



*City of*  
**KINGSBURG**



**VISIT**  
ONE OF  
THE **5** U.S.  
**TOP FINALISTS**  
FOR SEASON TWO  
OF THE SMALL  
BUSINESS  
REVOLUTION  
**COME**  
SEE WHY



**City of Kingsburg**  
Fresno County California



**2017-2018**  
**Annual Budget**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Kingsburg  
California**

For the Fiscal Year Beginning

**July 1, 2016**

Executive Director

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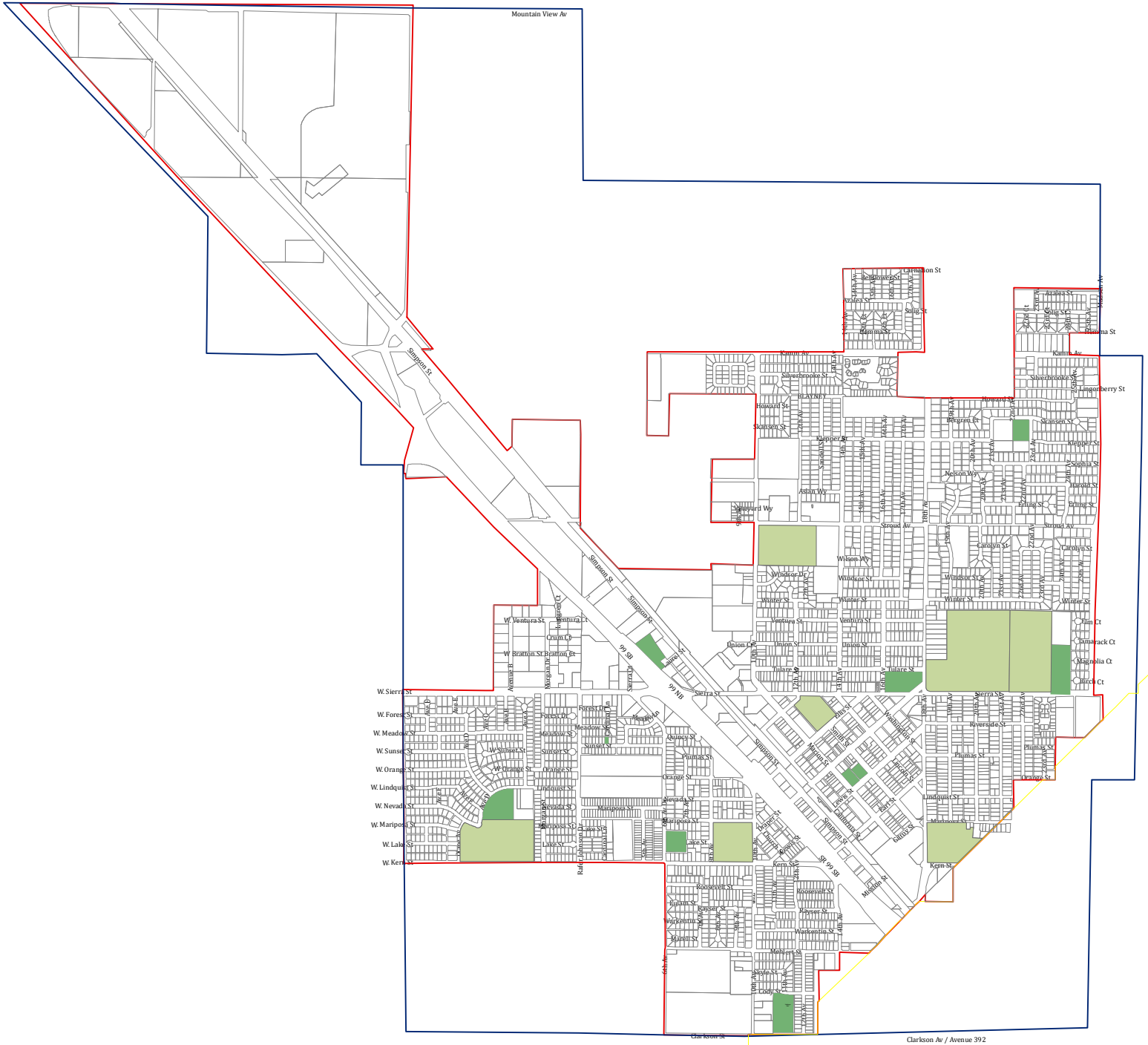
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**RESOLUTION**


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# CITY OF KINGSBURG 2017-2018 FY BUDGET



 Sphere of Influence

 City Limits



# 2017-2018 City of Kingsburg Leadership Group

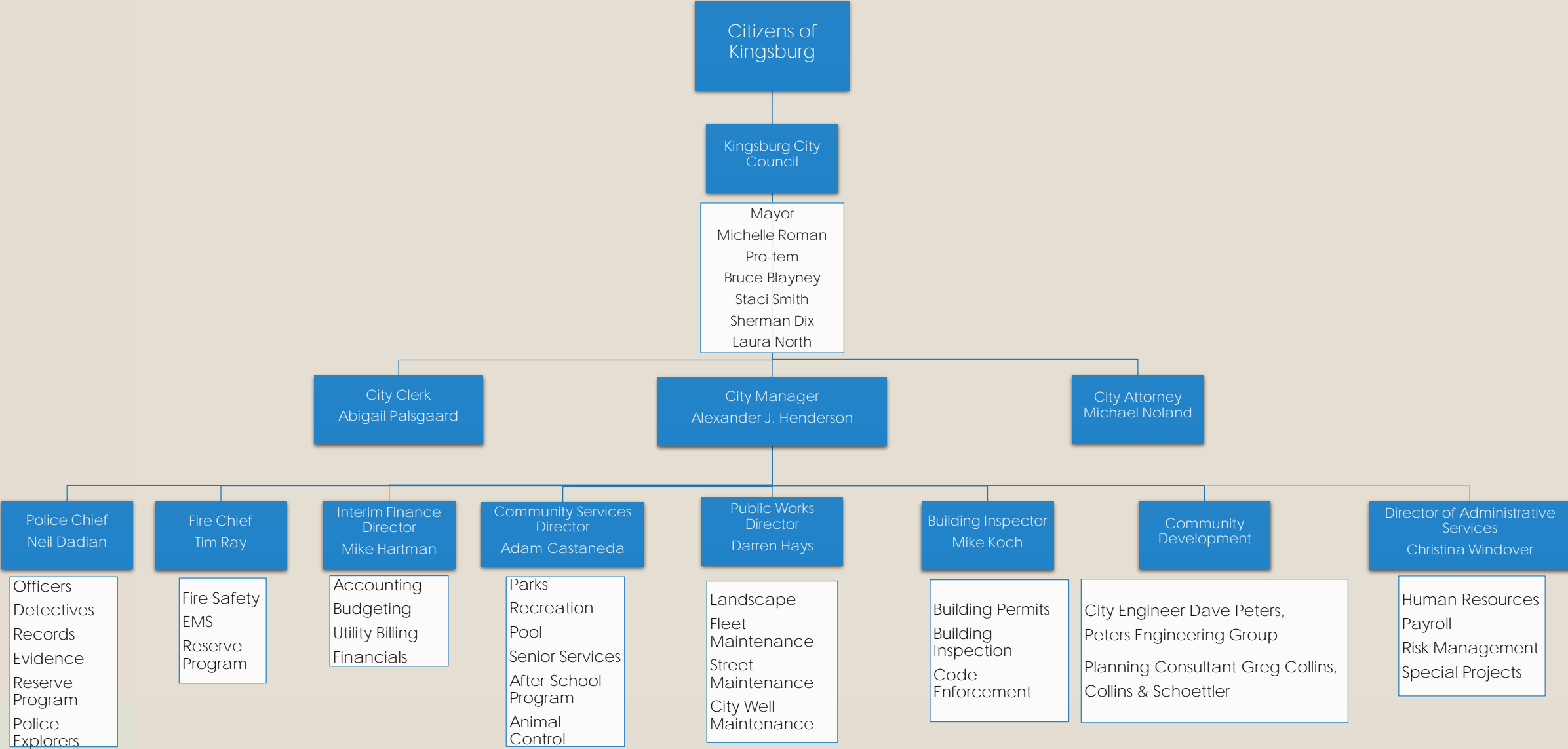
## ELECTED OFFICIALS

Michelle Roman	Mayor
Bruce Blayney	Mayor Pro-Tem
Sherman Dix	Council Member
Staci Smith	Council Member
Laura North	Council Member

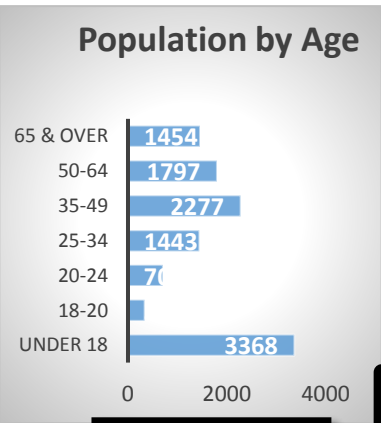
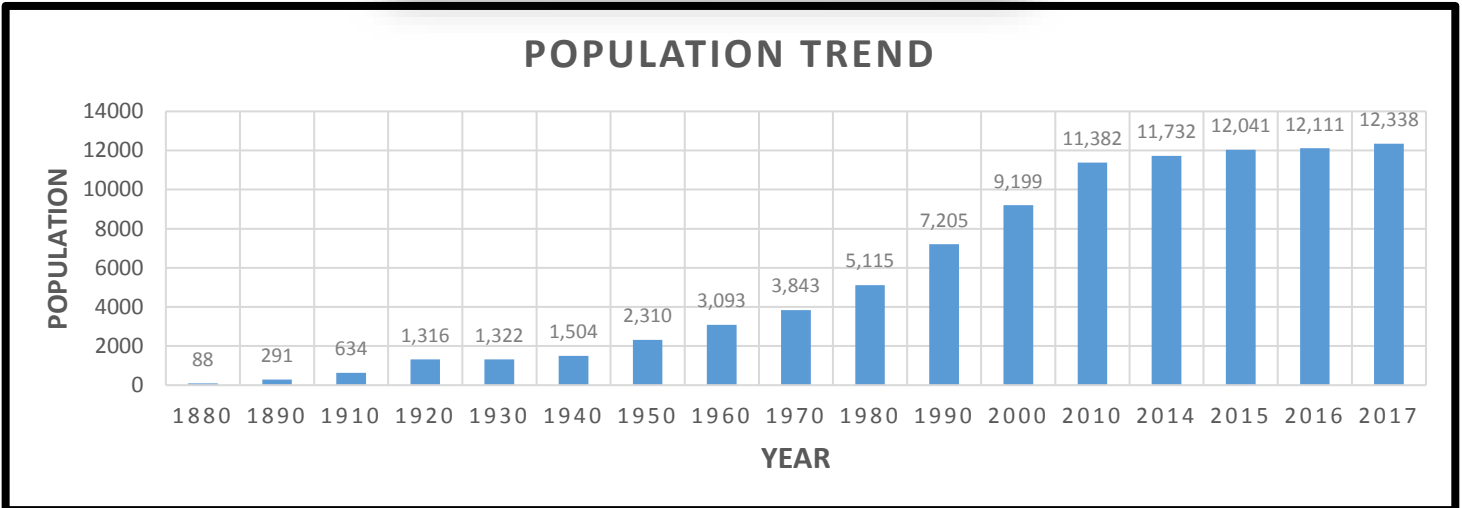
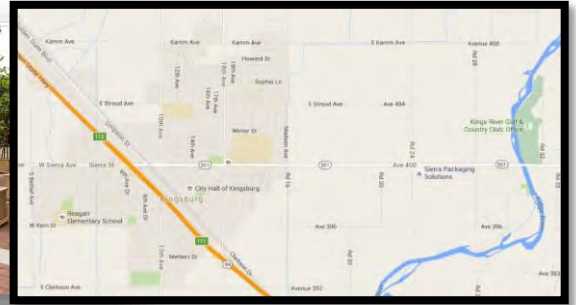
## LARGE MANAGEMENT TEAM

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

# City of Kingsburg Organizational Chart



# Kingsburg at a Glance

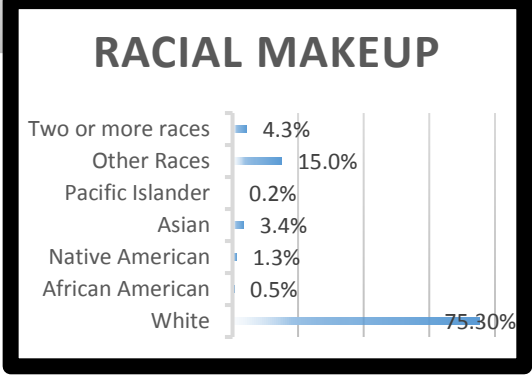
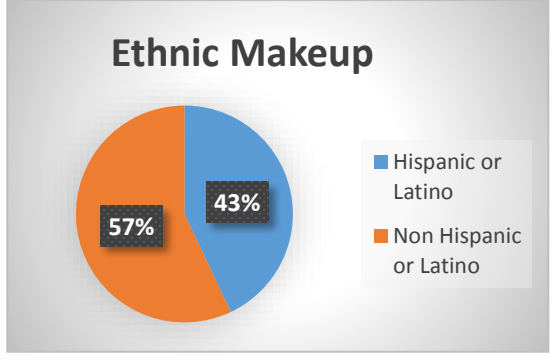


### General Information

Median Age	33.7
Median Housing Value	\$219,700
Total Households	3,974
Median Household Income	\$60,361

### Education (25 Years Old +)

High School Graduate or higher	83.90%
Bachelor's or higher	27.70%



Total Area: 2,828 sq. miles  
 Elevation: 302 ft.  
 Density: 4,000/sq. mile

### Major Employers in Kingsburg

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

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

# Community Profile

Located in the central San Joaquin Valley of California, the City of Kingsburg has a rich history as a settlement of Native Americans, a wild west outpost for outlaws and cattlemen, a farming community settled by people of Swedish decent and today as a diverse agricultural base town with a Swedish flair.



The first known residents, the Nutununtu tribe, first encountered Europeans in 1773 when the Spanish explorer Pedro Fages explored the area and named the Kings River “Rio de los Santo Reyes” (English translation is “River of the Sainted Kings”). In 1871 Southern Pacific built a train depot in Kingsburg and named it “Kings River Switch”. As a small settlement, it went by different names until the postal authorities and the Fresno Weekly Expositor reported the name Kingsburg in 1875.

By the late 1870’s the first Swedish settlers began to settle in Kingsburg. The Swedish colony mostly consisted of sober, hardworking men who began to replace stock raising with farming, and is thought to put an end to the Wild West atmosphere, which lasted until the as late as the 1910’s. In 1908 Kingsburg incorporated and in the same election the citizens voted the saloons out. In 1921 a survey showed that 94% of the population within a 3 mile radius of Kingsburg was of Swedish decent.



Kingsburg, known as the Swedish Village, continues to design many of its buildings with Swedish architecture. As a diverse and multicultural town today, Kingsburg’s population is now estimated over 12,000 people and is known for farming of grapes and stone fruit.



The Kings River brings summer recreation of fishing, boating, jet skiing and rafting. The Kings River Golf and Country Club boasts beautiful views of the river and is a championship 18 hole course. With 18 churches within its 2.8 square miles, Kingsburg is a family friendly safe community that prides itself on civic leadership and community engagement. Kingsburg is centrally located on Highway 99 between San Francisco and Los Angeles with the Sierra Nevada’s to the east and the coast to the west, all a short drive away.





# Letter From the City Manager

**June 21, 2017**

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

It is my pleasure to present the 2017-2018 recommended executive budget for the City of Kingsburg. The budget presents in summary form the revenues and expenditures from each of the City's funds. The Finance Committee has reviewed each of the funds, financial policies and capital improvement requests over the past several months.

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

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

- Culture of Communication
- Financial Stability
- Managed Growth: Promote Economic Development
- Promote Kingsburg as a Destination

Our annual budget process is a reflection of our focus on transparency throughout the organization. It is our desire to present a budget that promotes accountability, increases engagement, and tells the story of

our path to success. This document holds information that we believe is relevant to guide staff, Council and to inform our residents.

The FY18 budget process has been guided by these strategic principles, and meets our commitment to a high level of service, our cultural history, and coincides with the financial parameters set by the City Council. The budget is the most important document that the City creates on an annual basis.

## Telling the Story

Our annual budget serves as the main 'playbook' for the upcoming and future years of organizational service delivery. It is important to understand the background information regarding the economic environment that shapes City revenues and expenditures.

### CalPERS Changes

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





# Letter From the City Manager Continued

For Kingsburg, this equates to an unfunded liability that will require significantly increased contributions. Individual plan impacts are expected to be released this summer. The immediate and long-term impacts to our operation will be significant as we examine fund balance reserves and options for pre-funding these payments in an effort to reduce hardship in the future.

As part of the FY18 budget, the City will be contracting with a private actuarial firm to help better determine our overall contribution increases, while exploring investment options for existing fund balance to help offset the increased unfunded liability payments that will continue through 2022.

## Sales Tax Changes

FY17 saw the effects of continued economic growth in the business to business sector, while we also experienced the fallout from continued brick and mortar retail closures. Most specifically, one of the City's top sales tax generators, KMART, closed their doors in early April 2017. Given the timing of sales tax payments, the full realization of this closure won't be felt until early in the new fiscal year. While we cannot legally disclose the amount of sales tax dollars lost from the KMART closure, we are predicting a 7% decrease in our overall sales tax revenues.

Projections for sales tax revenues are made in conjunction with our third party vendor, MuniServices, which provides accounting and auditing of both local and state revenue collection to ensure the City receives our full 1% ad valorem share.

## Property Taxes

The City enters the third year of their ten year agreement with the Fresno County Fire Protection District as part of the Sun-Maid Annexation that occurred in 2014. While the City realizes a higher property tax installment through the annexation of additional assessed value, a portion is sent back to the Fire Protection District in the form of transition

payments. For FY18, this equates to \$128,705.

## Building Activity

Both revenues and expenditures have been influenced by the uptick in commercial and single family residential building activity. FY18 and beyond we are trending higher for revenues associated with single family residential development. Currently, over 200 new housing starts are being evaluated for annexation and approvals. These build outs would likely take 3-5 years, depending upon market demand.

From a commercial standpoint, the former KMART site has been acquired by a local developer who plans to utilize the site for a new supermarket and headquarters for their State-wide business. The site may also contain other commercial uses as determined by the final developer buildout.

In addition, Downtown is expected to be impacted by development stemming from new upper floor apartments, as well as the demolition and rebuilding of the Stone Hotel (lost to fire in October 2016).

Staff is cautiously optimistic regarding building activity, and understands that the revenues associated are often cyclical with the strength of the economy.

## Overall Outlook

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

The budget presented provides a structural balance, with recurring revenues outpacing recurring expenditures. We firmly believe our citizens demand and deserve the highest level of service delivery. As such, we're providing significant one-time funds to help address areas of equipment and quality of life needs, while working to address long-term



# Letter From the City Manager Continued

pension liabilities through a formal study and potential pre-funding with fund balance reserves.

## On the Horizon

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

### The Catalyst

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

Small businesses are the core of Kingsburg's success. They help drive foot traffic to the downtown, support our local tax base and give back to our community. The Economic Development Committee will continue with efforts to attract tour buses, provide small business incentives, and work one on one with owners to develop success plans.

### Single Family Housing Development

The Planning Commission has approved 224 new homes in three housing tracts for low density housing development. The City Council is expected to initiate annexation proceedings in June 2017, which would allow potential building to begin in the middle of FY18. The new housing tracts include pedestrian pathways, bike friendly access, and new neighborhood parks. Each of the subdivisions meets the specifications of the North Kingsburg Specific Plan, which place emphasis on quality of housing and neighborhood uniqueness.

### Downtown Mixed Use

Building on the momentum of the mixed use Marion Villas project, the City will be teaming up with a private developer to help revitalize a 105 year old building on Draper St. Utilizing our second form of Public/Private Partnership (Upper Floor Rehab Loan), local developer CJ Brock is remodeling the decades vacant second level of the Ostrom Building for market rate apartments. The ground floor will remain occupied with commercial tenants, while the upper floor will be transformed into *Apotek Lofts*, featuring two bedroom, two bath apartments, complete with large historic windows and outdoor living space fronting both Draper and the north side of the building.

### Stone Hotel

Unfortunately, the City lost a 100+ year old historic building to a structure fire in October 2016. Known by many as the former Stone Hotel, the building housed four separate small businesses, while the second story sat vacant. While the businesses have been relocated, the property has been purchased and is set for demolition in summer 2017. Serving as a focal point to the western entry to Draper Street, and identified as a key property in the downtown corridor, the City and Economic Development Committee will be working closely with the new owner on options to promote ground floor retail while providing potential residential or boutique hotel/B&B offerings on the upper floors.

### Community Planning

In April 2017 Kingsburg was proud to be the first community in California to utilize the Community Planning Action Team (CPAT), a program of the American Planning Association. The program brought six expert planners from throughout California to provide a fresh look at recommendations to continue our downtown resurgence and ensure we remain proactive. The City has dedicated capital funds to help implement recommendations (new signage, pedestrian improvements) and will be aggressively



# Letter From the City Manager Continued

exploring options for key properties identified in the report.

## **Code Enforcement/Animal Control**

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

Beginning July 1, the City will be transition animal control services to the non-profit Second Chance Animal Shelter. The shelter will provide vet examinations, vaccines, microchipping, and rescue/adoption services for stray animals in Kingsburg. This continues our phased approach to addressing animal control concerns expressed by the public. Previous efforts have included making changes to the public kennels, amending our animal control ordinance and enacting a mandatory microchipping requirement.

## **Park Upgrades**

The Community Services Commission continues their efforts on providing new options at several of public parks. FY17 saw many efforts aimed at design and coordination of a new skate park. With private fundraising ongoing, the Commission continues to evaluate other areas for improvement. New features such as volleyball, pickleball, bbq grills, ping pong and additional playground structures are being explored for implementation in FY18.

## **In Conclusion**

The 2017/2018 budget highlights the projects, people and goals that will guide the City of Kingsburg in the coming year. The budget presented is one that is structurally balanced, promotes engagement, and continues to invest in safety and community.

We're committed to providing the highest level of service and quality of life to our

citizens. This budget document hopes to recognize the values that makes Kingsburg what it is today, and is a reflection of each of our employees, businesses, and residents. While we're proud of the successes we've had over the past year, we know there is much work to be accomplished. I am excited about the opportunities ahead of us, and hope you find this document a useful tool.

Respectfully,



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

**CITY OF KINGSBURG  
PERSONNEL SUMMARY  
FISCAL YEAR 2017-18**

DEPARTMENT	POSITION		2015-16	2016-2017	2017-18
			ACTUAL	PROPOSED BUDGET	PROPOSED BUDGET
CITY COUNCIL	Mayor	Elected	1.00	1.00	1.00
	Council Members	Elected	4.00	4.00	4.00
	<b>Total, City Council</b>		<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
CITY MANAGER	City Manager	Full-time	1.00	1.00	1.00
CITY CLERK	City Clerk	Full-time	1.00	1.00	1.00
	Clerical	Part-time	0.20	0.20	0.20
	<b>Total, City Clerk</b>		<b>1.20</b>	<b>1.20</b>	<b>1.20</b>
FINANCE	Finance Director	Full-time	1.00	1.00	1.00
	Account Clerk III	Full-time	1.00	1.00	1.00
	Account Clerk II/AP	Full-time	1.00	1.00	1.00
	Account Clerk I	Full-time	1.00	1.00	1.00
	Clerical	Part-time	-	-	-
	<b>Total, Finance</b>		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
HUMAN RESOURCES	Management Assistant	Full-time	1.00	1.00	-
	Director of Administrative Services	Full-time	-	-	1.00
	<b>Total, Human Resources</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
PLANNING & BUILDING	Planning & Develop Director	Full-time	-	-	-
	Building Official	Full-time	1.00	1.00	1.00
	Dept. Secretary II	Full-time	1.00	1.00	1.00
	Dept. Secretary I	Full-time	-	-	-
	<b>Total, Planning &amp; Development</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
COMMUNITY SERVICES	Community Services Director	Full-time	-	-	1.00
	Community Services Coordinator	Full-time	1.00	1.00	-
	Lifeguards & Instructors	Part-time	1.50	1.50	2.50
	Summer/After School Leaders	Part-time	1.50	1.50	2.50
	<b>Total, Community Services</b>		<b>4.00</b>	<b>4.00</b>	<b>6.00</b>
POLICE	Chief	Full-time	1.00	1.00	1.00
	Administrative Assistant	Full-time	1.00	1.00	1.00
	Lieutenant	Full-time	-	-	-
	Sergeants	Full-time	3.00	3.00	3.00
	Officers	Full-time	8.00	9.00	10.00
	Records Supervisor	Full-time	1.00	1.00	1.00
	Dispatchers	Full-time	4.00	-	1.00
	Police Service Technician	Full-time	-	1.00	1.00
	<b>Total, Police</b>		<b>18.00</b>	<b>16.00</b>	<b>18.00</b>
	FIRE & AMBULANCE	Chief	Full-time	1.00	1.00
Fire Captain/Paramedics/EMT		Full-time	3.00	3.00	3.00
Firefighter/Paramedic		Full-time	6.00	6.00	6.00
Firefighter/Paramedic Per Diem		Full-time	0.50	0.50	0.50
Amb Billing Clerk		Full-time	-	-	-
Billing Clerk Assistant		Full-time	-	-	-
<b>Total, Fire &amp; Ambulance</b>		<b>10.50</b>	<b>10.50</b>	<b>10.50</b>	
PUBLIC WORKS	Director of Public Works/Engin	Full-time	1.00	1.00	1.00
	Assistant Public Works Director	Full-time	-	-	-
	Maint Worker III	Full-time	3.00	3.00	3.00
	Maint Worker II	Full-time	1.00	1.00	1.00
	Maint Worker I	Full-time	2.00	2.00	1.00
	Mechanic	Full-time	1.00	1.00	1.00
	Water Specialist	Full-time	2.00	2.00	2.00
	Secretary II	Full-time	-	-	-
	<b>Total, P.W. Admin &amp; Engin</b>		<b>10.00</b>	<b>10.00</b>	<b>9.00</b>
SENIOR CENTER	Senior Center Coordinator	Part-time	-	-	-
	Nutrition Coordinator	Part-time	0.70	0.70	1.00
	<b>Total, Senior Center</b>		<b>0.70</b>	<b>0.70</b>	<b>1.00</b>
TOTAL-ALL DEPARTMENTS		<b>Full-time</b>	<b>48.50</b>	<b>46.50</b>	<b>45.50</b>
		<b>Part-time</b>	<b>3.90</b>	<b>3.90</b>	<b>6.20</b>
	<b>Total Employees (F.T.E.)*</b>		<b>52.40</b>	<b>50.40</b>	<b>51.70</b>
		<b>Elected</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
	<b>GRAND TOTAL</b>		<b>57.40</b>	<b>55.40</b>	<b>56.70</b>

\* Full time equivalent





## 2017-2018 City of Kingsburg Budget Schedule

### January 2017

18 2017-2018 budget schedule approved by the City Council

### February 2017

- 1 Draft budget guidelines, timelines and parameters discussed among City Large Management Team.
- 16 Finance Committee meeting. 2016-2017 mid-year revenue and expenditure review. Recommendation for any adjustments made to City Council.
- 21 Begin personnel costing worksheets and 2016-17 year end revenue projections.
- 21 Capital Improvement Plan (CIP) documents distributed to department heads for review and update.

### March 2017

- 1 City Council 2016-2017 mid-year budget review and potential adjustments.
- 7 City staff discussion on long-term strategic goals.
- 16 Finance Committee meeting.
- 24 Capital improvement project (CIP) department requests with supporting documentation due to Finance Director for review.
- 31 Personnel costing worksheets and 2016-17 revenue projections due from Finance Director.

### April 2017

- 7 Department heads complete 2016-17 year to date and year end revenue and expenditure projections.
- 12 Department budget requests due from Department Heads.
- 17-24 Departmental meetings to discuss individual projections and 2017-18 operational and CIP requests.
- 20 Finance Committee meeting.
- 28 2017-18 long-term departmental strategic goals from Department Heads due to City Manager.



May 2017

- 3 City Council approval of budget guidelines and parameters; review of City Financial Policies.
- 12 Final revenue and expenditure projections for 2016-17.
- 18 Distribution of the City Manager's recommended budget.
- 25 Finance Committee meeting. Final review of budget revenue and expenditure projections. Review and recommendation regarding City Financial Policies.

June 2017

- 7 First reading of recommended budget to the City Council for consideration.
- 21 Public hearing, final consideration and approval of 2017-18 City Budget.



**CITY OF KINGSBURG  
FUND BALANCE PROJECTION  
2017-18 FISCAL YEAR BUDGET**

FUNDS	EST FUND BALANCE 7/1/2017	2017-18 ESTIMATED REVENUE	2017-18 OPERATING BUDGET	2017-18 DEBT SERVICE	2017-18 CAPITAL OUTLAY	2017-18 TOTAL BUDGET	EST FUND BALANCE 06/30/18	Percent Change
001 GENERAL	3,545,163	5,488,751	5,115,857	17,479	228,000	5,361,336	3,672,578	3.59%
<b>RECREATION</b>								
021 Pool	(88,119)	200,250	179,304	-	20,000	199,304	(87,173)	1.07%
022 Senior Center	(8,142)	63,500	63,476	-	-	63,476	(8,118)	0.29%
<b>TOTAL, RECREATION</b>	<b>(96,261)</b>	<b>263,750</b>	<b>242,780</b>	<b>-</b>	<b>20,000</b>	<b>262,780</b>	<b>(95,291)</b>	<b>1.01%</b>
<b>SPECIAL REVENUE</b>								
102 Gas Tax	385,929	343,554	360,130	-	-	360,130	369,353	-4.30%
103 LTF Article 3	51,830	8,770	-	-	-	-	60,600	16.92%
104 LTF Article 8	1,205,565	472,300	60,000	-	555,000	615,000	1,062,865	-11.84%
105 Measure C	387,221	375,000	222,000	-	355,000	577,000	185,221	-52.17%
<b>TOTAL, SPECIAL REVENUE</b>	<b>2,030,545</b>	<b>1,199,624</b>	<b>642,130</b>	<b>-</b>	<b>910,000</b>	<b>1,552,130</b>	<b>1,678,039</b>	<b>-17.36%</b>
<b>SPECIAL POLICE</b>								
107 Abandoned Vehicle Abatement	16,627	-	-	-	-	-	16,627	0.00%
<b>TOTAL, SPECIAL POLICE</b>	<b>16,627</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,627</b>	<b>0.00%</b>
<b>ENTERPRISE</b>								
318 Water	5,338,671	2,248,000	1,834,631	88,893	109,500	2,033,024	5,553,647	4.03%
319 Solid Waste	(249,921)	1,917,808	1,871,924	-	-	1,871,924	(204,037)	18.36%
320 Ambulance/Fire	(908,576)	4,173,138	3,552,199	70,788	281,600	3,904,587	(640,025)	29.56%
<b>TOTAL, ENTERPRISE</b>	<b>4,180,174</b>	<b>8,338,946</b>	<b>7,258,754</b>	<b>159,681</b>	<b>391,100</b>	<b>7,809,535</b>	<b>4,709,585</b>	<b>12.66%</b>
<b>FEDERAL PROJECTS</b>								
030 Community Development Block Grant	-	-	-	-	-	-	-	-
031 Park Improvements	-	95,000	-	-	95,000	95,000	-	-
034 COPS-SLESF	-	100,000	-	-	100,000	100,000	-	-
038 Sierra Street Signal Traffic Synchronization	-	-	-	-	-	-	-	-
039 Sierra Street Transit Stop	-	-	-	-	-	-	-	-
043 Sierra Street Reconstruction	-	-	-	-	-	-	-	-
044 10th and Union Lighted Crosswalk	-	-	-	-	-	-	-	-
045 Rafer Johnson Drive/Sierra St.	-	-	-	-	-	-	-	-
048 Sierra Street Sidewalk-16th to 18th	-	-	-	-	-	-	-	-
048 18th Avenue Sidewalks	-	-	-	-	-	-	-	-
049 6th Avenue Reconstruction	-	-	-	-	-	-	-	-
053 10TH Avenue Reconstruction	-	-	-	-	-	-	-	-
054 18th/Kern Lighted Crosswalk	-	61,496	-	-	61,496	61,496	-	-
055 Bethel Ave Improvement	-	406,009	-	-	406,009	406,009	-	-
057 Madsen Ave Bike Path Stroud to Kamm	-	395,814	-	-	395,814	395,814	-	-
<b>TOTAL, GRANT FUNDS</b>	<b>-</b>	<b>1,058,319</b>	<b>-</b>	<b>-</b>	<b>1,058,319</b>	<b>1,058,319</b>	<b>-</b>	<b>-</b>
<b>DEVELOPMENT IMPACT FEES</b>								
210 Capital Facilities-Traffic	763,118	79,500	87,500	-	-	87,500	755,118	-1.05%
210 Capital Facilities-Public Safety	(1,421,832)	212,000	18,000	-	-	18,000	(1,227,832)	13.64%
210 Capital Facilities-Special Recreation	606,893	58,000	50,000	-	-	50,000	614,893	1.32%
210 Capital Facilities-Water Facilities	623,379	85,000	25,000	-	-	25,000	683,379	9.62%
210 Capital Facilities-General Government	653,093	99,880	37,500	-	-	37,500	715,473	9.55%
211 Sewer Connection	1,013,362	64,500	25,000	-	-	25,000	1,052,862	3.90%
212 Storm Drain	16,701	26,210	-	-	-	-	42,911	156.94%
214 Parks & Recreation - Neighborhood	46,179	-	-	-	-	-	46,179	0.00%
214 Parks & Recreation - Community	197,205	280	-	-	-	-	197,485	0.14%
216 Traffic Impact Zone	13,403	-	-	-	-	-	13,403	0.00%
243 Equipment Reserve	25,430	-	-	-	-	-	25,430	0.00%
<b>TOTAL, CAPITAL PROJECTS</b>	<b>2,536,931</b>	<b>625,370</b>	<b>243,000</b>	<b>-</b>	<b>-</b>	<b>243,000</b>	<b>2,919,301</b>	<b>15.07%</b>
<b>INTERNAL SERVICE</b>								
501 Risk Management	-	471,102	471,102	-	-	471,102	-	-
<b>TOTAL, INTERNAL SERVICE</b>	<b>-</b>	<b>471,102</b>	<b>471,102</b>	<b>-</b>	<b>-</b>	<b>471,102</b>	<b>-</b>	<b>-</b>
<b>FINANCE AUTHORITY</b>								
750 Finance Authority	3,449,633	110,000	-	223,298	-	223,298	3,336,335	-3.28%
754 Special Assessment District 1991-1	(350,782)	54,000	-	27,674	-	27,674	(324,456)	7.50%
755 Special Assessment District 1991-1 Sup	(5,341)	2,700	-	1,753	-	1,753	(4,394)	17.73%
756 Special Assessment District 1992-1	(51,278)	49,000	-	18,364	-	18,364	(20,642)	59.74%
757 Special Assessment District 1992-2	(39,547)	57,000	-	16,179	-	16,179	1,274	103.22%
<b>TOTAL, FINANCE AUTHORITY</b>	<b>3,002,685</b>	<b>272,700</b>	<b>-</b>	<b>287,268</b>	<b>-</b>	<b>287,268</b>	<b>2,988,117</b>	<b>-0.49%</b>
<b>REDEVELOPMENT SUCCESSOR AGENCY</b>								
740 RDA Successor Agency	(245,711)	169,597	15,500	45,405	-	60,905	(137,019)	44.24%
741 Low/Moderate Housing Successor Agency	(81,134)	-	-	-	-	-	(81,134)	0.00%
<b>TOTAL, SUCCESSOR AGENCY</b>	<b>(326,845)</b>	<b>169,597</b>	<b>15,500</b>	<b>45,405</b>	<b>-</b>	<b>60,905</b>	<b>(218,153)</b>	<b>33.25%</b>
759 LANDSCAPING & LIGHTING DISTRICT	23	95,198	95,198	-	-	95,198	23	0.00%
<b>GRAND TOTAL</b>	<b>\$ 14,889,042</b>	<b>\$ 17,983,357</b>	<b>\$ 14,084,321</b>	<b>\$ 509,833</b>	<b>\$ 2,607,419</b>	<b>\$ 17,201,573</b>	<b>\$ 15,670,826</b>	<b>5.25%</b>





**CITY OF KINGSBURG  
ALL TRANSFERS  
FISCAL YEAR 2017-18**

<u>Fund</u>	<u>Transfers Out</u>		<u>Fund</u>	<u>Transfers In</u>	
<b><u>Overhead Transfers</u></b>					
Water	318	300,000	General Fund	001	300,000
Solid Waste	319	240,000	General Fund	001	240,000
LTF Art 8	104	20,500	General Fund	001	20,500
Measure C	105	20,500	General Fund	001	20,500
Gas Tax	102	17,500	General Fund	001	17,500
<b>Total Overhead Transfers</b>		<u>598,500</u>			<u>598,500</u>
<b><u>Operational Transfers</u></b>					
General Fund	001	161,000	Ambulance	320	161,000
General Fund	001	48,500	Senior Center	022	48,500
General Fund	001	95,000	Pool	021	95,000
COPS Grant	034	100,000	General Fund	001	100,000
Gas Tax	102	46,570	Bethel Ave. Improvements	055	46,570
Gas Tax	102	45,403	Madsen Ave Bike Path - Stroud to Kamm	057	45,403
Capital Facility-Fire/Amb	210	18,000	Ambulance	320	18,000
Water	318	167,788	Ambulance	320	167,788
General Fund	001	75,000	LTF Article 8	104	75,000
Capital Facilities	210	50,000	General Fund	001	50,000
Sewer Connection Cap. Projs.	211	25,000	General Fund	001	25,000
Capital Facilities	210	100,000	General Fund	001	100,000
<b>Total Operational Transfers</b>		<u>932,261</u>			<u>932,261</u>
<b>Total Transfers Out</b>		<u>\$ 1,530,761</u>	<b>Total Transfers In</b>		<u>\$ 1,530,761</u>



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

**2017-18 Fiscal Year Budget**

		General Fund	Pool Fund	Senior Center Fund	Total
<b>Actual Fund Balance,</b>	<b>June 30, 2016</b>	2,793,463	(78,248)	(20,513)	2,694,702
<b>Estimated Fund Balance,</b>	<b>June 30, 2017</b>	3,545,163	(88,119)	(8,142)	3,448,902
<b>Revenues:</b>					
	Taxes	3,880,007			3,880,007
	Licenses, Permits and Fees	510,525			510,525
	Fines and Penalties	13,000			13,000
	Use of Money and Property	9,030			9,030
	Intergovernmental				-
	Charges for Services	32,430	55,250	8,000	95,680
	JPA Reimbursements		50,000		
	Other Revenue	170,259		7,000	177,259
	Transfer in from General Fund		95,000	48,500	143,500
	Transfer in from Other Funds	873,500		-	873,500
	<b>Total Revenues</b>	<b>5,488,751</b>	<b>200,250</b>	<b>63,500</b>	<b>5,752,501</b>
<b>Expenses:</b>					
	Wages & Benefits	3,192,802	62,344	47,141	3,302,287
	Maintenance and Operation	1,543,555	116,960	16,335	1,676,850
	Debt Service	17,479		-	17,479
	Capital Outlay	228,000		-	228,000
	Transfers Out	379,500	20,000	-	399,500
	<b>Total Expenses</b>	<b>5,361,336</b>	<b>199,304</b>	<b>63,476</b>	<b>5,624,116</b>
	<b>Projected Net Result</b>	<b>127,415</b>	<b>946</b>	<b>24</b>	<b>128,385</b>
<b>Projected Fund Balance,</b>	<b>June 30, 2018</b>	<b>3,672,578</b>	<b>(87,173)</b>	<b>(8,118)</b>	<b>3,577,287</b>



**CITY OF KINGSBURG  
GENERAL FUND  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YR 2017/18**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14	FY 14/15	FY 15/16	FY 16/17	PROJECTED	FY 17/18	Percent Change
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	PROPOSED	
001-0000-401.01-00	PROPERTY TAX TEETER	\$ 782,591	\$ 785,714	\$ 1,028,421	\$ 950,000	\$ 985,199	\$ 1,024,607	7.85%
001-0000-401.01-01	LOW/MOD DISTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-401.02-01	UNSECURED/CURRENT	\$ 1,094	\$ 39,442	\$ 45,381	\$ 30,000	\$ 58,918	\$ 48,000	60.00%
001-0000-401.02-02	UNSECURED/PRIOR	\$ 44,045	\$ 2,402	\$ -	\$ -	\$ 1,002	\$ -	0.00%
001-0000-401.03-01	SUPPLEMENTAL/CURRENT	\$ 14,723	\$ 23,293	\$ 14,299	\$ 10,000	\$ 14,333	\$ 14,000	40.00%
001-0000-401.03-02	SUPPLEMENTAL/PRIOR	\$ 1,000	\$ 2,874	\$ 343	\$ -	\$ -	\$ -	0.00%
001-0000-401.04-00	REAL PROPTY TRANSFER TAX	\$ 23,016	\$ 27,438	\$ 29,534	\$ 19,000	\$ 29,000	\$ 29,000	52.63%
001-0000-401.05-00	HOMEOWNERS	\$ 10,785	\$ 10,304	\$ 10,028	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
001-0000-402.01-01	SALES TAX	\$ 752,394	\$ 915,068	\$ 717,678	\$ 992,505	\$ 375,700	\$ 365,000	-63.22%
001-0000-402.01-02	IN-LIEU SALES TAX	\$ 350,331	\$ 258,044	\$ 212,960	\$ -	\$ 608,500	\$ 557,000	
001-0000-402.01-03	LOCAL PUBLIC SAFETY	\$ 21,058	\$ 22,091	\$ 22,475	\$ 20,000	\$ 21,500	\$ 22,000	10.00%
001-0000-403.01-01	MVLF	\$ 4,917	\$ 890,591	\$ 959,489	\$ 875,000	\$ 1,057,000	\$ 1,110,000	26.86%
001-0000-403.01-02	MVLF IN-LIEU	\$ 847,995	\$ -	\$ -	\$ -	\$ -	\$ -	
001-0000-403.02-00	FRANCHISE TAX	\$ 329,884	\$ 227,745	\$ 371,609	\$ 215,000	\$ 375,337	\$ 382,400	77.86%
001-0000-403.03-00	TRANSIENT OCCUPANCY TAX	\$ 258,838	\$ 263,803	\$ 282,719	\$ 225,000	\$ 315,000	\$ 318,000	41.33%
001-0000-411.01-01	BUSINESS LICENSES	\$ 150,675	\$ 157,732	\$ 188,643	\$ 153,000	\$ 181,000	\$ 169,000	10.46%
001-0000-411.01-03	SB1186 FEE	\$ -	\$ -	\$ (31)	\$ -	\$ 294	\$ -	
001-0000-411.02-00	DOG LICENSES	\$ 1,052	\$ 2,229	\$ 1,971	\$ 500	\$ 4,229	\$ 2,000	0.00%
001-0000-421.01-02	OTS GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-421.01-03	DOMESTIC VIOLENCE GRANT	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-421.01-05	STATE EMERG TELEPHONE GR	\$ 5,400	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-421.01-10	DOJ GRANTS	\$ 1,567	\$ 392	\$ -	\$ -	\$ 2,576	\$ -	0.00%
001-0000-421.01-11	CAL GRIP GRANT	\$ 5,109	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-421.02-01	OES GRANTS	\$ 11,508	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-422.01-01	PEG MONEY	\$ 13,209	\$ 13,498	\$ 13,987	\$ 12,500	\$ 7,545	\$ 15,145	21.16%
001-0000-431.01-01	OFF-SITE PLAN CHECK FEE	\$ 20,652	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-431.01-02	REZONE	\$ 35,400	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-431.01-03	GENERAL PLAN AMENDMENT	\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-431.01-04	VARIANCE	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	0.00%
001-0000-431.01-05	HOME OCCUPATION	\$ 1,800	\$ 1,700	\$ 2,101	\$ 1,200	\$ 1,200	\$ 1,200	0.00%
001-0000-431.01-06	CONDITIONAL USE PERMIT	\$ 1,150	\$ 2,000	\$ 4,500	\$ 2,000	\$ 1,000	\$ 2,000	0.00%
001-0000-431.01-07	SITE PLAN REVIEW	\$ 9,860	\$ 7,080	\$ 7,530	\$ 3,000	\$ 12,000	\$ 5,000	66.67%
001-0000-431.01-08	PARCEL MAPS	\$ 1,600	\$ -	\$ (500)	\$ -	\$ -	\$ -	0.00%
001-0000-431.01-09	TRACT MAPS	\$ -	\$ 4,330	\$ -	\$ -	\$ 11,500	\$ -	
001-0000-431.01-10	ENCROACHMENTS	\$ 15,537	\$ 14,261	\$ 19,020	\$ 14,000	\$ 18,500	\$ 15,000	7.14%
001-0000-431.01-12	SUBDIVISION MONUMENTS	\$ -	\$ 8,500	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-431.01-14	ANNEXATION DEPOSITS	\$ -	\$ 3,680	\$ -	\$ -	\$ 14,634	\$ 10,000	0.00%
001-0000-431.01-15	MISC PLANNING FEES	\$ 2,400	\$ 58,435	\$ 40,075	\$ 1,500	\$ -	\$ -	-100.00%
001-0000-431.01-16	PLANNED UNIT DEVELOPMENT	\$ 1,500	\$ 2,000	\$ 18,297	\$ -	\$ -	\$ -	0.00%
001-0000-431.01-18	CONSTRUCT & DEBRIS DEMO	\$ -	\$ 11,617	\$ -	\$ 5,000	\$ 26,000	\$ 7,500	50.00%
001-0000-431.01-19	ZONE	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	
001-0000-431.01-20	OTHER	\$ 34,181	\$ 68,982	\$ 8,917	\$ -	\$ 3,200	\$ -	0.00%
001-0000-431.01-30	BUILDING PERMITS	\$ -	\$ -	\$ 144,271	\$ 365,000	\$ 431,500	\$ 162,000	-55.62%
001-0000-431.01-31	PLUMB ELEC/AIR COND	\$ -	\$ -	\$ 16,675	\$ 8,500	\$ 13,000	\$ 10,000	17.65%
001-0000-431.01-32	STRONG MOTION TAX-RESIDEN	\$ -	\$ -	\$ 1,068	\$ 750	\$ 1,288	\$ 700	-6.67%
001-0000-431.01-33	STRONG MOTION TAX-COMM	\$ -	\$ -	\$ 528	\$ 750	\$ 7,700	\$ 750	0.00%
001-0000-431.01-34	ENERGY SURCHARGE	\$ -	\$ -	\$ 2,631	\$ 2,000	\$ 15,142	\$ 5,000	150.00%
001-0000-431.01-35	PLAN CHECK FEE	\$ -	\$ -	\$ 93,291	\$ 32,000	\$ 94,800	\$ 31,230	-2.41%
001-0000-431.01-36	GRADING & INSPECTION-COMM	\$ -	\$ -	\$ 6,283	\$ 2,500	\$ 47,180	\$ 2,500	0.00%
001-0000-431.01-37	BSC FEES	\$ -	\$ -	\$ 487	\$ 500	\$ 1,851	\$ 500	0.00%
001-0000-431.01-38	FIRESPRINKLER	\$ -	\$ -	\$ -	\$ -	\$ 13,130	\$ 5,000	
001-0000-432.01-01	POLICE FINES	\$ 24,094	\$ 11,815	\$ 17,342	\$ 12,000	\$ 11,000	\$ 12,000	0.00%
001-0000-432.01-02	POLICE SERVICES	\$ 48,371	\$ 20,457	\$ 19,549	\$ 17,500	\$ 25,800	\$ 19,000	8.57%
001-0000-432.01-04	PARKING FINES	\$ 836	\$ 3,039	\$ 1,351	\$ 1,000	\$ 1,100	\$ 1,000	0.00%
001-0000-432.01-05	POST REIMBURSEMENT	\$ 5,421	\$ 10,530	\$ 3,439	\$ 15,000	\$ 5,150	\$ 10,000	-33.33%
001-0000-433.01-01	PARK RESERVATION FEES	\$ 13,209	\$ 1,930	\$ 7,435	\$ 3,500	\$ 7,000	\$ 3,500	0.00%
001-0000-433.01-02	SUMMER PROGRAM FEES	\$ 12,105	\$ 6,515	\$ 220	\$ 500	\$ 200	\$ 500	0.00%
001-0000-433.01-03	AFTER SCHOOL PROGRAM FEE	\$ 54,768	\$ 67,998	\$ 73,695	\$ 60,000	\$ 66,000	\$ 62,000	3.33%
001-0000-433.03-02	SPEC EVENTS INS CITY FEE	\$ -	\$ 75	\$ 150	\$ -	\$ 150	\$ -	0.00%
001-0000-434.01-00	GARAGE	\$ 9,995	\$ 6,568	\$ 11,656	\$ 8,000	\$ 10,000	\$ 8,000	0.00%
001-0000-434.01-01	80/20 GRANT	\$ -	\$ -	\$ 324	\$ -	\$ -	\$ -	0.00%
001-0000-451.01-01	INTEREST	\$ 98	\$ 3,300	\$ 1,293	\$ -	\$ 1,000	\$ 1,000	
001-0000-451.01-02	INTEREST INCOME GUN	\$ -	\$ -	\$ 5,922	\$ -	\$ 4,603	\$ 3,230	
001-0000-452.01-01	UNDERGROUND ELECTRIC RES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-452.01-01	SALE OF PROPERTY	\$ 123	\$ 1,192,939	\$ -	\$ 38,292	\$ 4,347	\$ -	-100.00%



**CITY OF KINGSBURG  
GENERAL FUND  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YR 2017/18**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 17/18</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
001-0000-452.01-02	SALE OF MAPS & PUBS	\$ 3,000	\$ 20	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-453.01-00	RENTS	\$ 16,140	\$ 6,312	\$ 4,800	\$ 4,800	\$ 4,000	\$ 4,800	0.00%
001-0000-462.01-00	MISCELLANEOUS	\$ 85,255	\$ 124,056	\$ 92,039	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
001-0000-463.01-01	ST ROUTE 201 MAINT	\$ 5,430	\$ 5,430	\$ 5,430	\$ 5,430	\$ 5,430	\$ 5,430	0.00%
001-0000-421.01-19	ACT TASK FORCE REIMB	\$ -	\$ -	\$ -	\$ -	\$ 90,278	\$ 110,259	0.00%
001-0000-471.01-01	FROM OTHER FUNDS	\$ 90,000	\$ 106,230	\$ 124,618	\$ 100,000	\$ 100,000	\$ 275,000	175.00%
001-0000-471.01-02	FROM RDA	\$ -	\$ -	\$ 15,544	\$ 15,544	\$ -	\$ -	-100.00%
001-0000-471.01-03	FROM LTF ART 8	\$ 15,500	\$ 15,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	0.00%
001-0000-471.01-04	FROM MEASURE C	\$ 15,500	\$ 15,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	0.00%
001-0000-471.01-05	FROM AMBULANCE	\$ 102,800	\$ 75,000	\$ 70,000	\$ 68,000	\$ 68,000	\$ -	-100.00%
001-0000-471.01-06	FROM GAS TAX	\$ 15,500	\$ 15,500	\$ 15,500	\$ 17,500	\$ 17,500	\$ 17,500	0.00%
001-0000-471.01-08	FROM WATER	\$ 296,000	\$ 300,000	\$ 300,000	\$ 320,000	\$ 320,000	\$ 300,000	-6.25%
001-0000-471.01-09	FROM SOLID WASTE	\$ 312,000	\$ 320,000	\$ 310,000	\$ 280,000	\$ 280,000	\$ 240,000	-14.29%
001-0000-493.01-01	CAPITAL LEASE	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	
		<u>\$ 4,886,949</u>	<u>\$ 6,133,959</u>	<u>\$ 5,466,037</u>	<u>\$ 5,009,271</u>	<u>\$ 5,876,316</u>	<u>\$ 5,488,751</u>	9.57%

Revenues	\$ 4,886,949	\$ 6,133,959	\$ 5,466,037	\$ 5,009,271	\$ 5,876,316	\$ 5,488,751
Expenses	\$ 4,724,466	\$ 4,674,842	\$ 5,327,689	\$ 5,011,198	\$ 5,124,616	\$ 5,361,336
	<u>\$ 162,483</u>	<u>\$ 1,459,117</u>	<u>\$ 138,347</u>	<u>\$ (1,927)</u>	<u>\$ 751,700</u>	<u>\$ 127,415</u>



**CITY OF KINGSBURG  
GENERAL FUND  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2017/18**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 17/18</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>City Council</b>								
001-1000-519.51-01	SALARIES	\$ 10,170	\$ 11,245	\$ 11,935	\$ 13,200	\$ 13,200	\$ 15,600	18.18%
001-1000-519.51-21	FICA	\$ 734	\$ 853	\$ 964	\$ 1,010	\$ 1,010	\$ 1,193	18.14%
001-1000-519.51-31	EAP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 10,904</b>	<b>\$ 12,098</b>	<b>\$ 12,899</b>	<b>\$ 14,210</b>	<b>\$ 14,210</b>	<b>\$ 16,795</b>	18.19%
001-1000-519.52-01	OFFICE SUPPLIES/POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-1000-519.52-14	PRINTING & ADVERTISING	\$ 178	\$ 119	\$ 249	\$ 250	\$ 250	\$ 250	0.00%
001-1000-519.52-16	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-1000-519.52-61	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272	
001-1000-519.52-62	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34	
001-1000-519.52-64	ERMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48	
001-1000-519.52-65	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25	
001-1000-519.52-70	PROFESSIONAL SERVICES	\$ 743	\$ 50	\$ -	\$ -	\$ -	\$ -	
001-1000-519.52-91	CONF/MEETINGS/TRAVEL	\$ 647	\$ 1,572	\$ 1,403	\$ 1,500	\$ 1,250	\$ 7,550	403.33%
001-1000-519.52-92	MEMBERSHIPS/DUES	\$ 6,757	\$ 5,838	\$ 5,867	\$ 6,000	\$ 6,000	\$ 6,000	0.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 8,325</b>	<b>\$ 7,579</b>	<b>\$ 7,519</b>	<b>\$ 7,750</b>	<b>\$ 7,500</b>	<b>\$ 14,179</b>	82.95%
	<b>TOTAL, CITY COUNCIL</b>	<b>\$ 19,229</b>	<b>\$ 19,677</b>	<b>\$ 20,418</b>	<b>\$ 21,960</b>	<b>\$ 21,710</b>	<b>\$ 30,974</b>	41.05%
<b>City Attorney</b>								
001-1200-519.52-70	PROFESSIONAL SERVICES	\$ 173,835	\$ 94,203	\$ 114,242	\$ 98,000	\$ 95,000	\$ 98,000	0.00%
	<b>TOTAL, CITY ATTORNEY</b>	<b>\$ 173,835</b>	<b>\$ 94,203</b>	<b>\$ 114,242</b>	<b>\$ 98,000</b>	<b>\$ 95,000</b>	<b>\$ 98,000</b>	0.00%
<b>Non-Departmental</b>								
001-1400-519.52-01	OFFICE SUPPLIES/POSTAGE	\$ 1,720	\$ -	\$ -	\$ -	\$ -	\$ -	
001-1400-519.52-02	CITY WEBSITE	\$ 857	\$ 2,871	\$ 3,478	\$ 5,500	\$ 7,200	\$ 5,750	4.55%
001-1400-519.52-03	CRM PROGRAM	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	
001-1400-519.52-15	INSURANCE	\$ 106,688	\$ 116,873	\$ 120,464	\$ 146,000	\$ 147,164	\$ 1,322	-99.09%
001-1400-519.52-16	COMMUNICATIONS	\$ 5,583	\$ 6,958	\$ 7,943	\$ 6,100	\$ 17,500	\$ 7,500	22.95%
001-1400-519.52-18	UTILITIES	\$ 10,491	\$ 9,769	\$ 11,207	\$ 10,500	\$ 12,000	\$ 12,500	19.05%
001-1400-519.52-31	COUNCIL CHAMBER LEASE	\$ 25,200	\$ 28,599	\$ 27,513	\$ 29,000	\$ 29,000	\$ 29,000	0.00%
001-1400-519.52-32	OTHER LEASES	\$ 9,367	\$ 10,541	\$ 12,976	\$ 13,000	\$ 13,000	\$ 13,000	0.00%
001-1400-519.52-33	PROPERTY TAXES	\$ 2,904	\$ 3,061	\$ 570	\$ 3,061	\$ 2,598	\$ 3,061	0.00%
001-1400-519.52-34	EMPLOYEE BONDS	\$ 1,214	\$ 1,214	\$ 1,214	\$ -	\$ -	\$ -	
001-1400-519.52-70	PROFESSIONAL SERVICES	\$ 1,800	\$ 9,995	\$ 7,495	\$ 76,500	\$ 40,000	\$ 42,500	-44.44%
001-1400-519.53-40	MISCELLANEOUS	\$ 12,958	\$ 34,251	\$ 11,077	\$ 10,000	\$ 9,000	\$ 8,000	-20.00%
001-1400-519.53-45	FIRE TRANSITION FEES	\$ -	\$ -	\$ -	\$ -	\$ 126,182	\$ 128,705	
001-1400-519.54-01	UTILITIES SERVICES	\$ 1,248	\$ 2,012	\$ 2,285	\$ 1,750	\$ 2,800	\$ 2,200	25.71%
001-1400-519.54-70	RDA PROF SERV	\$ 26,258	\$ 20,449	\$ 30,261	\$ 30,000	\$ 30,000	\$ -	-100.00%
001-1400-519.54-80	RDA CHAMBER SERVICES	\$ 28,800	\$ 26,400	\$ 32,500	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
001-1400-519.54-92	RDA MEM/DUES	\$ 5,004	\$ 3,915	\$ 4,571	\$ -	\$ -	\$ -	
001-1400-519.59-01	CONTRIBS TO OTH AGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 241,092</b>	<b>\$ 277,908</b>	<b>\$ 273,557</b>	<b>\$ 361,411</b>	<b>\$ 466,444</b>	<b>\$ 433,538</b>	
001-1400-519.57-01	CAPITAL OUTLAY	\$ 34,310	\$ 26,183	\$ 28,048	\$ 30,000	\$ 43,780	\$ -	-100.00%
001-1400-519.57-08	COMPUTER REPLACEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
001-1400-519.57-09	SPORTS COMPLEX STUDY/DESIGN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	
001-1400-519.57-11	CC CHAMBER TECH IMPROVS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 34,310</b>	<b>\$ 26,183</b>	<b>\$ 28,048</b>	<b>\$ 30,000</b>	<b>\$ 43,780</b>	<b>\$ 23,000</b>	-23.33%
001-1400-519.55-05	TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	
001-1400-519.55-16	TRANSFER OUT AMB-(FIRE)	\$ 580,000	\$ 585,000	\$ 765,000	\$ 365,000	\$ 365,000	\$ 161,000	-55.89%
	<b>TOTAL TRANSFERS OUT</b>	<b>\$ 580,000</b>	<b>\$ 585,000</b>	<b>\$ 765,000</b>	<b>\$ 365,000</b>	<b>\$ 365,000</b>	<b>\$ 236,000</b>	
	<b>TOTAL, NON-DEPARTMENTAL</b>	<b>\$ 855,402</b>	<b>\$ 889,091</b>	<b>\$ 1,066,605</b>	<b>\$ 756,411</b>	<b>\$ 875,224</b>	<b>\$ 692,538</b>	-8.44%
<b>City Manager</b>								
001-1600-519.51-01	SALARIES	\$ 110,429	\$ 114,285	\$ 128,015	\$ 138,000	\$ 144,000	\$ 150,000	8.70%
001-1600-519.51-04	MANAGEMENT INTERN	\$ -	\$ -	\$ 5,195	\$ 10,000	\$ 9,500	\$ 7,500	0.00%
001-1600-519.51-21	FICA	\$ 8,079	\$ 8,451	\$ 10,668	\$ 10,438	\$ 10,438	\$ 11,336	8.60%
001-1600-519.51-23	PERS	\$ 10,576	\$ 6,177	\$ 7,439	\$ 8,944	\$ 8,944	\$ 9,707	8.53%
001-1600-519.51-25	MEDICAL	\$ 4,610	\$ 9,122	\$ 22,528	\$ 12,716	\$ 12,716	\$ 9,697	-23.74%
001-1600-519.51-27	WORKERS COMP	\$ 7,593	\$ 8,019	\$ 8,498	\$ 11,595	\$ 12,660	\$ 664	-94.27%
001-1600-519.51-31	EAP	\$ 1,429	\$ 1,128	\$ 818	\$ 940	\$ 1,006	\$ 22	-97.66%
001-1600-519.51-33	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	
001-1600-519.51-40	AUTO ALLOWANCE	\$ 7,423	\$ 6,000	\$ 5,500	\$ 6,000	\$ 6,000	\$ 6,000	0.00%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 150,139</b>	<b>\$ 153,182</b>	<b>\$ 188,661</b>	<b>\$ 198,633</b>	<b>\$ 205,264</b>	<b>\$ 195,426</b>	-1.61%
001-1600-519.52-01	OFFICE SUPPLIES/POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-1600-519.52-16	COMMUNICATIONS	\$ 728	\$ 486	\$ 597	\$ 720	\$ 1,200	\$ 1,100	52.78%
001-1600-519.52-61	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,475	



**CITY OF KINGSBURG  
GENERAL FUND  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2017/18**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 17/18</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
001-1600-519.52-62	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 307	
001-1600-519.52-64	ERMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 435	
001-1600-519.52-65	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 226	
001-1600-519.52-70	PROFESSIONAL SERVICES	\$ 17,875	\$ 5,693	\$ 13,602	\$ 9,000	\$ 9,000	\$ 10,500	16.67%
001-1600-519.52-91	CONF/MEETINGS/TRAVEL	\$ 12,554	\$ 2,081	\$ 3,217	\$ 2,500	\$ 2,000	\$ 3,500	40.00%
001-1600-519.52-92	MEMBERSHIPS/DUES	\$ 844	\$ 1,588	\$ 1,860	\$ 1,500	\$ 1,500	\$ 2,000	33.33%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 32,001</b>	<b>\$ 9,848</b>	<b>\$ 19,275</b>	<b>\$ 13,720</b>	<b>\$ 13,700</b>	<b>\$ 20,543</b>	<b>49.73%</b>
	<b>TOTAL, CITY MANAGER</b>	<b>\$ 182,140</b>	<b>\$ 163,030</b>	<b>\$ 207,936</b>	<b>\$ 212,353</b>	<b>\$ 218,964</b>	<b>\$ 215,969</b>	<b>1.70%</b>
<b>City Clerk</b>								
001-1800-519.51-01	SALARIES	\$ 72,348	\$ 83,134	\$ 104,433	\$ 62,339	\$ 65,600	\$ 72,640	16.52%
001-1800-519.51-21	FICA	\$ 4,551	\$ 5,688	\$ 7,625	\$ 4,602	\$ 4,900	\$ 5,418	17.73%
001-1800-519.51-23	PERS	\$ 7,651	\$ 11,538	\$ 13,186	\$ 12,535	\$ 12,850	\$ 16,794	33.98%
001-1800-519.51-25	MEDICAL	\$ 13,779	\$ 9,071	\$ 4,734	\$ 15,278	\$ 12,700	\$ 14,456	-5.38%
001-1800-519.51-27	WORKERS COMP	\$ 4,236	\$ 4,948	\$ 6,155	\$ 2,656	\$ 2,900	\$ 796	-70.03%
001-1800-519.51-31	EAP	\$ 797	\$ 696	\$ 593	\$ 215	\$ 229	\$ 12	-94.42%
001-1800-519.51-33	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40	
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 103,362</b>	<b>\$ 115,075</b>	<b>\$ 136,726</b>	<b>\$ 97,625</b>	<b>\$ 99,179</b>	<b>\$ 110,156</b>	<b>12.84%</b>
001-1800-519.52-01	OFFICE SUPPLIES/POSTAGE	\$ 1,972	\$ 3,311	\$ 5,264	\$ 3,000	\$ 2,500	\$ 1,500	-50.00%
001-1800-519.52-14	PRINTING & ADVERTISING	\$ 1,564	\$ 1,936	\$ 2,997	\$ 8,000	\$ 8,000	\$ 5,000	-37.50%
001-1800-519.52-16	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-1800-519.53-60	ELECTION EXPENSE	\$ -	\$ 3,633	\$ -	\$ 4,500	\$ 2,154	\$ -	
001-1800-519.52-91	CONF/MEETINGS/TRAVEL	\$ 336	\$ 705	\$ 2,256	\$ 2,000	\$ 3,550	\$ 3,700	85.00%
001-1800-519.52-61	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,390	
001-1800-519.52-62	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172	
001-1800-519.52-63	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60	
001-1800-519.52-64	ERMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 244	
001-1800-519.52-65	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127	
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 3,872</b>	<b>\$ 9,585</b>	<b>\$ 10,517</b>	<b>\$ 17,500</b>	<b>\$ 16,204</b>	<b>\$ 12,193</b>	<b>-30.33%</b>
	<b>TOTAL, CITY CLERK</b>	<b>\$ 107,234</b>	<b>\$ 124,660</b>	<b>\$ 147,243</b>	<b>\$ 115,125</b>	<b>\$ 115,383</b>	<b>\$ 122,349</b>	<b>6.27%</b>
<b>Finance</b>								
001-2000-519.51-01	SALARIES	\$ 156,820	\$ 90,328	\$ 98,018	\$ 100,644	\$ 110,700	\$ 88,392	-12.17%
001-2000-519.51-21	FICA	\$ 9,658	\$ 6,361	\$ 7,168	\$ 7,623	\$ 8,300	\$ 6,630	-13.03%
001-2000-519.51-23	PERS	\$ 6,821	\$ 13,033	\$ 15,635	\$ 20,238	\$ 17,614	\$ 20,435	0.97%
001-2000-519.51-25	MEDICAL	\$ 5,171	\$ 59	\$ 164	\$ 131	\$ 102	\$ 9,212	6932.06%
001-2000-519.51-27	WORKERS COMP	\$ 5,842	\$ 5,998	\$ 7,133	\$ 8,372	\$ 9,140	\$ 630	-92.47%
001-2000-519.51-31	EAP	\$ 1,100	\$ 844	\$ 687	\$ 678	\$ 727	\$ 19	-97.20%
001-2000-519.51-33	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40	
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 185,412</b>	<b>\$ 116,623</b>	<b>\$ 128,806</b>	<b>\$ 137,686</b>	<b>\$ 146,583</b>	<b>\$ 125,358</b>	
001-2000-519.52-01	OFFICE SUPPLIES/POSTAGE	\$ 932	\$ 1,364	\$ 138	\$ 950	\$ 850	\$ 1,000	5.26%
001-2000-519.52.16	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-2000-519.52-25	OFFICE EQUIP MAINT	\$ 25,094	\$ 22,905	\$ 21,463	\$ 12,000	\$ 10,000	\$ 12,000	0.00%
001-2000-519.52-61	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,104	
001-2000-519.52-62	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 261	
001-2000-519.52-64	ERMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 370	
001-2000-519.52-65	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193	
001-2000-519.52-70	PROFESSIONAL SERVICES	\$ 17,679	\$ 13,513	\$ 16,310	\$ 14,000	\$ 14,000	\$ 11,000	-21.43%
001-2000-519.52-91	CONF/MEETINGS/TRAVEL	\$ 423	\$ 1,171	\$ 1,580	\$ 2,000	\$ 1,950	\$ 2,000	0.00%
001-2000-519.52-92	MEMBERSHIPS/DUES	\$ 110	\$ 1,072	\$ 809	\$ 1,000	\$ 735	\$ 1,200	20.00%
001-2000-519.52-94	AUDIT	\$ 4,200	\$ 4,200	\$ 7,700	\$ 11,300	\$ 11,300	\$ 12,000	6.19%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 48,438</b>	<b>\$ 44,225</b>	<b>\$ 47,999</b>	<b>\$ 41,250</b>	<b>\$ 38,835</b>	<b>\$ 42,128</b>	<b>2.13%</b>
	<b>TOTAL, FINANCE</b>	<b>\$ 233,850</b>	<b>\$ 160,848</b>	<b>\$ 176,805</b>	<b>\$ 178,936</b>	<b>\$ 185,418</b>	<b>\$ 167,486</b>	<b>-6.40%</b>
<b>Administrative Services</b>								
001-2200-519.51-01	SALARIES	\$ 57,517	\$ 49,643	\$ 40,843	\$ 47,426	\$ 58,100	\$ 64,104	35.17%
001-2200-519.51-21	FICA	\$ 4,002	\$ 3,661	\$ 2,840	\$ 3,473	\$ 4,400	\$ 4,773	37.43%
001-2200-519.51-23	PERS	\$ 7,027	\$ 7,284	\$ 5,816	\$ 2,976	\$ 3,900	\$ 4,087	37.33%
001-2200-519.51-25	MEDICAL	\$ 779	\$ 608	\$ 2,434	\$ 3,406	\$ 4,400	\$ 2,439	-28.39%
001-2200-519.51-27	WORKERS COMP	\$ 3,384	\$ 3,954	\$ 2,971	\$ 3,945	\$ 4,310	\$ 623	-84.21%
001-2200-519.51-31	EAP	\$ 637	\$ 539	\$ 286	\$ 320	\$ 341	\$ 8	-97.50%
001-2200-519.51-33	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38	
001-2200-519.51-45	SAFETY COMMITTEE	\$ 63	\$ -	\$ -	\$ 11,000	\$ -	\$ 500	-95.45%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 73,409</b>	<b>\$ 65,689</b>	<b>\$ 55,190</b>	<b>\$ 72,546</b>	<b>\$ 75,451</b>	<b>\$ 76,572</b>	<b>5.55%</b>
001-2200-519.52-01	OFFICE SUPPLIES/POSTAGE	\$ 49	\$ 96	\$ 577	\$ 400	\$ -	\$ -	-100.00%
001-2200-519.52-16	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-2200-519.52-61	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,018	



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001-2200-519.52-62	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126	
001-2200-519.52-64	ERMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179	
001-2200-519.52-65	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93	
001-2200-519.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,280	\$ 6,500	-35.00%
001-2200-519.52-91	CONF/MEETINGS/TRAVEL	\$ 62	\$ 1,431	\$ 2,000	\$ 2,000	\$ 5,930	\$ 6,000	200.00%
001-2200-519.52-92	MEMBERSHIPS/DUES	\$ 3,127	\$ 1,749	\$ 1,749	\$ 1,500	\$ 1,500	\$ 1,000	-33.33%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 3,238</b>	<b>\$ 3,276</b>	<b>\$ 4,325</b>	<b>\$ 13,900</b>	<b>\$ 17,710</b>	<b>\$ 14,916</b>	<b>7.31%</b>
	<b>TOTAL, HUMAN RESOURCES</b>	<b>\$ 76,647</b>	<b>\$ 68,965</b>	<b>\$ 59,516</b>	<b>\$ 86,446</b>	<b>\$ 93,161</b>	<b>\$ 91,488</b>	<b>5.83%</b>

**Planning/Building Permit**

001-2600-519.51-01	SALARIES	\$ 7,961	\$ 28,364	\$ 93,278	\$ 93,960	\$ 95,700	\$ 95,315	1.44%
001-2600-519.51-02	OVERTIME	\$ -	\$ 315	\$ 356	\$ 400	\$ -	\$ -	-100.00%
001-2600-519.51-21	FICA	\$ 859	\$ 2,098	\$ 6,719	\$ 6,938	\$ 7,200	\$ 7,083	2.09%
001-2600-519.51-23	PERS	\$ 1,535	\$ 3,340	\$ 15,013	\$ 17,355	\$ 19,000	\$ 22,036	26.97%
001-2600-519.51-25	MEDICAL	\$ 2,816	\$ 6,987	\$ 23,152	\$ 26,670	\$ 25,600	\$ 17,426	-34.66%
001-2600-519.51-27	WORKERS COMP	\$ 801	\$ 2,246	\$ 6,815	\$ 7,816	\$ 8,530	\$ 4,065	-47.99%
001-2600-519.51-31	EAP	\$ 151	\$ 316	\$ 656	\$ 633	\$ 679	\$ 36	-94.31%
001-2600-519.51-33	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60	
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 14,123</b>	<b>\$ 43,666</b>	<b>\$ 145,988</b>	<b>\$ 153,772</b>	<b>\$ 156,709</b>	<b>\$ 146,021</b>	<b>-5.04%</b>
001-2600-519.52-01	OFFICE SUPPLIES/POSTAGE	\$ 528	\$ 1,464	\$ 6,279	\$ 4,200	\$ 4,439	\$ 4,200	0.00%
001-2600-519.52-06	LAFCO FEES	\$ 6,666	\$ 2,150	\$ 1,978	\$ 2,150	\$ 2,132	\$ 2,150	0.00%
001-2600-519.52-16	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-2600-519.52-24	FUELS	\$ -	\$ -	\$ 244	\$ 600	\$ 250	\$ 600	0.00%
001-2600-519.52-32	OTHER LEASES	\$ 1,198	\$ 877	\$ 97	\$ -	\$ -	\$ -	0.00%
001-2600-519.52-61	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,136	
001-2600-519.52-62	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 513	
001-2600-519.52-63	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60	
001-2600-519.52-64	ERMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 727	
001-2600-519.52-65	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 378	
001-2600-519.52-70	PROFESSIONAL SERVICES	\$ 114,904	\$ 170,926	\$ 132,839	\$ 124,000	\$ 135,000	\$ 261,000	110.48%
001-2600-519.52-91	CONF/MEETINGS/TRAVEL	\$ 13	\$ -	\$ 455	\$ 1,000	\$ 2,540	\$ 5,000	400.00%
001-2600-519.52-92	MEMBERSHIPS/DUES	\$ 36	\$ -	\$ 1,989	\$ 800	\$ 700	\$ 800	0.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 123,345</b>	<b>\$ 175,417</b>	<b>\$ 143,882</b>	<b>\$ 132,750</b>	<b>\$ 145,061</b>	<b>\$ 279,564</b>	<b>110.59%</b>
001-2600-519.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ 5,000	\$ 30,000	\$ 23,100	\$ -	-100.00%
001-2600-519.57-12	PRINTERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 30,000</b>	<b>\$ 23,100</b>	<b>\$ 10,000</b>	<b>-66.67%</b>
	<b>TOTAL, PLANNING/BUILDING</b>	<b>\$ 137,468</b>	<b>\$ 219,083</b>	<b>\$ 294,870</b>	<b>\$ 316,522</b>	<b>\$ 324,870</b>	<b>\$ 435,585</b>	<b>37.62%</b>

**Community Services**

001-2800-529.51-01	SALARIES	\$ 35,377	\$ 35,004	\$ 35,630	\$ 36,118	\$ 28,600	\$ 45,767	26.72%
001-2800-529.51-05	AFTER SCHOOL PARTTIME	\$ 34,888	\$ 51,144	\$ 43,606	\$ 41,000	\$ 41,000	\$ 45,000	9.76%
001-2800-529.51-06	SUMMER PROGRAM PARTTIME	\$ 7,215	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ 8,000	14.29%
001-2800-529.51-21	FICA	\$ 5,575	\$ 6,359	\$ 6,106	\$ 6,318	\$ 5,300	\$ 7,069	11.89%
001-2800-529.51-23	PERS	\$ 4,303	\$ 4,848	\$ 5,700	\$ 7,200	\$ 6,000	\$ 2,909	-59.60%
001-2800-529.51-25	MEDICAL	\$ 110	\$ (109)	\$ 1,638	\$ 3,128	\$ 1,800	\$ 4,581	46.45%
001-2800-529.51-27	WORKERS COMP	\$ 4,040	\$ 5,071	\$ 3,516	\$ 4,033	\$ 4,400	\$ 8,398	108.23%
001-2800-529.51-31	EAP	\$ 760	\$ 730	\$ 339	\$ 327	\$ 348	\$ 14	-95.72%
001-2800-529.51-33	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40	
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 92,268</b>	<b>\$ 103,047</b>	<b>\$ 96,536</b>	<b>\$ 105,124</b>	<b>\$ 94,448</b>	<b>\$ 121,778</b>	<b>15.84%</b>
001-2800-529.52-01	OFFICE SUPPLIES/POSTAGE	\$ 368	\$ 13	\$ 34	\$ -	\$ 65	\$ 300	0.00%
001-2800-529.52-11	AFTER SCHL PROG SUPPLIES	\$ 10,450	\$ 17,285	\$ 12,690	\$ 11,000	\$ 11,000	\$ 12,000	9.09%
001-2800-529.52-14	PRINTING & ADVERTISING	\$ 253	\$ 230	\$ 200	\$ 500	\$ 500	\$ 500	0.00%
001-2800-529.52-16	COMMUNICATIONS	\$ 220	\$ 407	\$ 524	\$ 850	\$ 400	\$ 950	11.76%
001-2800-529.52-24	FUELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-2800-529.52-91	CONF/MEETINGS/TRAVEL	\$ 513	\$ 816	\$ 2,036	\$ 2,000	\$ 1,750	\$ 1,500	
001-2800-529.52-92	MEMBERSHIPS/DUES	\$ -	\$ 500	\$ 464	\$ 500	\$ 400	\$ 500	0.00%
001-2800-529.53-70	WEED ABATEMENT & REIMB	\$ -	\$ 1,330	\$ 1,150	\$ 1,500	\$ 1,000	\$ 1,000	-33.33%
001-2800-529.52-61	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,630	
001-2800-529.52-62	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 202	
001-2800-529.52-64	ERMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 286	
001-2800-529.52-65	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 149	
001-2800-529.53-71	ANIMAL CONTROL COSTS	\$ 1,746	\$ 1,113	\$ 2,919	\$ 2,500	\$ 1,800	\$ 15,000	500.00%
001-2800-529.54-06	BAND CONCERTS	\$ -	\$ 7,000	\$ 7,000	\$ 12,000	\$ 12,000	\$ 12,000	0.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 13,550</b>	<b>\$ 28,694</b>	<b>\$ 27,017</b>	<b>\$ 30,850</b>	<b>\$ 28,915</b>	<b>\$ 46,017</b>	<b>49.16%</b>
001-2800-529.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ 31,445	\$ 50,000	\$ 10,000	\$ -	-100.00%
001-2800-529.57-13	PARK IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	
001-2800-529.57-14	SKATE PARK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	





**CITY OF KINGSBURG  
GENERAL FUND  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2017/18**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 17/18</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
	<b>TOTAL CAPITAL OUTLAY</b>	\$ -	\$ -	\$ 31,445	\$ 50,000	\$ 10,000	\$ 115,000	130.00%
001-2800-529.55-17	TRANSFER TO SENIOR CENTER	\$ 34,000	\$ 37,000	\$ 30,000	\$ 45,000	\$ 45,000	\$ 48,500	7.78%
001-2800-529.55-18	TRANSFER OUT TO POOL	\$ 77,000	\$ 77,000	\$ 95,000	\$ 80,000	\$ 80,000	\$ 95,000	18.75%
	<b>TOTAL TRANSFERS OUT</b>	\$ 111,000	\$ 114,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 143,500	14.80%
	<b>TOTAL, COMMUNITY SERVICES</b>	\$ 216,818	\$ 245,741	\$ 279,997	\$ 310,974	\$ 258,363	\$ 426,295	37.08%
<b>Police</b>								
001-3400-539.51-01	SALARIES/FT	\$ 1,128,071	\$ 1,210,656	\$ 1,163,875	\$ 1,213,754	\$ 1,213,000	\$ 1,256,784	3.55%
001-3400-539.51-02	OVERTIME/FT	\$ 159,213	\$ 135,582	\$ 121,536	\$ 73,000	\$ 98,000	\$ 90,000	23.29%
001-3400-539.51-03	CONTRACT RESERVES	\$ 25,085	\$ 24,170	\$ 45,498	\$ 48,500	\$ 40,000	\$ 40,000	-17.53%
001-3400-539.51-04	PART TIME	\$ 78,843	\$ 18,891	\$ 29,491	\$ 3,000	\$ 500	\$ 1,000	-66.67%
001-3400-539.51-21	FICA	\$ 95,200	\$ 95,020	\$ 98,684	\$ 89,731	\$ 100,000	\$ 97,818	9.01%
001-3400-539.51-23	PERS	\$ 267,080	\$ 252,077	\$ 321,627	\$ 351,640	\$ 353,000	\$ 389,971	10.90%
001-3400-539.51-25	MEDICAL	\$ 159,201	\$ 166,399	\$ 176,051	\$ 169,271	\$ 140,000	\$ 149,901	-11.44%
001-3400-539.51-27	WORKERS COMP	\$ 83,579	\$ 78,567	\$ 93,781	\$ 100,971	\$ 110,240	\$ 94,892	-6.02%
001-3400-539.51-28	RESERVE EXPENSE	\$ 3,526	\$ 841	\$ 2,669	\$ 8,000	\$ 9,711	\$ 6,400	-20.00%
001-3400-539.51-29	UNIFORM ALLOWANCE	\$ 15,719	\$ 18,500	\$ 16,232	\$ 16,000	\$ 24,000	\$ 15,600	-2.50%
001-3400-539.51-30	RESERVE UNIFORM ALLOW	\$ 344	\$ -	\$ -	\$ -	\$ -	\$ 3,000	
001-3400-539.51-31	EAP	\$ 16,711	\$ 11,519	\$ 8,892	\$ 8,182	\$ 8,721	\$ 258	-96.85%
001-3400-539.51-32	UNEMPLOYMENT	\$ 443	\$ -	\$ -	\$ -	\$ -	\$ -	
001-3400-539.51-33	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 792	
	<b>TOTAL WAGES &amp; BENEFITS</b>	\$ 2,033,015	\$ 2,012,222	\$ 2,078,335	\$ 2,082,049	\$ 2,097,172	\$ 2,146,416	3.09%
001-3400-539.52-01	OFFICE SUPPLIES/POSTAGE	\$ 10,666	\$ 8,533	\$ 6,921	\$ 8,500	\$ 7,500	\$ 7,500	-11.76%
001-3400-539.52-08	WEAPONS/FLARES/ETC.	\$ 6,773	\$ 3,839	\$ 7,455	\$ 7,000	\$ 7,000	\$ 7,000	0.00%
001-3400-539.52-09	SCREENING PERSONNEL	\$ 13,374	\$ 9,808	\$ 7,439	\$ 8,000	\$ 8,129	\$ 5,000	-37.50%
001-3400-539.52-10	DEPT TOOLS & SUPPLIES	\$ 6,483	\$ 10,677	\$ 9,002	\$ 9,500	\$ 9,500	\$ 8,000	-15.79%
001-3400-539.52-14	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-3400-539.52-16	COMMUNICATIONS	\$ 26,586	\$ 23,550	\$ 29,921	\$ 23,000	\$ 36,000	\$ 34,000	47.83%
001-3400-539.52-18	UTILITIES	\$ 26,032	\$ 23,393	\$ 28,802	\$ 24,000	\$ 22,000	\$ 23,000	-4.17%
001-3400-539.52-22	VEHICLE MAINTENANCE	\$ 2,073	\$ -	\$ 246	\$ -	\$ -	\$ -	
001-3400-539.52-24	FUELS	\$ 45,806	\$ 35,892	\$ 28,535	\$ 34,000	\$ 31,000	\$ 34,000	0.00%
001-3400-539.52-25	OFFICE EQUIP MAINT	\$ 14,087	\$ 14,974	\$ 15,094	\$ 15,000	\$ 21,500	\$ 15,000	0.00%
001-3400-539.52-26	EQUIPMENT MAINTENANCE	\$ 812	\$ 2,765	\$ 3,930	\$ 3,000	\$ 1,000	\$ 3,000	0.00%
001-3400-539.52-27	RADIO & COMM MAINT	\$ 11,285	\$ 9,895	\$ 6,140	\$ 11,500	\$ 8,000	\$ 9,000	-21.74%
001-3400-539.52-28	PHOTO EQUIP MAINT	\$ 1,134	\$ -	\$ 43	\$ -	\$ -	\$ -	
001-3400-539.52-29	DISPATCH SERVICES	\$ -	\$ -	\$ -	\$ 181,060	\$ 181,060	\$ 181,060	0.00%
001-3400-539.52-61	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,116	
001-3400-539.52-62	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,612	
001-3400-539.52-63	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,018	
001-3400-539.52-64	ERMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,116	
001-3400-539.52-65	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,665	
001-3400-539.52-69	PRE-EMPLOYMENT PHYSICALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-3400-539.52-70	PROFESSIONAL SERVICES	\$ 26,659	\$ 37,210	\$ 75,490	\$ 19,500	\$ 17,500	\$ 19,500	0.00%
001-3400-539.52-81	K-9 UNIT COSTS	\$ 1,065	\$ 379	\$ -	\$ -	\$ -	\$ -	
001-3400-539.52-82	PISTOL RANGE	\$ -	\$ 623	\$ 1,525	\$ 2,000	\$ 1,800	\$ 5,500	175.00%
001-3400-539.52-83	AMMUNITION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-3400-539.52-84	PROPERTY/EVIDENCE EXP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	
001-3400-539.52-91	CONF/MEETINGS/TRAVEL	\$ 2,241	\$ 1,629	\$ 2,515	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
001-3400-539.52-92	MEMBERSHIPS/DUES	\$ 704	\$ 1,603	\$ 1,750	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
001-3400-539.52-96	TRAINING & EDUCATION	\$ 3,296	\$ 2,490	\$ 7,331	\$ 9,000	\$ 9,000	\$ 9,000	0.00%
001-3400-539.52-97	POST TRAINING	\$ 15,230	\$ 14,574	\$ 14,893	\$ 15,000	\$ 14,000	\$ 15,000	0.00%
001-3400-539.52-98	JAIL BOOKING FEES	\$ 192	\$ 120	\$ 288	\$ 400	\$ 100	\$ 400	0.00%
001-3400-539.53-25	CRIME PREVENTION & DARE	\$ 1,746	\$ 1,408	\$ 1,095	\$ 2,500	\$ 1,000	\$ 2,500	0.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	\$ 216,244	\$ 203,362	\$ 248,414	\$ 377,960	\$ 381,089	\$ 426,987	12.97%
001-3400-539.56-07	CAPITAL LEASE INTEREST	\$ -	\$ -	\$ 1,960	\$ 2,165	\$ 2,165	\$ -	-100.00%
001-3400-539.56-08	CAPITAL LEASE PRINCIPAL	\$ -	\$ -	\$ 11,149	\$ 15,314	\$ 15,314	\$ 15,846	3.47%
001-3400-539.56-09	CAPITAL LEASE EXPENSE	\$ -	\$ -	\$ 80,000	\$ -	\$ 2,165	\$ 1,633	
	<b>TOTAL DEBT SERVICE</b>	\$ -	\$ -	\$ 93,109	\$ 17,479	\$ 19,644	\$ 17,479	0.00%
001-3400-539.57-01	CAPITAL OUTLAY	\$ 10,770	\$ 49,880	\$ 154,337	\$ 40,000	\$ 40,000	\$ -	-100.00%
001-3400-539.57-15	POLICE PATROL CARS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,000	
001-3400-539.57-16	REFRIGERATOR/FREEZERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	
001-3400-539.57-17	MODULAR FURNITURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	
	<b>TOTAL CAPITAL OUTLAY</b>	\$ 10,770	\$ 49,880	\$ 154,337	\$ 40,000	\$ 40,000	\$ 55,000	37.50%
	<b>TOTAL, POLICE</b>	\$ 2,260,029	\$ 2,265,464	\$ 2,574,196	\$ 2,517,488	\$ 2,537,905	\$ 2,645,882	5.10%
<b>PW Administration</b>								
001-3800-549.51-01	SALARIES	\$ 32,439	\$ 32,209	\$ 35,105	\$ 35,365	\$ 35,650	\$ 36,311	2.67%



**CITY OF KINGSBURG  
GENERAL FUND  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2017/18**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 17/18</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
001-3800-549.51-21	FICA	\$ 2,258	\$ 2,369	\$ 2,591	\$ 2,703	\$ 2,750	\$ 2,809	3.92%
001-3800-549.51-23	PERS	\$ 4,016	\$ 5,355	\$ 5,702	\$ 7,025	\$ 7,100	\$ 8,305	18.22%
001-3800-549.51-25	MEDICAL	\$ 267	\$ 181	\$ 184	\$ 182	\$ 110	\$ 237	30.22%
001-3800-549.51-27	WORKERS COMP	\$ 1,650	\$ 2,044	\$ 2,630	\$ 2,942	\$ 3,210	\$ 226	-92.32%
001-3800-549.51-31	EAP	\$ 311	\$ 288	\$ 253	\$ 238	\$ 253	\$ 6	-97.48%
001-3800-549.51-33	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30	
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 40,941</b>	<b>\$ 42,446</b>	<b>\$ 46,465</b>	<b>\$ 48,455</b>	<b>\$ 49,073</b>	<b>\$ 47,924</b>	<b>-1.10%</b>
001-3800-549.52-01	OFFICE SUPPLIES/POSTAGE	\$ 934	\$ 479	\$ 166	\$ 100	\$ 405	\$ 450	
001-3800-549.52-16	COMMUNICATIONS	\$ 4,199	\$ 4,635	\$ 4,707	\$ 4,000	\$ 8,000	\$ 8,000	100.00%
001-3800-549.52-18	UTILITIES	\$ 517	\$ 677	\$ 506	\$ 725	\$ 500	\$ 550	-24.14%
001-3800-549.52-25	OFFICE EQUIP MAINT	\$ 443	\$ 738	\$ 566	\$ 750	\$ 750	\$ 750	0.00%
001-3800-549.52-61	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 667	
001-3800-549.52-62	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83	
001-3800-549.52-63	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-3800-549.52-64	ERMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117	
001-3800-549.52-65	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61	
001-3800-549.52-91	CONF/MEETINGS/TRAVEL	\$ 246	\$ 246	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 6,339</b>	<b>\$ 6,775</b>	<b>\$ 5,945</b>	<b>\$ 5,575</b>	<b>\$ 9,655</b>	<b>\$ 10,678</b>	<b>-97.48%</b>
001-3800-549.57-01	CAPITAL OUTLAY	\$ 47,056	\$ 27,794	\$ 6,184	\$ 3,000	\$ 1,060	\$ -	-100.00%
	<b>TOTAL, PW ADMINISTRATION</b>	<b>\$ 94,336</b>	<b>\$ 77,015</b>	<b>\$ 58,593</b>	<b>\$ 57,030</b>	<b>\$ 59,788</b>	<b>\$ 58,602</b>	<b>2.76%</b>
<b>Landscape Maintenance</b>								
001-4200-549.51-01	SALARIES	\$ 83,029	\$ 81,921	\$ 72,662	\$ 73,603	\$ 71,000	\$ 76,318	3.69%
001-4200-549.51-02	OVERTIME	\$ -	\$ 2,722	\$ 571	\$ -	\$ 1,000	\$ 1,000	0.00%
001-4200-549.51-21	FICA	\$ 8,958	\$ 5,726	\$ 4,900	\$ 5,372	\$ 5,450	\$ 5,602	4.28%
001-4200-549.51-23	PERS	\$ 10,859	\$ 11,963	\$ 13,212	\$ 14,800	\$ 14,800	\$ 12,417	-16.10%
001-4200-549.51-25	MEDICAL	\$ 17,280	\$ 16,855	\$ 14,980	\$ 14,483	\$ 14,450	\$ 13,300	-8.17%
001-4200-549.51-27	WORKERS COMP	\$ 4,968	\$ 5,780	\$ 6,338	\$ 6,123	\$ 6,680	\$ 9,448	54.30%
001-4200-549.51-31	EAP	\$ 935	\$ 813	\$ 610	\$ 496	\$ 533	\$ 16	-96.77%
001-4200-519.51-33	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96	
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 126,029</b>	<b>\$ 125,780</b>	<b>\$ 113,273</b>	<b>\$ 114,877</b>	<b>\$ 113,913</b>	<b>\$ 118,197</b>	<b>2.89%</b>
001-4200-549.52-01	OFFICE SUPPLIES/POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
001-4200-549.52-10	DEPT TOOLS & SUPPLIES	\$ 20,635	\$ 14,862	\$ 16,619	\$ 16,500	\$ 16,500	\$ 16,500	0.00%
001-4200-549.52-18	UTILITIES	\$ 20,248	\$ 19,029	\$ 15,112	\$ 20,000	\$ 18,000	\$ 18,500	-7.50%
001-4200-549.52-24	FUELS	\$ 3,101	\$ 3,499	\$ 3,701	\$ 3,500	\$ 3,000	\$ 3,100	-11.43%
001-4200-549.52-61	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,836	
001-4200-549.52-62	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 228	
001-4200-549.52-63	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 516	
001-4200-549.52-64	ERMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 323	
001-4200-549.52-65	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168	
001-4200-549.52-70	PROFESSIONAL SERVICES	\$ 218	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 44,202</b>	<b>\$ 37,390</b>	<b>\$ 35,431</b>	<b>\$ 40,000</b>	<b>\$ 37,500</b>	<b>\$ 41,171</b>	<b>2.93%</b>
001-4200-549.57-01	CAPITAL OUTLAY	\$ 11,508	\$ -	\$ 1,000	\$ -	\$ -	\$ -	
	<b>TOTAL, LANDSCAPE MAINT.</b>	<b>\$ 181,739</b>	<b>\$ 163,170</b>	<b>\$ 149,704</b>	<b>\$ 154,877</b>	<b>\$ 151,413</b>	<b>\$ 159,368</b>	<b>2.90%</b>
<b>Building &amp; Facility Maintenance</b>								
001-4600-549.52-10	DEPT TOOLS & SUPPLIES	\$ 13,401	\$ 10,697	\$ 9,816	\$ 10,500	\$ 10,500	\$ 11,500	9.52%
001-4600-549.52-20	JANITORIAL	\$ 35,535	\$ 38,587	\$ 39,274	\$ 36,000	\$ 36,000	\$ 39,000	8.33%
001-4600-549.52-21	REPAIRS & MAINTENANCE	\$ 6,728	\$ 8,286	\$ 5,770	\$ 6,500	\$ 8,160	\$ 6,500	0.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 55,664</b>	<b>\$ 57,570</b>	<b>\$ 54,860</b>	<b>\$ 53,000</b>	<b>\$ 54,660</b>	<b>\$ 57,000</b>	
001-4600-549.57-01	CAPITAL OUTLAY	\$ 7,743	\$ 3,185	\$ -	\$ 3,500	\$ 2,970	\$ -	0.00%
001-4600-549.57-18	REPAINT FIRST STATION #1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 7,743</b>	<b>\$ 3,185</b>	<b>\$ -</b>	<b>\$ 3,500</b>	<b>\$ 2,970</b>	<b>\$ 25,000</b>	
	<b>TOTAL, FACILITY MAINT.</b>	<b>\$ 63,407</b>	<b>\$ 60,755</b>	<b>\$ 54,860</b>	<b>\$ 56,500</b>	<b>\$ 57,630</b>	<b>\$ 82,000</b>	<b>45.13%</b>
<b>Vehicle Maintenance</b>								
001-4800-549.51-01	SALARIES	\$ 42,335	\$ 43,499	\$ 48,323	\$ 48,383	\$ 50,950	\$ 52,829	9.19%
001-4800-549.51-02	OVERTIME	\$ 4,006	\$ 3,289	\$ 3,912	\$ 3,000	\$ 2,500	\$ 3,000	0.00%
001-4800-549.51-21	FICA	\$ 3,123	\$ 3,412	\$ 3,789	\$ 3,545	\$ 4,000	\$ 3,902	10.07%
001-4800-549.51-23	PERS	\$ 5,028	\$ 6,450	\$ 7,851	\$ 9,729	\$ 10,800	\$ 12,214	25.54%
001-4800-549.51-25	MEDICAL	\$ 13,252	\$ 14,314	\$ 12,444	\$ 14,068	\$ 13,300	\$ 10,603	-24.63%
001-4800-549.51-27	WORKERS COMP	\$ 2,457	\$ 2,939	\$ 3,582	\$ 4,025	\$ 4,390	\$ 5,557	38.06%
001-4800-549.51-31	EAP	\$ 462	\$ 414	\$ 345	\$ 326	\$ 347	\$ 14	-95.71%
001-4800-519.51-33	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40	
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 70,663</b>	<b>\$ 74,317</b>	<b>\$ 80,246</b>	<b>\$ 83,076</b>	<b>\$ 86,287</b>	<b>\$ 88,159</b>	<b>6.12%</b>
001-4800-549.52-10	DEPT TOOLS & SUPPLIES	\$ 12,809	\$ 14,561	\$ 11,908	\$ 12,000	\$ 10,000	\$ 11,000	-8.33%
001-4800-549.52-22	VEHICLE MAINTENANCE	\$ 38,860	\$ 34,035	\$ 30,550	\$ 33,500	\$ 33,500	\$ 33,500	0.00%

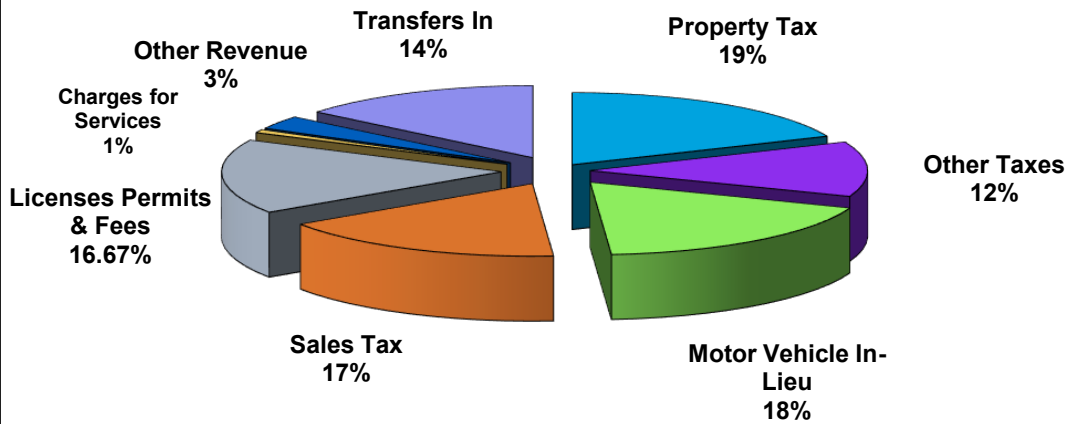


**CITY OF KINGSBURG  
GENERAL FUND  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2017/18**

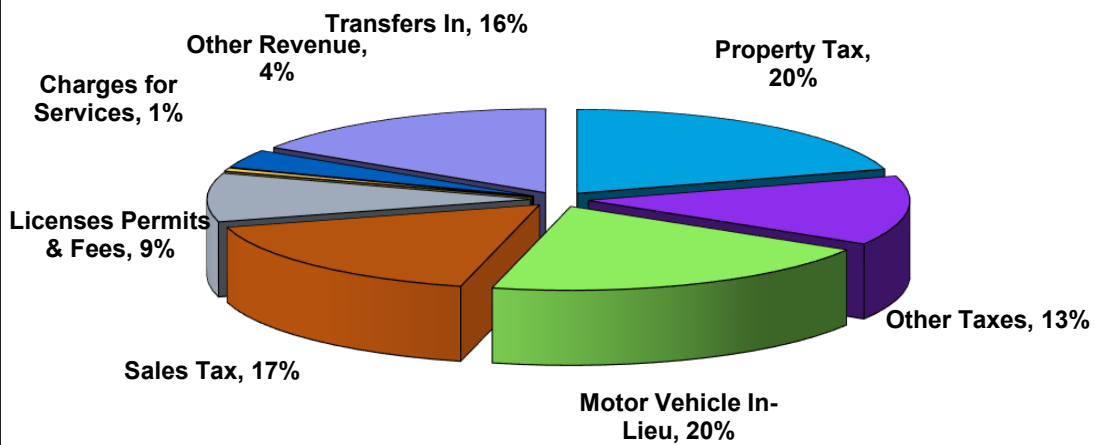
<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 17/18</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
001-4800-549.52-61	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,539	
001-4800-549.52-62	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191	
001-4800-549.52-64	ERMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270	
001-4800-549.52-65	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141	
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 51,669</b>	<b>\$ 48,596</b>	<b>\$ 42,458</b>	<b>\$ 45,500</b>	<b>\$ 43,500</b>	<b>\$ 46,641</b>	<b>2.51%</b>
001-4800-549-57-01	CAPITAL OUTLAY	\$ -	\$ 227	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, VEHICLE MAINT.</b>	<b>\$ 122,332</b>	<b>\$ 123,140</b>	<b>\$ 122,704</b>	<b>\$ 128,576</b>	<b>\$ 129,787</b>	<b>\$ 134,800</b>	<b>4.84%</b>
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 2,900,265</b>	<b>\$ 2,864,145</b>	<b>\$ 3,083,125</b>	<b>\$ 3,108,053</b>	<b>\$ 3,138,289</b>	<b>\$ 3,192,802</b>	<b>2.73%</b>
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 1,021,814</b>	<b>\$ 1,004,428</b>	<b>\$ 1,035,442</b>	<b>\$ 1,239,166</b>	<b>\$ 1,355,773</b>	<b>\$ 1,543,555</b>	<b>24.56%</b>
	<b>TOTAL DEBT SERVICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 93,109</b>	<b>\$ 17,479</b>	<b>\$ 19,644</b>	<b>\$ 17,479</b>	<b>0.00%</b>
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 111,387</b>	<b>\$ 107,269</b>	<b>\$ 226,014</b>	<b>\$ 156,500</b>	<b>\$ 120,910</b>	<b>\$ 228,000</b>	<b>45.69%</b>
	<b>TOTAL TRANSFERS OUT</b>	<b>\$ 691,000</b>	<b>\$ 699,000</b>	<b>\$ 890,000</b>	<b>\$ 490,000</b>	<b>\$ 490,000</b>	<b>\$ 379,500</b>	<b>-22.55%</b>
	<b>TOTAL, GENERAL FUND</b>	<b>\$ 4,724,466</b>	<b>\$ 4,674,842</b>	<b>\$ 5,327,689</b>	<b>\$ 5,011,198</b>	<b>\$ 5,124,616</b>	<b>\$ 5,361,336</b>	<b>6.99%</b>
	<b>Revenues</b>	<b>\$ 4,886,949</b>	<b>\$ 6,133,959</b>	<b>\$ 5,466,037</b>	<b>\$ 5,009,271</b>	<b>\$ 5,876,316</b>	<b>\$ 5,488,751</b>	<b>9.57%</b>
	<b>Expenses</b>	<b>\$ 4,724,466</b>	<b>\$ 4,674,842</b>	<b>\$ 5,327,689</b>	<b>\$ 5,011,198</b>	<b>\$ 5,124,616</b>	<b>\$ 5,361,336</b>	<b>6.99%</b>
		<b>\$ 162,483</b>	<b>\$ 1,459,117</b>	<b>\$ 138,347</b>	<b>\$ (1,927)</b>	<b>\$ 751,700</b>	<b>\$ 127,415</b>	



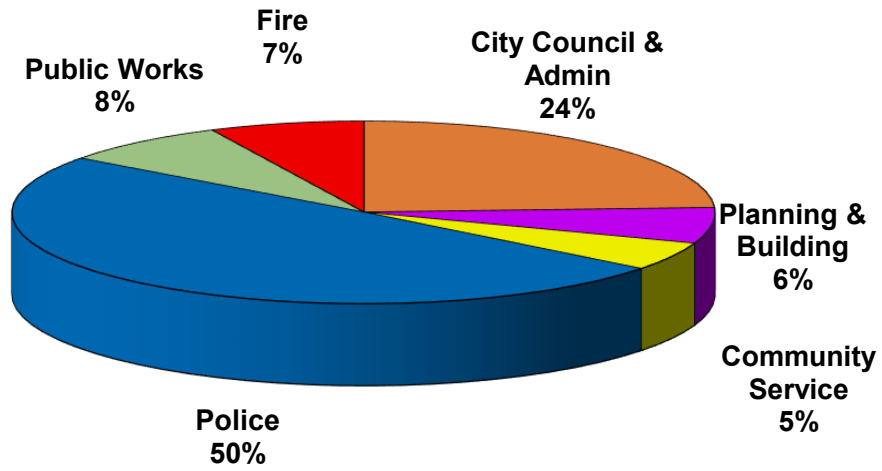
### City of Kingsburg General Fund Revenue 2016-17 Estimates



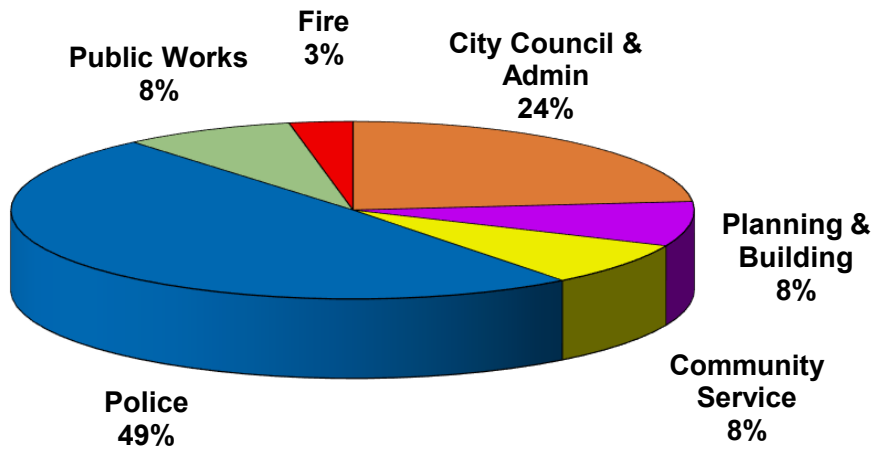
### City of Kingsburg General Fund Revenue 2017-18 Estimates



### City of Kingsburg General Fund Expenditures 2016-17 Estimates



### City of Kingsburg General Fund Expenditures 2017-18 Estimates



**CITY OF KINGSBURG  
REVENUE SUMMARY  
FOR FISCAL YEAR 2017/18**

<b>GENERAL FUND REVENUE ACCOUNTS</b>	<b>2013/14 ACTUAL</b>	<b>2014/15 ACTUAL</b>	<b>2015/16 ACTUAL</b>	<b>2016/17 BUDGETED</b>	<b>2016/17 PROJECTED</b>	<b>2017/18 PROPOSED</b>
<b>Property Tax</b>						
Secured/Unsecured Prop Tax	827,730	827,558	1,073,802	980,000	1,045,119	1,072,607
Supplemental Prop Tax	15,723	26,167	14,642	10,000	14,333	14,000
Real Prop Transfer	23,016	27,438	29,534	19,000	29,000	29,000
<b>Other Tax</b>						
Homeowner Property Tax Relief	10,785	10,304	10,028	10,000	10,000	10,000
Sales Tax	752,394	915,068	717,678	992,505	375,700	365,000
Sales Tax in-lieu	350,331	258,044	212,960	-	608,500	557,000
Franchises	329,884	227,745	371,609	215,000	375,337	382,400
Housing-in-lieu						
Motor Vehicle-In-Lieu-of Fees	852,912	890,591	959,489	875,000	1,057,000	1,110,000
Sales Tax/Local Public Safety	21,058	22,091	22,475	20,000	21,500	22,000
Transient Occupancy Tax	258,838	263,803	282,719	225,000	315,000	318,000
<b>Licenses, Permits and Fees</b>						
Business Licenses	150,675	157,732	188,643	153,000	181,000	169,000
SB 1186 Fee	-	-	(31)	-	294	-
Dog Licenses	1,052	2,229	1,971	500	4,229	2,000
Park Reservation Fees	13,209	1,930	7,435	3,500	7,000	3,500
Summer Program Fees	12,105	6,515	220	500	200	500
After School Program Fees	54,768	67,998	73,695	60,000	66,000	62,000
Offsite Plan Check & Inspec. Fees	20,652	-	-	-	-	-
Variance	-	-	50	-	-	-
Home Occupation/Conditional Use Permit	2,950	3,700	6,601	3,200	2,200	3,200
Encroachments	15,537	14,261	19,020	14,000	18,500	15,000
Planning & Zoning Fees	54,109	13,498	13,987	12,500	7,545	15,145
Site Plan Review/Parcel Maps/Tract Maps	11,460	19,910	7,030	3,000	23,500	5,000
Subdivision Monuments	-	-	-	-	-	-
Misc Planning Fees	2,400	62,115	40,075	1,500	14,634	10,000
Construct & Debris Demo	-	11,617	-	5,000	26,000	7,500
Zone	-	-	-	-	3,000	-
Building Permits	-	-	144,271	365,000	431,500	162,000
Plumb Elec/Air Conditioning	-	-	16,675	8,500	13,000	10,000
Strong Motion Tax-Resident	-	-	1,068	750	1,288	700
Strong Motion Tax-Comm\	-	-	528	750	7,700	750
Energy Surcharge	-	-	2,631	2,000	15,142	5,000
Plan Check Fee	-	-	93,291	32,000	94,800	31,230
Grading & Inspec-Comm	-	-	6,283	2,500	47,180	2,500
BSC Fees	-	-	487	500	1,851	500
Fire Sprinkler	-	-	-	-	13,130	5,000
<b>Fines and Penalties</b>						
Police Fines	24,094	11,815	17,342	12,000	11,000	12,000
Parking Fines	836	3,039	1,351	1,000	1,100	1,000
<b>Use of Money and Property</b>						
Interest on Investments	98	3,300	1,293	-	1,000	1,000
Interest Income Gun Club	-	-	5,922	-	4,603	3,230
Sale of Maps & Pubs	3,000	20	-	-	-	-
Rents	16,140	6,312	4,800	4,800	4,000	4,800
Sale of Property	123	1,192,939	-	38,292	4,347	-
Capital Lease	-	-	80,000	-	-	-
<b>Intergovernmental</b>						
Cal Grip	5,142	-	-	-	-	-
State Emergency Telephone Grant	5,400	-	-	-	-	-
OES Grant	11,508	-	-	-	-	-
State Mandates Reimb	-	-	-	-	-	-
Charette Grant	-	-	-	-	-	-
Planned Unit Development	1,500	2,000	18,297	-	-	-
Other	34,181	68,982	8,917	-	3,200	-
State Homeland Security Grant	-	-	-	-	-	-
DOJ Grants	1,567	392	-	-	2,576	-
80/20 Grant	-	-	324	-	-	-
<b>Charges for Services</b>						
Garage	9,995	6,568	11,656	8,000	10,000	8,000
State Route 201 Maint	5,430	5,430	5,430	5,430	5,430	5,430
Police Services	48,371	20,457	19,549	17,500	25,800	19,000
<b>Other Revenue</b>						



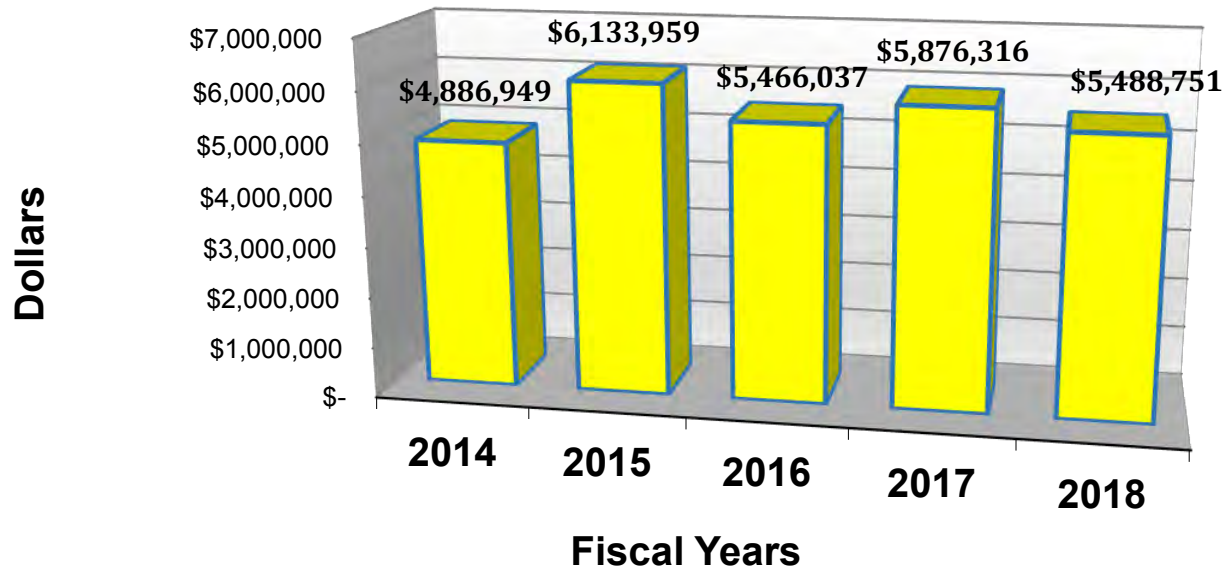
**CITY OF KINGSBURG  
REVENUE SUMMARY  
FOR FISCAL YEAR 2017/18**

<b><u>GENERAL FUND REVENUE ACCOUNTS</u></b>	<b><u>2013/14</u> <u>ACTUAL</u></b>	<b><u>2014/15</u> <u>ACTUAL</u></b>	<b><u>2015/16</u> <u>ACTUAL</u></b>	<b><u>2016/17</u> <u>BUDGETED</u></b>	<b><u>2016/17</u> <u>PROJECTED</u></b>	<b><u>2017/18</u> <u>PROPOSED</u></b>
Weed Cleanup	-	-	-	-	-	-
POST Reimbursement	5,421	10,530	3,439	15,000	5,150	10,000
ACT Task Force Reimbursement	-	-	-	-	90,278	110,259
Miscellaneous	85,255	124,131	92,189	50,000	50,150	50,000
Transfers In	757,300	741,500	752,044	742,044	726,500	598,500
Transfer-In-Abandoned Vehicles						
Transfer In-Other	90,000	106,230	124,618	100,000	100,000	275,000
		-				
<b>TOTAL REVENUES</b>	<b>\$ 4,886,949</b>	<b>\$ 6,133,959</b>	<b>\$ 5,466,037</b>	<b>\$ 5,009,271</b>	<b>\$ 5,876,316</b>	<b>\$ 5,488,751</b>





## General Fund Revenue Trend



**CITY OF KINGSBURG  
EXPENDITURE SUMMARY  
GENERAL FUND  
2017-18 CITY MANAGERS PROPOSED BUDGET**

<b>DEPARTMENTS</b>	<b># OF PERSONNEL</b>	<b>WAGES &amp; BENEFITS</b>	<b>MAINT &amp; OPERATIONS</b>	<b>DEBT SERVICE</b>	<b>CAPITAL OUTLAY</b>	<b>TRANSFERS OUT</b>	<b>GRAND TOTAL</b>
Mayor & Council	5.00	16,795	14,179	-	-	-	30,974
City Attorney	0.00	-	98,000	-	-	-	98,000
Non-Departmental	0.00	-	433,538	-	23,000	236,000	692,538
City Manager	1.00	195,426	20,543	-	-	-	215,969
City Clerk	1.00	110,156	12,193	-	-	-	122,349
Finance	1.00	125,358	42,128	-	-	-	167,486
Human Resources	1.00	76,572	14,916	-	-	-	91,488
Planning & Building Permit	1.50	146,021	279,564	-	10,000	-	435,585
Community Services & Recreation	2.35	121,778	46,017	-	115,000	143,500	426,295
Police	18.00	2,146,416	426,987	17,479	55,000	-	2,645,882
Public Works Administration	0.34	47,924	10,678	-	-	-	58,602
Landscape Maintenance	1.70	118,197	41,171	-	-	-	159,368
Facility Maintenance	0.00	-	57,000	-	25,000	-	82,000
Vehicle & Equip Maintenance	1.00	88,159	46,641	-	-	-	134,800
<b>2017-18 FUND TOTAL</b>	<b>33.89</b>	<b>\$ 3,192,802</b>	<b>\$ 1,543,555</b>	<b>\$ 17,479</b>	<b>\$ 228,000</b>	<b>\$ 379,500</b>	<b>\$ 5,361,336</b>
<b>2016-17 FUND TOTAL (ESTIMATED)</b>	<b>33.89</b>	<b>\$ 3,138,289</b>	<b>\$ 1,355,773</b>	<b>\$ 19,644</b>	<b>\$ 120,910</b>	<b>\$ 490,000</b>	<b>\$ 5,124,616</b>
<b>2015-16 FUND TOTAL (ACTUAL)</b>	<b>33.89</b>	<b>\$ 3,083,125</b>	<b>\$ 1,035,442</b>	<b>\$ 93,109</b>	<b>\$ 226,014</b>	<b>\$ 890,000</b>	<b>\$ 5,327,689</b>





# Behind the Numbers:

## Pension Funding

### California Public Employees Retirement System “CalPERS”

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

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

Employee Type	15-16	16-17	17-18
Classic-Safety	15.627%	16.656%	16.70%
Classic-Misc.	8.003%	8.377%	8.400%
PEPRA-Safety	11.500%	11.153%	12.08%
PEPRA-Misc.	6.237%	6.555%	6.600%

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

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

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

### What is the Discount Rate?

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

### What’s Behind the Numbers?

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

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

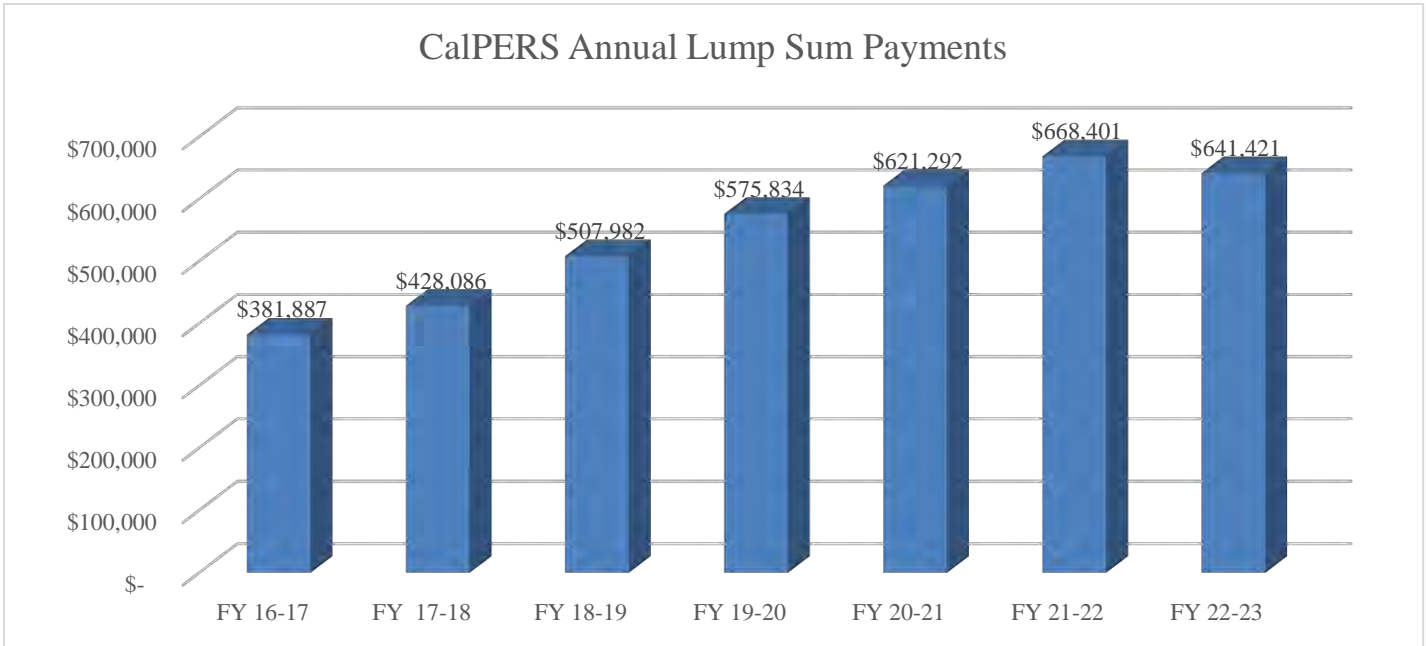
### Lessons Learned?

Due to exceptional fiscal management, the City is currently in a position to make the lump sum payments which reduces the City’s overall yearly pension expenditures. However, the City’s share of pension contributions will increase significantly in the future



causing difficult challenges ahead regarding long-term sustainability. The City will be contracting with a private actuarial firm to assist with determining overall

contribution increases and to explore investment options to help mitigate some of the increased unfunded liability payments over the next several years.



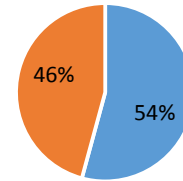
# CITY COUNCIL

**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.

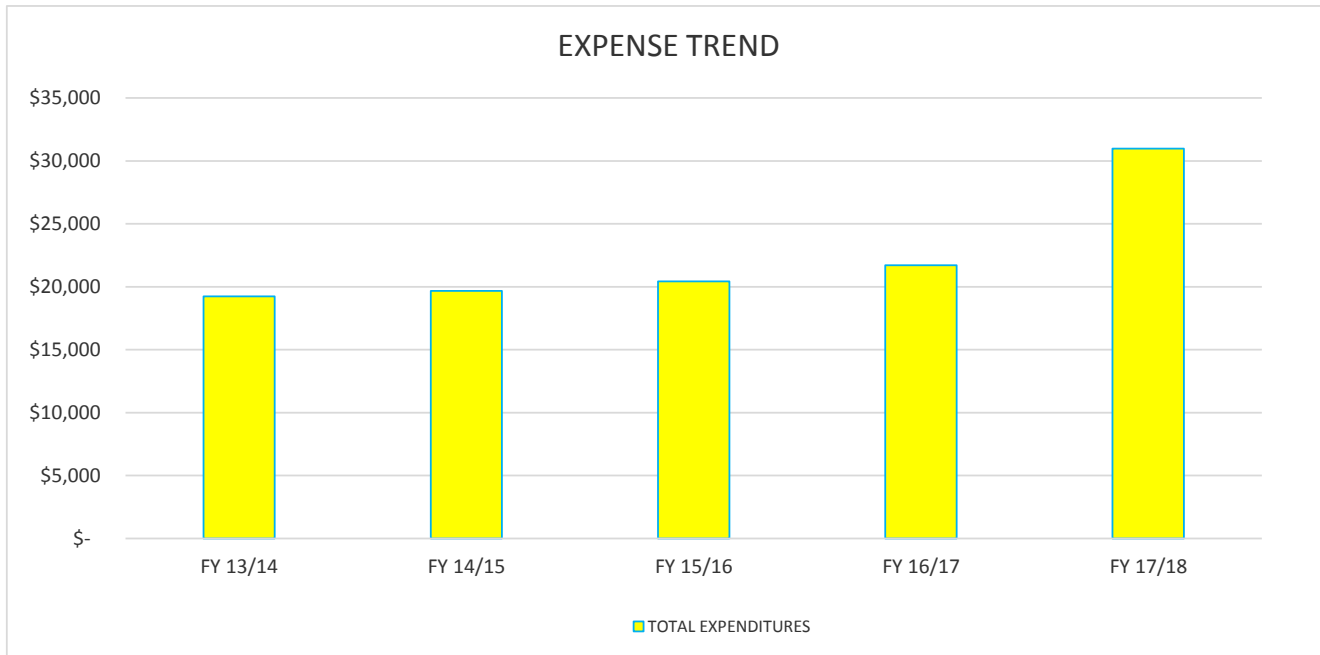
**Budget Highlights:** The majority of expenditures from the City Council are to fund memberships, dues and training opportunities for the Council members.

## Expenses

- Wages and Benefits
- Maintenance and Operation



City Council	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ADOPTED	FY 16/17 PROJECTED	FY 17/18 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 10,904	\$ 12,098	\$ 12,899	\$ 14,210	\$ 14,210	\$ 16,795	18.19%
Maintenance and Operation	\$ 8,325	\$ 7,579	\$ 7,519	\$ 7,750	\$ 7,500	\$ 14,179	82.95%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,229</b>	<b>\$ 19,677</b>	<b>\$ 20,418</b>	<b>\$ 21,960</b>	<b>\$ 21,710</b>	<b>\$ 30,974</b>	<b>41.05%</b>



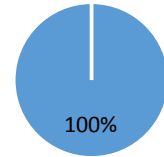
# CITY ATTORNEY

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

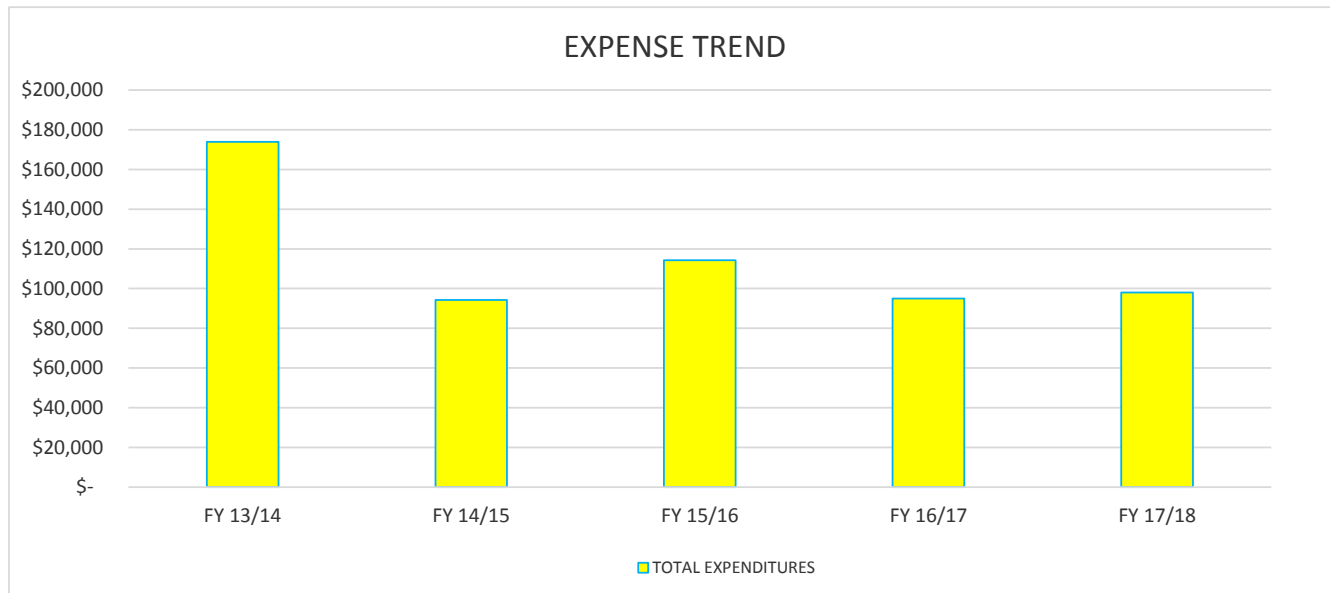
**Budget Highlights:** Legal expenses have remained relatively steady as most expenses are part of the City's retention dues.

## Expenses

■ Maintenance and Operation



City Attorney	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ADOPTED	FY 16/17 PROJECTED	FY 17/18 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 173,835	\$ 94,203	\$ 114,242	\$ 98,000	\$ 95,000	\$ 98,000	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 173,835</b>	<b>\$ 94,203</b>	<b>\$ 114,242</b>	<b>\$ 98,000</b>	<b>\$ 95,000</b>	<b>\$ 98,000</b>	<b>0.00%</b>



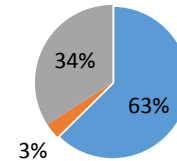
# NON DEPARTMENTAL

**Description:** This department includes expenses that affect many areas of the City. Insurance/risk management costs are included in this budget. 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.

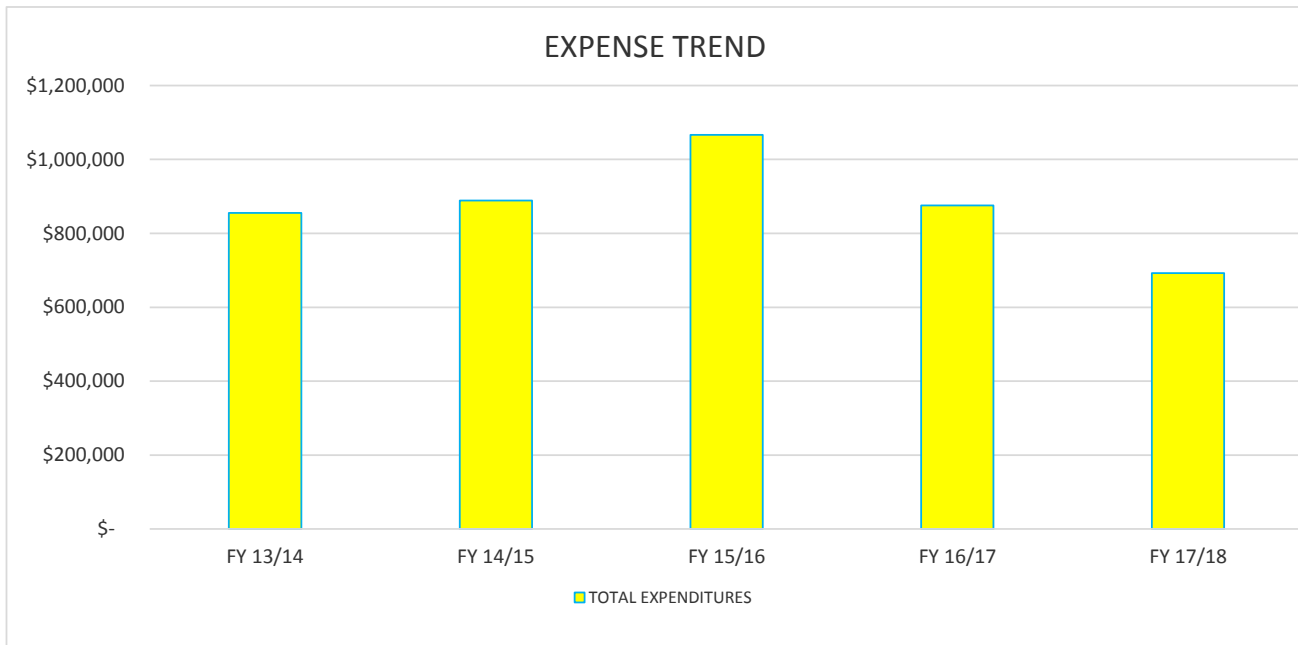
**Budget Highlights:** The FY18 budget includes a 18.5% reduction from FY17. This is due largely to the reduction in the transfer out to the City's Fire/Ambulance fund. Increased revenues in the enterprise fund has allowed for less GF subsidy.

## Expenses

- Maintenance and Operation
- Capital Outlay
- Transfers out



Non-Departmental	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ADOPTED	FY 16/17 PROJECTED	FY 17/18 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 241,092	\$ 277,908	\$ 273,557	\$ 361,411	\$ 466,444	\$ 433,538	19.96%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 34,310	\$ 26,183	\$ 28,048	\$ 30,000	\$ 43,780	\$ 23,000	-23.33%
Transfers out	\$ 580,000	\$ 585,000	\$ 765,000	\$ 365,000	\$ 365,000	\$ 236,000	-35.34%
<b>TOTAL EXPENDITURES</b>	<b>\$ 855,402</b>	<b>\$ 889,091</b>	<b>#####</b>	<b>\$ 756,411</b>	<b>\$ 875,224</b>	<b>\$ 692,538</b>	<b>-8.44%</b>

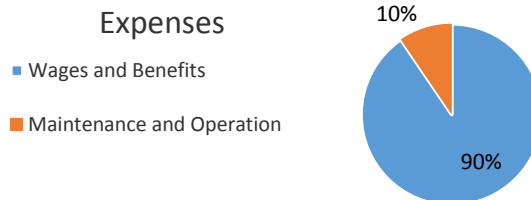




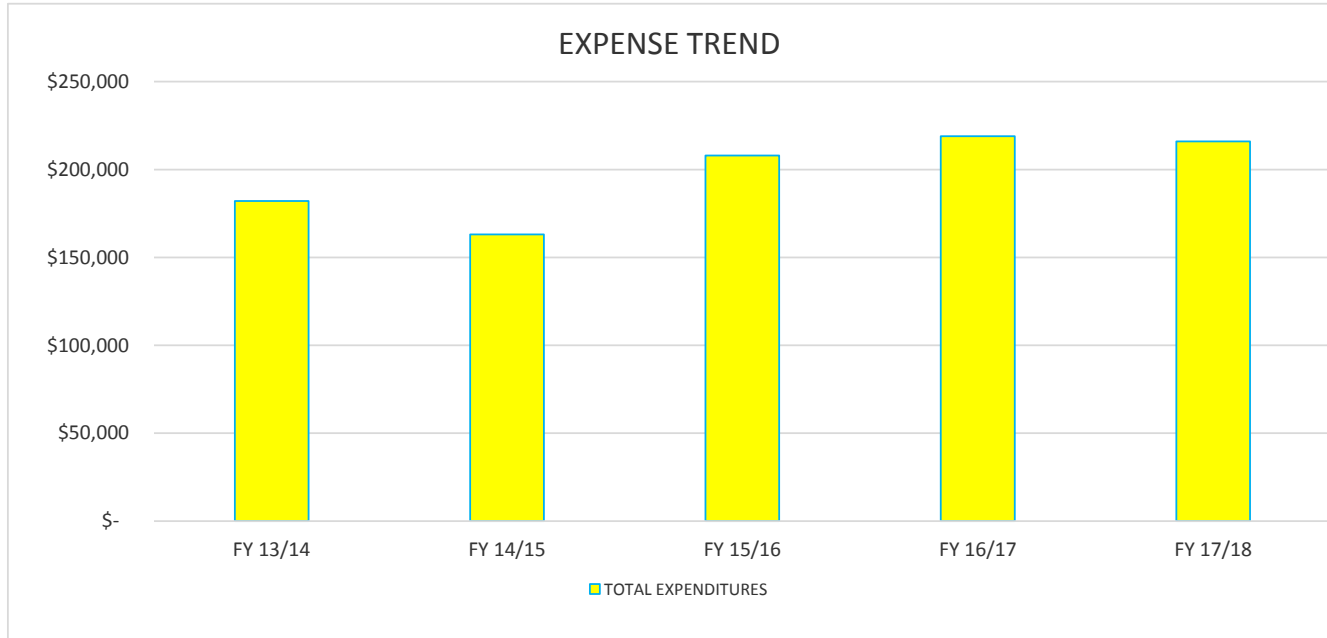
# CITY MANAGER

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

**Budget Highlights:** The FY18 budget includes continued funding for a management intern position.



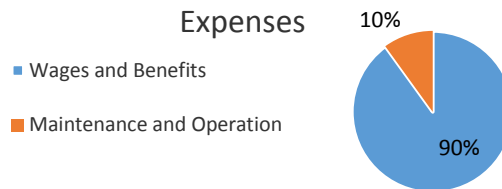
City Manager	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ADOPTED	FY 16/17 PROJECTED	FY 17/18 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 150,139	\$ 153,182	\$ 188,661	\$ 198,633	\$ 205,264	\$ 195,426	-1.61%
Maintenance and Operation	\$ 32,001	\$ 9,848	\$ 19,275	\$ 13,720	\$ 13,700	\$ 20,543	49.73%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 182,140</b>	<b>\$ 163,030</b>	<b>\$ 207,936</b>	<b>\$ 212,353</b>	<b>\$ 218,964</b>	<b>\$ 215,969</b>	<b>1.70%</b>



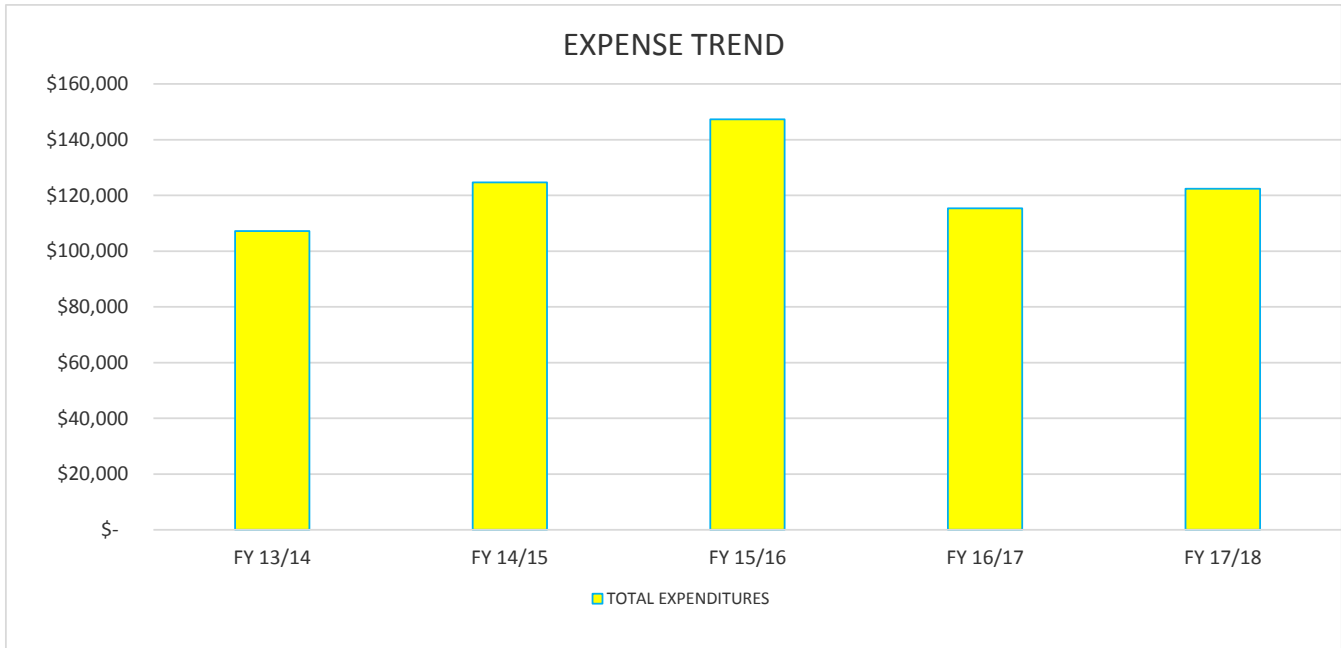
# CITY CLERK

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

**Budget Highlights:** Maintenance and operation expenditures are lower as there is no election in FY18. Training funding has been increased for professional development.



City Clerk	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ADOPTED	FY 16/17 PROJECTED	FY 17/18 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 103,362	\$ 115,075	\$ 136,726	\$ 97,625	\$ 99,179	\$ 110,156	12.84%
Maintenance and Operation	\$ 3,872	\$ 9,585	\$ 10,517	\$ 17,500	\$ 16,204	\$ 12,193	-30.33%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 107,234</b>	<b>\$ 124,660</b>	<b>\$ 147,243</b>	<b>\$ 115,125</b>	<b>\$ 115,383</b>	<b>\$ 122,349</b>	<b>6.27%</b>



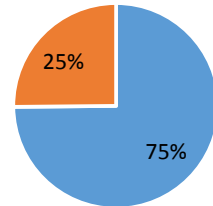
# FINANCE

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

**Budget Highlights:** The City is in the process of recruiting for a new Finance Director. As such, wage and benefit expenses are projections.

## Expenses

- Wages and Benefits
- Maintenance and Operation



Finance	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ADOPTED	FY 16/17 PROJECTED	FY 17/18 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 185,412	\$ 116,623	\$ 128,806	\$ 137,686	\$ 146,583	\$ 125,358	-8.95%
Maintenance and Operation	\$ 48,438	\$ 44,225	\$ 47,999	\$ 41,250	\$ 38,835	\$ 42,128	2.13%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 233,850</b>	<b>\$ 160,848</b>	<b>\$ 176,805</b>	<b>\$ 178,936</b>	<b>\$ 185,418</b>	<b>\$ 167,486</b>	<b>-6.40%</b>



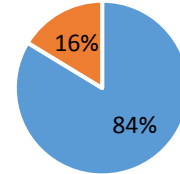
# ADMINISTRATIVE SERVICES

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

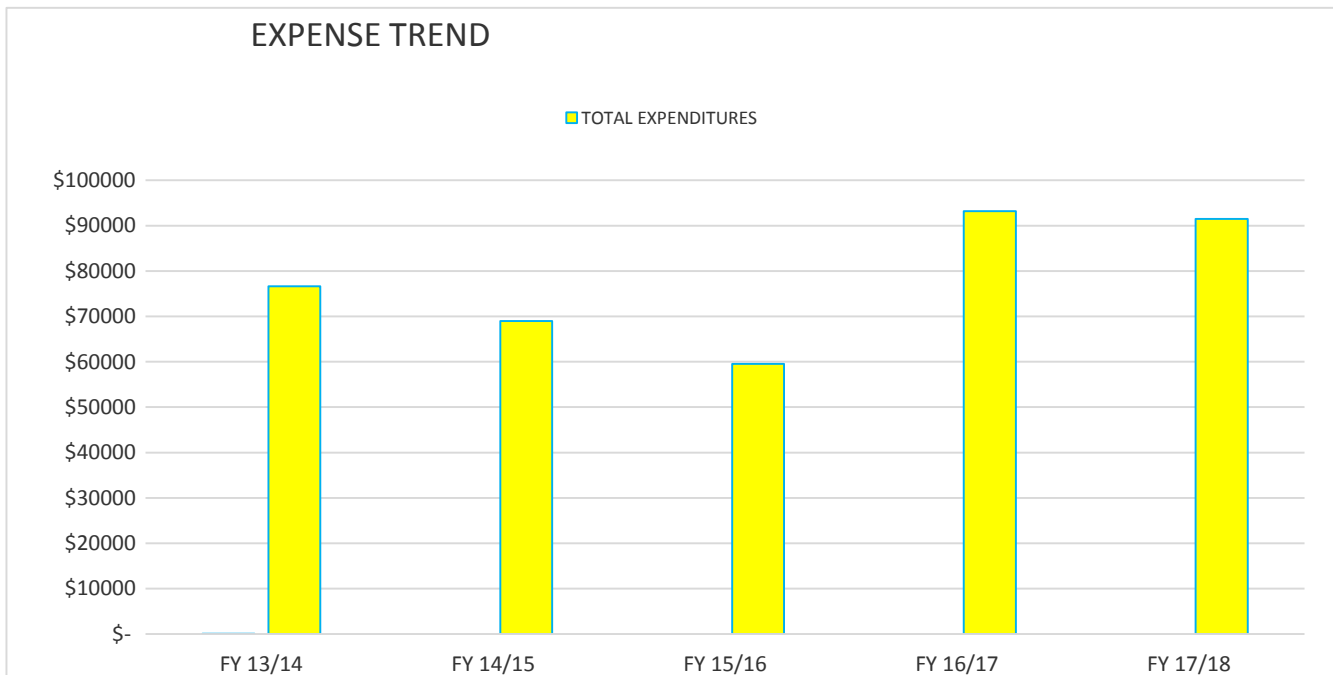
**Budget Highlights:** This position was reorganized in FY17 to create the Dir. of Admin Svcs. The position handles HR, risk management and oversees Community Services.

## Expenses

- Wages and Benefits
- Maintenance and Operation



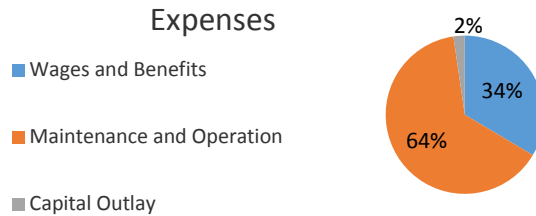
Administrative Services	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ADOPTED	FY 16/17 PROJECTED	FY 17/18 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 73,409	\$ 65,689	\$ 55,190	\$ 72,546	\$ 75,451	\$ 76,572	5.55%
Maintenance and Operation	\$ 3,238	\$ 3,276	\$ 4,325	\$ 13,900	\$ 17,710	\$ 14,916	7.31%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 76,647</b>	<b>\$ 68,965</b>	<b>\$ 59,516</b>	<b>\$ 86,446</b>	<b>\$ 93,161</b>	<b>\$ 91,488</b>	<b>5.83%</b>



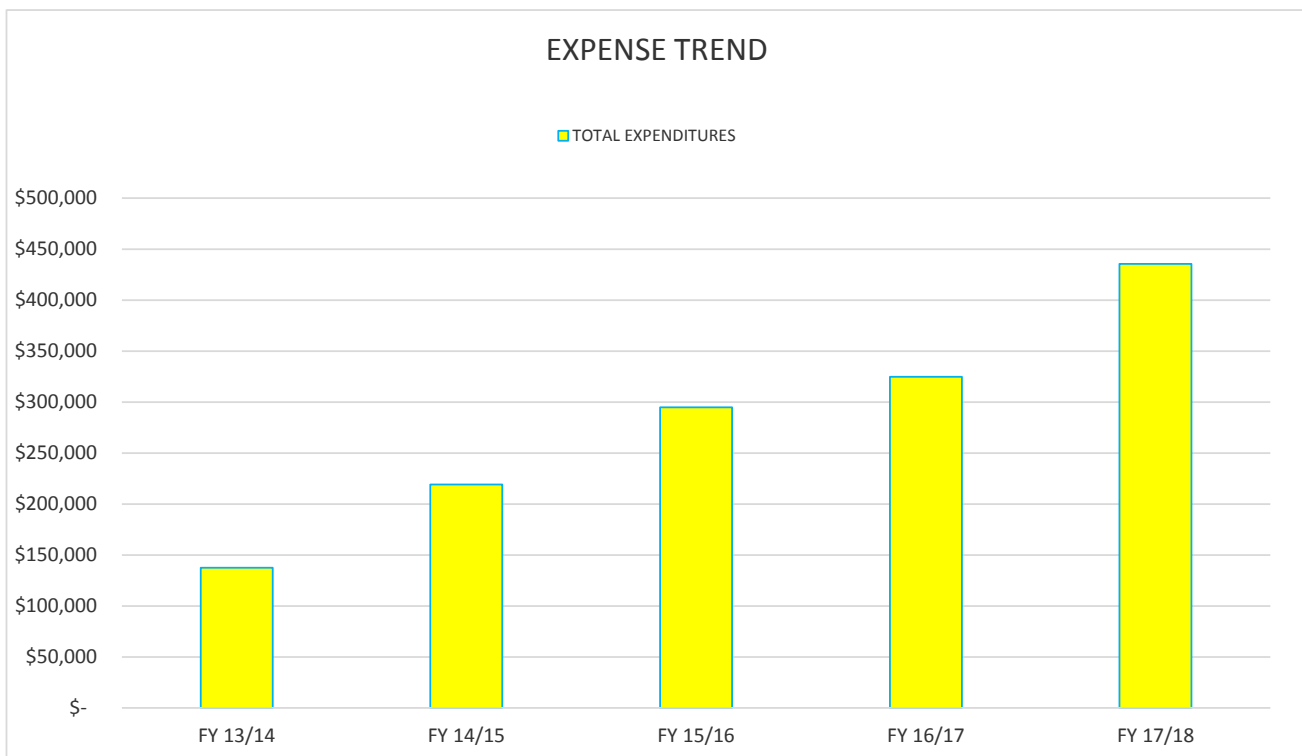
# PLANNING AND BUILDING DEPARTMENTS

**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. As such, the budget includes funding increases for consultant services as well as capital equipment to improve the overall efficiency of the organization. These are offset by development revenues.



Planning and Building Permits	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ADOPTED	FY 16/17 PROJECTED	FY 17/18 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 14,123	\$ 43,666	\$ 145,988	\$ 153,772	\$ 156,709	\$ 146,021	-5.04%
Maintenance and Operation	\$ 123,345	\$ 175,417	\$ 143,882	\$ 132,750	\$ 145,061	\$ 279,564	110.59%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ 5,000	\$ 30,000	\$ 23,100	\$ 10,000	-66.67%
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 137,468</b>	<b>\$ 219,083</b>	<b>\$ 294,870</b>	<b>\$ 316,522</b>	<b>\$ 324,870</b>	<b>\$ 435,585</b>	<b>37.62%</b>



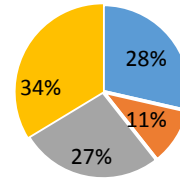
# COMMUNITY SERVICES

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

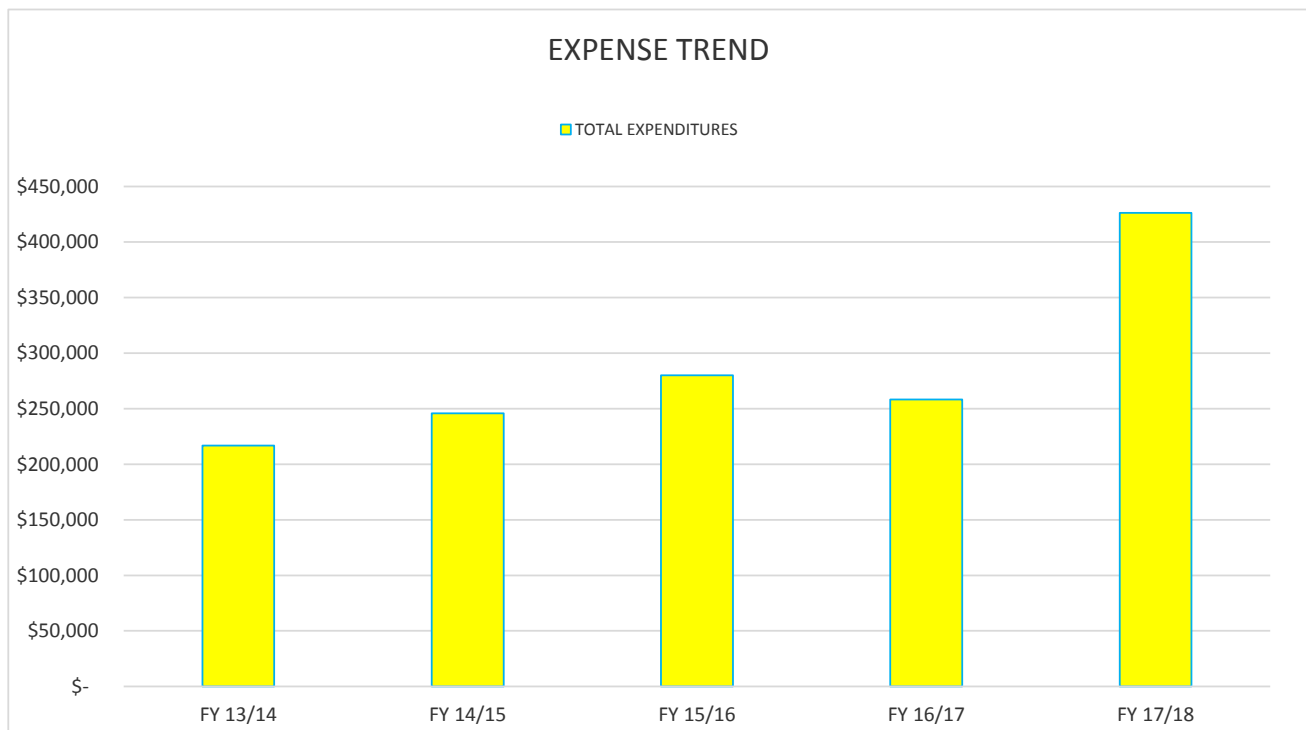
**Budget Highlights:** Overall fund expenditures are up with an increase in minimum wage and a new Community Services Director.

## Expenses

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



Community Services	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ADOPTED	FY 16/17 PROJECTED	FY 17/18 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 92,268	\$ 103,047	\$ 96,536	\$ 105,124	\$ 94,448	\$ 121,778	15.84%
Maintenance and Operation	\$ 13,550	\$ 28,694	\$ 27,017	\$ 30,850	\$ 28,915	\$ 46,017	49.16%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ 31,445	\$ 50,000	\$ 10,000	\$ 115,000	130.00%
Transfers out	\$ 111,000	\$ 114,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 143,500	14.80%
<b>TOTAL EXPENDITURES</b>	<b>\$ 216,818</b>	<b>\$ 245,741</b>	<b>\$ 279,997</b>	<b>\$ 310,974</b>	<b>\$ 258,363</b>	<b>\$ 426,295</b>	<b>37.08%</b>

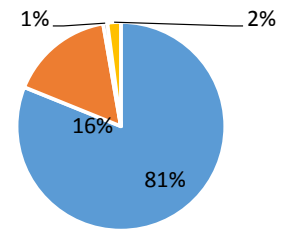


# POLICE

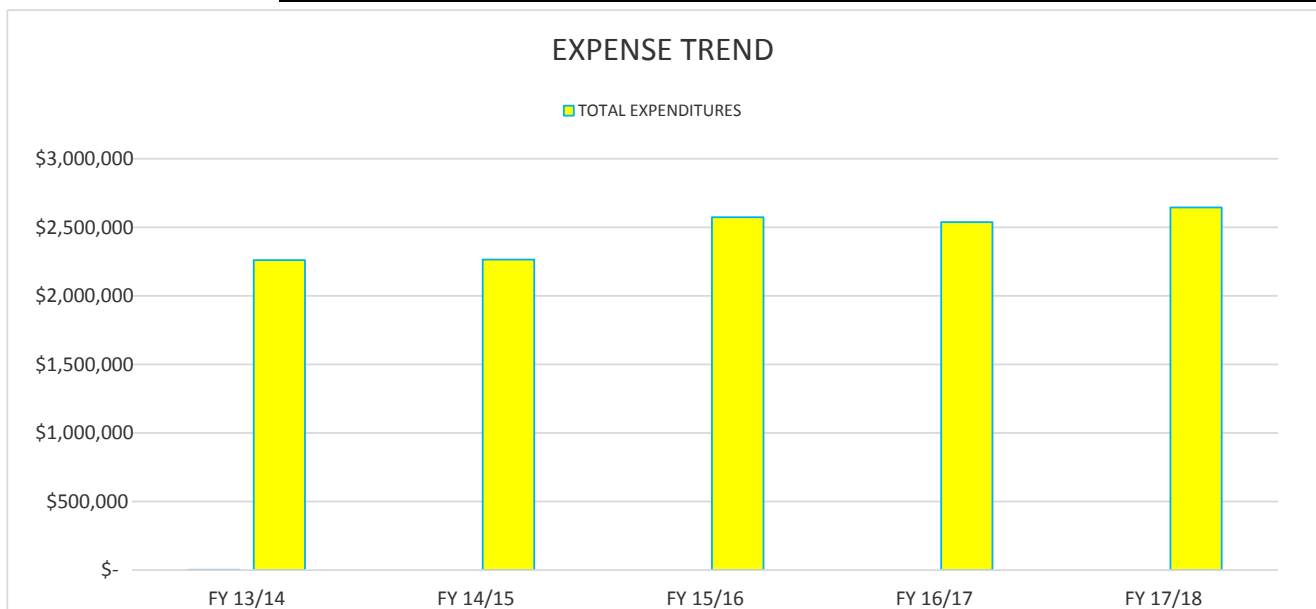
**Description:** The Police Department provides all Law Enforcement Services including patrol, investigation crime prevention, traffic enforcement, and other programs as needed. Police administration develops plans, determines staffing levels and equipment needs and sets policy and procedure for the entire department. The department consists of patrol, detective, K-9 officers, explorers and public safety volunteers.

**Budget Highlights:** Funding for an additional full time police officer has been included, as well as the continuing replacement of the City's aging PD fleet.

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



Police	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ADOPTED	FY 16/17 PROJECTED	FY 17/18 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 2,033,015	\$ 2,012,222	\$ 2,078,335	\$ 2,082,049	\$ 2,097,172	\$ 2,146,416	3.09%
Maintenance and Operation	\$ 216,244	\$ 203,362	\$ 248,414	\$ 377,960	\$ 381,089	\$ 426,987	12.97%
Debt Service	\$ -	\$ -	\$ 93,109	\$ 17,479	\$ 19,644	\$ 17,479	0.00%
Capital Outlay	\$ 10,770	\$ 49,880	\$ 154,337	\$ 40,000	\$ 40,000	\$ 55,000	37.50%
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,260,029</b>	<b>\$ 2,265,464</b>	<b>\$ 2,574,196</b>	<b>\$ 2,517,488</b>	<b>\$ 2,537,905</b>	<b>\$ 2,645,882</b>	<b>5.10%</b>

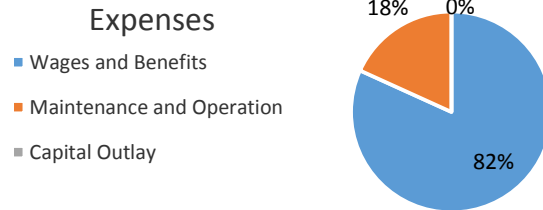




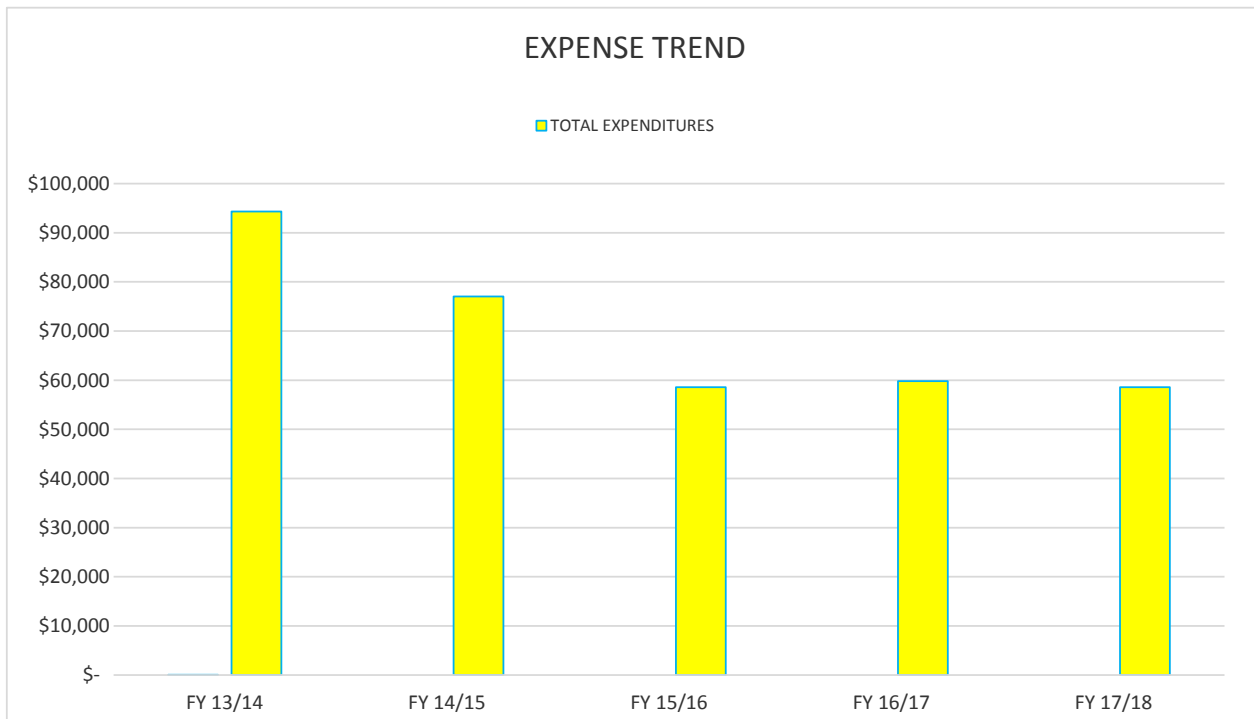
# PUBLIC WORKS ADMINISTRATION

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

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



Public Works Administration	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ADOPTED	FY 16/17 PROJECTED	FY 17/18 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 40,941	\$ 42,446	\$ 46,465	\$ 48,455	\$ 49,073	\$ 47,924	-1.10%
Maintenance and Operation	\$ 6,339	\$ 6,775	\$ 5,945	\$ 5,575	\$ 9,655	\$ 10,678	91.53%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 47,056	\$ 27,794	\$ 6,184	\$ 3,000	\$ 1,060	\$ -	-100.00%
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 94,336</b>	<b>\$ 77,015</b>	<b>\$ 58,593</b>	<b>\$ 57,030</b>	<b>\$ 59,788</b>	<b>\$ 58,602</b>	<b>2.76%</b>



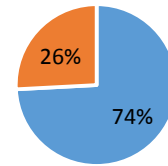
# LANDSCAPE MAINTENANCE

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

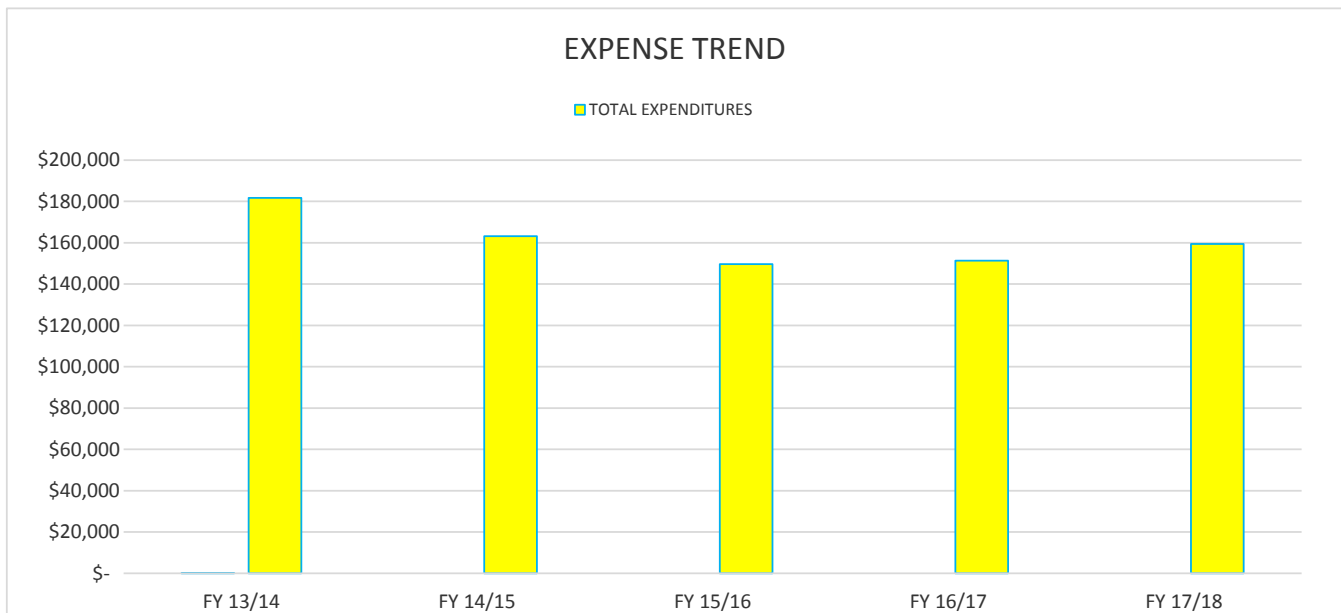
**Budget Highlights:** Expenditures remain relatively stable from the previous year. New employees hired will move up steps in the respective wage schedule.

## Expenses

- Wages and Benefits
- Maintenance and Operation



Landscape Maintenance	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ADOPTED	FY 16/17 PROJECTED	FY 17/18 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 126,029	\$ 125,780	\$ 113,273	\$ 114,877	\$ 113,913	\$ 118,197	2.89%
Maintenance and Operation	\$ 44,202	\$ 37,390	\$ 35,431	\$ 40,000	\$ 37,500	\$ 41,171	2.93%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 11,508	\$ -	\$ 1,000	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 181,739</b>	<b>\$ 163,170</b>	<b>\$ 149,704</b>	<b>\$ 154,877</b>	<b>\$ 151,413</b>	<b>\$ 159,368</b>	<b>2.90%</b>



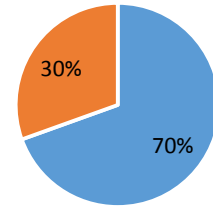
# BUILDING & FACILITY MAINTENANCE

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

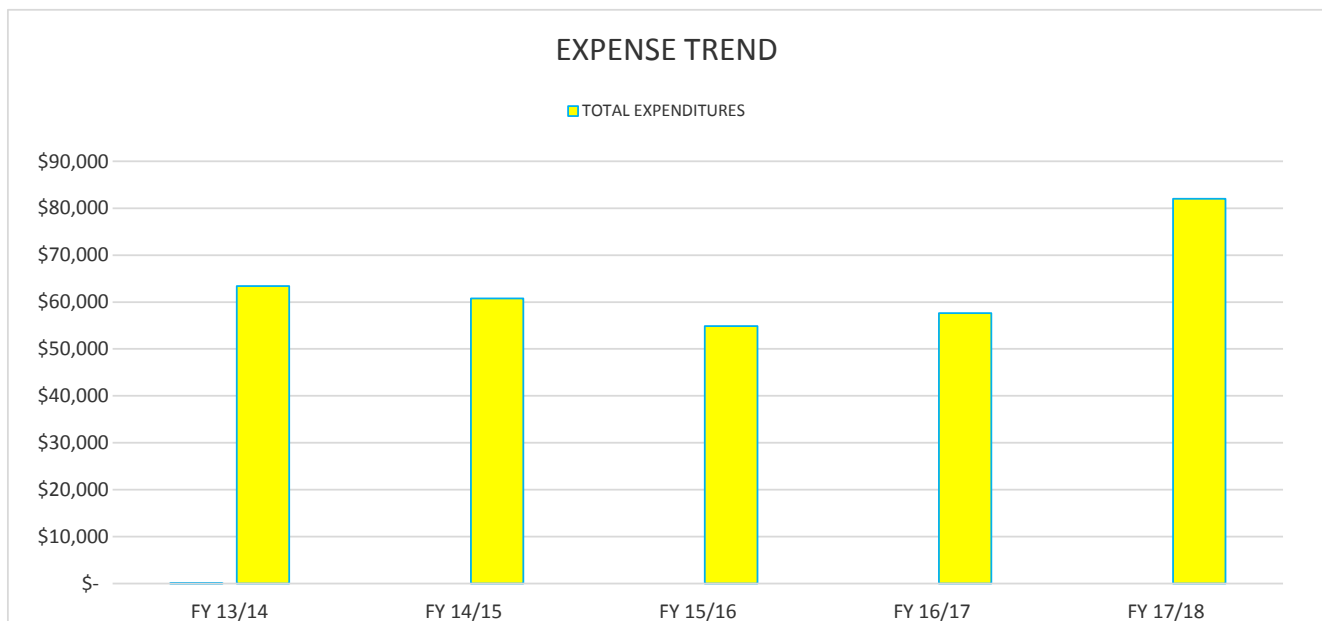
**Budget Highlights:** Capital funding is included to address repairs at Fire Station #1.

## Expenses

- Maintenance and Operation
- Capital Outlay



Building & Facility Maintenance	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ADOPTED	FY 16/17 PROJECTED	FY 17/18 PROPOSED	% Change
<b>REVENUE</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 55,664	\$ 57,570	\$ 54,860	\$ 53,000	\$ 54,660	\$ 57,000	7.55%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 7,743	\$ 3,185	\$ -	\$ 3,500	\$ 2,970	\$ 25,000	614.29%
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 63,407</b>	<b>\$ 60,755</b>	<b>\$ 54,860</b>	<b>\$ 56,500</b>	<b>\$ 57,630</b>	<b>\$ 82,000</b>	<b>45.13%</b>



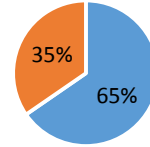
# VEHICLE MAINTENANCE

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

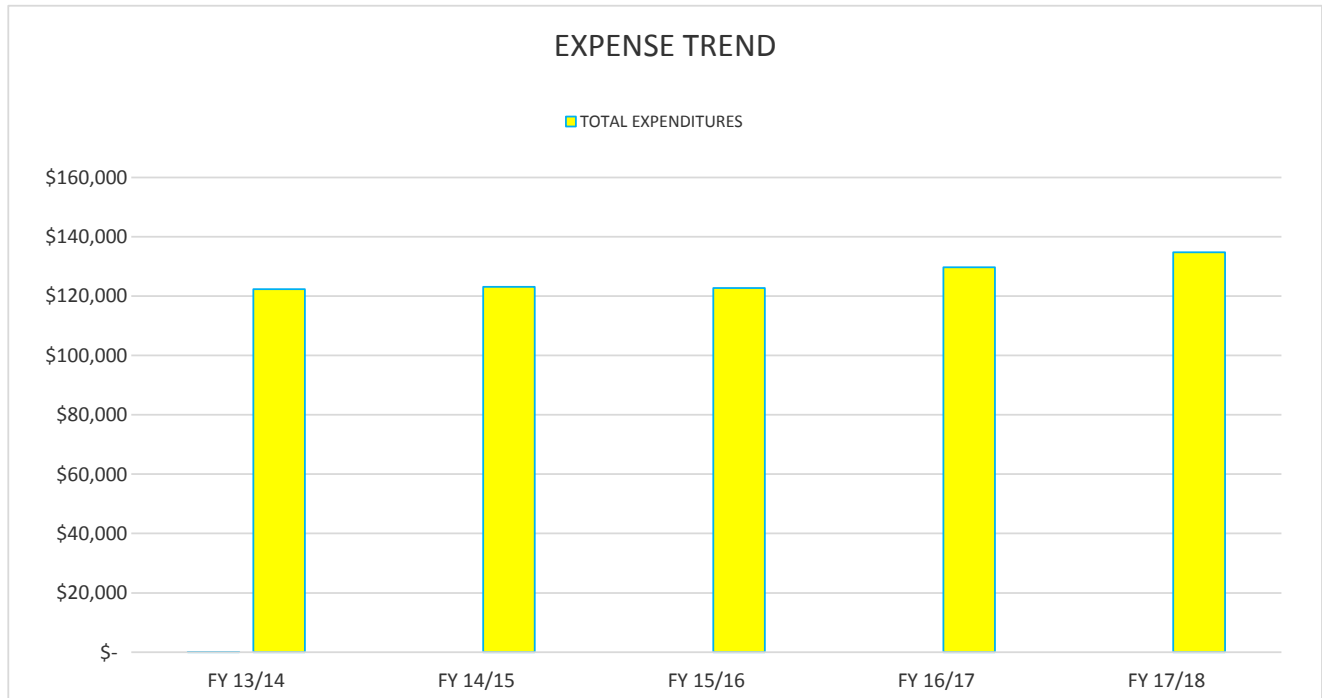
**Budget Highlights:** Funding levels are expected to remain consistent in FY17.

## Expenses

- Wages and Benefits
- Maintenance and Operation



Vehicle Maintenance	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ADOPTED	FY 16/17 PROJECTED	FY 17/18 PROPOSED	% Change
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 70,663	\$ 74,317	\$ 80,246	\$ 83,076	\$ 86,287	\$ 88,159	6.12%
Maintenance and Operation	\$ 51,669	\$ 48,596	\$ 42,458	\$ 45,500	\$ 43,500	\$ 46,641	2.51%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ 227	\$ -	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 122,332</b>	<b>\$ 123,140</b>	<b>\$ 122,704</b>	<b>\$ 128,576</b>	<b>\$ 129,787</b>	<b>\$ 134,800</b>	<b>4.84%</b>



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

**2017-2018 Fiscal Year Budget**

		Pool	Senior Center	Total
<b>Actual Fund Balance,</b>	<b>June 30, 2016</b>	(78,248)	(20,513)	(98,761)
<b>Estimated Beginning Fund Balance,</b>	<b>June 30, 2017</b>	(88,119)	(8,142)	(96,261)
<b>Revenues:</b>				
	Charges for Service	55,250	8,000	63,250
	JPA Reimbursements	50,000	-	50,000
	Contributions		7,000	7,000
	Transfers In From Other Funds	95,000	48,500	143,500
	<b>Total Revenues</b>	<b>\$ 200,250</b>	<b>\$ 63,500</b>	<b>\$ 263,750</b>
<b>Expenses:</b>				
	Wages and Benefits	62,344	47,141	109,485
	Office Supplies	750		750
	Department Tools and Supplies	20,000	4,250	24,250
	Concession Stand Supplies	6,500		6,500
	Utilities/Communications	45,800	10,350	56,150
	Equipment Maintenance	7,200		7,200
	Insurance	2,710	985	3,695
	Professional Services	34,000	750	34,750
	Capital Outlay	20,000		20,000
	<b>Total Expenses</b>	<b>199,304</b>	<b>63,476</b>	<b>262,780</b>
	<b>Projected Net Result</b>	<b>946</b>	<b>24</b>	<b>970</b>
<b>Projected Ending Fund Balance,</b>	<b>June 30, 2017</b>	<b>\$ (87,173)</b>	<b>\$ (8,118)</b>	<b>\$ (95,291)</b>



**CITY OF KINGSBURG  
RECREATION FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2017/18**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 17/18</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>POOL</b>								
021-0000-433.02-01	PUBLIC SWIMMING	\$ 15,450	\$ 15,622	\$ 14,876	\$ 15,500	\$ 15,000	\$ 15,000	-3.23%
021-0000-433.02-02	RED CROSS LESSONS	\$ 12,610	\$ 11,980	\$ 9,969	\$ 12,000	\$ 11,500	\$ 11,000	-8.33%
021-0000-433.02-03	LAP SWIMMING	\$ 3,500	\$ 4,981	\$ 3,962	\$ 3,500	\$ 3,750	\$ 3,750	7.14%
021-0000-433.02-04	GROUP RENTALS	\$ 10,992	\$ 16,363	\$ 13,884	\$ 11,500	\$ 11,500	\$ 13,000	13.04%
021-0000-433.02-06	CONCESSION STAND SALES	\$ 7,210	\$ 7,514	\$ 6,885	\$ 7,500	\$ 7,000	\$ 7,500	0.00%
021-0000-433.02-07	AQUA AEROBICS	\$ 5,445	\$ 6,828	\$ 4,943	\$ 4,500	\$ 5,000	\$ 5,000	11.11%
021-0000-463.02-01	POOL REIMB	\$ 31,900	\$ 61,952	\$ 59,397	\$ 42,000	\$ 48,000	\$ 50,000	19.05%
	<b>Sub-Total</b>	\$ 87,107	\$ 125,240	\$ 113,915	\$ 96,500	\$ 101,750	\$ 105,250	
021-0000-471.01-10	FROM GENERAL FUND	\$ 77,000	\$ 77,000	\$ 95,000	\$ 80,000	\$ 80,000	\$ 95,000	18.75%
	<b>TOTAL, POOL</b>	\$ 164,107	\$ 202,240	\$ 208,915	\$ 176,500	\$ 181,750	\$ 200,250	13.46%
<b>SENIOR CENTER</b>								
022-0000-422.04-04	SENIOR NUTRITION	\$ 8,042	\$ 14,202	\$ 8,333	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
022-0000-461.01-01	LUNCH CONTRIBUTIONS	\$ 6,107	\$ 6,899	\$ 7,305	\$ 6,800	\$ 7,000	\$ 7,000	2.94%
	<b>Sub-Total</b>	\$ 14,149	\$ 21,101	\$ 15,638	\$ 14,800	\$ 15,000	\$ 15,000	1.35%
022-0000-471.01-10	FROM GENERAL FUND	\$ 34,000	\$ 37,000	\$ 30,000	\$ 45,000	\$ 45,000	\$ 48,500	7.78%
	<b>TOTAL, SENIOR CENTER</b>	\$ 48,149	\$ 58,101	\$ 45,638	\$ 59,800	\$ 60,000	\$ 63,500	6.19%
	<b>TOTAL, RECREATION FUNDS</b>	\$ 212,256	\$ 260,341	\$ 254,553	\$ 236,300	\$ 241,750	\$ 263,750	11.62%
	<b>Revenues</b>	\$ 212,256	\$ 260,341	\$ 254,553	\$ 236,300	\$ 241,750	\$ 263,750	11.62%
	<b>Expenses</b>	\$ 234,085	\$ 242,864	\$ 257,853	\$ 239,513	\$ 255,611	\$ 262,780	9.71%
		\$ (21,829)	\$ 17,477	\$ (3,300)	\$ (3,213)	\$ (13,861)	\$ 970	



**CITY OF KINGSBURG  
RECREATION FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2017/18**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14 ACTUALS</u>	<u>FY 14/15 ACTUALS</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 BUDGET</u>	<u>PROJECTED YEAR END</u>	<u>FY 17/18 PROPOSED</u>	<u>Percent Change</u>
<b>POOL</b>								
021-9100-529.51-04	PARTTIME	\$ 298	\$ -	\$ 265	\$ -	\$ -	\$ -	
021-9100-529.51-08	LIFEGUARDS	\$ 38,539	\$ 51,179	\$ 41,646	\$ 43,500	\$ 46,686	\$ 49,000	12.64%
021-9100-529.51-11	AQUA AEROBICS	\$ 4,108	\$ 385	\$ -	\$ -	\$ 4,152	\$ 4,400	
021-9100-529.51-21	FICA	\$ 2,874	\$ 3,859	\$ 3,646	\$ 3,328	\$ 3,600	\$ 3,328	0.01%
021-9100-529.51-27	WORKERS COMP	\$ 2,770	\$ 2,392	\$ 2,674	\$ 3,655	\$ 3,990	\$ 5,599	53.19%
021-9100-529.51-31	EAP	\$ -	\$ 336	\$ -	\$ 296	\$ 315	\$ 17	-94.26%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 48,589</b>	<b>\$ 58,151</b>	<b>\$ 48,230</b>	<b>\$ 50,779</b>	<b>\$ 58,743</b>	<b>\$ 62,344</b>	<b>22.78%</b>
021-9100-529.52-01	OFFICE SUPPLIES/POSTAGE	\$ 945	\$ 1,167	\$ 406	\$ 750	\$ 250	\$ 750	0.00%
021-9100-529.52-10	DEPT TOOLS & SUPPLIES	\$ 23,566	\$ 40,246	\$ 23,833	\$ 22,000	\$ 19,000	\$ 20,000	-9.09%
021-9100-529.52-13	CONCESSION STAND SUPPLIES	\$ 4,004	\$ 11,145	\$ 4,948	\$ 6,500	\$ 6,000	\$ 6,500	0.00%
021-9100-529.52-16	COMMUNICATIONS	\$ 865	\$ 1,088	\$ 1,996	\$ 2,000	\$ 2,000	\$ 1,800	-10.00%
021-9100-529.52-18	UTILITIES	\$ 64,623	\$ 32,068	\$ 53,704	\$ 44,000	\$ 42,000	\$ 44,000	0.00%
021-9100-529.52-26	EQUIPMENT MAINTENANCE	\$ 7,449	\$ 6,988	\$ 2,961	\$ 8,173	\$ 7,200	\$ 7,200	-11.91%
021-9100-529.52-61	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,948	
021-9100-529.52-62	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 242	
021-9100-529.52-64	ERMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 342	
021-9100-529.52-65	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178	
021-9100-529.52-70	PROFESSIONAL SERVICES	\$ 27,244	\$ 35,730	\$ 31,767	\$ 26,500	\$ 36,000	\$ 34,000	28.30%
021-9100-529.52-91	CONF/MEETINGS/TRAVEL	\$ 126	\$ 400	\$ 43	\$ 500	\$ -	\$ -	-100.00%
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 128,822</b>	<b>\$ 128,832</b>	<b>\$ 119,658</b>	<b>\$ 110,423</b>	<b>\$ 112,450</b>	<b>\$ 116,960</b>	<b>5.92%</b>
021-9100-529.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ 30,186	\$ 18,000	\$ 20,428	\$ -	-100.00%
021-9100-529.57-28	SAND FILTER REPLACEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,186</b>	<b>\$ 18,000</b>	<b>\$ 20,428</b>	<b>\$ 20,000</b>	
	<b>TOTAL, POOL</b>	<b>\$ 177,411</b>	<b>\$ 186,983</b>	<b>\$ 198,074</b>	<b>\$ 179,202</b>	<b>\$ 191,621</b>	<b>\$ 199,304</b>	<b>11.22%</b>
<b>SENIOR CENTER - OUTREACH</b>								
022-7100-529.51-04	PARTTIME	\$ 19,918	\$ 21,694	\$ 22,324	\$ 24,000	\$ 24,000	\$ 24,000	0.00%
022-7100-529.51-21	FICA	\$ 1,345	\$ 1,709	\$ 1,747	\$ 1,836	\$ 1,850	\$ 1,836	0.00%
022-7100-529.51-27	WORKERS COMP	\$ 1,144	\$ 1,336	\$ 1,758	\$ 2,016	\$ 2,200	\$ 2,613	29.61%
022-7100-529.51-31	EAP	\$ -	\$ 188	\$ -	\$ 163	\$ -	\$ 3	-98.16%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 22,407</b>	<b>\$ 24,927</b>	<b>\$ 25,829</b>	<b>\$ 28,015</b>	<b>\$ 28,050</b>	<b>\$ 28,452</b>	
022-7100-529.52-10	DEPT TOOLS & SUPPLIES	\$ 2,242	\$ 1,384	\$ 1,413	\$ 2,000	\$ 1,000	\$ 750	-62.50%
022-7100-529.52-61	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345	
022-7100-529.52-62	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43	
022-7100-529.52-64	ERMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61	
022-7100-529.52-65	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32	
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 2,242</b>	<b>\$ 1,384</b>	<b>\$ 1,413</b>	<b>\$ 2,000</b>	<b>\$ 1,000</b>	<b>\$ 1,231</b>	
	<b>TOTAL, SENIOR CENTER - OUTREACH</b>	<b>\$ 24,649</b>	<b>\$ 26,311</b>	<b>\$ 27,242</b>	<b>\$ 30,015</b>	<b>\$ 29,050</b>	<b>\$ 29,683</b>	<b>-1.11%</b>
<b>SENIOR CENTER-NUTRITION</b>								
022-7200-529.51-01	SALARIES	\$ 11,349	\$ 11,696	\$ 11,877	\$ 12,039	\$ 13,650	\$ 15,256	26.72%
022-7200-529.51-21	FICA	\$ 986	\$ 833	\$ 864	\$ 882	\$ 980	\$ -	-100.00%
022-7200-529.51-23	PERS	\$ 1,434	\$ 1,616	\$ 1,900	\$ 2,400	\$ 2,240	\$ 970	-59.58%
022-7200-529.51-25	MEDICAL	\$ 37	\$ 9	\$ 24	\$ 1,043	\$ 1,000	\$ 1,527	46.45%
022-7200-529.51-27	WORKERS COMP	\$ 682	\$ 811	\$ 877	\$ 1,002	\$ 1,090	\$ 933	-6.84%
022-7200-529.51-31	EAP	\$ -	\$ 114	\$ -	\$ 81	\$ 86	\$ 3	-96.30%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 14,488</b>	<b>\$ 15,079</b>	<b>\$ 15,542</b>	<b>\$ 17,447</b>	<b>\$ 19,046</b>	<b>\$ 18,689</b>	
022-7200-529.52-10	DEPT TOOLS & SUPPLIES	\$ 7,405	\$ 5,545	\$ 6,101	\$ 4,500	\$ 4,894	\$ 3,500	-22.22%
022-7200-529.52-16	COMMUNICATIONS	\$ 1,632	\$ 1,971	\$ 3,145	\$ 2,000	\$ 5,000	\$ 4,950	147.50%
022-7200-529.52-18	UTILITIES	\$ 8,035	\$ 6,460	\$ 6,327	\$ 5,400	\$ 5,500	\$ 5,400	0.00%
022-7200-529.52-61	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 362	
022-7200-529.52-62	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45	
022-7200-529.52-64	ERMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64	
022-7200-529.52-65	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33	
022-7200-529.52-70	PROFESSIONAL SERVICES	\$ 455	\$ 505	\$ 1,422	\$ 950	\$ 500	\$ 750	-21.05%
022-7200-529.52-91	CONF/MEETINGS/TRAVEL	\$ 10	\$ 10	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 17,537</b>	<b>\$ 14,491</b>	<b>\$ 16,995</b>	<b>\$ 12,850</b>	<b>\$ 15,894</b>	<b>\$ 15,104</b>	
	<b>TOTAL, SENIOR CENTER - NUTRITION</b>	<b>\$ 32,025</b>	<b>\$ 29,570</b>	<b>\$ 32,537</b>	<b>\$ 30,297</b>	<b>\$ 34,940</b>	<b>\$ 33,793</b>	<b>11.54%</b>
	<b>TOTAL SENIOR CENTER</b>	<b>\$ 56,674</b>	<b>\$ 55,881</b>	<b>\$ 59,779</b>	<b>\$ 60,312</b>	<b>\$ 63,990</b>	<b>\$ 63,476</b>	<b>5.25%</b>
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 85,484</b>	<b>\$ 98,157</b>	<b>\$ 89,601</b>	<b>\$ 96,240</b>	<b>\$ 105,839</b>	<b>\$ 109,485</b>	<b>13.76%</b>
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 148,601</b>	<b>\$ 144,707</b>	<b>\$ 138,066</b>	<b>\$ 125,273</b>	<b>\$ 129,344</b>	<b>\$ 133,295</b>	<b>6.40%</b>
	<b>TOTAL DEBT SERVICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL TRANSFERS OUT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,186</b>	<b>\$ 18,000</b>	<b>\$ 20,428</b>	<b>\$ 20,000</b>	<b>11.11%</b>
	<b>TOTAL, RECREATION FUND</b>	<b>\$ 234,085</b>	<b>\$ 242,864</b>	<b>\$ 257,853</b>	<b>\$ 239,513</b>	<b>\$ 255,611</b>	<b>\$ 262,780</b>	<b>9.71%</b>





**CITY OF KINGSBURG  
RECREATION FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2017/18**

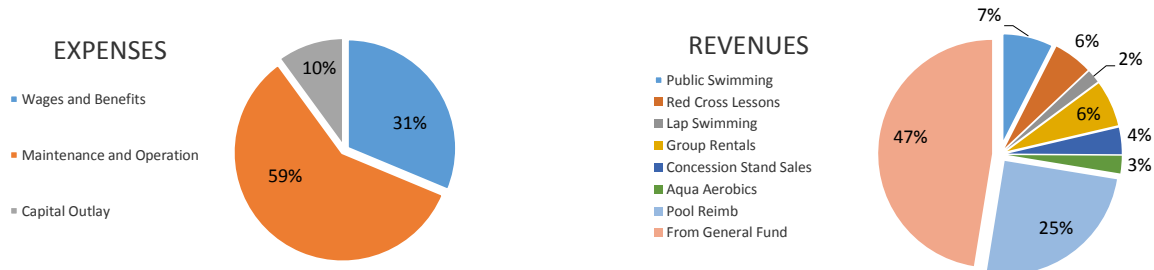
<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 17/18</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
	<b>Revenues</b>	\$ 212,256	\$ 260,341	\$ 254,553	\$ 236,300	\$ 241,750	\$ 263,750	
	<b>Expenses</b>	\$ 234,085	\$ 242,864	\$ 257,853	\$ 239,513	\$ 255,611	\$ 262,780	
		\$ (21,829)	\$ 17,477	\$ (3,300)	\$ (3,213)	\$ (13,861)	\$ 970	



# Crandell Swim Complex

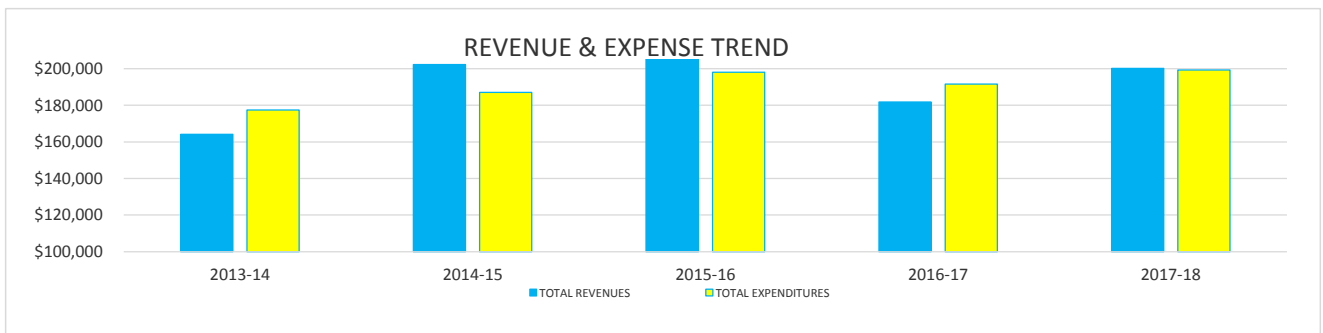
**Description:** This department takes care of all the functions and expenses of the City Pool. These include public swimming, Red Cross lessons, Group & Team Rentals and all the maintenance of the pool. Revenues include reimbursement through a JPA with the Kingsburg Joint Union High School.

**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.



Pool	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
Public Swimming	\$ 15,450	\$ 15,622	\$ 14,876	\$ 15,500	\$ 15,000	\$ 15,000	-3.23%
Red Cross Lessons	\$ 12,610	\$ 11,980	\$ 9,969	\$ 12,000	\$ 11,500	\$ 11,000	-8.33%
Lap Swimming	\$ 3,500	\$ 4,981	\$ 3,962	\$ 3,500	\$ 3,750	\$ 3,750	7.14%
Group Rentals	\$ 10,992	\$ 16,363	\$ 13,884	\$ 11,500	\$ 11,500	\$ 13,000	13.04%
Concession Stand Sales	\$ 7,210	\$ 7,514	\$ 6,885	\$ 7,500	\$ 7,000	\$ 7,500	0.00%
Aqua Aerobics	\$ 5,445	\$ 6,828	\$ 4,943	\$ 4,500	\$ 5,000	\$ 5,000	11.11%
Pool Reimb	\$ 31,900	\$ 61,952	\$ 59,397	\$ 42,000	\$ 48,000	\$ 50,000	19.05%
Transfer In From General Fund	\$ 77,000	\$ 77,000	\$ 95,000	\$ 80,000	\$ 80,000	\$ 95,000	18.75%
<b>TOTAL REVENUES</b>	<b>\$ 164,107</b>	<b>\$ 202,240</b>	<b>\$ 208,915</b>	<b>\$ 176,500</b>	<b>\$ 181,750</b>	<b>\$ 200,250</b>	<b>13.46%</b>

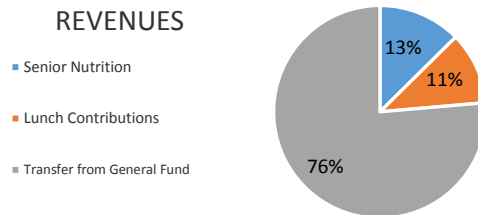
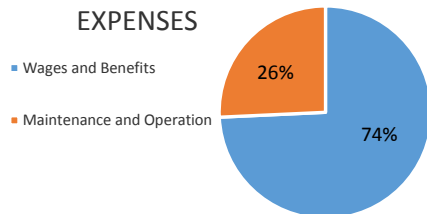
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 48,589	\$ 58,151	\$ 48,230	\$ 50,779	\$ 58,743	\$ 62,344	22.78%
Maintenance and Operation	\$ 128,822	\$ 128,832	\$ 119,658	\$ 110,423	\$ 112,450	\$ 116,960	5.92%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay	\$ -	\$ -	\$ 30,186	\$ 18,000	\$ 20,428	\$ 20,000	11.11%
<b>TOTAL EXPENDITURES</b>	<b>\$ 177,411</b>	<b>\$ 186,983</b>	<b>\$ 198,074</b>	<b>\$ 179,202</b>	<b>\$ 191,621</b>	<b>\$ 199,304</b>	<b>11.22%</b>
Net Revenue/(Expenditures)	\$ (13,304)	\$ 15,257	\$ 10,841	\$ (2,702)	\$ (9,871)	\$ 946	-135.01%
Changes in Fund Balance	\$ -	\$ -					
<b>Net Increase/(Decrease) in Fund Balanc</b>	<b>\$ (13,304)</b>	<b>\$ 15,257</b>	<b>\$ 10,841</b>	<b>\$ (2,702)</b>	<b>\$ (9,871)</b>	<b>\$ 946</b>	<b>-135.01%</b>
Beginning Fund Balance July 1	\$ (62,477)	\$ (75,781)	\$ (89,089)	\$ (78,248)	\$ (78,248)	\$ (88,119)	12.62%
Ending Fund Balance June 30	\$ (75,781)	\$ (60,524)	\$ (78,248)	\$ (80,949)	\$ (88,119)	\$ (87,173)	7.69%



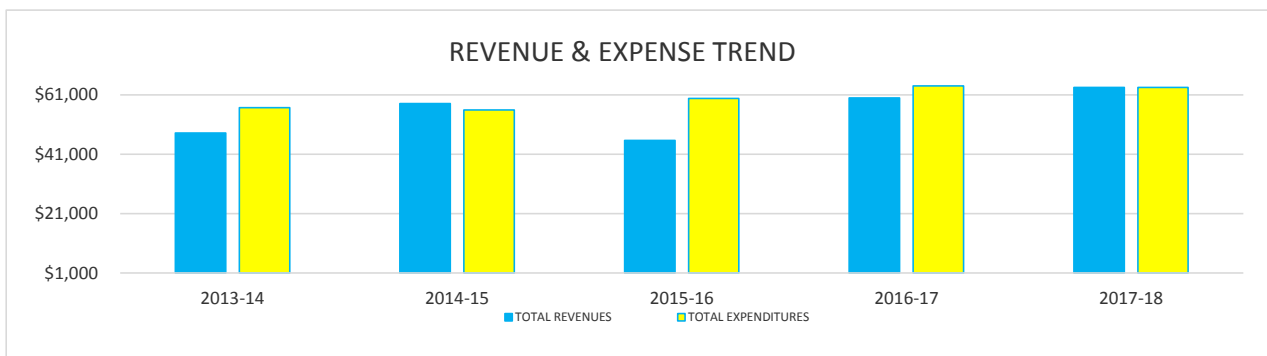
# Senior Center

**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:** Revenues are expected to decrease due to a reduction in federal subsidy.



Senior Center	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
Senior Nutrition	\$ 8,042	\$ 14,202	\$ 8,333	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
Lunch Contributions	\$ 6,107	\$ 6,899	\$ 7,305	\$ 6,800	\$ 7,000	\$ 7,000	2.94%
Transfer from General Fund	\$ 34,000	\$ 37,000	\$ 30,000	\$ 45,000	\$ 45,000	\$ 48,500	7.78%
<b>TOTAL REVENUES</b>	<b>\$ 48,149</b>	<b>\$ 58,101</b>	<b>\$ 45,638</b>	<b>\$ 59,800</b>	<b>\$ 60,000</b>	<b>\$ 63,500</b>	<b>6.19%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 36,895	\$ 40,006	\$ 41,371	\$ 45,462	\$ 47,096	\$ 47,141	3.69%
Maintenance and Operation	\$ 19,779	\$ 15,875	\$ 18,408	\$ 14,850	\$ 16,894	\$ 16,335	10.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 56,674</b>	<b>\$ 55,881</b>	<b>\$ 59,779</b>	<b>\$ 60,312</b>	<b>\$ 63,990</b>	<b>\$ 63,476</b>	<b>5.25%</b>
Net Revenue/(Expenditures)	\$ (8,525)	\$ 2,220	\$ (14,141)	\$ (512)	\$ (3,990)	\$ 24	-104.69%
Changes in Fund Balance			\$ 44				
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (8,525)</b>	<b>\$ 2,220</b>	<b>\$ (14,097)</b>	<b>\$ (512)</b>	<b>\$ (3,990)</b>	<b>\$ 24</b>	<b>-104.69%</b>
Beginning Fund Balance July 1	\$ (19,887)	\$ (28,412)	\$ (6,416)	\$ (4,152)	\$ (4,152)	\$ (8,142)	96.10%
Ending Fund Balance June 30	\$ (28,412)	\$ (26,192)	\$ (20,513)	\$ (4,664)	\$ (8,142)	\$ (8,118)	74.07%



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

**2017-18 Fiscal Year Budget**

		Gas Tax Fund	LTF 3 Fund	LTF 8 Fund	Measure C Fund			Total
					Measure C Street Maint	Measure C ADA	Measure C Flex Fund	
<b>Actual Fund Balance,</b>	<b>June 30, 2016</b>	412,240	48,403	1,524,789		594,709	2,580,141	
<b>Estimated Fund Balance,</b>	<b>June 30, 2017</b>	385,929	51,830	1,205,565		387,221	2,030,545	
<b>Revenues:</b>								
	Taxes	259,925	8,750	395,000	170,000	6,000	199,000	1,038,675
	Miscellaneous	83,629						83,629
	Interest	-	20	2,300	-	-	-	2,320
	Transfers from Other Funds			75,000				75,000
	<b>Total Revenue</b>	<b>343,554</b>	<b>8,770</b>	<b>472,300</b>	<b>170,000</b>	<b>6,000</b>	<b>199,000</b>	<b>1,199,624</b>
<b>Expenses:</b>								
	Wages & Benefits	205,870	-	-	-			205,870
	Department Tools & Supplies	-	-	2,500	-		20,000	22,500
	Utilities	-	-	4,000	-			4,000
	Street Lights & Signals	18,000	-	13,000	-		98,000	129,000
	Vehicle Maintenance	-	-	-	-		4,500	4,500
	Fuels	-	-	-	-		-	-
	Repairs & Maintenance	-	-	-	4,000		15,000	19,000
	Insurance	4,787	-	-	-		-	4,787
	Sidewalk Repair	-	-	-	-	5,000	15,000	20,000
	Professional Service	22,000	-	15,000	20,000		20,000	77,000
	Street Striping Program	-	-	5,000	-		-	5,000
	Audit	-	-	-	-		-	-
	Overhead	17,500	-	20,500	-		20,500	58,500
	<b>Total Maintenance &amp; Operations</b>	<b>268,157</b>	<b>-</b>	<b>60,000</b>	<b>24,000</b>	<b>5,000</b>	<b>193,000</b>	<b>550,157</b>
<b>Capital Outlay Projects:</b>								
	21st Avenue Repairs			400,000	230,000			630,000
	Signage Updates			75,000				75,000
	Reclamite (Several St)			80,000				80,000
	Smith St. - Local Match							-
	Clarkson Avenue Repairs				125,000			125,000
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>555,000</b>	<b>355,000</b>	<b>-</b>	<b>-</b>	<b>910,000</b>
	<b>Transfers to Other Funds</b>	<b>91,973</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>91,973</b>
	<b>Total Expenses</b>	<b>360,130</b>	<b>-</b>	<b>615,000</b>	<b>379,000</b>	<b>5,000</b>	<b>193,000</b>	<b>1,552,130</b>
	<b>Net Result</b>	<b>(16,576)</b>	<b>8,770</b>	<b>(142,700)</b>	<b>(209,000)</b>	<b>1,000</b>	<b>6,000</b>	<b>(352,506)</b>
<b>Projected Fund Balance,</b>	<b>June 30, 2018</b>	<b>369,353</b>	<b>60,600</b>	<b>1,062,865</b>		<b>185,221</b>		<b>1,678,039</b>



**CITY OF KINGSBURG  
SPECIAL REVENUE FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2017-18**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14 ACTUALS</u>	<u>FY 14/15 ACTUALS</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 BUDGET</u>	<u>PROJECTED YEAR END</u>	<u>FY 17/18 Proposed</u>	<u>Percent Change</u>
<b>GAS TAX</b>								
102-0000-403.06-01	2105	\$ 78,162	\$ 63,293	\$ 65,752	\$ 73,143	\$ 68,913	\$ 70,334	-3.84%
102-0000-403.06-02	2106	\$ 35,518	\$ 37,455	\$ 37,999	\$ 40,502	\$ 46,419	\$ 47,280	16.73%
102-0000-403.06-03	2107	\$ 83,627	\$ 84,004	\$ 85,617	\$ 101,571	\$ 89,017	\$ 90,861	-10.54%
102-0000-403.06-04	2107.5	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
102-0000-403.06-05	2103	\$ 160,136	\$ 108,170	\$ 60,158	\$ 27,622	\$ 28,291	\$ 48,450	75.40%
	<b>SUB-TOTAL, TAXES</b>	<b>\$ 360,443</b>	<b>\$ 292,922</b>	<b>\$ 252,526</b>	<b>\$ 245,838</b>	<b>\$ 235,640</b>	<b>\$ 259,925</b>	<b>5.73%</b>
102-0000-451.01-00	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,629	
102-0000-451.01-01	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, GAS TAX</b>	<b>\$ 360,443</b>	<b>\$ 292,922</b>	<b>\$ 252,526</b>	<b>\$ 245,838</b>	<b>\$ 235,640</b>	<b>\$ 343,554</b>	<b>39.75%</b>
<b>LTF 3</b>								
103-0000-403.07-01	ARTICLE 3	\$ 6,906	\$ 7,248	\$ 7,685	\$ 8,407	\$ 8,407	\$ 8,750	4.08%
103-0000-451.01-01	INTEREST	\$ 49	\$ 41	\$ 48	\$ 20	\$ 20	\$ 20	0.00%
103-0000-471.01-01	FROM OTHER FUNDS	\$ 639	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, LTF 3</b>	<b>\$ 7,594</b>	<b>\$ 7,289</b>	<b>\$ 7,733</b>	<b>\$ 8,427</b>	<b>\$ 8,427</b>	<b>\$ 8,770</b>	<b>4.07%</b>
<b>LTF 8</b>								
104-0000-403.07-02	ARTICLE 8	\$ 443,382	\$ 367,735	\$ 360,654	\$ 379,614	\$ 379,614	\$ 395,000	4.05%
104-0000-451.01-01	INTEREST	\$ 257	\$ 693	\$ 3,238	\$ 500	\$ 2,300	\$ 2,300	360.00%
104-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	
	<b>TOTAL, LTF 8</b>	<b>\$ 443,639</b>	<b>\$ 368,428</b>	<b>\$ 363,892</b>	<b>\$ 380,114</b>	<b>\$ 381,914</b>	<b>\$ 472,300</b>	<b>24.25%</b>
<b>MEASURE C</b>								
105-0000-403.08-00	MEASURE C	\$ -	\$ -	\$ 9,288	\$ -	\$ -	\$ -	
105-0000-403.08-01	STREET MAINTENANCE	\$ 148,036	\$ 152,493	\$ 158,364	\$ 163,164	\$ 163,164	\$ 170,000	4.19%
105-0000-403.08-02	ADA COMPLIANCE	\$ 4,972	\$ 5,118	\$ 5,312	\$ 5,711	\$ 5,711	\$ 6,000	5.06%
105-0000-403.08-03	FLEXIBLE FUNDING	\$ 172,695	\$ 178,173	\$ 185,720	\$ 191,308	\$ 191,308	\$ 199,000	4.02%
	<b>SUB-TOTAL, TAXES</b>	<b>\$ 325,703</b>	<b>\$ 335,784</b>	<b>\$ 358,684</b>	<b>\$ 360,183</b>	<b>\$ 360,183</b>	<b>\$ 375,000</b>	
105-0000-451.01-01	INTEREST	\$ 689	\$ 629	\$ 992	\$ 1,400	\$ -	\$ -	-100.00%
	<b>TOTAL, MEASURE C</b>	<b>\$ 326,392</b>	<b>\$ 336,413</b>	<b>\$ 359,676</b>	<b>\$ 361,583</b>	<b>\$ 360,183</b>	<b>\$ 375,000</b>	<b>3.71%</b>
	<b>TOTAL TAXES</b>	<b>\$ 1,136,434</b>	<b>\$ 1,003,689</b>	<b>\$ 979,549</b>	<b>\$ 994,042</b>	<b>\$ 983,844</b>	<b>\$ 1,038,675</b>	
	<b>TOTAL MISCELLANEOUS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 83,629</b>	
	<b>TOTAL INTEREST</b>	<b>\$ 995</b>	<b>\$ 1,363</b>	<b>\$ 4,278</b>	<b>\$ 1,920</b>	<b>\$ 2,320</b>	<b>\$ 85,949</b>	
	<b>TOTAL FROM OTHER FUNDS</b>	<b>\$ 639</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>20.45%</b>
		<b>\$ 1,138,068</b>	<b>\$ 1,005,052</b>	<b>\$ 983,827</b>	<b>\$ 995,962</b>	<b>\$ 986,164</b>	<b>\$ 1,199,624</b>	
	<b>Revenues</b>	<b>\$ 1,138,068</b>	<b>\$ 1,005,052</b>	<b>\$ 983,827</b>	<b>\$ 995,962</b>	<b>\$ 986,164</b>	<b>\$ 1,199,624</b>	
	<b>Expenses</b>	<b>\$ 1,063,942</b>	<b>\$ 591,920</b>	<b>\$ 836,758</b>	<b>\$ 1,585,318</b>	<b>\$ 1,535,760</b>	<b>\$ 1,552,130</b>	
		<b>\$ 74,126</b>	<b>\$ 413,132</b>	<b>\$ 147,069</b>	<b>\$ (589,356)</b>	<b>\$ (549,596)</b>	<b>\$ (352,506)</b>	



**CITY OF KINGSBURG  
SPECIAL REVENUE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2017-18**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14	FY 14/15	FY 15/16	FY 16/17	PROJECTED	FY 17/18	Percent Change
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	Proposed	
<b>GAS TAX</b>								
102-9100-549.51-01	SALARIES	\$ 38,741	\$ 103,356	\$ 119,587	\$ 115,791	\$ 115,000	\$ 119,684	3.36%
102-9100-549.51-02	OVERTIME	\$ 2,338	\$ 3,834	\$ 12,669	\$ -	\$ 8,000	\$ 8,000	
102-9100-549.51-21	FICA	\$ 3,186	\$ 7,437	\$ 9,620	\$ 8,496	\$ 9,300	\$ 8,836	4.01%
102-9100-549.51-23	PERS	\$ 5,671	\$ 14,135	\$ 19,216	\$ 23,256	\$ 24,300	\$ 26,707	14.84%
102-9100-549.51-25	MEDICAL	\$ 11,541	\$ 35,139	\$ 36,064	\$ 40,304	\$ 40,000	\$ 29,728	-26.24%
102-9100-549.51-27	WORKERS COMP	\$ 6,609	\$ 7,886	\$ 9,234	\$ 9,633	\$ 10,520	\$ 12,782	32.70%
102-9100-549.51-31	EAP	\$ 1,286	\$ 1,109	\$ 889	\$ 781	\$ 831	\$ 27	-96.54%
102-9100-549.51-33	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106	
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 69,372</b>	<b>\$ 172,896</b>	<b>\$ 207,279</b>	<b>\$ 198,259</b>	<b>\$ 207,951</b>	<b>\$ 205,870</b>	<b>3.84%</b>
102-9100-549.52-10	DEPT TOOLS & SUPPLIES	\$ 1,088	\$ 2,118	\$ -	\$ -	\$ -	\$ -	
102-9100-549.52-19	STREET LIGHTS & SIGNALS	\$ 20,928	\$ 11,500	\$ 26,155	\$ 15,000	\$ 16,500	\$ 18,000	20.00%
102-9100-549.52-22	VEHICLE MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
102-9100-549.52-24	FUELS	\$ 8,184	\$ 6,255	\$ 5,978	\$ -	\$ -	\$ -	
102-9100-549.52-61	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,070	
102-9100-549.52-62	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 381	
102-9100-549.52-63	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 516	
102-9100-549.52-64	ERMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 539	
102-9100-549.52-65	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 281	
102-9100-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 19,941	\$ 20,000	\$ 20,000	\$ 22,000	10.00%
102-9100-549.52-94	AUDIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
102-9100-549.55-01	TRANSFER OUT-OVERHEAD	\$ 15,500	\$ 15,500	\$ 15,500	\$ 17,500	\$ 17,500	\$ 17,500	0.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 45,700</b>	<b>\$ 35,373</b>	<b>\$ 67,574</b>	<b>\$ 52,500</b>	<b>\$ 54,000</b>	<b>\$ 62,287</b>	<b>18.64%</b>
102-9100-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
102-9100-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,973	
	<b>TOTAL, GAS TAX</b>	<b>\$ 115,072</b>	<b>\$ 208,269</b>	<b>\$ 274,853</b>	<b>\$ 250,759</b>	<b>\$ 261,951</b>	<b>\$ 360,130</b>	<b>43.62%</b>
<b>GAS TAX - STREET MAINTENANCE</b>								
102-9200-549.51-01	SALARIES	\$ 60,456	\$ -	\$ -	\$ -	\$ -	\$ -	
102-9200-549.51-02	OVERTIME	\$ 4,669	\$ -	\$ -	\$ -	\$ -	\$ -	
102-9200-549.51-21	FICA	\$ 4,016	\$ -	\$ -	\$ -	\$ -	\$ -	
102-9200-549.51-23	PERS	\$ 6,909	\$ -	\$ -	\$ -	\$ -	\$ -	
102-9200-549.51-25	MEDICAL	\$ 15,460	\$ -	\$ -	\$ -	\$ -	\$ -	
102-9200-549.51-27	WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
102-9200-549.51-31	ERMA/EAP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 91,510</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
102-9200-549.52-10	DEPT TOOLS & SUPPLIES	\$ 599	\$ -	\$ -	\$ -	\$ -	\$ -	
102-9200-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 599</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL, STREET MAINTENANCE</b>	<b>\$ 92,109</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL, GAS TAX</b>	<b>\$ 207,181</b>	<b>\$ 208,269</b>	<b>\$ 274,853</b>	<b>\$ 250,759</b>	<b>\$ 261,951</b>	<b>\$ 360,130</b>	
<b>LTF 3</b>								
103-9100-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
103-9100-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
103-9100-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	0.00%
	<b>TOTAL, LTF 3</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>LTF 8</b>								
104-9100-549.52-10	DEPT TOOLS & SUPPLIES	\$ -	\$ 68	\$ 1,584	\$ 2,500	\$ 2,500	\$ 2,500	0.00%
104-9100-549.52-18	UTILITIES	\$ 3,860	\$ 4,198	\$ 3,123	\$ 3,800	\$ 3,000	\$ 4,000	5.26%
104-9100-549.52-19	STREET LIGHTS & SIGNALS	\$ -	\$ -	\$ 28,000	\$ 9,000	\$ 9,000	\$ 13,000	44.44%
104-9100-549.52-24	FUELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
104-9100-549.52-70	PROFESSIONAL SERVICES	\$ 617	\$ 10,039	\$ 14,235	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
104-9100-549.52-75	STREET STRIPING PROGRAM	\$ -	\$ -	\$ 17,300	\$ 20,000	\$ 20,000	\$ 5,000	-75.00%
104-9100-549.55-01	TRANSFER OUT-OVERHEAD	\$ 15,500	\$ 15,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	0.00%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 19,977</b>	<b>\$ 29,805</b>	<b>\$ 84,743</b>	<b>\$ 70,800</b>	<b>\$ 70,000</b>	<b>\$ 60,000</b>	<b>-15.25%</b>
104-9100-549.57-01	CAPITAL OUTLAY	\$ 494,465	\$ 37,312	\$ 21,736	\$ 705,759	\$ 631,138	\$ -	-100.00%
104-9100-549.57-04	21ST AVENUE REPAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	
104-9100-549.57-05	SIGNAGE UPDATES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	
104-9100-549.57-06	RECLAMITE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 494,465</b>	<b>\$ 37,312</b>	<b>\$ 21,736</b>	<b>\$ 705,759</b>	<b>\$ 631,138</b>	<b>\$ 555,000</b>	<b>-21.36%</b>
104-9100-549.55-05	TRANSFER TO OTHER FUNDS	\$ 29,983	\$ -	\$ 89,875	\$ -	\$ -	\$ -	
	<b>TOTAL, LTF 8</b>	<b>\$ 544,425</b>	<b>\$ 67,117</b>	<b>\$ 196,354</b>	<b>\$ 776,559</b>	<b>\$ 701,138</b>	<b>\$ 615,000</b>	<b>-20.80%</b>
<b>MEASURE C - OPERATING</b>								
105-9100-549.51-01	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9100-549.51-02	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9100-549.51-04	PARTTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9100-549.51-21	FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9100-549.51-23	PERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9100-549.51-25	MEDICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9100-549.51-27	WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



**CITY OF KINGSBURG  
SPECIAL REVENUE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2017-18**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14	FY 14/15	FY 15/16	FY 16/17	PROJECTED	FY 17/18	Percent Change
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	Proposed	
105-9100-549.52-10	DEPT TOOLS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9100-549.52-19	STREET LIGHTS & SIGNALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9100-549.52-22	VEHICLE MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9100-549.52-24	FUELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9100-549.52-29	REPAIRS & MAINTENANCE	\$ 9,176	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9100-549.52-94	AUDIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9100-549.55-01	TRANSFER OUT-OVERHEAD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 9,176</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
105-9100-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9100-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, OPERATING</b>	<b>\$ 9,176</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>MEASURE C - STREET MAINTENANCE</b>								
105-9200-549.52-10	DEPT TOOLS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9200-549.52-29	REPAIRS & MAINTENANCE	\$ 9,263	\$ 153,803	\$ 31,402	\$ -	\$ -	\$ 4,000	
105-9200-549.52-70	PROFESSIONAL SERVICES	\$ (9,160)	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
105-9200-549.55-05	TRANSFER OUT-OVERHEAD	\$ -	\$ -	\$ 151,024	\$ -	\$ -	\$ -	
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 103</b>	<b>\$ 153,803</b>	<b>\$ 182,426</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 24,000</b>	20.00%
105-9200-549.57-01	CAPITAL OUTLAY	\$ 106,211	\$ -	\$ -	\$ 340,000	\$ 335,000	\$ -	-100.00%
105-9200-549.57-04	21ST AVENUE REPAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230,000	
105-9200-549.57-07	CLARKSON AVENUE REPAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 106,211</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 340,000</b>	<b>\$ 335,000</b>	<b>\$ 355,000</b>	4.41%
	<b>TOTAL, ST. MAINTENANCE</b>	<b>\$ 106,314</b>	<b>\$ 153,803</b>	<b>\$ 182,426</b>	<b>\$ 360,000</b>	<b>\$ 355,000</b>	<b>\$ 379,000</b>	5.28%
<b>MEASURE C - ADA COMPLIANCE</b>								
105-9300-549.52-10	DEPT TOOLS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9300-549.52-29	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9300-549.52-30	SIDEWALK REPAIR	\$ 30,668	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
105-9300-549.55-01	TRANSFER OUT-OVERHEAD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, ADA COMPLIANCE</b>	<b>\$ 30,668</b>	<b>\$ 10,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	0.00%
<b>MEASURE C - FLEXIBLE FUNDING</b>								
105-9400-549.52-10	DEPT TOOLS & SUPPLIES	\$ 23,458	\$ 9,517	\$ 6,036	\$ 12,000	\$ 13,671	\$ 20,000	66.67%
105-9400-549.52-19	STREET LIGHTS & SIGNALS	\$ 105,204	\$ 94,472	\$ 99,553	\$ 90,000	\$ 108,000	\$ 98,000	8.89%
105-9400-549.52-22	VEHICLE MAINTENANCE	\$ 3,254	\$ 4,195	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,500	12.50%
105-9400-549.52-24	FUELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9400-549.52-29	REPAIRS & MAINTENANCE	\$ 536	\$ 1,863	\$ -	\$ 20,000	\$ 20,000	\$ 15,000	-25.00%
105-9400-549.52-30	SIDEWALK REPAIR	\$ 16,108	\$ 19,800	\$ 17,267	\$ 20,000	\$ 20,000	\$ 15,000	-25.00%
105-9400-549.52-70	PROFESSIONAL SERVICES	\$ 618	\$ 7,079	\$ 30,769	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
105-9400-549.52-94	AUDIT	\$ 1,500	\$ 305	\$ -	\$ 1,500	\$ 1,500	\$ -	-100.00%
105-9400-549.55-01	TRANSFER OUT-OVERHEAD	\$ 15,500	\$ 15,500	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	0.00%
	<b>TOTAL, FLEXIBLE SPENDING</b>	<b>\$ 166,178</b>	<b>\$ 152,731</b>	<b>\$ 178,125</b>	<b>\$ 188,000</b>	<b>\$ 207,671</b>	<b>\$ 193,000</b>	2.66%
	<b>TOTAL, MEASURE C</b>	<b>\$ 312,336</b>	<b>\$ 316,534</b>	<b>\$ 365,551</b>	<b>\$ 553,000</b>	<b>\$ 567,671</b>	<b>\$ 577,000</b>	4.34%
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 160,882</b>	<b>\$ 172,896</b>	<b>\$ 207,279</b>	<b>\$ 198,259</b>	<b>\$ 207,951</b>	<b>\$ 205,870</b>	3.84%
	<b>TOTAL MAINT. &amp; OPERATIONS</b>	<b>\$ 272,401</b>	<b>\$ 381,712</b>	<b>\$ 517,867</b>	<b>\$ 336,300</b>	<b>\$ 356,671</b>	<b>\$ 344,287</b>	2.37%
	<b>TOTAL DEBT SERVICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 600,676</b>	<b>\$ 37,312</b>	<b>\$ 21,736</b>	<b>\$ 1,050,759</b>	<b>\$ 971,138</b>	<b>\$ 910,000</b>	
	<b>TOTAL TRANSFERS OUT</b>	<b>\$ 29,983</b>	<b>\$ -</b>	<b>\$ 89,875</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 91,973</b>	
	<b>TOTAL, SPECIAL REVENUE FUNDS</b>	<b>\$ 1,063,942</b>	<b>\$ 591,920</b>	<b>\$ 836,758</b>	<b>\$ 1,585,318</b>	<b>\$ 1,535,760</b>	<b>\$ 1,552,130</b>	-2.09%
	<b>Revenues</b>	<b>\$ 1,138,068</b>	<b>\$ 1,005,052</b>	<b>\$ 983,827</b>	<b>\$ 995,962</b>	<b>\$ 986,164</b>	<b>\$ 1,199,624</b>	
	<b>Expenses</b>	<b>\$ 1,063,942</b>	<b>\$ 591,920</b>	<b>\$ 836,758</b>	<b>\$ 1,585,318</b>	<b>\$ 1,535,760</b>	<b>\$ 1,552,130</b>	
		<b>\$ 74,126</b>	<b>\$ 413,132</b>	<b>\$ 147,069</b>	<b>\$ (589,356)</b>	<b>\$ (549,596)</b>	<b>\$ (352,506)</b>	





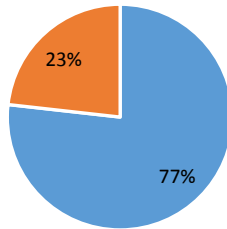
# GAS TAX FUND

**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.

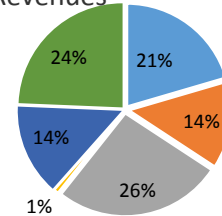
Gas Tax Expenses

- Wages and Benefits
- Maintenance and Operation

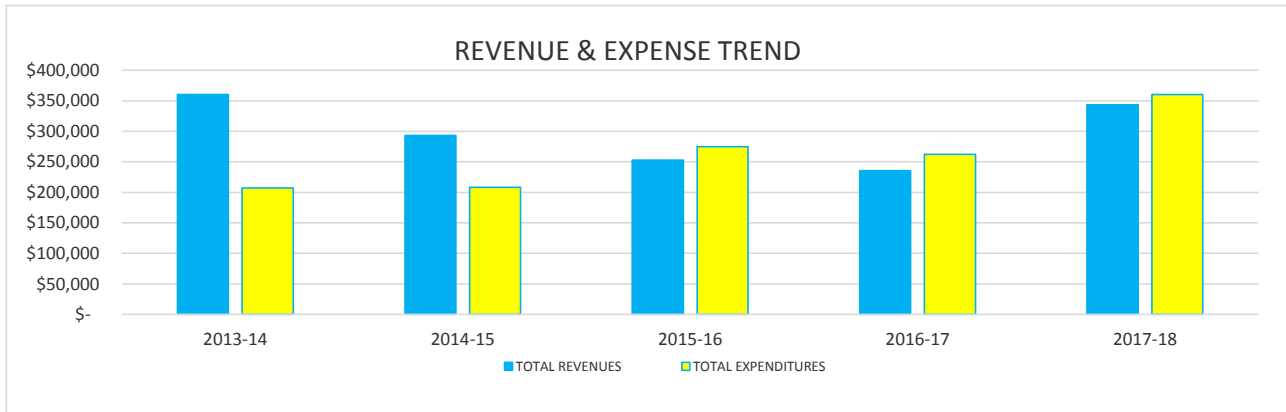


Gas Tax Revenues

- Gas Tax Section-2105
- Gas Tax Section- 2106
- Gas Tax Section-2107
- Gas Tax Section- 2107.5
- Gas Tax Section-2103
- Miscellaneous



Gas Tax	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
Gas Tax Section-2105	\$ 78,162	\$ 63,293	\$ 65,752	\$ 73,143	\$ 68,913	\$ 70,334	-3.84%
Gas Tax Section- 2106	\$ 35,518	\$ 37,455	\$ 37,999	\$ 40,502	\$ 46,419	\$ 47,280	16.73%
Gas Tax Section-2107	\$ 83,627	\$ 84,004	\$ 85,617	\$ 101,571	\$ 89,017	\$ 90,861	-10.54%
Gas Tax Section- 2107.5	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
Gas Tax Section-2103	\$ 160,136	\$ 108,170	\$ 60,158	\$ 27,622	\$ 28,291	\$ 48,450	75.40%
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,629	
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$360,443</b>	<b>\$292,922</b>	<b>#####</b>	<b>\$ 245,838</b>	<b>\$ 235,640</b>	<b>\$ 343,554</b>	<b>39.75%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 160,882	\$ 172,896	\$ 207,279	\$ 198,259	\$ 207,951	\$ 205,870	3.84%
Maintenance and Operation	\$ 46,299	\$ 35,373	\$ 67,574	\$ 52,500	\$ 54,000	\$ 62,287	18.64%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,973	
<b>TOTAL EXPENDITURES</b>	<b>\$207,181</b>	<b>\$208,269</b>	<b>#####</b>	<b>\$ 250,759</b>	<b>\$ 261,951</b>	<b>\$ 360,130</b>	<b>43.62%</b>
Net Revenue/(Expenditures)	\$ 153,262	\$ 84,653	\$ (22,327)	\$ (4,921)	\$ (26,311)	\$ (16,576)	236.87%
Other Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 153,262</b>	<b>\$ 84,653</b>	<b>\$ (22,327)</b>	<b>\$ (4,921)</b>	<b>\$ (26,311)</b>	<b>\$ (16,576)</b>	<b>236.87%</b>
Beginning Fund Balance July 1	\$ 196,652	\$ 349,914	\$ 434,567	\$ 412,240	\$ 412,240	\$ 385,929	-6.38%
Ending Fund Balance June 30	\$ 349,914	\$ 434,567	\$ 412,240	\$ 407,320	\$ 385,929	\$ 369,353	-9.32%



# 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.

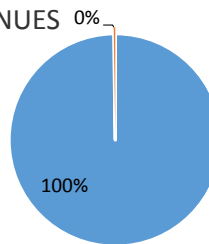
**Budget Highlights:** LTF3 includes a small stipend of funding dedicated to the City's ADA transition plan. Staff identified areas are addressed and brought into compliance on an annual basis. Often, this funded is banded with other projects to address several locations under one contract.

## EXPENSES

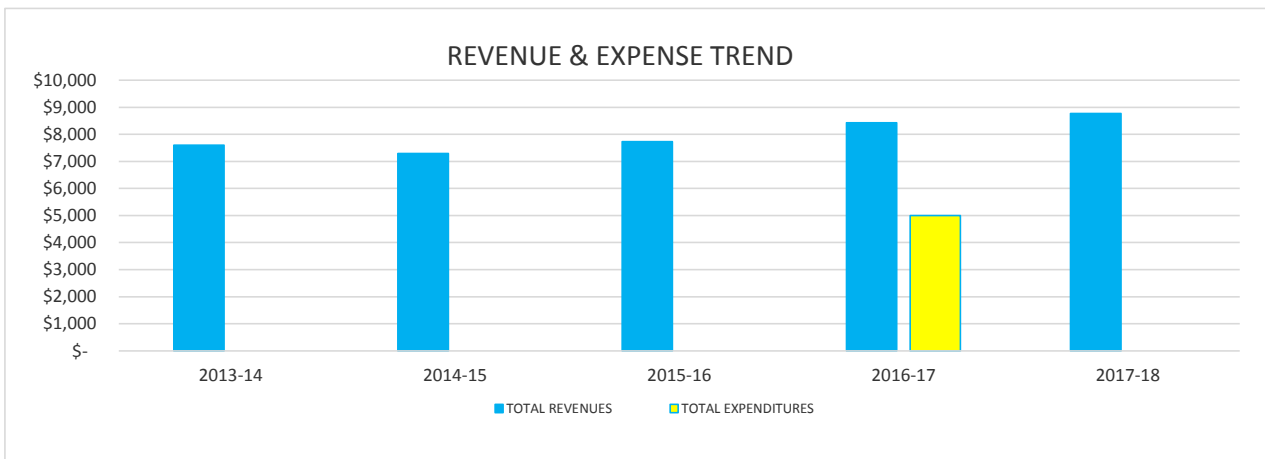
■ Capital Outlay

## REVENUES

■ Article 3 ■ Interest



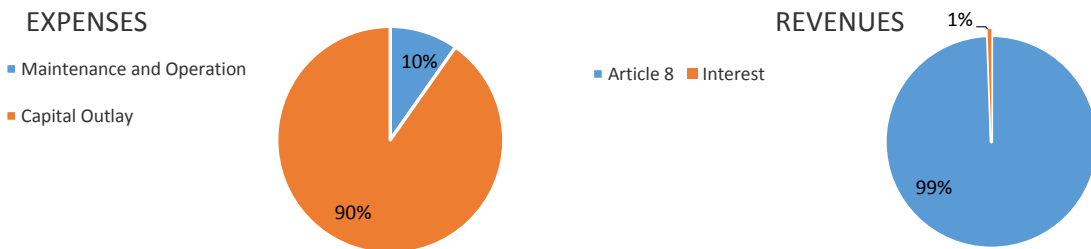
LTF Article 3	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
Article 3	\$ 6,906	\$ 7,248	\$ 7,685	\$ 8,407	\$ 8,407	\$ 8,750	4.08%
Interest	\$ 49	\$ 41	\$ 48	\$ 20	\$ 20	\$ 20	
From Other Funds	\$ 639	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 7,594</b>	<b>\$ 7,289</b>	<b>\$ 7,733</b>	<b>\$ 8,427</b>	<b>\$ 8,427</b>	<b>\$ 8,770</b>	<b>4.07%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 7,594	\$ 7,289	\$ 7,733	\$ 3,427	\$ 3,427	\$ 8,770	155.91%
<b>Changes in Fund Balance</b>		\$ 619					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 7,594</b>	<b>\$ 7,908</b>	<b>\$ 7,733</b>	<b>\$ 3,427</b>	<b>\$ 3,427</b>	<b>\$ 8,770</b>	<b>155.91%</b>
Beginning Fund Balance July 1	\$ 25,168	\$ 32,762	\$ 40,670	\$ 48,403	\$ 48,403	\$ 51,830	7.08%
Ending Fund Balance June 30	\$ 32,762	\$ 40,670	\$ 48,403	\$ 51,830	\$ 51,830	\$ 60,600	16.92%



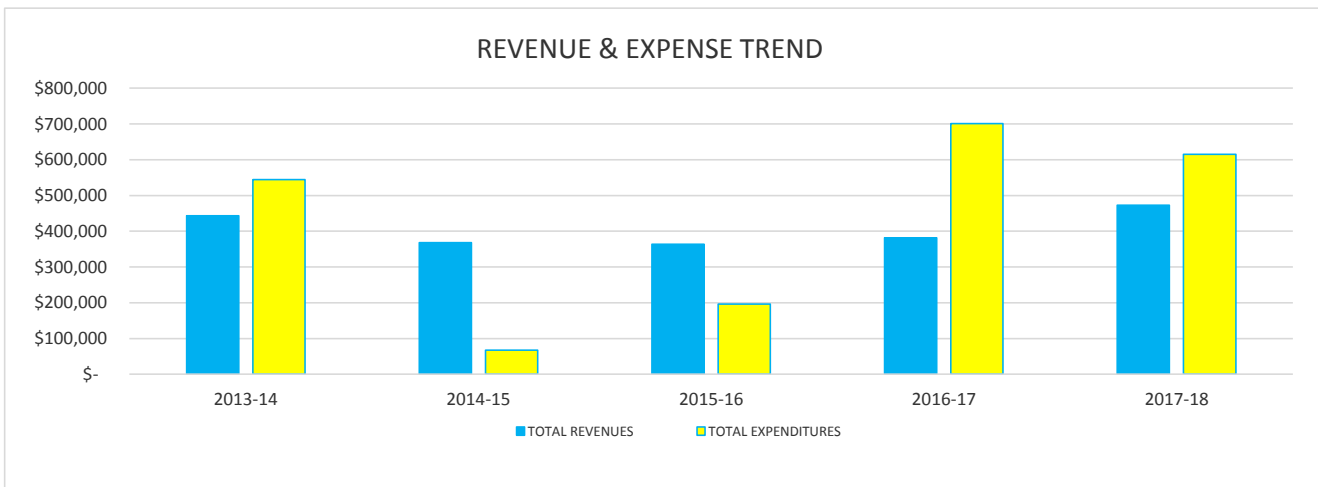
# LOCAL TRANSPORTATION ARTICLE 8

**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 FY18. 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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
Article 8	\$ 443,382	\$ 367,735	\$ 360,654	\$ 379,614	\$ 379,614	\$ 395,000	4.05%
Interest	\$ 257	\$ 693	\$ 3,238	\$ 500	\$ 2,300	\$ 2,300	360.00%
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	
<b>TOTAL REVENUES</b>	<b>\$ 443,639</b>	<b>\$ 368,428</b>	<b>\$ 363,892</b>	<b>\$ 380,114</b>	<b>\$ 381,914</b>	<b>\$ 472,300</b>	<b>24.25%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 19,977	\$ 29,805	\$ 84,743	\$ 70,800	\$ 70,000	\$ 60,000	-15.25%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 494,465	\$ 37,312	\$ 21,736	\$ 705,759	\$ 631,138	\$ 555,000	-21.36%
Transfers to Other Funds	\$ 29,983	\$ -	\$ 89,875	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 544,425</b>	<b>\$ 67,117</b>	<b>\$ 196,354</b>	<b>\$ 776,559</b>	<b>\$ 701,138</b>	<b>\$ 615,000</b>	<b>-20.80%</b>
Net Revenue/(Expenditures)	\$ (100,786)	\$ 301,311	\$ 167,538	\$ (396,445)	\$ (319,224)	\$ (142,700)	-64.01%
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (100,786)</b>	<b>\$ 301,311</b>	<b>\$ 167,538</b>	<b>\$ (396,445)</b>	<b>\$ (319,224)</b>	<b>\$ (142,700)</b>	<b>-64.01%</b>
Beginning Fund Balance July 1	\$ 1,156,726	\$ 1,055,940	\$ 1,357,251	\$ 1,524,789	\$ 1,524,789	\$ 1,205,565	-20.94%
Ending Fund Balance June 30	\$ 1,055,940	\$ 1,357,251	\$ 1,524,789	\$ 1,128,344	\$ 1,205,565	\$ 1,062,865	-5.80%



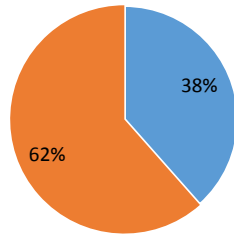
# MEASURE C FUND

**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 FY18, a number of capital projects are fully or partially funded utilizing Measure C funds.

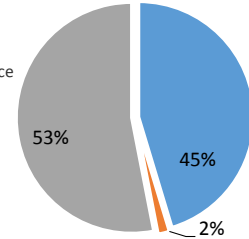
**Expenses**

- Maintenance and Operation
- Capital Outlay

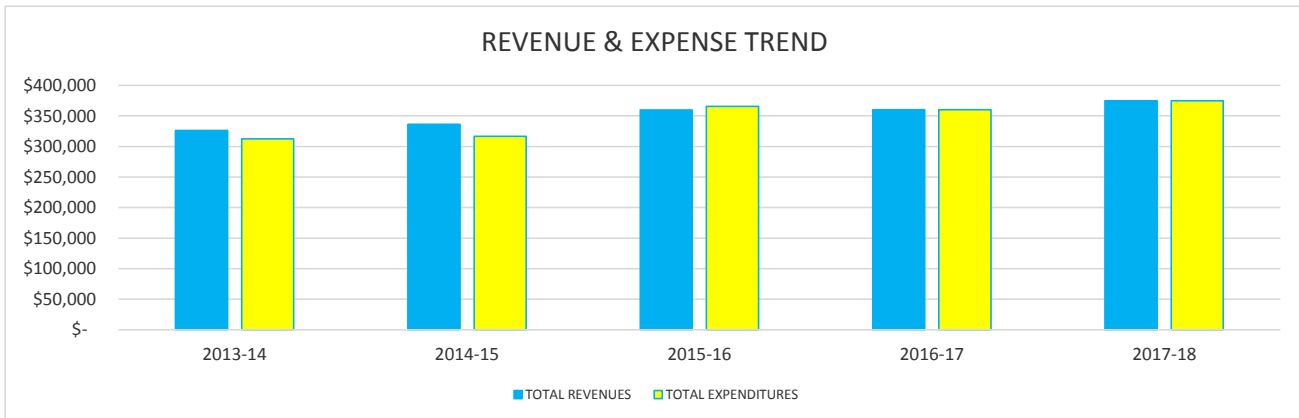


**Revenues**

- Measure C Taxes-Street Maintenance
- Measure C Taxes-ADA
- Measure C Taxes-Flexible Funding



Measure C	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
Measure C Taxes-Street Maintenance	\$ 148,036	\$ 152,493	\$ 158,364	\$ 163,164	\$ 163,164	\$ 170,000	4.19%
Measure C Taxes-ADA	\$ 4,972	\$ 5,118	\$ 5,312	\$ 5,711	\$ 5,711	\$ 6,000	5.06%
Measure C Taxes-Flexible Funding	\$ 172,695	\$ 178,173	\$ 185,720	\$ 191,308	\$ 191,308	\$ 199,000	4.02%
Interest	\$ 689	\$ 629	\$ 992	\$ 1,400	\$ -	\$ -	
Transfers In	\$ -	\$ -	\$ 9,288	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 326,392</b>	<b>\$ 336,413</b>	<b>\$ 359,676</b>	<b>\$ 361,583</b>	<b>\$ 360,183</b>	<b>\$ 375,000</b>	<b>3.71%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 206,125	\$ 316,534	\$ 365,551	\$ 213,000	\$ 232,671	\$ 222,000	4.23%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 106,211	\$ -	\$ -	\$ 340,000	\$ 335,000	\$ 355,000	4.41%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 312,336</b>	<b>\$ 316,534</b>	<b>\$ 365,551</b>	<b>\$ 553,000</b>	<b>\$ 567,671</b>	<b>\$ 577,000</b>	<b>4.34%</b>
Net Revenue/(Expenditures)	\$ 14,056	\$ 19,879	\$ (5,875)	\$ (191,417)	\$ (207,488)	\$ (202,000)	5.53%
Changes in Fund Balance		\$ (2)					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 14,056</b>	<b>\$ 19,877</b>	<b>\$ (5,875)</b>	<b>\$ (191,417)</b>	<b>\$ (207,488)</b>	<b>\$ (202,000)</b>	<b>5.53%</b>
Beginning Fund Balance July 1	\$ 566,651	\$ 580,707	\$ 600,584	\$ 594,709	\$ 594,709	\$ 387,221	-34.89%
Ending Fund Balance June 30	\$ 580,707	\$ 600,584	\$ 594,709	\$ 403,292	\$ 387,221	\$ 185,221	-54.07%



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

**2017/18 Fiscal Year Budget**

		<b>Water Fund</b>	<b>Solid Waste Fund</b>	<b>Ambulance /Fire Fund</b>	<b>Total</b>
<b>Actual Fund Balance,</b>	<b>June 30, 2016</b>	5,094,997	(257,533)	(1,632,740)	3,204,724
<b>Estimated Beginning Fund Balance,</b>	<b>June 30, 2017</b>	5,338,671	(249,921)	(908,576)	4,180,174
<b>Revenues:</b>					
	Charges for Service	2,000,000	1,878,230	2,259,500	6,137,730
	Meter Project	200,000			
	Penalty Charges	40,000	34,578		
	Interest	2,800			2,800
	Grants			1,316,850	1,316,850
	Miscellaneous	1,000	5,000		6,000
	Water Meter Sales	4,200			4,200
	Donations			250,000	250,000
	Transfers in from Other Funds			346,788	346,788
	<b>Total Revenue</b>	<b>2,248,000</b>	<b>1,917,808</b>	<b>4,173,138</b>	<b>8,338,946</b>
<b>Expenses:</b>					
	<b>Wages and Benefits</b>	475,533	176,828	1,265,585	1,917,946
	Office Supplies	50,000	24,000	2,250	76,250
	Department Tools and Supplies	22,500	4,000	50,000	76,500
	Utilities/Communications	190,000	9,700	42,000	241,700
	Fuel/Veh Maint	13,500	-	46,000	59,500
	Water System Maintenance	100,000			100,000
	Office & Equipment Maintenance	-		14,500	14,500
	System/Computer Maintenance		1,000		1,000
	Write offs/Write downs	-	-	1,110,000	1,110,000
	Insurance	23,057	26,143	67,478	116,678
	Professional Services	40,000	-	-	40,000
	Professional Services - Refuse		1,314,240		1,314,240
	SGMA Fees	10,000			10,000
	Groundwater Recharge	181,000	-		181,000
	Franchise Fees		59,000		59,000
	Conf/Mtgs/Travel/Train-Ed/Dues	3,000	-	23,400	26,400
	Memberships/Dues			3,000	3,000
	Audit	24,100	13,750		37,850
	IGT Expense			806,233	806,233
	Depreciation	234,153	3,263	114,753	352,169
	Safety Equipment/Fire Prevention			1,000	1,000
	Reserve Uniform			6,000	6,000
	Transfer Out-Overhead	300,000	240,000	-	540,000
	<b>Total Maintenance &amp; Operations</b>	<b>1,191,310</b>	<b>1,695,096</b>	<b>2,286,614</b>	<b>5,173,020</b>
	<b>Debt Service</b>	<b>88,893</b>	<b>-</b>	<b>70,788</b>	<b>159,681</b>
	Computer Replacements	5,000		-	5,000
	CC Chamber Tech Improvements	4,500			4,500
	F-150 Truck	30,000			30,000
	Annual Well Maintenance	20,000			20,000
	2' Line from NAPA to Draper	50,000			50,000
	IPads			5,200	5,200
	New Ambulance			250,000	250,000
	Computers & Monitors			1,500	1,500
	Wildland Turnouts			4,800	4,800
	Turnout Extractor			18,000	18,000
	Fire Station #3 Furniture			2,100	2,100
	<b>Total Capital Outlay</b>	<b>109,500</b>	<b>-</b>	<b>281,600</b>	<b>391,100</b>
	<b>Total Transfers Out</b>	<b>167,788</b>	<b>-</b>	<b>-</b>	<b>167,788</b>
	<b>Total Expenses</b>	<b>2,033,024</b>	<b>1,871,924</b>	<b>3,904,587</b>	<b>7,809,535</b>
	<b>Net Result</b>	<b>214,976</b>	<b>45,884</b>	<b>268,551</b>	<b>529,411</b>
<b>Projected Ending Fund Balance,</b>	<b>June 30, 2018</b>	5,553,647	(204,037)	(640,025)	4,709,585



**CITY OF KINGSBURG  
ENTERPRISE FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2017/18**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 17/18</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b><u>BUILDING PERMIT</u></b>								
317-0000-412.01-01	BUILDING PERMITS	\$ 110,767	\$ 127,228	\$ -	\$ -	\$ -	\$ -	
317-0000-412.01-02	PLUMB/ELEC/AIR COND	\$ 11,985	\$ 14,112	\$ -	\$ -	\$ -	\$ -	
317-0000-412.01-03	STRONG MOTION TAX-RESIDEN	\$ 1,335	\$ 2,342	\$ -	\$ -	\$ -	\$ -	
317-0000-412.01-04	STRONG MOTION TAX-COMM	\$ 19	\$ 1,060	\$ -	\$ -	\$ -	\$ -	
317-0000-412.01-05	ENERGY SURCHARGE	\$ 13,274	\$ 12,283	\$ -	\$ -	\$ -	\$ -	
317-0000-412.01-06	PLAN CHECK FEE	\$ 94,141	\$ 77,343	\$ -	\$ -	\$ -	\$ -	
317-0000-412.01-08	GRADING & INSPECTION-COMM	\$ 9,931	\$ 15,100	\$ -	\$ -	\$ -	\$ -	
317-0000-412.01-09	BSC FEES	\$ 3,012	\$ 3,023	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 244,464</b>	<b>\$ 252,491</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
317-0000-471.01-10	FROM GENERAL FUND	\$ -	\$ 329,692	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, BUILDING PERMIT</b>	<b>\$ 244,464</b>	<b>\$ 582,183</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b><u>WATER</u></b>								
318-0000-435.01-01	WATER SALES	\$ 1,863,192	\$ 1,950,700	\$ 2,009,446	\$ 1,950,000	\$ 2,000,000	\$ 2,000,000	2.56%
318-0000-435.01-08	METER PROJECT	\$ -	\$ 1,371,242	\$ 8,972	\$ 200,000	\$ 220,000	\$ 200,000	0.00%
318-0000-435.02-01	PENALTY CHARGES	\$ 42,346	\$ 45,201	\$ 51,908	\$ 20,000	\$ 43,000	\$ 40,000	100.00%
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 1,905,538</b>	<b>\$ 3,367,143</b>	<b>\$ 2,070,327</b>	<b>\$ 2,170,000</b>	<b>\$ 2,263,000</b>	<b>\$ 2,240,000</b>	3.23%
318-0000-451.01-01	INTEREST	\$ 891	\$ -	\$ 0	\$ -	\$ 2,800	\$ 2,800	
318-0000-451.04-02	WATER MAINS	\$ 71	\$ 692	\$ 1,732	\$ -	\$ -	\$ -	
318-0000-451.04-03	FIRE HYDRANTS	\$ 22	\$ 215	\$ 539	\$ -	\$ -	\$ -	
318-0000-451.04-04	WATER FACILITIES	\$ 93	\$ 409	\$ 1,023	\$ -	\$ -	\$ -	
	<b>TOTAL INTEREST</b>	<b>\$ 1,077</b>	<b>\$ 1,316</b>	<b>\$ 3,294</b>	<b>\$ -</b>	<b>\$ 2,800</b>	<b>\$ 2,800</b>	
318-0000-462.01-00	MISCELLANEOUS	\$ 3,774	\$ 136,383	\$ 930	\$ -	\$ 4,300	\$ 1,000	
318-0000-462.01-01	WATER METERS	\$ -	\$ 2,190	\$ 7,250	\$ -	\$ 4,600	\$ 4,200	
	<b>TOTAL OTHER REVENUE</b>	<b>\$ 3,774</b>	<b>\$ 138,573</b>	<b>\$ 8,180</b>	<b>\$ -</b>	<b>\$ 8,900</b>	<b>\$ 5,200</b>	
	<b>TOTAL, WATER</b>	<b>\$ 1,910,389</b>	<b>\$ 3,507,032</b>	<b>\$ 2,081,801</b>	<b>\$ 2,170,000</b>	<b>\$ 2,274,700</b>	<b>\$ 2,248,000</b>	3.59%
<b><u>SOLID WASTE</u></b>								
319-0000-422.02-01	RECYCLING BEV CONT	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
319-0000-422.02-02	ZERO EMISSION GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL FED/STATE GRANTS</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	0.00%
319-0000-435.01-02	REFUSE CHARGES	\$ 1,403,659	\$ 1,446,272	\$ 1,485,946	\$ 1,478,000	\$ 1,502,200	\$ 1,532,244	3.67%
319-0000-435.01-03	RECYCLING CHARGES	\$ 139,139	\$ 153,666	\$ 188,207	\$ 162,000	\$ 197,700	\$ 201,654	24.48%
319-0000-435.01-04	STREET SWEEPING CHARGES	\$ 132,791	\$ 134,224	\$ 134,800	\$ 135,000	\$ 136,600	\$ 139,332	3.21%
319-0000-435.02-02	REFUSE PENALTY	\$ 33,452	\$ 38,307	\$ 32,135	\$ 24,000	\$ 28,400	\$ 28,968	20.70%
319-0000-435.02-03	RECYCLING PENALTY	\$ 3,276	\$ 3,889	\$ 3,417	\$ -	\$ 3,000	\$ 3,060	
319-0000-435.02-04	STREET SWEEPING PENALTY	\$ 3,062	\$ 3,050	\$ 2,663	\$ -	\$ 2,500	\$ 2,550	
319-0000-435.03-01	PM 10 CREDITS	\$ 15,000	\$ 7,335	\$ 5,834	\$ 4,000	\$ 5,000	\$ 5,000	25.00%
319-0000-435.03-02	OTHER REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 1,730,379</b>	<b>\$ 1,786,743</b>	<b>\$ 1,853,002</b>	<b>\$ 1,803,000</b>	<b>\$ 1,875,400</b>	<b>\$ 1,912,808</b>	6.09%
319-0000-451.01-01	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, SOLID WASTE</b>	<b>\$ 1,735,379</b>	<b>\$ 1,786,743</b>	<b>\$ 1,858,002</b>	<b>\$ 1,808,000</b>	<b>\$ 1,880,400</b>	<b>\$ 1,917,808</b>	6.07%
<b><u>FIRE/AMBULANCE</u></b>								
320-0000-422.03-02	HOMELAND SECURITY	\$ 16,780	\$ -	\$ -	\$ -	\$ 3,710	\$ -	
320-0000-422.03-03	FEMA GRANT	\$ 12,321	\$ -	\$ -	\$ -	\$ 168,394	\$ -	
320-0000-422.03-08	OES GRANTS	\$ 10,885	\$ 85,290	\$ 106,849	\$ -	\$ 72,050	\$ -	
320-0000-422.03-09	SAFER GRANT	\$ 190,871	\$ 199,462	\$ 60,578	\$ -	\$ -	\$ -	
	<b>TOTAL FED/STATE GRANTS</b>	<b>\$ 230,857</b>	<b>\$ 284,752</b>	<b>\$ 167,427</b>	<b>\$ -</b>	<b>\$ 244,154</b>	<b>\$ -</b>	
320-0000-435.01-05	AMBULANCE CHARGES	\$ 1,461,929	\$ 1,796,054	\$ 2,286,922	\$ 2,165,000	\$ 2,326,139	\$ 2,243,000	3.60%
320-0000-435.01-06	FIRE MED	\$ 18,700	\$ 17,270	\$ 18,425	\$ 16,500	\$ 19,839	\$ 16,500	0.00%
320-0000-435.01-07	GEMT	\$ 109,849	\$ 55,492	\$ 56,021	\$ -	\$ 37,267	\$ -	
320-0000-435.01-09	IGT	\$ -	\$ -	\$ 783,384	\$ 1,191,654	\$ 1,185,785	\$ 1,316,850	10.51%
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 1,590,478</b>	<b>\$ 1,868,816</b>	<b>\$ 3,144,752</b>	<b>\$ 3,373,154</b>	<b>\$ 3,569,030</b>	<b>\$ 3,576,350</b>	6.02%
320-0000-460.01-01	HOSPITAL DIST CONTRIBS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	
320-0000-462.01-00	MISCELLANEOUS	\$ 135	\$ 156	\$ 30,981	\$ -	\$ 1,623	\$ -	
	<b>TOTAL OTHER REVENUE</b>	<b>\$ 135</b>	<b>\$ 156</b>	<b>\$ 30,981</b>	<b>\$ -</b>	<b>\$ 1,623</b>	<b>\$ 250,000</b>	
320-0000-471.01-01	FROM OTHER FUNDS	\$ 214,706	\$ 211,665	\$ 183,483	\$ 184,000	\$ 184,000	\$ 185,788	0.97%
320-0000-471.01-10	FROM GENERAL FUND	\$ 580,000	\$ 585,000	\$ 765,000	\$ 365,000	\$ 365,000	\$ 161,000	-55.89%
320-0000-471.01-11	FROM IMPACT FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL TRANSFERS IN</b>	<b>\$ 794,706</b>	<b>\$ 796,665</b>	<b>\$ 948,483</b>	<b>\$ 549,000</b>	<b>\$ 549,000</b>	<b>\$ 346,788</b>	-36.83%
	<b>TOTAL, FIRE/AMBULANCE</b>	<b>\$ 2,616,176</b>	<b>\$ 2,950,389</b>	<b>\$ 4,291,642</b>	<b>\$ 3,922,154</b>	<b>\$ 4,363,807</b>	<b>\$ 4,173,138</b>	6.40%
	<b>TOTAL FED/STATE GRANTS</b>	<b>\$ 235,857</b>	<b>\$ 284,752</b>	<b>\$ 172,427</b>	<b>\$ 5,000</b>	<b>\$ 249,154</b>	<b>\$ 5,000</b>	
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 5,470,859</b>	<b>\$ 7,275,193</b>	<b>\$ 7,068,081</b>	<b>\$ 7,346,154</b>	<b>\$ 7,707,430</b>	<b>\$ 7,729,158</b>	
	<b>TOTAL INTEREST</b>	<b>\$ 1,077</b>	<b>\$ 1,316</b>	<b>\$ 3,294</b>	<b>\$ -</b>	<b>\$ 2,800</b>	<b>\$ 2,800</b>	
	<b>TOTAL OTHER REVENUE</b>	<b>\$ 3,909</b>	<b>\$ 138,729</b>	<b>\$ 39,160</b>	<b>\$ -</b>	<b>\$ 10,523</b>	<b>\$ 255,200</b>	
	<b>TOTAL TRANSFERS IN</b>	<b>\$ 794,706</b>	<b>\$ 1,126,357</b>	<b>\$ 948,483</b>	<b>\$ 549,000</b>	<b>\$ 549,000</b>	<b>\$ 346,788</b>	



**CITY OF KINGSBURG  
ENTERPRISE FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2017/18**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 17/18</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
	<b>TOTAL, ENTERPRISE FUNDS</b>	<b>\$ 6,506,408</b>	<b>\$ 8,826,347</b>	<b>\$ 8,231,445</b>	<b>\$ 7,900,154</b>	<b>\$ 8,518,907</b>	<b>\$ 8,338,946</b>	5.55%
	Revenues	\$ 6,506,408	\$ 8,826,347	\$ 8,231,445	\$ 7,900,154	\$ 8,518,907	\$ 8,338,946	
	Expenses	\$ 6,210,411	\$ 6,181,991	\$ 7,577,504	\$ 7,979,366	\$ 7,543,457	\$ 7,799,535	
		\$ 295,997	\$ 2,644,356	\$ 653,941	\$ (79,212)	\$ 975,450	\$ 539,411	



**CITY OF KINGSBURG  
ENTERPRISE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2017/18**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14	FY 14/15	FY 15/16	FY 16/17	PROJECTED	FY17/18	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	PROPOSED	Change
<b>BUILDING PERMIT</b>								
317-9100-519.51-01	SALARIES	\$ 12,868	\$ 52,326		\$ -	\$ -	\$ -	
317-9100-519.51-02	OVERTIME	\$ 371	\$ 315		\$ -	\$ -	\$ -	
317-9100-519.51-21	FICA	\$ 859	\$ 3,746		\$ -	\$ -	\$ -	
317-9100-519.51-23	PERS	\$ 1,535	\$ 8,532		\$ -	\$ -	\$ -	
317-9100-519.51-25	MEDICAL	\$ (325)	\$ 17,483		\$ -	\$ -	\$ -	
317-9100-519.51-27	WORKERS COMP	\$ 813	\$ 3,991		\$ -	\$ -	\$ -	
317-9100-519.51-31	ERMA/EAP	\$ 153	\$ 561		\$ -	\$ -	\$ -	
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 16,274</b>	<b>\$ 86,954</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
317-9100-519.52-01	OFFICE SUPPLIES/POSTAGE	\$ 2,908	\$ 891		\$ -	\$ -	\$ -	
317-9100-519.52-10	TOOLS AND SUPPLIES	\$ -	\$ -		\$ -	\$ -	\$ -	
317-9100-519.52-16	COMMUNICATIONS	\$ -	\$ -		\$ -	\$ -	\$ -	
317-9100-519.52-22	VEHICLE MAINTENANCE	\$ -	\$ 391		\$ -	\$ -	\$ -	
317-9100-519.52-24	FUELS	\$ 355	\$ 407		\$ -	\$ -	\$ -	
317-9100-519.52-70	PROFESSIONAL SERVICES	\$ 35,393	\$ 16,430		\$ -	\$ -	\$ -	
317-9100-519.52-76	PLAN CHECK OUTSOURCE	\$ 6,683	\$ -		\$ -	\$ -	\$ -	
317-9100-519.52-91	CONF/MEETINGS/TRAVEL	\$ -	\$ 52		\$ -	\$ -	\$ -	
317-9100-519.52-92	MEMBERSHIPS/DUES	\$ -	\$ 287		\$ -	\$ -	\$ -	
317-9100-519.53-01	DEPRECIATION	\$ 4,513	\$ 4,525		\$ -	\$ -	\$ -	
317-9100-519.53-50	STRONG MOTION TAX	\$ 754	\$ 3,514		\$ -	\$ -	\$ -	
317-9100-519.53-51	BSC TAX	\$ -	\$ -		\$ -	\$ -	\$ -	
317-9100-519.55-01	TRANSFER OUT - OVERHEAD	\$ -	\$ -		\$ -	\$ -	\$ -	
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 50,606</b>	<b>\$ 26,497</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
317-9100-519.57-01	CAPITAL OUTLAY	\$ -	\$ -		\$ -	\$ -	\$ -	
	<b>TOTAL, BUILDING PERMIT</b>	<b>\$ 66,880</b>	<b>\$ 113,451</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>WATER</b>								
318-5100-549.51-01	SALARIES	\$ 279,216	\$ 305,954	\$ 318,648	\$ 303,939	\$ 300,000	\$ 310,055	2.01%
318-5100-549.51-02	OVERTIME	\$ 36,958	\$ 21,878	\$ 16,860	\$ 20,000	\$ 18,000	\$ 18,000	-10.00%
318-5100-549.51-04	PARTTIME	\$ 18,409	\$ 22,047	\$ 2,970	\$ 15,000	\$ -	\$ -	-100.00%
318-5100-549.51-21	FICA	\$ 23,031	\$ 24,061	\$ 27,281	\$ 22,469	\$ 21,000	\$ 23,025	2.48%
318-5100-549.51-23	PERS	\$ 37,350	\$ 44,086	\$ 48,963	\$ 46,855	\$ 48,000	\$ 53,854	14.94%
318-5100-549.51-24	PENSION EXPENSE-GASB 68	\$ -	\$ 1,890	\$ (174,886)	\$ -	\$ -	\$ -	
318-5100-549.51-25	MEDICAL	\$ 35,858	\$ 49,053	\$ 52,028	\$ 53,051	\$ 55,000	\$ 50,454	-4.90%
318-5100-549.51-27	WORKERS COMP	\$ 15,656	\$ 19,627	\$ 24,369	\$ 25,284	\$ 27,621	\$ 19,832	-21.56%
318-5100-549.51-31	EAP	\$ 2,947	\$ 2,761	\$ 2,346	\$ 2,049	\$ 2,187	\$ 143	-93.02%
318-5100-549.51-33	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170	
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 449,425</b>	<b>\$ 491,357</b>	<b>\$ 318,579</b>	<b>\$ 488,647</b>	<b>\$ 471,808</b>	<b>\$ 475,533</b>	-2.68%
318-5100-549.52-01	OFFICE SUPPLIES/POSTAGE	\$ 45,753	\$ 47,140	\$ 42,774	\$ 38,000	\$ 38,500	\$ 50,000	31.58%
318-5100-549.52-10	DEPT TOOLS & SUPPLIES	\$ 22,868	\$ 18,889	\$ 39,760	\$ 22,500	\$ 20,000	\$ 22,500	0.00%
318-5100-549.52-16	COMMUNICATIONS	\$ 470	\$ 665	\$ 522	\$ 750	\$ 500	\$ 5,000	566.67%
318-5100-549.52-18	UTILITIES	\$ 208,164	\$ 206,485	\$ 179,140	\$ 184,000	\$ 184,000	\$ 185,000	0.54%
318-5100-549.52-22	VEHICLE MAINTENANCE	\$ 1,863	\$ 988	\$ 1,576	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
318-5100-549.52-23	WATER SYSTEM MAINT	\$ 48,570	\$ 49,319	\$ 136,140	\$ 100,000	\$ 80,000	\$ 100,000	0.00%
318-5100-549.52-24	FUELS	\$ 13,020	\$ 11,086	\$ 7,532	\$ 9,000	\$ 11,500	\$ 11,500	27.78%
318-5100-549.52-25	OFFICE EQUIP MAINT	\$ 3,536	\$ (706)	\$ -	\$ -	\$ -	\$ -	
318-5100-549.52-50	A/R WRITE OFF	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	
318-5100-549.52-61	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,200	
318-5100-549.52-62	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,010	
318-5100-549.52-63	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 518	
318-5100-549.52-64	ERMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,847	
318-5100-549.52-65	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,482	
318-5100-549.52-70	PROFESSIONAL SERVICES	\$ 87,063	\$ 50,925	\$ 65,263	\$ 35,000	\$ 30,000	\$ 40,000	14.29%
318-5100-549.52-73	SGMA FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
318-5100-549.52-80	GROUNDWATER RECHARGE FEE	\$ 222,043	\$ 98,417	\$ (7,660)	\$ 155,000	\$ 150,000	\$ 181,000	16.77%
318-5100-549.52-90	LARGE WATER SYSTEM/CONS I	\$ 8,012	\$ -	\$ -	\$ -	\$ -	\$ -	
318-5100-549.52-91	CONF/MEETINGS/TRAVEL	\$ 3,454	\$ 1,672	\$ 1,576	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
318-5100-549.52-94	AUDIT	\$ 13,000	\$ 13,000	\$ 15,700	\$ 23,300	\$ 23,140	\$ 24,100	3.43%
318-5100-549.53-01	DEPRECIATION	\$ 257,404	\$ 264,516	\$ 267,545	\$ 274,000	\$ 234,358	\$ 234,153	-14.54%
318-5100-549.55-01	TRANSFER OUT-OVERHEAD	\$ 296,000	\$ 300,000	\$ 300,000	\$ 320,000	\$ 320,000	\$ 300,000	-6.25%
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 1,231,220</b>	<b>\$ 1,062,397</b>	<b>\$ 1,049,869</b>	<b>\$ 1,166,550</b>	<b>\$ 1,096,998</b>	<b>\$ 1,191,310</b>	2.12%
318-5100-549.56-01	WATER IMP BOND PYMNTS 1991	\$ 27,540	\$ 25,110	\$ 22,478	\$ 19,643	\$ 20,443	\$ -	-100.00%
318-5100-549.56-02	SAFE DRINK WATER BOND 1992	\$ 19,355	\$ 17,775	\$ 16,195	\$ 14,615	\$ 14,615	\$ -	-100.00%
318-5100-549.56-05	CIEDB WATER IMP LOAN	\$ 79,157	\$ 77,380	\$ 74,525	\$ 72,704	\$ 65,932	\$ 63,208	-13.06%
318-5100-549.56-06	CAPITAL LEASE-WATER METERS	\$ 36,718	\$ 33,769	\$ 30,106	\$ 142,839	\$ 29,492	\$ 25,685	-82.02%





**CITY OF KINGSBURG  
ENTERPRISE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2017/18**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14	FY 14/15	FY 15/16	FY 16/17	PROJECTED	FY17/18	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	PROPOSED	Change
<b>TOTAL DEBT SERVICE</b>		\$ 162,770	\$ 154,034	\$ 143,304	\$ 249,800	\$ 130,482	\$ 88,893	-64.41%
318-5100-549.57-01	CAPITAL OUTLAY	\$ 43,282	\$ 8,519	\$ (3,886)	\$ 65,700	\$ 66,700	\$ -	-100.00%
318-5100-549.57-02	WATER METERS	\$ -	\$ -	\$ 26,590	\$ 100,000	\$ 100,000	\$ -	-100.00%
318-5100-549.57-03	WATER METERS-GOVT CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
318-5100-549.57-08	COMPUTER REPLACEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
318-5100-549.57-11	CC CHAMBER TECH IMPROVS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500	
318-5100-549.57-19	F-150 TRUCK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	
318-5100-549.57-20	ANNUAL WELL MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
318-5100-549.57-37	2" LINE FROM NAPA TO DRAPER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
<b>TOTAL CAPITAL OUTLAY</b>		\$ 43,282	\$ 8,519	\$ 22,704	\$ 165,700	\$ 166,700	\$ 109,500	-33.92%
318-5100-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ 165,483	\$ 166,000	\$ 165,038	\$ 167,788	1.08%
<b>TOTAL, WATER</b>		\$ 1,886,697	\$ 1,716,307	\$ 1,699,938	\$ 2,236,698	\$ 2,031,026	\$ 2,033,024	-9.11%
<b>SOLID WASTE</b>								
319-9100-549.51-01	SALARIES	\$ 100,191	\$ 99,437	\$ 118,678	\$ 122,529	\$ 123,000	\$ 125,408	2.35%
319-9100-549.51-02	OVERTIME	\$ 1,862	\$ 855	\$ 231	\$ -	\$ -	\$ -	
319-9100-549.51-04	PARTTIME	\$ 13,909	\$ 12,088	\$ -	\$ -	\$ -	\$ -	
319-9100-549.51-21	FICA	\$ 7,848	\$ 7,788	\$ 8,517	\$ 9,158	\$ 9,200	\$ 9,449	3.17%
319-9100-549.51-23	PERS	\$ 12,590	\$ 12,944	\$ 15,737	\$ 21,811	\$ 21,800	\$ 25,413	16.52%
319-9100-549.51-24	PENSION EXPENSE-GASB 68	\$ -	\$ 555	\$ (39,596)	\$ -	\$ -	\$ -	
319-9100-549.51-25	MEDICAL	\$ 13,033	\$ 16,284	\$ 16,052	\$ 18,214	\$ 18,200	\$ 14,841	-18.52%
319-9100-549.51-27	WORKERS COMP	\$ 5,558	\$ 6,571	\$ 8,807	\$ 10,193	\$ 11,130	\$ 1,413	-86.14%
319-9100-549.51-31	EAP	\$ 1,046	\$ 924	\$ 848	\$ 826	\$ 885	\$ 166	-79.90%
319-9100-549.51-33	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138	
<b>TOTAL WAGES &amp; BENEFITS</b>		\$ 156,037	\$ 157,446	\$ 129,274	\$ 182,731	\$ 184,215	\$ 176,828	-3.23%
319-9100-549.52-01	OFFICE SUPPLIES/POSTAGE	\$ 25,926	\$ 21,728	\$ 35,902	\$ 15,000	\$ 22,000	\$ 24,000	60.00%
319-9100-549.52-10	DEPT TOOLS & SUPPLIES	\$ 12	\$ 7,662	\$ 3,825	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
319-9100-549.52-14	PRINTING & ADVERTISING	\$ 772	\$ -	\$ -	\$ -	\$ -	\$ -	
319-9100-549.52-16	COMMUNICATIONS	\$ 470	\$ 285	\$ 370	\$ 500	\$ 100	\$ 8,000	1500.00%
319-9100-549.52-18	UTILITIES	\$ 1,399	\$ 1,569	\$ 1,691	\$ 1,400	\$ 1,700	\$ 1,700	21.43%
319-9100-549.52-24	FUELS	\$ 569	\$ -	\$ -	\$ -	\$ -	\$ -	
319-9100-549.52-25	OFFICE EQUIP MAINT	\$ 20,693	\$ 19,009	\$ 21,932	\$ 7,000	\$ 1,000	\$ 1,000	-85.71%
319-9100-549.52-50	A/R WRITE OFF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
319-9100-549.52-61	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,790	
319-9100-549.52-62	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,332	
319-9100-549.52-64	ERMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,303	
319-9100-549.52-65	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,718	
319-9100-549.52-71	PROF SERV-REFUSE	\$ 947,918	\$ 1,131,113	\$ 1,134,230	\$ 1,119,481	\$ 1,155,000	\$ 1,164,240	4.00%
319-9100-549.52-72	PROF SERV-ST SWEEPING	\$ 115,919	\$ 137,713	\$ 142,460	\$ 135,000	\$ 150,000	\$ 150,000	11.11%
319-9100-549.52-85	FRANCHISE FEES	\$ 107,104	\$ -	\$ 58,180	\$ 47,000	\$ 58,300	\$ 59,000	25.53%
319-9100-549.52-91	CONF/MEETINGS/TRAVEL	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	
319-9100-549.52-94	AUDIT	\$ 8,300	\$ 11,300	\$ 12,070	\$ 13,300	\$ 13,210	\$ 13,750	3.38%
319-9100-549.53-01	DEPRECIATION	\$ 516	\$ 2,063	\$ 3,263	\$ 2,700	\$ 3,263	\$ 3,263	20.85%
319-9100-549.55-01	TRANSFER OUT-OVERHEAD	\$ 312,000	\$ 320,000	\$ 310,000	\$ 280,000	\$ 280,000	\$ 240,000	-14.29%
<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>		\$ 1,541,618	\$ 1,652,442	\$ 1,723,922	\$ 1,625,381	\$ 1,688,573	\$ 1,695,096	4.29%
319-9100-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
319-9100-549.57-01	CAPITAL OUTLAY	\$ -	\$ 926	\$ 379	\$ -	\$ -	\$ -	
<b>TOTAL, SOLID WASTE</b>		\$ 1,697,655	\$ 1,810,814	\$ 1,853,574	\$ 1,808,112	\$ 1,872,788	\$ 1,871,924	3.53%
<b>AMBULANCE</b>								
320-6100-539.51-01	SALARIES/FT	\$ 442,067	\$ 439,146	\$ 431,044	\$ 462,901	\$ 473,300	\$ 500,813	8.19%
320-6100-539.51-02	OVERTIME/FT	\$ 68,518	\$ 88,361	\$ 126,953	\$ 60,000	\$ 66,250	\$ 70,000	16.67%
320-6100-539.51-04	PT PCFS	\$ 49,967	\$ 33,074	\$ -	\$ -	\$ -	\$ -	
320-6100-539.51-05	RESERVE OFFICERS	\$ 17,113	\$ 13,500	\$ 56,508	\$ 38,880	\$ 24,700	\$ 38,880	0.00%
320-6100-539.51-21	FICA	\$ 38,512	\$ 39,511	\$ 51,619	\$ 37,108	\$ 41,000	\$ 40,343	8.72%
320-6100-539.51-23	PERS	\$ 97,681	\$ 121,032	\$ 122,612	\$ 123,930	\$ 129,000	\$ 135,435	9.28%
320-6100-539.51-24	PENSION EXPENSE-GASB 68	\$ -	\$ (6,629)	\$ -	\$ -	\$ -	\$ -	
320-6100-539.51-25	MEDICAL	\$ 65,233	\$ 63,638	\$ 56,096	\$ 63,367	\$ 48,700	\$ 38,547	-39.17%
320-6100-539.51-27	WORKERS COMP	\$ 30,138	\$ 29,267	\$ 34,547	\$ 38,508	\$ 42,040	\$ 77,400	101.00%
320-6100-539.51-29	UNIFORM ALLOWANCE	\$ 6,007	\$ 2,684	\$ 6,840	\$ 7,200	\$ 7,200	\$ 7,200	0.00%
320-6100-539.51-31	EAP	\$ 1,487	\$ 4,117	\$ 3,326	\$ 3,120	\$ 3,330	\$ 346	
320-6100-549.51-33	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 328	
<b>TOTAL WAGES &amp; BENEFITS</b>		\$ 816,723	\$ 827,701	\$ 889,545	\$ 835,014	\$ 835,520	\$ 909,292	-88.91%
320-6100-539.52-01	OFFICE SUPPLIES/POSTAGE	\$ 789	\$ 856	\$ 1,507	\$ 1,000	\$ 1,400	\$ 1,300	30.00%
320-6100-539.52-04	SPEC DEPT/LAUNDRY	\$ 5,815	\$ 5,399	\$ 6,072	\$ 6,500	\$ 5,000	\$ 5,000	-23.08%



**CITY OF KINGSBURG  
ENTERPRISE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2017/18**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14	FY 14/15	FY 15/16	FY 16/17	PROJECTED	FY17/18	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	PROPOSED	Change
320-6100-539.52-10	DEPT TOOLS & SUPPLIES	\$ 23,290	\$ 51,737	\$ 31,433	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
320-6100-539.52-14	PRINTING & ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6100-539.52-15	INSURANCE	\$ 3,230	\$ 6,295	\$ 7,409	\$ 5,000	\$ -	\$ -	-100.00%
320-6100-539.52-16	COMMUNICATIONS	\$ 4,442	\$ 4,651	\$ 5,627	\$ 6,600	\$ 6,600	\$ 8,500	28.79%
320-6100-539.52-22	VEHICLE MAINTENANCE	\$ 13,259	\$ 27,071	\$ 12,404	\$ 14,500	\$ 14,000	\$ 14,500	0.00%
320-6100-539.52-24	FUELS	\$ 20,397	\$ 16,403	\$ 13,344	\$ 15,000	\$ 14,000	\$ 15,000	0.00%
320-6100-539.52-25	OFFICE EQUIP MAINT	\$ 580	\$ 1,642	\$ 265	\$ 500	\$ 500	\$ 500	0.00%
320-6100-539.52-26	EQUIPMENT MAINTENANCE	\$ 2,995	\$ 6,839	\$ 6,333	\$ 8,000	\$ 10,687	\$ 8,000	0.00%
320-6100-539.52-50	A/R WRITE OFF	\$ 212,680	\$ 339,923	\$ 1,596,058	\$ 1,500,000	\$ 1,019,026	\$ 1,110,000	-26.00%
320-6100-539.52-51	A/R WRITE DOWN	\$ 696,688	\$ 495,622	\$ -	\$ -	\$ -	\$ -	
320-6100-549.52-61	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,105	
320-6100-549.52-62	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,852	
320-6100-549.52-63	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,914	
320-6100-549.52-64	ERMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,873	
320-6100-549.52-65	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,578	
320-6100-539.52-69	PRE-EMPLOYMENT PHYSICALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6100-539.52-70	PROFESSIONAL SERVICES	\$ 44,551	\$ 38,298	\$ 80,077	\$ 48,000	\$ 61,000	\$ -	-100.00%
320-6100-539.52-91	CONF/MEETINGS/TRAVEL	\$ 1,148	\$ 886	\$ 2,061	\$ 2,500	\$ 2,500	\$ 4,700	88.00%
320-6100-539.52-96	TRAINING & EDUCATION	\$ 3,750	\$ 3,024	\$ 8,481	\$ 5,000	\$ 5,315	\$ 9,600	92.00%
320-6100-539.52-99	IGT EXPENSE	\$ -	\$ -	\$ 452,495	\$ 726,392	\$ 703,440	\$ 806,233	10.99%
320-6100-539.53-01	DEPRECIATION	\$ 97,414	\$ 95,252	\$ 122,435	\$ 100,000	\$ 117,545	\$ 114,753	14.75%
320-6100-539.55-01	TRANSFER OUT-OVERHEAD	\$ 102,800	\$ 75,000	\$ 70,000	\$ 68,000	\$ 68,000	\$ -	-100.00%
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 1,233,828</b>	<b>\$ 1,168,898</b>	<b>\$ 2,416,000</b>	<b>\$ 2,531,992</b>	<b>\$ 2,054,013</b>	<b>\$ 2,180,408</b>	<b>-13.89%</b>
320-6100-539.56-14	FIRE STATION BOND PMTS	\$ 134,705	\$ 131,665	\$ 53,483	\$ 73,038	\$ 67,622	\$ 70,788	-3.08%
	<b>TOTAL DEBT SERVICE</b>	<b>\$ 134,705</b>	<b>\$ 131,665</b>	<b>\$ 53,483</b>	<b>\$ 73,038</b>	<b>\$ 67,622</b>	<b>\$ 70,788</b>	
320-6100-539.57-01	CAPITAL OUTLAY	\$ 4,015	\$ 6,528	\$ 8,381	\$ 70,000	\$ 70,000	\$ -	-100.00%
320-6100-539.57-22	IPADS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,200	
320-6100-539.57-23	NEW AMBULANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 4,015</b>	<b>\$ 6,528</b>	<b>\$ 8,381</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 255,200</b>	<b>264.57%</b>
320-6100-539.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL, AMBULANCE</b>	<b>\$ 2,189,271</b>	<b>\$ 2,134,792</b>	<b>\$ 3,367,409</b>	<b>\$ 3,510,044</b>	<b>\$ 3,027,155</b>	<b>\$ 3,415,688</b>	<b>-2.69%</b>
<b>FIRE</b>								
320-6200-539.51-01	SALARIES/FT	\$ 165,869	\$ 168,416	\$ 202,335	\$ 180,017	\$ 216,000	\$ 194,760	8.19%
320-6200-539.51-02	OVERTIME/FT	\$ 25,930	\$ 34,811	\$ 49,170	\$ 30,000	\$ 13,000	\$ 30,000	0.00%
320-6200-539.51-04	PT/PCFS	\$ 3,031	\$ 13,465	\$ -	\$ -	\$ -	\$ -	
320-6200-539.51-05	RESERVE OFFICERS	\$ -	\$ 5,003	\$ 22,739	\$ 15,120	\$ 10,000	\$ 15,120	0.00%
320-6200-539.51-21	FICA	\$ 13,172	\$ 15,473	\$ 20,425	\$ 14,188	\$ 16,600	\$ 15,689	10.58%
320-6200-539.51-23	PERS	\$ 50,328	\$ 53,152	\$ 44,891	\$ 47,595	\$ 54,200	\$ 52,669	10.66%
320-6200-539.51-24	PENSION EXPENSE-GASB 68	\$ -	\$ (2,911)	\$ 182,917	\$ -	\$ -	\$ -	
320-6200-539.51-25	MEDICAL	\$ 24,323	\$ 24,407	\$ 21,346	\$ 24,304	\$ 20,500	\$ 14,991	-38.32%
320-6200-539.51-27	WORKERS COMP	\$ 11,320	\$ 11,854	\$ 12,902	\$ 14,975	\$ 16,350	\$ 30,100	101.00%
320-6200-539.51-29	UNIFORM ALLOWANCE	\$ 504	\$ 1,540	\$ 2,660	\$ 2,900	\$ 2,900	\$ 2,800	-3.45%
320-6200-539.51-31	EAP	\$ 304	\$ 3,580	\$ 495	\$ 1,213	\$ 1,300	\$ 44	-96.37%
320-6200-549.51-33	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120	
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 294,781</b>	<b>\$ 328,790</b>	<b>\$ 559,880</b>	<b>\$ 330,313</b>	<b>\$ 350,850</b>	<b>\$ 356,293</b>	<b>7.87%</b>
320-6200-539.52-01	OFFICE SUPPLIES/POSTAGE	\$ 1,370	\$ 866	\$ 1,078	\$ 1,000	\$ 1,000	\$ 750	-25.00%
320-6200-539.52-04	SPEC DEPT/LAUNDRY	\$ 427	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6200-539.52-05	PERSONNEL/MEDICAL	\$ -	\$ 482	\$ 3,533	\$ 2,500	\$ 2,000	\$ 2,500	0.00%
320-6200-539.52-10	DEPT TOOLS & SUPPLIES	\$ 18,709	\$ 12,751	\$ 15,158	\$ 20,000	\$ 12,000	\$ 17,500	-12.50%
320-6200-539.52-11	RESERVE UNIFORMS	\$ 524	\$ 2,454	\$ 3,771	\$ 6,600	\$ 5,360	\$ 6,000	-9.09%
320-6200-539.52-12	SAFETY PERS PROTEC EQUIP	\$ 240	\$ 277	\$ 455	\$ -	\$ -	\$ -	
320-6200-539.52-14	PRINTING & ADVERTISING	\$ 433	\$ 73	\$ -	\$ 100	\$ -	\$ 200	100.00%
320-6200-539.52-15	INSURANCE	\$ 5,742	\$ 2,812	\$ -	\$ -	\$ -	\$ -	
320-6200-539.52-16	COMMUNICATIONS	\$ 2,539	\$ 5,385	\$ 10,512	\$ 8,300	\$ 12,500	\$ 12,500	50.60%
320-6200-539.52-18	UTILITIES	\$ 20,711	\$ 21,686	\$ 24,055	\$ 20,500	\$ 21,000	\$ 21,000	2.44%
320-6200-539.52-22	VEHICLE MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
320-6200-539.52-24	FUELS	\$ 11,391	\$ 8,490	\$ 6,418	\$ 6,500	\$ 6,000	\$ 6,500	0.00%
320-6200-539.52-26	EQUIPMENT MAINTENANCE	\$ 11,476	\$ 17,472	\$ 23,627	\$ 16,000	\$ 15,500	\$ 6,000	-62.50%
320-6200-539.52-61	LIABILITY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,020	
320-6200-539.52-62	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 623	
320-6200-539.52-63	VEHICLE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,172	
320-6200-539.52-64	ERMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 882	
320-6200-539.52-65	RISK MGT/RMA ADMIN FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 459	
320-6200-539.52-69	PRE-EMPLOYMENT PHYSICALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



**CITY OF KINGSBURG  
ENTERPRISE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2017/18**

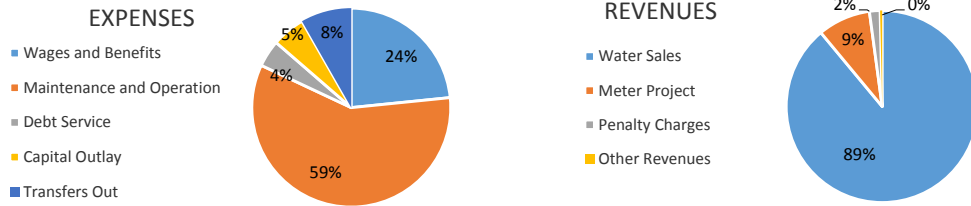
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14	FY 14/15	FY 15/16	FY 16/17	PROJECTED	FY17/18	Percent Change
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	PROPOSED	
320-6200-539.52-70	PROFESSIONAL SERVICES	\$ (2,940)	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6200-539.52-91	CONF/MEETINGS/TRAVEL	\$ 1,120	\$ 1,176	\$ 1,328	\$ 1,500	\$ 1,450	\$ 3,700	146.67%
320-6200-539.52-92	MEMBERSHIPS/DUES	\$ 1,458	\$ 1,840	\$ 2,845	\$ 3,200	\$ 2,828	\$ 3,000	-6.25%
320-6200-539.52-96	TRAINING & EDUCATION	\$ 1,782	\$ 1,311	\$ 2,774	\$ 4,000	\$ 4,000	\$ 5,400	35.00%
320-6200-539.53-24	FIRE PREVENTION	\$ 145	\$ 145	\$ 1,148	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 75,127</b>	<b>\$ 77,220</b>	<b>\$ 96,702</b>	<b>\$ 91,200</b>	<b>\$ 84,638</b>	<b>\$ 106,206</b>	<b>16.45%</b>
320-6200-539.57-01	CAPITAL OUTLAY	\$ -	\$ 617	\$ -	\$ 3,000	\$ 177,000	\$ -	-100.00%
320-6200-539.57-24	COMPUTERS & MONITORS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	
320-6200-539.57-25	WILDLAND TURNOUTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,800	
320-6200-539.57-26	TURNOUT EXTRACTORS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000	
320-6200-539.57-27	FIRE STATION #1 FURNITURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,100	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 617</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 177,000</b>	<b>\$ 26,400</b>	
	<b>TOTAL, FIRE</b>	<b>\$ 369,908</b>	<b>\$ 406,627</b>	<b>\$ 656,582</b>	<b>\$ 424,513</b>	<b>\$ 612,488</b>	<b>\$ 488,899</b>	<b>15.17%</b>
	<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$ 1,733,240</b>	<b>\$ 1,892,248</b>	<b>\$ 1,897,278</b>	<b>\$ 1,836,705</b>	<b>\$ 1,842,393</b>	<b>\$ 1,917,946</b>	
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 4,132,399</b>	<b>\$ 3,987,454</b>	<b>\$ 5,286,493</b>	<b>\$ 5,415,123</b>	<b>\$ 4,924,222</b>	<b>\$ 5,173,020</b>	
	<b>TOTAL DEBT SERVICE</b>	<b>\$ 297,475</b>	<b>\$ 285,699</b>	<b>\$ 196,787</b>	<b>\$ 322,838</b>	<b>\$ 198,104</b>	<b>\$ 159,681</b>	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 47,297</b>	<b>\$ 16,590</b>	<b>\$ 31,463</b>	<b>\$ 238,700</b>	<b>\$ 413,700</b>	<b>\$ 391,100</b>	
	<b>TOTAL TRANSFERS OUT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,483</b>	<b>\$ 166,000</b>	<b>\$ 165,038</b>	<b>\$ 167,788</b>	
	<b>TOTAL, ALL ENTERPRISE FUNDS</b>	<b>\$ 6,210,411</b>	<b>\$ 6,181,991</b>	<b>\$ 7,577,504</b>	<b>\$ 7,979,366</b>	<b>\$ 7,543,457</b>	<b>\$ 7,809,535</b>	
	<b>Revenues</b>	<b>\$ 6,506,408</b>	<b>\$ 8,826,347</b>	<b>\$ 8,231,445</b>	<b>\$ 7,900,154</b>	<b>\$ 8,518,907</b>	<b>\$ 8,338,946</b>	
	<b>Expenses</b>	<b>\$ 6,210,411</b>	<b>\$ 6,181,991</b>	<b>\$ 7,577,504</b>	<b>\$ 7,979,366</b>	<b>\$ 7,543,457</b>	<b>\$ 7,809,535</b>	
		<b>\$ 295,997</b>	<b>\$ 2,644,356</b>	<b>\$ 653,941</b>	<b>\$ (79,212)</b>	<b>\$ 975,450</b>	<b>\$ 529,411</b>	



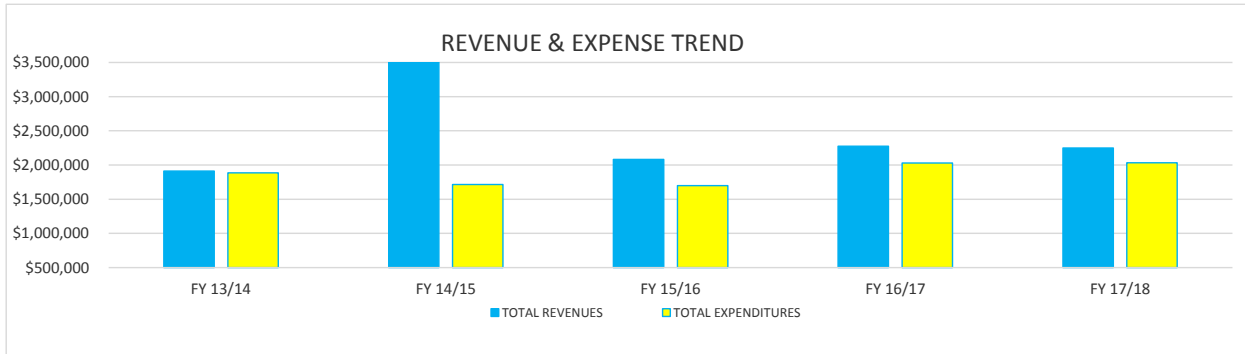
# WATER SYSTEM

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

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



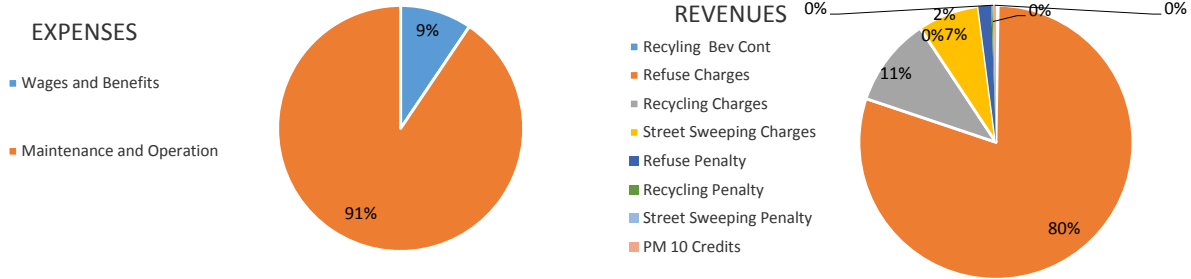
Water System	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ADOPTED	FY 16/17 PROJECTED	FY 17/18 PROPOSED	% Change
<b>REVENUE</b>							
Water Sales	\$ 1,863,192	\$ 1,950,700	\$ 2,009,446	\$ 1,950,000	\$ 2,000,000	\$ 2,000,000	2.56%
Meter Project	\$ -	\$ 1,371,242	\$ 8,972	\$ 200,000	\$ 220,000	\$ 200,000	0.00%
Penalty Charges	\$ 42,346	\$ 45,201	\$ 51,908	\$ 20,000	\$ 43,000	\$ 40,000	100.00%
Interest	\$ 891	\$ -	\$ 0	\$ -	\$ 2,800	\$ 2,800	
Water Mains	\$ 71	\$ 692	\$ 1,732	\$ -	\$ -	\$ -	
Fire Hydrants	\$ 22	\$ 215	\$ 539	\$ -	\$ -	\$ -	
Water Facilities	\$ 93	\$ 409	\$ 1,023	\$ -	\$ -	\$ -	
Misc	\$ 3,774	\$ 136,383	\$ 930	\$ -	\$ 4,300	\$ 1,000	
Water Meters	\$ -	\$ 2,190	\$ 7,250	\$ -	\$ 4,600	\$ 4,200	
<b>TOTAL REVENUES</b>	<b>\$ 1,910,389</b>	<b>\$ 3,507,032</b>	<b>\$ 2,081,801</b>	<b>\$ 2,170,000</b>	<b>\$ 2,274,700</b>	<b>\$ 2,248,000</b>	<b>3.59%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 449,425	\$ 491,357	\$ 318,579	\$ 488,647	\$ 471,808	\$ 475,533	-2.68%
Maintenance and Operation	\$ 1,231,220	\$ 1,062,397	\$ 1,049,869	\$ 1,166,550	\$ 1,096,998	\$ 1,191,310	2.12%
Debt Service	\$ 162,770	\$ 154,034	\$ 143,304	\$ 249,800	\$ 130,482	\$ 88,893	-64.41%
Capital Outlay	\$ 43,282	\$ 8,519	\$ 22,704	\$ 165,700	\$ 166,700	\$ 109,500	-33.92%
Transfers Out	\$ -	\$ -	\$ 165,483	\$ 166,000	\$ 165,038	\$ 167,788	
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,886,697</b>	<b>\$ 1,716,307</b>	<b>\$ 1,699,938</b>	<b>\$ 2,236,698</b>	<b>\$ 2,031,026</b>	<b>\$ 2,033,024</b>	<b>-9.11%</b>
Net Revenue/(Expenditures)	\$ 23,692	\$ 1,790,725	\$ 381,862	\$ (66,698)	\$ 243,674	\$ 214,976	-422.31%
Changes in Fund Balance	\$ (30,506)		\$ (1,582)				
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (6,814)</b>	<b>\$ 1,790,725</b>	<b>\$ 380,280</b>	<b>\$ (66,698)</b>	<b>\$ 243,674</b>	<b>\$ 214,976</b>	<b>-422.31%</b>
Beginning Fund Balance July 1	\$ 3,534,806	\$ 2,923,992	\$ 4,714,717	\$ 5,094,997	\$ 5,094,997	\$ 5,338,671	4.78%
Ending Fund Balance June 30	\$ 3,527,992	\$ 4,714,717	\$ 5,094,997	\$ 5,028,300	\$ 5,338,671	\$ 5,553,647	10.45%
Change in Application of Accounting Principles	\$ (604,000)						
Adjusted Ending Fund Balance	\$ 2,923,992	\$ 4,714,717	\$ 5,094,997	\$ 5,028,300	\$ 5,338,671	\$ 5,553,647	10.45%



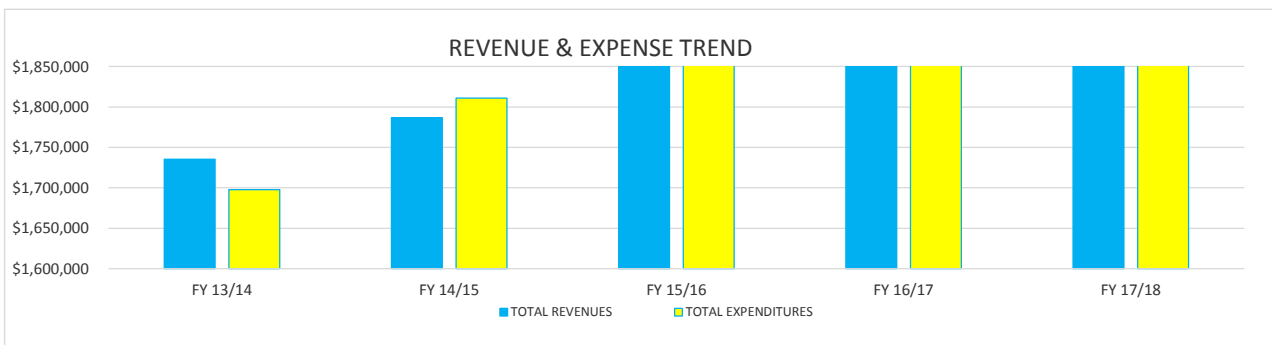
# SOLID WASTE

**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 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ADOPTED	FY 16/17 PROJECTED	FY 17/18 PROPOSED	% Change
<b>REVENUE</b>							
Recycling Bev Cont	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
Refuse Charges	\$ 1,403,659	\$ 1,446,272	\$ 1,485,946	\$ 1,478,000	\$ 1,502,200	\$ 1,532,244	3.67%
Recycling Charges	\$ 139,139	\$ 153,666	\$ 188,207	\$ 162,000	\$ 197,700	\$ 201,654	24.48%
Street Sweeping Charges	\$ 132,791	\$ 134,224	\$ 134,800	\$ 135,000	\$ 136,600	\$ 139,332	3.21%
Refuse Penalty	\$ 33,452	\$ 38,307	\$ 32,135	\$ 24,000	\$ 28,400	\$ 28,968	20.70%
Recycling Penalty	\$ 3,276	\$ 3,889	\$ 3,417	\$ -	\$ 3,000	\$ 3,060	
Street Sweeping Penalty	\$ 3,062	\$ 3,050	\$ 2,663	\$ -	\$ 2,500	\$ 2,550	
PM 10 Credits	\$ 15,000	\$ 7,335	\$ 5,834	\$ 4,000	\$ 5,000	\$ 5,000	25.00%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 1,735,379</b>	<b>\$ 1,786,743</b>	<b>\$ 1,858,002</b>	<b>\$ 1,808,000</b>	<b>\$ 1,880,400</b>	<b>\$ 1,917,808</b>	<b>6.07%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 156,037	\$ 157,446	\$ 129,274	\$ 182,731	\$ 184,215	\$ 176,828	-3.23%
Maintenance and Operation	\$ 1,541,618	\$ 1,652,442	\$ 1,723,922	\$ 1,625,381	\$ 1,688,573	\$ 1,695,096	4.29%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ 926	\$ 379	\$ -	\$ -	\$ -	#DIV/0!
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,697,655</b>	<b>\$ 1,810,814</b>	<b>\$ 1,853,574</b>	<b>\$ 1,808,112</b>	<b>\$ 1,872,788</b>	<b>\$ 1,871,924</b>	<b>3.53%</b>
Net Revenue/(Expenditures)	\$ 37,724	\$ (24,071)	\$ 4,427	\$ (112)	\$ 7,612	\$ 45,884	100%
Changes in Fund Balance			\$ (507)				
<b>Net Increase/(Decrease) in Fund Balanc</b>	<b>\$ 37,724</b>	<b>\$ (24,071)</b>	<b>\$ 3,920</b>	<b>\$ (112)</b>	<b>\$ 7,612</b>	<b>\$ 45,884</b>	<b>-41101.60%</b>
Beginning Fund Balance July 1	\$ (97,677)	\$ (237,382)	\$ (261,453)	\$ (257,533)	\$ (257,533)	\$ (249,921)	-2.96%
Ending Fund Balance June 30	\$ (59,953)	\$ (261,453)	\$ (257,533)	\$ (257,644)	\$ (249,921)	\$ (204,037)	-20.81%
Change in Application of Accounting Principles	\$ (177,429)						
Adjusted Ending Fund Balance	\$ (237,382)	\$ (261,453)	\$ (257,533)	\$ (257,644)	\$ (249,921)	\$ (204,037)	-20.81%

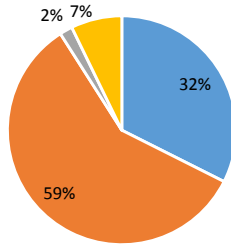


# FIRE/AMBULANCE

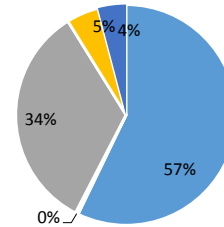
**Description:** The Fire/Ambulance Department is the primary funding source for the Fire Department. Revenues for the fund are obtained from the General Fund, Ambulance transport fees, grants and various miscellaneous fees. The Fire Department handles all activities related to fire services, emergency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

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

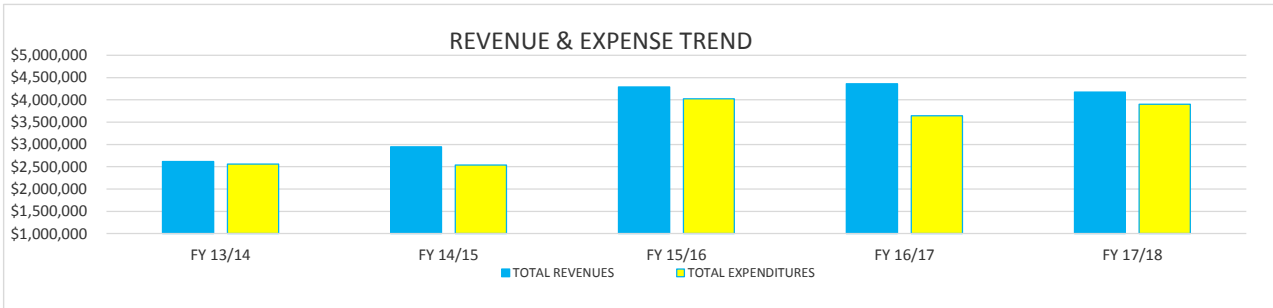
- EXPENSE**
- Wages and Benefits
  - Maintenance and Operation
  - Debt Service
  - Capital Outlay



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



FIRE/AMBULANCE	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ADOPTED	FY 16/17 PROJECTED	FY 17/18 PROPOSED	% Change
<b>REVENUE</b>							
Homeland Security	\$ 16,780	\$ -	\$ -	\$ -	\$ 3,710	\$ -	
FEMA Grant	\$ 12,321	\$ -	\$ -	\$ -	\$ 168,394	\$ -	
OES Grant	\$ 10,885	\$ 85,290	\$ 106,849	\$ -	\$ 72,050	\$ -	
SAFER Grant	\$ 190,871	\$ 199,462	\$ 60,578	\$ -	\$ -	\$ -	
Ambulance Charges	\$ 1,461,929	\$ 1,796,054	\$ 2,286,922	\$ 2,165,000	\$ 2,326,139	\$ 2,243,000	3.60%
Fire Med	\$ 18,700	\$ 17,270	\$ 18,425	\$ 16,500	\$ 19,839	\$ 16,500	0.00%
GEMT	\$ 109,849	\$ 55,492	\$ 56,021	\$ -	\$ 37,267	\$ -	
IGT	\$ -	\$ -	\$ 783,384	\$ 1,191,654	\$ 1,185,785	\$ 1,316,850	10.51%
Miscellaneous	\$ 135	\$ 156	\$ 30,981	\$ -	\$ 1,623	\$ 250,000	
From Other Funds	\$ 214,706	\$ 211,665	\$ 183,483	\$ 184,000	\$ 184,000	\$ 185,788	0.97%
From General Fund	\$ 580,000	\$ 585,000	\$ 765,000	\$ 365,000	\$ 365,000	\$ 161,000	-55.89%
<b>TOTAL REVENUES</b>	<b>\$ 2,616,176</b>	<b>\$ 2,950,389</b>	<b>\$ 4,291,642</b>	<b>\$ 3,922,154</b>	<b>\$ 4,363,807</b>	<b>\$ 4,173,138</b>	<b>6.40%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ 1,111,504	\$ 1,156,491	\$ 1,449,425	\$ 1,165,327	\$ 1,186,370	\$ 1,265,585	8.60%
Maintenance and Operation	\$ 1,308,955	\$ 1,246,118	\$ 2,512,702	\$ 2,623,192	\$ 2,138,651	\$ 2,286,614	-12.83%
Debt Service	\$ 134,705	\$ 131,665	\$ 53,483	\$ 73,038	\$ 67,622	\$ 70,788	-3.08%
Capital Outlay	\$ 4,015	\$ 7,145	\$ 8,381	\$ 73,000	\$ 247,000	\$ 281,600	285.75%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,559,179</b>	<b>\$ 2,541,419</b>	<b>\$ 4,023,991</b>	<b>\$ 3,934,556</b>	<b>\$ 3,639,643</b>	<b>\$ 3,904,587</b>	<b>-0.76%</b>
Net Revenue/(Expenditures)	\$ 56,997	\$ 408,970	\$ 267,651	\$ (12,402)	\$ 724,164	\$ 268,551	-2265.31%
Changes in Fund Balance			\$ (9,456)				
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 56,997</b>	<b>\$ 408,970</b>	<b>\$ 258,195</b>	<b>\$ (12,402)</b>	<b>\$ 724,164</b>	<b>\$ 268,551</b>	<b>-2265.31%</b>
Beginning Fund Balance July 1	\$ (1,272,180)	\$ (2,299,905)	\$ (1,890,935)	\$ (1,632,740)	\$ (1,632,740)	\$ (908,576)	-44.35%
Ending Fund Balance June 30	\$ (1,215,183)	\$ (1,890,935)	\$ (1,632,740)	\$ (1,645,142)	\$ (908,576)	\$ (640,025)	-61.10%
Change in Application of Accounting Principles	\$ (1,084,722)						
Adjusted Ending Fund Balance	\$ (2,299,905)	\$ (1,890,935)	\$ (1,632,740)	\$ (1,645,142)	\$ (908,576)	\$ (640,025)	-61.10%



# Capital Budget Summary

## Background

For the 2017/18 budget, the City has included a Capital improvement budget summary to provide description of all improvements, cost estimates, financing methods, and respective impact on the long-term operating budget.

The Kingsburg Capital Improvement Plan (CIP) provides a five-year lookout for planning purposes. On an annual basis, staff updates this document to provide Council with a recommended annual CIP.

In this document, you will find information pertaining to the 2017/18 CIP, which includes budgets from the General Fund, Pool, Federal Grants, Local Transportation, Measure C, Water enterprise, and Ambulance enterprise.

## New Projects Summary

The City of Kingsburg determines capital investment based upon community need in an effort to proactively address citizens' concerns, invest in the City's infrastructure, and to provide new quality of life advancements that enhance Kingsburg's already attractive image.

### Infrastructure

The 2017/18 CIP continues a trend that reinvests in Kingsburg's existing assets. Over \$750,000 is dedicated toward reconstruction of existing roadways, preventative reclamation on roads less than 10 years old, and engineering costs associated with large scale Federal Grant projects that will be completed in future budget years. In addition, water utility main repairs and necessary fleet replacement are incorporated.

### Quality of Life

Economic Development remains one of the necessary strategic goals as set by Council. Recent nationwide trends show that quality of life/place influences economy in a number of ways (attraction and retention of new residents, businesses and tourism). In an effort to continue our efforts related to quality of life improvements, 2017/18 Capital investment for 2017/18 includes:

- Façade/Alley Grant Program (3<sup>rd</sup> year); program provides matching funds for improvements in the Downtown Corridor.
- Upper Floor Residential Rehab Loan; provides matching forgivable loan for creation of mixed-use residential in downtown corridor
- Crandell Swim Complex Pool Improvements; maintains community pool infrastructure
- Sports Complex Study/Design; provides design for potential indoor sports complex facility
- Skate Park funding
- All parks funding for new equipment

## Summary

The proposed budget includes \$2.07mm for capital improvements and \$434,100 for the acquisition of assets. This includes the purchase vehicles, software, and agency grants to complete various projects and provide necessary services in the City. The individual projects are displayed in the following pages, including the funding amount, source and a description of each. The improvement and assets are separated by column in the summary spreadsheet but are co-mingled in the following narrative.





# Capital Budget Cont.

## Public Safety

For the purposes of this document, Public Safety includes both the Police Department, as well as Fire/Ambulance Services. However, readers should note that the purchases may originate from respective funds (General Fund and Enterprise).

### Police - Patrol Vehicle

The 2017/18 CIP continues our efforts to fully replace the aging KPD fleet. This will be the ninth new vehicle purchased in the last three years.

### Police – Evidence & Furniture

KPD is in need of new modular furniture to assist in reorganization of added officer duty. New detective stations will accompany the repurposing of existing rooms at the station. In addition, a new refrigerator/freezer is required for evidence maintenance.

### Fire – Wildland Turnouts

The Fire Dept. continues replacement of turnouts used for wildland fires. KFD participates in strike team efforts on an annual basis as emergency requests dictate.

### Fire – Turnout Extractor

Purchase of a turnout extractor per national requirements. An extractor is a cleaning/drying device for all turnout gear. Provides necessary cleaning for personal protective equipment.

### Fire – Station #1 Maintenance

Station #1 will receive removal and replacement of rotted wood as well as repainting of the entire exterior of the building. This is necessary due to normal wear and sun damage/fading.

### Ambulance – New Ambulance Purchase

In partnership with the Kingsburg Hospital District, the City will be purchasing a new ambulance as part of the 17/18 FY. The purchase will be reimbursed with proceeds from the Hospital District, which collects taxes for the purpose of providing health care services to the area.

### Ambulance – iPad Replacement

The City utilizes iPad as part of the patient record keeping during all EMS related calls. Existing equipment has reached the end of its useful life.

## Public Works

The Department of Public Works includes engineering, streets, Federal grants and water department related purchases.

### Annual Street Striping

The City contracts street striping services from local contractor, Andersen Striping (located in the Kingsburg Business Park). The Director of PW coordinates all necessary restriping needs with the City's contracted engineer.

### 21<sup>st</sup> Ave. Repairs

Includes a full reconstruction, installation of curb, sidewalk repair and lighting improvements on 21<sup>st</sup>. Ave "Shady Lane." Concludes nearly 16 months of meetings with neighbors to ensure repairs were made while being mindful of the 100+ year old Camphor Trees. No trees will be removed as part of the City's project.

### Reclamite

The City will complete nearly \$80,000 worth of reclamite preventative maintenance work on over 10 lane miles of City roads. Reclamite is a resurfacing treatment





# Capital Budget Cont.

designed to extend the life of asphalt by protecting against year-round weather conditions.

## **Clarkson Ave. Repairs**

The City will complete road restoration on the portion of Clarkson Ave. located within the City limits. The City is hopeful to partner with Tulare Co. on a full restoration project.

## **18<sup>th</sup>/Kern Lighted Walk – Federal Grant**

Fully funded federal grant that will install in-pavement lighting to the crosswalk at 18<sup>th</sup>/Kern, near Lincoln Elementary School.

## **Bethel Ave Improvements – Federal Grant**

Repaving of Bethel Ave. from Highway 99 to the Old 99 crossing. Work includes a local match to be funded from the City's Special Revenue Fund.

## **Madsen Ave. Bike Path Extension – Federal Grant**

Preliminary engineering and right of way acquisition will take place in 17/18 FY. This will provide an extension of the Madsen Ave. pedestrian corridor north of Stroud Ave. extending to Kamm Ave.

## **Water Dept. – F-150 Replacement**

Replacement of truck utilized by the Water Dept. Replaces unit that is 17 years old with 108,000 miles. We'll be repurposing the old truck to assist with animal control activities beginning with the new fiscal year.

## **Water Dept. - 2" Line Replacement**

Includes the engineering and construction for the replacement of an existing 2" line that runs from Simpson St. north of Sierra (Napa Auto Parts) to Draper St.

## **Economic Development**

Economic Development projects include a number of grant programs designed to provide proper planning and investment into economy related programs.

## **Façade/Alley Improvement Program**

The third year of the matching grant program will provide \$50,000 for eligible business looking to improve their storefront or adjacent alley. The program has spurred over \$400,000 in private building rehabilitation in the last 24 months.

## **Upper Floor Rehab Loan Program**

The 2017/18 budget will include \$100,000 to incentivize private market rate apartments on Draper St. The program will match funding up to \$20,000 per unit based upon eligibility. The loan program is designed to help offset private development in a way that will drive foot traffic, improve property values, and create a multiplier effect of shopping, dining and living in the Downtown.

## **Parks**

Improvements to existing park/recreation facilities include over \$200,000 for FY18.

## **Skate Park Seed Funding**

Includes \$40,000 initial contribution towards Phase I of the Skate Park, slated for Athwal Park. Additional fundraising continues.

## **Park Equipment Additions**

Includes \$75,000 for new park improvements, including permanent ping pong tables, playground equipment, volleyball court, pickleball courts, etc.



# Capital Budget Cont.

## Pool – Sand Filter Replacement

The City has been replacing one sand filter each year (six total) to provide for a phased replacement schedule.

## Planning/City Hall

Funding for future planning and administration.

## Council Chamber Technology Upgrades

Funding for improvements to the existing Council Chamber audio/visual equipment is included in the FY18 budget. The speaker and audio setup will be addressed to provide a more efficient and reliable product for public presentations and meetings.

## Planning Dept. – Printer

Includes \$10,000 for replacement of a dual-roll 36" large printer for planning/development plan printing.

## Planning – SOI Study

Council will consider the expansion of the City's Sphere of Influence on the western boundary to help prepare for the potential of future growth.

## Planning – Specific Plan Study

Council and staff will examine a partnership with Tulare Co. to help address the southwest sphere of influence to prepare for the highest and best use of that available property near the 18<sup>th</sup> Ave. off ramp.



**CITY OF KINGSBURG**  
**Capital Improvement Projects**  
**Fiscal Year 2017/18**

Department	Item Description	Purpose	Cost	Funding Source	Budget Expense Line Item	Funding Source Line Item
All	CalPERS Analysis	Analysis of Pension Contribution Impacts	\$12,000	General Fund/Gas Tax/Water	001-1400-519.52-70	General Fund Revenues & Water Fund Revenues
Economic Development	Façade/Alley Program	Grant Program for Façade/Alley - year III	\$50,000	General Fund	001-1400-519.58-01	Fund Revenues
Economic Development	Upper Floor Residential Rehab Grant	Grant for providing market rate apartments on Draper St.	\$100,000	General Fund	001-1400-519.58-01	Fund Revenues
Engineering/Planning	Computer Replacement	Technology Upgrades (Computers) [1/2 General / 1/2 Water]	\$5,000	General Fund	001-1400-519.57-08	Fund Revenues
City Hall	Sports Complex Study/Design	Funding for rendering of indoor complex	\$15,000	General Fund	001-1400-519.57-09	Fund Revenues
All	Council Chamber Technology Improvement	Replacement of Sound System, TVs for mirroring	\$3,000	General Fund/Measure C/Water	001-1400-519.57-11	General Fund Revenues & Water Fund Revenues
Building Department/Planning	Sphere of Influence Expansion Study	Study of sphere expansion - West	\$75,000	Development Impact Fees	001-2600-519-5270	Development Impact Fees
Building Department/Planning	Economic Devel. Specific Plan	Specific plan for Southeast sphere	\$50,000	Development Impact Fees	001-2600-519-5270	Development Impact Fees
Building Department/Planning	Building Dept./Planning Printer	Dual-roll 36-inch printer for planning/building projects	\$10,000	General Fund	001-2600-519.57-12	Fund Revenues
Parks	Parks Improvements	Funding for parks improvements	\$75,000	General Fund	001-2800-529.57-13	Fund Revenues
Parks	Capital Fund	Funding for Skate Park (\$40,000 carryover)	\$40,000	General Fund	001-2800-529.57-14	Fund Revenues
Police	Patrol Car	Purchase and upfit of one new patrol vehicle	\$49,000	General Fund	001-3400-539.57-15	Fund Revenues
Police	Evidence Room	Fridge/Freezer	\$3,000	General Fund	001-3400-539.57-16	Fund Revenues
Police	Modular Furniture	KPD Modular Furniture	\$3,000	General Fund	001-3400-539.57-17	Fund Revenues
Facility Maintenance	Station #1 Repaint	Necessary Repairs and Repaint of Station #1	\$25,000	General Fund	001-4600-549.57-18	Fund Revenues
<b>TOTAL, GENERAL FUND</b>			<b>\$515,000</b>			
Pool	Sand Filter Replacement	Replace Sand Filters (6 total, replacement of one per year)	\$20,000	General Fund/Pool Fund	021-9100-529.57-28	Fund Revenues
<b>TOTAL, POOL FUND</b>			<b>\$20,000</b>			
Park Improvements	Parks Improvements	Funding for parks improvements	\$95,000	Housing Related Park Grant	031-9100-549-5713	Housing Related Park Grant
<b>TOTAL, PARK IMPROVEMENTS</b>			<b>\$95,000</b>			
18th & Kern Lighted Crosswalk	Lighted crosswalk	Install lighted walkway	\$61,496	CMAQ Grant	054-9100-549.57-49	CMAQ Grant Revenues
<b>TOTAL, 18TH &amp; KERN LIGHTED CROSSWALK FUND</b>			<b>\$61,496</b>			
Bethel Ave. Improvements	Bethel Avenue Improvements	Preliminary engineering	\$406,009	RSTP Grant and Local Match	055-9100-549.57-47	RSTP Grant Revenues & Gas Tax Revenues
<b>TOTAL, BETHEL AVENUE IMPROVEMENTS FUND</b>			<b>\$406,009</b>			
Madsen Avenue Bike Path - Stroud to Kamm	Madsen Avenue Bike Path - Stroud to Kamm	Preliminary engineering	\$395,814	CMAQ Grant and Local Match	057-9100-549.57-49	CMAQ Grant Revenues & Gas Tax Revenues
<b>TOTAL, MADSEN AVENUE BIKE PATH - STROUD TO KAMM FUND</b>			<b>\$395,814</b>			
Public Works	Annual Street Striping	Refresh/replace of striping will enhance safety	\$5,000	LTF 8	104-9100-529.52-75	Fund Revenues
Engineering/PW	21st Ave Repairs	Road/Sidewalk Reconstruction; Sierra to Plumas	\$400,000	LTF 8	104-9100-529.57-04	Fund Revenues
Economic Development	Signage Updates	New Signs (Per CPAT Recommendation)	\$75,000	General Fund/LTF 8	104-9100-529.57-05	Fund Revenues
Engineering/PW	Reclamite	Preventative Maintenance for Newer Roads	\$80,000	LTF 8	104-9100-529.57-06	Fund Revenues
<b>TOTAL, LTF 8 FUND</b>			<b>\$560,000</b>			
Public Works	Downtown Banner Replacement	Welcome Banner Replacement	\$10,000	Measure C	105-9400-549.52-10	Fund Revenues
Public Works	Flag Replacement	Swedish/US Flag Replacements	\$4,000	Measure C	105-9200-549.52-29	Fund Revenues
Engineering/PW	Curb Ramp Installation	Installation of ADA curb ramps in neighborhoods not currently in compliance	\$15,000	Measure C	105-9400-549.52-29	Fund Revenues
Public Works	Sidewalk Repairs	Annual Repairs	\$15,000	Measure C	105-9400-549.52-30	Fund Revenues
Engineering/PW	21st Ave Repairs	Road/Sidewalk Reconstruction; Sierra to Plumas	\$230,000	Measure C	105-9400-529.57-04	Fund Revenues



**CITY OF KINGSBURG**  
**Capital Improvement Projects**  
**Fiscal Year 2017/18**

Department	Item Description	Purpose	Cost	Funding Source	Budget Expense Line Item	Funding Source Line Item
Engineering/PW	Clarkson Avenue Repairs	Repairs to Clarkson Avenue	\$125,000	Measure C	105-9400-529.57-07	Fund Revenues
<b>TOTAL, MEASURE C FUND</b>			<b>\$399,000</b>			
Engineering/Planning	Computer Replacement	Technology Upgrades (Computers) [1/2 General / 1/2 Water]	\$5,000	Water Enterprise	318-5100-549.57-08	Fund Revenues
All	Council Chamber Technology Improvement	Replacement of Sound System, TVs for mirroring	\$4,500	General Fund/Measure C/Water	318-5100-549.57-11	General Fund Revenues & Water Fund Revenues
Water Enterprise	F-150 Truck	Replacement of Truck used by Streets/Water	\$30,000	Water Enterprise	318-5100-549.57-19	Fund Revenues
Water Enterprise	Water Well Maintenance	Annual Maintenance - 7 Primary Wells	\$20,000	Water Enterprise	318-5100-549.57-20	Fund Revenues
Water Enterprise	2" Line from NAPA to Draper	2" Line from NAPA to Draper	\$50,000	Water Enterprise	318-5100-549.57-37	Fund Revenues
<b>TOTAL, WATER FUND</b>			<b>\$109,500</b>			
Ambulance	IPad	Replacement IPad (3) & AEDS	\$5,200	Ambulance	320-6100-539.57-22	Fund Revenues
Ambulance	New Ambulance	New ambulance	\$250,000	Ambulance	320-6100-539.57-23	Reimbursement from hospital
<b>TOTAL, AMBULANCE/FIRE FUND - AMBULANCE</b>			<b>\$255,200</b>			
Ambulance/Fire	Technology Replacement	Computer/Monitors	\$1,500	Ambulance/Fire	320-6200-539.57-24	Fund Revenues
Fire	Wildland Turnouts	Replacement	\$4,800	Fire	320-6200-539.57-25	Fund Revenues
Fire	Turnout Extractor	NFPA Requirement	\$18,000	Fire	320-6200-539.57-26	Fund Revenues
Ambulance/Fire	Station #1 Furniture	Replacement Items	\$2,100	Fire/Ambulance	320-6200-539.57-27	Fund Revenues
<b>TOTAL, AMBULANCE/FIRE FUND - FIRE</b>			<b>\$26,400</b>			
<b>TOTAL</b>			<b>\$2,843,419</b>			

001 - General Fund	\$515,000
021 - Pool Fund	\$20,000
031 - Park Improvements	\$95,000
054 - 18th & Kern Lighted Crosswalk	\$61,496
055 - Bethel Ave. Improvements	\$406,009
057 - Madsen Avenue Bike Path - Stroud to Kamm	\$395,814
104 - LTF 8	\$560,000
105 - Measure C	\$399,000
318 - Water Fund	\$109,500
320-6100 - Fire	\$26,400
320-6200 - Ambulance	\$255,200
<b>Total 17-18 Request</b>	<b>\$2,843,419</b>

\$336,000

**Non-Capital Outlay Items**

\$2,507,419

**Capital Outlay Items Only**



**CITY OF KINGSBURG  
CAPITAL EXPENDITURES SUMMARY  
FISCAL YEAR 2017/18**

FUND GROUP FUND DEPARTMENT DESCRIPTION	ACCOUNT	EXPENDITURE AMOUNT			FUNDING SOURCES					
		CAPITAL IMPROVEMENTS	OTHER	TOTAL	GRANTS		TRANSFERS IN (LOCAL MATCH)		FUND	
					AMOUNT	SOURCE	AMOUNT	SOURCE	REVENUES	TOTAL
<b>GENERAL FUND</b>										
<b>GENERAL FUND</b>										
<b>Non-Departmental</b>										
Computer Replacements	001-1400-519.57-08		5,000	5,000					5,000	5,000
Sports Complex Study/ Design	001-1400-519.57-09	15,000		15,000					15,000	15,000
CC Chamber Tech Improvements	001-1400-519.57-11		3,000	3,000					3,000	3,000
<b>Total, Non-Departmental</b>		<b>15,000</b>	<b>8,000</b>	<b>23,000</b>	<b>-</b>		<b>-</b>		<b>23,000</b>	<b>23,000</b>
<b>Planning</b>										
Printer	001-2600-519.57-12	-	10,000	10,000					10,000	10,000
<b>Community Services</b>										
Park Improvements	001-2800-529.57-13	75,000		75,000			50,000	Comm. Pks.	25,000	75,000
Skate Park	001-2800-529.57-14	40,000		40,000					40,000	40,000
<b>Total, Community Services</b>		<b>115,000</b>	<b>-</b>	<b>115,000</b>	<b>-</b>		<b>50,000</b>		<b>65,000</b>	<b>115,000</b>
<b>Police</b>										
Police Patrol Car	001-3400-539.57-15		49,000	49,000					49,000	49,000
Refrigerator/Freezer	001-3400-539.57-16		3,000	3,000					3,000	3,000
Modular Furniture	001-3400-539.57-17		3,000	3,000					3,000	3,000
<b>Total, Police</b>		<b>-</b>	<b>55,000</b>	<b>55,000</b>	<b>-</b>		<b>-</b>		<b>55,000</b>	<b>55,000</b>
<b>Facility Maintenance</b>										
Repaint Fire Station #1	001-4600-549.57-18	25,000	-	25,000					25,000	25,000
<b>Total, General Fund</b>		<b>155,000</b>	<b>73,000</b>	<b>228,000</b>	<b>-</b>		<b>50,000</b>		<b>178,000</b>	<b>228,000</b>
<b>RECREATION FUNDS</b>										
<b>Pool Fund</b>										
Sand Filter Replacement	021-9100-529.57-28	-	20,000	20,000	-		-		20,000	20,000
<b>FEDERAL PROJECTS FUNDS</b>										
<b>PARK IMPROVEMENTS FUND</b>										
Park Improvements	031-9100-549-5713	95,000		95,000	95,000	Housing Related Park Grant	-		-	95,000
<b>18TH &amp; KERN LIGHTED CROSSWALK FUND</b>										
18th & Kern Lighted Crosswalk	054-9100-549.57-49	61,496	-	61,496	61,496	CMAQ				61,496
<b>BETHEL AVENUE IMPROVEMENTS FUND</b>										
Bethel Avenue Improvements	055-9100-549.57-47	406,009	-	406,009	359,439	RSTP	46,570	Gas Tax Fund		406,009
<b>MADSEN AVENUE BIKE PATH - STROUD TO KAMM FUND</b>										
Madsen Avenue Bike Path - Stroud to Kamm	057-9100-549.57-49	395,814	-	395,814	350,411	CMAQ	45,403	Gas Tax Fund		395,814
<b>Total, Grant Funds</b>		<b>958,319</b>	<b>-</b>	<b>958,319</b>	<b>866,346</b>		<b>91,973</b>		<b>-</b>	<b>958,319</b>



**CITY OF KINGSBURG  
CAPITAL EXPENDITURES SUMMARY  
FISCAL YEAR 2017/18**

FUND GROUP FUND DEPARTMENT DESCRIPTION	ACCOUNT	EXPENDITURE AMOUNT			FUNDING SOURCES					
		CAPITAL IMPROVEMENTS	OTHER	TOTAL	GRANTS		TRANSFERS IN (LOCAL MATCH)		FUND	
					AMOUNT	SOURCE	AMOUNT	SOURCE	REVENUES	TOTAL
<b>SPECIAL REVENUE FUNDS</b>										
<b>LTF 8 FUND</b>										
21st Avenue Repairs	104-9100-549.57-04	400,000		400,000					400,000	400,000
Signage Updates	104-9100-549.57-05	75,000		75,000			75,000	General Fund	-	75,000
Reclamite	104-9100-549.57-06	80,000		80,000					80,000	80,000
<b>Total, LTF 8 Fund</b>		<b>555,000</b>	<b>-</b>	<b>555,000</b>	<b>-</b>		<b>75,000</b>		<b>480,000</b>	<b>555,000</b>
<b>MEASURE C FUND</b>										
<b>Special Operating</b>										
21st Avenue Repairs	105-9200-549.57-04	230,000		230,000					230,000	230,000
Clarkson Avenue Repairs	105-9200-549.57-07	125,000		125,000					125,000	125,000
<b>Total, Measure C Fund</b>		<b>355,000</b>	<b>-</b>	<b>355,000</b>	<b>-</b>		<b>-</b>		<b>355,000</b>	<b>-</b>
<b>Total, Special Revenue Funds</b>		<b>910,000</b>	<b>-</b>	<b>910,000</b>	<b>-</b>		<b>75,000</b>		<b>835,000</b>	<b>555,000</b>
<b>ENTERPRISE FUNDS</b>										
<b>WATER FUND</b>										
Computer Replacements	318-5100-549.57-08		5,000	5,000					5,000	5,000
CC Chamber Tech Improvements	318-5100-549.57-11		4,500	4,500					4,500	4,500
F-150 Truck	318-5100-549.57-19		30,000	30,000					30,000	30,000
Annual Well Maintenance	318-5100-549.57-20		20,000	20,000					20,000	20,000
2" Line from NAPA to Draper	318-5100-549.57-37	50,000		50,000					50,000	50,000
<b>Total, Water Fund</b>		<b>50,000</b>	<b>59,500</b>	<b>109,500</b>	<b>-</b>		<b>-</b>		<b>109,500</b>	<b>109,500</b>
<b>AMBULANCE/FIRE FUND</b>										
<b>Ambulance</b>										
IPads	320-6100-539.57-22		5,200	5,200					5,200	5,200
New Ambulance	320-6100-539.57-23		250,000	250,000					250,000	250,000
<b>Total, Ambulance</b>		<b>-</b>	<b>255,200</b>	<b>255,200</b>	<b>-</b>		<b>-</b>		<b>255,200</b>	<b>-</b>
<b>Fire</b>										
Computers & Monitors	320-6200-539.57-24		1,500	1,500					1,500	1,500
Wildland Turnouts	320-6200-539.57-25		4,800	4,800					4,800	4,800
Turnout Extractor	320-6200-539.57-26		18,000	18,000					18,000	18,000
Fire Station #1 Furniture	320-6200-539.57-27		2,100	2,100					2,100	2,100
<b>Total, Fire</b>		<b>-</b>	<b>26,400</b>	<b>26,400</b>	<b>-</b>		<b>-</b>		<b>26,400</b>	<b>26,400</b>
<b>Total, Ambulance/Fire Fund</b>		<b>-</b>	<b>281,600</b>	<b>281,600</b>	<b>-</b>		<b>-</b>		<b>281,600</b>	<b>281,600</b>
<b>Total, Enterprise Funds</b>		<b>50,000</b>	<b>341,100</b>	<b>391,100</b>	<b>-</b>		<b>-</b>		<b>391,100</b>	<b>391,100</b>
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>2,073,319</b>	<b>434,100</b>	<b>2,507,419</b>	<b>866,346</b>		<b>216,973</b>		<b>1,424,100</b>	<b>2,507,419</b>



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

**2017-18 Fiscal Year Budget**

	Capital Facilities					Sewer Connection
	Traffic	Public Safety	Recreation	Water	General Government	
<b>Actual Fund Balance, June 30, 2016</b>	685,618	(1,693,155)	548,893	585,130	516,093	963,269
<b>Estimated Beg. Fund Bal., June 30, 2017</b>	763,118	(1,421,832)	606,893	623,379	653,093	1,013,362
<b>Revenues:</b>						
Impact Fees	77,500	212,000	58,000	85,000	99,880	62,000
Interest	2,000	-	-	-	-	2,500
<b>Total Revenue</b>	<b>79,500</b>	<b>212,000</b>	<b>58,000</b>	<b>85,000</b>	<b>99,880</b>	<b>64,500</b>
<b>Expenses:</b>						
Interest	-	-	-	-	-	-
Misc Improv/Dev Reimb	-	-	-	-	-	-
Professional Services	50,000	-	-	-	-	-
Transfer Out	37,500	18,000	50,000	25,000	37,500	25,000
<b>Total Expenses</b>	<b>87,500</b>	<b>18,000</b>	<b>50,000</b>	<b>25,000</b>	<b>37,500</b>	<b>25,000</b>
<b>Net Result</b>	<b>(8,000)</b>	<b>194,000</b>	<b>8,000</b>	<b>60,000</b>	<b>62,380</b>	<b>39,500</b>
<b>Projected Fund Balance, June 30, 2018</b>	<b>755,118</b>	<b>(1,227,832)</b>	<b>614,893</b>	<b>683,379</b>	<b>715,473</b>	<b>1,052,862</b>

	Storm Drain	Park & Recreation - Neighborhood	Park & Recreation - Community	Traffic Impact	Equipment Replacement Reserve	TOTAL
<b>Actual Fund Balance, June 30, 2016</b>	18,279	(26,821)	196,925	13,403	25,430	1,833,064
<b>Estimated Beg. Fund Bal., June 30, 2017</b>	16,701	46,179	197,205	13,403	25,430	2,536,931
<b>Revenues:</b>						
Impact Fees	26,000	-	-	-	-	620,380
Interest	210	-	280	-	-	4,990
<b>Total Revenue</b>	<b>26,210</b>	<b>-</b>	<b>280</b>	<b>-</b>	<b>-</b>	<b>625,370</b>
<b>Expenses:</b>						
Interest	-	-	-	-	-	-
Misc Improv/Dev Reimb	-	-	-	-	-	-
Professional Services	-	-	-	-	-	50,000
Transfer Out	-	-	-	-	-	193,000
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>243,000</b>
<b>Net Result</b>	<b>26,210</b>	<b>-</b>	<b>280</b>	<b>-</b>	<b>-</b>	<b>382,370</b>
<b>Projected Fund Balance, June 30, 2018</b>	<b>42,911</b>	<b>46,179</b>	<b>197,485</b>	<b>13,403</b>	<b>25,430</b>	<b>2,919,301</b>



**CITY OF KINGSBURG  
DEVELOPMENT IMPACT FEE FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2017/18**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14 ACTUALS</u>	<u>FY 14/15 ACTUALS</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 BUDGET</u>	<u>PROJECTED ; YEAR END</u>	<u>FY 17/18 PROPOSED</u>	<u>Percent Change</u>
<b>CAPITAL FACILITIES</b>								
210-0000-451.01-01	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	0.00%
210-0000-481.01-01	HOLDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>0.00%</b>
210-0000-451.02-01	INTEREST	\$ 37	\$ 308	\$ 1,206	\$ -	\$ -	\$ -	0.00%
210-0000-481.01-02	TRAFFIC	\$ 39,253	\$ 27,135	\$ 6,888	\$ -	\$ 77,500	\$ 77,500	0.00%
	<b>TOTAL</b>	<b>\$ 39,290</b>	<b>\$ 27,443</b>	<b>\$ 8,094</b>	<b>\$ -</b>	<b>\$ 77,500</b>	<b>\$ 77,500</b>	<b>0.00%</b>
210-0000-451.02-02	INTEREST	\$ (56)	\$ (478)	\$ -	\$ -	\$ -	\$ -	0.00%
210-0000-481.01-03	FIRE/AMBULANCE	\$ 63,779	\$ 30,389	\$ -	\$ -	\$ 76,323	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 63,723</b>	<b>\$ 29,911</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 76,323</b>	<b>\$ -</b>	<b>0.00%</b>
210-0000-451.02-03	INTEREST	\$ (22)	\$ (164)	\$ -	\$ -	\$ -	\$ -	0.00%
210-0000-481.01-04	POLICE	\$ 13,750	\$ 4,750	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 13,728</b>	<b>\$ 4,586</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
210-0000-451.02-09	INTEREST	\$ -	\$ -	\$ (2,806)	\$ 250	\$ -	\$ -	-100.00%
210-0000-481.01-10	PUBLIC SAFETY	\$ -	\$ -	\$ 20,561	\$ 18,000	\$ 213,000	\$ 212,000	1077.78%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,755</b>	<b>\$ 18,250</b>	<b>\$ 213,000</b>	<b>\$ 212,000</b>	<b>1061.64%</b>
	<b>TOTAL, PUBLIC SAFETY</b>	<b>\$ 77,451</b>	<b>\$ 34,497</b>	<b>\$ 17,755</b>	<b>\$ 18,250</b>	<b>\$ 289,323</b>	<b>\$ 212,000</b>	<b>1061.64%</b>
210-0000-451.02-06	INTEREST	\$ 1	\$ 20	\$ 919	\$ -	\$ -	\$ -	0.00%
210-0000-481.01-07	PARKS AND RECREATION	\$ 18,465	\$ 9,009	\$ 8,366	\$ -	\$ 58,000	\$ 58,000	0.00%
	<b>TOTAL</b>	<b>\$ 18,466</b>	<b>\$ 9,029</b>	<b>\$ 9,285</b>	<b>\$ -</b>	<b>\$ 58,000</b>	<b>\$ 58,000</b>	<b>0.00%</b>
210-0000-451.02-08	INTEREST	\$ 29	\$ 258	\$ 1,020	\$ -	\$ -	\$ -	0.00%
210-0000-481.01-09	WATER FACILITIES	\$ 48,016	\$ 32,507	\$ 13,092	\$ -	\$ 145,000	\$ 85,000	0.00%
	<b>TOTAL</b>	<b>\$ 48,045</b>	<b>\$ 32,765</b>	<b>\$ 14,112</b>	<b>\$ -</b>	<b>\$ 145,000</b>	<b>\$ 85,000</b>	<b>0.00%</b>
210-0000-451.02-04	INTEREST	\$ 13	\$ 113	\$ -	\$ -	\$ -	\$ -	0.00%
210-0000-481.01-05	CITY HALL	\$ 23,929	\$ 9,094	\$ -	\$ -	\$ 27,000	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 23,942</b>	<b>\$ 9,207</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,000</b>	<b>\$ -</b>	<b>0.00%</b>
210-0000-451.02-05	INTEREST	\$ 29	\$ 234	\$ -	\$ -	\$ -	\$ -	0.00%
210-0000-481.01-06	PUBLIC WORKS	\$ 27,652	\$ 6,789	\$ -	\$ -	\$ 20,000	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 27,681</b>	<b>\$ 7,023</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>0.00%</b>
210-0000-451.02-07	INTEREST	\$ 8	\$ 80	\$ -	\$ -	\$ -	\$ -	0.00%
210-0000-481.01-08	LIBRARY	\$ 34,600	\$ 11,141	\$ -	\$ -	\$ 36,000	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 34,608</b>	<b>\$ 11,221</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,000</b>	<b>\$ -</b>	<b>0.00%</b>
210-0000-451.02-10	INTEREST	\$ -	\$ -	\$ 865	\$ -	\$ -	\$ -	0.00%
210-0000-481.01-11	GENERAL GOVERNMENT	\$ -	\$ -	\$ 22,284	\$ -	\$ 54,000	\$ 99,880	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,149</b>	<b>\$ -</b>	<b>\$ 54,000</b>	<b>\$ 99,880</b>	<b>0.00%</b>
	<b>TOTAL, GENERAL GOVERNMENT</b>	<b>\$ 86,231</b>	<b>\$ 27,451</b>	<b>\$ 23,149</b>	<b>\$ -</b>	<b>\$ 137,000</b>	<b>\$ 99,880</b>	<b>0.00%</b>
	<b>TOTAL INTEREST</b>	<b>\$ 39</b>	<b>\$ 371</b>	<b>\$ 1,204</b>	<b>\$ 250</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>700.00%</b>
	<b>TOTAL FEES</b>	<b>\$ 269,444</b>	<b>\$ 130,814</b>	<b>\$ 71,191</b>	<b>\$ 18,000</b>	<b>\$ 706,823</b>	<b>\$ 532,380</b>	<b>2857.67%</b>
	<b>TOTAL, CAPITAL FACILITIES</b>	<b>\$ 269,483</b>	<b>\$ 131,185</b>	<b>\$ 72,395</b>	<b>\$ 18,250</b>	<b>\$ 708,823</b>	<b>\$ 534,380</b>	<b>2828.11%</b>
<b>SEWER CONNECTION</b>								
211-0000-451.01-01	INTEREST	\$ 379	\$ 608	\$ 1,699	\$ -	\$ 2,500	\$ 2,500	0.00%
211-0000-481.02-01	CONNECTION FEES	\$ 66,178	\$ 15,974	\$ 14,833	\$ -	\$ 62,000	\$ 62,000	0.00%
	<b>TOTAL, SEWER CONNECTION</b>	<b>\$ 66,557</b>	<b>\$ 16,582</b>	<b>\$ 16,532</b>	<b>\$ -</b>	<b>\$ 64,500</b>	<b>\$ 64,500</b>	<b>0.00%</b>
<b>STORM DRAIN</b>								
212-0000-451.01-01	INTEREST	\$ -	\$ 25	\$ 128	\$ -	\$ 210	\$ 210	0.00%
212-0000-481.03-01	STORM DRAIN FEES	\$ 20,176	\$ 40,682	\$ 5,249	\$ -	\$ 8,612	\$ 26,000	0.00%
	<b>TOTAL, STORM DRAIN</b>	<b>\$ 20,176</b>	<b>\$ 40,707</b>	<b>\$ 5,377</b>	<b>\$ -</b>	<b>\$ 8,822</b>	<b>\$ 26,210</b>	<b>0.00%</b>





**CITY OF KINGSBURG  
DEVELOPMENT IMPACT FEE FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2017/18**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14 ACTUALS</u>	<u>FY 14/15 ACTUALS</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 BUDGET</u>	<u>PROJECTED ; YEAR END</u>	<u>FY 17/18 PROPOSED</u>	<u>Percent Change</u>
<b>NEIGHBORHOOD/PARK REC</b>								
214-0000-422.04-01	CMAS GRANT	\$ (327)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
214-0000-481.04-01	HOLDING	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
214-0000-481.04-02	NEIGHBORHOOD	\$ 38,220	\$ 18,564	\$ 17,136	\$ -	\$ 73,000	\$ -	0.00%
	<b>TOTAL, N-HOOD/PARK REC</b>	<b>\$ 37,892</b>	<b>\$ 18,564</b>	<b>\$ 17,136</b>	<b>\$ -</b>	<b>\$ 73,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>COMMUNITY/PARK REC</b>								
214-0000-451.01-01	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ 280	\$ 280	0.00%
214-0000-451.03-01	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
214-0000-451.03-02	REGIONAL	\$ 181	\$ 151	\$ 144	\$ -	\$ -	\$ -	0.00%
214-0000-481.04-03	REGIONAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL, COMMUNITY/PARK REC</b>	<b>\$ 181</b>	<b>\$ 151</b>	<b>\$ 144</b>	<b>\$ -</b>	<b>\$ 280</b>	<b>\$ 280</b>	<b>0.00%</b>
	<b>TOTAL GRANTS</b>	<b>\$ (327)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>TOTAL INTEREST</b>	<b>\$ 181</b>	<b>\$ 151</b>	<b>\$ 144</b>	<b>\$ -</b>	<b>\$ 280</b>	<b>\$ 280</b>	<b>0.00%</b>
	<b>TOTAL FEES</b>	<b>\$ 38,219</b>	<b>\$ 18,564</b>	<b>\$ 17,136</b>	<b>\$ -</b>	<b>\$ 73,000</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>TOTAL, PARK/RECREATION</b>	<b>\$ 38,073</b>	<b>\$ 18,715</b>	<b>\$ 17,280</b>	<b>\$ -</b>	<b>\$ 73,280</b>	<b>\$ 280</b>	<b>0.00%</b>
<b>TRAFFIC IMPACT</b>								
216-0000-451.01-01	INTEREST	\$ 25	\$ 17	\$ -	\$ -	\$ -	\$ -	0.00%
216-0000-481.05-01	TRAFFIC IMPACT FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL, TRAFFIC IMPACT</b>	<b>\$ 25</b>	<b>\$ 17</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>EQUIPMENT/FACILITY RESERVE</b>								
243-0000-451.01-01	INTEREST	\$ (111)	\$ (33)	\$ -	\$ -	\$ -	\$ -	0.00%
243-0000-451.05-04	POOL	\$ 111	\$ 33	\$ -	\$ -	\$ -	\$ -	0.00%
243-0000-451.05-09	FIRE TRUCK	\$ 111	\$ 33	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL, EQUIP/FACIL RES.</b>	<b>\$ 111</b>	<b>\$ 33</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>TOTAL GRANTS</b>	<b>\$ (327)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>TOTAL INTEREST</b>	<b>\$ 513</b>	<b>\$ 1,139</b>	<b>\$ 3,175</b>	<b>\$ 250</b>	<b>\$ 4,990</b>	<b>\$ 4,990</b>	<b>1896.00%</b>
	<b>TOTAL FEES</b>	<b>\$ 394,239</b>	<b>\$ 206,100</b>	<b>\$ 108,409</b>	<b>\$ 18,000</b>	<b>\$ 850,435</b>	<b>\$ 620,380</b>	<b>3346.56%</b>
	<b>TOTAL, CAPITAL PROJECTS</b>	<b>\$ 394,425</b>	<b>\$ 207,239</b>	<b>\$ 111,584</b>	<b>\$ 18,250</b>	<b>\$ 855,425</b>	<b>\$ 625,370</b>	<b>3326.68%</b>
	<b>Revenues</b>	<b>\$ 394,425</b>	<b>\$ 207,239</b>	<b>\$ 111,584</b>	<b>\$ 18,250</b>	<b>\$ 855,425</b>	<b>\$ 625,370</b>	
	<b>Expenses</b>	<b>\$ 275,778</b>	<b>\$ 214,665</b>	<b>\$ 75,894</b>	<b>\$ 125,001</b>	<b>\$ 149,558</b>	<b>\$ 243,000</b>	
		<b>\$ 118,647</b>	<b>\$ (7,426)</b>	<b>\$ 35,690</b>	<b>\$ (106,751)</b>	<b>\$ 705,867</b>	<b>\$ 382,370</b>	



**CITY OF KINGSBURG  
DEVELOPMENT IMPACT FEE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2017/18**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14 ACTUALS</u>	<u>FY 14/15 ACTUALS</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 BUDGET</u>	<u>PROJECTED ; YEAR END :</u>	<u>FY 17/18 Proposed</u>	<u>Percent Change</u>
<b>TRAFFIC FACILITIES</b>								
210-9601-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 34,387	\$ -	\$ -	\$ 50,000	0%
210-9601-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,500	0%
210-9601-549.57-10	CAPITAL OUTLAY - GENERAL FD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<b>TOTAL, TRAFFIC FACILITIES</b>	\$ -	\$ -	\$ 34,387	\$ -	\$ -	\$ 87,500	0%
<b>FIRE/AMB</b>								
210-9602-549.55-05	TRANSFER TO OTHER FUNDS	\$ 214,705	\$ 211,665	\$ 18,000	\$ -	\$ -	\$ -	0%
210-9602-549.56-06	CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
210-9602-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<b>TOTAL</b>	\$ 214,705	\$ 211,665	\$ 18,000	\$ -	\$ -	\$ -	0%
<b>POLICE</b>								
210-9603-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
210-9603-549.56-06	CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
210-9603-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>PUBLIC SAFETY</b>								
210-9609-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ 18,000	0.00%
210-9609-549.56-06	CAPITAL LEASE	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -	-100.00%
210-9609-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ 18,250	\$ 18,000	\$ 18,000	0%
	<b>TOTAL, PUBLIC SAFETY</b>	\$ 214,705	\$ 211,665	\$ 18,000	\$ 18,250	\$ 18,000	\$ 18,000	0%
<b>PARKS AND REC</b>								
210-9606-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
210-9606-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	0%
210-9606-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	0%
<b>WATER FACILITIES</b>								
210-9608-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 23,507	\$ 106,751	\$ 106,751	\$ -	-100.00%
210-9608-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	0%
210-9608-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<b>TOTAL</b>	\$ -	\$ -	\$ 23,507	\$ 106,751	\$ 106,751	\$ 25,000	0%
<b>CITY HALL</b>								
210-9604-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
210-9604-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
210-9604-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>PUBLIC WORKS</b>								
210-9605-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
210-9605-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
210-9605-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>LIBRARY</b>								
210-9607-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
210-9607-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
210-9607-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>GENERAL GOVERNMENT</b>								
210-9691-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
210-9691-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,500	0%
210-9691-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,500	0%
	<b>TOTAL, GENERAL GOVERNMENT</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,500	0%
	<b>TOTAL PROFESSIONAL SERVICES</b>	\$ -	\$ -	\$ 57,894	\$ 106,751	\$ 106,751	\$ 50,000	-53.16%
	<b>TOTAL CAPITAL LEASE</b>	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -	-100.00%
	<b>TOTAL CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<b>TOTAL TRANSFERS OUT</b>	\$ 214,705	\$ 211,665	\$ 18,000	\$ 18,000	\$ 18,000	\$ 168,000	833.33%
	<b>TOTAL CAPITAL FACILITIES</b>	\$ 214,705	\$ 211,665	\$ 75,894	\$ 125,001	\$ 124,751	\$ 218,000	74.40%
<b>SEWER CONNECTION</b>								
211-9100-549.52-70	PROFESSIONAL SERVICES	\$ 206	\$ -	\$ -	\$ -	\$ -	\$ -	0%
211-9100-549.54-25	DEVELOPER REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
211-9100-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	0%
211-9100-549.57-01	CAPITAL OUTLAY	\$ 57,287	\$ -	\$ -	\$ -	\$ 14,407	\$ -	0%
	<b>TOTAL, SEWER CONNECTION</b>	\$ 57,493	\$ -	\$ -	\$ -	\$ 14,407	\$ 25,000	0%



**CITY OF KINGSBURG  
DEVELOPMENT IMPACT FEE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2017/18**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14 ACTUALS</u>	<u>FY 14/15 ACTUALS</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 BUDGET</u>	<u>PROJECTED ; YEAR END :</u>	<u>FY 17/18 Proposed</u>	<u>Percent Change</u>
<b>STORM DRAIN</b>								
212-9100-549.52-70	PROFESSIONAL SERVICES	\$ 137	\$ 3,000	\$ -	\$ -	\$ -	\$ -	0%
212-9100-549.54-25	DEVELOPER REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
212-9100-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
212-9100-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 10,400	\$ -	0%
	<b>TOTAL, STORM DRAIN</b>	<b>\$ 137</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,400</b>	<b>\$ -</b>	<b>0%</b>
<b>NEIGHBORHOOD PARK/REC</b>								
214-8100-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
214-8100-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
214-8200-549.56.06	CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
214-8100-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<b>TOTAL, STORM DRAIN</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>COMMUNITY PARK/REC</b>								
214-8200-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
214-8200-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
214-8200-549.57-01	CAPITAL OUTLAY	\$ 3,443	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<b>TOTAL, STORM DRAIN</b>	<b>\$ 3,443</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
	<b>TOTAL, PARK/RECREATION</b>	<b>\$ 3,443</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$ 343</b>	<b>\$ 3,000</b>	<b>\$ 57,894</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>0%</b>
	<b>TOTAL DEVELOPER REIMURSEMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 106,751</b>	<b>\$ 106,751</b>	<b>\$ -</b>	<b>0%</b>
	<b>TOTAL CAPITAL LEASE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 60,730</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,807</b>	<b>\$ -</b>	<b>0%</b>
	<b>TOTAL TRANSFERS OUT</b>	<b>\$ 214,705</b>	<b>\$ 211,665</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>\$ 193,000</b>	<b>972.22%</b>
	<b>TOTAL, CAPITAL PROJECTS</b>	<b>\$ 275,778</b>	<b>\$ 214,665</b>	<b>\$ 75,894</b>	<b>\$ 125,001</b>	<b>\$ 149,558</b>	<b>\$ 243,000</b>	<b>94.40%</b>
	<b>Revenues</b>	<b>\$ 394,425</b>	<b>\$ 207,239</b>	<b>\$ 111,584</b>	<b>\$ 18,250</b>	<b>\$ 855,425</b>	<b>\$ 625,370</b>	
	<b>Expenses</b>	<b>\$ 275,778</b>	<b>\$ 214,665</b>	<b>\$ 75,894</b>	<b>\$ 125,001</b>	<b>\$ 149,558</b>	<b>\$ 243,000</b>	
		<b>\$ 118,647</b>	<b>\$ (7,426)</b>	<b>\$ 35,690</b>	<b>\$ (106,751)</b>	<b>\$ 705,867</b>	<b>\$ 382,370</b>	



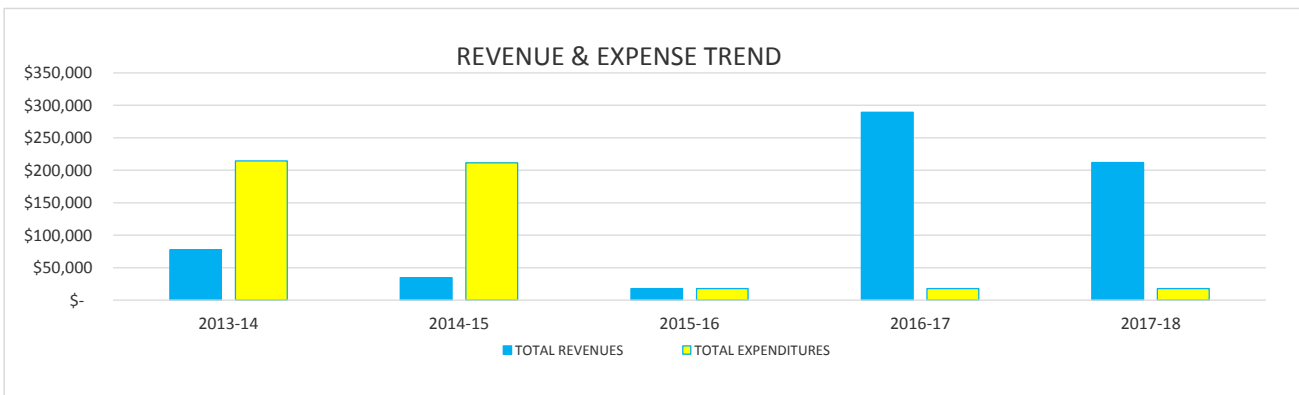
# DEVELOPMENT IMPACT FEES - PUBLIC SAFETY

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

## Budget Highlights:



Capital Facilities - Public Safety	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ (78)	\$ (642)	\$ (2,806)	\$ 250	\$ -	\$ -	0.00%
Public Safety	\$ -	\$ -	\$ 20,561	\$ 18,000	\$ 213,000	\$ 212,000	0.00%
Fire/Ambulance	\$ 63,779	\$ 30,389	\$ -	\$ -	\$ 76,323	\$ -	
Police	\$ 13,750	\$ 4,750	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 77,451</b>	<b>\$ 34,497</b>	<b>\$ 17,755</b>	<b>\$ 18,250</b>	<b>\$ 289,323</b>	<b>\$ 212,000</b>	<b>1061.64%</b>
<b>EXPENDITURES</b>							
Transfer to other funds	\$ 214,705	\$ 211,665	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	0.00%
Capital Lease	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -	-100.00%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 214,705</b>	<b>\$ 211,665</b>	<b>\$ 18,000</b>	<b>\$ 18,250</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>-1.37%</b>
Net Revenue/(Expenditures)	\$ (137,254)	\$ (177,168)	\$ (245)	\$ -	\$ 271,323	\$ 194,000	
Changes in Fund Balance	\$ (28,947)	\$ 35,121					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (166,201)</b>	<b>\$ (142,047)</b>	<b>\$ (245)</b>	<b>\$ -</b>	<b>\$ 271,323</b>	<b>\$ 194,000</b>	
Beginning Fund Balance, July 1	\$ (1,384,662)	\$ (1,550,863)	\$ (1,692,910)	\$ (1,693,155)	\$ (1,693,155)	\$ (1,421,832)	-16.02%
Ending Fund Balance, June 30	\$ (1,550,863)	\$ (1,692,910)	\$ (1,693,155)	\$ (1,693,155)	\$ (1,421,832)	\$ (1,227,832)	-27.48%

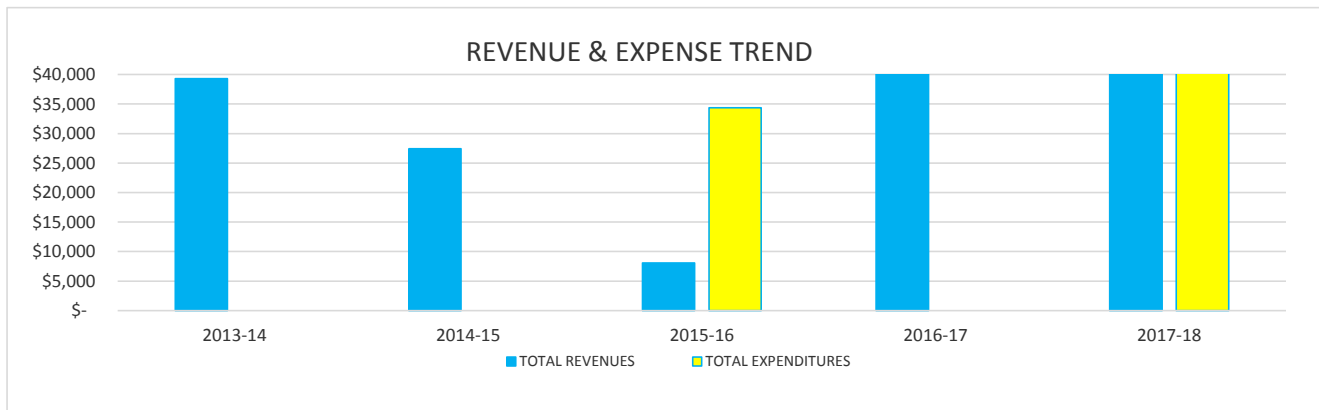


# DEVELOPMENT IMPACT FEES - TRAFFIC

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

**Budget Highlights:** None

CAPITAL FACILITIES - TRAFFIC	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ 37	\$ 308	\$ 1,206	\$ -	\$ -	\$ 2,000	
Traffic	\$ 39,253	\$ 27,135	\$ 6,888	\$ -	\$ 77,500	\$ 77,500	
<b>TOTAL REVENUES</b>	<b>\$ 39,290</b>	<b>\$ 27,443</b>	<b>\$ 8,094</b>	<b>\$ -</b>	<b>\$ 77,500</b>	<b>\$ 79,500</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ 34,387	\$ -	\$ -	\$ 50,000	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,500	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,387</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 87,500</b>	
Net Revenue/(Expenditures)	\$ 39,290	\$ 27,443	\$ (26,293)	\$ -	\$ 77,500	\$ (8,000)	
Changes in Fund Balance	\$ (748)						
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 38,542</b>	<b>\$ 27,443</b>	<b>\$ (26,293)</b>	<b>\$ -</b>	<b>\$ 77,500</b>	<b>\$ (8,000)</b>	
Beginning Fund Balance, July 1	\$645,926	\$ 684,468	\$ 711,911	\$ 685,618	\$ 685,618	\$763,118	11.30%
Ending Fund Balance, June 30	\$684,468	\$ 711,911	\$ 685,618	\$ 685,618	\$ 763,118	\$755,118	10.14%

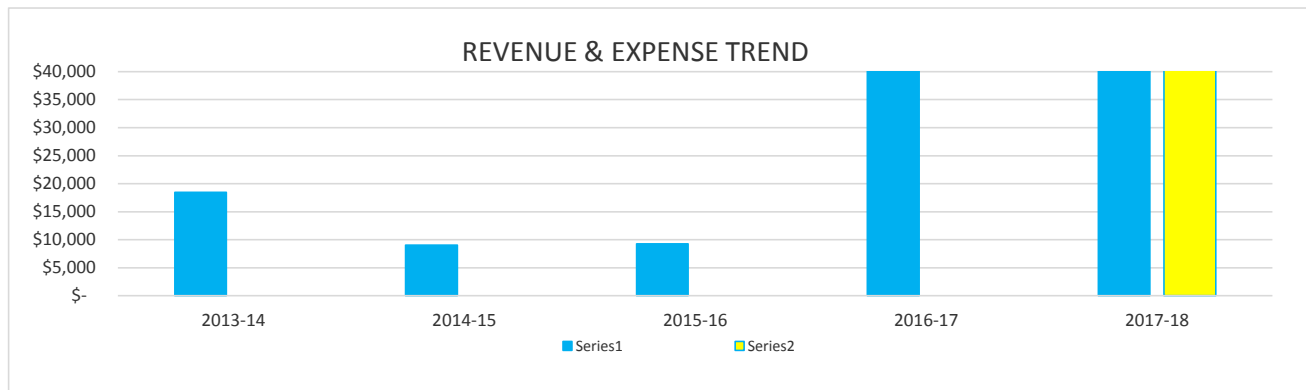


# DEVELOPMENT IMPACT FEES - SPECIAL RECREATION

**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:** None

CAPITAL FACILITIES - RECREATION	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ 1	\$ 20	\$ 919	\$ -	\$ -	\$ -	
Parks and Recreation	\$ 18,465	\$ 9,009	\$ 8,366	\$ -	\$ 58,000	\$ 58,000	
<b>TOTAL REVENUES</b>	<b>\$ 18,466</b>	<b>\$ 9,029</b>	<b>\$ 9,285</b>	<b>\$ -</b>	<b>\$ 58,000</b>	<b>\$ 58,000</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	
Net Revenue/(Expenditures)	\$ 18,466	\$ 9,029	\$ 9,285	\$ -	\$ 58,000	\$ 8,000	
Changes in Fund Balance	\$ 8,634	\$ 214					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 27,100</b>	<b>\$ 9,243</b>	<b>\$ 9,285</b>	<b>\$ -</b>	<b>\$ 58,000</b>	<b>\$ 8,000</b>	
Beginning Fund Balance, July 1	\$ 503,265	\$ 530,365	\$ 539,608	\$ 548,893	\$ 548,893	\$ 606,893	10.57%
Ending Fund Balance, June 30	\$ 530,365	\$ 539,608	\$ 548,893	\$ 548,893	\$ 606,893	\$ 614,893	12.02%

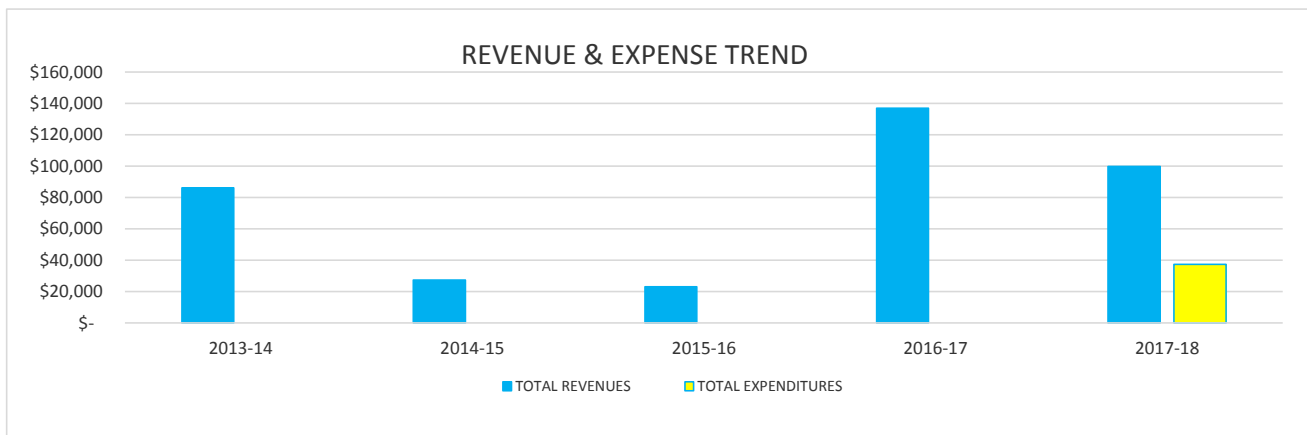


# DEVELOPMENT IMPACT FEES - GENERAL GOVERNMENT

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

**Budget Highlights:** None

Capital Facilities - General Government	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ 50	\$ 427	\$ 865	\$ -	\$ -	\$ -	
General Government	\$ -	\$ -	\$ 22,284	\$ -	\$ 54,000	\$ 99,880	
City Hall/Public Works/Library	\$ 86,181	\$ 27,024	\$ -	\$ -	\$ 83,000	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 86,231</b>	<b>\$ 27,451</b>	<b>\$ 23,149</b>	<b>\$ -</b>	<b>\$ 137,000</b>	<b>\$ 99,880</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,500	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,500</b>	
Net Revenue/(Expenditures)	\$ 86,231	\$ 27,451	\$ 23,149	\$ -	\$ 137,000	\$ 62,380	
Changes in Fund Balance	\$ (38,970)	\$ (214)					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 47,261</b>	<b>\$ 27,237</b>	<b>\$ 23,149</b>	<b>\$ -</b>	<b>\$ 137,000</b>	<b>\$ 62,380</b>	
Beginning Fund Balance, July 1	\$ 418,446	\$ 465,707	\$ 492,944	\$ 516,093	\$ 516,093	\$ 653,093	26.55%
Ending Fund Balance, June 30	\$ 465,707	\$ 492,944	\$ 516,093	\$ 516,093	\$ 653,093	\$ 715,473	38.63%

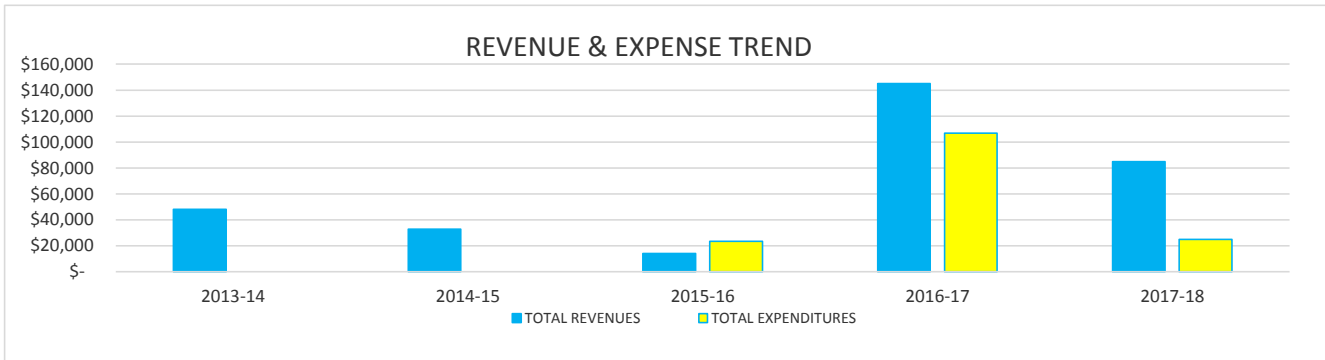


# DEVELOPMENT IMPACT FEES - WATER FACILITIES

**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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ 29	\$ 258	\$ 1,020	\$ -	\$ -	\$ -	
Water Facilities	\$ 48,016	\$ 32,507	\$ 13,092	\$ -	\$ 145,000	\$ 85,000	
<b>TOTAL REVENUES</b>	<b>\$ 48,045</b>	<b>\$ 32,765</b>	<b>\$ 14,112</b>	<b>\$ -</b>	<b>\$ 145,000</b>	<b>\$ 85,000</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ 23,507	\$ 106,751	\$ 106,751	\$ -	-100.00%
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,507</b>	<b>\$ 106,751</b>	<b>\$ 106,751</b>	<b>\$ 25,000</b>	<b>-76.58%</b>
Net Revenue/(Expenditures)	\$ 48,045	\$ 32,765	\$ (9,395)	\$ (106,751)	\$ 38,249	\$ 60,000	-156.21%
Changes in Fund Balance	\$ (1,092)						
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 46,953</b>	<b>\$ 32,765</b>	<b>\$ (9,395)</b>	<b>\$ (106,751)</b>	<b>\$ 38,249</b>	<b>\$ 60,000</b>	<b>-156.21%</b>
Beginning Fund Balance, July 1	\$ 514,807	\$ 561,760	\$ 594,525	\$ 585,130	\$ 585,130	\$ 623,379	6.54%
Ending Fund Balance, June 30	\$ 561,760	\$ 594,525	\$ 585,130	\$ 478,379	\$ 623,379	\$ 683,379	42.85%



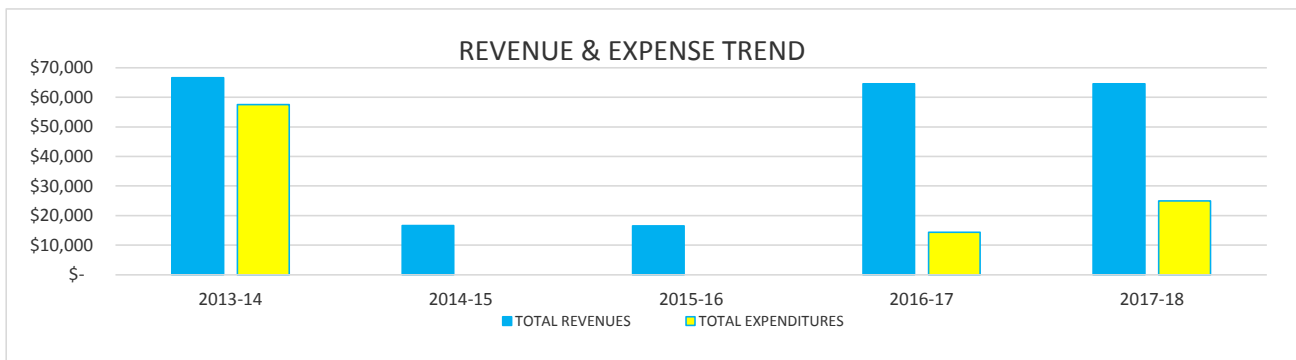


# SEWER CONNECTION FEES

**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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ 379	\$ 608	\$ 1,699	\$ -	\$ 2,500	\$ 2,500	
Connection Fees	\$ 66,178	\$ 15,974	\$ 14,833	\$ -	\$ 62,000	\$ 62,000	
<b>TOTAL REVENUES</b>	<b>\$ 66,557</b>	<b>\$ 16,582</b>	<b>\$ 16,532</b>	<b>\$ -</b>	<b>\$ 64,500</b>	<b>\$ 64,500</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ 206	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
Capital Outlay - General Fund	\$ 57,287	\$ -	\$ -	\$ -	\$ 14,407	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 57,493</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,407</b>	<b>\$ 25,000</b>	
Net Revenue/(Expenditures)	\$ 9,064	\$ 16,582	\$ 16,532	\$ -	\$ 50,093	\$ 39,500	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 9,064</b>	<b>\$ 16,582</b>	<b>\$ 16,532</b>	<b>\$ -</b>	<b>\$ 50,093</b>	<b>\$ 39,500</b>	
Beginning Fund Balance, July 1	\$ 921,091	\$ 930,155	\$ 946,737	\$ 963,269	\$ 963,269	\$ 1,013,362	5.20%
Ending Fund Balance, June 30	\$ 930,155	\$ 946,737	\$ 963,269	\$ 963,269	\$ 1,013,362	\$ 1,052,862	9.30%

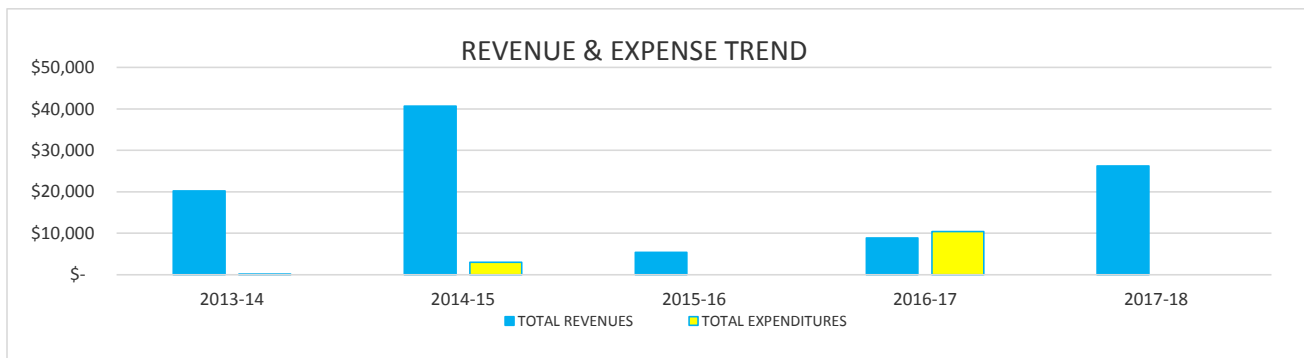


# STORM DRAIN FEES

**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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ -	\$ 25	\$ 128	\$ -	\$ 210	\$ 210	0.00%
Storm Drain Fees	\$ 20,176	\$ 40,682	\$ 5,249	\$ -	\$ 8,612	\$ 26,000	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 20,176</b>	<b>\$ 40,707</b>	<b>\$ 5,377</b>	<b>\$ -</b>	<b>\$ 8,822</b>	<b>\$ 26,210</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Professional Services	\$ 137	\$ 3,000	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ 10,400	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 137</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,400</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 20,039	\$ 37,707	\$ 5,377	\$ -	\$ (1,578)	\$ 26,210	
Changes in Fund Balance	\$ (40,079)	\$ (49,610)					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (20,040)</b>	<b>\$ (11,903)</b>	<b>\$ 5,377</b>	<b>\$ -</b>	<b>\$ (1,578)</b>	<b>\$ 26,210</b>	
Beginning Fund Balance, July 1	\$ 44,845	\$ 24,805	\$ 12,902	\$ 18,279	\$ 18,279	\$ 16,701	-8.63%
Ending Fund Balance, June 30	\$ 24,805	\$ 12,902	\$ 18,279	\$ 18,279	\$ 16,701	\$ 42,911	134.76%

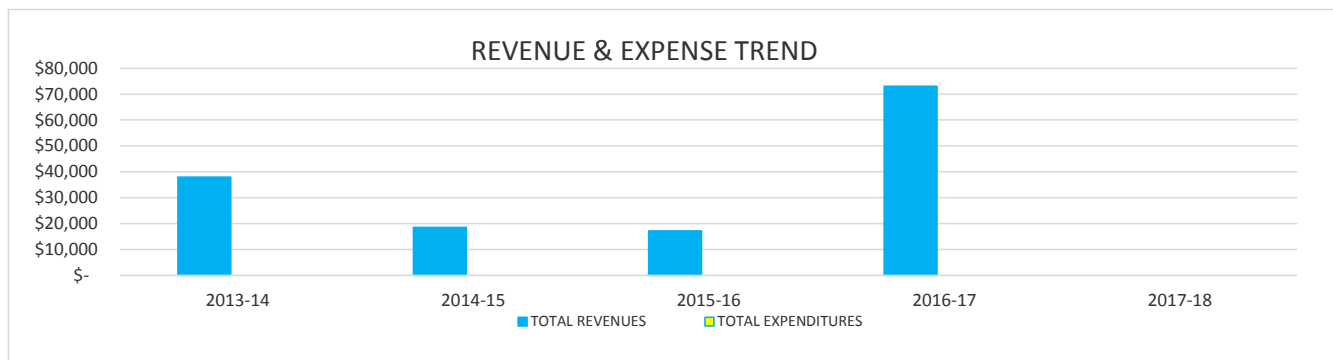


# PARKS & RECREATION - NEIGHBORHOOD

**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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
CMAS Grant	\$ (327)	\$ -	\$ -	\$ -	\$ -	\$ -	
Holding	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	
Neighborhood	\$ 38,220	\$ 18,564	\$ 17,136	\$ -	\$ 73,000	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 37,892</b>	<b>\$ 18,564</b>	<b>\$ 17,136</b>	<b>\$ -</b>	<b>\$ 73,000</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 37,892	\$ 18,564	\$ 17,136	\$ -	\$ 73,000	\$ -	
Changes in Fund Balance	\$ 327	\$ (3,719)					0.00%
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 38,219</b>	<b>\$ 14,845</b>	<b>\$ 17,136</b>	<b>\$ -</b>	<b>\$ 73,000</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ (97,021)	\$ (58,802)	\$ (43,957)	\$ (26,821)	\$ (26,821)	\$ 46,179	-272.17%
Ending Fund Balance, June 30	\$ (58,802)	\$ (43,957)	\$ (26,821)	\$ (26,821)	\$ 46,179	\$ 46,179	-272.17%

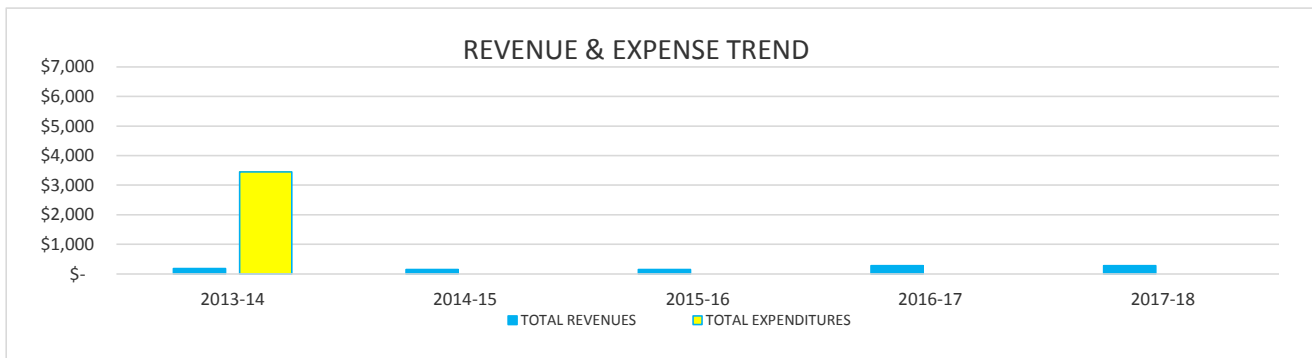


# PARKS & RECREATION - COMMUNITY

**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:

PARKS & RECREATION - COMMUNITY	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ 181	\$ 151	\$ 144	\$ -	\$ 280	\$ 280	
Regional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 181</b>	<b>\$ 151</b>	<b>\$ 144</b>	<b>\$ -</b>	<b>\$ 280</b>	<b>\$ 280</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ 3,443	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,443</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ (3,262)	\$ 151	\$ 144	\$ -	\$ 280	\$ 280	
Changes in Fund Balance	\$ -	\$ 3,391					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (3,262)</b>	<b>\$ 3,542</b>	<b>\$ 144</b>	<b>\$ -</b>	<b>\$ 280</b>	<b>\$ 280</b>	
Beginning Fund Balance, July 1	\$ 196,501	\$ 193,239	\$ 196,781	\$ 196,925	\$ 196,925	\$ 197,205	0.14%
Ending Fund Balance, June 30	\$ 193,239	\$ 196,781	\$ 196,925	\$ 196,925	\$ 197,205	\$ 197,485	0.28%

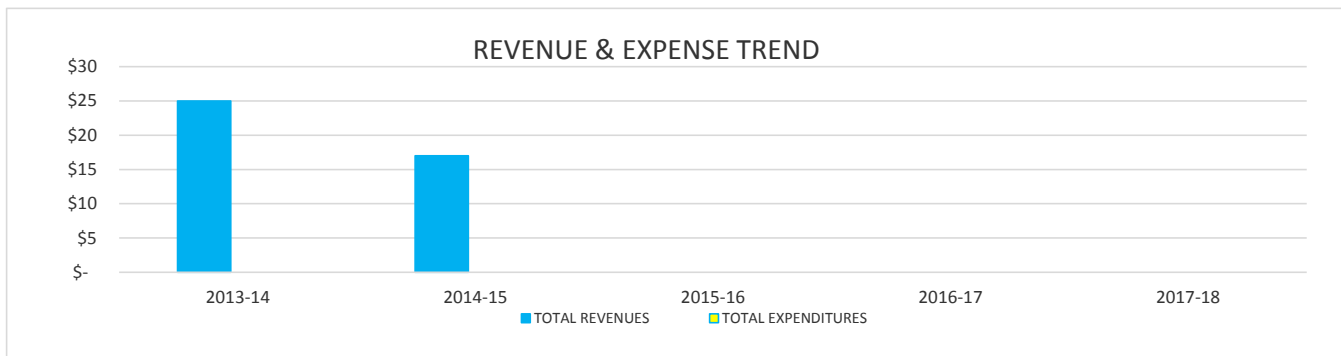


# CAPITAL PROJECT TRAFFIC IMPACT ZONE

**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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ 25	\$ 17	\$ -	\$ -	\$ -	\$ -	
Traffic Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 25</b>	<b>\$ 17</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 25	\$ 17	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 25</b>	<b>\$ 17</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ 13,361	\$ 13,386	\$ 13,403	\$ 13,403	\$ 13,403	\$ 13,403	0.00%
Ending Fund Balance, June 30	\$ 13,386	\$ 13,403	\$ 13,403	\$ 13,403	\$ 13,403	\$ 13,403	0.00%

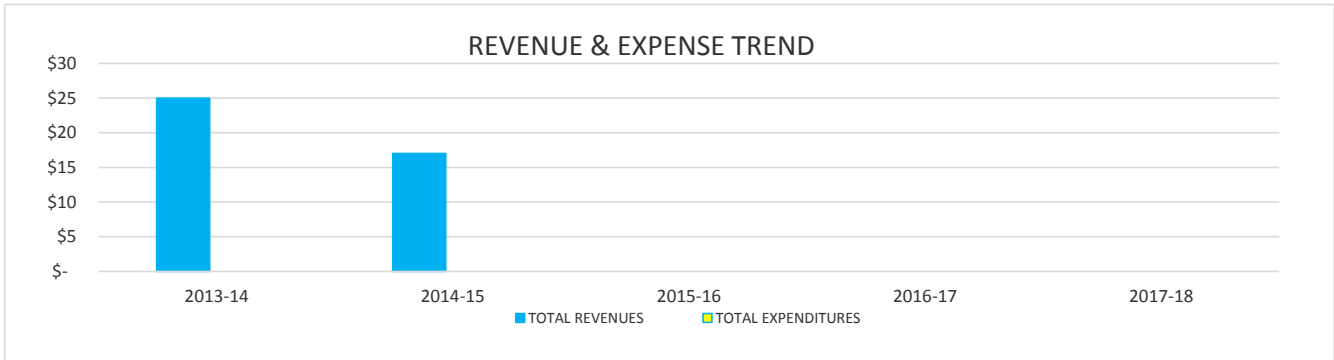


# EQUIPMENT REPLACEMENT RESERVE

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

**Budget Highlights:**

Equipment Replacement Reserve	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
Interest	\$ (111)	\$ (33)	\$ -	\$ -	\$ -	\$ -	
Pool	\$ 111	\$ 33	\$ -	\$ -	\$ -	\$ -	
Fire Truck	\$ 111	\$ 33	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 111</b>	<b>\$ 33</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 111	\$ 33	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 111</b>	<b>\$ 33</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ 25,286	\$ 25,397	\$ 25,430	\$ 25,430	\$ 25,430	\$ 25,430	0.00%
Ending Fund Balance, June 30	\$ 25,397	\$ 25,430	\$ 25,430	\$ 25,430	\$ 25,430	\$ 25,430	0.00%



**CITY OF KINGSBURG**  
**Summary of Internal Service Funds**

**2017-18 Fiscal Year Budget**

		<b>RISK MANAGEMENT FUND</b>
<b>Actual Fund Balance,</b>	<b>June 30, 2016</b>	-
<b>Estimated Beginning Fund Balance,</b>	<b>June 30, 2017</b>	-
<b>Revenues:</b>		
	Workers' Comp Insurance Charges	\$ 276,012
	Employee Assistance Program Charges	\$ 1,159
	Life Insurance Charges	\$ 2,540
	Disability Insurance Charges	\$ -
	General Liability Insurance Charges	\$ 131,020
	Property insurance Charges	\$ 16,255
	Vehicle Insurance Charges	\$ 9,100
	ERMA Personnel Charges	\$ 23,027
	Risk Management Administrative Charges	\$ 11,989
	<b>Total Revenue</b>	<b>471,102</b>
<b>Expenses:</b>		
	Wages and Benefits	5,000
	Workers' Comp Insurance Premiums	276,012
	Employee Assistance Program Premiums	1,159
	Life Insurance Premiums	2,540
	Disability Insurance Premiums	-
	General Liability Insurance Premiums	131,020
	Property insurance Premiums	16,255
	Vehicle Insurance Premiums	9,100
	ERMA Personnel Premiums	23,027
	Risk Management Administrative Charges	6,989
	<b>Total Expenses</b>	<b>471,102</b>
	<b>Net Result</b>	<b>-</b>
<b>Ending Fund Balance</b>		<b>-</b>



**CITY OF KINGSBURG  
INTERNAL SERVICE FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2017/18**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 17/18</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>RISK MANAGEMENT</b>								
501-0000-515.05-61	WORKERS COMP INS CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 276,012	
501-0000-515.05-62	EMP ASSISTANCE PRGM CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,159	
501-0000-515.05-63	LIFE INSURANCE CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,540	
501-0000-515.05-64	DISABILITY INSURANCE CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
501-0000-515.05-65	GENERAL LIABILITY INS CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,020	
501-0000-515.05-66	PROPERTY INSURANCE CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,255	
501-0000-515.05-67	VEHICLE INSURANCE CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,100	
501-0000-515.05-68	ERMA PERSONNEL CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,027	
	<b>TOTAL INSURANCE CHARGES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 459,113	
501-0000-515.05-69	RMA RISK MGT ADMIN CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,989	
	<b>TOTAL, RISK MANAGEMENT</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 471,102	
	<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 471,102	
	<b>Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 471,102	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	





**CITY OF KINGSBURG  
INTERNAL SERVICE FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2017/18**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>BUDGET</u>	<u>PROJECTED</u> <sup>↓</sup> <u>YEAR END</u> <sup>↓</sup>	<u>FY17/18</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>RISK MANAGEMENT</b>								
501-5200-515.51-01	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,213	
501-5200-515.51-21	FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 314	
501-5200-515.51-23	PERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 269	
501-5200-515.51-25	MEDICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160	
501-5200-515.51-27	WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41	
501-5200-515.51-31	EAP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	
501-5200-515.51-33	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	
	<b>TOTAL WAGES &amp; BENEFITS</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
501-5200-515.52-61	WORKERS COMP PREMIUMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 276,012	
501-5200-515.52-62	EMP ASSIST PRGM PREMIUMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,159	
501-5200-515.52-63	LIFE INSURANCE PREMIUMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,540	
501-5200-515.52-64	DISABILITY INS PREMIUMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
501-5200-515.52-65	GEN LIABILITY INS PREMIUMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,020	
501-5200-515.52-66	PROPERTY INS PREMIUMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,255	
501-5200-515.52-67	VEHICLE INS PREMIUMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,100	
501-5200-515.52-68	ERMA PERSONNEL PREMIUMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,027	
501-5200-515.52-69	CSJVRMA ADMIN CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,989	
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 466,102	
	<b>TOTAL, RISK MANAGEMENT</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 471,102	
<b>Revenues</b>								
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 471,102	
<b>Expenses</b>								
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 471,102	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



**2016-2017  
FEDERAL PROJECT BUDGET**

Fund Type	Kingsburg Fund No.	Federal Aid Project No.	Project Title	Phase	Project Budget (including local match and /or non-participating items)	Reimbursement Ratio	Actual Federal Funds Avail (maximum reimbursement)	Local Match Past Years	Local Match FY 17/18	Local Match Future Years	Reversion Dates
CMAQ	054-9100-549.57-49	CML 5170 (054)	18th and Kern Lighted Crosswalks	PRELIMINARY ENGINEERING	\$8,021.00	100.00%	\$8,021.00	\$0.00	\$0.00	\$0.00	
				CONSTRUCTION ENGINEERING	\$8,021.00	100.00%	\$8,021.00	\$0.00	\$0.00	\$0.00	
				CONSTRUCTION	\$45,454.00	100.00%	\$45,454.00	\$0.00	\$0.00	\$0.00	
<b>TOTAL:</b>					<b>\$61,496.00</b>	<b>-</b>	<b>\$61,496.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
RSTP		STPL 5170	Bethel Avenue Improvements	PRELIMINARY ENGINEERING	\$52,958.00	88.53%	\$46,883.00	\$0.00	\$6,075.00	\$0.00	
				CONSTRUCTION ENGINEERING	\$52,000.00	88.53%	\$46,036.00	\$0.00	\$5,964.00	\$0.00	
				CONSTRUCTION	\$301,051.00	88.53%	\$266,520.00	\$0.00	\$34,531.00	\$0.00	
<b>TOTAL:</b>					<b>\$406,009.00</b>	<b>-</b>	<b>\$359,439.00</b>	<b>\$0.00</b>	<b>\$46,570.00</b>	<b>\$0.00</b>	
CMAQ		STPL 5170	Madsen Avenue Bike Path Stroud to Kamm	PRELIMINARY ENGINEERING & RW	\$30,864.00	88.53%	\$27,322.90	\$0.00	\$6,037.00	\$0.00	
				CONSTRUCTION ENGINEERING	\$20,000.00	88.53%	\$17,705.00	\$0.00	\$0.00	\$9,176.00	
				CONSTRUCTION	\$203,456.00	88.53%	\$180,118.60	\$0.00	\$0.00	\$30,187.00	
<b>TOTAL:</b>					<b>\$254,320.00</b>	<b>-</b>	<b>\$225,146.50</b>	<b>\$0.00</b>	<b>\$6,037.00</b>	<b>\$39,363.00</b>	
CMAQ		STPL 5170	Bethel / Sierra Roundabout	PRELIMINARY ENGINEERING & RW	\$145,902.00	90.00%	\$131,310.80	\$0.00	\$0.00	\$14,591.20	
				CONSTRUCTION ENGINEERING	\$178,323.00	90.00%	\$160,489.70	\$0.00	\$0.00	\$17,833.30	
				CONSTRUCTION	\$972,675.00	90.00%	\$875,406.50	\$0.00	\$0.00	\$97,268.50	
<b>TOTAL:</b>					<b>\$1,296,900.00</b>	<b>-</b>	<b>\$1,167,207.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$129,693.00</b>	
<b>GRAND TOTAL:</b>					<b>\$1,957,229.00</b>	<b>-</b>	<b>\$1,813,288.50</b>	<b>\$0.00</b>	<b>\$52,607.00</b>	<b>\$169,056.00</b>	

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

*2017-2018 Fiscal Year Budget*

	Estimated Beginning Fund Balance 6/30/2017	Grant Funds	Transfers In	Total Revenue	Capital Projects	Transfers Out	Total Expenses	Net Result	Projected Ending Fund Balance 6/30/2018
<b>CDBG</b>									
030 <b>20th Street Project</b>	-	-	-	-	-	-	-	-	-
031 <b>Park Improvements</b>	-	95,000	-	95,000	95,000	-	95,000	-	-
<b>SLESF</b>									
034 <b>COPS</b>	-	100,000	-	100,000	-	100,000	100,000	-	-
<b>CMAQ/RSTP</b>									
038 <b>Sierra St. Traffic Signal Synchronization</b>	-	-	-	-	-	-	-	-	-
039 <b>Sierra St. Transit Stop</b>	-	-	-	-	-	-	-	-	-
043 <b>Sierra St. Reconstruction</b>	-	-	-	-	-	-	-	-	-
044 <b>10th and Union Lighted Crosswalk</b>	-	-	-	-	-	-	-	-	-
045 <b>Rafer Johnson Drive/Sierra St.</b>	-	-	-	-	-	-	-	-	-
048 <b>Sierra St. Sidewalk 16th to 18th</b>	-	-	-	-	-	-	-	-	-
049 <b>6th Avenue Reconstruction</b>	-	-	-	-	-	-	-	-	-
053 <b>10TH Avenue Reconstruction</b>	-	-	-	-	-	-	-	-	-
054 <b>18th/Kern Lighted Crosswalk</b>	-	61,496	-	61,496	61,496	-	61,496	-	-
055 <b>Bethel Ave Improvement</b>	-	359,439	46,570	406,009	406,009	-	406,009	-	-
057 <b>Madsen Ave Bike Path Stroud to Kamm</b>	-	350,411	45,403	395,814	395,814	-	395,814	-	-
	-	966,346	91,973	1,058,319	958,319	100,000	1,058,319	-	-



**CITY OF KINGSBURG  
FEDERAL PROJECTS FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 17-18**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14 ACTUALS</u>	<u>FY 14/15 ACTUALS</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 BUDGET</u>	<u>PROJECTED YEAR END</u>	<u>FY 17/18 PROPOSED</u>	<u>Percent Change</u>
<b>CDBG</b>								
030-0000-423.05-03	19TH, 20TH & 21ST PROJECT	\$ -	\$ 158,491	\$ -	\$ -	\$ -	\$ -	0.00%
030-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 31,463	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 158,491</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,463</b>	<b>\$ -</b>	<b>0.00%</b>
<b>PARK IMPROVEMENTS</b>								
031-0000-423.03-10	HOUSING RELATED PK GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000	
031-0000-451.01-01	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,000</b>	<b>0.00%</b>
<b>COPS SLESF</b>								
034-0000-421.01-06	COPS SLESF GRANT	\$ 100,000	\$ 106,230	\$ 114,618	\$ 100,000	\$ 99,324	\$ 100,000	0.00%
034-0000-451.01-01	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 100,000</b>	<b>\$ 106,230</b>	<b>\$ 114,618</b>	<b>\$ 100,000</b>	<b>\$ 99,324</b>	<b>\$ 100,000</b>	<b>0.00%</b>
<b>RSTP DOWNTOWN OVERLAYS - TE</b>								
035-0000-423.06-03	RSTP GRANTS	\$ 293,671	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
035-0000-424.06-01	TE GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL GRANTS</b>	<b>\$ 293,671</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
035-0000-471.01-01	FROM OTHER FUNDS	\$ 105,651	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
035-0000-471.01-03	FROM LTF ART 8	\$ 29,983	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL TRANSFERS IN</b>	<b>\$ 135,634</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>TOTAL</b>	<b>\$ 429,305</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>CMAQ Madsen Ave Bike</b>								
036-0000-423.06-04	CMAQ GRANTS	\$ 39,854	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
036-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 39,854</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>CML GRANTS</b>								
037-0000-423.06-07	CML GRANTS	\$ 181,822	\$ 82,514	\$ -	\$ -	\$ -	\$ -	0.00%
037-0000-423.07-01	STREET GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL GRANTS</b>	<b>\$ 181,822</b>	<b>\$ 82,514</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
037-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ 55,156	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 181,822</b>	<b>\$ 82,514</b>	<b>\$ 55,156</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>SIERRA ST SIGNAL SYNCHRO</b>								
038-0000-423.06-07	CML GRANTS	\$ 41,613	\$ 3,468	\$ 185,618	\$ 301,931	\$ 59,780	\$ -	-100.00%
038-0000-471.01-01	FROM OTHER FUNDS	\$ 560	\$ -	\$ 22,956	\$ 9,000	\$ -	\$ -	-100.00%
	<b>TOTAL</b>	<b>\$ 42,173</b>	<b>\$ 3,468</b>	<b>\$ 208,574</b>	<b>\$ 310,931</b>	<b>\$ 59,780</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>SIERRA ST TRANSIT STOP</b>								
039-0000-423.06-07	CMAQ GRANTS	\$ 640	\$ 120	\$ 2,834	\$ 59,071	\$ 72,513	\$ -	-100.00%
039-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ 651	\$ 1,400	\$ 100,136	\$ -	-100.00%
	<b>TOTAL</b>	<b>\$ 640</b>	<b>\$ 120</b>	<b>\$ 3,485</b>	<b>\$ 60,471</b>	<b>\$ 172,649</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>14TH AVENUE BIKELINES</b>								
040-0000-423.06-07	CML GRANTS	\$ 18,714	\$ 239,558	\$ -	\$ -	\$ -	\$ -	0.00%
040-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ 48,271	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 18,714</b>	<b>\$ 239,558</b>	<b>\$ 48,271</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>SIERRA ST SIDE LINC TO EL</b>								
041-0000-423.06-07	CML GRANTS	\$ 5,655	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
041-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ 1,424	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 5,655</b>	<b>\$ -</b>	<b>\$ 1,424</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>LINCOLN ST RECONSTRUCT</b>								
042-0000-423.06-08	RSTP GRANTS	\$ 2,918	\$ 121,496	\$ -	\$ -	\$ -	\$ -	0.00%
042-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ 17,476	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL, LINCOLN ST RECONSTR</b>	<b>\$ 2,918</b>	<b>\$ 121,496</b>	<b>\$ 17,476</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>SIERRA ST RECON RAF TO 99</b>								
043-0000-423.06-08	STPL GRANTS	\$ 20,489	\$ 1,551	\$ 9,444	\$ 252,795	\$ 252,795	\$ -	-100.00%
043-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ 1,211	\$ 7,490	\$ 18,012	\$ -	-100.00%
	<b>TOTAL</b>	<b>\$ 20,489</b>	<b>\$ 1,551</b>	<b>\$ 10,655</b>	<b>\$ 260,285</b>	<b>\$ 270,807</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>10TH AND UNION LIGHTED CR</b>								
044-0000-423.06-07	CMAQ GRANTS	\$ 800	\$ 600	\$ 3,193	\$ -	\$ -	\$ -	0.00%
044-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ 327	\$ -	\$ 5,693	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 800</b>	<b>\$ 600</b>	<b>\$ 3,520</b>	<b>\$ -</b>	<b>\$ 5,693</b>	<b>\$ -</b>	<b>0.00%</b>
<b>RAF/SIERRA ST LIGHTED CROSSWALK</b>								
045-0000-423.06-07	CMAQ GRANTS	\$ 640	\$ 282	\$ 2,861	\$ -	\$ -	\$ -	0.00%
045-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ 325	\$ -	\$ 13,627	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 640</b>	<b>\$ 282</b>	<b>\$ 3,186</b>	<b>\$ -</b>	<b>\$ 13,627</b>	<b>\$ -</b>	<b>0.00%</b>
<b>EARL ST RECONSTRUCT</b>								
046-0000-423.06-08	STPL GRANTS	\$ 4,577	\$ 1,266	\$ 100,636	\$ -	\$ -	\$ -	0.00%



**CITY OF KINGSBURG  
FEDERAL PROJECTS FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 17-18**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14 ACTUALS</u>	<u>FY 14/15 ACTUALS</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 BUDGET</u>	<u>PROJECTED YEAR END</u>	<u>FY 17/18 PROPOSED</u>	<u>Percent Change</u>
	FROM OTHER FUNDS	\$ -	\$ -	\$ 11,925	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 4,577</b>	<b>\$ 1,266</b>	<b>\$ 112,561</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>SIERRA ST SIDEWALK 16-18</b>								
048-0000-423.06-07	CML GRANTS	\$ 66,869	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
048-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ 19,593	\$ -	\$ 4,908	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 66,869</b>	<b>\$ -</b>	<b>\$ 19,593</b>	<b>\$ -</b>	<b>\$ 4,908</b>	<b>\$ -</b>	<b>0.00%</b>
<b>6TH ST RECONSTRUCT</b>								
049-0000-423.06-08	STPL GRANTS	\$ 960	\$ 3,076	\$ 9,338	\$ -	\$ 242,780	\$ -	0.00%
049-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ 329	\$ -	\$ 15,594	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 960</b>	<b>\$ 3,076</b>	<b>\$ 9,667</b>	<b>\$ -</b>	<b>\$ 258,374</b>	<b>\$ -</b>	<b>0.00%</b>
<b>HISTORIC DEPOT PROJECT</b>								
050-0000-423.06-09	TE	\$ 5,791	\$ 853,303	\$ 241,230	\$ -	\$ -	\$ -	0.00%
050-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ 25,613	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 5,791</b>	<b>\$ 853,303</b>	<b>\$ 266,843</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>10th AVENUE RECONSTRUCT</b>								
052-0000-423.06-10	CML GRANTS	\$ -	\$ 9,610	\$ 80,284	\$ -	\$ -	\$ -	0.00%
052-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 9,610</b>	<b>\$ 80,284</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>10th AVENUE RECONSTRUCT</b>								
053-0000-423.06-07	STPL GRANTS	\$ -	\$ 19,416	\$ 261,870	\$ -	\$ -	\$ -	0.00%
053-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ 37,843	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 19,416</b>	<b>\$ 299,713</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>18TH/KERN LIGHTED CROSSWALK</b>								
054-0000-423.06-07	CML GRANTS	\$ -	\$ -	\$ 1,341	\$ -	\$ -	\$ 61,496	0.00%
054-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ 619	\$ -	\$ 5,354	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,960</b>	<b>\$ -</b>	<b>\$ 5,354</b>	<b>\$ 61,496</b>	<b>0.00%</b>
<b>BETHEL AVENUE IMPROVEMENTS</b>								
055-0000-423.06-07	CML GRANTS	\$ -	\$ -	\$ -	\$ 399,934	\$ 14,272	\$ 359,439	0.00%
055-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ 6,075	\$ -	\$ 46,570	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 406,009</b>	<b>\$ 14,272</b>	<b>\$ 406,009</b>	<b>0.00%</b>
<b>MADSEN AVE RECONST SIERRA TO STROUD</b>								
056-0000-423.06-07	CMAQ GRANTS	\$ -	\$ -	\$ -	\$ 213,730	\$ -	\$ -	0.00%
056-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ 27,694	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 241,424</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>MADSEN AVE BIKE PATH-STROUD TO KAMM</b>								
057-0000-423.06-07	CMAQ GRANTS	\$ -	\$ -	\$ -	\$ 250,779	\$ -	\$ 350,411	0.00%
057-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ 3,541	\$ -	\$ 45,403	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 254,320</b>	<b>\$ -</b>	<b>\$ 395,814</b>	<b>0.00%</b>
	<b>TOTAL GRANTS</b>	<b>\$ 785,013</b>	<b>\$ 1,600,981</b>	<b>\$ 1,013,267</b>	<b>\$ 1,578,240</b>	<b>\$ 741,464</b>	<b>\$ 966,346</b>	<b>-38.77%</b>
	<b>TOTAL TRANSFERS IN</b>	<b>\$ 136,194</b>	<b>\$ -</b>	<b>\$ 243,719</b>	<b>\$ 55,200</b>	<b>\$ 194,787</b>	<b>\$ 91,973</b>	<b>66.62%</b>
	<b>TOTAL, GRANT FUNDS</b>	<b>\$ 921,207</b>	<b>\$ 1,600,981</b>	<b>\$ 1,256,986</b>	<b>\$ 1,633,440</b>	<b>\$ 936,251</b>	<b>\$ 1,058,319</b>	<b>-35.21%</b>
	<b>Revenues</b>	<b>\$ 921,207</b>	<b>\$ 1,600,981</b>	<b>\$ 1,256,986</b>	<b>\$ 1,633,440</b>	<b>\$ 936,251</b>	<b>\$ 1,058,319</b>	<b>-35.21%</b>
	<b>Expenses</b>	<b>\$ 493,421</b>	<b>\$ 1,393,213</b>	<b>\$ 1,070,786</b>	<b>\$ 1,638,348</b>	<b>\$ 930,872</b>	<b>\$ 1,058,319</b>	<b>-35.40%</b>
		<b>\$ 427,786</b>	<b>\$ 207,768</b>	<b>\$ 186,200</b>	<b>\$ (4,908)</b>	<b>\$ 5,379</b>	<b>\$ -</b>	<b>-100.00%</b>



**CITY OF KINGSBURG  
FEDERAL PROJECTS FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 17-18**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14 ACTUALS</u>	<u>FY 14/15 ACTUALS</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 BUDGET</u>	<u>PROJECTED YEAR END</u>	<u>FY 17/18 Proposed</u>	<u>Percent Change</u>
<b>CDBG</b>								
030-9100-549.57-28	SIERRA ST. SIDEWALK-LINC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
030-9100-549.57-29	SIERRA ST SIGNALS SYNCHRO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
030-9100-549.57-30	19TH, 20TH & 21ST	\$ 150,637	\$ 13,146	\$ -	\$ -	\$ -	\$ -	0.00%
030-9100-549.57-31	SMITH STREET RECONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ 26,084	\$ -	
	<b>TOTAL</b>	<b>\$ 150,637</b>	<b>\$ 13,146</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,084</b>	<b>\$ -</b>	<b>0.00%</b>
<b>PARK IMPROVEMENTS</b>								
031-9100-549.57-13	PARK IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000	
<b>COPS SLESF</b>								
034-9100-549.55-05	TRANSFER TO OTHER FUNDS	\$ 90,000	\$ 106,230	\$ 124,618	\$ 100,000	\$ 99,324	\$ 100,000	0.00%
<b>RSTP DOWNTOWN OVERLAYS-TE</b>								
035-9100-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
035-9100-549.57-34	LINCOLN ST RECON	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
035-9100-549.57-35	SIERRA ST RECON RJD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>CMAQ TULARE ST SIDEWALK</b>								
036-9100-549.57-02	PROJECT	\$ 639	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>CML GRANTS</b>								
037-9100-549.57-02	PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
037-9100-549.57-21	MADSEN AVE BIKE-PED KAMM/	\$ 5,230	\$ 108,076	\$ -	\$ -	\$ -	\$ -	0.00%
037-9100-549.57-22	LEWIS ST BIKE -CAL/18TH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
037-9100-549.57-23	SIERRA ST R/R CROSSING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 5,230</b>	<b>\$ 108,076</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>SIERRA ST SIGNAL SYNCHRO</b>								
038-9100-549.57-29	SIERRA ST SIGNALS SYNCHRO	\$ 16,170	\$ 8,641	\$ 202,110	\$ 310,931	\$ 59,780	\$ -	-100.00%
<b>SIERRA ST TRANSIT STOP</b>								
039-9100-549.57-31	SIERRA ST TRANSIT STOP	\$ 120	\$ -	\$ 2,765	\$ 60,471	\$ 172,649	\$ -	-100.00%
<b>14TH AVENUE BIKELINES</b>								
040-9100-549.57-32	14TH AVE BIKELINES	\$ 14,853	\$ 279,740	\$ -	\$ -	\$ -	\$ -	0.00%
<b>SIERRA ST SIDE LINC TO EL</b>								
041-9100-549.57-33	SIERRA ST SIDE LINC TO EL	\$ 680	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>LINCOLN ST RECONSTRUCT</b>								
042-9100-549.57-34	LINCOLN ST RECON	\$ 7,853	\$ 132,197	\$ -	\$ -	\$ -	\$ -	0.00%
<b>SIERRA ST RECON RAF TO 99</b>								
043-9100-549.57-35	SIERRA ST RECON RJD	\$ 251	\$ 1,257	\$ 9,319	\$ 260,285	\$ 270,807	\$ -	-100.00%
<b>10TH AND UNION LIGHTED CR</b>								
044-9100-549.57-36	10TH & UNION LIGHTED CROS	\$ 360	\$ 288	\$ 3,152	\$ -	\$ 5,693	\$ -	0.00%
<b>SIERRA ST LIGHTED CROSSWALK</b>								
045-9100-549.57-42	SIERRA ST LIGHTED CROSSWA	\$ 180	\$ 150	\$ 2,818	\$ -	\$ 13,627	\$ -	0.00%
<b>EARL ST RECONSTRUCT</b>								
046-9100-549.57-38	EARL ST RECONSTRUCT	\$ 4,451	\$ 9,340	\$ 104,421	\$ -	\$ -	\$ -	0.00%
<b>SIERRA ST SIDEWALK 16-18</b>								
048-9100-549.57-40	SIERRA ST SIDEWALK 16-18	\$ 78,307	\$ 138	\$ -	\$ 4,908	\$ 4,908	\$ -	-100.00%
<b>6TH ST RECONSTRUCT</b>								
049-9100-549.57-41	6TH ST RECONSTRUCT	\$ 200	\$ 3,964	\$ 8,259	\$ -	\$ 258,374	\$ -	0.00%
<b>HISTORIC DEPOT PROJECT</b>								
050-9100-549.57-45	HISTORIC TRAIN DEPOT	\$ 123,270	\$ 692,542	\$ 240,065	\$ -	\$ -	\$ -	0.00%
<b>18TH AVE SIDEWALK</b>								
052-9100-549.55-05	18TH AVE SIDEWALK			\$ 9,287				
052-9100-549.57-47	18TH AVE SIDEWALK		\$ 487	\$ 80,120				
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 487</b>	<b>\$ 89,407</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>10TH AVE RECONSTRUCT</b>								
053-9100-549.57-46	10TH AVE RECONSTRUCT	\$ 220	\$ 36,399	\$ 282,510	\$ -	\$ -	\$ -	0.00%
<b>18TH/KERN LIGHTED CROSSWALK</b>								



**CITY OF KINGSBURG  
FEDERAL PROJECTS FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 17-18**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14 ACTUALS</u>	<u>FY 14/15 ACTUALS</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 BUDGET</u>	<u>PROJECTED YEAR END</u>	<u>FY 17/18 Proposed</u>	<u>Percent Change</u>
054-9100-549.57-49	18TH/KERN LIGHTED CROSSWALK	\$ -	\$ 618	\$ 1,342	\$ -	\$ 5,354	\$ 61,496	0.00%
<b>BETHEL AVENUE IMPROVEMENTS</b>								
055-9100-549.57-47	BETHEL AVENUE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 406,009	\$ 14,272	\$ 406,009	0.00%
<b>MADSEN AVE RECONST SIERRA TO STROUD</b>								
056-9100-549.57-46	MADSEN AVE RECONSTRUCT	\$ -	\$ -	\$ -	\$ 241,424	\$ -	\$ -	-100.00%
<b>MADSEN AVE BIKE PATH-STROUD TO KAMM</b>								
057-9100-549.57-49	MADSEN AVE BIKE PATH	\$ -	\$ -	\$ -	\$ 254,320	\$ -	\$ 395,814	55.64%
	<b>TOTAL CAPITAL OUTLAY</b>	\$ 403,421	\$ 1,286,983	\$ 946,168	\$ 1,538,348	\$ 831,548	\$ 958,319	-37.70%
	<b>TOTAL TRANSFERS OUT</b>	\$ 90,000	\$ 106,230	\$ 124,618	\$ 100,000	\$ 99,324	\$ 100,000	0.00%
	<b>TOTAL, GRANT FUNDS</b>	\$ 493,421	\$ 1,393,213	\$ 1,070,786	\$ 1,638,348	\$ 930,872	\$ 1,058,319	-35.40%
	<b>Revenues</b>	\$ 921,207	\$ 1,600,981	\$ 1,256,986	\$ 1,633,440	\$ 936,251	\$ 1,058,319	-35.21%
	<b>Expenses</b>	\$ 493,421	\$ 1,393,213	\$ 1,070,786	\$ 1,638,348	\$ 930,872	\$ 1,058,319	-35.40%
		\$ 1,414,628	\$ 207,768	\$ 186,200	\$ (4,908)	\$ 5,379	\$ -	-100.00%

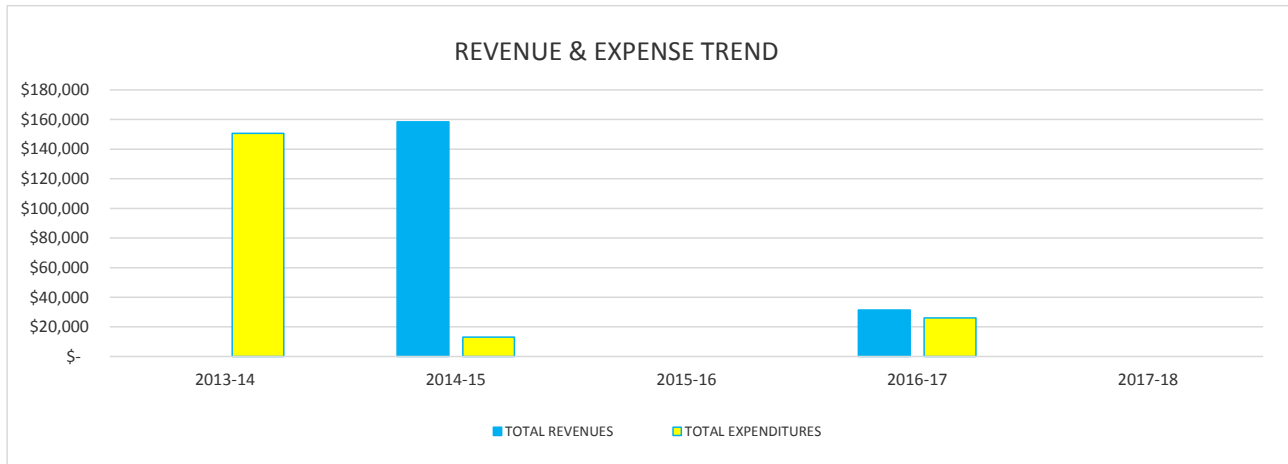


# COMMUNITY DEVELOPMENT BLOCK GRANT

**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:** There are no planned CDBG projects as the City utilized funding from future years to complete the Smith St. construction project in FY17.

Community Development Block Grant	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
CDBG Revenue	\$ -	\$ 158,491	\$ -	\$ -	\$ -	\$ -	
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ 31,463	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 158,491</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,463</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
Capital Outlay	\$ 150,637	\$ 13,146	\$ -	\$ -	\$ 26,084	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 150,637</b>	<b>\$ 13,146</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,084</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ (150,637)	\$ 145,345	\$ -	\$ -	\$ 5,379	\$ -	
Changes in Fund Balance			\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (150,637)</b>	<b>\$ 145,345</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,379</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ (87)	\$ (150,724)	\$ (5,379)	\$ (5,379)	\$ (5,379)	\$ -	-100.00%
Ending Fund Balance, June 30	\$ (150,724)	\$ (5,379)	\$ (5,379)	\$ (5,379)	\$ -	\$ -	-100.00%



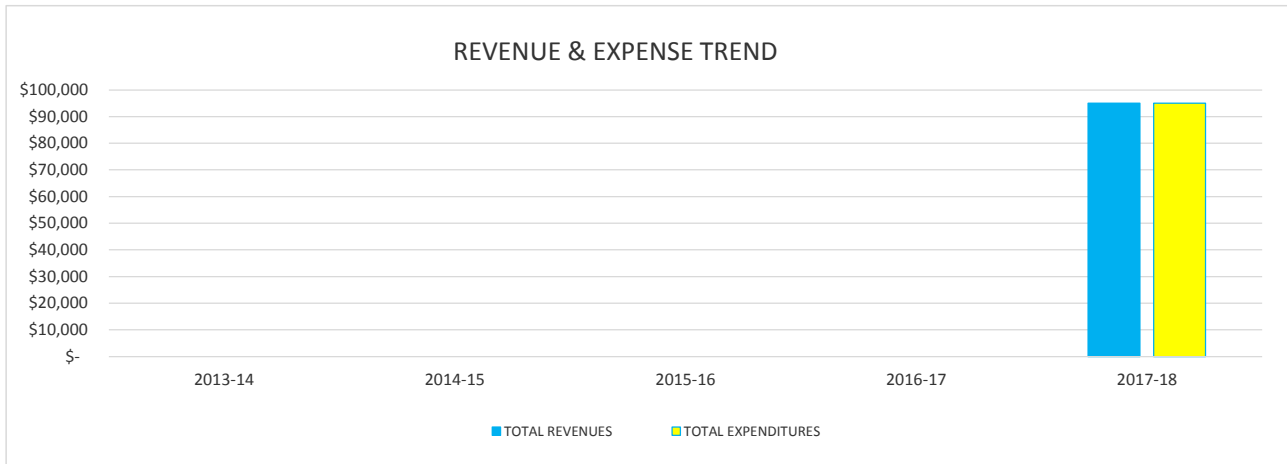


# HOUSING RELATED PARK GRANT

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

**Budget Highlights:** We are anticipating grant revenues from the program as related to the construction of the Marion Villas Senior Housing project.

Park Improvements	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
Housing Related Park Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000	
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,000</b>	
<b>EXPENDITURES</b>							
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,000</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance			\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



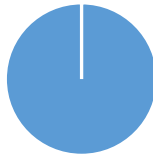
# COPS - SLESF

**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.

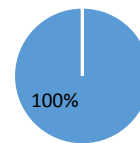
Expenses

■ Capital Outlay

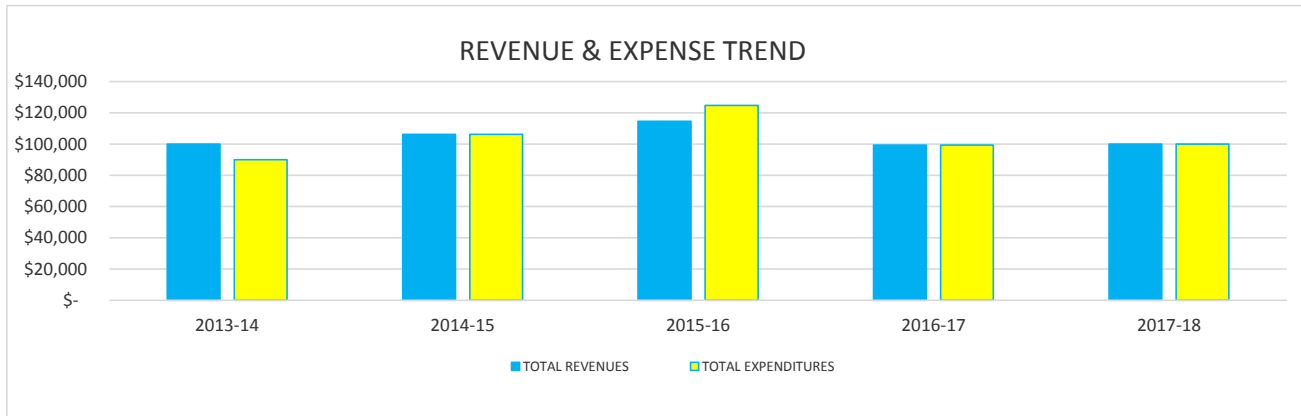


Revenues

■ COPS-SLESF Grant



COPS - SLESF	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
COPS-SLESF Grant	\$ 100,000	\$ 106,230	\$ 114,618	\$ 100,000	\$ 99,324	\$ 100,000	0.00%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 100,000</b>	<b>\$ 106,230</b>	<b>\$ 114,618</b>	<b>\$ 100,000</b>	<b>\$ 99,324</b>	<b>\$ 100,000</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Transfers to Other Funds	\$ 90,000	\$ 106,230	\$ 124,618	\$ 100,000	\$ 99,324	\$ 100,000	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 90,000</b>	<b>\$ 106,230</b>	<b>\$ 124,618</b>	<b>\$ 100,000</b>	<b>\$ 99,324</b>	<b>\$ 100,000</b>	<b>0.00%</b>
Net Revenue/(Expenditures)	\$ 10,000	\$ -	\$ (10,000)	\$ -	\$ -	\$ -	
Changes in Fund Balance	\$ (10,000)						
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (10,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	0.00%

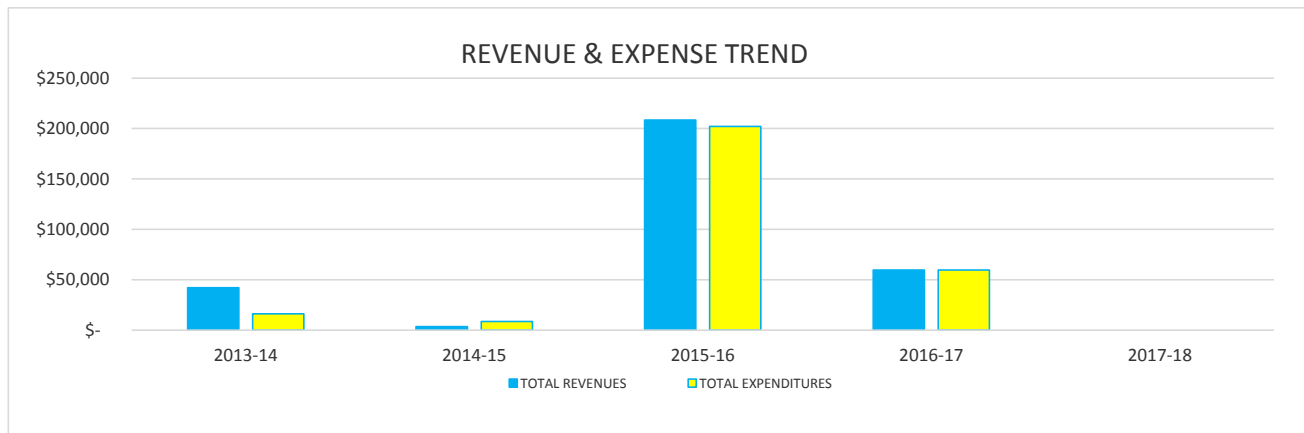


# SIERRA ST SIGNALS SYNCHRONIZATION

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

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

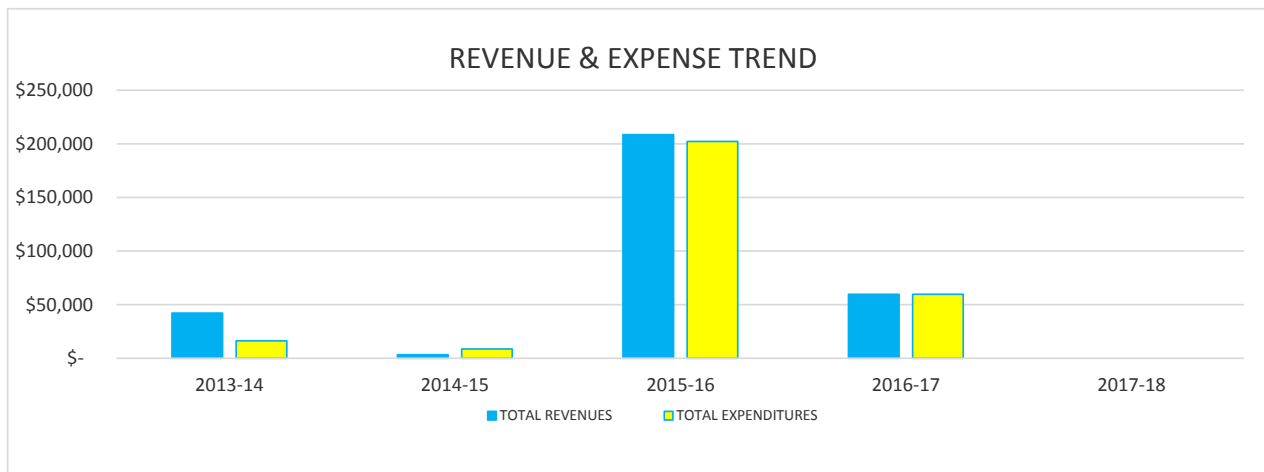
Sierra Street Signals Synchronization	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
CMAQ Grants	\$ 41,613	\$ 3,468	\$ 185,618	\$ 301,931	\$ 59,780	\$ -	-100.00%
From Other Funds	\$ 560	\$ -	\$ 22,956	\$ 9,000	\$ -	\$ -	-100.00%
<b>TOTAL REVENUES</b>	<b>\$ 42,173</b>	<b>\$ 3,468</b>	<b>\$ 208,574</b>	<b>\$ 310,931</b>	<b>\$ 59,780</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>EXPENDITURES</b>							
Sierra St. Signals Synchronization	\$ 16,170	\$ 8,641	\$ 202,110	\$ 310,931	\$ 59,780	\$ -	-100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,170</b>	<b>\$ 8,641</b>	<b>\$ 202,110</b>	<b>\$ 310,931</b>	<b>\$ 59,780</b>	<b>\$ -</b>	<b>-100.00%</b>
Net Revenue/(Expenditures)	\$ 26,003	\$ (5,173)	\$ 6,464	\$ -	\$ -	\$ -	
<b>Changes in Fund Balance</b>							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 26,003</b>	<b>\$ (5,173)</b>	<b>\$ 6,464</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ (27,294)	\$ (1,291)	\$ (6,464)	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ (1,291)	\$ (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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
CMAQ Grants	\$ 640	\$ 120	\$ 2,834	\$ 59,071	\$ 72,513	\$ -	-100.00%
From Other Funds	\$ -	\$ -	\$ 651	\$ 1,400	\$ 100,136	\$ -	-100.00%
<b>TOTAL REVENUES</b>	<b>\$ 640</b>	<b>\$ 120</b>	<b>\$ 3,485</b>	<b>\$ 60,471</b>	<b>\$ 172,649</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>EXPENDITURES</b>							
Sierra St. Transit Stop	\$ 120	\$ -	\$ 2,765	\$ 60,471	\$ 172,649	\$ -	-100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 120</b>	<b>\$ -</b>	<b>\$ 2,765</b>	<b>\$ 60,471</b>	<b>\$ 172,649</b>	<b>\$ -</b>	<b>-100.00%</b>
Net Revenue/(Expenditures)	\$ 520	\$ 120	\$ 720	\$ -	\$ -	\$ -	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Ba</b>	<b>\$ 520</b>	<b>\$ 120</b>	<b>\$ 720</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ (1,360)	\$ (840)	\$ (720)	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ (840)	\$ (720)	\$ -	\$ -	\$ -	\$ -	

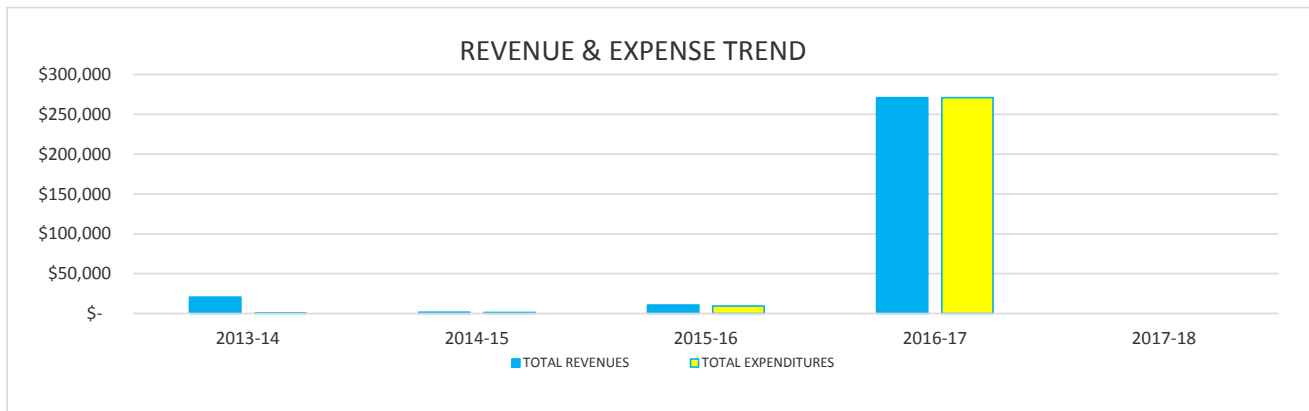


# SIERRA ST RECONSTRUCTION (RJD DR TO 99)

**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)	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
STPL Grants	\$ 20,489	\$ 1,551	\$ 9,444	\$ 252,795	\$ 252,795	\$ -	-100.00%
From Other Funds	\$ -	\$ -	\$ 1,211	\$ 7,490	\$ 18,012	\$ -	-100.00%
<b>TOTAL REVENUES</b>	<b>\$ 20,489</b>	<b>\$ 1,551</b>	<b>\$ 10,655</b>	<b>\$ 260,285</b>	<b>\$ 270,807</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>EXPENDITURES</b>							
Sierra St Recon RJD	\$ 251	\$ 1,257	\$ 9,319	\$ 260,285	\$ 270,807	\$ -	-100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 251</b>	<b>\$ 1,257</b>	<b>\$ 9,319</b>	<b>\$ 260,285</b>	<b>\$ 270,807</b>	<b>\$ -</b>	<b>-100.00%</b>
Net Revenue/(Expenditures)	\$ 20,238	\$ 294	\$ 1,336	\$ -	\$ -	\$ -	
<b>Changes in Fund Balance</b>							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 20,238</b>	<b>\$ 294</b>	<b>\$ 1,336</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ (21,868)	\$ (1,630)	\$ (1,336)	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ (1,630)	\$ (1,336)	\$ -	\$ -	\$ -	\$ -	

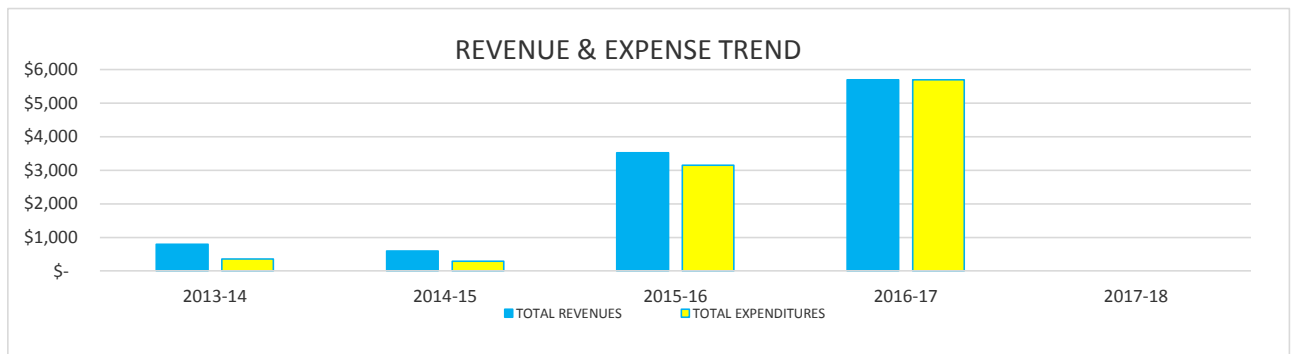


# 10TH AND UNION - LIGHTED CROSSWALK

**Description:** This fund is for the Federal Grant which is to be used on the 10th & Union Lighted Crosswalk Project.

**Budget Highlights:** The City continues to seek funding alternatives to help improve pedestrian/bicycle use and the infrastructure that supports their safety.

10th and Union - Lighted Crosswalk	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
CMAQ Grants	\$ 800	\$ 600	\$ 3,193	\$ -	\$ -	\$ -	
From Other Funds	\$ -	\$ -	\$ 327	\$ -	\$ 5,693	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 800</b>	<b>\$ 600</b>	<b>\$ 3,520</b>	<b>\$ -</b>	<b>\$ 5,693</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
10th & Union Lighted Crosswalk	\$ 360	\$ 288	\$ 3,152	\$ -	\$ 5,693	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 360</b>	<b>\$ 288</b>	<b>\$ 3,152</b>	<b>\$ -</b>	<b>\$ 5,693</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 440	\$ 312	\$ 368	\$ -	\$ -	\$ -	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 440</b>	<b>\$ 312</b>	<b>\$ 368</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ (1,120)	\$ (680)	\$ (368)	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ (680)	\$ (368)	\$ -	\$ -	\$ -	\$ -	

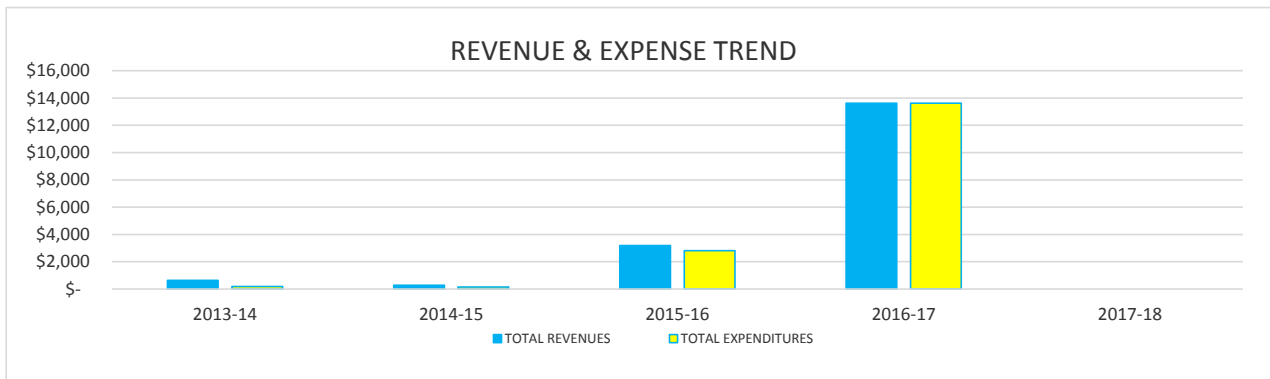


# RAFER JOHNSON DR./SIERRA - LIGHTED CROSSWALK

**Description:** This fund is for the Federal Grant which is to be used on the RJD/Sierra Street Lighted Crosswalk

**Budget Highlights:** The City continues to seek funding alternatives to help improve pedestrian/bicycle use and the infrastructure that supports their safety.

Rafer Johnson Dr./Sierra - Lighted Crosswalk	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
CMAQ Grants	\$ 640	\$ 282	\$ 2,861	\$ -	\$ -	\$ -	
From Other Funds	\$ -	\$ -	\$ 325	\$ -	\$ 13,627	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 640</b>	<b>\$ 282</b>	<b>\$ 3,186</b>	<b>\$ -</b>	<b>\$ 13,627</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
Sierra St Lighted Crosswalk	\$ 180	\$ 150	\$ 2,818	\$ -	\$ 13,627	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 180</b>	<b>\$ 150</b>	<b>\$ 2,818</b>	<b>\$ -</b>	<b>\$ 13,627</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 460	\$ 132	\$ 368	\$ -	\$ -	\$ -	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 460</b>	<b>\$ 132</b>	<b>\$ 368</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ (960)	\$ (500)	\$ (368)	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ (500)	\$ (368)	\$ -	\$ -	\$ -	\$ -	

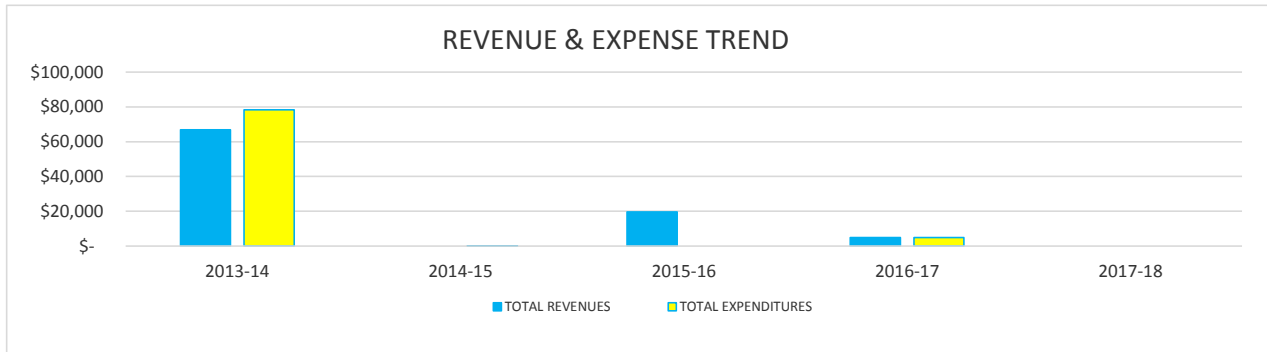


# SIERRA ST SIDEWALK - 16TH TO 18TH

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

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

Sierra Street Sidewalk - 16th to 18th	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
CML Grants	\$ 66,869	\$ -	\$ -	\$ -	\$ -	\$ -	
From Other Funds	\$ -	\$ -	\$ 19,593	\$ -	\$ 4,908	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 66,869</b>	<b>\$ -</b>	<b>\$ 19,593</b>	<b>\$ -</b>	<b>\$ 4,908</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
Sierra St Sidewalk 16-18	\$ 78,307	\$ 138	\$ -	\$ 4,908	\$ 4,908	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 78,307</b>	<b>\$ 138</b>	<b>\$ -</b>	<b>\$ 4,908</b>	<b>\$ 4,908</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ (11,438)	\$ (138)	\$ 19,593	\$ (4,908)	\$ -	\$ -	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (11,438)</b>	<b>\$ (138)</b>	<b>\$ 19,593</b>	<b>\$ (4,908)</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ (8,017)	\$ (19,455)	\$ (19,593)	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ (19,455)	\$ (19,593)	\$ -	\$ (4,908)	\$ -	\$ -	-100.00%



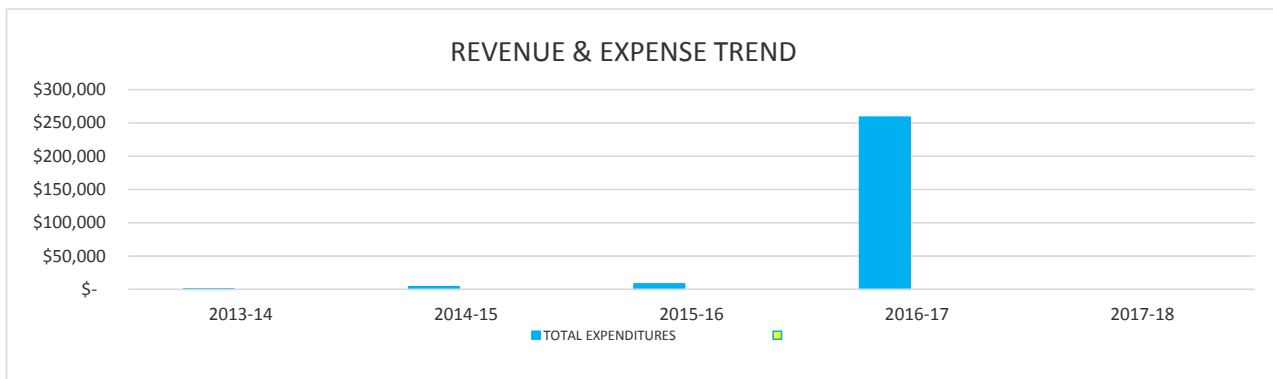


# 6TH AVENUE RECONSTRUCTION

**Description:** This fund is for the Federal Grant which is to be used on the 6th Ave. Reconstruction Project. (Sierra to Kern)

**Budget Highlights:** 6th Ave. is set for reconstruction during FY17.

6th Avenue Reconstruction	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
STPL Grants	\$ 960	\$ 3,076	\$ 9,338	\$ -	\$ 242,780	\$ -	
From Other Funds	\$ -	\$ -	\$ 329	\$ -	\$ 15,594	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 960</b>	<b>\$ 3,076</b>	<b>\$ 9,667</b>	<b>\$ -</b>	<b>\$ 258,374</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
6th St Reconstruct	\$ 200	\$ 3,964	\$ 8,259	\$ -	\$ 258,374	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 200</b>	<b>\$ 3,964</b>	<b>\$ 8,259</b>	<b>\$ -</b>	<b>\$ 258,374</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ 760	\$ (888)	\$ 1,408	\$ -	\$ -	\$ -	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 760</b>	<b>\$ (888)</b>	<b>\$ 1,408</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ (1,280)	\$ (520)	\$ (1,408)	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ (520)	\$ (1,408)	\$ -	\$ -	\$ -	\$ -	

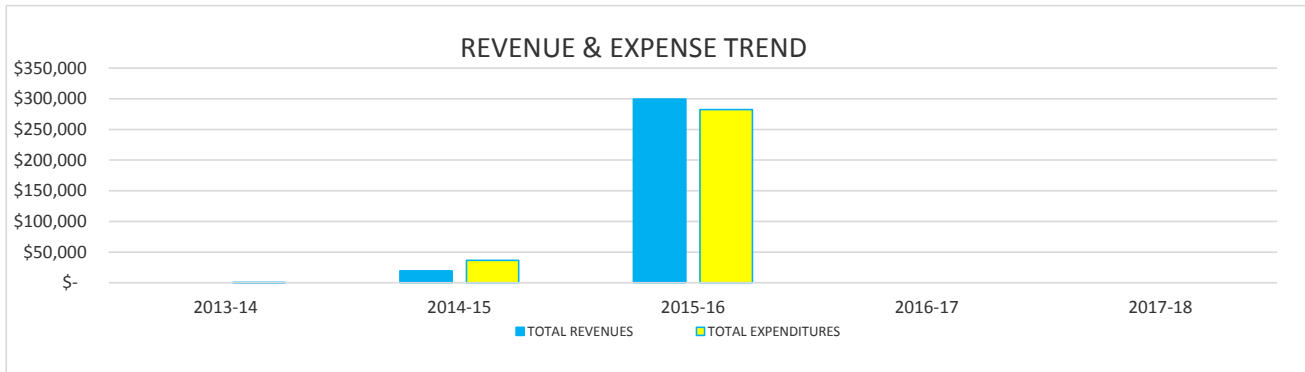


# 10TH AVENUE RECONSTRUCTION

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

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

10th Avenue Reconstruction	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
RSTP Grant	\$ -	\$ 19,416	\$ 261,870	\$ -	\$ -	\$ -	
From Other Funds	\$ -	\$ -	\$ 37,843	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 19,416</b>	<b>\$ 299,713</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>							
10th Ave Reconstruction	\$ 220	\$ 36,399	\$ 282,510	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 220</b>	<b>\$ 36,399</b>	<b>\$ 282,510</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Revenue/(Expenditures)	\$ (220)	\$ (16,983)	\$ 17,203	\$ -	\$ -	\$ -	
<b>Changes in Fund Balance</b>							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (220)</b>	<b>\$ (16,983)</b>	<b>\$ 17,203</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ -	\$ (220)	\$ (17,203)	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ (220)	\$ (17,203)	\$ -	\$ -	\$ -	\$ -	

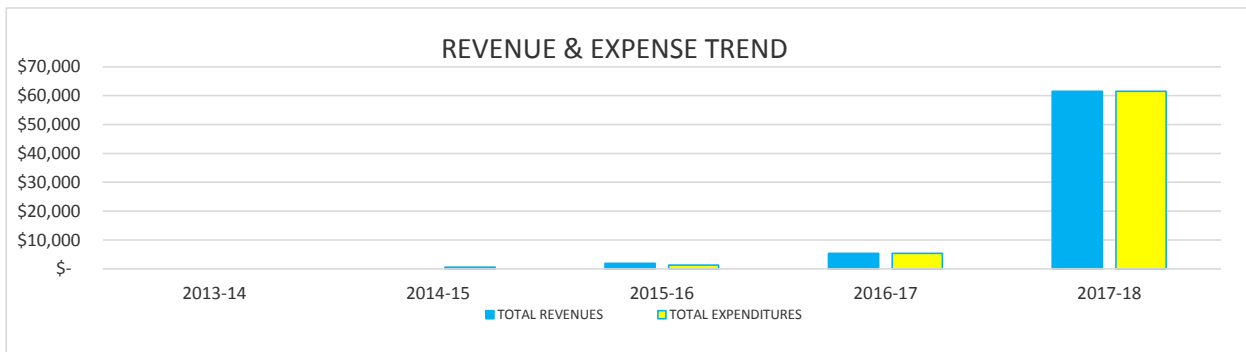


# 18TH AND KERN LIGHTED CROSSWALKS

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

**Budget Highlights:** The City continues to seek funding alternatives to help improve pedestrian/bicycle use and the infrastructure that supports their safety.

18th and Kern Lighted Crosswalks	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
CMAQ Grant	\$ -	\$ -	\$ 1,341	\$ -	\$ -	\$ 61,496	
From Other Funds	\$ -	\$ -	\$ 619	\$ -	\$ 5,354	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,960</b>	<b>\$ -</b>	<b>\$ 5,354</b>	<b>\$ 61,496</b>	
<b>EXPENDITURES</b>							
18th/Kern Lighted Crosswalk	\$ -	\$ 618	\$ 1,342	\$ -	\$ 5,354	\$ 61,496	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 618</b>	<b>\$ 1,342</b>	<b>\$ -</b>	<b>\$ 5,354</b>	<b>\$ 61,496</b>	
Net Revenue/(Expenditures)	\$ -	\$ (618)	\$ 618	\$ -	\$ -	\$ -	
<b>Changes in Fund Balance</b>							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ (618)</b>	<b>\$ 618</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ (618)	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ -	\$ (618)	\$ -	\$ -	\$ -	\$ -	



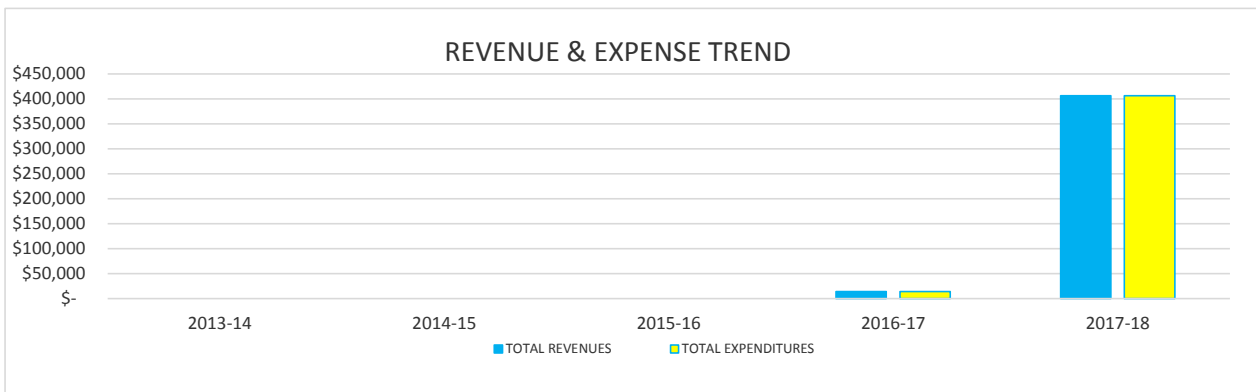
# BETHEL AVENUE IMPROVEMENTS

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

**Budget Highlights:** The City will begin engineering activities in FY17.



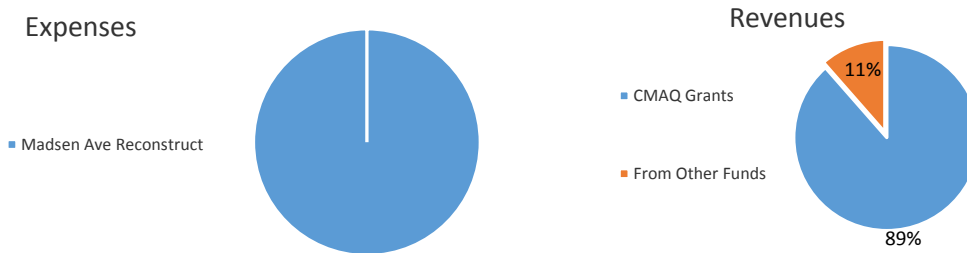
Bethel Avenue Improvements	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
CMAQ Grants	\$ -	\$ -	\$ -	\$ 399,934	\$ 14,272	\$ 359,439	-10.13%
From Other Funds	\$ -	\$ -	\$ -	\$ 6,075	\$ -	\$ 46,570	666.58%
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 406,009</b>	<b>\$ 14,272</b>	<b>\$ 406,009</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Bethel Avenue Improvements	\$ -	\$ -	\$ -	\$ 406,009	\$ 14,272	\$ 406,009	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 406,009</b>	<b>\$ 14,272</b>	<b>\$ 406,009</b>	<b>0.00%</b>
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



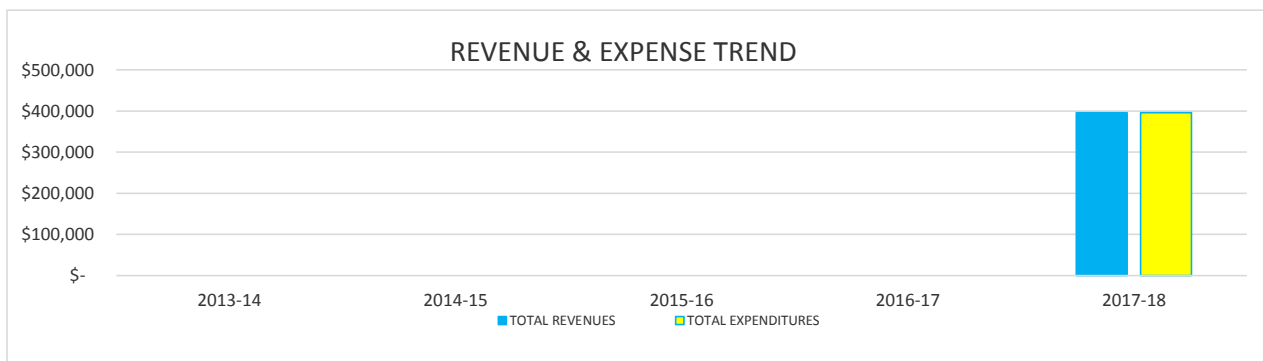
# MADSEN AVE BIKE PATH - STROUD TO KAMM

**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.



Madsen Avenue Bike Path - Stroud to Kamm	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
CMAQ Grants	\$ -	\$ -	\$ -	\$ 250,779	\$ -	\$ 350,411	
From Other Funds	\$ -	\$ -	\$ -	\$ 3,541	\$ -	\$ 45,403	
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 254,320</b>	<b>\$ -</b>	<b>\$ 395,814</b>	
<b>EXPENDITURES</b>							
Madsen Ave Reconstruct	\$ -	\$ -	\$ -	\$ 254,320	\$ -	\$ 395,814	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 254,320</b>	<b>\$ -</b>	<b>\$ 395,814</b>	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance							
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



## Debt Service Overview

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

### KINGSBURG PUBLIC FINANCING AUTHORITY BONDS

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

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

### Kingsburg Public Financing Authority Refunding Revenue Bonds, Series 2015

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

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

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

### Kingsburg Public Financing Authority 2015 Lease Revenue Refunding Bonds, Fire Department Facilities Refunding Project

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

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



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

### CIEDB Water Loan

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

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

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

### Water Meter Capital Lease

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

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

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



### Police Vehicle Capital Lease

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

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

### SUCCESSOR AGENCY TRUST FUND

#### Kingsburg RDA Tax Refunding Bonds

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

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

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





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

**2017/18 Fiscal Year Budget**

	<i>Finance Authority</i>	<i>Special Assessment District 1991-1</i>	<i>Special Assessment District 1991-1 - Supplemental</i>	<i>Special Assessment District 1992-1</i>	<i>Special Assessment District 1992-2</i>	<i>Total</i>
<b>Actual Fund Balance, June 30, 2016</b>	3,552,336	(373,347)	(6,111)	(79,945)	(78,668)	
<b>Estimated Beg. Fund Bal., June 30, 2017</b>	3,449,633	(350,782)	(5,341)	(51,278)	(39,547)	3,002,685
<b>Revenues:</b>						
Special Assessments	-	54,000	2,700	49,000	57,000	162,700
Interest	110,000	-		-	-	110,000
<b>Total Revenue</b>	110,000	54,000	2,700	49,000	57,000	272,700
<b>Expenses:</b>						
Fiscal Agent Fees	11,000	-	-			11,000
Principle Retirement	183,700					183,700
Interest and Fiscal charges	28,598	27,674	1,753	18,364	16,179	92,568
<b>Total Expenses</b>	223,298	27,674	1,753	18,364	16,179	287,268
<b>Net Result</b>	(113,298)	26,326	947	30,636	40,821	(14,568)
<b>Projected Fund Balance, June 30, 2018</b>						
	<b>\$ 3,336,335</b>	<b>\$ (324,456)</b>	<b>\$ (4,394)</b>	<b>\$ (20,642)</b>	<b>\$ 1,274</b>	<b>\$ 2,988,117</b>



**CITY OF KINGSBURG  
FINANCE AUTHORITY FUNDS  
BUDGET PREPARATION WORKSHEET - REVENUES  
FOR FISCAL YEAR 2017-18**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14 ACTUALS</u>	<u>FY 14/15 ACTUALS</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 BUDGET</u>	<u>PROJECTED YEAR END</u>	<u>FY 17/18 PROPOSED</u>	<u>Percent Change</u>
<b>FINANCE AUTHORITY</b>								
750-0000-451.01-01	INTEREST	\$ 292,544	\$ 276,115	\$ 176,016	\$ 106,642	\$ 109,501	\$ 110,000	3.15%
	<b>TOTAL</b>	<b>\$ 292,544</b>	<b>\$ 276,115</b>	<b>\$ 176,016</b>	<b>\$ 106,642</b>	<b>\$ 109,501</b>	<b>\$ 110,000</b>	<b>3.15%</b>
<b>SPECIAL ASSESS DIST 1991-1</b>								
754-0000-451.01-01	INTEREST	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	-100.00%
754-0000-491.02-01	ASSESSMENTS RECEIVED	\$ 60,382	\$ 52,243	\$ 58,398	\$ 71,435	\$ 54,000	\$ 54,000	-24.41%
754-0000-495.00-00	PREPAYMENT REV	\$ 10,326	\$ -	\$ -	\$ -	\$ -	\$ -	-100.00%
	<b>TOTAL</b>	<b>\$ 70,708</b>	<b>\$ 52,243</b>	<b>\$ 58,398</b>	<b>\$ 71,635</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>-24.41%</b>
<b>SPECIAL ASSESS 91-1 SUPP</b>								
755-0000-451.01-01	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-24.62%
755-0000-491.02-01	ASSESSMENTS RECEIVED	\$ 6,568	\$ 2,811	\$ 2,901	\$ 3,948	\$ 2,700	\$ 2,700	-31.61%
	<b>TOTAL</b>	<b>\$ 6,568</b>	<b>\$ 2,811</b>	<b>\$ 2,901</b>	<b>\$ 3,948</b>	<b>\$ 2,700</b>	<b>\$ 2,700</b>	<b>-31.61%</b>
<b>SPECIAL ASSESS 92-1</b>								
756-0000-451.01-01	INTEREST	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	-100.00%
756-0000-491.02-01	ASSESSMENTS RECEIVED	\$ 73,883	\$ 47,506	\$ 48,658	\$ 40,332	\$ 49,000	\$ 49,000	21.49%
	<b>TOTAL</b>	<b>\$ 73,883</b>	<b>\$ 47,506</b>	<b>\$ 48,658</b>	<b>\$ 40,342</b>	<b>\$ 49,000</b>	<b>\$ 49,000</b>	<b>21.46%</b>
<b>SPECIAL ASSESS 92-2 AGENCY</b>								
757-0000-451.01-01	INTEREST	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	-100.00%
757-0000-491.02-01	ASSESSMENTS RECEIVED	\$ 51,728	\$ 41,982	\$ 43,346	\$ 37,879	\$ 57,000	\$ 57,000	50.48%
757-0000-495.00-00	PREPAYMENT REV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 51,728</b>	<b>\$ 41,982</b>	<b>\$ 43,346</b>	<b>\$ 37,889</b>	<b>\$ 57,000</b>	<b>\$ 57,000</b>	<b>50.44%</b>
	<b>TOTAL INTEREST</b>	<b>\$ 292,544</b>	<b>\$ 276,115</b>	<b>\$ 176,016</b>	<b>\$ 106,862</b>	<b>\$ 109,501</b>	<b>\$ 110,000</b>	
	<b>TOTAL ASSESSMENTS</b>	<b>\$ 192,561</b>	<b>\$ 144,542</b>	<b>\$ 153,303</b>	<b>\$ 153,594</b>	<b>\$ 162,700</b>	<b>\$ 162,700</b>	
	<b>TOTAL PREPAYMENTS</b>	<b>\$ 10,326</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL FINANCE AUTHORITY</b>	<b>\$ 495,431</b>	<b>\$ 420,657</b>	<b>\$ 329,319</b>	<b>\$ 260,456</b>	<b>\$ 272,201</b>	<b>\$ 272,700</b>	<b>4.70%</b>
	<b>Revenues</b>	<b>\$ 495,431</b>	<b>\$ 420,657</b>	<b>\$ 329,319</b>	<b>\$ 260,456</b>	<b>\$ 272,201</b>	<b>\$ 272,700</b>	
	<b>Expenses</b>	<b>\$ 707,350</b>	<b>\$ 5,960,770</b>	<b>\$ 467,904</b>	<b>\$ 466,819</b>	<b>\$ 283,781</b>	<b>\$ 287,268</b>	
		<b>\$ (211,919)</b>	<b>\$ (5,540,113)</b>	<b>\$ (138,585)</b>	<b>\$ (206,363)</b>	<b>\$ (11,580)</b>	<b>\$ (14,568)</b>	



**CITY OF KINGSBURG  
FINANCE AUTHORITY FUNDS  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2017/18**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14 ACTUALS</u>	<u>FY 14/15 ACTUALS</u>	<u>FY 15/16 ACTUALS</u>	<u>FY 16/17 BUDGET</u>	<u>PROJECTED YEAR END</u>	<u>ia u FY 17/18 PROPOSED</u>	<u>Percent Change</u>
<b>KINGSBURG JOINT POWERS AUTHORITY</b>								
750-9100-519.52-80	MISC BOND FEES	\$ 10,584	\$ (9,731)	\$ -	\$ 11,000	\$ 11,000	\$ 11,000	0.00%
750-9100-519.54-74	BOND PRINCIPAL EXPENSE	\$ 265,000	\$ 5,190,000	\$ 306,200	\$ 277,600	\$ 167,600	\$ 183,700	-33.83%
750-9100-519.54-75	INTEREST EXPENSE	\$ 337,315	\$ 401,626	\$ 87,087	\$ 106,642	\$ 33,604	\$ 28,598	-73.18%
750-9100-519.54-76	ORIGINAL ISSUE DISCOUNT	\$ -	\$ 20,196	\$ -	\$ -	\$ -	\$ -	0.00%
750-9100-519.54-77	BOND ISSUANCE COST	\$ -	\$ 268,580	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL</b>		<b>\$ 612,899</b>	<b>\$ 5,870,671</b>	<b>\$ 393,287</b>	<b>\$ 395,242</b>	<b>\$ 212,204</b>	<b>\$ 223,298</b>	<b>-43.50%</b>
<b>SPEC ASSESS 92-1 CAP SPEC ASSESS 92-1 CAP PROJ</b>								
751-9100-519.52-80	MISC BOND FEES	\$ 792	\$ 3,894	\$ -	\$ -	\$ -	\$ -	0.00%
751-9100-519.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL</b>		<b>\$ 792</b>	<b>\$ 3,894</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>SPEC ASSESS 91-1 AGENCY</b>								
754-9100-519.52-80	MISC BOND FEES	\$ 4,065	\$ 4,538	\$ 4,752	\$ 6,655	\$ 6,655	\$ 6,655	0.00%
754-9100-519.56-20	ASSESSMENT BOND PAYMENTS	\$ 39,161	\$ 34,294	\$ 28,099	\$ 24,780	\$ 24,780	\$ 21,019	-15.18%
<b>TOTAL</b>		<b>\$ 43,226</b>	<b>\$ 38,832</b>	<b>\$ 32,851</b>	<b>\$ 31,435</b>	<b>\$ 31,435</b>	<b>\$ 27,674</b>	<b>-11.96%</b>
<b>SPEC ASSESS 91-1 SUPP AGEN</b>								
755-9100-519.52-80	MISC BOND FEES	\$ 707	\$ 791	\$ 746	\$ 956	\$ 956	\$ 956	0.00%
755-9100-519.56-20	ASSESSMENT BOND PAYMENTS	\$ 1,460	\$ 1,328	\$ 1,151	\$ 974	\$ 974	\$ 797	-18.17%
<b>TOTAL</b>		<b>\$ 2,167</b>	<b>\$ 2,119</b>	<b>\$ 1,897</b>	<b>\$ 1,930</b>	<b>\$ 1,930</b>	<b>\$ 1,753</b>	<b>-9.17%</b>
<b>SPEC ASSESS 92-1 AGENCY</b>								
756-9100-519.52-80	MISC BOND FEES	\$ 1,766	\$ 1,967	\$ 2,033	\$ 3,270	\$ 3,270	\$ 3,270	0.00%
756-9100-519.56-20	ASSESSMENT BOND PAYMENTS	\$ 23,188	\$ 21,438	\$ 18,812	\$ 17,063	\$ 17,063	\$ 15,094	-11.54%
<b>TOTAL</b>		<b>\$ 24,954</b>	<b>\$ 23,405</b>	<b>\$ 20,845</b>	<b>\$ 20,333</b>	<b>\$ 20,333</b>	<b>\$ 18,364</b>	<b>-9.68%</b>
<b>SPEC ASSESS 92-2 AGENCY</b>								
757-9100-519.52-80	MISC BOND FEES	\$ 2,487	\$ 2,724	\$ 2,874	\$ 3,429	\$ 3,429	\$ 3,429	0.00%
757-9100-519.56-20	ASSESSMENT BOND PAYMENTS	\$ 20,825	\$ 19,125	\$ 16,150	\$ 14,450	\$ 14,450	\$ 12,750	-11.76%
<b>TOTAL</b>		<b>\$ 23,312</b>	<b>\$ 21,849</b>	<b>\$ 19,024</b>	<b>\$ 17,879</b>	<b>\$ 17,879</b>	<b>\$ 16,179</b>	<b>-9.51%</b>
<b>TOTAL BOND FEES</b>		<b>\$ 20,401</b>	<b>\$ 4,183</b>	<b>\$ 10,405</b>	<b>\$ 25,310</b>	<b>\$ 25,310</b>	<b>\$ 25,310</b>	
<b>TOTAL INTEREST EXPENSE</b>		<b>\$ 337,315</b>	<b>\$ 401,626</b>	<b>\$ 87,087</b>	<b>\$ 106,642</b>	<b>\$ 33,604</b>	<b>\$ 28,598</b>	
<b>TOTAL ORIGINAL ISSUE DISCOUNT</b>		<b>\$ -</b>	<b>\$ 20,196</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL BOND ISSUANCE COST</b>		<b>\$ -</b>	<b>\$ 268,580</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL KJPA BOND PRINCIPAL PAID</b>		<b>\$ 265,000</b>	<b>\$ 5,190,000</b>	<b>\$ 306,200</b>	<b>\$ 277,600</b>	<b>\$ 167,600</b>	<b>\$ 183,700</b>	
<b>TOTAL ASSESSMENT BOND PMTS</b>		<b>\$ 84,634</b>	<b>\$ 76,185</b>	<b>\$ 64,212</b>	<b>\$ 57,267</b>	<b>\$ 57,267</b>	<b>\$ 49,660</b>	
<b>TOTAL FINANCE AUTHORITY</b>		<b>\$ 707,350</b>	<b>\$ 5,960,770</b>	<b>\$ 467,904</b>	<b>\$ 466,819</b>	<b>\$ 283,781</b>	<b>\$ 287,268</b>	<b>-38.46%</b>
<b>Revenues</b>		<b>\$ 495,431</b>	<b>\$ 420,657</b>	<b>\$ 329,319</b>	<b>\$ 260,456</b>	<b>\$ 272,201</b>	<b>\$ 272,700</b>	
<b>Expenses</b>		<b>\$ 707,350</b>	<b>\$ 5,960,770</b>	<b>\$ 467,904</b>	<b>\$ 466,819</b>	<b>\$ 283,781</b>	<b>\$ 287,268</b>	
		<b>\$ (211,919)</b>	<b>\$ (5,540,113)</b>	<b>\$ (138,585)</b>	<b>\$ (206,363)</b>	<b>\$ (11,580)</b>	<b>\$ (14,568)</b>	



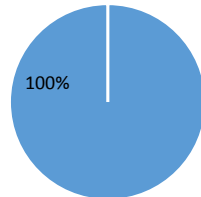
# FINANCE AUTHORITY

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

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

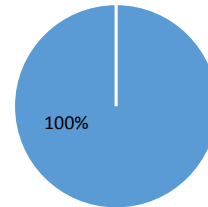
## EXPENSES

■ Debt Service

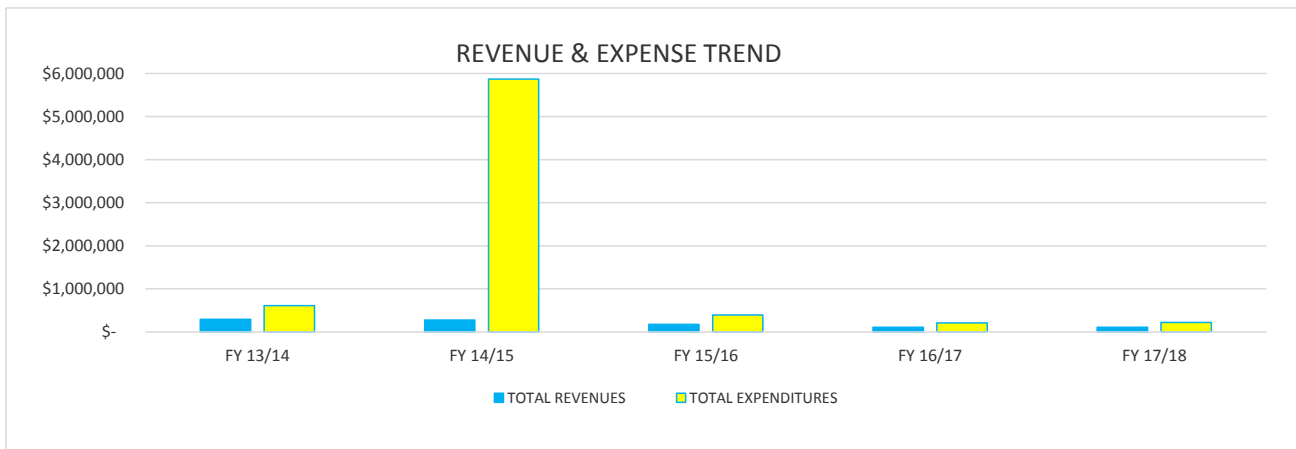


## REVENUES

■ Interest



Finance Authority	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ADOPTED	FY 16/17 PROJECTED	FY 17/18 PROPOSED	% Change
<b>REVENUE</b>							
Assesment Received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest	\$ 292,544	\$ 276,115	\$ 176,016	\$ 106,642	\$ 109,501	\$ 110,000	3.15%
<b>TOTAL REVENUES</b>	<b>\$ 292,544</b>	<b>\$ 276,115</b>	<b>\$ 176,016</b>	<b>\$ 106,642</b>	<b>\$ 109,501</b>	<b>\$ 110,000</b>	<b>3.15%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 612,899	\$ 5,870,671	\$ 393,287	\$ 395,242	\$ 212,204	\$ 223,298	-43.50%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 612,899</b>	<b>\$ 5,870,671</b>	<b>\$ 393,287</b>	<b>\$ 395,242</b>	<b>\$ 212,204</b>	<b>\$ 223,298</b>	<b>0.00%</b>
Net Revenue/(Expenditures)	\$ (320,355)	\$ (5,594,556)	\$ (217,271)	\$ (288,600)	\$ (102,703)	\$ (113,298)	-60.74%
Changes in Fund Balance	\$ -	\$ 4,129,162	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (320,355)</b>	<b>\$ (1,465,394)</b>	<b>\$ (217,271)</b>	<b>\$ (288,600)</b>	<b>\$ (102,703)</b>	<b>\$ (113,298)</b>	<b>-60.74%</b>
Beginning Fund Balance July 1	\$ 5,555,356	\$ 5,235,001	\$ 3,769,607	\$ 3,552,336	\$ 3,552,336	\$ 3,449,633	-2.89%
Ending Fund Balance June 30	\$ 5,235,001	\$ 3,769,607	\$ 3,552,336	\$ 3,263,736	\$ 3,449,633	\$ 3,336,335	2.22%



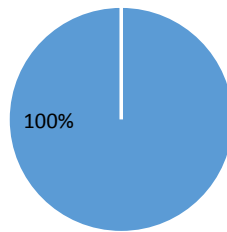
# SPECIAL ASSESSMENT DISTRICT 1991-1

**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.

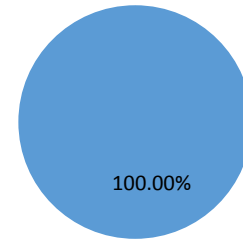
## EXPENSES

■ Debt Service

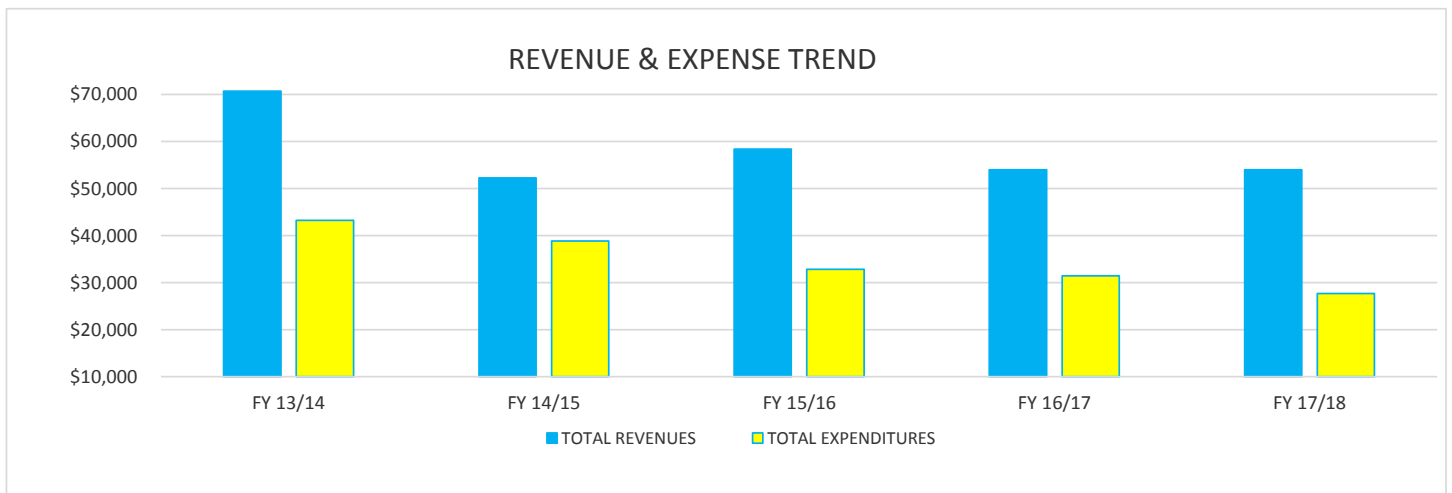


## REVENUES

■ Assessments



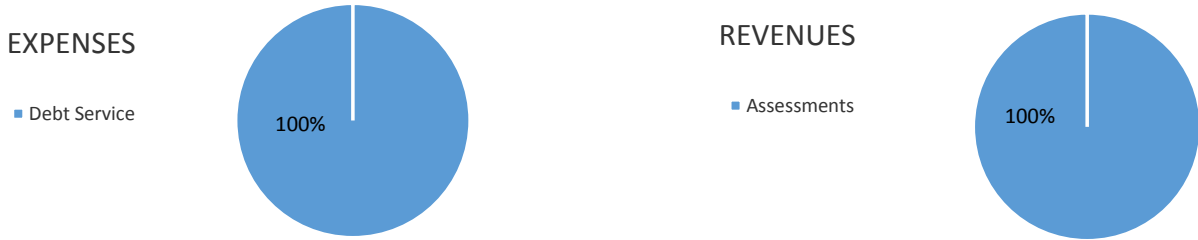
SPECIAL ASSESSMENT DISTRICT 1991-1	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ADOPTED	FY 16/17 PROJECTED	FY 17/18 PROPOSED	% Change
<b>REVENUE</b>							
Assessments Received	\$ 70,708	\$ 52,243	\$ 58,398	\$ 71,635	\$ 54,000	\$ 54,000	-24.62%
Interest	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	-100.00%
<b>TOTAL REVENUES</b>	<b>\$ 70,708</b>	<b>\$ 52,243</b>	<b>\$ 58,398</b>	<b>\$ 71,835</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>-24.83%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 43,226	\$ 38,832	\$ 32,851	\$ 31,435	\$ 31,435	\$ 27,674	-11.96%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 43,226</b>	<b>\$ 38,832</b>	<b>\$ 32,851</b>	<b>\$ 31,435</b>	<b>\$ 31,435</b>	<b>\$ 27,674</b>	<b>-11.96%</b>
Net Revenue/(Expenditures)	\$ 27,482	\$ 13,411	\$ 25,547	\$ 40,400	\$ 22,565	\$ 26,326	-34.84%
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 27,482</b>	<b>\$ 13,411</b>	<b>\$ 25,547</b>	<b>\$ 40,400</b>	<b>\$ 22,565</b>	<b>\$ 26,326</b>	<b>-34.84%</b>
Beginning Fund Balance July 1	\$ (439,787)	\$ (412,305)	\$ (398,894)	\$ (373,347)	\$ (373,347)	\$ (350,782)	-6.04%
Ending Fund Balance June 30	\$ (412,305)	\$ (398,894)	\$ (373,347)	\$ (332,947)	\$ (350,782)	\$ (324,456)	-2.55%



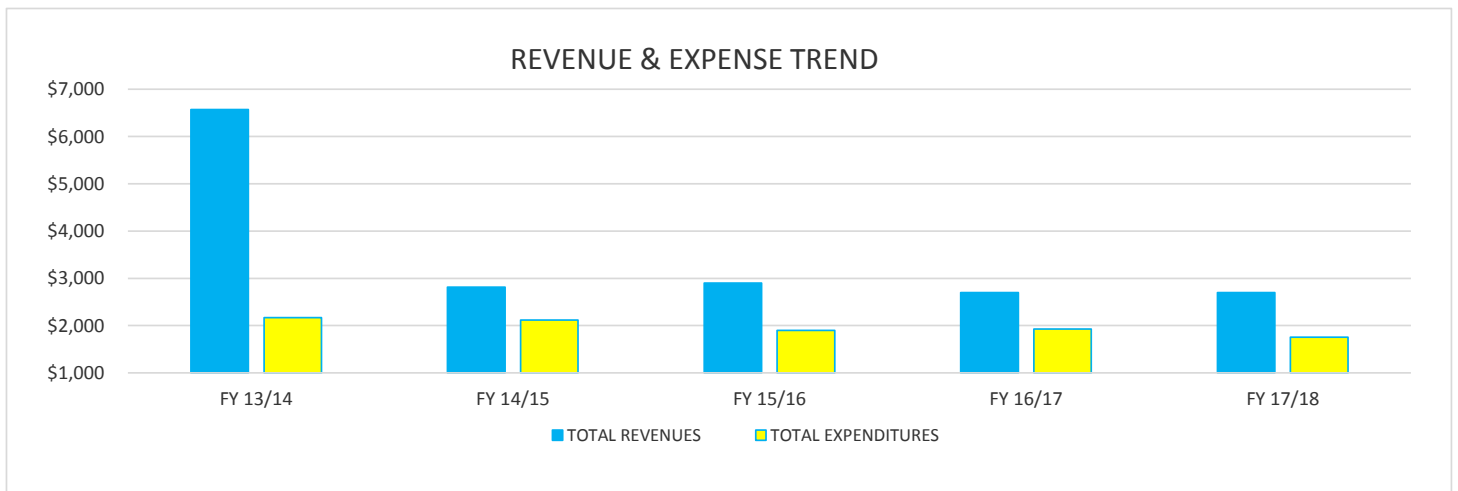
# SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL

**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.



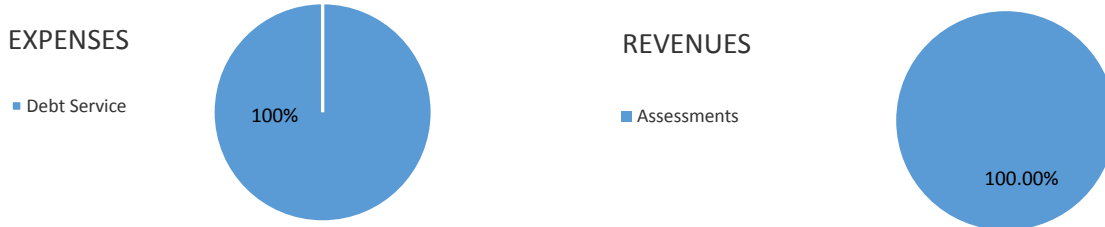
SPECIAL ASSESSMENT DISTRICT 1991-1 SUPP	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ADOPTED	FY 16/17 PROJECTED	FY 17/18 PROPOSED	% Change
<b>REVENUE</b>							
Assesment Received	\$ 6,568	\$ 2,811	\$ 2,901	\$ 3,948	\$ 2,700	\$ 2,700	-31.61%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 6,568</b>	<b>\$ 2,811</b>	<b>\$ 2,901</b>	<b>\$ 3,948</b>	<b>\$ 2,700</b>	<b>\$ 2,700</b>	<b>-31.61%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 2,167	\$ 2,119	\$ 1,897	\$ 1,930	\$ 1,930	\$ 1,753	-9.17%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,167</b>	<b>\$ 2,119</b>	<b>\$ 1,897</b>	<b>\$ 1,930</b>	<b>\$ 1,930</b>	<b>\$ 1,753</b>	<b>-9.17%</b>
Net Revenue/(Expenditures)	\$ 4,401	\$ 692	\$ 1,004	\$ 2,018	\$ 770	\$ 947	-53.07%
Changes in Fund Balance	\$ -	\$ -					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 4,401</b>	<b>\$ 692</b>	<b>\$ 1,004</b>	<b>\$ 2,018</b>	<b>\$ 770</b>	<b>\$ 947</b>	<b>-53.07%</b>
Beginning Fund Balance July 1	\$ (12,208)	\$ (7,807)	\$ (7,115)	\$ (6,111)	\$ (6,111)	\$ (5,341)	-12.60%
Ending Fund Balance June 30	\$ (7,807)	\$ (7,115)	\$ (6,111)	\$ (4,093)	\$ (5,341)	\$ (4,394)	7.35%



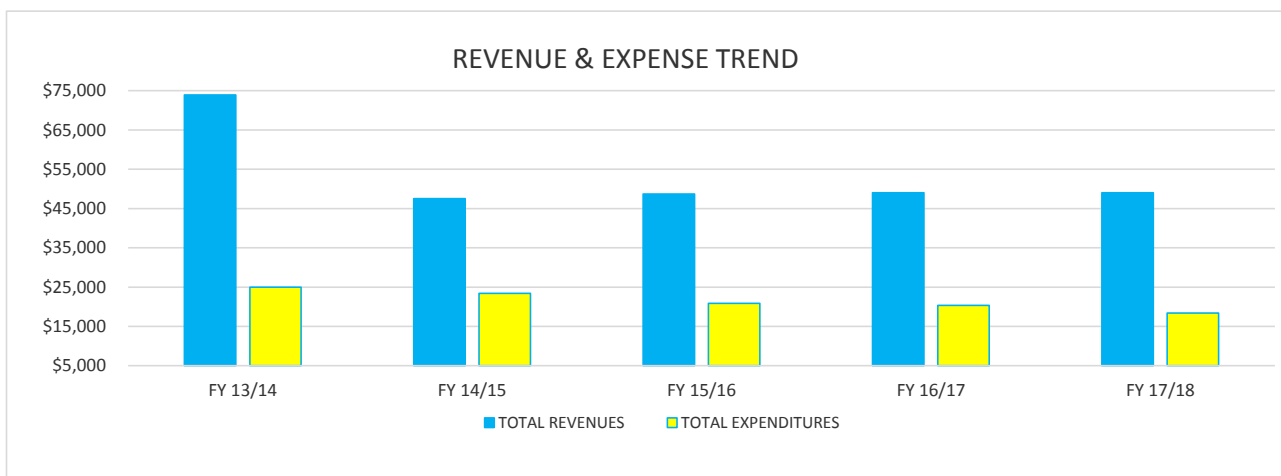
# SPECIAL ASSESSMENT DISTRICT 1992-1

**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.



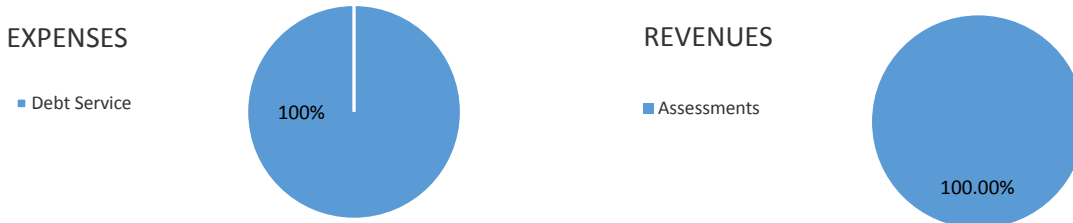
SPECIAL ASSESSMENT DISTRICT 1992-1	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ADOPTED	FY 16/17 PROJECTED	FY 17/18 PROPOSED	% Change
<b>REVENUE</b>							
Assesment Received	\$ 73,883	\$ 47,506	\$ 48,658	\$ 40,332	\$ 49,000	\$ 49,000	21.49%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 73,883</b>	<b>\$ 47,506</b>	<b>\$ 48,658</b>	<b>\$ 40,332</b>	<b>\$ 49,000</b>	<b>\$ 49,000</b>	<b>21.49%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 24,954	\$ 23,405	\$ 20,845	\$ 20,333	\$ 20,333	\$ 18,364	-9.68%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 24,954</b>	<b>\$ 23,405</b>	<b>\$ 20,845</b>	<b>\$ 20,333</b>	<b>\$ 20,333</b>	<b>\$ 18,364</b>	<b>-9.68%</b>
Net Revenue/(Expenditures)	\$ 48,929	\$ 24,101	\$ 27,813	\$ 19,999	\$ 28,667	\$ 30,636	53.19%
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 48,929</b>	<b>\$ 24,101</b>	<b>\$ 27,813</b>	<b>\$ 19,999</b>	<b>\$ 28,667</b>	<b>\$ 30,636</b>	<b>53.19%</b>
Beginning Fund Balance July 1	\$(180,788)	\$(131,859)	\$(107,758)	\$(79,945)	\$(79,945)	\$(51,278)	35.86%
Ending Fund Balance June 30	\$(131,859)	\$(107,758)	\$(79,945)	\$(59,946)	\$(51,278)	\$(20,642)	65.57%



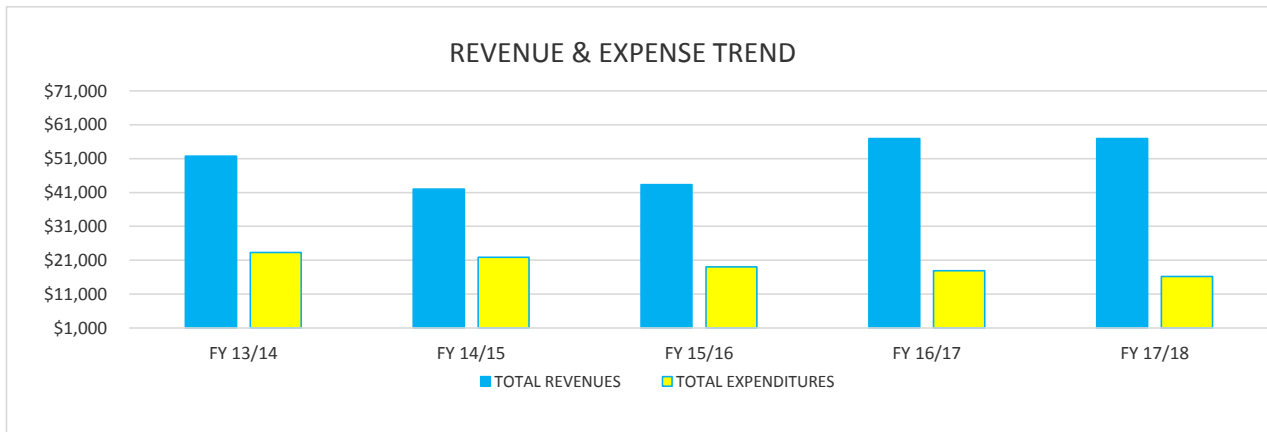
# SPECIAL ASSESSMENT DISTRICT 1992-2

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

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



SPECIAL ASSESSMENT DISTRICT 1992-2	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ADOPTED	FY 16/17 PROJECTED	FY 17/18 PROPOSED	% Change
<b>REVENUE</b>							
Assesment Received	\$ 51,728	\$ 41,982	\$ 43,346	\$ 37,879	\$ 57,000	\$ 57,000	50.48%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 51,728</b>	<b>\$ 41,982</b>	<b>\$ 43,346</b>	<b>\$ 37,879</b>	<b>\$ 57,000</b>	<b>\$ 57,000</b>	<b>50.48%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 23,312	\$ 21,849	\$ 19,024	\$ 17,879	\$ 17,879	\$ 16,179	-9.51%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 23,312</b>	<b>\$ 21,849</b>	<b>\$ 19,024</b>	<b>\$ 17,879</b>	<b>\$ 17,879</b>	<b>\$ 16,179</b>	<b>-9.51%</b>
Net Revenue/(Expenditures)	\$ 28,416	\$ 20,133	\$ 24,322	\$ 20,000	\$ 39,121	\$ 40,821	104.11%
Changes in Fund Balance	\$ -	\$ -					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 28,416</b>	<b>\$ 20,133</b>	<b>\$ 24,322</b>	<b>\$ 20,000</b>	<b>\$ 39,121</b>	<b>\$ 40,821</b>	<b>104.11%</b>
Beginning Fund Balance July 1	\$ (151,539)	\$ (123,123)	\$ (102,990)	\$ (78,668)	\$ (78,668)	\$ (39,547)	49.73%
Ending Fund Balance June 30	\$ (123,123)	\$ (102,990)	\$ (78,668)	\$ (58,668)	\$ (39,547)	\$ 1,274	102.17%





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

**2016-2017 Fiscal Year Budget**

	<b>RDA Successor Agency</b>	<b>RDA Low/Mod Housing Successor Agency</b>	<b>Total</b>
<b>Actual Fund Balance, June 30, 2016</b>	\$ (245,811)	\$ (81,134)	\$ (326,945)
<b>Estimated Beg Fund Balance, June 30, 2017</b>	\$ (245,711)	\$ (81,134)	\$ (326,845)
<b>Revenues:</b>			\$ -
Tax Increment	\$ 169,597	\$ -	\$ 169,597
Interest	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 169,597</b>	<b>\$ -</b>	<b>\$ 169,597</b>
<b>Expenses:</b>			
SERAF Property Tax Shift	\$ -	\$ -	\$ -
County Admin Fees/Pass Throughs	\$ -	\$ -	\$ -
City Admin Fees	\$ 15,500	\$ -	\$ 15,500
Special Professional	\$ -	\$ -	\$ -
RDA Bond Retirement (2015 SERIES)	\$ 45,405	\$ -	\$ 45,405
CIEDB Police Facility Loan	\$ -	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ 60,905</b>	<b>\$ -</b>	<b>\$ 60,905</b>
<b>Net Result</b>	<b>\$ 108,692</b>	<b>\$ -</b>	<b>\$ 108,692</b>
<b>Projected Ending Fund Balance, June 30, 2018</b>	<b>\$ (137,019)</b>	<b>\$ (81,134)</b>	<b>\$ (218,153)</b>



CITY OF KINGSBURG  
 SUCCESSOR AGENCY RDA  
 BUDGET PREPARATION WORKSHEET - REVENUES  
 FOR FISCAL YEAR 2017/18

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 16/17</u>	<u>PROJECTED</u>	<u>FY 17/18</u>	<u>Percent</u>
		<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>YEAR END</u>	<u>Proposed</u>	<u>Change</u>
<b>SUCCESSOR AGENCY RDA</b>								
740-0000-401.06-01	AREA #1	\$ 165,210	\$ 174,435	\$ 174,323	\$ 169,597	\$ 169,597	\$ 169,597	0.00%
740-0000-401.06-02	AREA #2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
740-0000-451.01-01	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL</b>		<u>\$ 165,210</u>	<u>\$ 174,435</u>	<u>\$ 174,323</u>	<u>\$ 169,597</u>	<u>\$ 169,597</u>	<u>\$ 169,597</u>	0.00%
<b>SUCCESSOR LOW/MOD AGENCY</b>								
741-0000-451.01-01	AREA #2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
<b>TOTAL, SUCCESSOR AGENCY FUNDS</b>		<u>\$ 165,210</u>	<u>\$ 174,435</u>	<u>\$ 174,323</u>	<u>\$ 169,597</u>	<u>\$ 169,597</u>	<u>\$ 169,597</u>	0.00%
<b>Revenues</b>		\$ 165,210	\$ 174,435	\$ 174,323	\$ 169,597	\$ 169,597	\$ 169,597	
<b>Expenses</b>		\$ 50,368	\$ 44,269	\$ 38,912	\$ 169,497	\$ 169,497	\$ 60,905	
		<u>\$ 114,842</u>	<u>\$ 130,166</u>	<u>\$ 135,411</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 108,692</u>	



**CITY OF KINGSBURG  
SUCCESSOR AGENCY RDA  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2017/18**

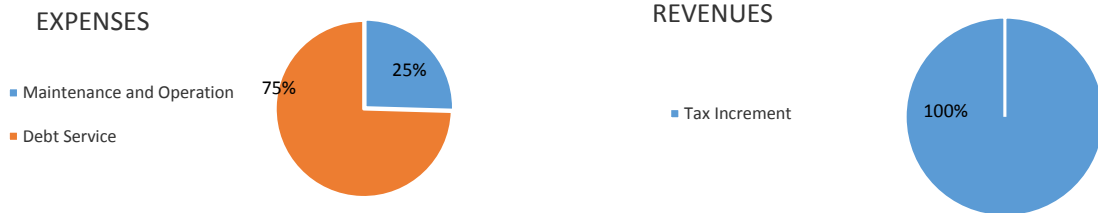
<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 17/18</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>SUCCESSOR AGENCY RDA</b>								
	PRINTING & ADVERTISING	\$ 68	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	PROFESSIONAL SERVICES	\$ 15,667	\$ 15,689	\$ 15,544	\$ 15,444	\$ 15,444	\$ 15,500	0.36%
	RDA BOND RETIREMENT (2015 SERIES)	\$ 22,449	\$ 20,869	\$ 18,977	\$ 42,578	\$ 42,578	\$ 45,405	6.64%
	CIEDB POLICE FACILITY LOAN	\$ 12,184	\$ 7,711	\$ 4,391	111,475	111,475	\$ -	-100.00%
	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 50,368</b>	<b>\$ 44,269</b>	<b>\$ 38,912</b>	<b>\$ 169,497</b>	<b>\$ 169,497</b>	<b>\$ 60,905</b>	<b>-64.07%</b>
<b>SUCCESSOR LOW/MOD AGENCY</b>								
741-9100-519.52-70	PRINTING & ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
741-9100-519.57-01	CIEDB POLICE FACILITY LOAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>TOTAL, SUCCESSOR AGENCY FUNDS</b>		<b>\$ 50,368</b>	<b>\$ 44,269</b>	<b>\$ 38,912</b>	<b>\$ 169,497</b>	<b>\$ 169,497</b>	<b>\$ 60,905</b>	
<b>Revenues</b>		<b>\$ 165,210</b>	<b>\$ 174,435</b>	<b>\$ 174,323</b>	<b>\$ 169,597</b>	<b>\$ 169,597</b>	<b>\$ 169,597</b>	
<b>Expenses</b>		<b>\$ 50,368</b>	<b>\$ 44,269</b>	<b>\$ 38,912</b>	<b>\$ 169,497</b>	<b>\$ 169,497</b>	<b>\$ 60,905</b>	
		<b>\$ 114,842</b>	<b>\$ 130,166</b>	<b>\$ 135,411</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 108,692</b>	



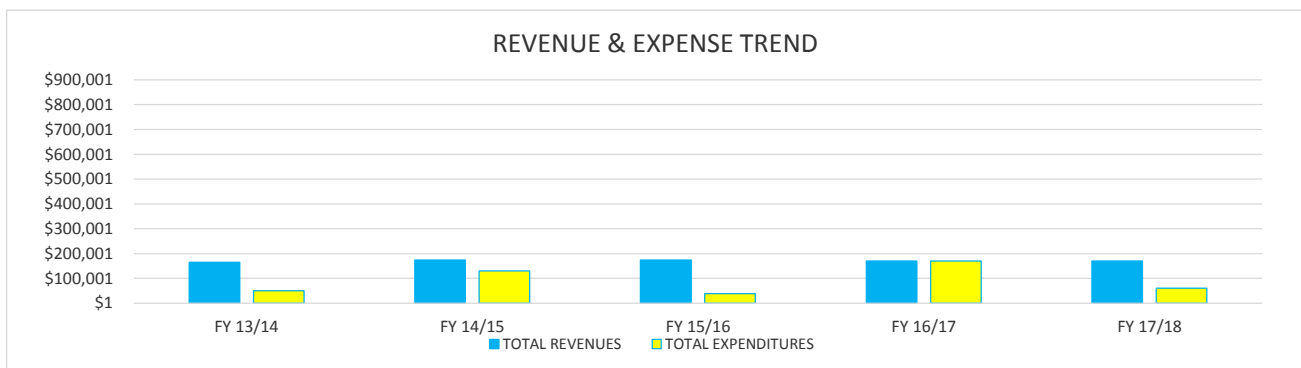
# CITY OF KINGSBURG RDA SUCCESSOR AGENCY FUND

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

**Budget Highlights** None.



CITY OF KINGSBURG RDA SUCCESSOR AGENCY FUND	FY 13/14 ACTUAL	FY 14/15 ACTUAL	FY 15/16 ACTUAL	FY 16/17 ADOPTED	FY 16/17 PROJECTED	FY 17/18 PROPOSED	% Change
<b>REVENUE</b>							
Assessments	\$ 165,210	\$ 174,435	\$ 174,323	\$ 169,597	\$ 169,597	\$ 169,597	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 165,210</b>	<b>\$ 174,435</b>	<b>\$ 174,323</b>	<b>\$ 169,597</b>	<b>\$ 169,597</b>	<b>\$ 169,597</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 15,735	\$ 15,689	\$ 15,544	\$ 15,444	\$ 15,444	\$ 15,500	0.36%
Debt Service	\$ 34,633	\$ 28,580	\$ 23,368	\$ 154,053	\$ 154,053	\$ 45,405	-70.53%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 50,368</b>	<b>\$ 44,269</b>	<b>\$ 38,912</b>	<b>\$ 169,497</b>	<b>\$ 169,497</b>	<b>\$ 60,905</b>	<b>-178.30%</b>
Net Revenue/(Expenditures)	\$ 114,842	\$ 130,166	\$ 135,411	\$ 100	\$ 100	\$ 108,692	108592.00%
Changes in Fund Balance	\$ -	\$ -					
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 114,842</b>	<b>\$ 130,166</b>	<b>\$ 135,411</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 108,692</b>	<b>108592.00%</b>
Beginning Fund Balance July 1	\$ (626,230)	\$ (511,388)	\$ (381,222)	\$ (245,811)	\$ (245,811)	\$ (245,711)	-0.04%
Ending Fund Balance June 30	\$ (511,388)	\$ (381,222)	\$ (245,811)	\$ (245,711)	\$ (245,711)	\$ (137,019)	-44.24%



# 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	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
<b>REVENUE</b>							
Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance July 1	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)
Ending Fund Balance June 30	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)



CITY OF KINGSBURG  
 LANDSCAPE & LIGHTING FUND  
 BUDGET PREPARATION WORKSHEET - REVENUES  
 FOR FISCAL YEAR 2017/18

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 17/18</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>LANDSCAPE &amp; LIGHT DIST 93-01</b>								
759-0000-491.02-01	ASSESSMENTS RECEIVED	\$ 81,913	\$ 83,319	\$ 89,804	\$ 91,865	\$ 91,865	\$ 95,198	3.63%
	<b>TOTAL</b>	<u>\$ 81,913</u>	<u>\$ 83,319</u>	<u>\$ 89,804</u>	<u>\$ 91,865</u>	<u>\$ 91,865</u>	<u>\$ 95,198</u>	3.63%
	<b>Revenues</b>	\$ 81,913	\$ 83,319	\$ 89,804	\$ 91,865	\$ 91,865	\$ 95,198	
	<b>Expenses</b>	\$ 82,008	\$ 83,427	\$ 84,930	\$ 99,365	\$ 99,365	\$ 95,198	
		<u>\$ (95)</u>	<u>\$ (108)</u>	<u>\$ 4,874</u>	<u>\$ (7,500)</u>	<u>\$ (7,500)</u>	<u>\$ -</u>	



**CITY OF KINGSBURG  
LANDSCAPE & LIGHTING FUND  
BUDGET PREPARATION WORKSHEET - EXPENSES  
FOR FISCAL YEAR 2017/18**

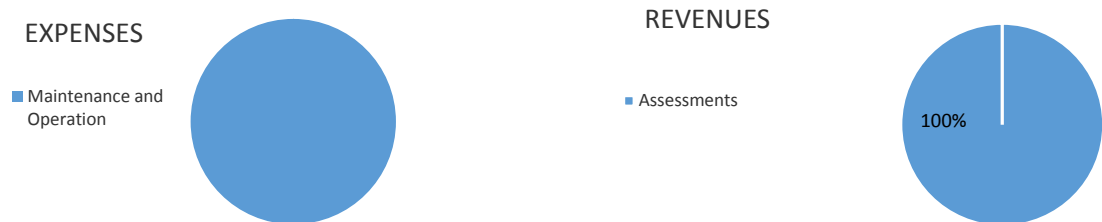
<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>ACTUALS</u>	<u>FY 16/17</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 17/18</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<b>LANDSCAPE &amp; LIGHT DIST 93-01</b>								
759-9100-549.54-81	ZONE 1 - PHEASANT GROVE 1 & 2	\$ 5,933	\$ 5,933	\$ 5,933	\$ 5,933	\$ 5,933	\$ 5,933	0.00%
759-9100-549.54-82	ZONE 2 - GOLD CREEK ESTATES	\$ 2,499	\$ 2,499	\$ 2,499	\$ 2,499	\$ 2,499	\$ 2,499	0.02%
759-9100-549.54-83	ZONE 3 - PHEASANT GROVE 3 & 4	\$ 6,026	\$ 6,026	\$ 6,026	\$ 6,026	\$ 6,026	\$ 6,026	0.00%
759-9100-549.54-84	ZONE 4 - KBURG COUNTRY EST. 1 & 2	\$ 5,069	\$ 5,069	\$ 5,069	\$ 5,069	\$ 5,069	\$ 5,069	0.00%
759-9100-549.54-85	ZONE 5 - SIERRA RANCH WEST	\$ 4,421	\$ 4,421	\$ 4,421	\$ 4,421	\$ 4,421	\$ 4,421	-0.01%
759-9100-549.54-86	ZONE 6 - KBURG COUNTRY EST. 3	\$ 2,915	\$ 2,987	\$ 3,062	\$ 3,154	\$ 3,154	\$ 3,262	3.42%
759-9100-549.54-87	ZONE 7 - SIERRA RANCH 2	\$ 6,245	\$ 6,397	\$ 6,559	\$ 6,756	\$ 6,756	\$ 6,989	3.45%
759-9100-549.54-88	ZONE 8 - SIERRA RANCH UNIT 6	\$ 5,477	\$ 5,611	\$ 5,752	\$ 5,926	\$ 5,926	\$ 6,129	3.43%
759-9100-549.54-89	ZONE 9 - SIERRA ANNEX NO. 9	\$ 21,190	\$ 21,707	\$ 22,257	\$ 22,927	\$ 22,927	\$ 23,716	3.44%
759-9100-549.54-90	ZONE 10 - ANNEX NO. 10	\$ 7,186	\$ 7,362	\$ 7,548	\$ 7,775	\$ 7,775	\$ 8,043	3.45%
759-9100-549.54-91	ZONE 11 - ANNEX NO. 11	\$ 8,893	\$ 9,111	\$ 9,341	\$ 9,622	\$ 9,622	\$ 9,953	3.44%
759-9100-549.54-92	ZONE 12 - ANNEX NO. 12	\$ 6,154	\$ 6,304	\$ 6,463	\$ 6,657	\$ 6,657	\$ 6,885	3.42%
759-9100-549.54-93	ZONE 13 - ANNEX NO. 13	\$ -	\$ -	\$ -	\$ 5,100	\$ 5,100	\$ 5,274	3.41%
759-9100-549.54-94	ZONE 14 - ANNEX NO. 14	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ 999	-86.68%
<b>TOTAL</b>		<b>\$ 82,008</b>	<b>\$ 83,427</b>	<b>\$ 84,930</b>	<b>\$ 99,365</b>	<b>\$ 99,365</b>	<b>\$ 95,198</b>	<b>-4.19%</b>
<b>Revenues</b>		<b>\$ 81,913</b>	<b>\$ 83,319</b>	<b>\$ 85,310</b>	<b>\$ 6,555</b>	<b>\$ 91,865</b>	<b>\$ 95,198</b>	
<b>Expenses</b>		<b>\$ 82,008</b>	<b>\$ 83,427</b>	<b>\$ 84,930</b>	<b>\$ 99,365</b>	<b>\$ 99,365</b>	<b>\$ 95,198</b>	
		<b>\$ (95)</b>	<b>\$ (108)</b>	<b>\$ 380</b>	<b>\$ (92,810)</b>	<b>\$ (7,500)</b>	<b>\$ -</b>	



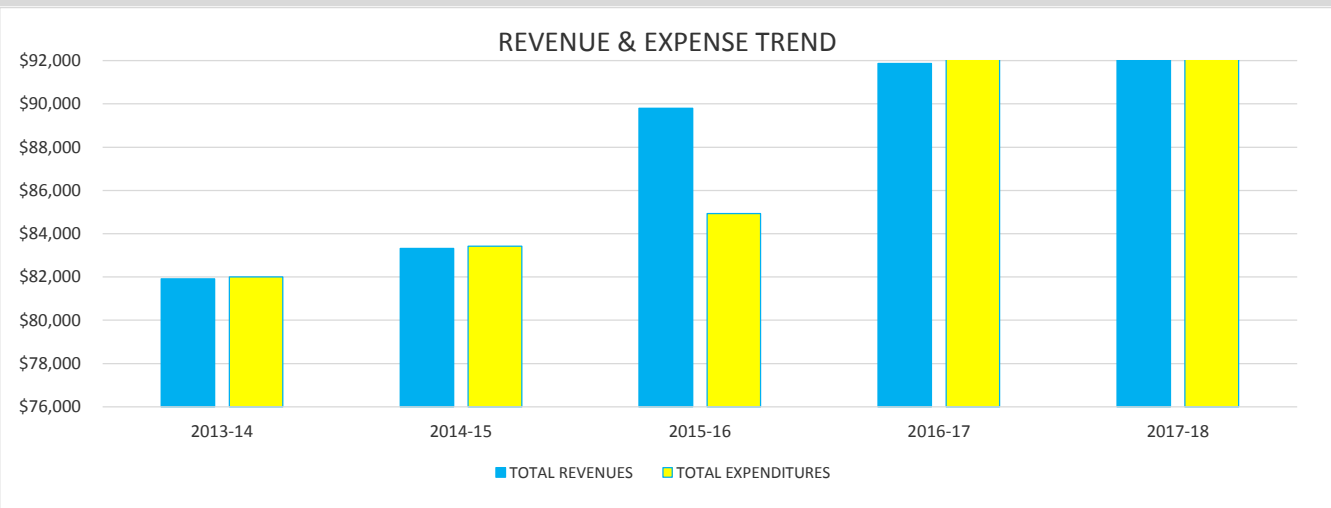
# LANDSCAPE & LIGHTING 93-01

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

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



LANDSCAPE & LIGHTING DIST. 93-01	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	% Change
<b>REVENUE</b>							
Assessments	\$ 81,913	\$ 83,319	\$ 89,804	\$ 91,865	\$ 91,865	\$ 95,198	3.63%
<b>TOTAL REVENUES</b>	<b>\$ 81,913</b>	<b>\$ 83,319</b>	<b>\$ 89,804</b>	<b>\$ 91,865</b>	<b>\$ 91,865</b>	<b>\$ 95,198</b>	<b>3.63%</b>
<b>EXPENDITURES</b>							
<b>Wages and Benefits</b>							
Maintenance and Operation	\$ 82,008	\$ 83,427	\$ 84,930	\$ 99,365	\$ 99,365	\$ 95,198	-4.19%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 82,008</b>	<b>\$ 83,427</b>	<b>\$ 84,930</b>	<b>\$ 99,365</b>	<b>\$ 99,365</b>	<b>\$ 95,198</b>	<b>-4.19%</b>
Net Revenue/(Expenditures)	\$ (95)	\$ (108)	\$ 4,874	\$ (7,500)	\$ (7,500)	\$ -	-100.00%
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (95)</b>	<b>\$ (108)</b>	<b>\$ 4,874</b>	<b>\$ (7,500)</b>	<b>\$ (7,500)</b>	<b>\$ -</b>	<b>-100.00%</b>
Beginning Fund Balance July 1	\$ 2,851	\$ 2,756	\$ 2,648	\$ 7,522	\$ 7,522	\$ 23	-99.70%
Ending Fund Balance June 30	\$ 2,756	\$ 2,648	\$ 7,522	\$ 23	\$ 23	\$ 23	0.00%





## CITY FINANCIAL, MONETARY, AND BUDGETARY POLICIES

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

### Approved Budget Guidelines

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Each year, the respective subcommittees and City Council approve budget guidelines to provide guidance and assist in the development of the annual budget. The development of the 2017-2018 budget will also incorporate the plans set forth in the City's strategic planning process, as well as a comprehensive employee survey. The proposed 2017-18 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 2017-2018 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.
- Examination of current street sweeping program to improve air quality and keep costs in line.

#### Citizen Commitment:

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

#### Personnel:

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



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

### **Explanation of Budgetary Process**

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

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

### **Budget Overview**

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Beginning with the 2015-2016 budget, the document was evaluated by the Government Finance Officers Association (GFOA), which offers critiques, praise, and other suggestions to help improve every aspect of the budget document. The City was honored to receive the GFOA Distinguished Budget Award for the first time. 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 2017-2018 financial blueprint for the City. The 2017-2018 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 second 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 2017-2018 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**

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

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

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



## B. Items delegated to the City Manager

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

## FINANCIAL PROCEDURES & INVESTMENT POLICY

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

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

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

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

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



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

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## STANDARDS OF CARE & REPORTING

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### A. Prudence:

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

### B. Ethics and Conflicts of Interest:

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

### C. Delegation of Authority:

The City Council (the "Council") is ultimately responsible for the investment of City funds. The responsibility for conducting investment transactions is delegated to the Finance



Committee (the “Committee”) which shall conduct its day- to-day activities through the office of the Finance Director. The Finance Director may, with Committee and Council approval, receive assistance from one or more investment advisors. The Finance Director will provide investment data, statistics and recommendations to the Committee to aid in investment decisions.

**D. Reporting Requirements:**

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

**E. Internal Controls:**

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

All purchases and sales of investment securities must be authorized by the City Manager and Clerk/Treasurer, or in one’s absence, the Deputy Treasurer. All bank accounts shall be reconciled on a monthly basis and shall be completed in a reasonable time after the receipt of the monthly bank statement.

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

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**A. Depositing of Funds:**

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

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

1. Deposit Insurance:

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

2. Depository Agreement:



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

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

**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.

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**COLLATERALIZATION**

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**A. Collateral Required:**

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

**B. Form of Collateral:**

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

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





**C. Valuation of Collateral:**

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

**D. Substitution of Collateral:**

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

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**AUTHORIZED INVESTMENTS**

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

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

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**INVESTMENT TRANSACTIONS & PARAMETERS**

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

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

**B. Securities Firms:**

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

**C. Diversification:**

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



#### **D. Maximum Maturities:**

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

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### **APPROVAL OF INVESTMENT POLICY AND AMENDMENT**

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

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### **FUND BALANCE POLICY**

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

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

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

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

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

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

## **DEBT MANAGEMENT POLICY**

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

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

## **CAPITALIZED FIXED ASSETS POLICY**

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

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

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

## **ASSET VALUATION**

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

- A. Purchased Assets - the recording of purchased assets shall be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation.
- B. Salvage Value – the recording of purchased assets that are expected to be sold at retirement should be recorded with the historical estimated sale value if in excess of \$5,000. If sale value is less than \$5,000, normal depreciation for the useful life will be used.
- C. Self-Constructed Assets – All direct costs (including labor) associated with the construction project shall be included in establishing a self-constructed asset valuation. If a department is unable to specifically identify all direct costs an estimate of the direct cost is acceptable, but must be supported by a reasonable methodology.



- D. Donated Assets –Fixed assets acquired by gift, donation or payment of a nominal sum not reflective of the asset’s market value shall be assigned cost equal to the fair market value at the time of acquisition.
- E. Leased Property - Capital lease property should be recorded as an asset and depreciated as though it had been purchased.
- F. Dedicated Assets –Required installation by Developer of public improvements, including but not limited to sanitary service mains, manholes, laterals and all appurtenances, water mains, laterals, hydrants, valves and all appurtenances, storm sewers, stormwater management measures, streets, curb and gutter, street lights, street signs, sidewalks will be dedicated to the City upon completion. Recording of infrastructure assets will be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation provided by the Developer.

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## PURCHASING & EXPENDITURE/EXPENSE POLICY

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### Goal

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

### Coverage

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

### Ethical Standards

1. All procurement shall comply with applicable federal, state and local laws, regulations, policies and procedures.
2. Employees are not to engage in any procurement related activities that would actually or potentially create a conflict of interest, or which might reasonably be expected to contribute to the appearance of such conflict.
3. No employee shall participate in the selection, award or administration of a contract if a conflict of interest would be involved. Such a conflict would arise when the employee, any member of his immediate family, business partner or any organization that employs, or is about to employ, any of the above, has a financial interest or other interest in the firm selected for award.



4. To promote free and open competition, technical specifications shall be prepared to meet the minimum legitimate need of the City and to the extent possible, will not exclude or discriminate against any qualified contractors.
5. No employee shall solicit or accept favors, gratuities, or gifts of monetary value from actual or potential contractors or subcontractors.
6. Employees must maintain strict confidentiality in the procurement process and shall not impart privileged information to any contractors that would give them advantage over other potential contractors.
7. Personal purchases for employees by the City are prohibited. City employees are also prohibited from using the City's name or the employee's position to obtain special consideration in personal purchase.

### General Guidelines

1. Purchases are classified into the following major categories:
  - a. Goods (tangible items): e.g. equipment, supplies, vehicles
  - b. Services: items requiring outside labor, maintenance agreements, etc.
  - c. Construction of public buildings and improvement
2. Purchasing Oversight
  - o Department heads are responsible for procurement issues in their individual departments. Departments are to insure that the purchase order requisitions are entered prior to purchases, receipts are collected and recorded, and the requisition is put through for payment and will be responsible to respond to questions on the payment or non-payment of the item.
3. Expenditures/expenses and purchase commitments will be made in a form and process that is legal, appropriate, funded, authorized and sufficiently documented.
4. Expenditures/expenses and purchase commitments will be recorded in an accurate and timely fashion.
5. For items that are purchased regularly or by multiple departments, departments are encouraged to use cooperative purchasing or purchasing in bulk in order to reduce City costs.
6. The Finance Director shall review each request to determine compliance with the City's budget and purchasing policy.
7. This purchase order requisition must include the invoice must and forwarded to the Finance Director for processing the payment.

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

Purchases under \$1,000 shall be made as follows:

#### Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment in an amount up to one-thousand dollars (\$1,000.00) shall be made only by purchase order 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 one thousand dollars (\$1,000.00) shall be made only by purchase order approved and signed 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 \$1,000 and under \$25,000**

Purchases of at least \$1,000 and under \$25,000 shall be made as follows:

#### Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment between one thousand dollars (\$1,000.00) 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 one thousand dollars (\$1,000.00) and twenty-five thousand dollars (\$25,000.00) shall be with the approval of the City Council after presenting no less than two (2) quotations received in writing from separate vendors for compatible items. Such purchases shall be made by purchase order with the approval of the Department Head and City Manager or Finance Director.

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

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

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

#### Budgeted Supplies, Services and Equipment

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

#### Unbudgeted Supplies, Services and Equipment



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

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

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

##### Budgeted Supplies, Services and Equipment

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

##### Unbudgeted Supplies, Services and Equipment:

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

##### Emergency Purchases Policy

When an emergency situation does not permit the use of the purchasing procedures identified above, , the City Manager may determine the most appropriate method to the make the procurement of one hundred thousand dollars (\$100,000.00) or less.to the . 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

Whenever practical, the purchase of services should be conducted based upon a competitive process:

- o Contractor 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.
  - o 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.
  - o 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.
  - o 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.
    - o The Purpose of an RFP is to solicit proposals with specific information on the proposer and the service offered which will allow the City to select the best proposal. The best proposal is not necessarily the proposal with the lowest cost.



- Based upon the services or project and the magnitude of the outcome a selection committee may be advisable.
- Requests for proposals shall be formally noticed. All notices and solicitations of proposals shall state the time and place of the proposal opening.
- Information to be requested of the proposer should include : Number of years the proposing company has been in business, company's experience in the area of desired services, financial strength of the company, examples of similar services/projects completed, resumes of staff that will be associated with the project/service, list of references, insurance information. In addition the proposal should provide information about the City, scope of services requested and any outcomes. The proposal should also identify evaluation factors and relative importance.
- Establish selection criteria and include this information with the RFP. It is generally advisable to establish a numeric ranking matrix. This reduces the subjective nature of the rating process.
- Proposals should be solicited from an adequate number of qualified sources. Requests for proposal should be formally noticed. All notices and solicitations should provide the issue date, response due date, date and time of opening responses and a contact person.
- Proposals shall be opened and recorded with a tabulation of proposals received shall be available for public inspection. All proposal documentation shall be placed on file with the City Clerk. The Department Head and selection committee (if applicable) will then review the proposals and make a recommendation to the City Council.
  - Service contracts or agreements should be reviewed by the City Insurance Company and the City Attorney and placed on file with the City Clerk.

Sole Source Purchasing Policy

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

Sole source purchasing criteria include:

1. Urgency due to public safety, serious injury, financial or other unusual and compelling reasons.
2. Goods or service is available from only one source and no other good or service will satisfy the City's requirements
3. Legal services provided by an attorney
4. Lack of acceptable bids or quotes
5. An alternate product or manufacturer would not be compatible with current products resulting in additional operating or maintenance costs
6. Standardization of a specific product or manufacturer will result in a more efficient or economical operation
7. Aesthetic purposes or compatibility is an overriding consideration



8. Purchase is from another governmental body
9. Continuity achieved in a phased project
10. Supplier or service demonstrates a unique compatibility not found elsewhere Sole source purchases follow the same necessary approval process as described above under the purchasing of goods.

#### Petty Cash Policy

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

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

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

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

#### Employee Reimbursement Policy

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

#### Credit Card Policy

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

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

At no time is the credit card user permitted to use the City credit card for any purchases not on an approved purchase order requisition, without permission or for a transaction that is personal in nature. Misuse of the credit card will result in revocation of privileges of the credit card for



future purchasing and, if necessary, appropriate disciplinary action will be taken. Liability for misuse of these cards shall accrue directly to the credit card user, and not the City.

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

#### Receiving and Inspection Policy

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

#### Billings

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

#### Purchasing Authority

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

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

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

- A. The City shall not sell municipal materials (goods or supplies) to third parties unless authorized by the City Manager.
- B. The City reserves the right to require cash payment prior to the sale of any goods or services.



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

#### **SEGREGATION OF DUTIES & FINANCIAL CONTROLS POLICY**

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

- A. Staff who create purchase orders shall not approve those purchase orders. That is, a person independent of the purchase order creation, must approve the purchase order.
- B. Staff who create purchase orders may approve receipt of goods for those purchase orders. However, where a variation to the original purchase order occurs, it must be approved by a person independent of the variation to the order.
- C. Staff who enter accounts payable invoices shall not approve payment of those invoices. A person independent of the invoice entry process must approve invoice payments. Payable checks shall be mailed by a person other than the person who created the checks.
- D. Staff who create accounts receivable invoices may also process credit notes and debt write-offs. However, these transactions are supported by documentation with sign-off authorized delegates, who do not have access to create account receivable invoices.
- E. Staff who create general journals and other system journals shall not approve those journals for posting to the general ledger. The City Manager, who is independent of the journal creation process, shall approve the posting of journals.
- F. Users with access to create accounts receivable invoices have retained access to add or change customer records in the address book. The City understands and recognizes the risk associated with this particular duty.
- G. Staff shall have a preference for system controlled on-line transactional environments with appropriate security and audit trails.
- H. Staff shall have end to end responsibility for any series of financially related transactions to be distributed among two or more staff members or departments.



- I. Non-compliance with established procedures are reported directly to the City Manager and the Finance Committee.
- J. At a minimum, payroll shall be reviewed by the appropriate designee by: Scanning the names of those paid for people who have been terminated or not hired, scanning the amounts paid to people to make sure they look reasonable in amount, and to review hours worked to validate that they are reasonable hours for the person doing the job.
- K. No one individual is to handle a cash transaction from receipt to deposit. If a department is unable to separate the receipt of cash and deposit function due to staffing limitations, a responsible employee independent from these functions (normally a department head or administrative senior employee) must be designated to verify that the total amount received equals the total amount deposited. This should be done daily, but no less than once a week.
- L. All deposits should be made intact; department receipts should never be used to replenish petty cash or other funds.
- M. All security and bid deposits received in negotiable form and escrowed funds or other funds requiring specialized handling should be held in the main vault at City Hall.
- N. The general operating standard for deposit of negotiable funds, cash and checks, to the primary depository shall be within twenty-four hours of receipt of those funds. Departments should weigh reasonableness and practicality versus security in determining the timing for the deposit of smaller amounts. All deposits not made daily should be held in a secured location such as a safe or vault.
- O. Segregation of deposit duties: The Clerk/Treasurer and/or Deputy Treasurer shall have the responsibility for creating all deposits for the City. The actual delivery of the deposits (in a sealed envelope) shall be the responsibility of the Finance Director or their designee.



# GLOSSARY



# Glossary:

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

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

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

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

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

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

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

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

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

**Attrition.** A method of achieving a

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

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

## **Balanced Budget**

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

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

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

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

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

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

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

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

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





# Glossary:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

appointed by City Council

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

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

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

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

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

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



# Glossary:

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

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

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

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

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

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

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

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

## **Distinguished Budget Presentation**

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

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

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

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

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

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

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

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

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

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

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

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

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

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



# Glossary:

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

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

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

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

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

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

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

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

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

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

**GIS.** Geographic Information System; Computer system that illustrates geographic details of land and/or property

**Goal.** A statement of broad direction, purpose or intent based on the needs of the community.

**Governmental Fund.** Fund generally used to account for tax-supported activities

**Grants.** A contribution by a government or other organization to support a particular function., depending upon the grantee

**Independent Auditor's Report.** The official written communication of the results of an audit. In a financial audit, the independent auditor's report typically will offer an opinion on whether a set of financial statements is fairly presented in conformity with GAAP

**Indirect Cost.** A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Infrastructure.** An asset such as streets, water and sewer lines,

treatment facilities, traffic signals, etc.

**Interfund Transfer.** Flow of cash between funds of the same governmental entity

**Intergovernmental Revenue.** Revenue received from other governmental entities such as the county, state or federal government, most generally in the form of grants, taxes, or subsidies

**Line-Item Budget.** A budget prepared along departmental lines that focuses on individual accounts within each department, such as supplies

**Long-Term Debt.** Debt with a maturity of more than one year after the date of issuance

**Maturities.** The dates on which the principal or stated values of investments or debt obligation mature and may be reclaimed

**Mission.** A description of the scope and purpose of a specific entity

**Modified Accrual Accounting.** A basis of accounting in which expenditures are accrued but revenues are accounted for when they become measurable and available

**Net Budget.** The legally adopted budget less all interfund transfers and interdepartmental charges



# Glossary:

**Note.** A written promise to pay a certain amount of money on a specific date with interest; a short-term debt. Most notes are one year or less

**Obligations.** Amounts which are owed including liabilities and encumbrances

**Operating Expenses.** Day-to-day expenses necessary for the maintenance of the enterprise. Operating expenses include payroll, employee benefits, depreciation, repairs, etc.

**Operating Revenue.** Revenue or funds received as income to pay for ongoing day-to-day operations

**Output Indicator.** A unit of work accomplished, without reference to the resources required to do the work. Output indicators do not reflect the effectiveness or efficiency of the work performed. (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made)

**Performance Indicators.** Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs

**Performance Measure.** Data collected to determine how effective or efficient a program is in achieving its objectives

**PERS.** Public Employees Retirement System

**Personal Services.** An expenditure

category which includes all City employee salary and fringe benefit costs

**Prior-Year Encumbrances.**

Obligations from previous fiscal years in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated

**Program.** A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible

**Program Budget.** A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments

**Program Performance Budget.** A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance indicators

**Program Revenue (Income).** Revenues earned by a program, including fees for services, license and permit fees, and fines

**P3 Model.** Public/Private partnership program that joins funding sources to reinvest in current infrastructure.

**Real Property.** Property which is land, buildings, or other capital

improvement which become an integral and connected part to the real property (an example is playground equipment).

**Reserve.** An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose

**Resolution.** A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute

**Resources.** Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances

**Retained Earnings.** The historically accumulated earnings of an enterprise fund less any amounts transferred to other funds not deemed for operational purposes

**Revaluation.** The process used by the assessor to place a new value on real property and improvements for determining the parcel's assessed value for property tax purposes. A revaluation is performed on all taxable properties in the same year

**Revenue.** Sources of income financing the operations of government

**RFP.** Request for Proposal



# Glossary:

**ROI.** Return on Investment

**Service Level.** Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload

**Special Assessment.** A levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties

**Special Assessment Fund.** A fund created to account for the use of special assessment receipts

**Special Revenue Fund.** A fund created to account for financial resources which are designated for a specific operational purpose by local or state regulations

**Strategic Plan.** The document prepared by the City which defines the major issues and establishes a process to continually review and improve the City organization's vision of the community. The Strategic Plan provides the framework within which the overall direction of the City will be guided and against which policy decisions and issues will be measured

**Structurally Balanced Budget.** A budget in which all funds' expenditures are equal to or less than the amount of revenue projected for each budget year

**Subsidy.** Monetary assistance granted by a government to a person or group in support of a project or enterprise being in the public interest

**Supplemental Appropriation.** A legal

authorization by the City Council to make expenditures and to incur obligations which are additional to the authorization contained in the City's original annual appropriation

**Taxes.** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for benefit, such as special assessments

**Transient Occupancy Tax.** A 12% tax is levied on charges for occupancy of hotel and motel rooms for stays of 30 days or less.

**Transfers In/Out.** Amounts transferred from one fund to another to assist in financing the services or purchases for the recipient fund transferring electric energy in bulk between points of supply and points at which it is transformed for delivery over the distribution system lines to consumers or is delivered to other electric systems

**Trust Funds.** Funds established to account for assets held for other City funds

**Unencumbered Balance.** The amount of money in a fund that is neither expended nor encumbered and is still available for future purposes

**Unreserved Fund Balance.** Portion of a fund's balance that is not restricted for a specified purpose and is available for general appropriation

**User Charge or User Fees.** Charges for service, the payments of a fee for

direct receipt of a public service by the party benefiting from the service (e.g., greens fees, water bill payments)

**Utility.** A service or commodity used for generation and transmission or distribution to the general public such as electricity, gas, or water. The City of Kingsburg has utility charges for water, gas, electric, and wastewater

**Variable Cost.** A cost that increases/decreases with increases/decreases in the amount of service provided

**Working Cash.** Excess of readily available assets over current liabilities, or cash on hand equivalents which may be used to satisfy cash flow needs

**Workload Indicator.** A unit of work to be done (e.g., number of permit applications received or the number of burglaries to be investigated)

**Year-End.** This term means as of June 30th (end of the fiscal year).

