Madsen Ave Bike Path Stroud to Kamm	44,473	362,062	30,187	392,249	392,249	-	392,249	-	44,473
058 Bethel/Sierra Roundabout	-	160,000	-	160,000	1,264,900	-	1,264,900	(1,104,900)	(1,104,900)
059 Mehlert Ave Reconstruction	-	306,806	37,024	343,830	167,945	-	167,945	175,885	175,885
060 12th Ave Sidewalks-Stroud-Aslan	-	77,020	1,721	78,741	-	-	-	78,741	78,741
061 18th Ave Sidewalks-Stroud-Klepper	-	139,876	2,524	142,400	-	-	-	142,400	142,400
GRANTS									
032 Transient Orientated Development Grant	-	147,800	-	147,800	147,800	-	147,800	-	-
033 San Joaquin Valley Air Grant	21	-	-	-	-	-	-	-	21
034 SLESF COPS	127,487	150,000	-	150,000	-	150,000	150,000	-	127,487
108 ACT TASK FORCE Grant	-	120,764	-	120,764	-	120,764	120,764	-	-
109 SCHOOL RESOURCE OFFICER	-	171,403	-	171,403	-	171,403	171,403	-	-
	225,411	2,727,778	200,223	2,928,001	2,207,111	442,167	2,649,278	278,723	504,134

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

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 ACTUALS</u>	<u>FY 18/19 ACTUALS</u>	<u>FY 19/20 BUDGET</u>	<u>FY 19/20 ACTUALS 5/22/20</u>	<u>PROJECTED YEAR END</u>	<u>FY20/21 PROPOSED</u>	<u>Percent Change</u>
FEDERAL PROJECTS:									
CDBG									
030-0000-423-0503	19TH, 20TH & 21ST PROJECT	\$ -	\$ -	\$ -	\$ 198,660	\$ -	\$ 3,283	\$ 195,377	0.00%
030-0000-471-0101	FROM OTHER FUNDS	\$ 5,379	\$ -	\$ -	\$ 38,840	\$ -	\$ -	\$ 38,840	0.00%
	TOTAL	\$ 5,379	\$ -	\$ -	\$ 237,500	\$ -	\$ 3,283	\$ 234,217	0.00%
PARK IMPROVEMENTS									
031-0000-423-0310	HOUSING RELATED PK GRANT	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	0.00%
031-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	0.00%
SIERRA ST SIGNAL SYNCHRO									
038-0000-423-0607	CML GRANTS	\$ 77,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
038-0000-471-0101	FROM OTHER FUNDS	\$ 6,857	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 84,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SIERRA ST TRANSIT STOP									
039-0000-423-0607	CMAQ GRANTS	\$ 36,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
039-0000-471-0101	FROM OTHER FUNDS	\$ 4,695	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 40,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SIERRA ST RECON RAF TO 99									
043-0000-423-0608	STPL GRANTS	\$ 218,061	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
043-0000-471-0101	FROM OTHER FUNDS	\$ 52,746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 270,807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
10TH AND UNION LIGHTED CR									
044-0000-423-0607	CML GRANTS	\$ 66,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
044-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 66,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
RAF/SIERRA ST LIGHTED CROSSWALK									
045-0000-423-0607	CMAQ GRANTS	\$ 77,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
045-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 77,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SIERRA ST SIDEWALK 16-18									
048-0000-423-0607	CML GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
048-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
6TH ST RECONSTRUCT									
049-0000-423-0608	STPL GRANTS	\$ 258,374	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
049-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 258,374	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
10TH AVENUE RECONSTRUCT									
052-0000-423-0610	CML GRANTS	\$ 12,842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
052-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 12,842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
18TH/KERN LIGHTED CROSSWALK									
054-0000-423-0607	CML GRANTS	\$ 5,484	\$ 1,456	\$ 3,120	\$ 43,768	\$ 93,769	\$ 115,318	\$ 277,847	0.00%
054-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,750	0.00%
	TOTAL	\$ 5,484	\$ 1,456	\$ 3,120	\$ 43,768	\$ 93,769	\$ 115,318	\$ 287,597	0.00%
BETHEL AVENUE IMPROVEMENTS									
055-0000-423-0607	CML GRANTS	\$ 14,272	\$ 31,771	\$ 263,993	\$ 346,199	\$ 310,117	\$ 346,199	\$ -	0.00%
055-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ 46,570	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 14,272	\$ 78,341	\$ 263,993	\$ 346,199	\$ 310,117	\$ 346,199	\$ -	0.00%
MADSEN AVE RECONST SIERRA TO STROUD									
056-0000-423-0607	CMAQ GRANTS	\$ -	\$ -	\$ -	\$ 313,394	\$ -	\$ -	\$ 618,823	0.00%
056-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,177	0.00%
	TOTAL	\$ -	\$ -	\$ -	\$ 313,394	\$ -	\$ -	\$ 699,000	0.00%
MADSEN AVE BIKE PATH-STROUD TO KAMM									
057-0000-423-0607	CMAQ GRANTS	\$ -	\$ 3,914	\$ 59,368	\$ 338,356	\$ 20,000	\$ 20,000	\$ 362,062	0.00%
057-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ 45,403	\$ -	\$ -	\$ -	\$ -	\$ 30,187	0.00%
	TOTAL	\$ -	\$ 49,317	\$ 59,368	\$ 338,356	\$ 20,000	\$ 20,000	\$ 392,249	0.00%
BETHEL/SIERRA ROUNDABOUT									
058-0000-423-0607	CMAQ GRANTS	\$ -	\$ -	\$ 24,000	\$ 1,296,900	\$ -	\$ -	\$ 160,000	0.00%
058-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ -	\$ -	\$ 24,000	\$ 1,296,900	\$ -	\$ -	\$ 160,000	0.00%
MEHLERT AVE RECONSTRUCTION									
059-0000-423-0607	CMAQ GRANTS	\$ -	\$ -	\$ -	\$ 182,205	\$ 5,260	\$ 14,260	\$ 306,806	0.00%
059-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,024	0.00%
	TOTAL	\$ -	\$ -	\$ -	\$ 182,205	\$ 5,260	\$ 14,260	\$ 343,830	0.00%

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

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 ACTUALS</u>	<u>FY 18/19 ACTUALS</u>	<u>FY 19/20 BUDGET</u>	<u>FY 19/20 ACTUALS 5/22/20</u>	<u>PROJECTED YEAR END</u>	<u>FY20/21 PROPOSED</u>	<u>Percent Change</u>
FEDERAL PROJECTS:									
12TH AVE SIDEWALKS-STROUD-ASLAN									
060-0000-423-0607	CMAQ GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,020	0.00%
060-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,721	0.00%
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,741	0.00%
18TH AVE SIDEWALKS-STROUD-KLEPPER									
061-0000-423-0607	CMAQ GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139,876	0.00%
061-0000-471-0101	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,524	0.00%
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,400	0.00%
GRANTS:									
TRANSIENT ORIENTED DEVELOPMENT									
032-0000-421-0106	TOD GRANT	\$ -	\$ -	\$ -	\$ 157,000	\$ -	\$ 9,200	\$ 147,800	0.00%
032-0000-471-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL		\$ -	\$ -	\$ -	\$ 157,000	\$ -	\$ 9,200	\$ 147,800	0.00%
SAN JOAQUIN VALLEY AIR GRANT									
033-0000-421-0106	PUBLIC BENEFIT GRANT	\$ -	\$ 33,122	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
033-0000-471-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL		\$ -	\$ 33,122	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
COPS SLESF									
034-0000-421-0106	COPS SLESF GRANT	\$ 129,324	\$ 139,416	\$ 148,747	\$ 100,000	\$ 149,958	\$ 160,000	\$ 150,000	50.00%
034-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL		\$ 129,324	\$ 139,416	\$ 148,747	\$ 100,000	\$ 149,958	\$ 160,000	\$ 150,000	50.00%
ACT TASK FORCE									
108-0000-463-0119	ACT TASK FORCE GRANT	\$ -	\$ -	\$ 141,123	\$ 113,000	\$ 82,011	\$ 113,000	\$ 120,764	6.87%
108-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL		\$ -	\$ -	\$ 141,123	\$ 113,000	\$ 82,011	\$ 113,000	\$ 120,764	6.87%
SCHOOL RESOURCE OFFICER									
109-0000-463-0119	SRO GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,361	\$ 171,403	
109-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,361	\$ 171,403	0.00%
TOTAL GRANTS & FEDERAL PROJECTS		\$ 895,408	\$ 209,680	\$ 715,351	\$ 2,907,277	\$ 655,856	\$ 827,361	\$ 2,727,778	-6.17%
TOTAL TRANSFERS IN		\$ 69,677	\$ 91,973	\$ -	\$ 38,840	\$ -	\$ -	\$ 200,223	
TOTAL, GRANTS & FED PROECTS FUNDS		\$ 965,085	\$ 301,653	\$ 715,351	\$ 2,946,117	\$ 655,856	\$ 827,361	\$ 2,928,001	-0.61%
Revenues		\$ 965,085	\$ 301,653	\$ 715,351	\$ 2,946,117	\$ 655,856	\$ 827,361	\$ 2,928,001	-0.61%
Expenses		\$ 935,289	\$ 174,711	\$ 626,225	\$ 2,995,632	\$ 442,343	\$ 831,793	\$ 2,649,278	
		\$ 29,795	\$ 126,942	\$ 89,126	\$ (49,515)	\$ 213,512	\$ (4,433)	\$ 278,723	-100.00%

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

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY 19/20</u> <u>BUDGET</u>	<u>FY 19/20</u> <u>as 5/22/20</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 20/21</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
FEDERAL PROJECTS:									
CDBG									
030-9100-549-5730	19TH, 20TH & 21ST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
030-9100-549-5732	SMITH STREET RECONSTRUCTION	\$ -	\$ -	\$ -	\$ 237,500	\$ 3,283	\$ -	\$ 234,217	
	TOTAL	\$ -	\$ -	\$ -	\$ 237,500	\$ 3,283	\$ -	\$ 234,217	0.00%
PARK IMPROVEMENTS									
031-9100-549-5743	SOLAR INSTALLATION SENIOR BLG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SIERRA ST SIGNAL SYNCHRO									
038-9100-549-5729	SIERRA ST SIGNALS SYNCHRO	\$ 84,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SIERRA ST TRANSIT STOP									
039-9100-549-5731	SIERRA ST TRANSIT STOP	\$ 40,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SIERRA ST RECON RAF TO 99									
043-9100-549-5735	SIERRA ST RECON RJD	\$ 270,807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
10TH AND UNION LIGHTED CR									
044-9100-549-5736	10TH & UNION LIGHTED CROS	\$ 66,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SIERRA ST LIGHTED CROSSWALK									
045-9100-549-5742	SIERRA ST LIGHTED CROSSWA	\$ 77,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SIERRA ST SIDEWALK 16-18									
048-9100-549-5740	SIERRA ST SIDEWALK 16-18	\$ 4,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
6TH ST RECONSTRUCT									
049-9100-549-5741	6TH ST RECONSTRUCT	\$ 258,374	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
18TH AVE SIDEWALK									
052-9100-549-5505	18TH AVE SIDEWALK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
052-9100-549-5747	18TH AVE SIDEWALK	\$ 12,842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 12,842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
18TH/KERN LIGHTED CROSSWALK									
054-9100-549-5749	18TH/KERN LIGHTED CROSSWALK	\$ 5,484	\$ 2,766	\$ 5,808	\$ 110,769	\$ 115,318	\$ 115,318	\$ -	0.00%
BETHEL AVENUE IMPROVEMENTS									
055-9100-549-5747	BETHEL AVENUE IMPROVEMENTS	\$ 14,272	\$ 34,423	\$ 309,405	\$ 332,179	\$ 13,461	\$ 13,461	\$ -	-100.00%
MADSEN AVE RECON SIERRA-STROUD									
056-9100-549-5746	MADSEN AVE RECONSTRUCT	\$ -	\$ -	\$ 360	\$ 313,034	\$ 9,371	\$ 313,034	\$ -	0.00%
MADSEN AV BIKE PATH STROUD-KAMM									
057-9100-549-5749	MADSEN AVE BIKE PATH	\$ -	\$ 4,421	\$ 64,367	\$ 335,425	\$ 14,476	\$ 15,425	\$ 392,249	16.94%
BETHEL/SIERRA ROUNDABOUT									
058-9100-549-5744	BETHEL/SIERRA ROUNDABOUT	\$ -	\$ -	\$ 24,000	\$ 1,296,900	\$ 32,000	\$ 32,000	\$ 1,264,900	0.00%
MEHLERT AVE RECONSTRUCTION									
059-9100-549-5750	MEHLERT AVE RECONSTRUCT	\$ -	\$ -	\$ -	\$ 182,205	\$ 14,260	\$ 14,260	\$ 167,945	0.00%

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

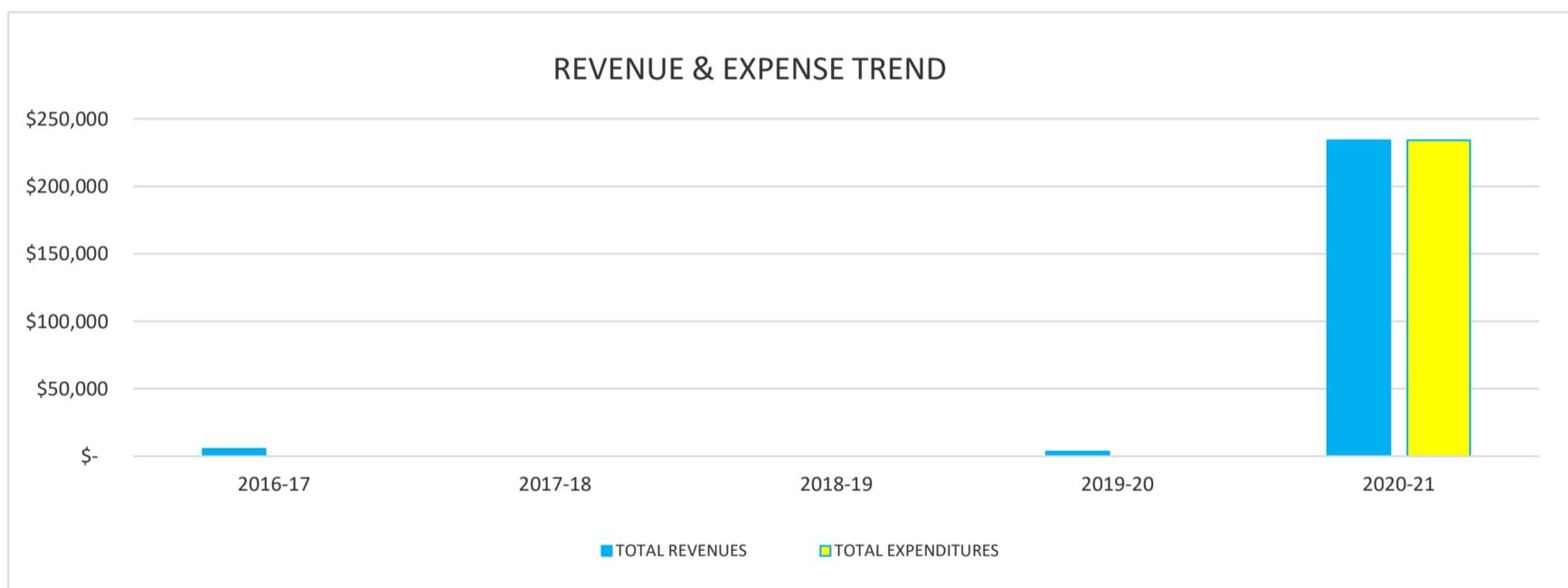
<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY 19/20</u> <u>BUDGET</u>	<u>FY 19/20</u> <u>as 5/22/20</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 20/21</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
FEDERAL PROJECTS:									
GRANTS:									
TRANSIENT ORIENTED DEVELOPMENT									
032-9100-549-5270	TOD PROGRAM	\$ -	\$ -	\$ -	\$ 157,000	\$ 9,200	\$ 9,200	\$ 147,800	0.00%
SAN JOAQUIN VALLEY AIR GRANT									
033-9100-549-5715	PUBLIC BENEFIT GRANT	\$ -	\$ 33,101	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
COPS SLESF									
034-9100-549-5505	TRANSFER TO OTHER FUNDS	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 83,333	\$ 160,000	\$ 150,000	50.00%
ACT TASK FORCE									
108-3400-549-5101	SALARIES	\$ -	\$ -	\$ 90,038	\$ 75,204	\$ 84,019	\$ 75,204	\$ 79,450	5.65%
108-3400-549-5102	OVERTIME	\$ -	\$ -	\$ 8,692	\$ 11,000	\$ 1,439	\$ 1,919	\$ -	-100.00%
108-3400-549-5121	FICA	\$ -	\$ -	\$ 4,582	\$ 5,753	\$ 6,617	\$ 5,753	\$ 6,078	5.65%
108-3400-549-5122	PERS-UAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 781	
108-3400-549-5123	PERS-PAYROLL	\$ -	\$ -	\$ 5,249	\$ 9,802	\$ 8,805	\$ 9,802	\$ 9,369	-4.42%
108-3400-549-5125	MEDICAL	\$ -	\$ -	\$ 1,132	\$ 950	\$ 1,683	\$ 1,836	\$ 1,810	90.53%
108-3400-549-5127	WORKERS COMP	\$ -	\$ -	\$ 5,575	\$ 5,686	\$ 5,212	\$ 5,686	\$ 5,991	5.36%
108-3400-549-5129	UNIFORM ALLOWANCE	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,057	\$ 1,057	\$ 1,000	0.00%
108-3400-549-5131	EAP	\$ -	\$ -	\$ 17	\$ 17	\$ 16	\$ 17	\$ 8	-52.94%
108-3400-549-5133	LIFE INSURANCE	\$ -	\$ -	\$ 38	\$ 36	\$ 33	\$ 36	\$ 36	0.00%
	TOTAL WAGES & BENEFITS	\$ -	\$ -	\$ 116,323	\$ 109,448	\$ 108,881	\$ 101,310	\$ 104,523	-4.50%
108-3400-549-5208	SAFETY EQUIP-WEAPONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	
108-3400-549-5210	DEPT TOOLS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	
108-3400-549-5216	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ 401	\$ 500	\$ 1,100	
108-3400-549-5222	VEHICLE MAINTENANCE	\$ -	\$ -	\$ 190	\$ -	\$ 1,177	\$ 1,284	\$ 3,500	
108-3400-549-5224	FUELS	\$ -	\$ -	\$ -	\$ -	\$ 4,125	\$ 4,500	\$ 6,000	
108-3400-549-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ 1,632	\$ 1,596	\$ 1,463	\$ 1,596	\$ 877	-45.05%
108-3400-549-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ 233	\$ 242	\$ 222	\$ 242	\$ 195	-19.42%
108-3400-549-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ 372	\$ 905	\$ 830	\$ 905	\$ 766	-15.36%
108-3400-549-5264	ERMA	\$ -	\$ -	\$ 357	\$ 499	\$ 457	\$ 499	\$ 245	-50.90%
108-3400-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ 158	\$ 135	\$ 124	\$ 135	\$ 58	-57.04%
108-3400-549-5296	TRAINING & EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	
	MATERIAL & SERVICES	\$ -	\$ -	\$ 2,942	\$ 3,377	\$ 8,799	\$ 9,661	\$ 16,241	380.93%
108-3400-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ 3,021	\$ -	\$ 2,024	\$ 2,024	\$ -	
	TOTAL, ACT TASK FORCE	\$ -	\$ -	\$ 122,286	\$ 112,825	\$ 119,704	\$ 112,995	\$ 120,764	7.04%
SCHOOL RESOURCE OFFICER									
109-3400-549-5101	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ 25,864	\$ 31,037	\$ 74,255	
109-3400-549-5102	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ 4,664	\$ 5,597	\$ 4,664	
109-3400-549-5121	FICA	\$ -	\$ -	\$ -	\$ -	\$ 2,594	\$ 3,113	\$ 6,037	
109-3400-549-5122	PERS-UAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,338	
109-3400-549-5123	PERS-PAYROLL	\$ -	\$ -	\$ -	\$ -	\$ 3,741	\$ 4,489	\$ 14,472	
109-3400-549-5125	MEDICAL	\$ -	\$ -	\$ -	\$ -	\$ 4,316	\$ 5,180	\$ 15,451	
109-3400-549-5127	WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,843	\$ 5,991	
109-3400-549-5129	UNIFORM ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	
109-3400-549-5131	EAP	\$ -	\$ -	\$ -	\$ -	\$ 7	\$ 8	\$ 8	
109-3400-549-5133	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 11	\$ 18	\$ 36	
	TOTAL WAGES & BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ 42,197	\$ 53,285	\$ 157,252	
109-3400-549-5208	SAFETY EQUIP-WEAPONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 1,000	
109-3400-549-5210	DEPT TOOLS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 500	
109-3400-549-5216	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550	\$ 1,100	
109-3400-549-5222	VEHICLE MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750	\$ 3,500	
109-3400-549-5224	FUELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 6,000	
109-3400-549-5261	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 410	\$ 820	
109-3400-549-5262	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91	\$ 182	
109-3400-549-5263	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 383	\$ 766	
109-3400-549-5264	ERMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115	\$ 229	
109-3400-549-5265	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27	\$ 54	
109-3400-549-5296	TRAINING & EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	MATERIAL & SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,076	\$ 14,151	
109-3400-549-5701	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL, SCHOOL RESOURCE OFFICER	\$ -	\$ -	\$ -	\$ -	\$ 42,197	\$ 60,361	\$ 171,403	
TOTAL GRANTS & FEDERAL PROJECTS		\$ 935,289	\$ 174,711	\$ 626,225	\$ 2,995,632	\$ 442,343	\$ 831,793	\$ 2,649,278	-11.56%
TOTAL TRANSFERS OUT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL, GRANTS & FED PROCECTS EXP		\$ 935,289	\$ 174,711	\$ 626,225	\$ 2,995,632	\$ 442,343	\$ 831,793	\$ 2,649,278	-11.56%
Revenues		\$ 965,085	\$ 301,653	\$ 715,351	\$ 2,946,117	\$ 655,856	\$ 827,361	\$ 2,928,001	-0.61%
Expenses		\$ 935,289	\$ 174,711	\$ 626,225	\$ 2,995,632	\$ 442,343	\$ 831,793	\$ 2,649,278	
		\$ 29,795	\$ 126,942	\$ 89,126	\$ (49,515)	\$ 213,512	\$ (4,433)	\$ 278,723	-100.00%

COMMUNITY DEVELOPMENT BLOCK GRANT

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

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

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

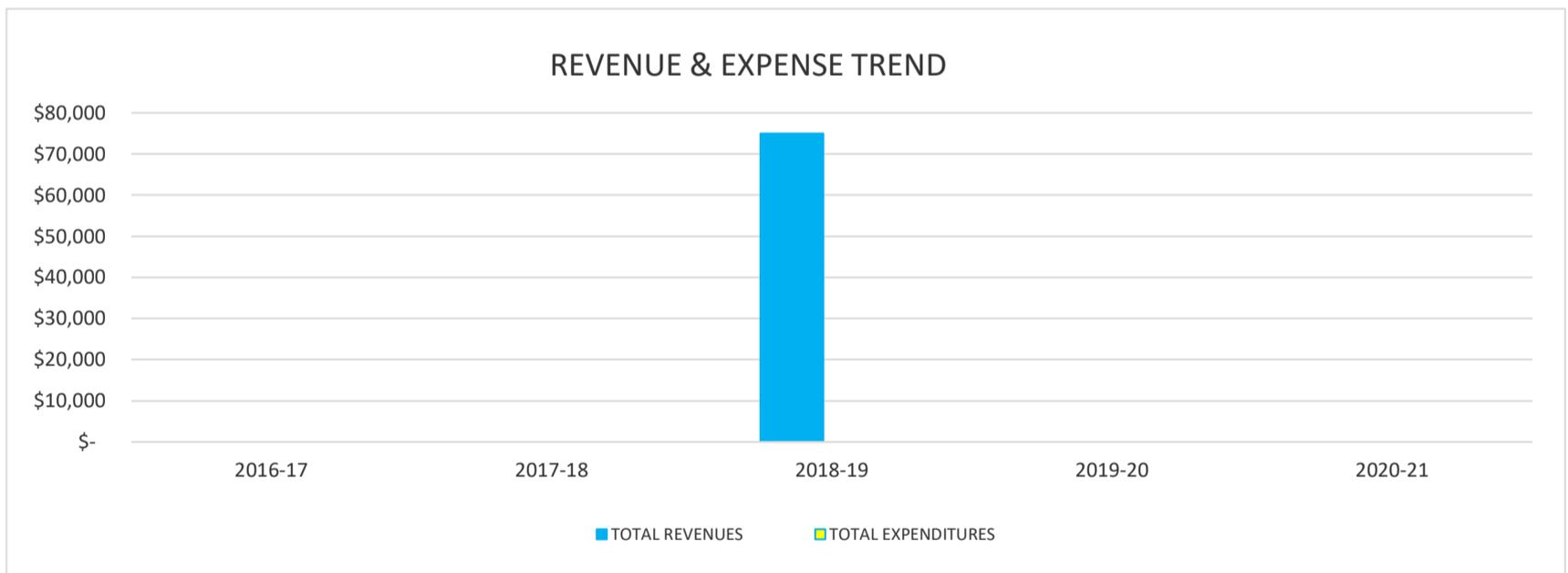


HOUSING RELATED PARK GRANT

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

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

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

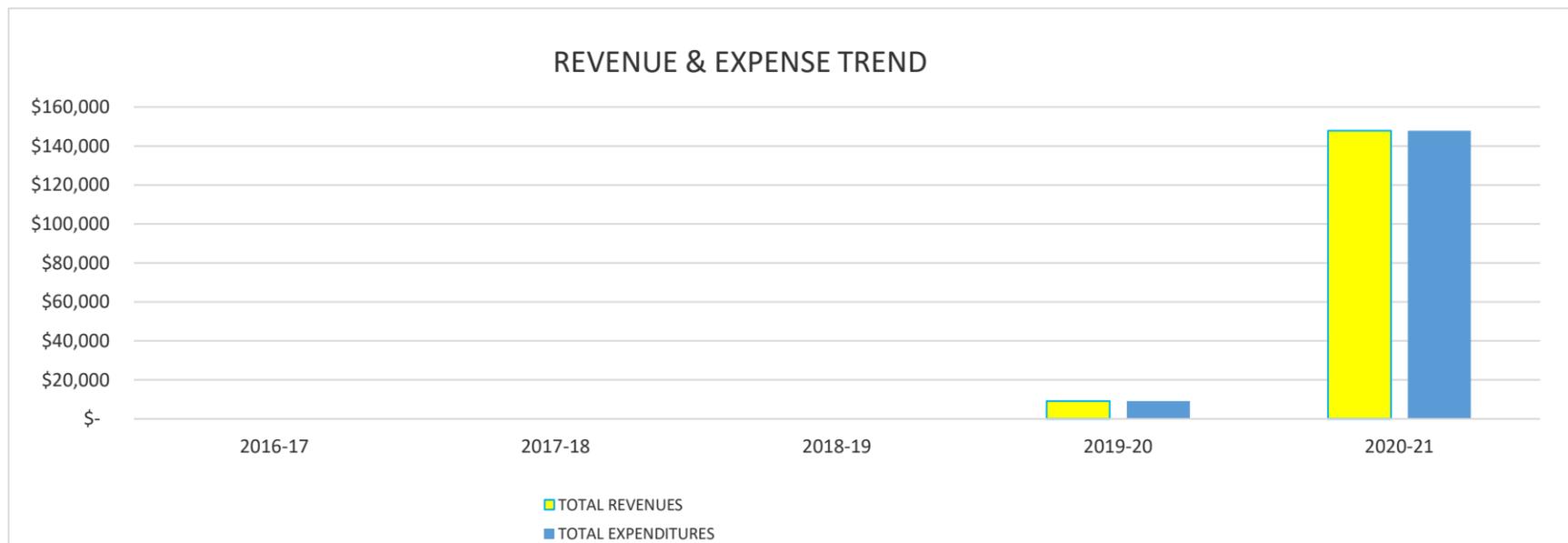


TRANSIENT ORIENTED DEVELOPMENT (TOD) GRANT

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

Budget Highlights: The project will be completed in FY20.

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

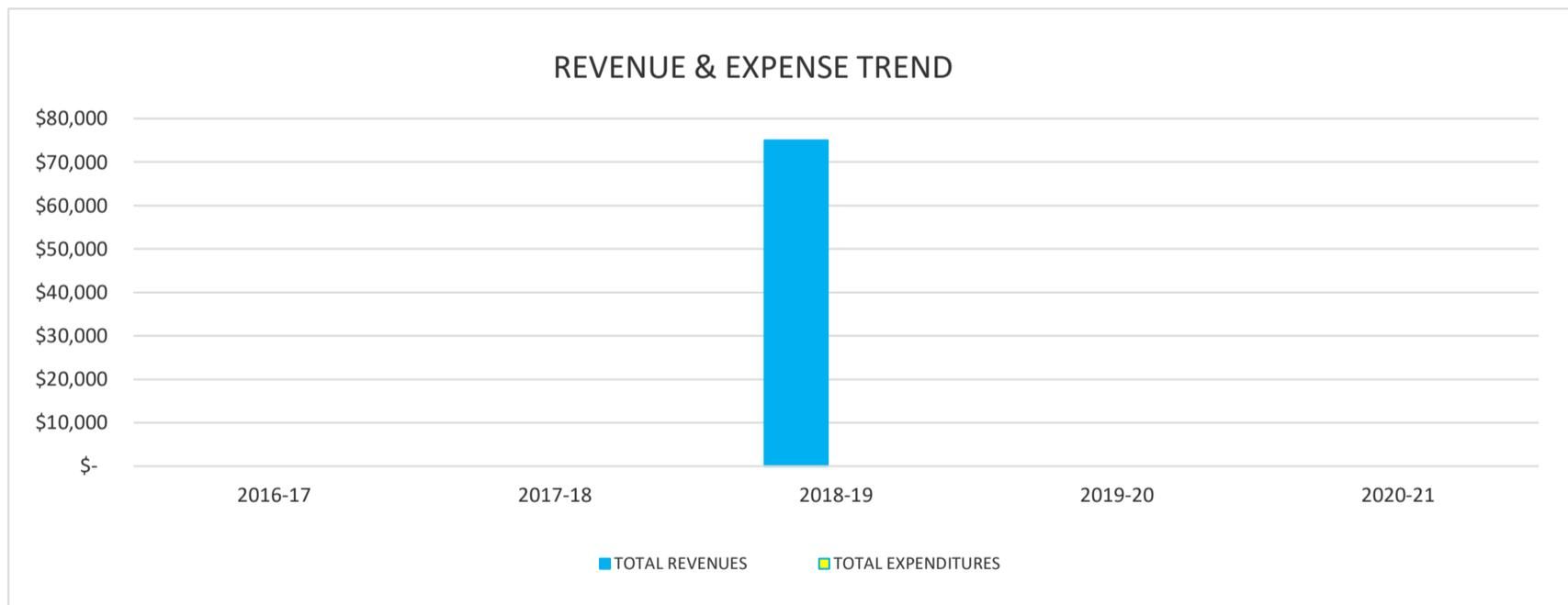


SAN JOAQUIN VALLEY AIR GRANT

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

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

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

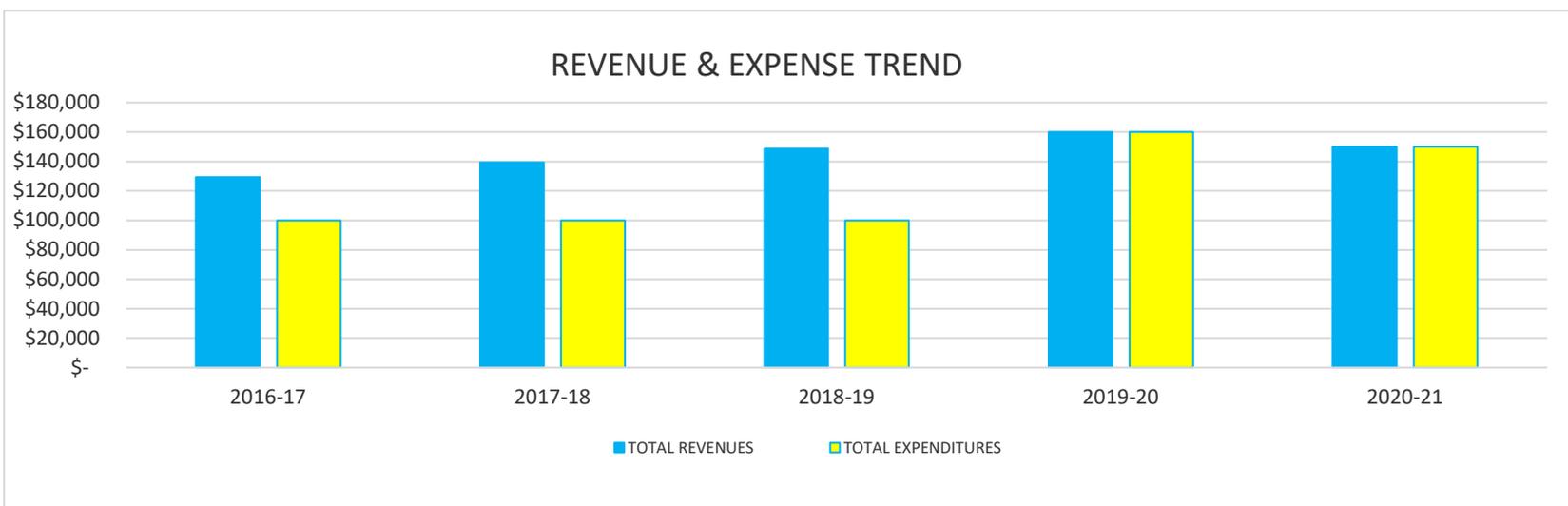


COPS - SLESF

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

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

COPS - SLESF	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
COPS-SLESF Grant	\$ 129,324	\$ 139,416	\$ 148,747	\$ 100,000	\$ 160,000	\$ 150,000	50.00%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 129,324	\$ 139,416	\$ 148,747	\$ 100,000	\$ 160,000	\$ 150,000	50.00%
EXPENDITURES							
Transfers to Other Funds	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 160,000	\$ 150,000	50.00%
TOTAL EXPENDITURES	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 160,000	\$ 150,000	50.00%
Net Revenue/(Expenditures)	\$ 29,324	\$ 39,416	\$ 48,747	\$ -	\$ -	\$ -	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ 29,324	\$ 39,416	\$ 48,747	\$ -	\$ -	\$ -	
Beginning Fund Balance, July 1	\$ 10,000	\$ 39,324	\$ 78,740	\$ 127,487	\$ 127,487	\$ 127,487	
Ending Fund Balance, June 30	\$ 39,324	\$ 78,740	\$ 127,487	\$ 127,487	\$ 127,487	\$ 127,487	0.00%

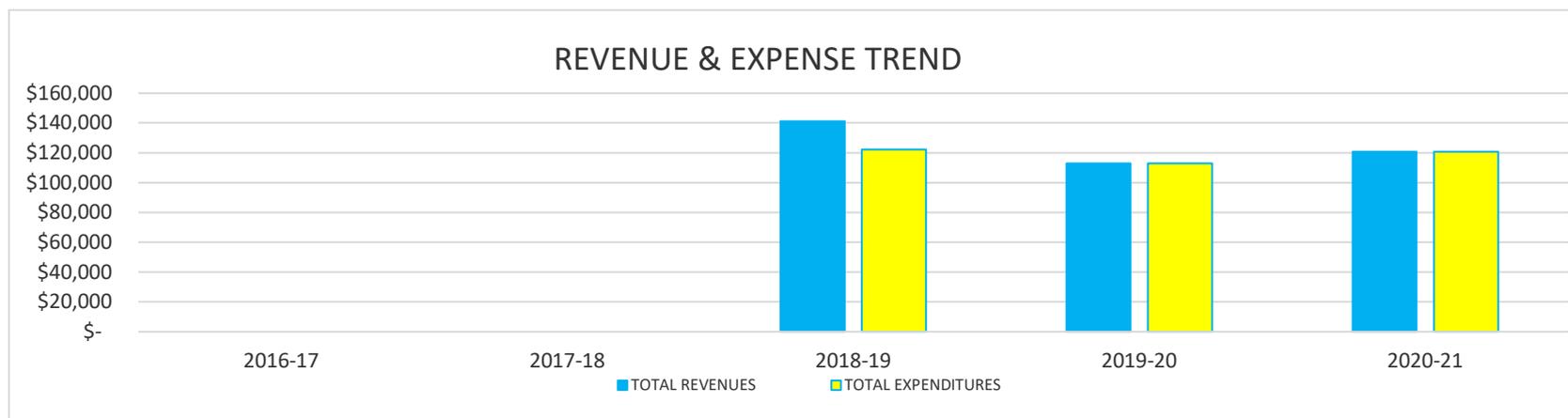


ACT TASK FORCE GRANT

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

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

ACT TASK FORCE FUND	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
Act Task Force Grant	\$ -	\$ -	\$ 141,123	\$ 113,000	\$ 113,000	\$ 120,764	
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ -	\$ -	\$ 141,123	\$ 113,000	\$ 113,000	\$ 120,764	
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ 116,323	\$ 109,448	\$ 101,310	\$ 104,523	
Maintenance and Operation	\$ -	\$ -	\$ 2,942	\$ 3,377	\$ 9,661	\$ 16,241	
Capital Outlay	\$ -	\$ -	\$ 3,021	\$ -	\$ 2,029	\$ -	
TOTAL EXPENDITURES	\$ -	\$ -	\$ 122,286	\$ 112,825	\$ 113,000	\$ 120,764	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ 18,837	\$ 175	\$ 0	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ 18,837	\$ 175	\$ 0	\$ -	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ 175	\$ 175	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ 175	\$ 175	\$ 175	

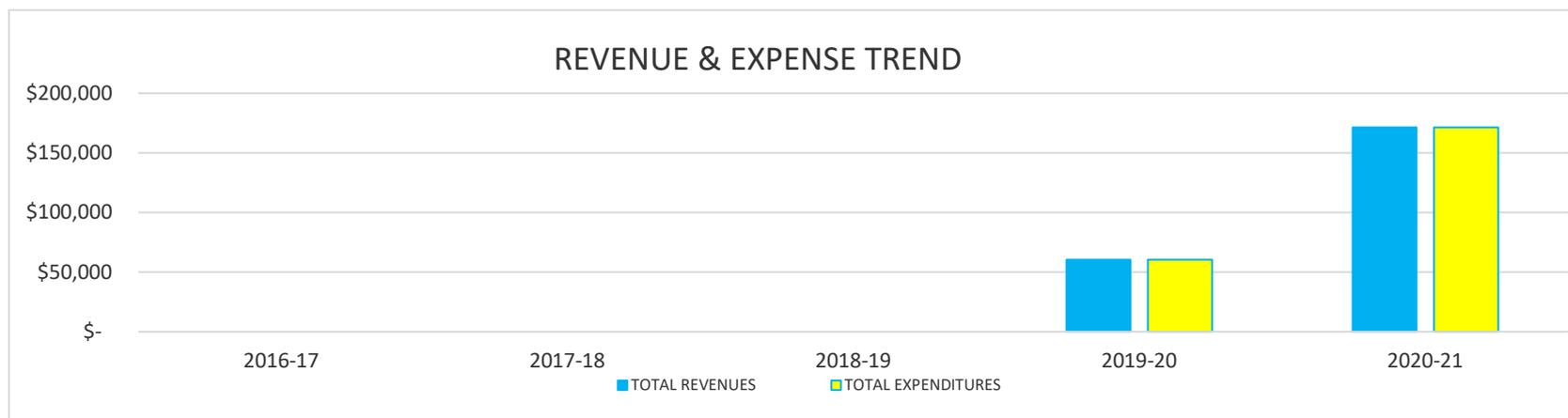


SCHOOL RESOURCE OFFICER GRANT

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

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

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

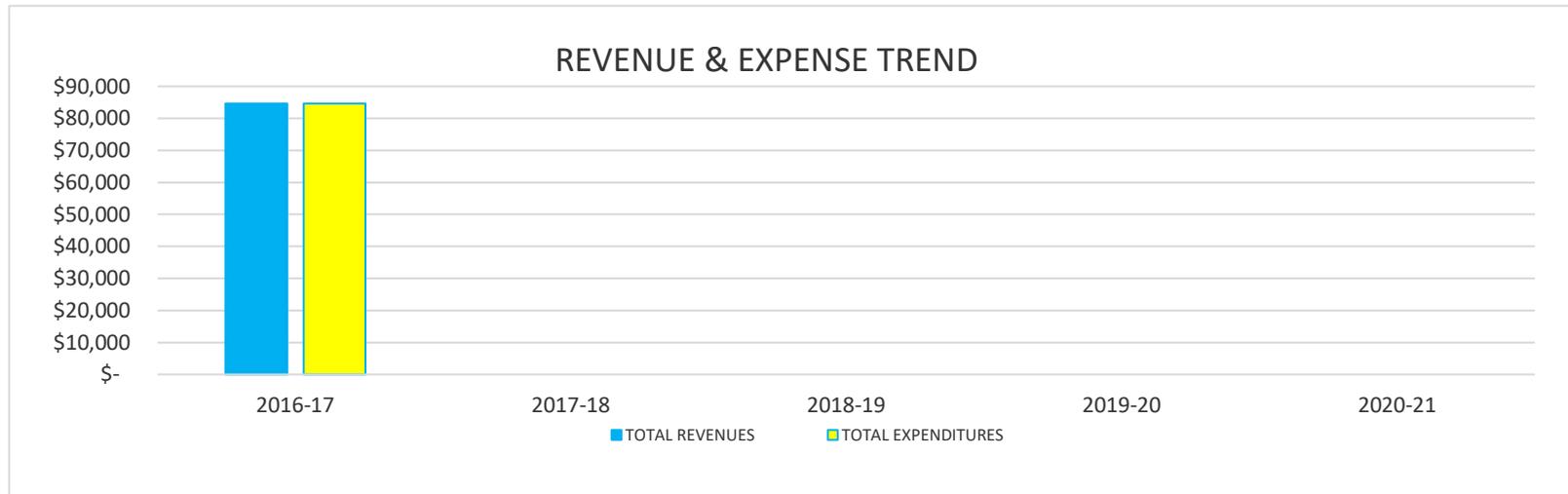


SIERRA ST SIGNALS SYNCHRONIZATION

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

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

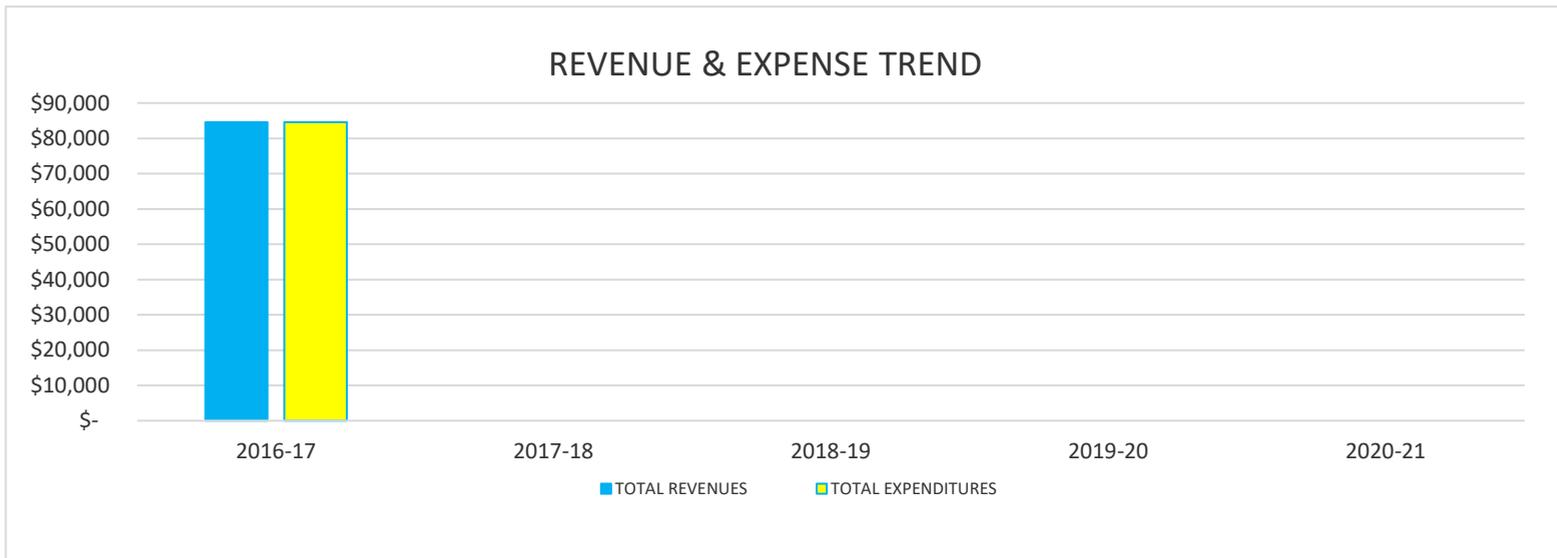
Sierra Street Signals Synchronization	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
CMAQ Grants	\$ 77,711	\$ -	\$ -	\$ -	\$ -	\$ -	
From Other Funds	\$ 6,857	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 84,568	\$ -	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES							
Sierra St. Signals Synchronization	\$ 84,568	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 84,568	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance, July 1	\$ (6,464)	\$ (6,464)	\$ (6,464)	\$ (6,464)	\$ (6,464)	\$ (6,464)	
Ending Fund Balance, June 30	\$ (6,464)	\$ (6,464)	\$ (6,464)	\$ (6,464)	\$ (6,464)	\$ (6,464)	



SIERRA STREET TRANSIT STOP

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

Sierra Street Transit Stop	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
CMAQ Grants	\$ 36,230	\$ -	\$ -	\$ -	\$ -	\$ -	
From Other Funds	\$ 4,695	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 40,925	\$ -	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES							
Sierra St. Transit Stop	\$ 40,925	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 40,925	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance, July 1	\$ (720)	\$ (720)	\$ (720)	\$ (720)	\$ (720)	\$ (720)	
Ending Fund Balance, June 30	\$ (720)	\$ (720)	\$ (720)	\$ (720)	\$ (720)	\$ (720)	

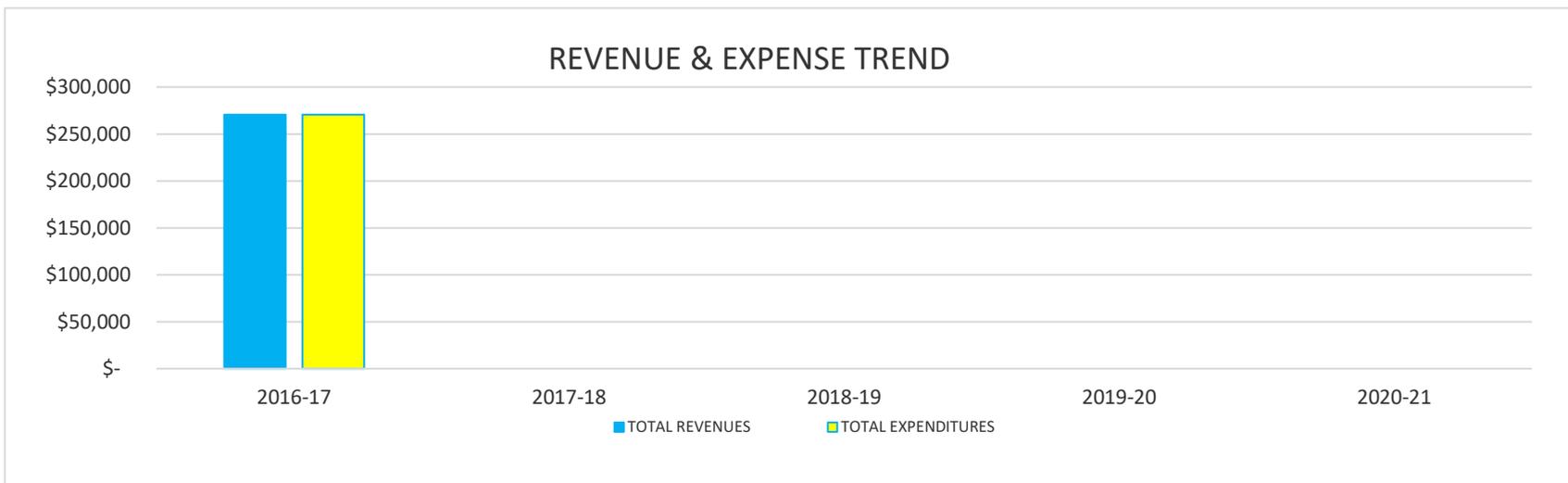


SIERRA ST RECONSTRUCTION (RJD DR TO 99)

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

Budget Highlights: This project is fully constructed.

Sierra Street Reconstruction (RJD Dr to 99)	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
STPL Grants	\$ 218,061	\$ -	\$ -	\$ -	\$ -	\$ -	
From Other Funds	\$ 52,746	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 270,807	\$ -	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES							
Sierra St Recon RJD	\$ 270,807	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 270,807	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance, July 1	\$ (1,336)	\$ (1,336)	\$ (1,336)	\$ (1,336)	\$ (1,336)	\$ (1,336)	
Ending Fund Balance, June 30	\$ (1,336)	\$ (1,336)	\$ (1,336)	\$ (1,336)	\$ (1,336)	\$ (1,336)	

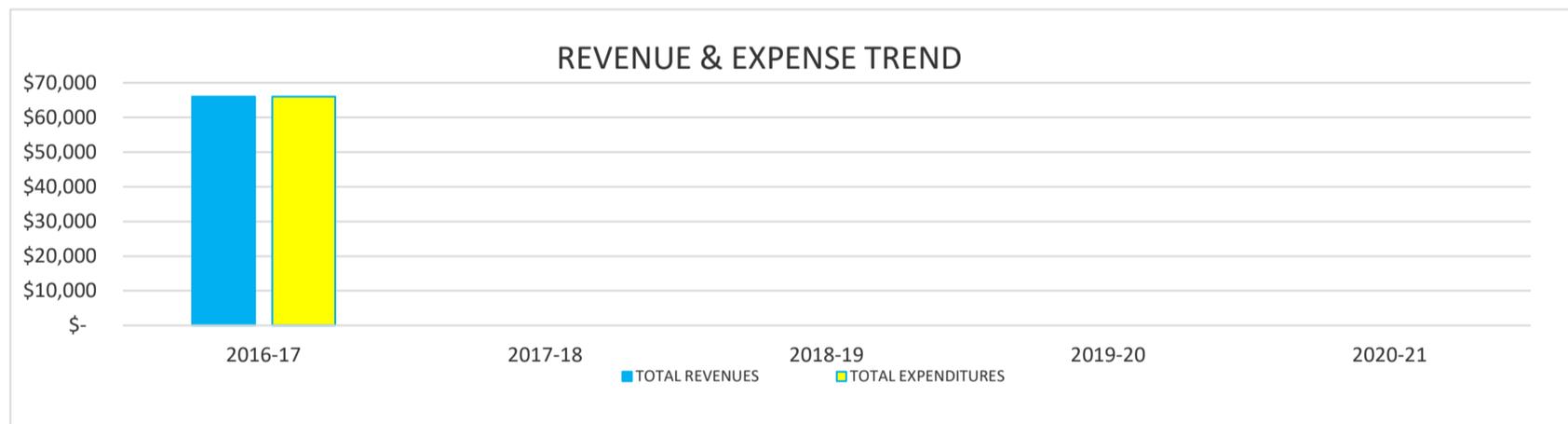


10TH AND UNION - LIGHTED CROSSWALK

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

Budget Highlights: This pedestrian safety improvement is fully constructed.

10th and Union - Lighted Crosswalk	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
CMAQ Grants	\$ 66,040	\$ -	\$ -	\$ -	\$ -	\$ -	
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 66,040	\$ -	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES							
10th & Union Lighted Crosswalk	\$ 66,040	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 66,040	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance, July 1	\$ (368)	\$ (368)	\$ (368)	\$ (368)	\$ (368)	\$ (368)	
Ending Fund Balance, June 30	\$ (368)	\$ (368)	\$ (368)	\$ (368)	\$ (368)	\$ (368)	

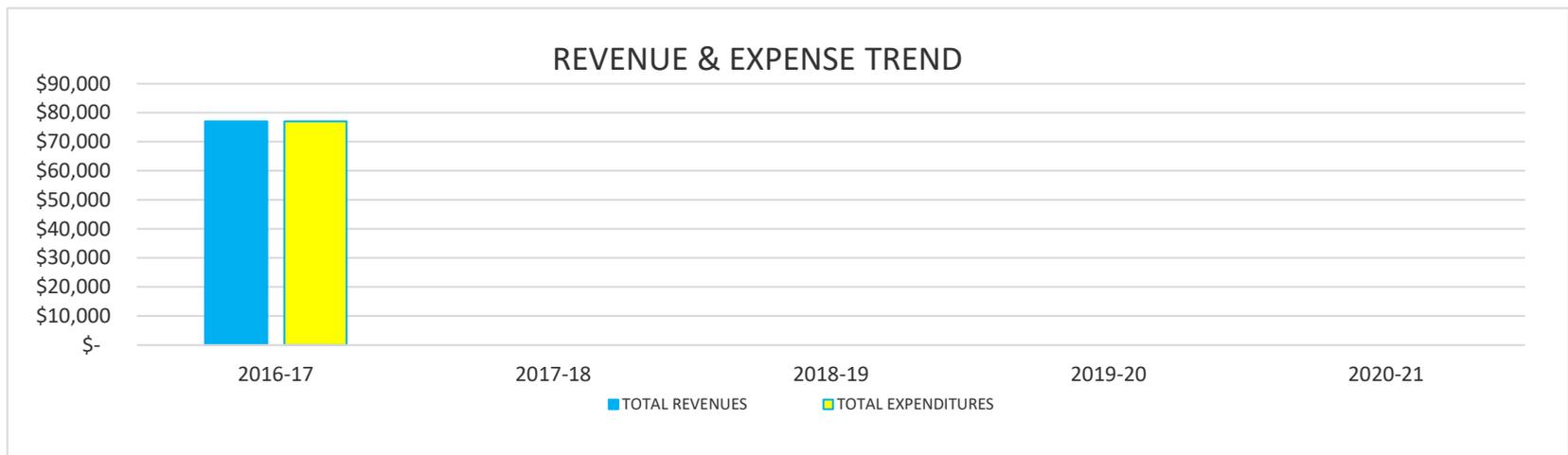


RAFER JOHNSON DR./SIERRA - LIGHTED CROSSWALK

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

Budget Highlights: This pedestrian safety improvement is fully constructed.

Rafer Johnson Dr./Sierra - Lighted Crosswalk	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
CMAQ Grants	\$ 77,070	\$ -	\$ -	\$ -	\$ -	\$ -	
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 77,070	\$ -	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES							
Sierra St Lighted Crosswalk	\$ 77,070	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 77,070	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance, July 1	\$ (368)	\$ (368)	\$ (368)	\$ (368)	\$ (368)	\$ (368)	
Ending Fund Balance, June 30	\$ (368)	\$ (368)	\$ (368)	\$ (368)	\$ (368)	\$ (368)	

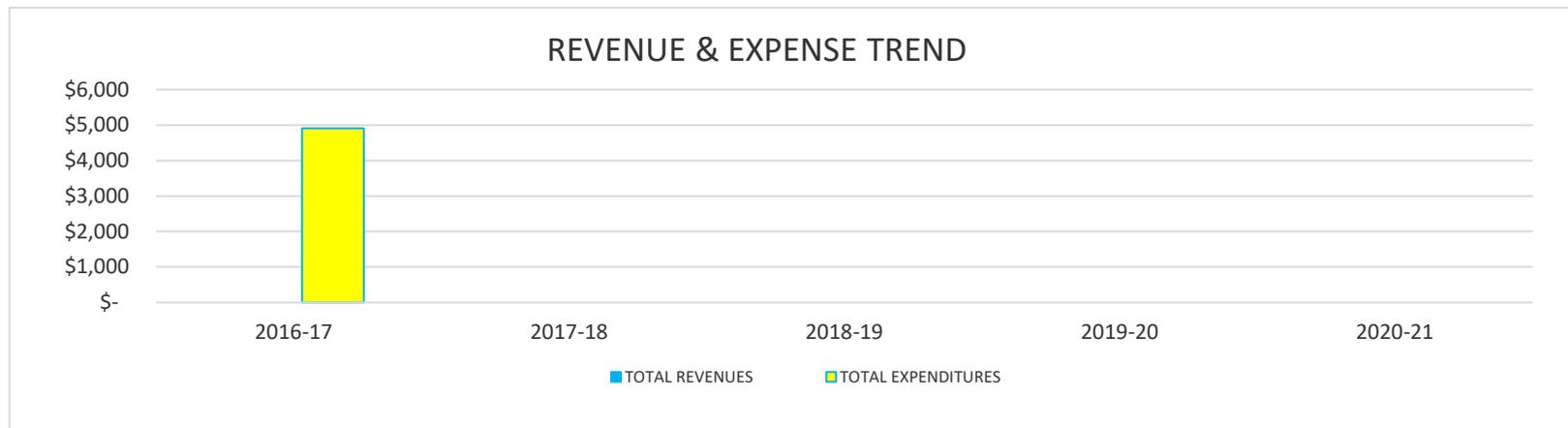


SIERRA ST SIDEWALK - 16TH TO 18TH

Description: This project has been completed.

Budget Highlights: This pedestrian safety improvement is fully constructed.

Sierra Street Sidewalk - 16th to 18th	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
CML Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES							
Sierra St Sidewalk 16-18	\$ 4,908	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 4,908	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ (4,908)	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ (4,908)	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance, July 1	\$ (19,593)	\$ (24,501)	\$ (24,501)	\$ (24,501)	\$ (24,501)	\$ (24,501)	
Ending Fund Balance, June 30	\$ (24,501)	\$ (24,501)	\$ (24,501)	\$ (24,501)	\$ (24,501)	\$ (24,501)	0.00%

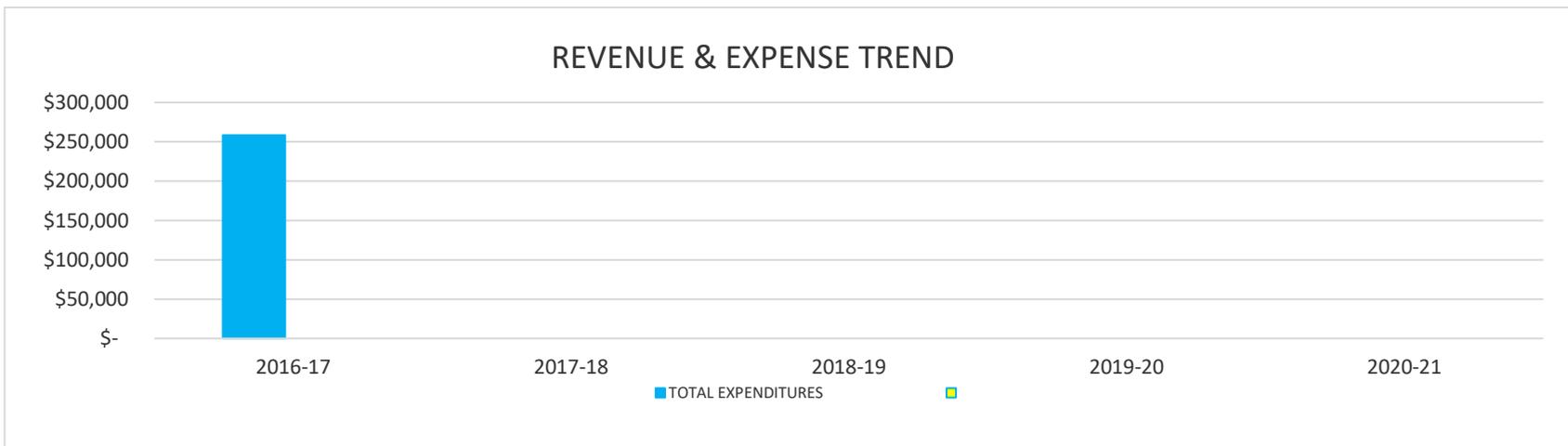


6TH AVENUE RECONSTRUCTION

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

Budget Highlights: This improvement is fully constructed.

6th Avenue Reconstruction	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
STPL Grants	\$ 258,374	\$ -	\$ -	\$ -	\$ -	\$ -	
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 258,374	\$ -	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES							
6th St Reconstruct	\$ 258,374	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 258,374	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance, July 1	\$ (1,408)	\$ (1,408)	\$ (1,408)	\$ (1,408)	\$ (1,408)	\$ (1,408)	
Ending Fund Balance, June 30	\$ (1,408)	\$ (1,408)	\$ (1,408)	\$ (1,408)	\$ (1,408)	\$ (1,408)	

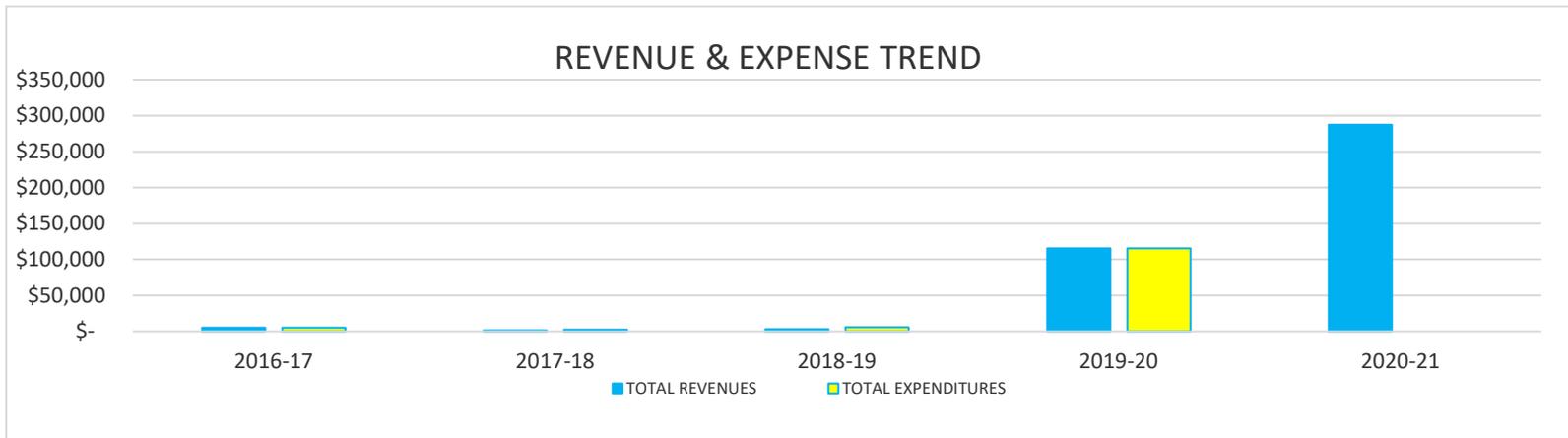


18TH AND KERN LIGHTED CROSSWALKS

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

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

18th and Kern Lighted Crosswalks	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
CMAQ Grant	\$ 5,484	\$ 1,456	\$ 3,120	\$ 43,768	\$ 115,318	\$ 277,847	
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,750	
TOTAL REVENUES	\$ 5,484	\$ 1,456	\$ 3,120	\$ 43,768	\$ 115,318	\$ 287,597	
EXPENDITURES							
18th/Kern Lighted Crosswalk	\$ 5,484	\$ 2,766	\$ 5,808	\$ 110,769	\$ 115,318	\$ -	
TOTAL EXPENDITURES	\$ 5,484	\$ 2,766	\$ 5,808	\$ 110,769	\$ 115,318	\$ -	
Net Revenue/(Expenditures)	\$ -	\$ (1,310)	\$ (2,688)	\$ (67,001)	\$ -	\$ 287,597	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ -	\$ (1,310)	\$ (2,688)	\$ (67,001)	\$ -	\$ 287,597	
Beginning Fund Balance, July 1	\$ (618)	\$ (618)	\$ (1,928)	\$ (4,616)	\$ (4,616)	\$ (4,616)	
Ending Fund Balance, June 30	\$ (618)	\$ (1,928)	\$ (4,616)	\$ (71,617)	\$ (4,616)	\$ 282,981	



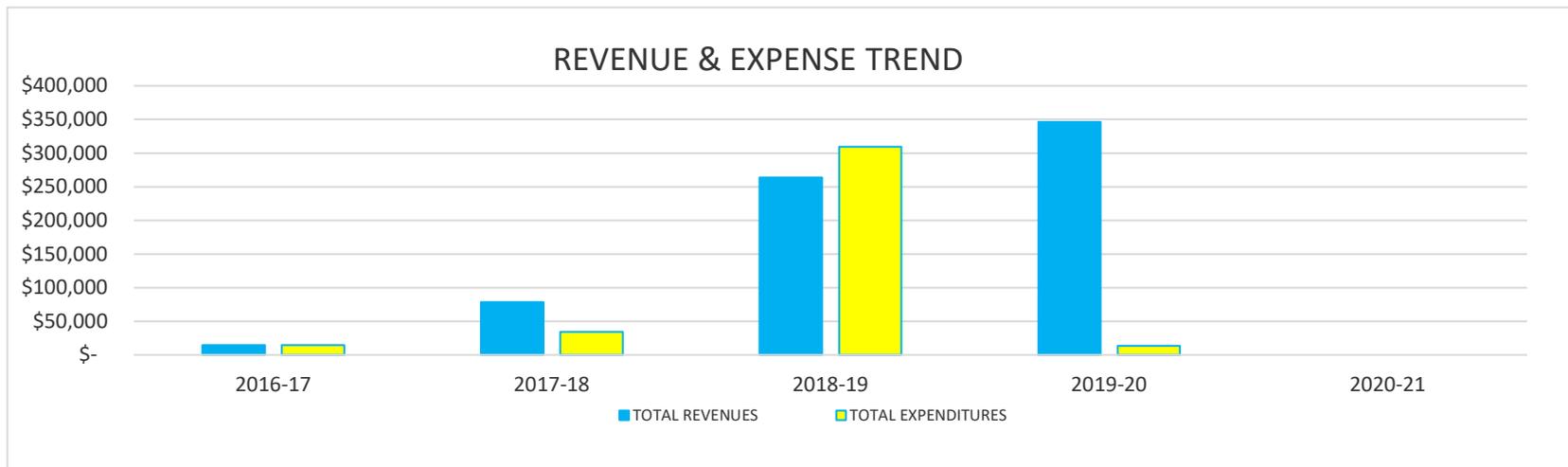
BETHEL AVENUE IMPROVEMENTS

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

Budget Highlights: This project was fully constructed in FY19.



Bethel Avenue Improvements	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
CMAQ Grants	\$ 14,272	\$ 31,771	\$ 263,993	\$ 346,199	\$ 346,199	\$ -	-100.00%
From Other Funds	\$ -	\$ 46,570	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 14,272	\$ 78,341	\$ 263,993	\$ 346,199	\$ 346,199	\$ -	-100.00%
EXPENDITURES							
Bethel Avenue Improvements	\$ 14,272	\$ 34,423	\$ 309,405	\$ 332,179	\$ 13,461	\$ -	-100.00%
TOTAL EXPENDITURES	\$ 14,272	\$ 34,423	\$ 309,405	\$ 332,179	\$ 13,461	\$ -	-100.00%
Net Revenue/(Expenditures)	\$ -	\$ 43,919	\$ (45,412)	\$ 14,020	\$ 332,738	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 43,919	\$ (45,412)	\$ 14,020	\$ 332,738	\$ -	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ 43,919	\$ (1,493)	\$ (1,493)	\$ 331,245	
Ending Fund Balance, June 30	\$ -	\$ 43,919	\$ (1,493)	\$ 12,527	\$ 331,245	\$ 331,245	



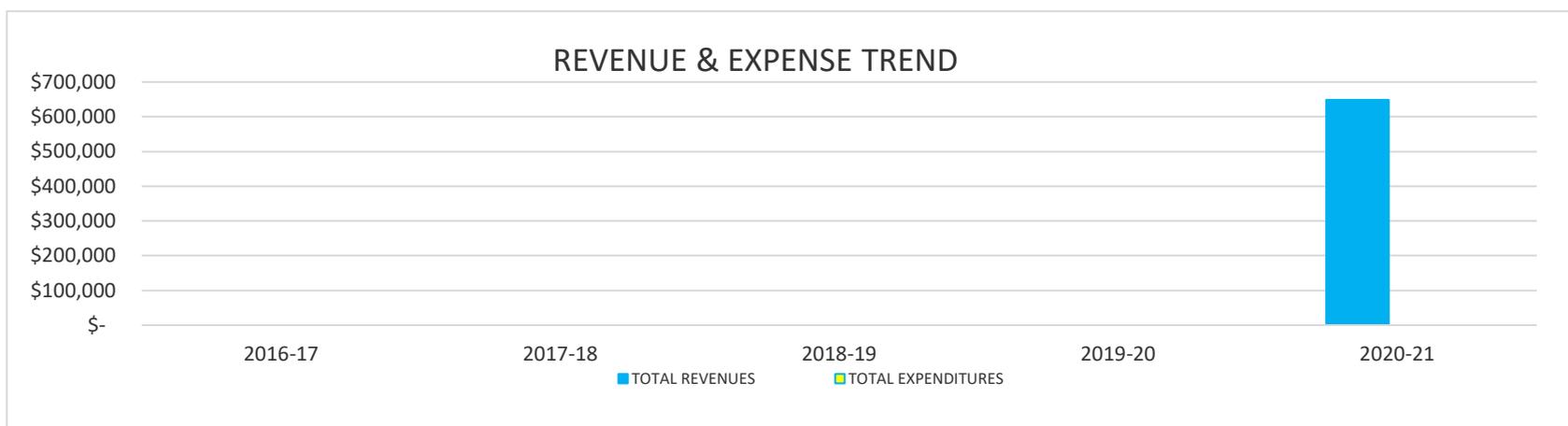
MADSEN AVE RECON - STROUD TO SIERRA

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

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



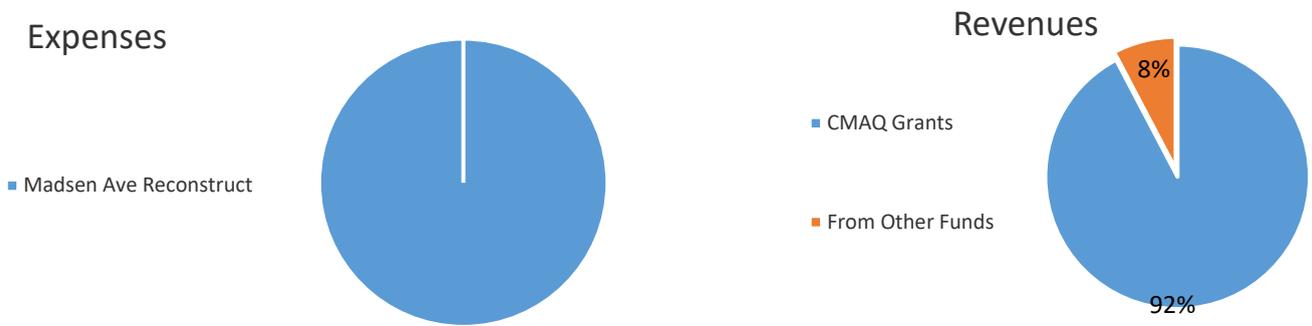
Madsen Avenue Bike Path - Stroud to Kamm	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
CMAQ Grants	\$ -	\$ 3,914	\$ -	\$ 313,394	\$ -	\$ 618,823	
From Other Funds	\$ -	\$ 45,403	\$ -	\$ -	\$ -	\$ 30,187	
TOTAL REVENUES	\$ -	\$ 49,317	\$ -	\$ 313,394	\$ -	\$ 649,010	
EXPENDITURES							
Madsen Ave Reconstruct	\$ -	\$ 4,421	\$ 360	\$ 313,034	\$ 313,034	\$ -	
TOTAL EXPENDITURES	\$ -	\$ 4,421	\$ 360	\$ 313,034	\$ 313,034	\$ -	
Net Revenue/(Expenditures)	\$ -	\$ 44,896	\$ (360)	\$ 360	\$ (313,034)	\$ 649,010	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 44,896	\$ (360)	\$ 360	\$ (313,034)	\$ 649,010	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (313,034)	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ 360	\$ (313,034)	\$ 335,976	



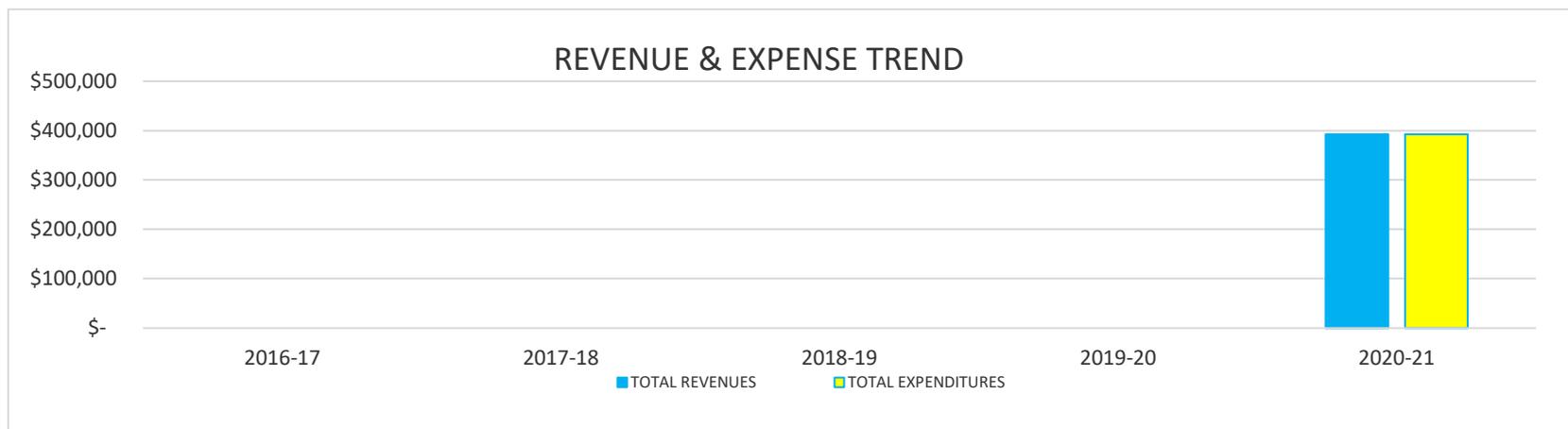
MADSEN AVE BIKE PATH - STROUD TO KAMM

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

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



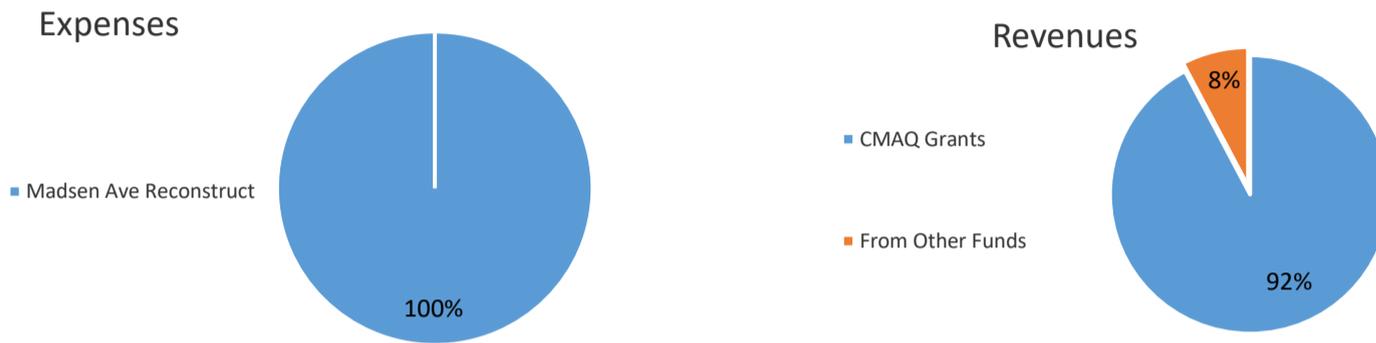
Madsen Avenue Bike Path - Stroud to Kamm	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
CMAQ Grants	\$ -	\$ 3,914	\$ 59,368	\$ 338,356	\$ 20,000	\$ 362,062	
From Other Funds	\$ -	\$ 45,403	\$ -	\$ -	\$ -	\$ 30,187	
TOTAL REVENUES	\$ -	\$ 49,317	\$ 59,368	\$ 338,356	\$ 20,000	\$ 392,249	
EXPENDITURES							
Madsen Ave Reconstruct	\$ -	\$ 4,421	\$ 64,367	\$ 335,425	\$ 15,425	\$ 392,249	
TOTAL EXPENDITURES	\$ -	\$ 4,421	\$ 64,367	\$ 335,425	\$ 15,425	\$ 392,249	
Net Revenue/(Expenditures)	\$ -	\$ 44,896	\$ (4,998)	\$ 2,931	\$ 4,575	\$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 44,896	\$ (4,998)	\$ 2,931	\$ 4,575	\$ -	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ 44,896	\$ 39,898	\$ 39,898	\$ 44,473	
Ending Fund Balance, June 30	\$ -	\$ 44,896	\$ 39,898	\$ 42,829	\$ 44,473	\$ 44,473	



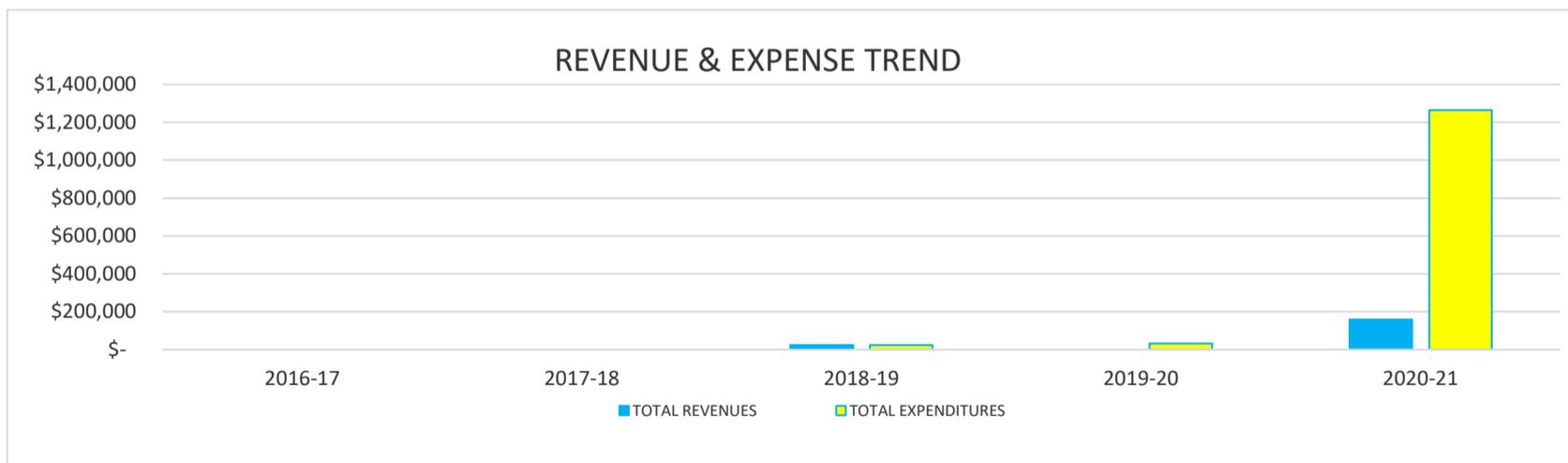
BETHEL / SIERRA ROUNDABOUT

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

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



Bethel / Sierra Roundabout	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	% Change
REVENUE							
CMAQ Grants	\$ -	\$ -	\$ 24,000	\$ 1,296,900	\$ -	\$ 160,000	
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ -	\$ -	\$ 24,000	\$ 1,296,900	\$ -	\$ 160,000	
EXPENDITURES							
Bethel/Sierra Roundabout	\$ -	\$ -	\$ 24,000	\$ 1,296,900	\$ 32,000	\$ 1,264,900	
TOTAL EXPENDITURES	\$ -	\$ -	\$ 24,000	\$ 1,296,900	\$ 32,000	\$ 1,264,900	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ (32,000)	\$ (1,104,900)	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ (32,000)	\$ (1,104,900)	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,104,900)	



CITY OF KINGSBURG
Summary of Finance Authority Funds

2020/21 Fiscal Year Budget

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

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

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 ACTUALS</u>	<u>FY 18/19 ACTUALS</u>	<u>FY 19/20 BUDGET</u>	<u>FY 19/20 AS OF 5/22/20</u>	<u>PROJECTED YEAR END</u>	<u>FY 20/21 PROPOSED</u>	<u>Percent Change</u>
FINANCE AUTHORITY									
750-0000-451-0101	INTEREST	\$ 182,360	\$ 165,774	\$ 141,875	\$ 110,000	\$ 21,487	\$ 110,000	\$ 110,000	0.00%
TOTAL		\$ 182,360	\$ 165,774	\$ 141,875	\$ 110,000	\$ 21,487	\$ 110,000	\$ 110,000	0.00%
SPECIAL ASSESS DIST 1991-1									
754-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
754-0000-491-0201	ASSESSMENTS RECEIVED	\$ 53,396	\$ 53,522	\$ 52,199	\$ 54,000	\$ 49,782	\$ 54,000	\$ 54,000	0.00%
754-0000-495-0000	PREPAYMENT REV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL		\$ 53,396	\$ 53,522	\$ 52,199	\$ 54,000	\$ 49,782	\$ 54,000	\$ 54,000	0.00%
SPECIAL ASSESS 91-1 SUPP									
755-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
755-0000-491-0201	ASSESSMENTS RECEIVED	\$ 2,687	\$ 2,608	\$ 3,113	\$ 3,000	\$ 2,849	\$ 3,000	\$ 3,000	0.00%
TOTAL		\$ 2,687	\$ 2,608	\$ 3,113	\$ 3,000	\$ 2,849	\$ 3,000	\$ 3,000	0.00%
SPECIAL ASSESS 92-1									
756-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
756-0000-491-0201	ASSESSMENTS RECEIVED	\$ 53,201	\$ 47,787	\$ 44,682	\$ 49,000	\$ 35,953	\$ 49,000	\$ 49,000	0.00%
TOTAL		\$ 53,201	\$ 47,787	\$ 44,682	\$ 49,000	\$ 35,953	\$ 49,000	\$ 49,000	0.00%
SPECIAL ASSESS 92-2 AGENCY									
757-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
757-0000-491-0201	ASSESSMENTS RECEIVED	\$ 47,414	\$ 39,741	\$ 41,823	\$ 57,000	\$ 39,636	\$ 57,000	\$ 57,000	0.00%
757-0000-495-0000	PREPAYMENT REV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL		\$ 47,414	\$ 39,741	\$ 41,823	\$ 57,000	\$ 39,636	\$ 57,000	\$ 57,000	0.00%
TOTAL INTEREST		\$ 182,360	\$ 165,774	\$ 141,875	\$ 110,000	\$ 21,487	\$ 110,000	\$ 110,000	
TOTAL ASSESSMENTS		\$ 156,698	\$ 143,657	\$ 141,817	\$ 163,000	\$ 128,220	\$ 163,000	\$ 163,000	
TOTAL PREPAYMENTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL FINANCE AUTHORITY		\$ 339,057	\$ 309,431	\$ 283,691	\$ 273,000	\$ 149,707	\$ 273,000	\$ 273,000	0.00%
Revenues		\$ 339,057	\$ 309,431	\$ 283,691	\$ 273,000	\$ 149,707	\$ 273,000	\$ 273,000	
Expenses		\$ 455,055	\$ 463,585	\$ 448,278	\$ 386,953	\$ 38,351	\$ 386,783	\$ 214,234	
		\$ (115,998)	\$ (154,154)	\$ (164,587)	\$ (113,953)	\$ 111,356	\$ (113,783)	\$ 58,766	

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

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 ACTUALS</u>	<u>FY 18/19 ACTUALS</u>	<u>FY 19/20 BUDGET</u>	<u>FY 19/20 AS OF 5/22/20</u>	<u>PROYECTED YEAR END</u>	<u>FY 20/21 PROPOSED</u>	<u>Percent Change</u>
KINGSBURG JOINT POWERS AUTHORITY									
750-9100-519-5280	MISC BOND FEES	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950	0.00%
750-9100-519-5474	BOND PRINCIPAL EXPENSE	\$ 277,600	\$ 298,700	\$ 298,300	\$ 319,400	\$ -	\$ 319,400	\$ 161,300	-49.50%
750-9100-519-5475	INTEREST EXPENSE	\$ 106,642	\$ 99,386	\$ 91,877	\$ 18,585	\$ 8,135	\$ 18,585	\$ 13,972	-24.82%
750-9100-519-5476	ORIGINAL ISSUE DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
750-9100-519-5477	BOND ISSUANCE COST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 389,192	\$ 403,036	\$ 395,127	\$ 342,935	\$ 13,085	\$ 342,935	\$ 180,222	-47.45%
SPEC ASSESS 91-1 AGENCY									
754-9100-519-5280	MISC BOND FEES	\$ 3,653	\$ 4,915	\$ 5,244	\$ 5,244	\$ 5,255	\$ 5,255	\$ 5,244	0.00%
754-9100-519-5620	ASSESSMENT BOND PAYMENTS	\$ 24,780	\$ 21,019	\$ 17,036	\$ 12,611	\$ 5,089	\$ 12,611	\$ 7,744	-38.60%
	TOTAL	\$ 28,433	\$ 25,934	\$ 22,280	\$ 17,855	\$ 10,344	\$ 17,866	\$ 12,988	-27.26%
SPEC ASSESS 91-1 SUPP AGEN									
755-9100-519-5280	MISC BOND FEES	\$ 515	\$ 861	\$ 904	\$ 904	\$ 922	\$ 922	\$ 904	0.00%
755-9100-519-5620	ASSESSMENT BOND PAYMENTS	\$ 974	\$ 797	\$ 620	\$ 443	\$ 177	\$ 443	\$ 266	-39.89%
	TOTAL	\$ 1,489	\$ 1,658	\$ 1,524	\$ 1,347	\$ 1,099	\$ 1,365	\$ 1,170	-13.11%
SPEC ASSESS 92-1 AGENCY									
756-9100-519-5280	MISC BOND FEES	\$ 1,683	\$ 2,127	\$ 2,284	\$ 2,284	\$ 2,273	\$ 2,273	\$ 2,284	0.00%
756-9100-519-5620	ASSESSMENT BOND PAYMENTS	\$ 17,063	\$ 15,094	\$ 12,906	\$ 10,500	\$ 4,594	\$ 10,500	\$ 7,875	-25.00%
	TOTAL	\$ 18,746	\$ 17,221	\$ 15,190	\$ 12,784	\$ 6,867	\$ 12,773	\$ 10,159	-20.53%
SPEC ASSESS 92-2 AGENCY									
757-9100-519-5280	MISC BOND FEES	\$ 2,745	\$ 2,987	\$ 3,320	\$ 3,320	\$ 3,131	\$ 3,131	\$ 3,320	0.00%
757-9100-519-5620	ASSESSMENT BOND PAYMENTS	\$ 14,450	\$ 12,750	\$ 10,838	\$ 8,713	\$ 3,825	\$ 8,713	\$ 6,375	-26.83%
	TOTAL	\$ 17,195	\$ 15,737	\$ 14,158	\$ 12,033	\$ 6,956	\$ 11,844	\$ 9,695	-19.43%
	TOTAL BOND FEES	\$ 13,546	\$ 15,840	\$ 16,702	\$ 16,702	\$ 16,532	\$ 16,532	\$ 16,702	
	TOTAL INTEREST EXPENSE	\$ 106,642	\$ 99,386	\$ 91,877	\$ 18,585	\$ 8,135	\$ 18,585	\$ 13,972	
	TOTAL ORIGINAL ISSUE DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL BOND ISSUANCE COST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL KJPA BOND PRINCIPAL PAID	\$ 277,600	\$ 298,700	\$ 298,300	\$ 319,400	\$ -	\$ 319,400	\$ 161,300	
	TOTAL ASSESSMENT BOND PMTS	\$ 57,267	\$ 49,659	\$ 41,400	\$ 32,266	\$ 13,685	\$ 32,266	\$ 22,260	
	TOTAL FINANCE AUTHORITY	\$ 455,055	\$ 463,585	\$ 448,278	\$ 386,953	\$ 38,351	\$ 386,783	\$ 214,234	-44.64%
	Revenues	\$ 339,057	\$ 309,431	\$ 273,000	\$ 273,000	\$ 149,707	\$ 273,000	\$ 273,000	
	Expenses	\$ 455,055	\$ 463,585	\$ 448,278	\$ 386,953	\$ 38,351	\$ 386,783	\$ 214,234	
		\$ (115,998)	\$ (154,154)	\$ (175,278)	\$ (113,953)	\$ 111,356	\$ (113,783)	\$ 58,766	

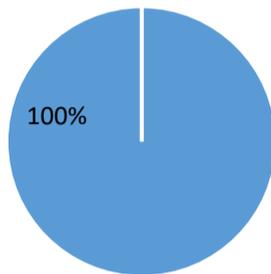
FINANCE AUTHORITY

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

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

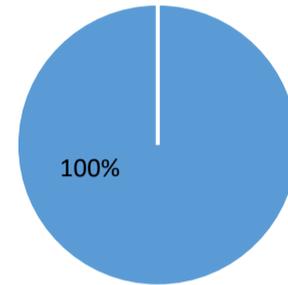
EXPENSES

■ Debt Service

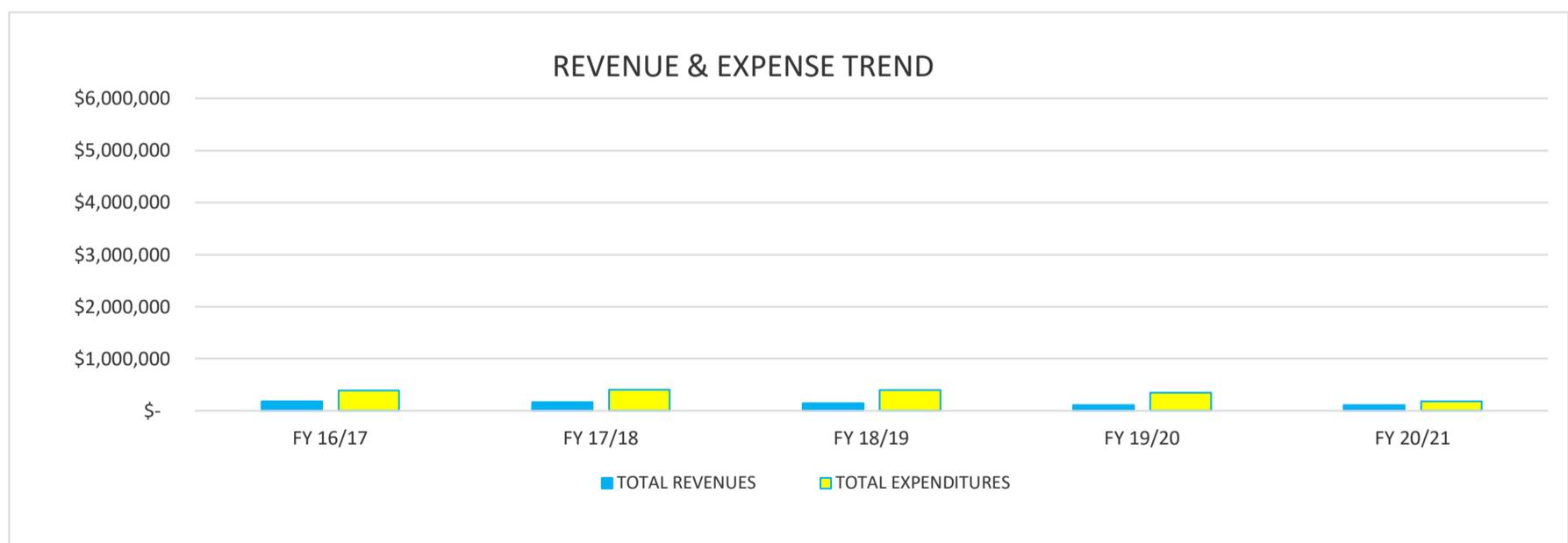


REVENUES

■ Interest



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



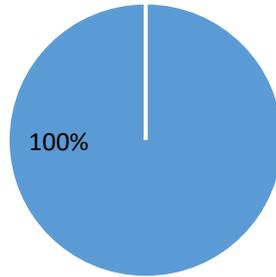
SPECIAL ASSESSMENT DISTRICT 1991-1

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

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

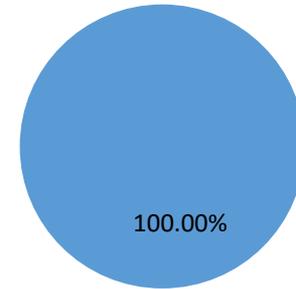
EXPENSES

■ Debt Service



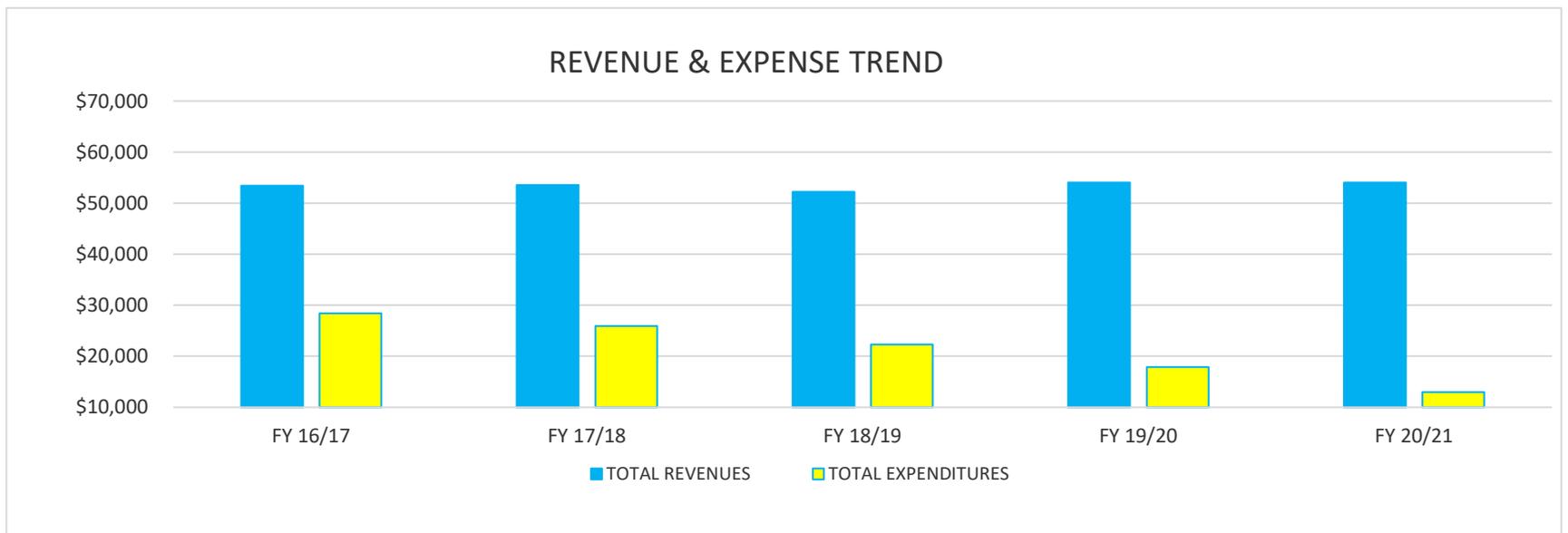
REVENUES

■ Assessments



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

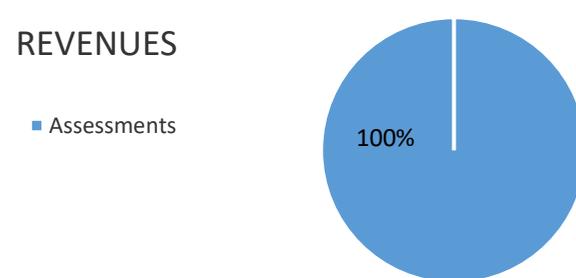
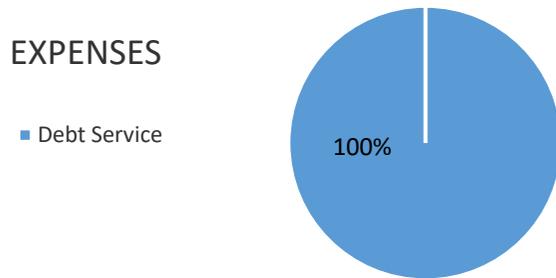
REVENUE & EXPENSE TREND



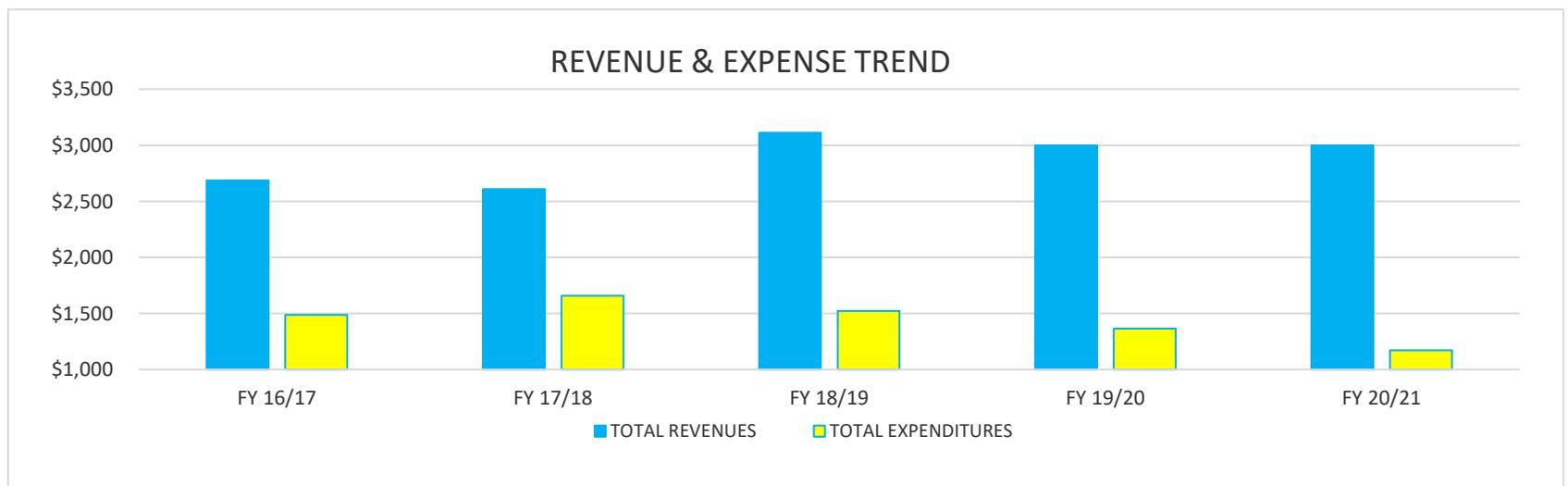
SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL

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

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



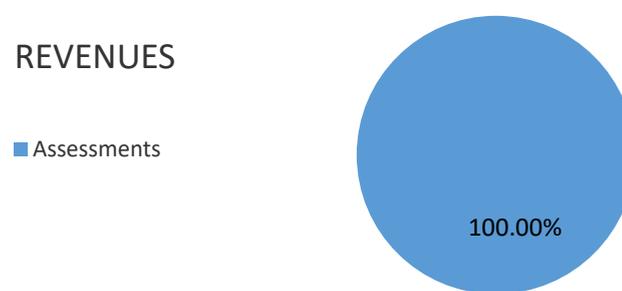
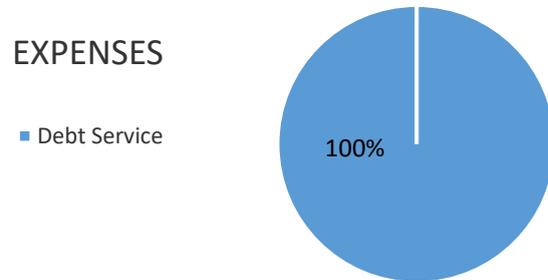
SPECIAL ASSESSMENT DISTRICT 1991-1 SUPP	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Assesment Received	\$ 2,687	\$ 2,608	\$ 3,113	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$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



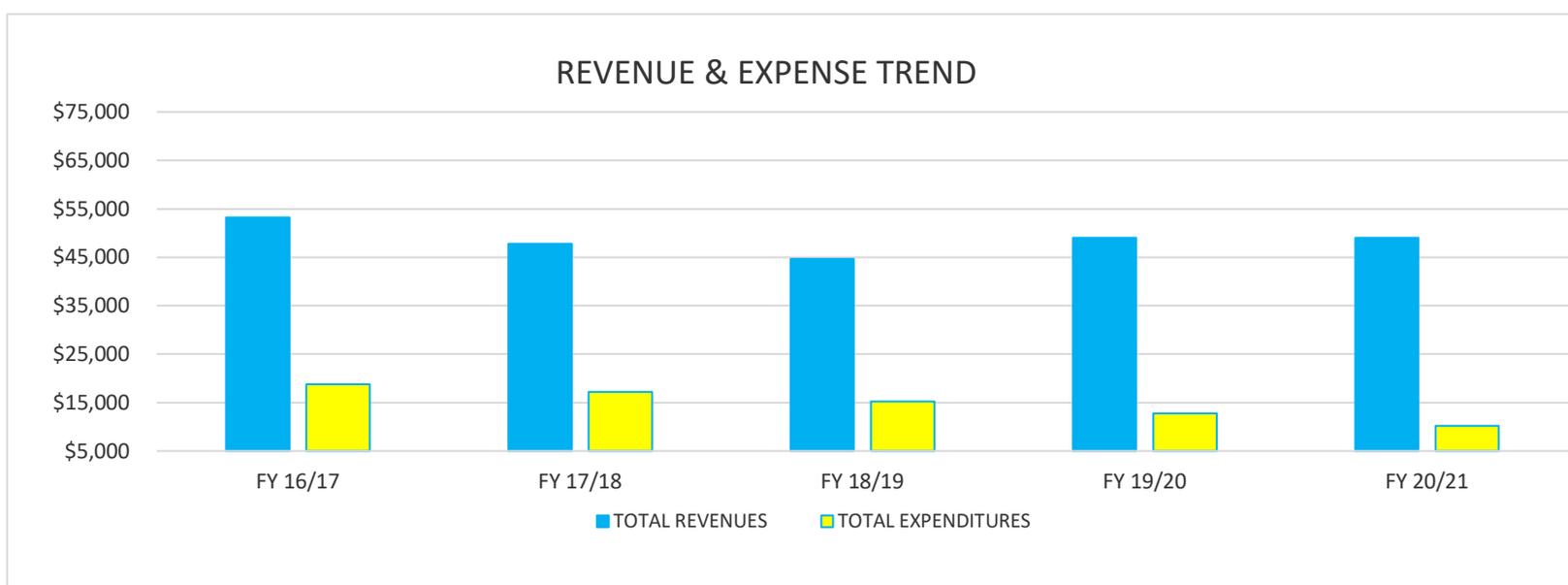
SPECIAL ASSESSMENT DISTRICT 1992-1

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

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



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



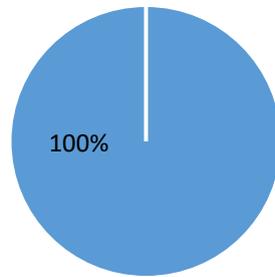
SPECIAL ASSESSMENT DISTRICT 1992-2

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

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

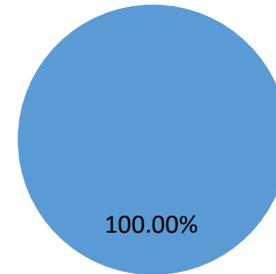
EXPENSES

■ Debt Service

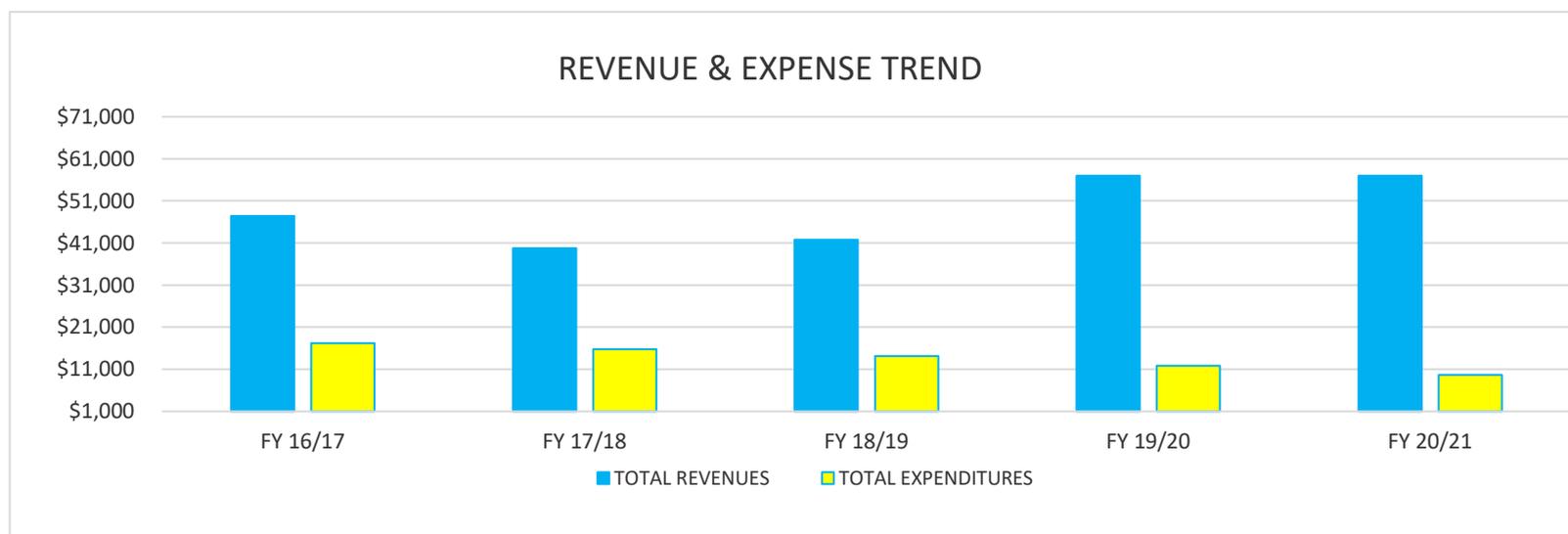


REVENUES

■ Assessments



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



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

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY 19/20</u> <u>BUDGET</u>	<u>FY 19/20</u> <u>as of 5/26/20</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 20/21</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
RISK MANAGEMENT									
501-0000-515-0561	WORKERS COMP INS CHARGES	\$ -	\$ 276,012	\$ 264,211	\$ 281,673	\$ 259,137	\$ 281,673	\$ 303,378	12.91%
501-0000-515-0562	EMP ASSISTANCE PRGM CHARGES	\$ -	\$ 1,157	\$ 1,293	\$ 1,352	\$ 1,202	\$ 1,352	\$ 1,411	8.36%
501-0000-515-0563	LIFE INSURANCE CHARGES	\$ -	\$ 2,540	\$ 2,726	\$ 2,244	\$ 1,758	\$ 2,244	\$ -	
501-0000-515-0565	GENERAL LIABILITY INS CHARGES	\$ -	\$ 122,023	\$ 122,033	\$ 130,566	\$ 117,482	\$ 130,566	\$ 148,902	18.04%
501-0000-515-0566	PROPERTY INSURANCE CHARGES	\$ -	\$ 16,257	\$ 17,368	\$ 19,787	\$ 17,804	\$ 19,787	\$ 33,127	47.57%
501-0000-515-0567	VEHICLE INSURANCE CHARGES	\$ -	\$ 13,398	\$ 13,791	\$ 36,943	\$ 33,864	\$ 36,943	\$ 42,869	67.83%
501-0000-515-0568	ERMA PERSONNEL CHARGES	\$ -	\$ 23,026	\$ 26,545	\$ 40,814	\$ 36,724	\$ 40,814	\$ 41,511	36.05%
	TOTAL INSURANCE CHARGES	\$ -	\$ 454,413	\$ 447,967	\$ 513,379	\$ 467,971	\$ 513,379	\$ 571,198	21.57%
501-0000-515-0569	RMA RISK MGT ADMIN CHARGES	\$ -	\$ 11,987	\$ 11,821	\$ 11,003	\$ 9,901	\$ 11,003	\$ 9,785	-20.81%
	TOTAL, RISK MANAGEMENT	\$ -	\$ 466,400	\$ 459,788	\$ 524,382	\$ 477,872	\$ 524,382	\$ 580,983	20.86%
CALPERS UAL FUND									
502-0000-520-0600	TRANSFERS FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ 787,619	\$ -	\$ -	\$ -	
502-0000-520-0610	TRANSFERS FROM WATER FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL CALPERS UAL RESERVES	\$ -	\$ -	\$ -	\$ 787,619	\$ -	\$ -	\$ -	
ECONOMIC STABILIZATION FUND									
503-0000-525-0700	TRANSFERS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ 168,776	\$ -	\$ -	\$ -	
	TOTAL ECONOMIC STABILIZATION FUND	\$ -	\$ -	\$ -	\$ 168,776	\$ -	\$ -	\$ -	
EQUIPMENT RESERVE FUND									
504-0000-530-0800	TRANSFERS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ 168,776	\$ -	\$ -	\$ -	
	TOTAL ECONOMIC STABILIZATION FUND	\$ -	\$ -	\$ -	\$ 168,776	\$ -	\$ -	\$ -	
	TOTAL, SURPLUS ALLOCATION	\$ -	\$ -	\$ -	\$ 1,125,171	\$ -	\$ -	\$ -	
	TOTAL, INTERNAL SERVICE FUNDS	\$ -	\$ 466,400	\$ 459,788	\$ 1,649,553	\$ 477,872	\$ 524,382	\$ 580,983	-183.92%
	Revenues	\$ -	\$ 466,400	\$ 459,788	\$ 1,649,553	\$ 477,872	\$ 524,382	\$ 580,983	-183.92%
	Expenses	\$ -	\$ 429,810	\$ 427,911	\$ 1,566,382	\$ 1,422,532	\$ 1,563,882	\$ 580,983	-169.61%
		\$ -	\$ 36,590	\$ 31,877	\$ 83,171	\$ (944,660)	\$ (1,039,500)	\$ -	

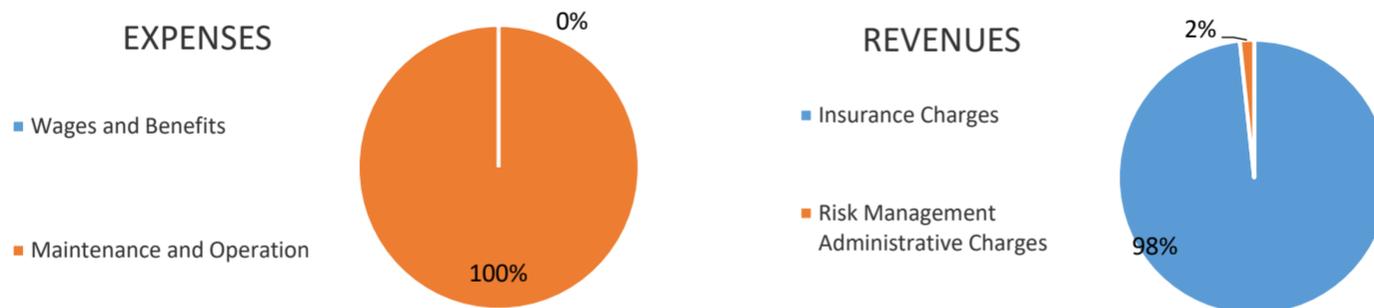
**CITY OF KINGSBURG
INTERNAL SERVICE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2020/21**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUAL</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY19/20</u> <u>BUDGET</u>	<u>FY 19/20</u> <u>as of 5/26/20</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY20/21</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
RISK MANAGEMENT									
501-5200-515-5101	SALARIES	\$ -	\$ -	\$ -	\$ 4,142	\$ -	\$ -	\$ -	-100%
501-5200-515-5121	FICA	\$ -	\$ -	\$ -	\$ 314	\$ -	\$ -	\$ -	-100%
501-5200-515-5123	PERS	\$ -	\$ -	\$ -	\$ 312	\$ -	\$ -	\$ -	-100%
501-5200-515-5125	MEDICAL	\$ -	\$ -	\$ -	\$ 201	\$ -	\$ -	\$ -	-100%
501-5200-515-5127	WORKERS COMP	\$ -	\$ -	\$ -	\$ 28	\$ -	\$ -	\$ -	-100%
501-5200-515-5131	EAP	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	-100%
501-5200-515-5133	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	-100%
	TOTAL WAGES & BENEFITS	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	-100%
501-5200-515-5261	WORKERS COMP PREMIUMS	\$ -	\$ 257,613	\$ 264,090	\$ 281,673	\$ 203,217	\$ 281,673	\$ 303,378	8%
501-5200-515-5262	EMP ASSIST PRGM PREMIUMS	\$ -	\$ 1,159	\$ 1,297	\$ 1,352	\$ 1,352	\$ 1,352	\$ 1,411	4%
501-5200-515-5263	LIFE INSURANCE PREMIUMS	\$ -	\$ -	\$ -	\$ 2,244	\$ 2,057	\$ 2,244	\$ -	-100%
501-5200-515-5265	GEN LIABILITY INS PREMIUMS	\$ -	\$ 114,194	\$ 97,898	\$ 130,566	\$ 107,420	\$ 130,566	\$ 148,902	14%
501-5200-515-5266	PROPERTY INS PREMIUMS	\$ -	\$ 16,044	\$ 17,392	\$ 19,787	\$ 21,649	\$ 19,787	\$ 33,127	67%
501-5200-515-5267	VEHICLE INS PREMIUMS	\$ -	\$ 13,398	\$ 13,792	\$ 36,943	\$ 34,785	\$ 36,943	\$ 42,869	16%
501-5200-515-5268	ERMA PERSONNEL PREMIUMS	\$ -	\$ 20,097	\$ 26,620	\$ 40,814	\$ 37,738	\$ 40,814	\$ 41,511	2%
501-5200-515-5269	CSJVRMA ADMIN CHARGES	\$ -	\$ 7,305	\$ 6,822	\$ 11,003	\$ 5,981	\$ 11,003	\$ 9,785	-11%
	TOTAL MAINTENANCE & OPERATIONS	\$ -	\$ 429,810	\$ 427,911	\$ 524,382	\$ 414,199	\$ 524,382	\$ 580,983	11%
	TOTAL, RISK MANAGEMENT	\$ -	\$ 429,810	\$ 427,911	\$ 529,382	\$ 414,199	\$ 524,382	\$ 580,983	10%
CALPERS UAL FUND									
502-5300-515-5150	MISCELLANEOUS PLAN	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	
502-5300-515-5151	PEPRA MISCELLANEOUS PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
502-5300-515-5152	SAFETY POLICE PLAN	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	
502-5300-515-5153	PEPRA SAFETY POLICE PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
502-5300-515-5154	SAFETY FIRE PLAN	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	
502-5300-515-5155	PEPRA SAFETY FIRE PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL CALPERS ADP	\$ -	\$ -	\$ -	\$ 850,000	\$ 850,000	\$ 850,000	\$ -	
ECONOMIC STABILIZATION FUND									
503-5400-515-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	
	TOTAL ECONOMIC STABILIZATION FUND	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	
EQUIPMENT RESERVE FUND									
504-5500-515-5505	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ 187,000	\$ 155,833	\$ 187,000	\$ -	
	TOTAL ECONOMIC STABILIZATION FUND	\$ -	\$ -	\$ -	\$ 187,000	\$ 155,833	\$ 187,000	\$ -	
	TOTAL, SURPLUS ALLOCATION	\$ -	\$ -	\$ -	\$ 1,037,000	\$ 1,008,333	\$ 1,039,500	\$ -	
	TOTAL, INTERNAL SERVICE FUNDS	\$ -	\$ 429,810	\$ 427,911	\$ 1,566,382	\$ 1,422,532	\$ 1,563,882	\$ 580,983	-169.61%
	Revenues	\$ -	\$ 466,400	\$ 459,788	\$ 1,649,553	\$ 477,872	\$ 524,382	\$ 580,983	-184%
	Expenses	\$ -	\$ 429,810	\$ 427,911	\$ 1,566,382	\$ 1,422,532	\$ 1,563,882	\$ 580,983	-170%
		\$ -	\$ 36,590	\$ 31,877	\$ 83,171	\$ (944,660)	\$ (1,039,500)	\$ -	

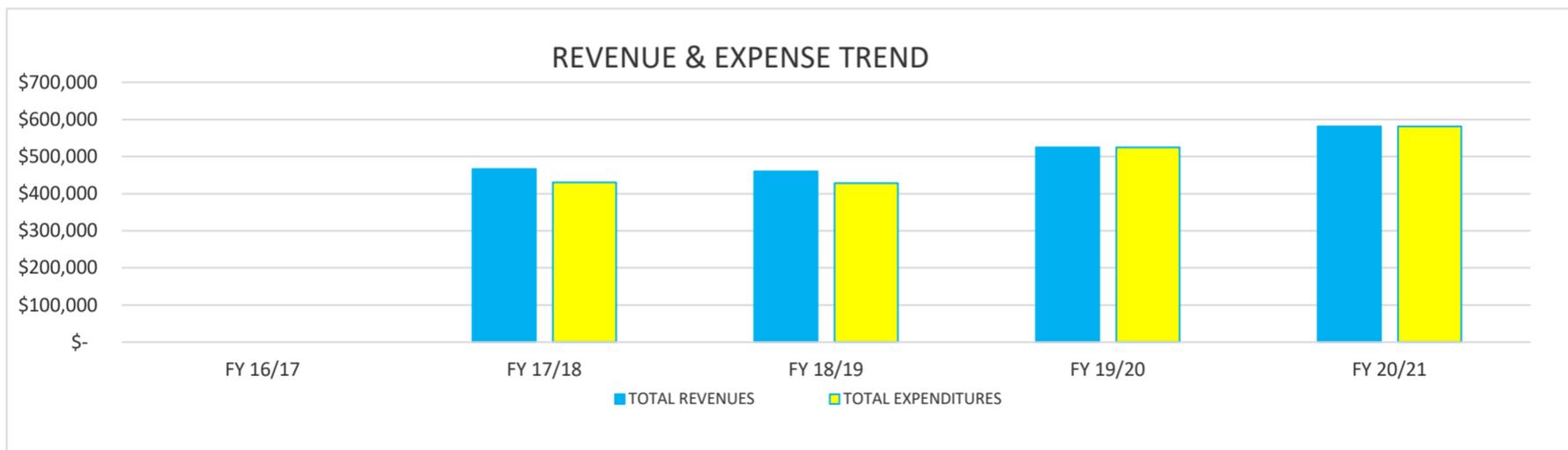
RISK MANAGEMENT FUND

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

Budget Highlights:



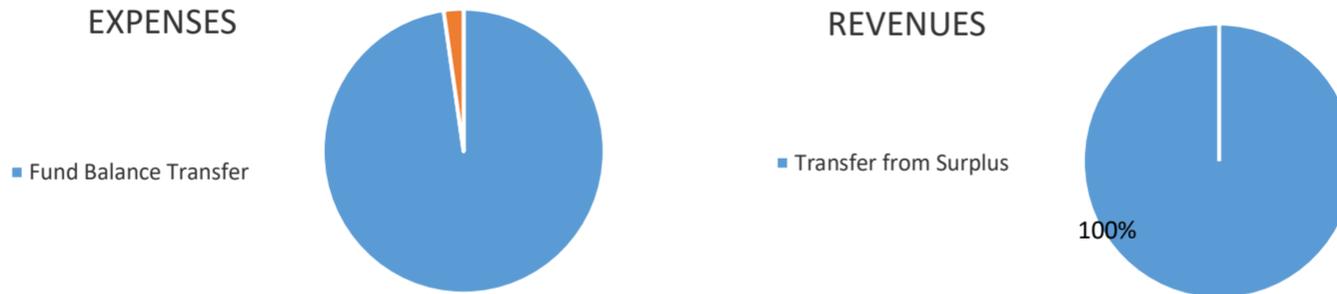
RISK MANAGEMENT	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Insurance Charges	\$ -	\$ 454,413	\$ 447,967	\$ 513,379	\$ 513,379	\$ 571,198	10.12%
Risk Management Administrative Charges	\$ -	\$ 11,987	\$ 11,821	\$ 11,003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



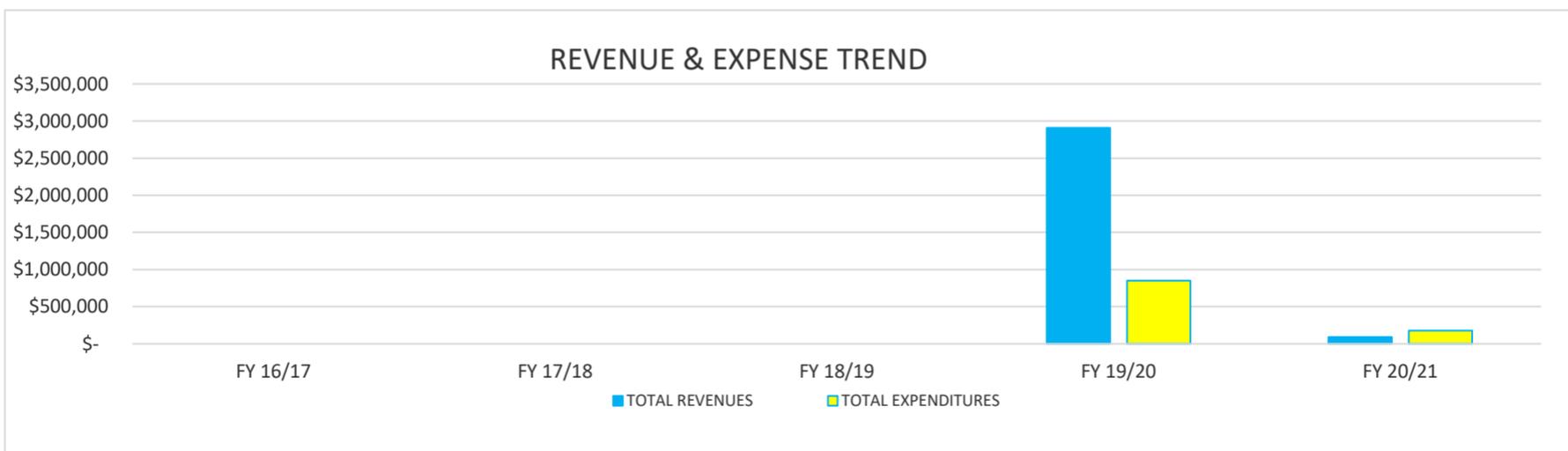
CALPERS UAL FUND

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

Budget Highlights:



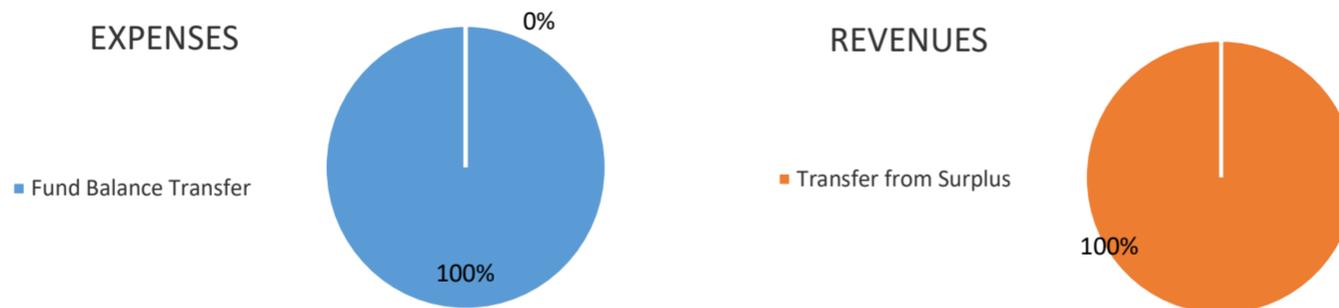
CalPERS UAL Reserve	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Transfers from General Fund	\$ -	\$ -	\$ -	\$ 787,619	\$ -	\$ -	
Transfers from Water Fund							
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 787,619	\$ -	\$ -	
EXPENDITURES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



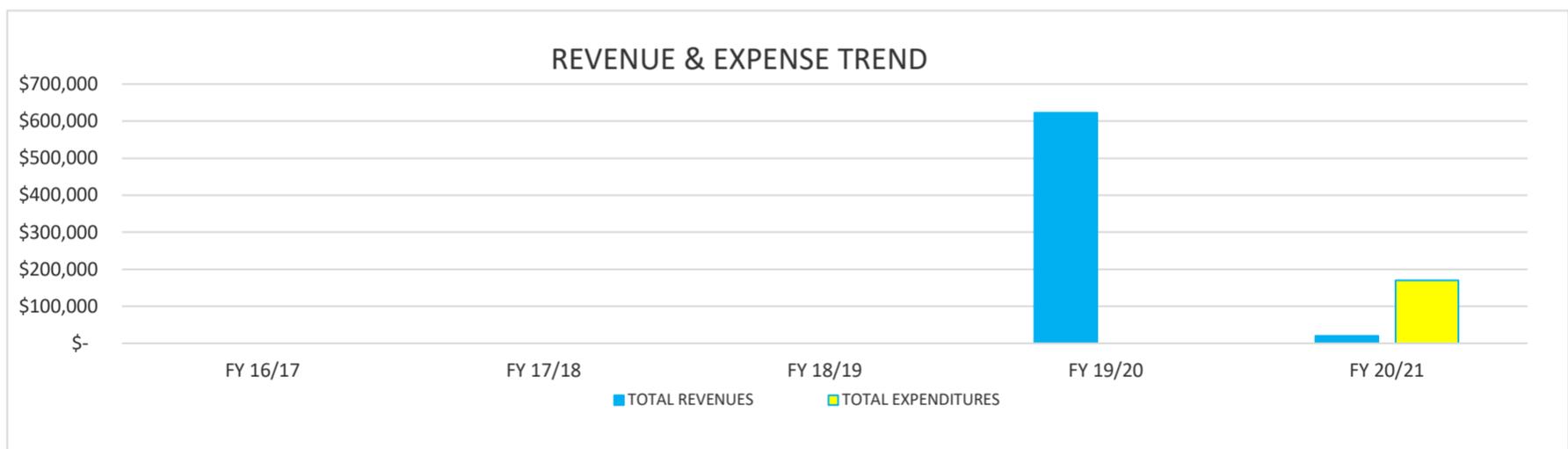
ECONOMIC STABILIZATION FUND

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

Budget Highlights:



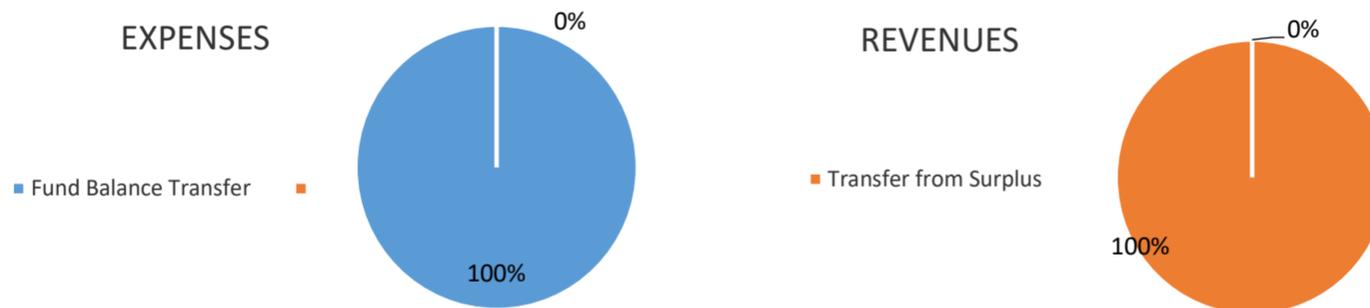
Economic Stabilization Reserve	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Economic Stabilization Reserves	\$ -	\$ -	\$ -	\$ 168,776	\$ -	\$ -	
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 168,776	\$ -	\$ -	
EXPENDITURES							
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,000	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,000	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ 168,776	\$ -	\$ (170,000)	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ 168,776	\$ -	\$ (170,000)	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 623,052	
Transfer from Surplus Funds	\$ -	\$ -	\$ -	\$ 623,052	\$ 623,052	\$ 19,955	
Ending Fund Balance June 30	\$ -	\$ -	\$ -	\$ 791,828	\$ 623,052	\$ 473,008	-40.26%



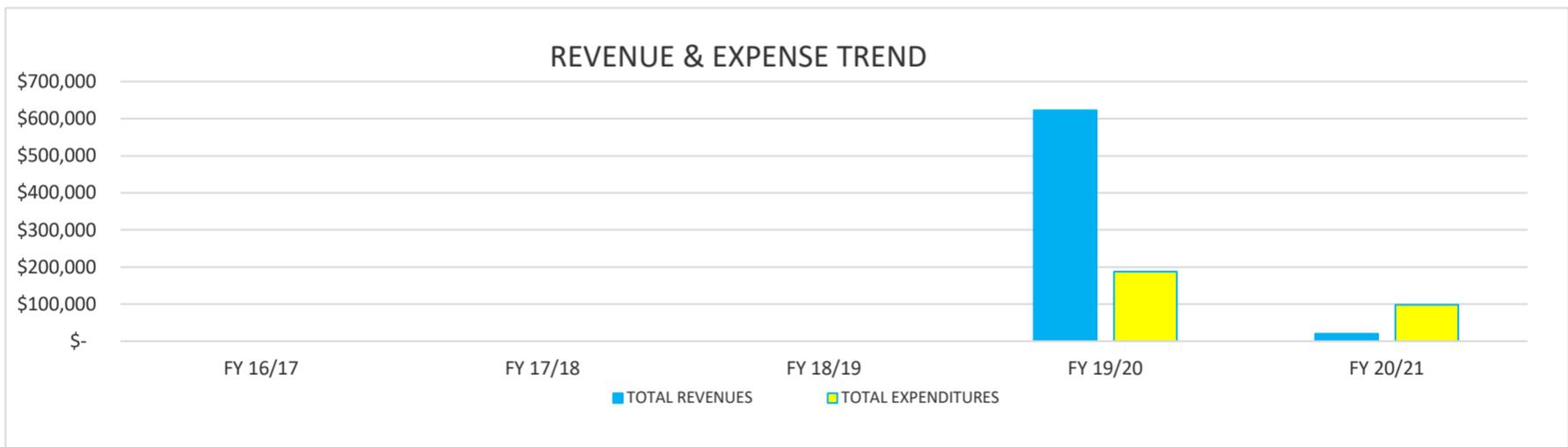
EQUIPMENT RESERVE FUND

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

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



Equipment Reserve	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Economic Stabilization Reserves	\$ -	\$ -	\$ -	\$ 168,776	\$ -	\$ -	
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 168,776	\$ -	\$ -	
EXPENDITURES							
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ 187,000	\$ 98,000	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 187,000	\$ 98,000	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ 168,776	\$ (187,000)	\$ (98,000)	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ 168,776	\$ (187,000)	\$ (98,000)	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 436,052	
Transfer from Surplus Funds				\$ 623,052	\$ 623,052	\$ 19,955	
Ending Fund Balance June 30	\$ -	\$ -	\$ -	\$ 791,828	\$ 436,052	\$ 358,008	



CITY OF KINGSBURG
Summary of Finance Authority Funds

2020/21 Fiscal Year Budget

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

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

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 ACTUALS</u>	<u>FY 18/19 ACTUALS</u>	<u>FY 19/20 BUDGET</u>	<u>FY 19/20 AS OF 5/22/20</u>	<u>PROJECTED YEAR END</u>	<u>FY 20/21 PROPOSED</u>	<u>Percent Change</u>
FINANCE AUTHORITY									
750-0000-451-0101	INTEREST	\$ 182,360	\$ 165,774	\$ 141,875	\$ 110,000	\$ 21,487	\$ 110,000	\$ 110,000	0.00%
TOTAL		\$ 182,360	\$ 165,774	\$ 141,875	\$ 110,000	\$ 21,487	\$ 110,000	\$ 110,000	0.00%
SPECIAL ASSESS DIST 1991-1									
754-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
754-0000-491-0201	ASSESSMENTS RECEIVED	\$ 53,396	\$ 53,522	\$ 52,199	\$ 54,000	\$ 49,782	\$ 54,000	\$ 54,000	0.00%
754-0000-495-0000	PREPAYMENT REV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL		\$ 53,396	\$ 53,522	\$ 52,199	\$ 54,000	\$ 49,782	\$ 54,000	\$ 54,000	0.00%
SPECIAL ASSESS 91-1 SUPP									
755-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
755-0000-491-0201	ASSESSMENTS RECEIVED	\$ 2,687	\$ 2,608	\$ 3,113	\$ 3,000	\$ 2,849	\$ 3,000	\$ 3,000	0.00%
TOTAL		\$ 2,687	\$ 2,608	\$ 3,113	\$ 3,000	\$ 2,849	\$ 3,000	\$ 3,000	0.00%
SPECIAL ASSESS 92-1									
756-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
756-0000-491-0201	ASSESSMENTS RECEIVED	\$ 53,201	\$ 47,787	\$ 44,682	\$ 49,000	\$ 35,953	\$ 49,000	\$ 49,000	0.00%
TOTAL		\$ 53,201	\$ 47,787	\$ 44,682	\$ 49,000	\$ 35,953	\$ 49,000	\$ 49,000	0.00%
SPECIAL ASSESS 92-2 AGENCY									
757-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
757-0000-491-0201	ASSESSMENTS RECEIVED	\$ 47,414	\$ 39,741	\$ 41,823	\$ 57,000	\$ 39,636	\$ 57,000	\$ 57,000	0.00%
757-0000-495-0000	PREPAYMENT REV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL		\$ 47,414	\$ 39,741	\$ 41,823	\$ 57,000	\$ 39,636	\$ 57,000	\$ 57,000	0.00%
TOTAL INTEREST		\$ 182,360	\$ 165,774	\$ 141,875	\$ 110,000	\$ 21,487	\$ 110,000	\$ 110,000	
TOTAL ASSESSMENTS		\$ 156,698	\$ 143,657	\$ 141,817	\$ 163,000	\$ 128,220	\$ 163,000	\$ 163,000	
TOTAL PREPAYMENTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL FINANCE AUTHORITY		\$ 339,057	\$ 309,431	\$ 283,691	\$ 273,000	\$ 149,707	\$ 273,000	\$ 273,000	0.00%
Revenues		\$ 339,057	\$ 309,431	\$ 283,691	\$ 273,000	\$ 149,707	\$ 273,000	\$ 273,000	
Expenses		\$ 455,055	\$ 463,585	\$ 448,278	\$ 386,953	\$ 38,351	\$ 386,783	\$ 214,234	
		\$ (115,998)	\$ (154,154)	\$ (164,587)	\$ (113,953)	\$ 111,356	\$ (113,783)	\$ 58,766	

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

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17 ACTUALS</u>	<u>FY 17/18 ACTUALS</u>	<u>FY 18/19 ACTUALS</u>	<u>FY 19/20 BUDGET</u>	<u>FY 19/20 AS OF 5/22/20</u>	<u>PROYECTED YEAR END</u>	<u>FY 20/21 PROPOSED</u>	<u>Percent Change</u>
KINGSBURG JOINT POWERS AUTHORITY									
750-9100-519-5280	MISC BOND FEES	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950	0.00%
750-9100-519-5474	BOND PRINCIPAL EXPENSE	\$ 277,600	\$ 298,700	\$ 298,300	\$ 319,400	\$ -	\$ 319,400	\$ 161,300	-49.50%
750-9100-519-5475	INTEREST EXPENSE	\$ 106,642	\$ 99,386	\$ 91,877	\$ 18,585	\$ 8,135	\$ 18,585	\$ 13,972	-24.82%
750-9100-519-5476	ORIGINAL ISSUE DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
750-9100-519-5477	BOND ISSUANCE COST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 389,192	\$ 403,036	\$ 395,127	\$ 342,935	\$ 13,085	\$ 342,935	\$ 180,222	-47.45%
SPEC ASSESS 91-1 AGENCY									
754-9100-519-5280	MISC BOND FEES	\$ 3,653	\$ 4,915	\$ 5,244	\$ 5,244	\$ 5,255	\$ 5,255	\$ 5,244	0.00%
754-9100-519-5620	ASSESSMENT BOND PAYMENTS	\$ 24,780	\$ 21,019	\$ 17,036	\$ 12,611	\$ 5,089	\$ 12,611	\$ 7,744	-38.60%
	TOTAL	\$ 28,433	\$ 25,934	\$ 22,280	\$ 17,855	\$ 10,344	\$ 17,866	\$ 12,988	-27.26%
SPEC ASSESS 91-1 SUPP AGEN									
755-9100-519-5280	MISC BOND FEES	\$ 515	\$ 861	\$ 904	\$ 904	\$ 922	\$ 922	\$ 904	0.00%
755-9100-519-5620	ASSESSMENT BOND PAYMENTS	\$ 974	\$ 797	\$ 620	\$ 443	\$ 177	\$ 443	\$ 266	-39.89%
	TOTAL	\$ 1,489	\$ 1,658	\$ 1,524	\$ 1,347	\$ 1,099	\$ 1,365	\$ 1,170	-13.11%
SPEC ASSESS 92-1 AGENCY									
756-9100-519-5280	MISC BOND FEES	\$ 1,683	\$ 2,127	\$ 2,284	\$ 2,284	\$ 2,273	\$ 2,273	\$ 2,284	0.00%
756-9100-519-5620	ASSESSMENT BOND PAYMENTS	\$ 17,063	\$ 15,094	\$ 12,906	\$ 10,500	\$ 4,594	\$ 10,500	\$ 7,875	-25.00%
	TOTAL	\$ 18,746	\$ 17,221	\$ 15,190	\$ 12,784	\$ 6,867	\$ 12,773	\$ 10,159	-20.53%
SPEC ASSESS 92-2 AGENCY									
757-9100-519-5280	MISC BOND FEES	\$ 2,745	\$ 2,987	\$ 3,320	\$ 3,320	\$ 3,131	\$ 3,131	\$ 3,320	0.00%
757-9100-519-5620	ASSESSMENT BOND PAYMENTS	\$ 14,450	\$ 12,750	\$ 10,838	\$ 8,713	\$ 3,825	\$ 8,713	\$ 6,375	-26.83%
	TOTAL	\$ 17,195	\$ 15,737	\$ 14,158	\$ 12,033	\$ 6,956	\$ 11,844	\$ 9,695	-19.43%
	TOTAL BOND FEES	\$ 13,546	\$ 15,840	\$ 16,702	\$ 16,702	\$ 16,532	\$ 16,532	\$ 16,702	
	TOTAL INTEREST EXPENSE	\$ 106,642	\$ 99,386	\$ 91,877	\$ 18,585	\$ 8,135	\$ 18,585	\$ 13,972	
	TOTAL ORIGINAL ISSUE DISCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL BOND ISSUANCE COST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL KJPA BOND PRINCIPAL PAID	\$ 277,600	\$ 298,700	\$ 298,300	\$ 319,400	\$ -	\$ 319,400	\$ 161,300	
	TOAL ASSESSMENT BOND PMTS	\$ 57,267	\$ 49,659	\$ 41,400	\$ 32,266	\$ 13,685	\$ 32,266	\$ 22,260	
	TOTAL FINANCE AUTHORITY	\$ 455,055	\$ 463,585	\$ 448,278	\$ 386,953	\$ 38,351	\$ 386,783	\$ 214,234	-44.64%
	Revenues	\$ 339,057	\$ 309,431	\$ 273,000	\$ 273,000	\$ 149,707	\$ 273,000	\$ 273,000	
	Expenses	\$ 455,055	\$ 463,585	\$ 448,278	\$ 386,953	\$ 38,351	\$ 386,783	\$ 214,234	
		\$ (115,998)	\$ (154,154)	\$ (175,278)	\$ (113,953)	\$ 111,356	\$ (113,783)	\$ 58,766	

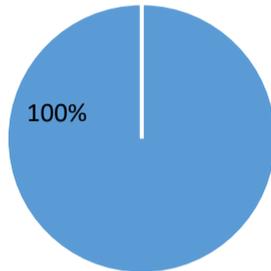
FINANCE AUTHORITY

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

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

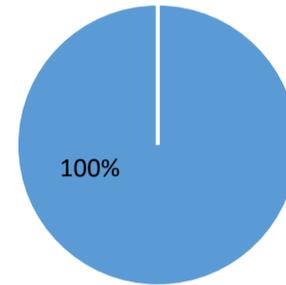
EXPENSES

■ Debt Service

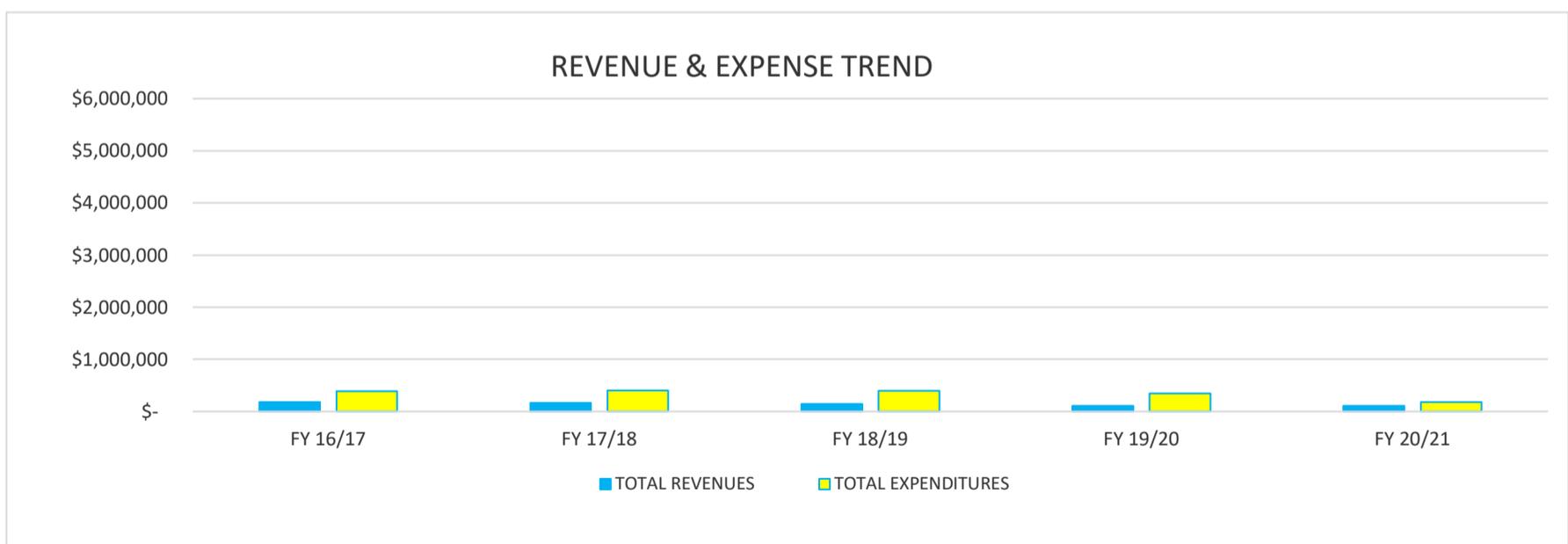


REVENUES

■ Interest



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



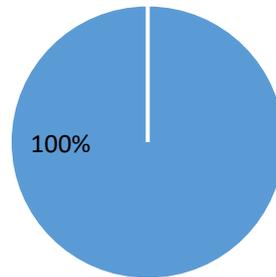
SPECIAL ASSESSMENT DISTRICT 1991-1

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

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

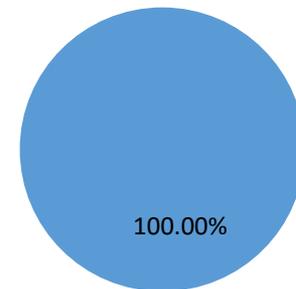
EXPENSES

■ Debt Service

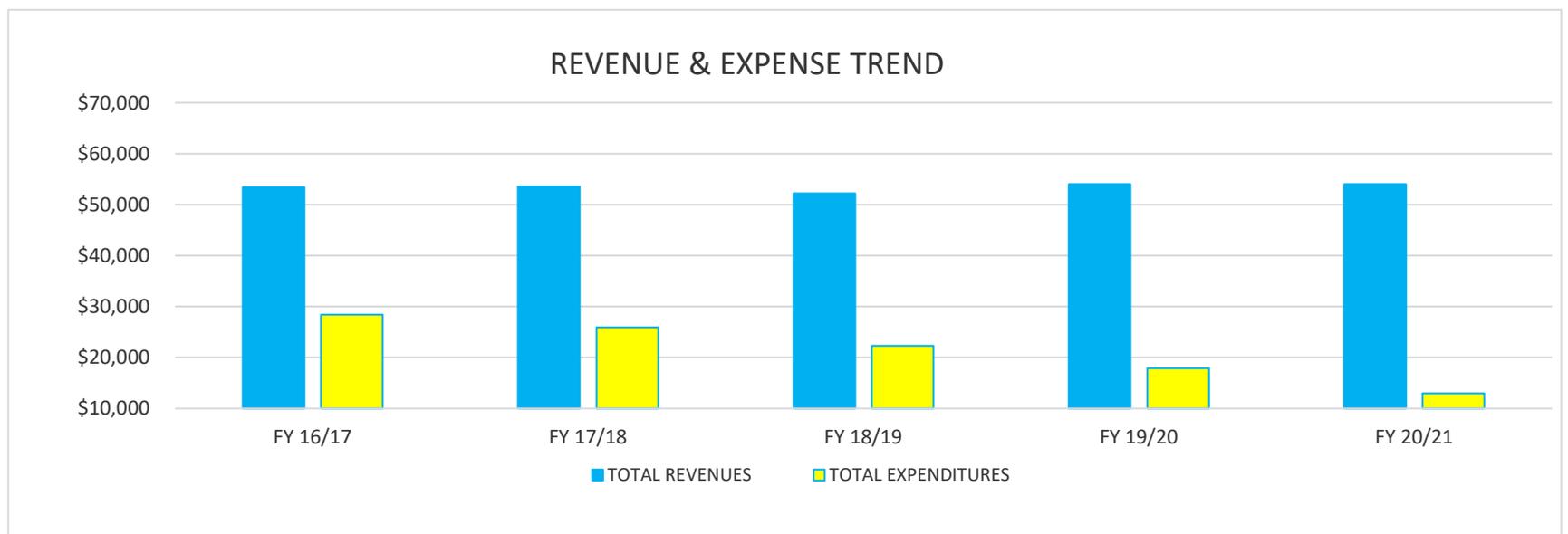


REVENUES

■ Assessments



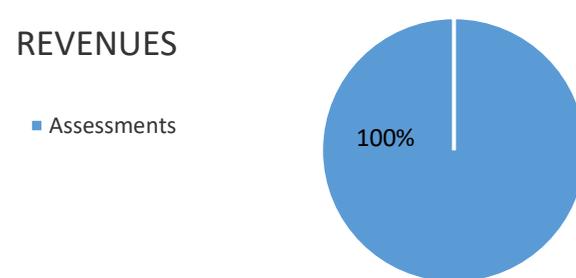
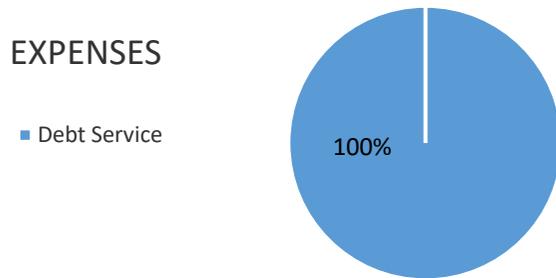
SPECIAL ASSESSMENT DISTRICT 1991-1	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Assessments Received	\$ 53,396	\$ 53,522	\$ 52,199	\$ 54,000	\$ 54,000	\$ 54,000	0.00%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES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



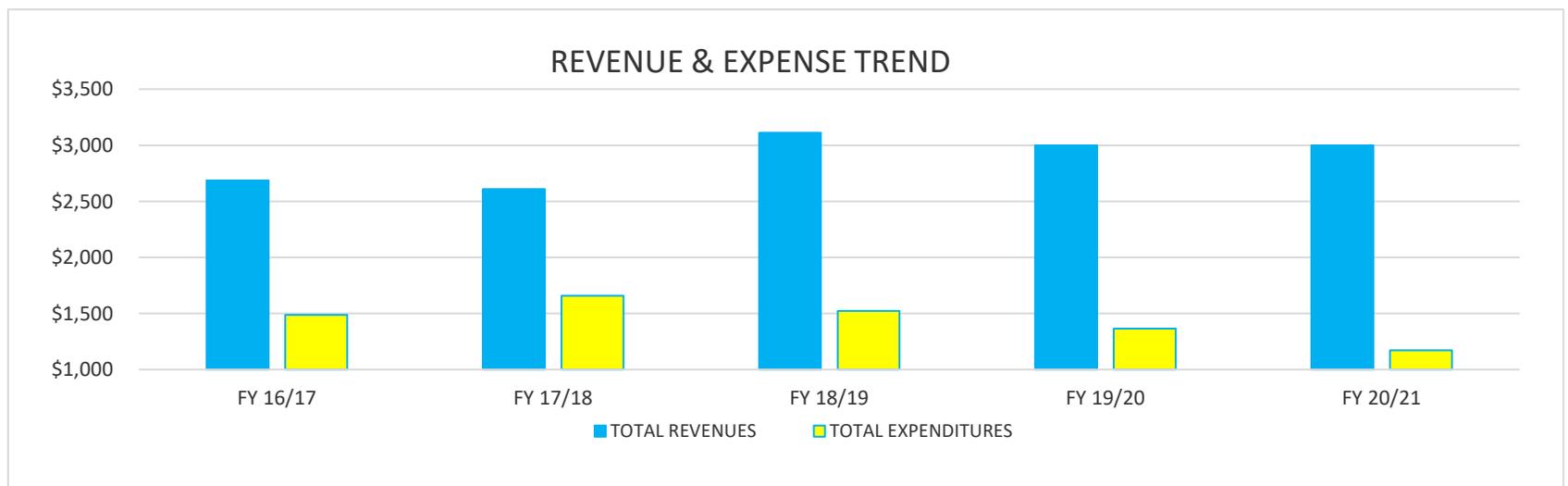
SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL

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

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



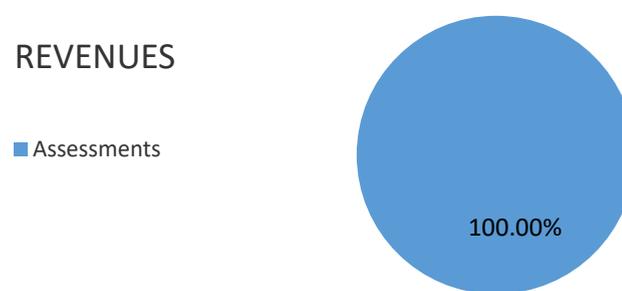
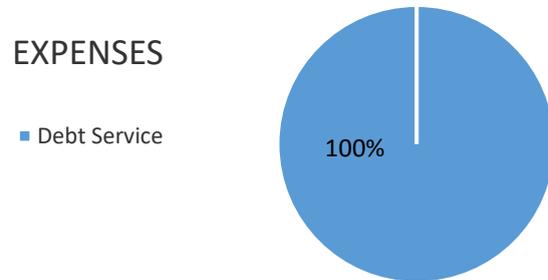
SPECIAL ASSESSMENT DISTRICT 1991-1 SUPP	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Assesment Received	\$ 2,687	\$ 2,608	\$ 3,113	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$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



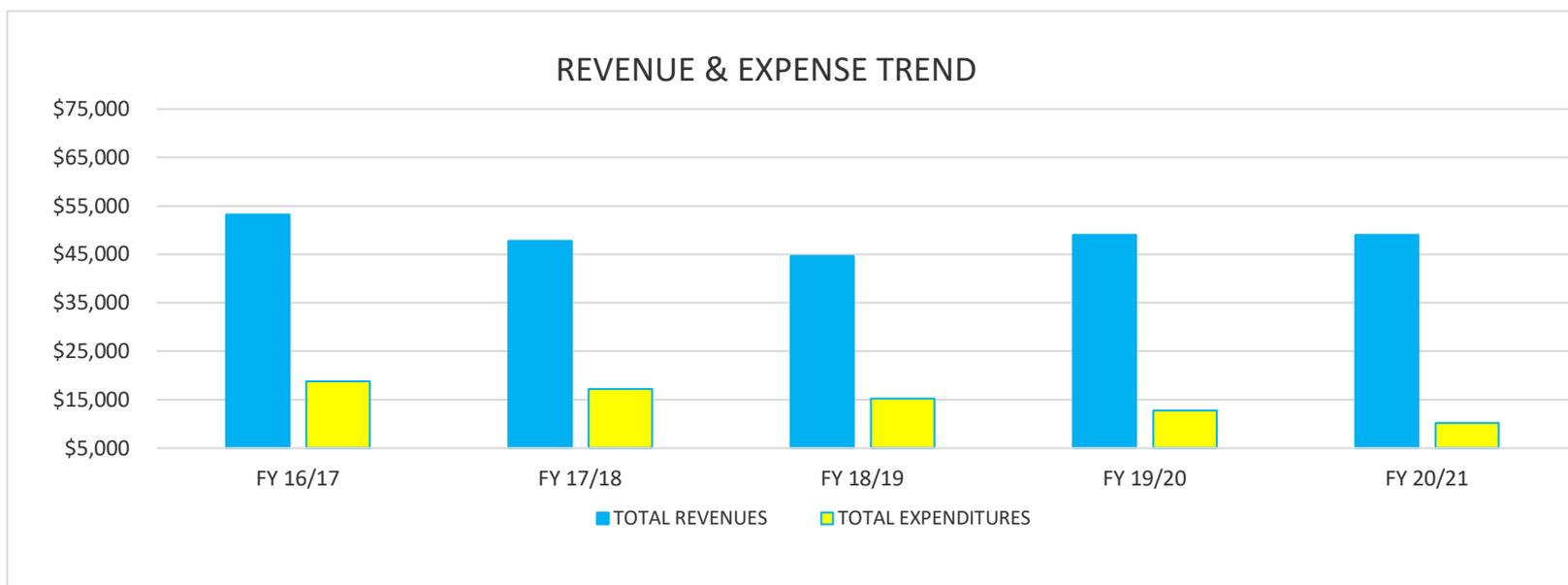
SPECIAL ASSESSMENT DISTRICT 1992-1

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

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



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



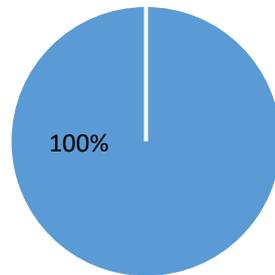
SPECIAL ASSESSMENT DISTRICT 1992-2

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

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

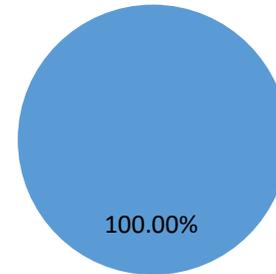
EXPENSES

■ Debt Service

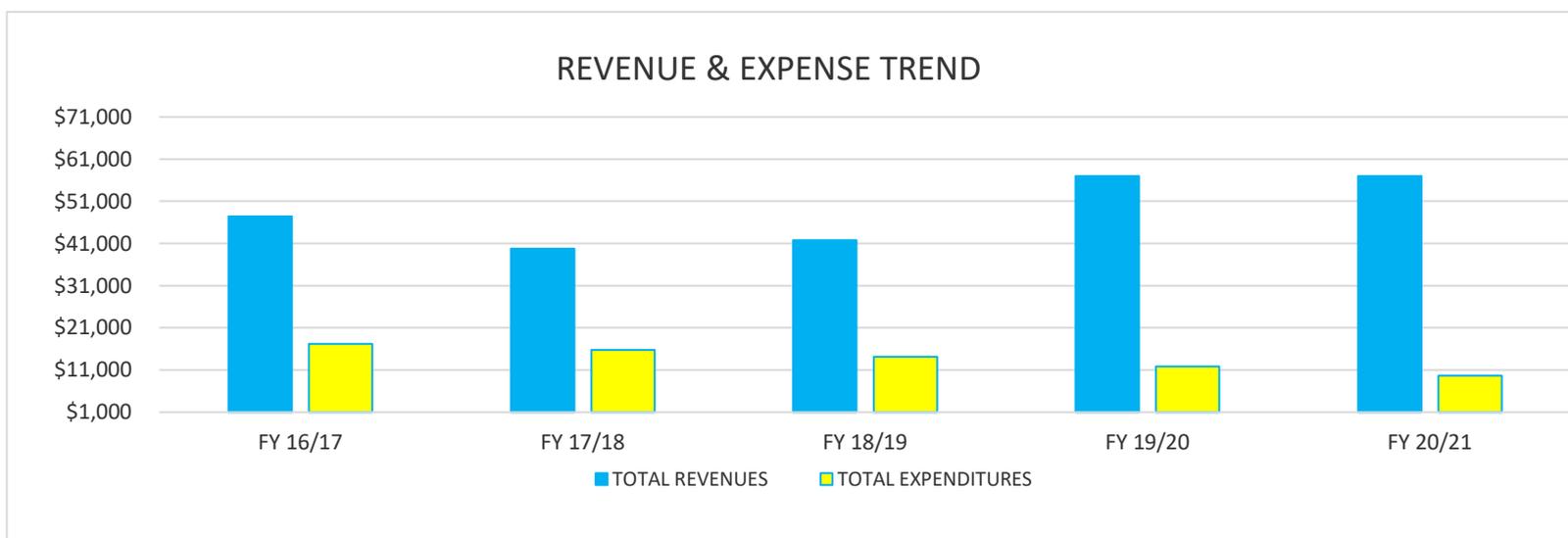


REVENUES

■ Assessments



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



CITY OF KINGSBURG
Summary of Redevelopment Successor Agency Funds

2020-2021 Fiscal Year Budget

	RDA Successor Agency	RDA Low/Mod Housing Successor Agency	Total
Actual Fund Balance, June 30, 2019	\$ (363,453)	\$ (81,134)	\$ (444,588)
Estimated Beg Fund Balance, June 30, 2020	\$ (324,837)	\$ (81,134)	\$ (405,971)
Revenues:			\$ -
Tax Increment	\$ 49,000	\$ -	\$ 49,000
Interest	\$ -	\$ -	\$ -
Total Revenue	\$ 49,000	\$ -	\$ 49,000
Expenses:			
SERAF Property Tax Shift	\$ -	\$ -	\$ -
County Admin Fees/Pass Throughs	\$ -	\$ -	\$ -
City Admin Fees	\$ -	\$ -	\$ -
Special Professional	\$ -	\$ -	\$ -
RDA Bond Retirement (2015 SERIES)	\$ 7,703	\$ -	\$ 7,703
CIEDB Police Facility Loan	\$ -	\$ -	\$ -
Total Expenses	\$ 7,703	\$ -	\$ 7,703
 Net Result	 \$ 41,298	 \$ -	 \$ 41,298
Projected Ending Fund Balance, June 30, 2021	\$ (283,539)	\$ (81,134)	\$ (364,674)

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

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY 19/20</u> <u>BUDGET</u>	<u>FY 19/20</u> <u>AS 5/22/20</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 20/21</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
SUCCESSOR AGENCY RDA									
740-0000-401-0601	AREA #1	\$ 200,818	\$ 49,220	\$ 51,850	\$ 49,084	\$ 7,042	\$ 49,084	\$ 49,000	-0.17%
740-0000-401-0602	AREA #2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
740-0000-451-0101	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL		\$ 200,818	\$ 49,220	\$ 51,850	\$ 49,084	\$ 7,042	\$ 49,084	\$ 49,000	0.00%
SUCCESSOR LOW/MOD AGENCY									
741-0000-451-0101	AREA #2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL, SUCCESSOR AGENCY FUNDS		\$ 200,818	\$ 49,220	\$ 51,850	\$ 49,084	\$ 7,042	\$ 49,084	\$ 49,000	-0.17%
Revenues		\$ 200,818	\$ 49,220	\$ 51,850	\$ 49,084	\$ 7,042	\$ 49,084	\$ 49,000	
Expenses		\$ 17,979	\$ 14,714	\$ 6,419	\$ 10,468	\$ -	\$ 10,468	\$ 7,703	
		\$ 182,839	\$ 34,506	\$ 45,431	\$ 38,616	\$ 7,042	\$ 38,617	\$ 41,298	

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

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY 19/20</u> <u>BUDGET</u>	<u>FY 19/20</u> <u>AS 5/22/20</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 20/21</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
SUCCESSOR AGENCY RDA									
740-9100-519-5214	PRINTING & ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
740-9100-519-5270	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
740-9100-519-5606	RDA BOND RETIREMENT (2015 SERIES)	\$ 17,001	\$ 14,714	\$ 6,419	\$ 10,468	\$ -	\$ 10,468	\$ 7,703	-26.42%
740-9100-519-5615	CIEDB POLICE FACILITY LOAN	\$ 977	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL		\$ 17,979	\$ 14,714	\$ 6,419	\$ 10,468	\$ -	\$ 10,468	\$ 7,703	-26.42%
SUCCESSOR LOW/MOD AGENCY									
741-9100-519-5270	PRINTING & ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
741-9100-519-5701	CIEDB POLICE FACILITY LOAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL, SUCCESSOR AGENCY FUNDS		\$ 17,979	\$ 14,714	\$ 6,419	\$ 10,468	\$ -	\$ 10,468	\$ 7,703	

Revenues	\$ 200,818	\$ 49,220	\$ 51,850	\$ 49,084	\$ 7,042	\$ 49,084	\$ 49,000
Expenses	\$ 17,979	\$ 14,714	\$ 6,419	\$ 10,468	\$ -	\$ 10,468	\$ 7,703
	\$ 182,839	\$ 34,506	\$ 45,431	\$ 38,616	\$ 7,042	\$ 38,617	\$ 41,298

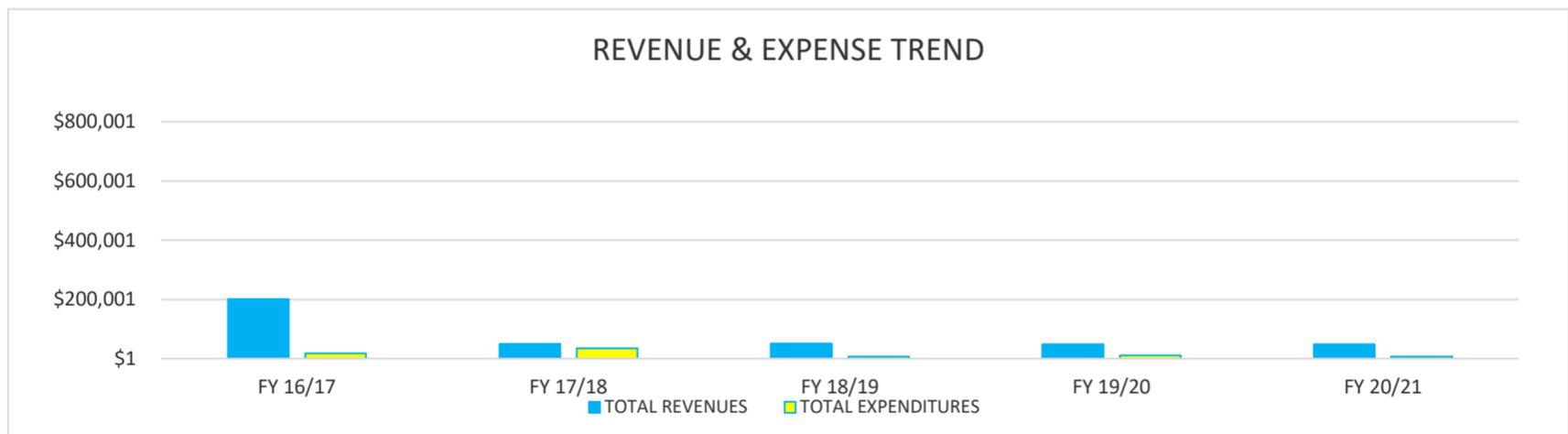
CITY OF KINGSBURG RDA SUCCESSOR AGENCY FUND

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

Budget Highlights None.



CITY OF KINGSBURG RDA SUCCESSOR AGENCY FUND	FY 16/17 ACTUAL	FY 17/18 ACTUAL	FY 18/19 ACTUAL	FY 19/20 ADOPTED	FY 19/20 PROJECTED	FY 20/21 PROPOSED	% Change
REVENUE							
Assessments	\$ 200,818	\$ 49,220	\$ 51,850	\$ 49,084	\$ 49,084	\$ 49,000	-0.17%
TOTAL REVENUES	\$ 200,818	\$ 49,220	\$ 51,850	\$ 49,084	\$ 49,084	\$ 49,000	-0.17%
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 17,979	\$ 14,714	\$ 6,419	\$ 10,468	\$ 10,468	\$ 7,703	-26.42%
TOTAL EXPENDITURES	\$ 17,979	\$ 14,714	\$ 6,419	\$ 10,468	\$ 10,468	\$ 7,703	-35.90%
Net Revenue/(Expenditures)	\$ 182,839	\$ 34,506	\$ 45,431	\$ 38,616	\$ 38,617	\$ 41,298	6.94%
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ 182,839	\$ 34,506	\$ 45,431	\$ 38,616	\$ 38,617	\$ 41,298	6.94%
Beginning Fund Balance July 1	\$ (626,230)	\$ (443,391)	\$ (408,885)	\$ (363,453)	\$ (363,453)	\$ (324,837)	-10.62%
Ending Fund Balance June 30	\$ (443,391)	\$ (408,885)	\$ (363,453)	\$ (324,837)	\$ (324,837)	\$ (283,539)	-12.71%



CITY OF KINGSBURG RDA LOW/MODERATE HOUSING SUCCESSOR AGENCY FUND

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

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

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

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

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY 19/20</u> <u>BUDGET</u>	<u>FY 19/20</u> <u>AS OF 5/15/20</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 20/21</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
LANDSCAPE & LIGHT DIST 93-01									
759-0000-491-0201	ASSESSMENTS RECEIVED	\$ 92,932	\$ 100,127	\$ 97,740	\$ 100,332	\$ 95,305	\$ 100,332	\$ 102,446	2.11%
	TOTAL	\$ 92,932	\$ 100,127	\$ 97,740	\$ 100,332	\$ 95,305	\$ 100,332	\$ 102,446	2.11%
	Revenues	\$ 92,932	\$ 100,127	\$ 97,740	\$ 100,332	\$ 95,305	\$ 100,332	\$ 102,446	
	Expenses	\$ 15,969	\$ 6,685	\$ 269,641	\$ 100,331	\$ 7,104	\$ 100,332	\$ 102,446	
		\$ 76,962	\$ 93,442	\$ (171,901)	\$ 1	\$ 88,201	\$ -	\$ 0	

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

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 16/17</u> <u>ACTUALS</u>	<u>FY 17/18</u> <u>ACTUALS</u>	<u>FY 18/19</u> <u>ACTUALS</u>	<u>FY 19/20</u> <u>BUDGET</u>	<u>FY 19/20</u> <u>AS OF 5/26/20</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 20/21</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
LANDSCAPE & LIGHT DIST 93-01									
759-9100-549-5481	ZONE 1 - PHEASANT GROVE 1 & 2	\$ 834	\$ 775	\$ 16,190	\$ 5,933	\$ 903	\$ 5,933	\$ 5,933	0.00%
759-9100-549-5482	ZONE 2 - GOLD CREEK ESTATES	\$ 294	\$ 273	\$ 6,929	\$ 2,499	\$ 318	\$ 2,499	\$ 2,499	-0.02%
759-9100-549-5483	ZONE 3 - PHEASANT GROVE 3 & 4	\$ 748	\$ 696	\$ 16,634	\$ 6,026	\$ 811	\$ 6,026	\$ 6,026	0.00%
759-9100-549-5484	ZONE 4 - KBURG COUNTRY EST. 1 & 2	\$ 606	\$ 564	\$ 14,036	\$ 5,069	\$ 657	\$ 5,069	\$ 5,069	0.00%
759-9100-549-5485	ZONE 5 - SIERRA RANCH WEST	\$ 502	\$ 467	\$ 12,295	\$ 4,421	\$ 544	\$ 4,421	\$ 4,421	0.01%
759-9100-549-5486	ZONE 6 - KBURG COUNTRY EST. 3	\$ 284	\$ 264	\$ 9,247	\$ 3,497	\$ 308	\$ 3,497	\$ 3,599	2.91%
759-9100-549-5487	ZONE 7 - SIERRA RANCH 2	\$ 578	\$ 537	\$ 19,867	\$ 7,492	\$ 626	\$ 7,492	\$ 7,709	2.90%
759-9100-549-5488	ZONE 8 - SIERRA RANCH UNIT 6	\$ 511	\$ 455	\$ 17,436	\$ 6,571	\$ 513	\$ 6,571	\$ 6,761	2.90%
759-9100-549-5489	ZONE 9 - SIERRA ANNEX NO. 9	\$ 1,933	\$ 953	\$ 68,317	\$ 25,425	\$ 380	\$ 25,425	\$ 26,097	2.64%
759-9100-549-5490	ZONE 10 - ANNEX NO. 10	\$ 540	\$ 502	\$ 23,105	\$ 8,622	\$ 585	\$ 8,622	\$ 8,871	2.89%
759-9100-549-5491	ZONE 11 - ANNEX NO. 11	\$ 549	\$ 511	\$ 28,822	\$ 10,671	\$ 595	\$ 10,671	\$ 10,979	2.89%
759-9100-549-5492	ZONE 12 - ANNEX NO. 12	\$ 1,089	\$ 442	\$ 19,141	\$ 7,381	\$ 21	\$ 7,381	\$ 7,562	2.46%
759-9100-549-5493	ZONE 13 - ANNEX NO. 13	\$ -	\$ 232	\$ 15,603	\$ 5,654	\$ 472	\$ 5,654	\$ 5,818	2.90%
759-9100-549-5494	ZONE 14 - ANNEX NO. 14	\$ 7,500	\$ 15	\$ 2,018	\$ 1,070	\$ 370	\$ 1,071	\$ 1,101	2.89%
TOTAL		\$ 15,969	\$ 6,685	\$ 269,641	\$ 100,331	\$ 7,104	\$ 100,332	\$ 102,446	2.11%
Revenues		\$ 92,932	\$ 100,127	\$ 97,740	\$ 100,332	\$ 95,305	\$ 100,332	\$ 102,446	
Expenses		\$ 15,969	\$ 6,685	\$ 269,641	\$ 100,331	\$ 7,104	\$ 100,332	\$ 102,446	
		\$ 76,962	\$ 93,442	\$ (171,901)	\$ 1	\$ 88,201	\$ -	\$ 0	

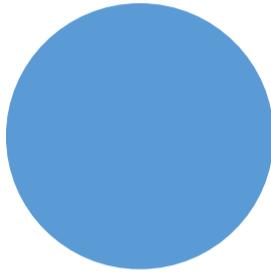
LANDSCAPE & LIGHTING 93-01

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

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

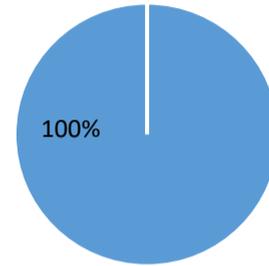
EXPENSES

■ Maintenance and Operation

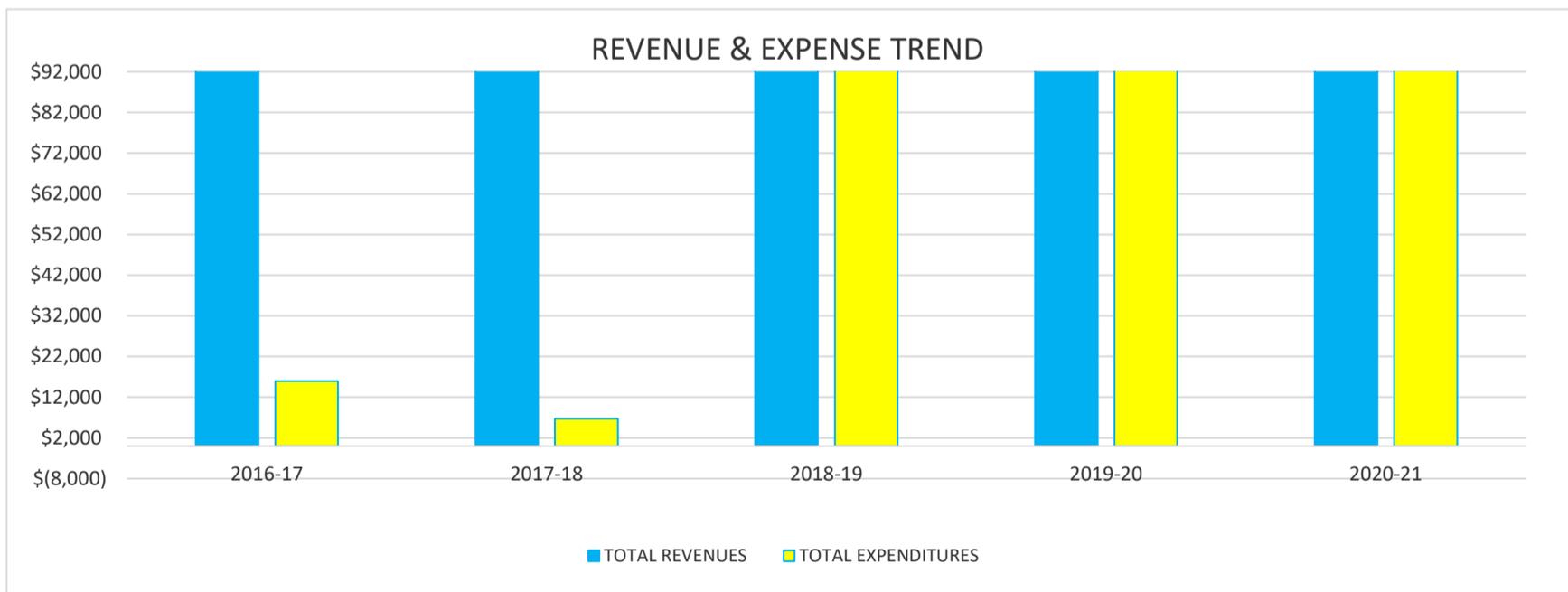


REVENUES

■ Assessments



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



CITY FINANCIAL, MONETARY, AND BUDGETARY POLICIES

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

Approved Budget Guidelines

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

Financials:

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

Citizen Commitment:

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

Personnel:

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

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

Explanation of Budgetary Process

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

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

Budget Overview

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

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

The Budget as a Policy Document

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

The Budget as an Operations Guide

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

The Budget as a Financial Plan

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

The Budget as a Communications Device

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

GENERAL OPERATIONS POLICY

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

A. Accounting

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

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

B. Revenue

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

C. Budget & Capital Improvements

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

BUDGET AMENDMENT POLICY

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

A. Items requiring City Council Action

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

B. Items delegated to the City Manager

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

FINANCIAL PROCEDURES & INVESTMENT POLICY

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

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

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

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

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

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

STANDARDS OF CARE & REPORTING

A. Prudence:

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

B. Ethics and Conflicts of Interest:

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

C. Delegation of Authority:

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

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

D. Reporting Requirements:

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

E. Internal Controls:

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

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

AUTHORIZED FINANCIAL INSTITUTIONS, DEPOSITORIES, AND BROKER/DEALERS

A. Depositing of Funds:

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

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

1. Deposit Insurance:

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

2. Depository Agreement:

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

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

B. Preferences for Local Financial Institutions:

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

COLLATERALIZATION

A. Collateral Required:

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

B. Form of Collateral:

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

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

C. Valuation of Collateral:

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

D. Substitution of Collateral:

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

AUTHORIZED INVESTMENTS

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

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

INVESTMENT TRANSACTIONS & PARAMETERS

A. Co-mingling of Funds:

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

B. Securities Firms:

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

C. Diversification:

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

D. Maximum Maturities:

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

APPROVAL OF INVESTMENT POLICY AND AMENDMENT

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

FUND BALANCE POLICY

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

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

FUND BALANCE AND RESERVE FUND REQUIREMENTS

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

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

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

DEBT MANAGEMENT POLICY

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

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

CAPITALIZED FIXED ASSETS POLICY

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

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

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

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

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

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

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

ASSET VALUATION

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

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

PURCHASING & EXPENDITURE/EXPENSE POLICY

Goal

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

Coverage

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

Ethical Standards

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

General Guidelines

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

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

1. Purchases under \$2,000

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

Budgeted Supplies, Services and Equipment

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

Unbudgeted Supplies, Services and Equipment

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

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

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

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

Budgeted Supplies, Services and Equipment

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

Unbudgeted Supplies, Services and Equipment

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

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

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

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

Budgeted Supplies, Services and Equipment

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

Unbudgeted Supplies, Services and Equipment

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

4. Purchases greater than \$100,000

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

Budgeted Supplies, Services and Equipment

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

Unbudgeted Supplies, Services and Equipment:

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

Emergency Purchases Policy

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

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

Purchases of Services

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

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

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

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

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

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

Sole Source Purchasing Policy

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

Sole source purchasing criteria include:

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

Petty Cash Policy

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

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

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

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

Employee Reimbursement Policy

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

Credit Card Policy

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

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

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

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

Receiving and Inspection Policy

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

Billings

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

Purchasing Authority

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

BILLING/ACCOUNTS RECEIVABLE COLLECTION POLICY

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

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

SEGREGATION OF DUTIES & FINANCIAL CONTROLS POLICY

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

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

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



Meeting Date: 06/03/2020
Agenda Item: 5.3

CITY COUNCIL MEETING STAFF REPORT

REPORT TO: Mayor Roman & City Council

REPORT FROM: David Peters, City Engineer

REVIEWED BY: AH

AGENDA ITEM: Madsen Avenue Bike / Ped Trail

ACTION REQUESTED: ___Ordinance ___Resolution ___Motion Receive/File

EXECUTIVE SUMMARY

The City of Kingsburg is pursuing a project to extend the Madsen Avenue bike / pedestrian trail northerly from Stroud Avenue to Kamm Avenue. The trail is part of the City's trail system and is the second phase of the project. The first phase was developed several years ago between Sierra Street and Stroud Avenue. The project is federally funded by Congestion Mitigation and Air Quality funds. Completing this phase of the trail will connect new and existing residential areas to important activity centers such as Kingsburg High School, the new Linnaea Villas Senior Housing complex and downtown Kingsburg.

In order to complete construction on this phase of the trail, it is necessary to acquire additional street right of way along one property near the Madsen Avenue / Kamm Avenue intersection. Initial designs proposed moderate right of way acquisition that would have more significant impacts on the property. In consultation with the property owner, the design has been modified to significantly reduce both the encroachment of the trail on the property as well as the necessary right-of-way acquisition. The proposed trail design and right-of-way are shown in Figures 1, 2 & 3 and Drawing CD-2.

RECOMMENDED ACTION BY CITY COUNCIL

1. Affirm the current design and direct staff to pursue acquisition of right-of-way and completion of the project.

POLICY ALTERNATIVE(S)

1. Change scope of project to avoid property impacts.

REASON FOR RECOMMENDATION/KEY METRIC

1. Provide Recreation Opportunities for All ages.

FINANCIAL INFORMATION

FISCAL IMPACT:

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

FINANCIAL SUMMARY

None

PRIOR ACTION/REVIEW

Council authorized submission of the grant application for the federal funding related to the project.

ATTACHMENTS

1. Figure 1
2. Figure 2
3. Figure 3
4. Drawing CD-2



Madsen Ave

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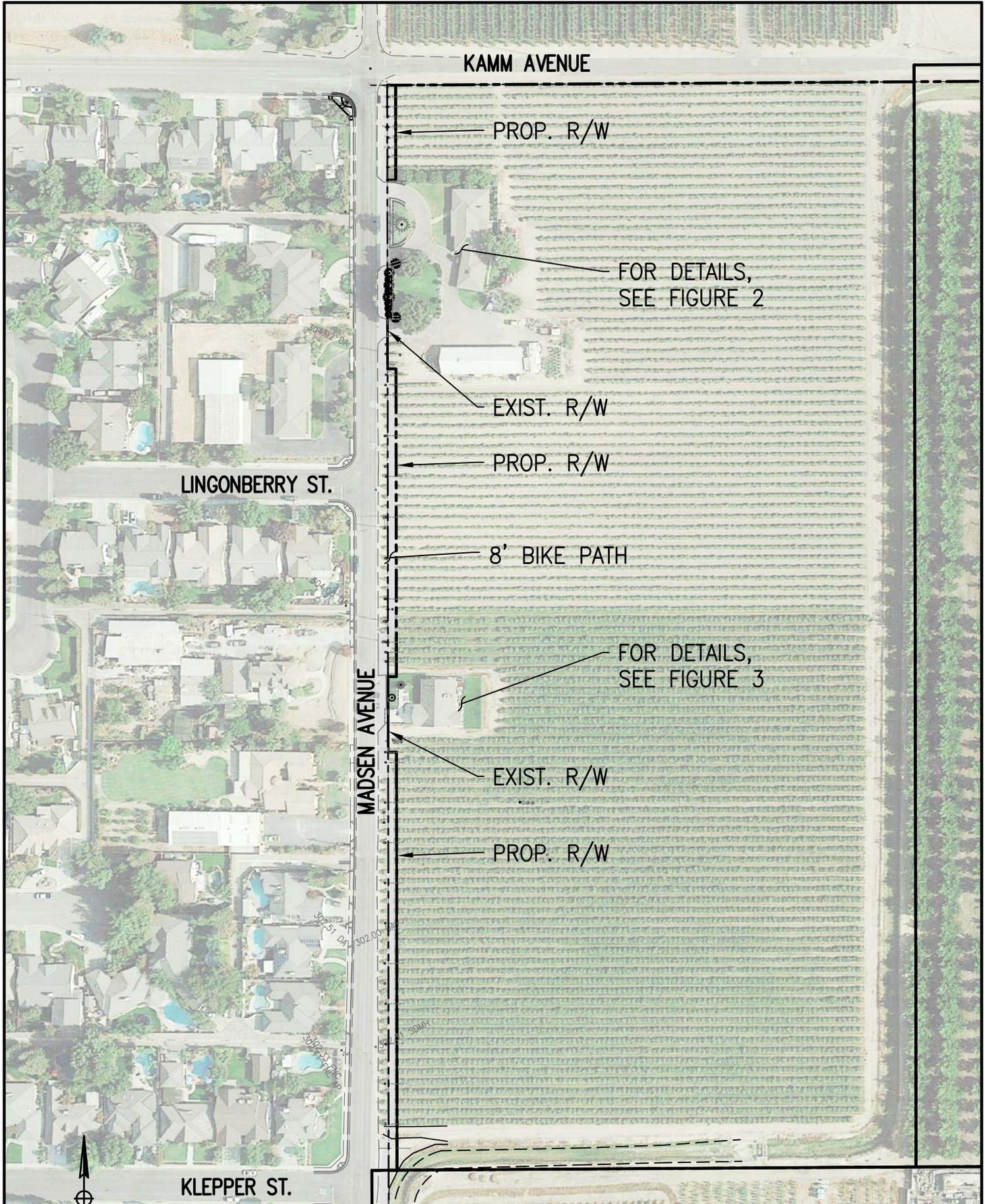


Wadset Ave

2755



Madsen Ave



KAMM AVENUE

PROP. R/W

FOR DETAILS,
SEE FIGURE 2

EXIST. R/W

PROP. R/W

8' BIKE PATH

FOR DETAILS,
SEE FIGURE 3

EXIST. R/W

PROP. R/W

MADSEN AVENUE

LINGONBERRY ST.

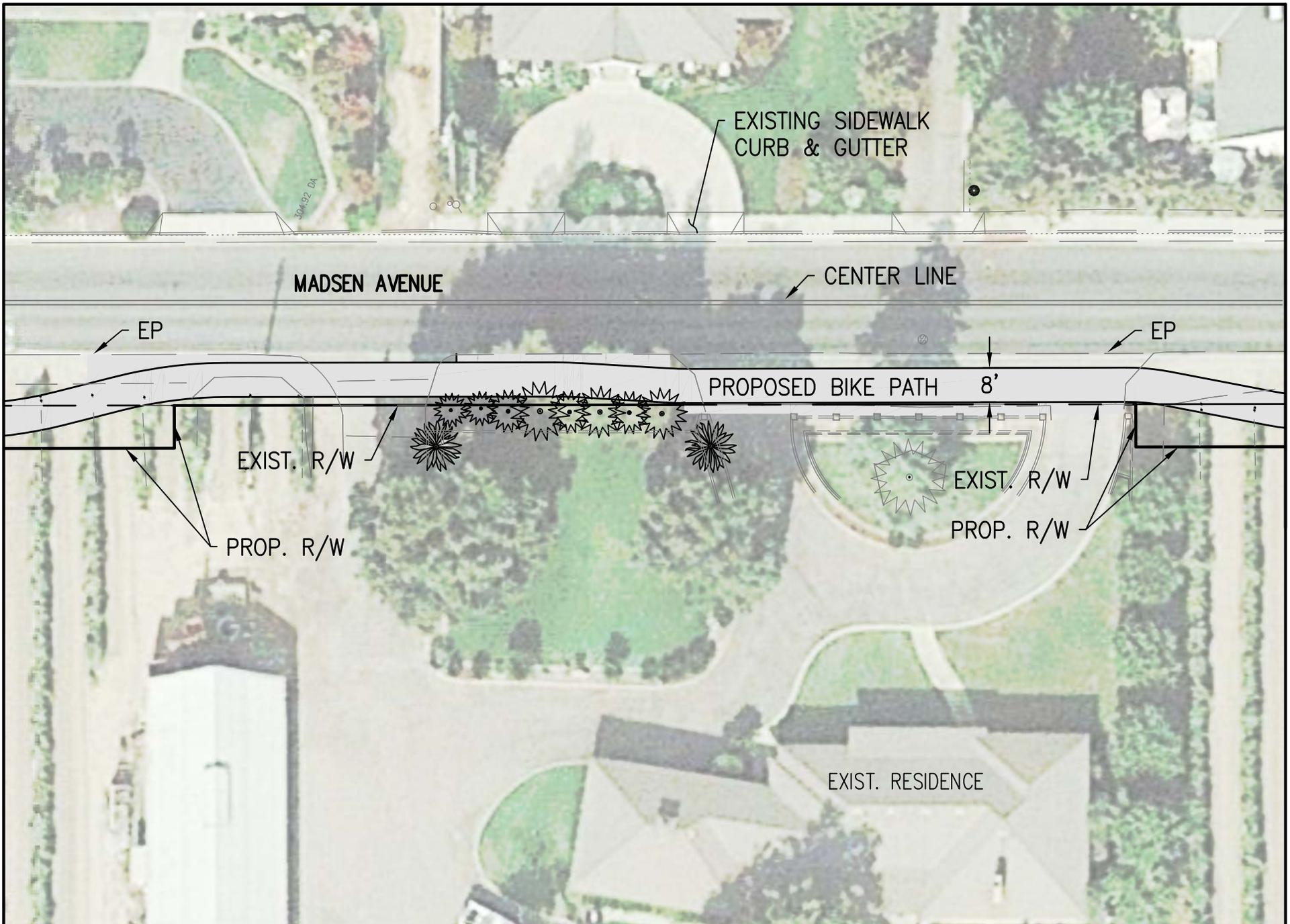
KLEPPER ST.



SCALE: 1" = 150'

CITY OF KINGSBURG
 MADSEN AVENUE BIKE TRAIL
 PROPERTY IMPACT EXHIBIT

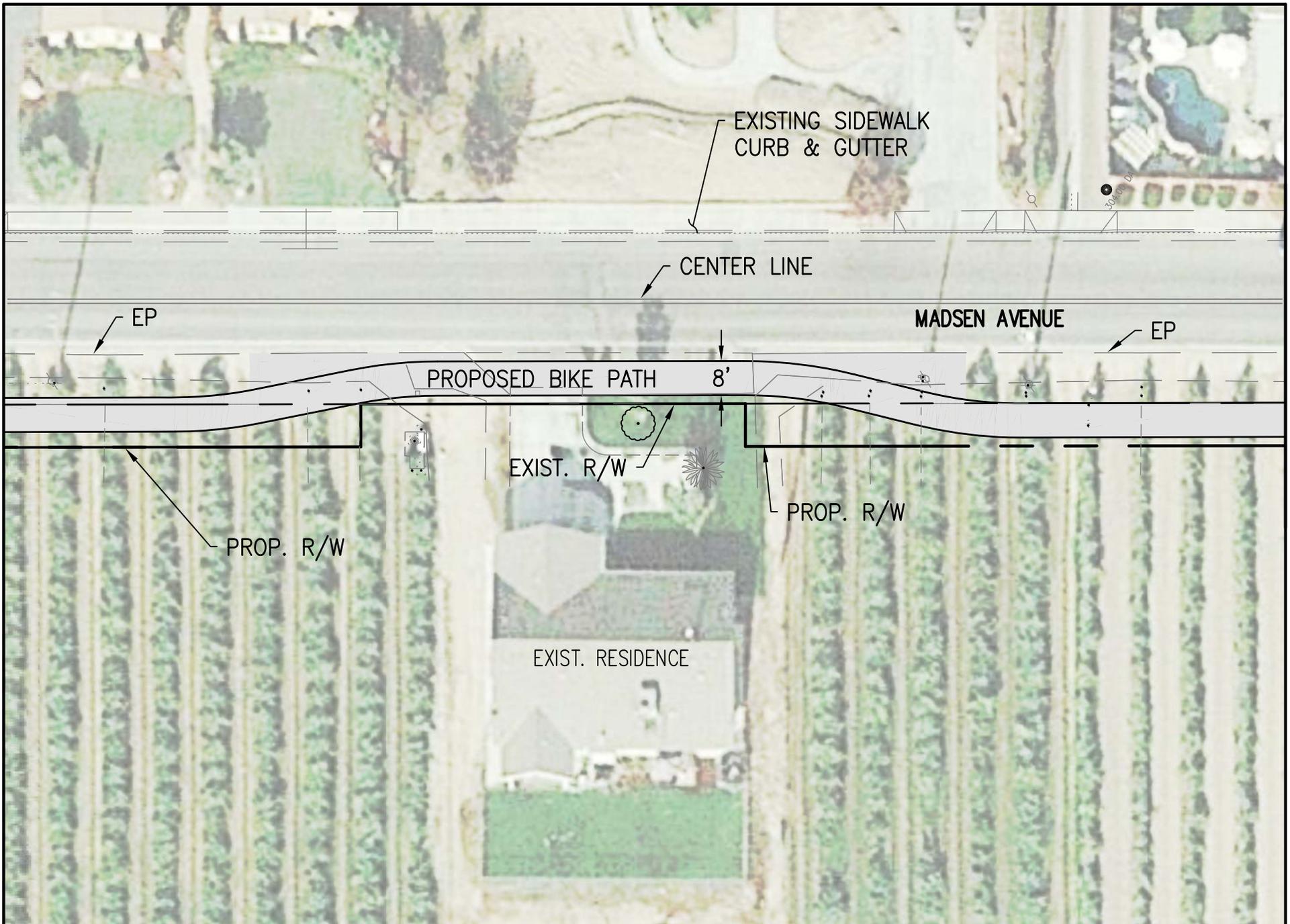
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SCALE: 1" = 30'

CITY OF KINGSBURG
MADSEN AVENUE BIKE TRAIL
PROPERTY IMPACT EXHIBIT - RESIDENCE 1

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SCALE: 1" = 30'

CITY OF KINGSBURG
MADSEN AVENUE BIKE TRAIL
PROPERTY IMPACT EXHIBIT – RESIDENCE 2

