City of Kingsburg

Fiscal Year

2022-2023

Adopted Operating and Capital Budgets

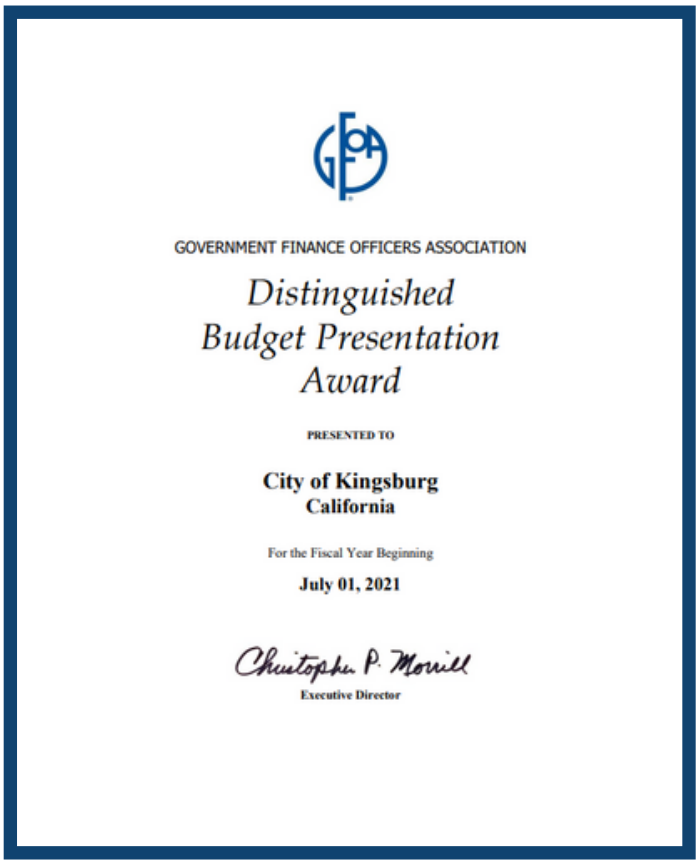
Fresno County, California



Photo Taken By:
Mike Miller, Guarantee Real Estate

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) DISTINGUISHED BUDGET PRESENTATION AWARD

CITY OF KINGSBURG



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Kingsburg
California

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Kingsburg for the fiscal year beginning on July 01, 2021.

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

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

FY 2021/22 FY 2020/21 FY 2019/20 FY2018/19
FY 2017/2018 FY 2016/2017 FY 2015/2016

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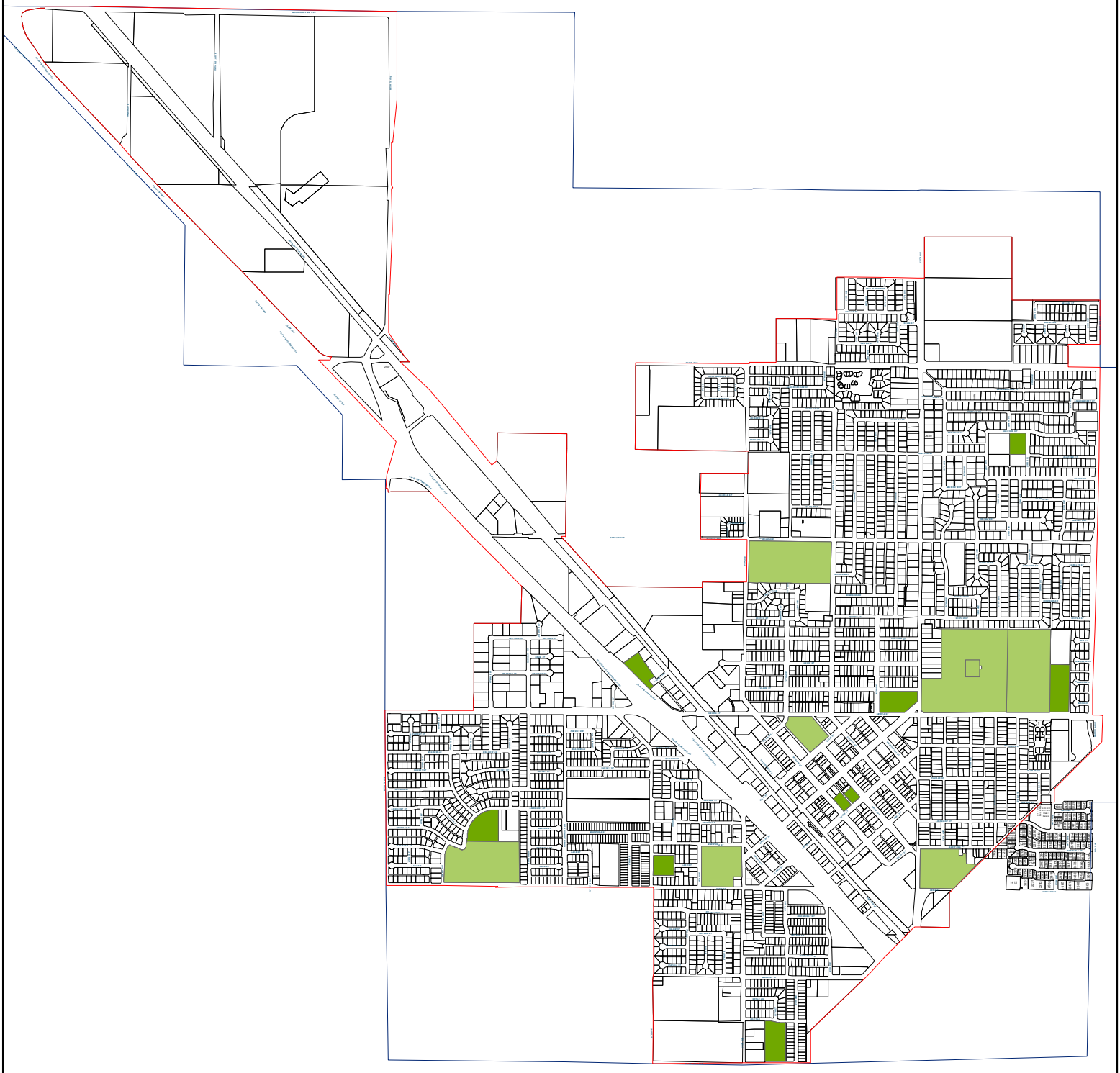
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CITY OF KINGSBURG
2022-2023
FY BUDGET



City Limits

Sphere of Influence

0 0.125 0.25 0.5 0.75 1 Miles

N
W E
S

TOC

2022-2023 City of Kingsburg Leadership Group

ELECTED OFFICIALS

Laura North	Mayor	District 2
Vince Palomar	Mayor Pro-Tem	District 5
Jewel Hurtado	Council Member	District 1
Brandon Pursell, Jr.	Council Member	District 3
Michelle Roman	Council Member	District 4

LARGE MANAGEMENT TEAM

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

PROFESSIONAL SERVICES: CONSULTANTS

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

ORGANIZATIONAL CHART OF

THE CITY OF KINGSBURG

CALIFORNIA

CITIZENS OF KINGSBURG

CITY COUNCIL

MAYOR
LAURA NORTH
PRO-TEM
VINCE PALOMAR
COUNCIL MEMBERS
JEWEL HURTADO
BRANDON PURSELL JR.
MICHELLE ROMAN

CITY MANAGER
ALEXANDER HENDERSON

CITY CLERK
ABIGAIL PALSGAARD

LOCAL ELECTIONS OFFICIAL
LOCAL LEGISLATION OFFICIAL
LICENSING
RECORDS MANAGEMENT

CITY ATTORNEY
MICHAEL NOLAND

POLICE CHIEF
NEIL DADIAN

PATROL
INVESTIGATIONS
TRAFFIC
RECORDS
PROPERTY/EVIDENCE

FIRE CHIEF
DANIEL PERKINS

FIRE RESPONSE
EMS
COMMUNITY RISK
REDUCTION
RESCUE SERVICES

FINANCE DIRECTOR
ALMA COLADO

ACCOUNTING
BUDGETING
UTILITY BILLING
FINANCIALS
PAYROLL

PUBLIC WORKS DIRECTOR
DANIEL GALVEZ

FACILITIES
FLEET & STREET
MAINTENANCE
PARK & LANDSCAPE
MAINTENANCE
WATER SYSTEM

COMMUNITY DEVELOPMENT DIRECTOR
HOLLY OWEN

CITY PLANNING
BUILDING PERMITS
BUILDING INSPECTIONS
CODE ENFORCEMENT

COMMUNITY SERVICES DIRECTOR
ADAM CASTANEDA

PARKS
RECREATION
POOL
SENIOR SERVICES
COMMUNITY EVENTS

ADMINISTRATIVE SERVICES DIRECTOR
CHRISTINA WINDOVER

HUMAN RESOURCES
ADMINISTRATION
RISK MANAGEMENT
SPECIAL PROJECTS

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

CITY OF

Kingsburg

CENTRAL CALIFORNIA'S SWEDISH VILLAGE



PHOTO BY: MIKE MILLER, GUARANTEE REAL ESTATE

Economic Overview

VISIT US AT: WWW.CITYOFKINGSBURG-CA.GOV

@CITYOFKINGSBURG

TOC

KINGSBURG ECONOMIC DEVELOPMENT

CITY OF
Kingsburg

Economic Overview

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



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

Alex Henderson
KINGSBURG CITY MANAGER

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

LOCATION & COMMUNITY



Kingsburg
IS ONLY
30 MILES
SOUTH OF FRESNO



Kingsburg
IS LOCATED
MIDWAY
BETWEEN
LOS ANGELES &
SAN FRANCISCO

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

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



HIGHWAY 99
RUNS THROUGH
THE CITY AND
ALLOWS FOR
EASY ACCESS
BY MOTORISTS



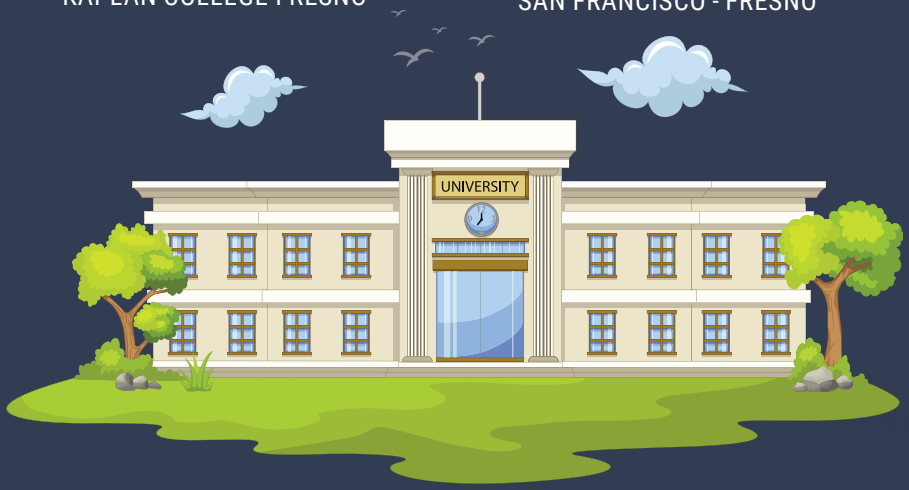


** for more information regarding*
Kingsburg Business Park
go to www.kingsburgbusinesspark.com.
There are several other sites throughout Kingsburg that may suit your business's needs.

Contact our Economic Development Coordinator to find the site that's right for you.
Or check out the Economic Development section at cityofkingsburg-ca.gov.

HIGHER EDUCATION
(FRESNO COUNTY CONTINUED EDUCATION)

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



DISTANCE
TO MAJOR CITIES



POPULATION:
12,002



CARS PER DAY :
Averages Highway 99
70,000

EMPLOYMENT:
Unemployment Rate
6%

INCOME:
Median Household
$65,633

HOUSING:
Owner Occupied
65%

BUSINESS FRIENDLY

"WE ALWAYS KNEW WE WANTED TO EXPAND INTO KINGSBURG. **IT'S IDEALLY LOCATED** NEAR THE HIGHWAY, HAS QUALITY PROJECTS ALL AROUND AND A SUPPORTIVE COMMUNITY. THE MANY INCENTIVES THE CITY OFFERS MAKE IT EVEN MORE ENTICING TO LOCATE HERE."

Mike Alamsi
CFO, STATE FOODS



PHOTO BY: MIKE MILLER, GUARANTEE REAL ESTATE

MAJOR RETAILERS

CVS pharmacy, Denny's, SONIC, O'Reilly Auto Parts, Taco Bell, Starbucks Coffee, Save Mart, AutoZone, Family Dollar, Walgreens, SUBWAY, ACE Hardware, Fairfield Inn & Suites Marriott, McDonald's, Dollar Tree

MAJOR EMPLOYERS

EMPLOYEES

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

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

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

266 — **KINGSBURG ELEMENTARY SCHOOL DISTRICT**
AWARD WINNING EDUCATIONAL SYSTEM.

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

80 — **SAFE FOOD ALLIANCE**
FULL SERVICE FOOD SAFETY ORGANIZATION.

Kingsburg
WORKS WITH YOU TO MEET THE DEMANDS OF BUSINESSES LARGE AND SMALL

KINGSBURG IS PROMOTING NEW ECONOMIC INCENTIVE PROGRAMS TO ENCOURAGE BUSINESSES TO LOCATE OR EXPAND INTO OUR TOWN.

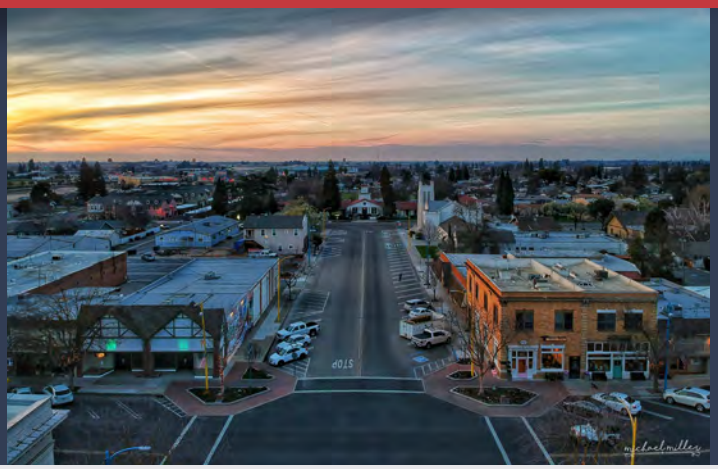


PHOTO BY: MIKE MILLER, GUARANTEE REAL ESTATE

25% REDUCTION

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

50% REBATE

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

50% REBATE

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

21 DAY ADMINISTRATIVE **APPROVAL** FOR PERMITTING

BUSINESS IMPROVEMENT ZONES

ADDITIONAL IMPACT FEE REDUCTION FOR **NEW QUALIFYING DEVELOPMENT** IN DESIGNATED **B.I.Z.**

EXPANDED TO INCLUDE:
BUSINESS PARK, LIGHT INDUSTRIAL AREA AND CENTRAL COMMERCIAL (WHICH INCLUDES DOWNTOWN)

DOWNTOWN FAÇADE AND ALLEY **IMPROVEMENT PROGRAM**

UPPER FLOOR REHABILITATION **LOAN PROGRAM**

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

DEVELOPMENT **INCENTIVE FUND**

TO ASSIST WITH FINANCIAL BARRIERS TO OPENING OR EXPANDING YOUR BUSINESS.

SMALL BUSINESS FOCUS

Kingsburg differentiates itself from other communities by embracing small businesses. We have many that sell items shoppers can't find anywhere else. In addition to unique items for sale, we offer over 35 locally owned and operated restaurants. Kingsburg is a destination shopping and dining location along Highway 99 in Central California.

SMALL BUSINESS PROGRAMS

Downtown Façade and Alley Improvement Program

Kingsburg offers matching funds for small businesses looking to enhance their storefronts. See the city's web site for more information and to download an application.

Dedicated Economic Development

The City of Kingsburg has infrastructure set up to specifically shepherd businesses through the tasks needed to prepare business plans and locate suitable locations.

Micro-Grant Public/Private Partnership Matching Grant Program

For businesses, organizations or individuals to improve Kingsburg's community ambiance.

Development Incentive Fund

Adaptive fund that allows the City to partner financially with new business owners on eligible projects to help eliminate obstacles to operating in Kingsburg.

> "I ENJOY WORKING WITH THE CITY STAFF. **THEY ARE ALWAYS AVAILABLE AND WILLING TO WORK WITH ME AND MY CLIENTS.** THERE REALLY ISN'T THE TYPICAL BUREAUCRATIC HOOPS TO JUMP THROUGH, THEY'VE REWORKED THE PROCESS TO MAKE PERMITTING MUCH EASIER AND FASTER."
>
> *Rick Amerine*
> **CUSHMAN & WAKEFIELD**

Kingsburg WAS SELECTED AS A FINALIST TO BE FEATURED IN THE NATIONAL TELEVISION SHOW ***"SMALL BUSINESS REVOLUTION."***

BECAUSE OF KINGSBURG'S UNIQUE CHARACTERISTICS



TOP 5 FINALIST
OUT OF
14,000
APPLICATIONS

24 NEW SMALL BUSINESSES OPENED
IN LAST
12 MONTHS

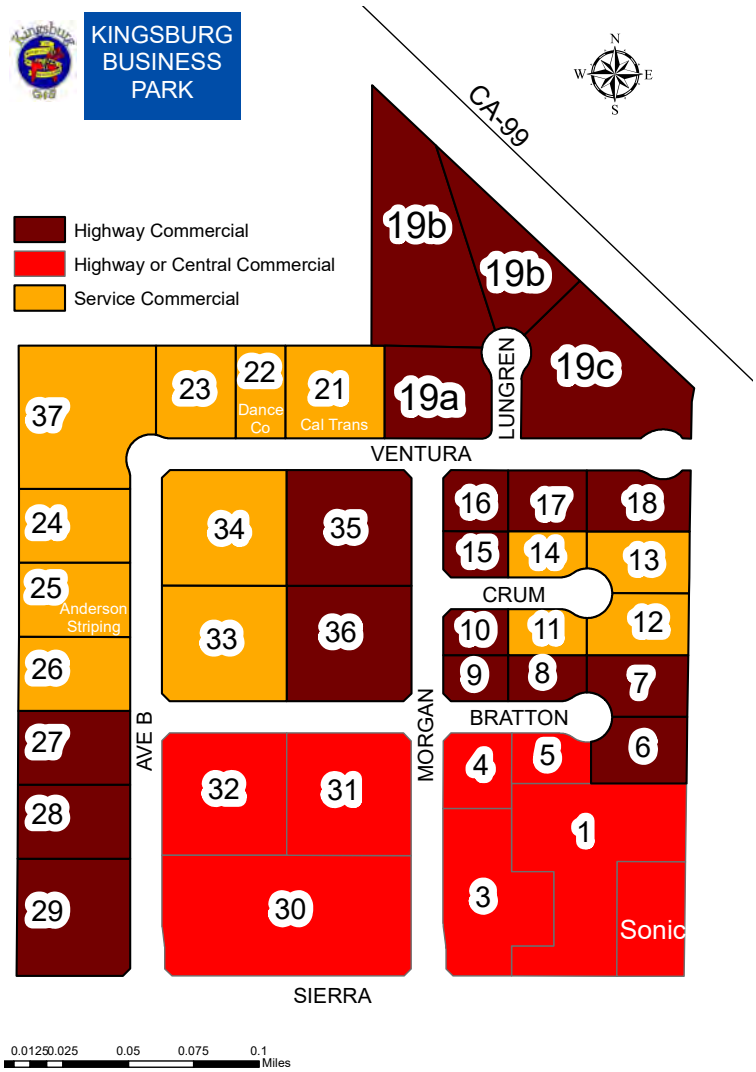
350 JOBS CREATED
IN LAST
24 MONTHS



CALTRANS ESTIMATES THAT THERE ARE NEARLY 70,000 VEHICLES ON HIGHWAY 99 THROUGH KINGSBURG EACH DAY.

With over forty acres of shovel-ready lots right on Highway 99 in the center of California the Kingsburg Business Park is poised for growth. Zoning ranges from light industrial to highway commercial, depending on the location of the parcel. Our low crime and low unemployment rates coupled with our business-friendly City Council make this location perfect for many businesses looking to start, expand or relocate.

Check out our dedicated website for information on availability and zoning at **www.kingsburgbusinesspark.com**



> "THERE WERE SEVERAL REASONS WE CHOOSE KINGSBURG FOR OUR COMPANY'S RELOCATION. THE CLOSE PROXIMITY TO HIGHWAY 99, LOW CRIME, AND THE WARM AND WELCOMING ATTITUDE OF THE COMMUNITY TO NAME A FEW. BEING CENTRALLY LOCATED HAS ALSO INCREASED OUR ACCESS TO A BIGGER LABOR POOL."
>
> *Tom Jones*
> **SAFE FOOD ALLIANCE**

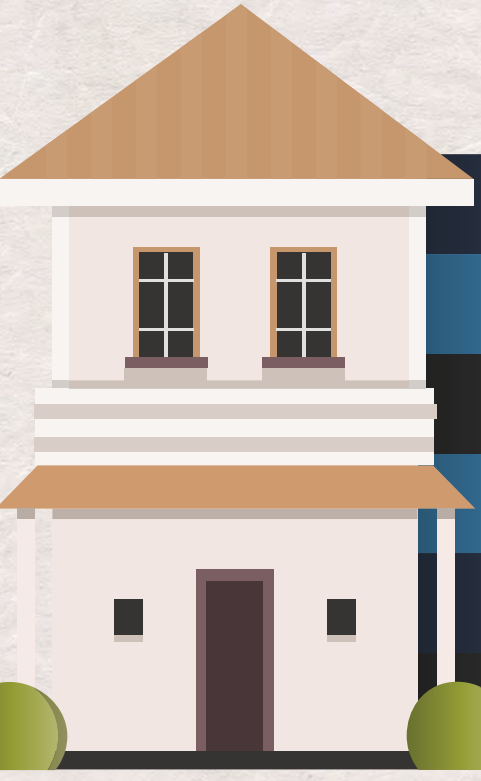
COMMERCIAL

During the past two years **over 350 jobs have been created** within the Kingsburg city limits. There are plenty more to come as additional new businesses make their way through the planning process.

> "FOR OVER 25 YEARS WE'VE BUILT BOTH COMMERCIALLY AND RESIDENTIALLY IN KINGSBURG. WE CONTINUE TO HAVE SUCCESS WITH BOTH TYPES OF PROJECTS. WE ALSO CHOSE KINGSBURG FOR OUR GLOBAL UNMANNED SPRAY SYSTEM (GUSS) MANUFACTURING FACILITY BECAUSE OF THE HIGHWAY VISIBILITY, ACCESS TO AN EXPANDED LABOR FORCE AND **THE EASE OF WORKING WITH THE CITY AND COMMUNITY**."
>
> *Dave Crinklaw*
> **WEST STAR CONSTRUCTION, GUSS, CFS LP**

Existing new businesses include:

- APOTEK LOFTS
- BELLA BAKERY
- BELLA CREAMERY
- THE HERITAGE COMPANY
- HONEYCOMB
- BAKER'S CLOSET
- FUGAZZIS
- FOOLS CRAFT CIDER
- STACKED BAR & GRILL
- JIMINEZ TACO SHOP
- UPTOWN SPROUTS
- JDS ELECTRIC
- BLUEBIRD HOME & LIFESTYLE MARKET
- THE MERCANTILE
- ROBERTITOS
- BLD FRESH
- SAFE FOOD ALLIANCE
- CALIFORNIA CONTROLLED ATMOSPHERE
- ALLSTATE INSURANCE
- GUSS (GLOBAL UNMANNED SPRAY SYSTEM)
- REPUBLIC STATE MORTGAGE
- AMPARAN FLOORING
- KINGS RIVER REAL ESTATE
- KUPPA JOY COFFEE HOUSE



ANDERSEN VILLAGE PROJECT	158	UNITS
TRACT 6167	121	UNITS
KINGS ESTATES	119	UNITS
TRACT 6151	64	UNITS
FRESNO HOUSING AUTHORITY	46	SENIOR LIVING UNITS
TRACT 5073	39	UNITS

RESIDENTIAL

THERE ARE
547
HOUSING STARTS
NEWLY COMPLETED OR PROPOSED WITHIN KINGSBURG

plus
16
DOWN TOWN
APARTMENTS





SWEDISH VILLAGE

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



PHOTO BY: MIKE MILLER, GUARANTEE REAL ESTATE

CITY OF Kingsburg

VISIT US AT: WWW.CITYOFKINGSBURG-CA.GOV

CITY HALL HOURS 8:00AM - 5:00PM: M-F
1401 DRAPER STREET • KINGSBURG, CA 93631
PHONE: (559) 897-5821 • FAX: (559) 897-5568 FAX

Contact

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

@CITYOFKINGSBURG

A Kingsburg Tradition



The City of Kingsburg celebrates its heritage, history and our nation in annual festivals throughout the year. Every April, the City celebrates an Annual Car Show that brings classic cars and trucks to Downtown.



The third weekend in May brings the Annual Swedish Festival. It includes three days of celebration with a Pancake and Pea Soup Dinner, traditional Scandinavian dance and music, a smorgasbord, the Dala Horse Trot (foot race), traditional Swedish Pancake Breakfast, vendors, a heritage center, a parade and much more!



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



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

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



Closing out the year, Kingsburg rejoices with the Santa Lucia Celebration and the Festival of Lights Parade on Draper Street. Tractors with Christmas lights are one of the highlights of this town favorite.



Letter from the City Manager

June 15, 2022
To the Honorable Mayor Laura North, Members of City Council, and Residents of Kingsburg:

In accordance with City Charter 2.08.090(G), it is my pleasure to present the 2022-2023 $31.6M All-Funds budget for your consideration. The budget presents in summary form the revenues and expenditures from each of the City's funds.

The annual budget serves as the blueprint for policy decisions and is a direct corollary to the City's strategic initiatives, adopted by City Council. The City of Kingsburg's Budget and Financial Management Policies and the Government Finance Officers Association (GFOA) "Best Practices" are the framework for the City's fiscal policies and the FY2023 Adopted Budget. The budget has been prepared within the framework of City Council's General Fund unencumbered reserve policy (relative to annual operating expenditures), as identified in our Financial Policy. The Public Hearing and first reading of the FY2023 Adopted Budget (Budget Resolution) occurred at the June 15, 2022, City Council meeting. The city's budget document has been recognized by the GFOA with the Distinguished Budget Award 16 total times, including the last eight years.

In 2018, Council completed the most recent update to our strategic planning process. The document serves as the City of Kingsburg's 2018-2023 Strategic Plan. Its purpose is to help the City prioritize its efforts, allocating both fiscal and human capital to achieve a shared vision and goals that also reflect community priorities and needs. The Plan is the result of a comprehensive review by Regional Government Services (RGS) of the City's current operations and finances, interviews with staff members and discussions with City Council members and an online survey taken by Kingsburg residents. The City will embark on our Strategic Plan update in FY23.

The findings and conclusions of the review and survey results were presented to Council and staff at a one-day Study Session. The Study Session, which was open to the public, resulted in the development of a Mission Statement, a Vision Statement, a set of Core Values and six Goals to guide the City's future operations:

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

Our annual budget process reflects our focus on transparency throughout the organization. It is our desire to present a budget that promotes accountability, increases engagement, and tells the story of our path to success. This document holds information that we believe is relevant to guide staff, Council and to inform our residents.

The FY23 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.

Beyond Covid

For the past two fiscal years, the budget has been led with conservative forecasting, anticipated revenue loss, and a general unknown of what the coming year would bring. U.S. state and local governments, on the front lines of the response to the pandemic of the new coronavirus disease, projected the potential of record budget shortfalls.

Today, as we consider our next year ahead, I am happy to report that we find ourselves on solid financial footing and are prepared to not only fully return to pre-pandemic conditions, but to advance Kingsburg in every area.

Fiscally, our sales tax, fuel tax, and tourism related revenues are returning to pre-pandemic status. In some cases, we are exceeding pre-pandemic levels. Sales tax receipts, for the first time in over a decade, are anticipated to outpace property tax revenues in the General Fund. Property taxes, transient occupancy taxes, sales taxes and development related fees have all performed higher than forecasted. This, combined with reduced spending from anticipated shortfalls, has led to an expected General Fund surplus of ~$800,000 for FY22 (not including ARPA funds).

Perhaps the fund most impacted by COVID (positively) is the 1% public safety transaction and use tax (Measure E). Passed by 72% of voters in 2018, revenues received are utilized only by our police and fire/EMS. To date, it accounts for 15 full-time positions across both departments, as well as equipment, capital projects, training and more. During COVID, the increase of online purchases has led to significant growth in the fund. For FY23, we are projecting nearly $2.67M in receipts, which is a 15.8% increase from FY21 (the most recent full year of actual receipts). Measure E has proven an invaluable resource for our departments, helping to increase full-time staffing, training and equipping personnel.

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

General Fund

The FY2023 General Fund budget places an emphasis on public safety, park improvements, support of economic development activities, and maintaining our 20% fund balance. In last year's budget, the city expected to utilize fund balance to continue to maintain staffing, provide regular programs, and provide a balanced budget. However, with controlled spending and revenues returning stronger in FY22, we will not need to utilize reserve fund balances. In addition, we are presenting a structurally balanced budget for FY23. Public Safety operations (Police, Fire/EMS) account for roughly 50% of the General Fund Budget. Roughly 90% of Fire/EMS operations are supported via a separate enterprise fund.

The public safety budget includes the staffing of 17 police positions (sworn and non-sworn), while Measure E accounts for another 11 police positions, both sworn and non-sworn. Given the city's continued focus on economic development through recruiting and retaining businesses, our nine (9) incentive program(s) funding has increased nearly 20% for FY23.

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

Economic Stabilization Fund (503), which has a balance of $750,366 (or approximately an additional 10%) as of June 30, 2022.

2023 Priorities

There are several initiatives and projects planned for FY23 that will address infrastructure and improve quality of life.

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

- Two new parks were added in FY22 (Kings Estates and Summerlyn Park), which provide pickleball and basketball courts, splash pad, green space, and multi-age playground equipment.
- New restrooms at Athwal Park, as part of a $185,000 Prop. 68 grant.
- Redesign of the Kingsburg Dog Park, which received a $1.24M Prop. 68 grant.
- Shade structures, expression swings and lighting improvements are also planned for our existing park spaces.
- New .75 acre park in Kings Estates Phase 3 development (T6167)
- New .5 acre Veteran's Park in Century Community development (T6141)

T-Mobile Customer Experience Center/Kingsburg Business Park
In 2019, T-Mobile announced plans to partner with the City of Kingsburg to locate their new west coast Customer Experience Center (CEC). T-Mobile officially completed construction of the CEC in April 2022. T-Mobile's CEC revitalized a formerly vacant K-Mart site, converting the 90,000 sq. ft. facility into a state of the art facility. The CEC delivers on the company's commitment to create approximately 1,000 new jobs, making T-Mobile one of the largest employers in the region.

An economic impact assessment completed by Berkley Research Group in 2019 identified more than $100 million in total value added to Fresno County through T-Mobile's investment. The report outlines how the Center will help address systemic economic challenges facing Fresno County by providing more employment opportunities, accelerated economic growth and additional tax revenues. According to the report, "T-Mobile's average wage is 34% higher than the average compensation in the Central Valley and 51% higher than the average compensation in Fresno County."

T-Mobile's renovation of the facility and off-site improvements totaled more than $54M. The full-ramp up of employee hiring and economic impact has already kickstarted additional activity in the adjacent Kingsburg Business Park. The city is planning on additional infrastructure improvements in the Business Park to unlock developable acreage with SR99 frontage.

Fiber Optic Broadband Installation
During the pandemic, it became clear that our city is underserved as it relates to affordable, reliable, high speed internet. In FY23, the city plans to install 12+ miles of conduit and fiber optic infrastructure that will provide coverage for all Kingsburg neighborhoods. Once installed, strategically placed access points will allow for high-speed internet access to all homes and businesses via either a Wi-Fi backhaul or direct hardwire.

The installation of this vital resource will impact our entire population, make us more competitive for economic development and job creation, provide reliability for ongoing public safety efforts, and

provides a necessary ISP option that currently does not exist. With just five franchisees delivering services to 97% of Californians, our options are limited, and often, inadequate. This project is the definition of an essential community and infrastructure need.

Perhaps most important is how this project will be built, implemented, and maintained. First, we can and will deliver this project in a timely and efficient manner. In addition, it marries what is greatly needed in preventing the digital divide – partnerships between private business (Vast Networks), non-profit business (Kingsburg Media Foundation, 501c3), and public (City of Kingsburg) entities.
The city will finance and provide for the infrastructure (conduit and fiber) construction utilizing a self-funded loan (repaid at 4% interest) and $1M of ARPA funds. Vast Networks will provide the dedicated bandwidth, leasing it to Kingsburg Media Foundation, who will be the local internet service provider (ISP). Vast Networks will maintain the fiber optic cable, including but not limited to servicing, repair and upgrading fiber as needed in partnership with KBMF. This partnership will allow us to give our residents and businesses another ISP option, including adding a low cost/reduced fee option for eligible households. That means more social equity, which also will make our community a leader in providing this fundamental service.

Additional Infrastructure (Engineering, Public Works)
There are several infrastructure improvement projects that will also occur in FY23.

- Installation of roundabout at Bethel/Sierra via a Highway Safety Improvement Grant ($1M); including entryway features
- Annual Street Repair Program including $1.75M for various projects
- Renovation of 3 downtown parking lots
- Extension of Madsen Ave. Class 1 trail (Stroud to Kamm)
- Installation of five (5) Rapid Flashing Beacon Pedestrian Safety System (4 on SR201 and 1 in front of Roosevelt School) to improve pedestrian safety
- City-wide Street Striping Project (School Focused)
- Assistance with city facility renovations (Police Station remodel, Fire Station #1 safety improvements, roof repairs at PD, FD and City Hall)
- Transit Oriented Development Construction Phase 1 (TOD grant)

Planning Efforts
As the city continues to see investment both commercially and residentially, it is imperative that we remain forward-thinking about our community design standards and the potential impacts of these new developments. Careful planning has helped ensure our housing stock remains highly desirable, as we build neighborhoods and not just subdivisions. We must also be cognizant of the impacts on traffic, air quality, and water use as we welcome new commercial development.

- Required Housing (General Plan element) update
- Emergency Operations Plan update
- Vehicle Miles Traveled vs. Level of Service (CEQA) update
- General Plan RFP (for full General Plan update)
- Commercial zoning updates (allowed uses)
- Updates to our Growth Management ordinance (housing)
- Urban Water Management Plan update
- 5-year city Strategic Plan update
- Organizational compensation study

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

Conclusion & Acknowledgements

We are committed to providing the highest level of service and quality of life to our citizens. This budget document hopes to recognize the values that make Kingsburg what it is today, and reflects each of our employees, businesses, and residents.

Thank you to Mayor North, City Council, staff and all Kingsburg residents for your energy, effort, and passion to make Kingsburg the "Gem of the Valley." A special thank you to the City's Finance Director, Alma Colado, Administrative Services Director, Christina Windover, City Clerk, Abigail Palsgaard, and all staff who were a part of preparing our FY2023 budget.

Respectfully,



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



2018-2023 STRATEGIC PLAN

CITY OF KINGSBURG

2018-2023 Strategic Plan

Executive Summary

This document will serve as the City of Kingsburg's 2018-2023 Strategic Plan. Its purpose is to help the City prioritize its efforts, allocating both fiscal and human resources to achieve a shared Vision and Goals that also reflect community priorities and needs. The Plan is the result of a comprehensive review by Regional Government Services (RGS) of the City's current operations and finances, interviews with staff members and discussions with City Council members and an online survey taken by Kingsburg residents.

The findings and conclusions of the review and survey results were presented to Council and staff at a one-day Study Session that was held Saturday February 24, 2018. The Study Session, which was open to the public, resulted in the development of a Mission Statement, a Vision Statement, a set of Core Values and six Goals to guide the City's future operations.



The Goals

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

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

Implementation

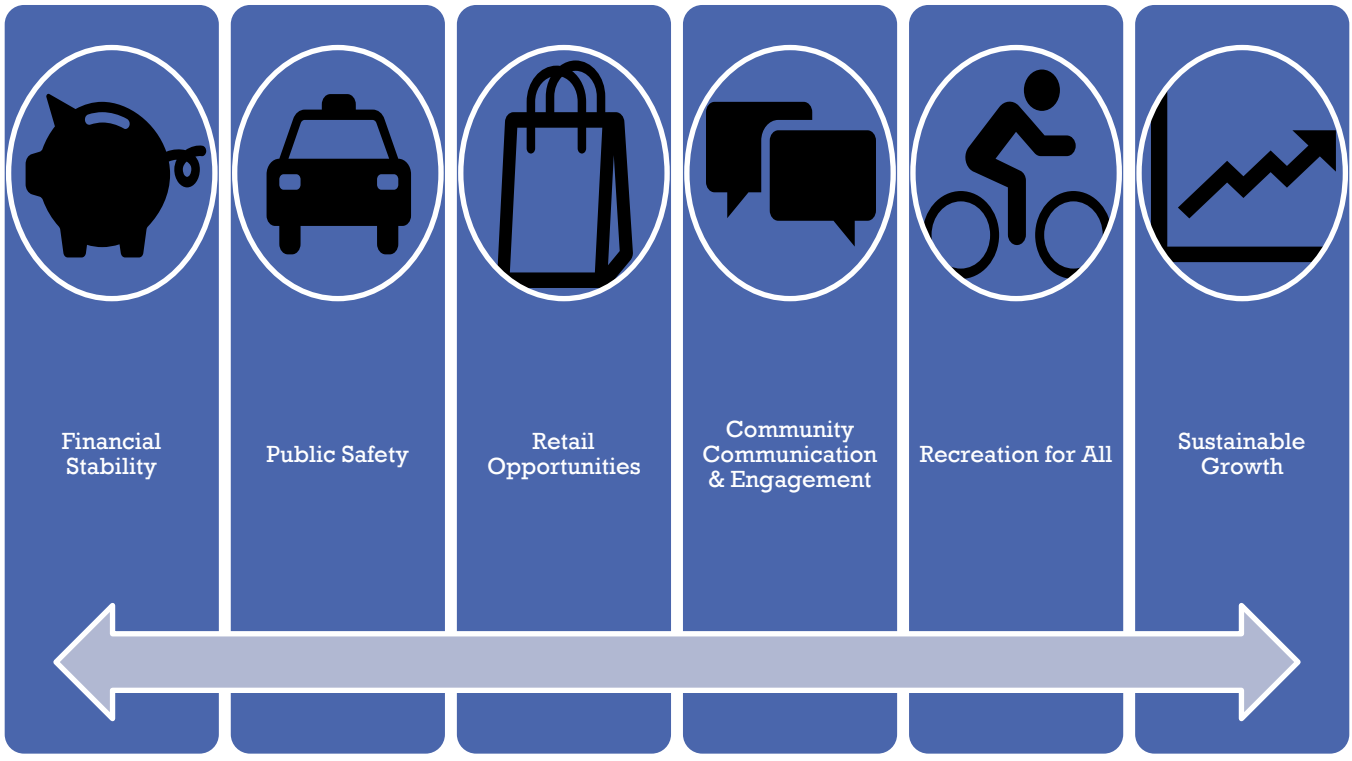
The role of the City Council is to establish Goals based on community input and fiscal viability. The role of the City Manager is to develop Strategies to achieve those goals. City staff, under the direction of the City Manager, will develop specific tactics to implement the Council's plan.

The Strategic Plan is meant to serve as a living and working document, which will be updated by Council and staff on a regular basis.



Conclusion

The 2018-2023 Strategic Plan captures the Goals, suggested programs, projects and initiatives suggested by Council and staff over the course of its development. The Goals that are included represent **the highest priorities** for City Council. Should other sources of revenue be identified, the City may revisit this Plan and adapt it as needed. For now, by limiting the City's efforts to these key areas, the City of Kingsburg will be better positioned to achieve its long-term vision and maintain its fiscal viability.



Mission, Vision and Core Values

The purpose of establishing the City's Mission, Vision and Core Values is to clearly define why the City was incorporated; how the City Council envisions its future and what principles Council and Staff will adhere to as part of conducting its business.

Our Mission

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

Our Vision

The City of Kingsburg is a unique, safe, affordable and welcoming community with a thriving themed downtown and recreation opportunities for all ages.

Our Core Values

Integrity

Collaboration

Transparency

Mutual Respect

Customer Service

Innovation



Goals

Each Goal is intended to focus the City's fiscal and human resources on areas of highest priority.

1. Ensure the City's Continued Financial Stability

The City Council, management team and community value the City's commitment to maintain adequate reserves and working with a balanced budget. Strategies to support this Goal include:



- Maintain sound, responsible fiscal policies regulating debt and establish parameters for reserves.
- Prioritize use of discretionary funds based on the 2018-2023 Strategic Plan Goals.
- Continue to seek local, regional and federal grant opportunities to support City projects, programs and initiatives.
- Explore options to reduce pension liabilities.
- Provide transparency in all activities related to municipal finance and ensure that financial records are accurate, reliable and timely.

2. Improve Public Safety

Public Safety continues to be a top priority for the City Council. In this context, Public Safety includes law enforcement, and maintenance and improvement of infrastructure such as roadways and the water system. Strategies include:

- Ensure adequate funding for appropriate levels of staffing for law enforcement and fire department personnel.
- Support local and regional partnerships for mutual aid.
- Continue to update emergency operations plan(s) and ensure appropriate staff training and engagement for implementation.
- Support emergency preparedness throughout the community.



- Maintain safe, well-lit streets and roads.
- Monitor treatment, storage and delivery systems to ensure safe, reliable delivery of water.
- Consider volunteer support services to augment staff.

3. Increase Retail Opportunities

Increasing retail opportunities - especially in the Downtown area - is a top priority for the City Council. The City needs to focus its efforts in areas with the highest likelihood of success. As such, Strategies to support this Goal include:

- Support the creation of a Downtown Business Association.
- Work with Community Development to solicit feedback from businesses and developers on the permit approval and other processes and provide recommended solutions for consideration by the City Manager and/or City Council.
- Explore the use of technology to provide tools to support local businesses.



- Support efforts that promote beautification of the physical environment.
- Support sustainable programs to promote local businesses and/or improve the downtown area.
- Facilitate the development of a "brand identity" for the City.

4. Improve Community Communication

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



- Proactively communicate positive news about the City to residents, businesses and surrounding communities.
- Utilize social media to disseminate positive news, milestones and accomplishments.
- Develop a marketing/branding plan to promote the City.
- Coordinate efforts with the Chamber of Commerce.
- Utilize the City's Youth Council.

5. Provide Recreational Opportunities for All Ages

Healthy, active communities are happier and safer. The entire City Council placed a high value on recreational opportunities and programs for Kingsburg's residents, especially youth and seniors. Strategies to support this Goal include:

- Maintain and refresh existing parks, trails and facilities.
- Promote community collaboration to deliver programs and activities for youth and seniors.
- Explore opportunities for public-private partnerships to deliver programs and services.



6. Promote Sustainable Development

The Goal of Promoting Sustainable Development reflects the City Council's desire to plan for the long-term health of the City through thoughtful and careful planning. Strategies include:

- Update the City's General Plan and Zoning Code.
- Promote infill and mixed-use development.
- Educate the public about community planning.
- Increase incentives for multi-family housing.



Benchmarks

Over the next five years staff will provide progress reports to the City Council and the community on the implementation of the Strategic Plan citing specific examples of fulfillment. Agenda items and staff reports will be tied to the achievements of attaining individual Goals.

Summary and Recommendations

Following the adoption of the Strategic Plan, individual Departmental Implementation Plans will be developed and incorporated into this Plan as tactics to support each Goal and Strategy, including ongoing engagement and communications with the public. It is recommended that the City Council review the 2018-2023 Strategic Plan annually at minimum to gauge progress towards achieving its goals.

Development of the Plan

Research

RGS, as part of this process, conducted a substantial amount of research. This research included a thorough review of the following:

- The City's Annual Budget;
- The City's Capital Improvement Plan;
- Review of City Council Meetings (Agendas, Minutes and Broadcasts);
- Review of News Articles, Prior Election Results and Other Materials;
- Demographic Data;
- Economic Trends (Local and Regional); and
- On-Line Survey Results.

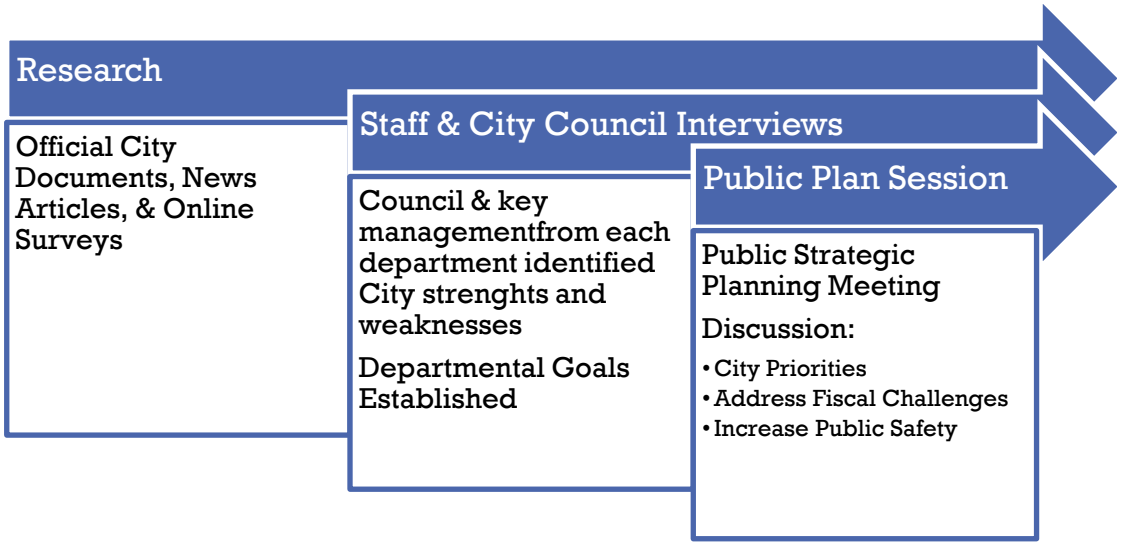
City Council and Staff Interviews

Staff participation and input is critical to the implementation of a successful Strategic Plan. Individuals representing all departments were engaged in a series of interviews and were asked to identify the City's strengths and weaknesses. Interviews were held via conference calls with the management team and key staff members from all City departments. We also spoke individually with the Mayor and Council members to discuss their goals for the Strategic Plan and learn more about their priorities for the City.

Council Study Session

The Kingsburg City Council and staff attended a one-day Study Session on February 24, 2018. The purpose of the session was to identify areas of concern and address appropriate priorities for the City moving forward. Discussion revolved around the following topics:

- What should the City's main priorities be now and in the future?
- How can the City best address its fiscal challenges?
- How can the City increase public safety services?
- What types of housing and business development does Kingsburg need to remain viable?
- What steps should be taken to improve the Downtown area?


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



Performance Measurement

How Do We Know If We Are Succeeding?

The City of Kingsburg uses performance measurements to help guide staff towards accomplishing the City's organization-wide strategic goals of:

- Ensuring Financial Stability
- Improving Public Safety
- Increasing Retail Opportunities
- Improving Community Communication
- Providing Recreation Opportunities for All Ages
- Promoting Sustainable Development

Performance measurement supports the City's core values of integrity and transparency and promotes continuous improvement in public service. Use of historical trends and analyzing our outcomes and outputs allows us to identify how we can advance our core values of innovation and customer-service. Staff has begun tracking data across all departments to align the work we do with the City Council's strategic goals. We trust we will continuously improve service to the residents of Kingsburg. Below is a small sample of some of the performance measures that the City collects in order to illustrate how the City uses the data for continuous improvement.

1. Ensure the City's Continued Financial Stability

The City Council, management team and community value the City's commitment to maintain adequate reserves and working with a balanced budget. Performance Measurements to support this Goal include:

Goal: Maintain sound, responsible fiscal policies regulating debt and establish parameters for reserves:

Goal: Continue to seek local, regional and federal grant opportunities to support City projects, programs and initiatives.

Analysis: City staff and Council continuously seek grant opportunities to support City programs, projects, and initiatives. The FY 22/23 Budget projects to expend $3.68 million on federal projects and grants.

Goal: Explore options to reduce pension liabilities.

- City Council adopted a policy to waterfall 70% of surplus funds from the fiscal year to a pension stabilization fund.

Goal: Provide transparency in all activities related to municipal finance and ensure that financial records are accurate, reliable and timely.

- Transparency practices include posting the budget to the City's website, hosting public hearings related to City finances, City Council and Finance Committee review of financials. Annual submission to the Government Finance Officer's Association for Distinguished Budget Presentation Award and hiring independent auditors annually.

Strategic Goal	Objective	Finance	Unit	2015/2016 FY	2016/2017 FY	2017/2018 FY	2018/2019 FY	2019/2020 FY	2020/2021 FY	2021/2022 FY	2022/2023 Goals
Ensure Financial Stability 	**Protects and manages financial resources**	**General Fund Budget - Expenditures**									
		Building and Planning	%	5%	7%	8%	6%	5%	8%	10%	N/A
		City Council and Administration	%	31%	21%	24%	22%	12%	24%	25%	N/A
		Community Services	%	5%	6%	8%	7%	7%	6%	8%	N/A
		Fire	%	10%	7%	3%	7%	15%	7%	0%	N/A
		Police	%	42%	51%	49%	50%	49%	47%	48%	N/A
		Public Works	%	7%	8%	8%	8%	5%	8%	9%	N/A
Strategic Goal	**Objective**	**Finance - Economic Development**	**Unit**	**2015/2016 FY**	**2016/2017 FY**	**2017/2018 FY**	**2018/2019 FY**	**2019/2020 FY**	**2020/2021 FY**	**2021/2022 FY**	**2022/2023 FY**
Ensure Financial Stability 	**Protects and manages financial resources**	Measure E $ Collected - Annually	$	N/A	N/A	N/A	$1,144,067	$1,899,962	$2,064,000	$2,144,000	N/A
		Measure E $ Spent on Fire Department	$	N/A	N/A	N/A	$911,976	$1,537,346	$1,559,442	$967,777	N/A
		Measure E $ Spent on Police Department	$	N/A	N/A	N/A	$204,735	$987,809	$775,957	$1,610,524	N/A
		Sales Tax (Annual) Bradley-Burns	$	$717,678	$1,030,855	$958,222	$1,290,660	$1,064,595	$997,000	$1,090,000	N/A
		Transient Occupancy Tax	FY $	$282,719	$330,136	$361,459	$349,964	$266,900	$256,327	$250,000	N/A
		GFOA Award	Yes/No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A

Strategic Goal	Objective	Human Resources	Unit	2015	2016	2017	2018	2019	2020	2021	2022 Goals
Ensure Financial Stability 	**Attracts, motivates, and develops quality workforce**	# New Hires	#	35	39	41	13	28	34	42	23
		Employee Newsletter - Open Rates	%	67%	67%	77%	66%	62%	60%	50%	100
		Employee Overall Satisfaction (Survey)	%	N/A	N/A	97%	N/A	N/A	N/A	92%	100
		FTE Turnover Excluding Retirements	#	N/A	9	3	2	3	4	6	0
		Part-time Hours: All	Hours	N/A	N/A	18,952	21,445	20,158.40	14,753.75	15,177.00	N/A
		Part-time Hours: Fire	Hours	N/A	N/A	3,698	4,415	4,979.48	5,791.25	1,214.00	N/A
		Part-time Hours: Police	Hours	N/A	N/A	92	1,632	0	0	0	0
		Sick Hours Used All Employees	Hours	N/A	N/A	3,446	4,553	3,769	4,617	4,919	4,000
		Sick Hours Used: Fire	Hours	N/A	N/A	948	1,035	1,151	238	567	500
		Sick hours Used: Sworn Police	Hours	N/A	N/A	999	1,545	942	2181	2,181	1,000
	Provides superior services that meet the needs of the	**Personnel - Kingsburg Full Time Equivalents**	Staff								
		City Clerk	#	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1
		Community Services	#	4	4	4	5.78	7.0	4.4	6.0	6.0
		Finance	#	4.8	4	4	5	5	5	5	7
		Fire	#	10.25	10.5	10.5	10.82	14.5	14.5	20	23
		Human Resources	#	1	1	1	1	1	1	1	1.5
		Planning & Building	#	2	2	2	2	2	2	4	4
		Police	#	17.75	15.5	16.96	17.72	22	23	30	34
		FTE Professional Staff	#	6	6 TO 3	3	3	3	5	5	6
		FTE Sworn Staff	#	13	14	15	17	19	18	25	28
		Public Works	#	10	10	10	10	10	11	11	11
		Public Works - Administration	#	1	1	1	1	1	1	1	1
		Public Works - Parks	#	3	3	3	3	3	3	3	3
		Public Works - Streets	#	3	3	3	3	3	3	3	3
		Public Works - Water Dept.	#	3	3	3	3	3	4	4	4
		Senior Center	#	0.7	0.7	0.7	0.7	0.9	1.0	1.0	1.0

2. Improve Public Safety

Public Safety continues to be a top priority for the City Council. In this context, Public Safety includes law enforcement, and maintenance and improvement of infrastructure such as roadways and the water system. Performance measures include:

Goal: Ensure adequate funding for appropriate levels of staffing for law enforcement and fire department personnel.

Analysis: The City contracted police dispatch operations in 2016 to the Fresno County Sheriff's Office. Savings from the transition helped fund an additional sworn officer. A public safety tax (Measure E) was approved by voters in 2018 creating a 1% safety tax. Measure E has allowed the City to hire 3 firefighter/paramedics and 2 police officers. In FY 19/20, an additional police officer was hired and continued funding for the 5 new positions. In FY20/21 an additional Police Services Technician was hired and in FY21/22, 4 new Police Officers and a Lieutenant were hired from Measure E funding.

Goal: Support local and regional partnerships for mutual aid.

Analysis: California state law requires law enforcement and EMS providers to partner with local, regional, state, and federal agencies for mutual aid. The City of Kingsburg Police Department has 11 mutual aid partnerships/agreements with various agencies above and beyond what is mandated by law.

The Kingsburg Fire Department has automatic/mutual aid agreements with our neighboring departments including the cities of Selma, Sanger and Fresno, Tulare, and Kings County. Kingsburg Fire Department is also an active participant in the statewide mutual aid plan manages by the California Office of Emergency Services.

Goal: Support emergency preparedness throughout the community.

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

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

Goal: Monitor treatment, storage and delivery systems to ensure safe, reliable delivery of water.

- The City's Water Department conducts routine tests of the City's water. The City has a 100% passage rate for the last 5 years.

Goal: Consider volunteer support services to augment staff.

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

Strategic Goal	Objective	Police	Unit	2015	2016	2017	2018	2019	2020	2021	2022 Goals
Improve Public Safety	Lowers crime through enforcement	Arrests	#	368	376	507	388	266	165	286	N/A
		Part 1 Crimes	#	442	373	351	447	237	185	260	N/A
	Provide prompt response time for 911 and calls for service	Part 1 Crimes Cleared	%	19%	18%	28%	27%	44%	28%	27%	40%
		Priority 1 CFS - Average Response Time	Minutes	3:05	4:30	4:20	4:20	5:48	5:10	5:10	5
	Proactively prevents Crime	Speed Trailer - Days Deployed	Days	N/A	N/A	N/A	N/A	192	174	156	N/A
		Traffic Enforcement	Hours	N/A	32	581	80	1,114	178	801	1,880
		Traffic Collisions Investigated - Fatal	#	0	0	0	0	1	0	0	N/A
		Traffic Collisions Investigated - Injury	#	13	23	22	30	18	23	22	N/A
	Responsiveness	Police Initiated Calls for Service	#	6,183	4,601	4,744	4,489	3,653	2,883	3,230	50%
		Citizen Initiated Calls for Service	#	6,395	5,778	4,937	5,127	4,993	5,716	5,923	50%

Strategic Goal	Objective	Public Works	Unit	2015	2016	2017	2018	2019	2020	2021	2022 Goals
Improve Public Safety	**Protects and manages financial resources**	City Vehicles Maintained	#	N/A	N/A	N/A	70	51	61	48*	N/A
	**Maintains a visible responsive public safety presence**	Request Tracker Complaints - PW	#	N/A	89	156	69	76	83	93	N/A
	Protects and maintains safe infrastructure and facilities	Dog Transport to Second Chance	#	N/A	N/A	N/A	96	102	67	81	N/A
		City Properties Maintained	#	7	7	7	7	7	8	8	N/A
		Alley Maintenance	Linear Feet	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
		Avg. Street Rating (PCI)	1-100	N/A	N/A	N/A	64	64	64	64	64+
		Landscape Areas Maintained	#	60	60	60	60	60	60	63	63
		Medians Maintained	#	30	30	30	30	30	30	30	30
		Sidewalks Maintained	Linear Feet	391,776	391,776	391,776	391,776	391,776	391,776	391,776	391,776
		Streets Maintained	Miles	99.63	99.63	99.63	99.63	99.63	99.63	99.63	99.63
		Commercial Water Service Connections	#	270	269	254	253	260	258	261	N/A
		Residential Water Service Connections	#	3,250	3,260	3,264	3,293	3,237	3,463	3,505	N/A
		Residential-Multi-family Water Service Connections	#	87	85	149	150	162	155	193	N/A
		Water Consumption Reduction Average 2013	%	33%	32%	36%	29%	34%	26%	22%	30%
		Water Wells Maintained	#	7	7	7	7	7	7	7	7

Strategic Goal	Objective	Fire & EMS	Unit	2015	2016	2017	2018	2019	2020	2021	2022 Goals
Improve Public Safety	**Provide exceptional service that meets the needs of the community**	Total Responses (ESO)	#	2,602	2,293	2,331	2,341	2,424	2,596	2,908	3,170
		EMS Responses Total (ESO)	#	1,411	1,486	1,485	1,823	1,946	2,056	2,408	2,671
		EMS Responses in Kingsburg Only (EMS)	#	N/A	951	1,319	1,417	1,399	1,469	1,664	N/A
		Fire Responses Total (ESO)	#	222	244	220	457	493	557	640	N/A
		Fire Responses in Kingsburg (ESO)	#	N/A	N/A	N/A	203	189	380	353	N/A
		Fire/Medical Aid Responses (ESO)	#	N/A	N/A	N/A	704	653	639	949	N/A
		Medical Engine Response No KFD ambulance available	#	N/A	N/A	N/A	N/A	N/A	N/A	320	N/A
		Avg. Fire Response Time Kingsburg Only	#	N/A	N/A	N/A	5	4:25	4:24	N/A	N/A
		Avg. EMS Response Time Kingsburg Only	#	N/A	N/A	N/A	N/A	5:50 Mins	4:41 Mins	5:18	4:40
		% of Cardiac Patients w/Pulsatile Rhythms Upon Delivery to a Hospital	%	N/A	N/A	N/A	16 pts 13%	12 pts 8%	19 pts 16%	21 PTS 7%	20% or greater
		Residential Population of Area Served: EMS	#	18,000	18,000	18,000	18,000	18,000	18,000	19120*	19120*
		Fire/EMS Training Hours	Hours	N/A	N/A	N/A	401	2,700	8,200	10,500	12,000
		Total Fire Hydrants	#	N/A	N/A	N/A	N/A	N/A	N/A	568	568
		Fire Hydrants Serviced	#	0	0	0	0	20	320	426-75%	511- 90%



3. Increase Retail Opportunities

Increasing retail opportunities - especially in the Downtown area - is a top priority for the City Council. The City needs to focus its efforts in areas with the highest likelihood of success. As such, Strategies to support this Goal include:

Goal: Support the creation of a Downtown Business Association.

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

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

- The City continually seeks feedback from residents, businesses and developers. City Council has approved a 21-day permit process.

Goal: Explore the use of technology to provide tools to support local businesses.

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

Goal: Support sustainable programs to promote local businesses and/or improve the downtown area.

Analysis: The City has a multitude of programs to support local businesses and improve the downtown area including 9 economic development incentives and the façade/alley program and upper floor residential rehabilitation programs.

Goal: Facilitate the development of a "brand identity" for the City..

- The City partnered with the Community Planning Action Team (CPAT) for recommendations for sustained growth of the downtown. CPAT recommended the purchase of wayfinding signage and street banners to provide a unified brand identity throughout the downtown corridor and at major entry points to the City. The City's signature "dala horse" and Swedish theme is incorporated throughout.

Strategic Goal	Objective	Administration Multiple Departments	Unit	2015	2016	2017	2018	2019	2020	2021	2022 Goals
Increase Retail Opportunities 	**Supports sustainable programs to promote local businesses and/or improve downtown area**	Upper Floor Improvement Program	#	N/A	N/A	N/A	1	1	0	0	1
		Facade Alley Program Partners	#	4	7	9	7	3	7	5	5
		Micro-Grant Program Participants	#	N/A	N/A	1	1	1	0	1	1
		Micro-Grant Program Reimbursements	$	N/A	N/A	$15,000	$15,000	$5,000	$0	$8,663	N/A
		Economic Development Incentive Programs	#	6	6	8	8	9	9	9	9
		# Of Forgivable Loan Participants	#	N/A	N/A	N/A	N/A	N/A	2	1	1
		Forgivable Loan Reimbursements	$	N/A	N/A	N/A	N/A	N/A	$300,000	$75,000	N/A

4. Improve Community Communication

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

Goal: Proactively communicate positive news about the City to residents, businesses and surrounding communities.

Analysis: The Kingsburg Carrier is a weekly email newsletter that provides residents with important community news about the City, upcoming events, and updates on City Council and City staff initiatives. The subscription rate continues to increase annually. The Carrier is also shared via Facebook and Twitter two times a week to reach a broader and more diverse audience.

Goal: Utilize social media to disseminate positive news, milestones and accomplishments. Increase social media followers.

Analysis: The number of Facebook/Instagram users who follow the City's Facebook/Instagram pages and receive City posts in their newsfeed helps us determine the scope of the reach we have via social media and how well social media is being marketed.

Goal: Coordinate efforts with the Chamber of Commerce.

- The City provides funding to the Chamber of Commerce annually to support its efforts to promote Kingsburg businesses and community events. City staff and Councilmembers work hand-in-hand with the Chamber of Commerce and their Board of Directors.

Strategic Goal	Objective	Administration Multiple Departments	Unit	2015	2016	2017	2018	2019	2020	2021	2022 Goals
Improve Community Communication 	**Responsive and Engaging**	Request Tracker Complaints Closed - City Hall	#	N/A	11	97	119	205	54	50	N/A
		Request Tracker Complaints Submitted - City Hall	#	N/A	16	98	149	208	52	82	N/A
		% of Request Tracker Complants Closed	%	N/A	69%	99%	80%	99%	96%	61%	90%
		Total # of Social Media Sites Archived	#	N/A	N/A	N/A	6	13	13	12	N/A
		Total Carrier Participants	#	807	1,049	1,306	1,557	2,092	2,479	2,888	3,000
		Kingsburg Carrier Open Rates	%	51%	50%	46%	45%	44%	45%	51%	60%
		Total Facebook Friends	#	N/A	2,053	2,508	2,642	3,020	3,345	3,800	4,000
		Total Instagram Followers	#	N/A	N/A	N/A	N/A	1,295	1,617	1,840	2,000
		Total Twitter Followers	#	151	177	275	337	399	441	499	800
		Total Website Visits	#	N/A	62,527	69,723	76,843	67,600	111,567	130,482	140,000
		Average # of Minutes on Site	Minutes	N/A	2:59	3:14	3:14	3:29	2:20	1:57	N/A
		"How am I doing?" Survey - Excellent/Good	%	93%	93%	94%	100%	80%	97%	80%	90%
		"How am I doing?" Survey - Poor/Very Poor	%	4%	3%	6%	0%	17%	0%	13%	N/A

Strategic Goal	Objective	City Clerk	Unit	2015	2016	2017	2018	2019	2020	2021	2022 Goals
Community Communication and Engagement 	**Responsive to community and officials**	City Council Candidates assisted w/ election process	#	0	3	0	7	0	2	1	3
		Elections	#	0	1	0	1	0	0		1
		Registered Voters	#	6,115	6,268	6,216	6,235	6,720	7,264	7,406	N/A
		Votes Cast Absentee	#	0	3,443	0	777	0	0	N/A	N/A
		Total Votes Cast	#	0	6,157	0	2,599	0	0	N/A	N/A
		New Business Licenses Issued	#	N/A	153	155	147	176	145	161	161
		New Brick-and-Mortar Businesses	#	10	12	18	20	9	17	29	29
		Business Licenses Renewed	#	N/A	950	1,088	791	865	891	1,089	1,089
		Claims Filed Against the City - Approved	#	0	0	0	0	1	3	1	0
		Claims Filed Against the City - Denied	#	0	2	1	5	8	6	9	0
		Brick-and-Mortar Business Licenses Renewed	#	10	187	220	134	163	173	188	188
	Transparency	Total Public Meetings	#	70	73	66	64	52	54	67	50
		Planning Commission Meetings	#	12	10	12	6	7	8	12	12
		City Council Meetings	#	25	31	27	33	24	27	24	24
		City Council Public Hearings	#	12	10	12	15	8	8	7	N/A
		Public Safety Committee Meetings	#	11	9	6	5	5	5	4	4
	Supports decision-making with timely & accurate short-term & long-range analysis	Economic Development Meetings	#	7	7	5	4	5	4	2	2
		Finance Committee Meetings	#	5	6	8	6	4	5	5	5
		Community Services Commission Meetings	#	10	10	8	10	7	4	5	5
		Downtown Business Improvement District	#	N/A	N/A	N/A	N/A	N/A	N/A	14	12
	Provides superior services that meet the needs of the community	City Ordinance Adopted	#	9	6	8	6	7	3	1	N/A
		City Resolutions Adopted	#	44	54	53	83	60	70	70	N/A
		Dog Licenses	#	N/A	N/A	N/A	242	280	174	178	178

5. Provide Recreational Opportunities for All Ages

Healthy, active communities are happier and safer. The entire City Council placed a high value on recreational opportunities and programs for Kingsburg's residents, especially youth and seniors. Strategies to support this Goal include:

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

- The City plans to extend the miles of trails and bike lanes within the City and to require pedestrian space in all new housing developments.
- The City participates in the Active Transportation Plan with the regional Council of Governments ("COG").

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

Analysis: The City's After School Recreation Program and Summer Recreation Program are low-cost programs that provide recreational and some educational opportunities daily after school until 5:30pm or from 8am-5:30pm during the summer. They are two of the lowest cost childcare options in the City. The City is currently exploring options to increase the number of program participants.

The City offers multiple programs and activities for all ages. Youth programs include: After School Recreation, Summer Recreation, Junior Lifeguarding, Red Cross Swim Lessons, Senior Bingo and more.

Analysis: The City allows residents and non-residents to rent park spaces and the Crandell Swim Complex (pool). The average number of park/pool rentals per year is 265. Our target is 300. Revenue generated from park rental fees help offset parks and recreation expenses.

Activities for seniors include: Free or reduced lunch program, bingo, exercise classes, aqua aerobics, and more.

Goal: Explore opportunities for public-private partnerships to deliver programs and services.

- The City recently was awarded $1.244 million for the Kingsburg Dog Park through a highly competitive grant (State of California Proposition 68 State and Water Bond 2018) and $185,000 for the Athwal Park restrooms via Proposition 68.

- The City received $5,000 during the FY 18/19 to support the City's Trap, Neuter, Release program to address the feral/stray cat population humanely. We continue to provide this service for the residents and businesses of Kingsburg. This is a multi-departmental effort is supported by community volunteers.

- The City offers a "micro-grant" program to support projects or programs that increase recreational opportunities in Kingsburg. This is a matching grant for up to $15,000.

Strategic Goal	Objective	Community Services	Unit	2015	2016	2017	2018	2019	2020	2021	2022 Goals
Provide Recreational Opportunities for All Ages 	**Provide exceptional service that meets the needs of the community**	After School Recreation Participants	#	65	70	70	80	90	N/A	90	90
		Summer Recreation Participants	#	65	70	70	80	90	40	90	90
		Cost per Hour for ASR/Summer Rec	$	$1.36	$1.36	$1.36	$1.54	$1.54	1.54	$1.54	$1.54
		Pool - Classes Offered	#	5	5	5	6	6	2	6	6
		# of Pool Class Participants	#	N/A	N/A	1,450	2,400	2,200	1,150	2,500	3,000
		Concession Stand Sales - Fiscal Year	$	$6,885	$7,085	$6,930	$7,076	$6,800	N/A	$6,750	$7,100
		Pool - Customer Satisfaction - Overall Rating	%	100%	100%	100%	95%	95%	100%	100%	100%
		Recreation Opportunities for Adults	#	5	5	5	5	7	7	7	7
		Recreation Opportunities for Seniors	#	5	5	5	5	6	5	6	6
		Recreation Opportunities for Young Children	#	5	5	5	5	6	6	6	6
		Recreation Opportunities for Teens	#	5	5	5	5	7	7	7	7
		Number of Park Rentals/Pool Rentals	#	341	303	251	292	275	103	251	300
		Park Space	Acres	21.79	21.79	21.79	21.79	21.79	21.79	22.16	25.16
		Playground Space	Sq. Ft	15,807	15,807	15,807	15,807	17,484	17,484	19,484	21,500
		Miles of Bike Lane	Miles	9.5	9.5	9.5	9.5	9.5	9.5	9.5	10
	Maintains safety	# of Playground Inspections/Year	#	1	1	0	1	1	1	1	1
		# of Pool Inspections/Year	#	1	1	1	1	2	1	2	2
		Lifeguard Hours Worked	Hours	N/A	4,562	5,328	5,340	5,402	2,855	N/A	N/A

6. Promote Sustainable Development

The Goal of Promoting Sustainable Development reflects the City Council's desire to plan for the long-term health of the City through thoughtful and careful planning. Strategies include:

Goal: Promote infill and mixed-use development.

- The City has a multitude of programs to support local businesses and improve the downtown area including 9 economic development incentives and the façade/alley program and upper floor residential rehabilitation programs. (See Increase Retail Opportunities). In FY23, the city plans to install 12+ miles of conduit and fiber optic infrastructure that will for high-speed internet access to all homes and businesses via Wi-Fi or direct hardwire.

Goal: Educate the public about community planning.

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

Strategic Goal	Objective	Community Development	Unit	2015	2016	2017	2018	2019	2020	2021	2022 Goals
Promote Sustainable Development 	**Responsive, accessible to community and customers.**	Average Number of days to issue a permit (21 day turn around?)	#	5	5	7.5	7.5	21	21	21	10
		Housing Allocations Awarded	#	0	0	49	N/A	N/A	N/A	0	N/A
	Ensure contractors and developers are conforming to the building code and producing a high quality product.	Total Permits Issued - Commercial	#	65	33	35	52	59	7	7	N/A
		Solar Permits - Commercial	#	0	0	0	0	8	2	0	N/A
		Total Permits Issued - Residential	#	311	392	375	361	417	495	798	N/A
		New Construction Housing Permits	#	7	58	21	25	39	14	85	N/A
		Solar Permits - Residential	#	138	118	105	122	153	127	216	N/A
		Total Permits including Addendums	#	467	485	445	425	688	667	805	N/A
		# of Cars Passing Through on the 99	#	68,400	73,200	72,000	70,000	79,000	70,000	70,000	N/A
		BSFE Inspections (Program began in 2020)	#	N/A	N/A	N/A	N/A	N/A	49	40	N/A
		% of Population Below Poverty Level	%	16%	15%	15%	14%	16%	16%	15%	N/A
		Median Home Value	$	$227,000	$242,000	$257,000	$272,000	$293,778	$328,849	$380,884	N/A
		Median Household Income	$	$57,723	$61,925	$62,832	$64,995	$68,583	$65,633	$68,738	N/A
		Unemployment Rate	%	7%	7%	6%	5%	5%	6%	10%	N/A

Basis of Accounting and Budget

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

Governmental Funds:

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



Proprietary Funds and Fiduciary Funds:

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

The City's fund structure contains the following funds:

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

Major fund summaries:

1. **General Fund and Recreation Funds**: The General Fund is the chief operating fund of the City. This fund accounts for the normal activities of the City (i.e. police, public works, general government, etc.). The major revenue sources for this fund are tax levy, intergovernmental revenues, licenses and permits, fines and forfeiture, interest income and charges for services. The major expenditures for this fund are public safety, public works, building inspections and general government. The Recreation Fund is a sub-set of the General Fund, which funds of the Senior Center and Crandell Swim Complex, along with revenues from fees for service and JPA reimbursements.
2. **Special Revenue Fund**: The Special Revenue Fund is comprised of revenues from state and local government programs such as: Highway User Tax revenues (Gas Taxes from California Senate Bill 1), and Local Transportation Funds 3, and 8, and Measure C (County funds for road and sidewalk repair). The Special Revenue Fund accounts for the maintenance and improvement of the City's roads, streets, sidewalks, and traffic-related improvement projects.
3. **Enterprise Fund**: The Enterprise Fund is generally supported by fees for services from water, utility, recycling, green waste, and street sweeping charges, and fire/ambulance revenues. Tying fees and services together

through an enterprise fund has the advantage of allowing the public to see how much it costs to provide services, and why the fees are set at certain levels.

4. **Risk Management/Internal Service Funds**: The Internal Service Funds is a newly created fund that was established to account for any activity that provides services/goods to other funds and departments. The City's Internal Fund comprises of the risk management expenses and revenues that each department/fund incurs on an annual basis. The primary expenditures to this account are for worker's compensation premiums and general liability insurance premiums.
5. **Grant Funds**: The City's Grant Fund includes various local and federally funded community improvement projects such as Community Development Block Grants, road/sidewalk repairs, and clean air/sustainable community Grants. Grant funds are also supplemented by matching City funds.
6. **Capital Improvement Fund**: City staff determines capital improvement investment based on community need to proactively address citizens' concerns, invest in the City's infrastructure, and to provide new quality of life advancements that enhance Kingsburg. City staff provides a Capital Improvement Plan (CIP) on an annual basis that serves as a five-year plan for planning processes. Capital improvement projects include infrastructure repair/improvements, equipment purchases, economic development initiatives and programs, and more. This fund includes budgets from the General Fund, Pool, Federal Grants, Local Transportation, Measure C, Water and Ambulance Enterprise.



CITY OF KINGSBURG
PERSONNEL SUMMARY
FISCAL YEAR 2022-23

DEPARTMENT	POSITION		2021-2022 ACTUAL	2021-2022 PROPOSED BUDGET	2022-2023 PROPOSED BUDGET
CITY COUNCIL	Mayor	Elected	1.00	1.00	1.00
	Council Members	Elected	4.00	4.00	4.00
	Total, City Council		5.00	5.00	5.00
CITY MANAGER	City Manager	Full-time	1.00	1.00	1.00
	Management Intern	Part-time	0.34	0.48	0.50
	Total, City Manager		1.34	1.48	1.50
CITY CLERK	City Clerk	Full-time	1.00	1.00	1.00
	Clerical	Part-time	0.20	0.20	-
	Total, City Clerk		1.20	1.20	1.00
FINANCE	Finance Director	Full-time	1.00	1.00	1.00
	Accountant	Full-time	1.00	1.00	1.00
	Account Clerk III	Full-time	-	-	1.00
	Account Clerk II/AP	Full-time	1.00	1.00	1.00
	Account Clerk III/PR	Full-time	1.00	1.00	1.00
	Account Clerk II	Full-time	1.00	1.00	2.00
	Clerical	Part-time	-	-	-
	Total, Finance		5.00	5.00	7.00
HUMAN RESOURCES	Director of Administrative Services	Full-time	1.00	1.00	1.00
	Account Clerk I/Human Resources	Part-time	-	0.50	0.50
	Total, Human Resources		1.00	1.50	1.50
COMMUNITY DEVELOPMENT	Community Development Director	Full-time	1.00	1.00	1.00
	Building Official	Full-time	1.00	1.00	1.00
	Administrative Assistant	Full-time	1.00	1.00	1.00
	Neighborhood Improvement Officer	Part-time	0.24	-	0.50
	Total, Community Development		3.24	3.00	3.50
COMMUNITY SERVICES	Community Services Director	Full-time	1.00	1.00	1.00
	Lifeguards & Instructors	Part-time	2.60	2.11	2.14
	Summer/After School Leaders	Part-time	2.91	3.42	3.42
	Total, Community Services		6.51	6.53	6.60
POLICE	Chief	Full-time	1.00	1.00	1.00
	Administrative Assistant	Full-time	1.00	1.00	1.00
	Sergeants	Full-time	4.00	4.00	5.00
	Officers	Full-time	18.00	18.00	19.00
	Records Supervisor	Full-time	1.00	1.00	1.00
	Police Services Technician	Full-time	2.00	2.00	2.00
	Lieutenant	Full-time	-	1.00	2.00
	Total, Police		27.00	28.00	31.00
FIRE & AMBULANCE	Chief	Full-time	1.00	1.00	1.00
	Fire Captain/Paramedics/EMT	Full-time	3.00	3.00	3.00
	Firefighters/Engineers	Full-time	15.00	15.00	15.00
	Administrative Assistant	Full-time	1.00	1.00	1.00
	Reserve Officers/Non-Safety	Part-time	2.50	2.50	2.50
	Management Intern	Part-time			.50
	Total, Fire & Ambulance		22.50	22.50	23.00
PUBLIC WORKS	Director of Public Works	Full-time	1.00	1.00	1.00
	Assistant Superintendent	Full-time	1.00	1.00	1.00
	Maint Worker III	Full-time	3.00	3.00	3.00
	Maint Worker II	Full-time	-	-	-
	Maint Worker I	Full-time	2.00	2.00	2.00
	Mechanic	Full-time	1.00	1.00	1.00
	Water Operator	Full-time	3.00	3.00	4.00
	Total, P.W. Admin & Engin		11.00	11.00	12.00
SENIOR CENTER	Nutrition Coordinator	Part-time	0.90	1.00	1.00
	Total, Senior Center		0.90	1.00	1.00
TOTAL-ALL DEPARTMENTS		**Full-time**	70.00	71.00	77.00
	Total Employees (F.T.E.)*	**Part-time**	10.69	10.21	11.06
			80.69	81.21	88.06
	GRAND TOTAL	**Elected**	5.00	5.00	5.00
			85.69	**86.21**	**93.06**

* Full time equivalent



2022-2023 City of Kingsburg Budget Schedule

January 2022

25 Regular Finance Committee meeting. Recommendation for any mid-year 2021-2022 adjustments made to City Council.

February 2022

2 2022-2023 budget schedule approved by the City Council.

2 City Council 2021-2022 mid-year budget review and potential adjustments (recommendation from Finance Committee).

7 Begin personnel costing worksheets and 2021-2022 year-end revenue projections.

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

March 2022

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

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

22 Regular Finance Committee meeting.

30 Personnel costing worksheets and 2021-2022 revenue projections due from Finance Director.

April 2022

8 Department heads complete 2021-2022 year to date and year end revenue and expenditure projections.

13 Department budget requests due from Department Heads.

18-29 Departmental meetings to discuss individual projections and 2021-2022 operational and CIP requests.

26 Regular Finance Committee meeting.

May 2022

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

10 Measure E Public Safety Tax Oversight Committee meeting to review 2021-2022 expenditures and 2022-2023 proposed budget.

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

24 Regular Finance Committee meeting. Final review of budget revenue and expenditure projections. Review and recommendation regarding City Financial Policies. Final revenue and expenditure projections for 2021-2022.

27 Distribution of the City Manager's recommended budget.

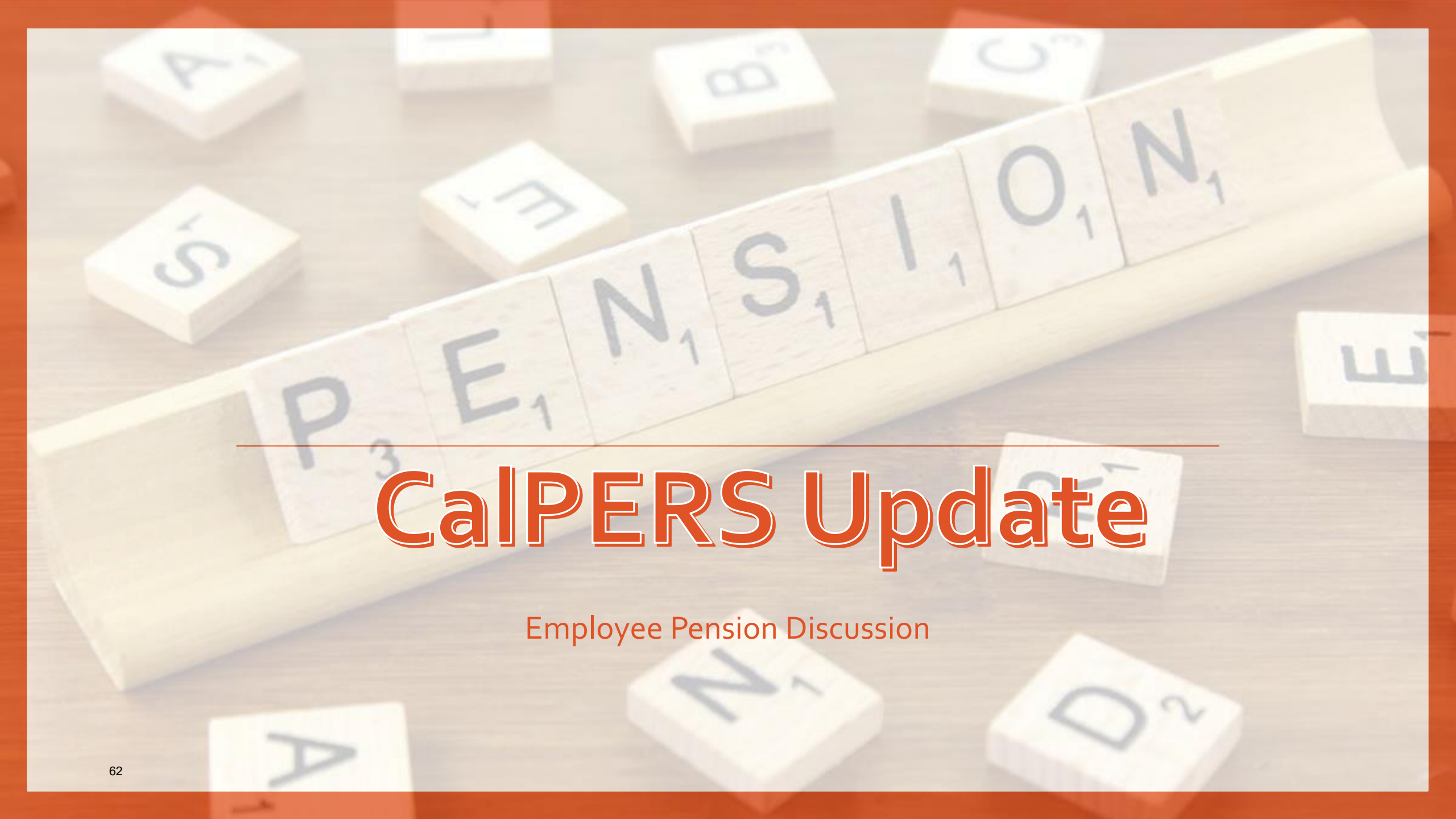
*31 First reading of recommended budget to the City Council for consideration.

June 2022

15 Public hearing, final consideration, and approval of 2022-2023 City Budget. Final budget to include organizational goals guided by Strategic Planning initiatives.

* First regular June meeting will be held on Tuesday, May 31 in accordance with the adopted meeting calendar.

** Additional workshops may be added in relation to discussions of the use of American Rescue Plan funds.



CalPERS Update

Employee Pension Discussion

Pension Funding

Contributions

(Employer and Employee, calc'd by Actuary)

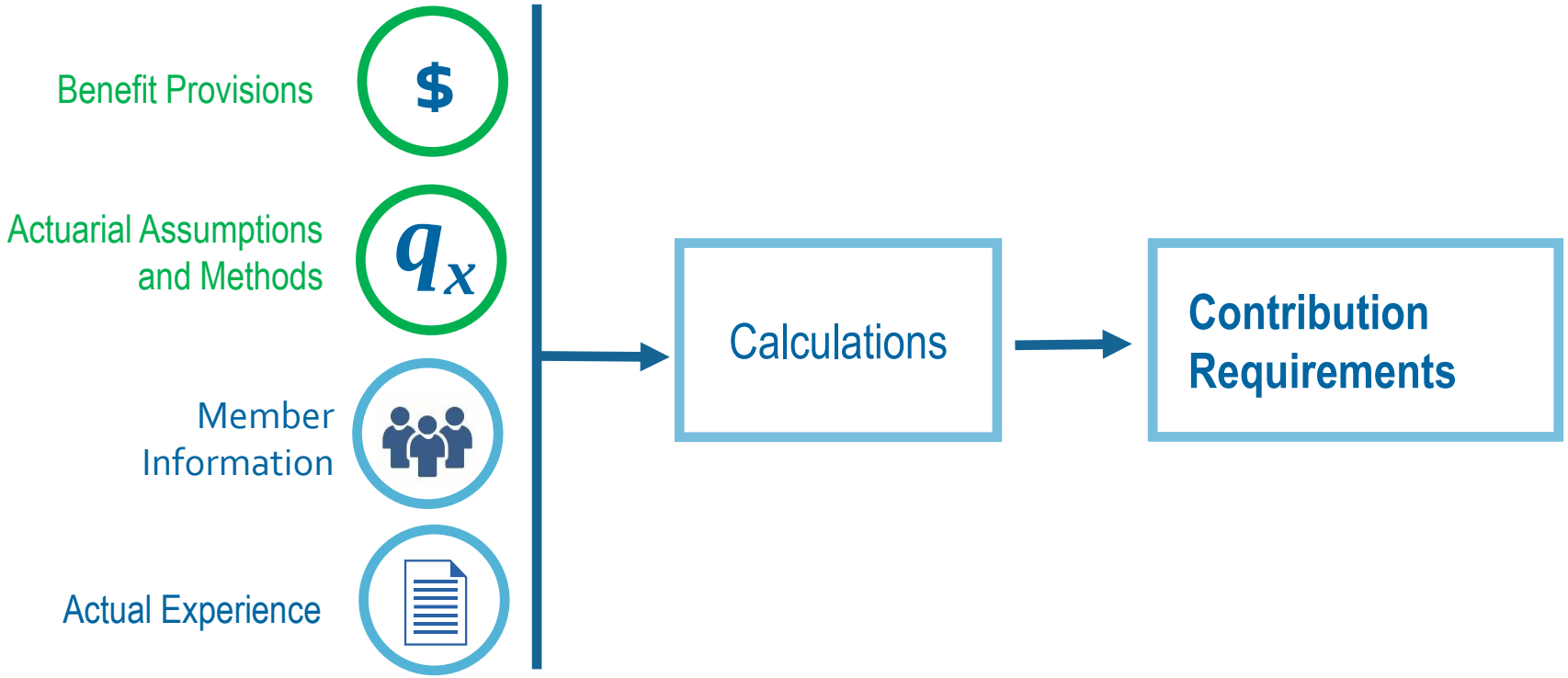
Interest Earnings

(estimated by CalPERS – can be extremely volatile)



Contribution Requirements

What Goes into Employer Contribution Requirements



Investment & Pension Funding

Facts at a Glance for Fiscal Year 2020–21

Investments (PERF*)

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

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

* *Public Employees' Retirement Fund (PERF)*

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

Annualized Investment Returns*

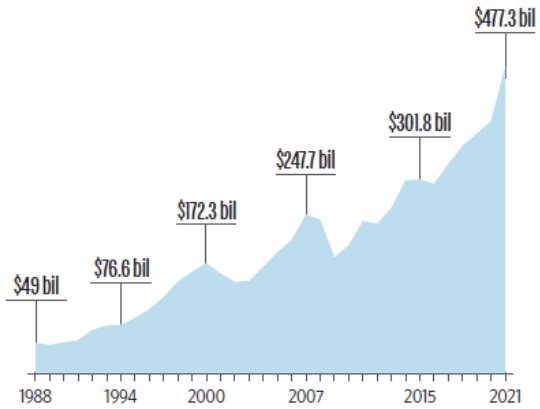
(for FY end 6/30)

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

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

Total Fund Market Value 1988 – 2021

(for FY end 6/30)



Discount Rate Changes

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

* *FY required contribution*

RETURN ON INVESTMENT

Pension Funding

Funded Status of Retirement Plans by Member Category

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

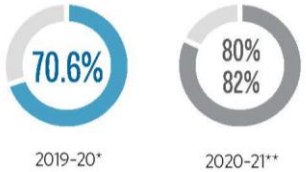
* *Based on a 7.0% discount rate and includes the terminated agency pool and 1959 survivor benefit plan.*

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

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

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

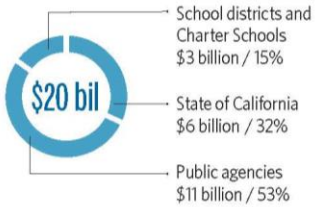
Funded Status Total PERF



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

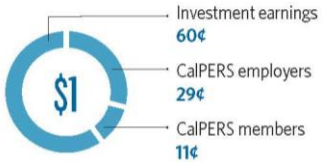
** *The 82% estimate is based on the 7% discount rate as of 6/30/2021. On 7/1/2021, the risk mitigation event was triggered due to the 21.3% investment return for FY 2020-21 and the 80% estimate is based on the new 6.8% discount rate.*

Total Employer Contributions



Shared Responsibility

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



* *Income over the last 20 years.*

FUNDING LEVELS - BY PLAN TYPE 6.8% DISCOUNT RATE

PERS Activity

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

How Did We Get Here?

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

Kingsburg CalPERS Pension Plans

The City maintains six pensions plans for its employees

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



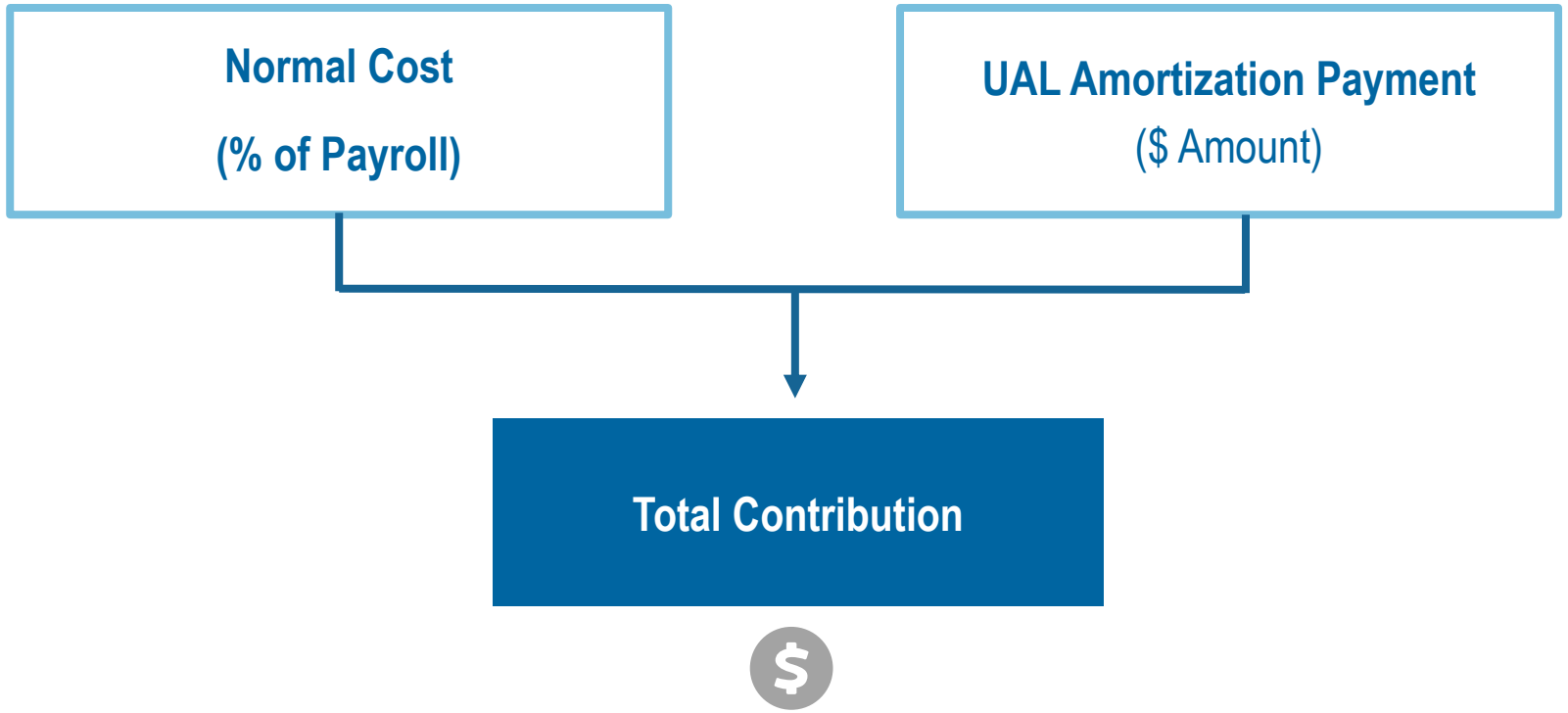
Pension Reform

- CA Public Employee's Pension Reform (PEPRA) approved in 2012, into effect 1/1/13
  - Reduced benefits for new members (non-safety): 2% @ 62
  - Created new maximum benefit for safety
  - Capped annual salary that can be used ($136,440)
  - Required employees to share equally in cost
  - Disallowed Employer-Paid Member Contributions
  - Required Three-Year Final Compensation
  - Placed restrictions on retirees returning to work for CalPERS agency

Employer Contributions

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

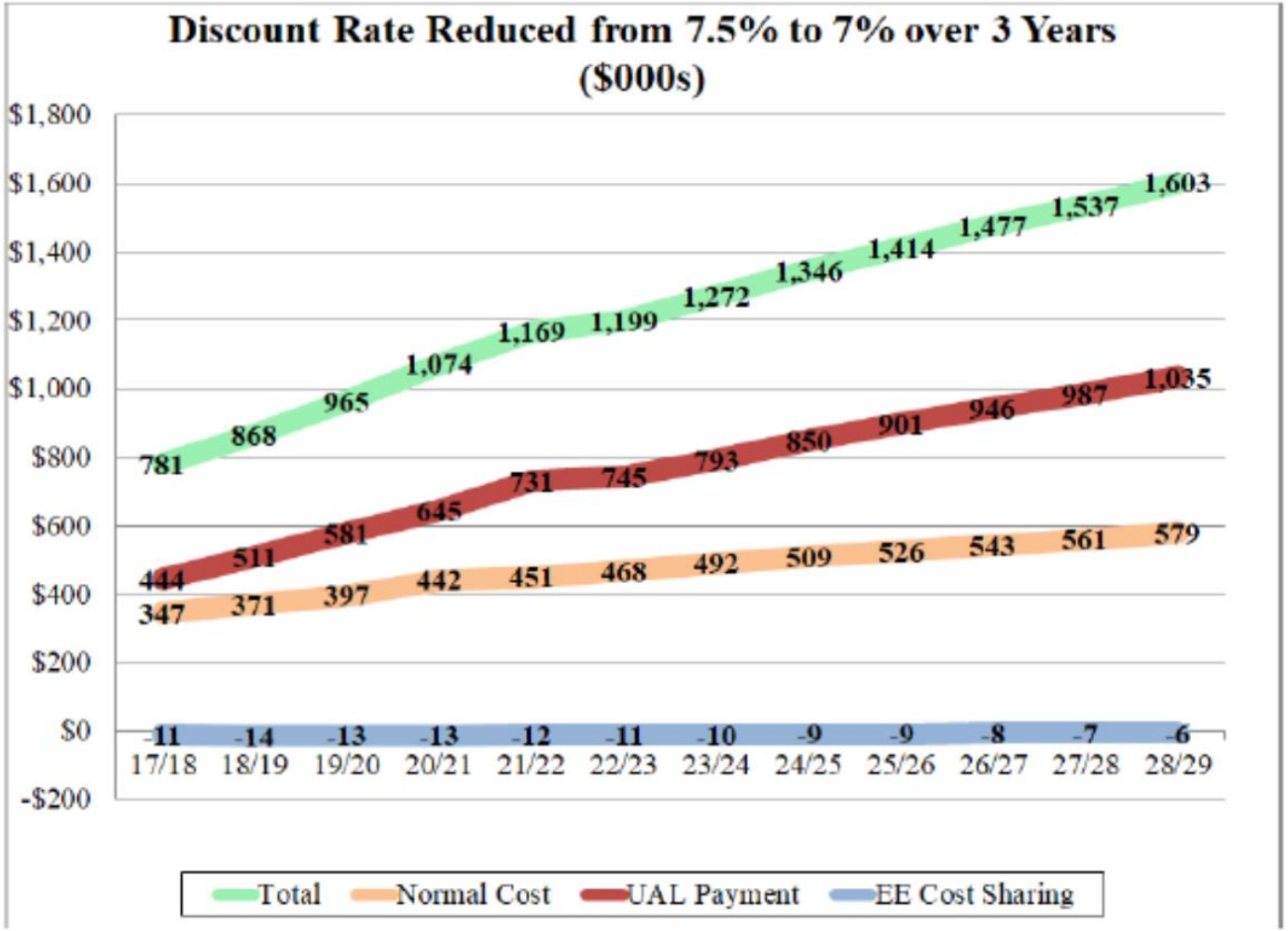
- Unfunded Actuarial Liability (UAL)
  - Market value of plan assets is less than the present value of accrued benefits (i.e. liability).



Kingsburg's UAL

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

LIABILITY AND CONTRIBUTION SUMMARY



	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY22/23	FY 22/23
Plan	**Lump Sum**	**Lump Sum**	**Lump Sum**	**Lump Sum**	**Lump Sum**	**Lump Sum**	**Lump Sum w/out ADPs**
Miscellaneous	$ 136,910.00	$ 166,048.00	$ 197,237.00	$ 209,389.00	$ 238,928.00	$ 192,471.00	$ 218,363.00
Pepra Misc.	83.00	264.00	3,583.00	5,100.00	5,385.00	$ 5,891.00	$ 5,891.00
Safety Fire	86,739.00	96,516.00	107,928.00	108,447.00	119,505.00	$ 121,616.00	$ 136,201.00
Pepra Safety Fire	162.00	399.00	4,877.00	4,314.00	4,621.00	$ 5,213.00	$ 5,213.00
Safety Police	204,010.00	228,854.00	257,289.00	270,202.00	298,696.00	$ 307,581.00	$ 338,009.00
Pepra Safety Police	182.00	689.00	5,542.00	9,097.00	9,731.00	$ 10,859.00	$ 10,859.00
Total	$ 428,086.00	$ 492,770.00	$ 576,456.00	**$ 606,549.00**	**$ 676,866.00**	**$ 643,631.00**	**$ 714,536.00**
		15.11%	16.98%	5.22%	11.59%	-4.91%	5.57%

RECENT KINGSBURG CONTRIBUTIONS – UAL ONLY

Steps to Address

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

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

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

Economic Stabilization Fund (15%)

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

Equipment Reserve Fund (15%)

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



Steps to Address

Employee Contributions (Normal Costs):

1. Implemented Pension Reform: All PEPRA Employees are required to pay 50% of their normal cost per law.
2. Police CLASSIC members are currently paying 12% of their contribution. This is the highest allowed amount without additional concessions through future negotiations. Safety Police normal cost for FY22 is 29.63% of payroll, meaning employees pay ~40% of normal contribution rate (city picks up 60%).
3. Fire CLASSIC members are currently paying 12% of their contribution. This is the highest allowed amount without additional concessions through future negotiations. Safety Police normal cost for FY22 is 29.63% of payroll, meaning employees pay ~40% of normal contribution rate (city picks up 60%).
4. Misc. CLASSIC members contribute ~7% of normal cost rate (total percentage of payroll is ~17.25%); equates to ~40% of normal contribution rate (city picks up 60%).

Steps to Address

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

Made Additional Discretionary Payment (ADP) for UAL:

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

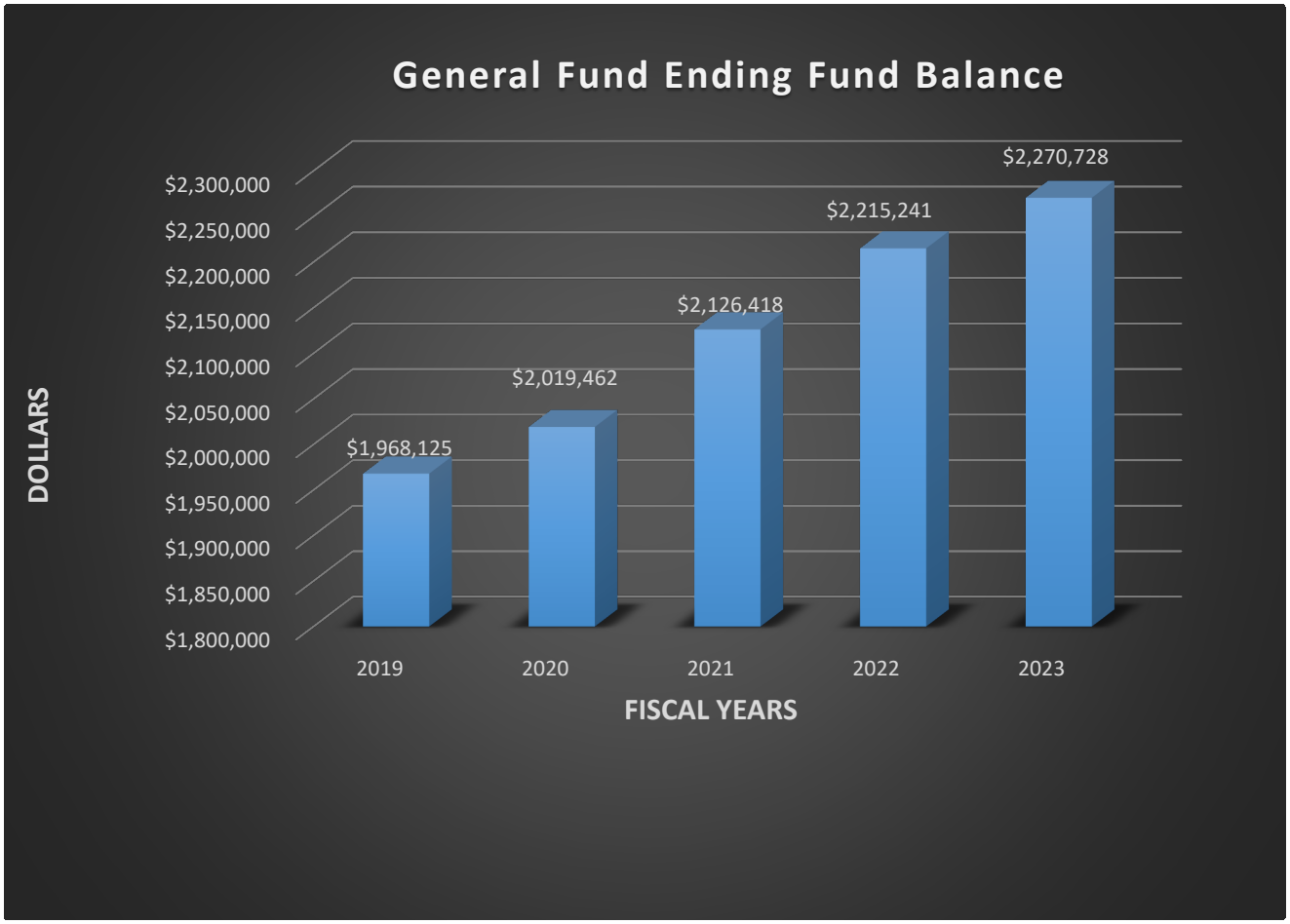
Next Steps…

- Await Updated June 30, 2021 Actuarial Documents (Aug. 2022).
- Continue to monitor CalPERS returns (beginning of 2022 has seen downward return on investments)
- Utilize ADPs and fund savings to offset rising contributions.

CITY OF KINGSBURG
FUND BALANCE PROJECTION
2022-2023 FISCAL YEAR BUDGET

	FUNDS	EST FUND BALANCE 7/1/2022	2022-2023 ESTIMATED REVENUE	2022-2023 OPERATING BUDGET	2022-2023 DEBT SERVICE	2022-2023 CAPITAL OUTLAY	2022-2023 TOTAL BUDGET	EST FUND BALANCE 6/30/2023	Percent Change
001	**GENERAL**	**2,215,241**	**6,993,910**	**6,237,260**	**-**	**701,163**	**6,938,423**	**2,270,728**	**2.50%**
	RECREATION								
021	Pool	(69,143)	278,500	223,044	-	55,000	278,044	(68,687)	0.66%
022	Senior Center	(30,001)	115,000	114,986	-	-	114,986	(29,987)	0.05%
	TOTAL, RECREATION	**(99,144)**	**393,500**	**338,030**	**-**	**55,000**	**393,030**	**(98,675)**	**0.47%**
	SPECIAL REVENUE								
102	Gas Tax	416,590	677,918	318,825	-	508,245	827,070	267,439	-35.80%
103	LTF Article 3	82,249	13,337	-	-	37,474	37,474	58,112	-29.35%
104	LTF Article 8	1,469,463	521,759	128,555	-	595,000	723,555	1,267,667	-13.73%
105	Measure C	804,110	513,931	177,827	-	575,000	752,827	565,214	-29.71%
	SPECIAL REVENUE-PUBLIC SAFETY								
106	Measure E	$1,639,803	2,685,354	2,465,570	-	1,379,000	3,844,570	480,587	-70.69%
	TOTAL, SPECIAL REVENUE	**4,412,215**	**4,412,299**	**3,090,776**	**-**	**3,094,719**	**6,185,495**	**2,639,019**	**-40.19%**
	SPECIAL POLICE								
107	Abandoned Vehicle Abatement	16,626	-	-	-	-	-	16,626	0.00%
	TOTAL, SPECIAL POLICE	**16,626**	**-**		**-**	**-**	**-**	**16,626**	**0.00%**
	ENTERPRISE								
318	Water	10,762,777	2,468,110	4,642,499	59,374	204,000	4,905,873	8,325,014	-22.65%
319	Solid Waste	(607,686)	2,010,000	2,365,352	-	-	2,365,352	(963,038)	-58.48%
320	Ambulance/Fire	(57,603)	6,353,734	5,724,766	56,388	22,000	5,803,153	492,978	955.82%
	TOTAL, ENTERPRISE	**10,097,488**	**10,831,844**	**12,732,617**	**115,761**	**226,000**	**13,074,378**	**7,854,953**	**-22.21%**
	FEDERAL PROJECTS								
030	Community Development Block Grant	(234,739)	-	-	-	-	-	(234,739)	
031	Park Improvements	-	185,000	-	-	185,000	185,000	-	
038	Sierra Street Signal Traffic Synchonization	-	-	-	-	-	-	-	
039	Sierra Street Transit Stop	-	-	-	-	-	-	-	
043	Sierra Street Reconstruction	-	-	-	-	-	-	-	
044	10th and Union Lighted Crosswalk	-	-	-	-	-	-	-	
045	Rafer Johnson Drive/Sierra St.	-	-	-	-	-	-	-	
048	Sierra Street Sidewalk-16th to 18th	-	-	-	-	-	-	-	
049	6th Avenue Reconstruction	-	-	-	-	-	-	-	
054	18th/Kern Lighted Crosswalk	-	-	-	-	-	-	-	
055	Bethel Ave Improvement	-	-	-	-	-	-	-	
056	Madsen Ave Recons Sierra to Stroud	-	-	-	-	-	-	-	
057	Madsen Ave Bike Path Stroud to Kamm	-	164,659	-	-	164,659	164,659	-	
058	Bethel /Sierra Roundabout	-	1,075,000	-	-	1,075,000	1,075,000	-	
059	Mehlert Ave Reconstruction	-	-	-	-	-	-	-	
060	12th Ave Sidewalks-Stroud-Aslan	-	58,700	-	-	58,700	58,700	-	
061	18th Ave Sidewalks-Stroud-Klepper	-	104,800	-	-	104,800	104,800	-	
062	18th Ave Sidewalks-Sierra-Stroud	-	146,957	-	-	146,957	146,957	-	
	TOTAL, FEDERAL PROJECTS	**(234,739)**	**1,735,116**		**-**	**1,735,116**	**1,735,116**	**(234,739)**	
	GRANTS								
032	Transient Oriented Development Grant	-	445,000	-	-	445,000	445,000	-	
033	San Joaquin Valley Air Grant	21	-	-	-	-	-	21	0.00%
034	SLESF Cops Grant	180,162	150,000	330,162	-	-	330,162	-	-100.00%
036	ARPA Funds	1,228,245	1,448,245	1,115,000	-	-	1,115,000	1,561,490	
108	ACT Task Force Grant	63,070	147,530	147,530	-	-	147,530	63,071	0.00%
109	School Resource Officer	(171,402)	152,362	152,362	-	-	152,362	(171,402)	0.00%
	TOTAL, GRANTS	**1,300,097**	**2,343,137**	**1,745,053**	**-**	**445,000**	**2,190,053**	**1,453,180**	
210	Capital Facilities-Traffic	1,959,033	250,000	-	-	270,000	270,000	1,939,033	-1.02%
210	Capital Facilities-Public Safety	(670,293)	160,000	-	-	-	-	(510,293)	23.87%
210	Capital Facilities-Special Recreation	1,604,885	130,000	-	-	65,000	65,000	1,669,885	4.05%
210	Capital Facilities-Water Facilities	1,266,960	150,000	-	-	-	-	1,416,960	11.84%
210	Capital Facilities-General Government	1,089,517	170,000	-	-	-	-	1,259,517	15.60%
	SUB-TOTAL, CAPITAL FACILITIES	**5,250,102**	**860,000**		**-**	**335,000**	**335,000**	**5,775,102**	
211	Sewer Connection	1,395,567	100,000		-	-	-	1,495,567	7.17%
212	Storm Drain	117,078	50,000		-		-	167,078	42.71%
214	Parks & Recreation - Neighborhood	210,599	60,000		-	-	-	270,599	28.49%
214	Parks & Recreation - Community	326,529	-		-	-	-	326,529	0.00%
216	Traffic Impact Zone	13,386	-		-	-	-	13,386	0.00%
243	Equipment Reserve	25,397	-		-	-	-	25,397	0.00%
	TOTAL, DEVELOPMENT IMPACT FEES	**2,088,556**	**210,000**		**-**	**335,000**	**335,000**	**8,073,658**	**286.57%**
	INTERNAL SERVICE								
501	Risk Management	256,152	889,234	889,234	-	-	889,234	256,152	0.00%
502	CalPERS UAL Fund	1,849,986	518,284	239,075	-	-	239,075	2,129,195	15.09%
503	Economic Stabilization Fund	750,366	111,061	-		-	-	861,427	14.80%
504	Equipment Reserve Fund	563,366	111,061	-		-	-	674,427	19.71%
	TOTAL, INTERNAL SERVICE	**3,419,870**	**1,629,639**	**1,128,309**	**-**	**-**	**1,128,309**	**3,921,200**	**14.66%**
	FINANCE AUTHORITY							-	
750	Finance Authority	2,079,073	76,000		329,020	-	329,020	1,826,054	-12.17%
754	Special Assessment District 1991-1	(171,496)	52,000			-	-	(119,496)	30.32%
755	Special Assessment District 1991-1 Sup	2,859	2,850			-	-	5,709	-99.67%
756	Special Assessment District 1992-1	140,559	48,000		4,170	-	4,170	184,389	-31.18%
757	Special Assessment District 1992-2	114,292	41,000		4,675	-	4,675	150,617	-31.78%
	TOTAL, FINANCE AUTHORITY	**2,165,288**	**219,850**		**337,865**	**-**	**337,865**	**2,047,273**	**-5.45%**
	REDEVELOPMENT SUCCESSOR AGENCY							-	
740	RDA Successor Agency	69,994	-		1,580	-	1,580	68,414	2.26%
741	Low/Moderate Housing Successor Agncy	574,389	-		-	-	-	574,389	0.00%
	TOTAL, SUCCESSOR AGENCY	**644,383**	**-**		**1,580**	**-**	**1,580**	**642,803**	0.25%
759	**LANDSCAPING & LIGHTING DISTRICT**	**7,484**	**107,803**		**107,803**	**-**	**107,803**	**7,484**	0.00%
760	**COMMUNITY FACILITIES DISTRICT**	**176,675**	**324,140**		**362,371**		**362,371**	**138,444**	21.64%
	GRAND TOTAL	**$ 26,210,039**	**$ 29,201,238**	**$ 25,272,046**	**$ 925,379**	**$ 6,591,998**	**$ 32,789,424**	**$ 28,731,956**	**9.62%**

TOC



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

CITY OF KINGSBURG
ALL TRANSFERS
FISCAL YEAR 2022-23

Fund		Transfers Out	Fund		Transfers In
Overhead Transfers					
Water Fund	318	180,078	General Fund	001	180,078
Gas Tax Fund	102	26,879	General Fund	001	26,879
LTF Art 8 Fund	104	7,555	General Fund	001	7,555
Measure C Fund	105	10,677	General Fund	001	10,677
Total Overhead Transfers		225,189			225,189
Operational Transfers					
General Fund	001	350,000	Ambulance Fund	320	350,000
General Fund	001	65,000	Senior Center Fund	022	65,000
General Fund	001	120,000	Pool Fund	021	120,000
COPS Grant Fund	034	330,162	General Fund	001	330,162
CalPERS UAL Fund	502	127,729	Ambulance Fund	320	127,729
CalPERS UAL Fund	502	111,346	General Fund	001	111,346
Landscape & Lighting Fund	759	83,560	General Fund	001	83,560
Landscape & Lighting Fund	759	16,727	Water fund	318	16,727
CFD Fund	760	247,408	General Fund	001	247,408
CFD Fund	760	108,963	Ambulance Fund	320	108,963
Total Operational Transfers		1,560,895			1,560,895
Total Transfers Out		**$ 1,786,084**	***Total Transfers In***		**$ 1,786,084**

CITY OF KINGSBURG
Summary of General Fund Segments

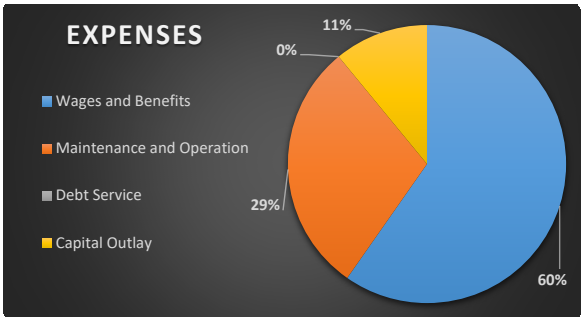
2022-23 Fiscal Year Budget

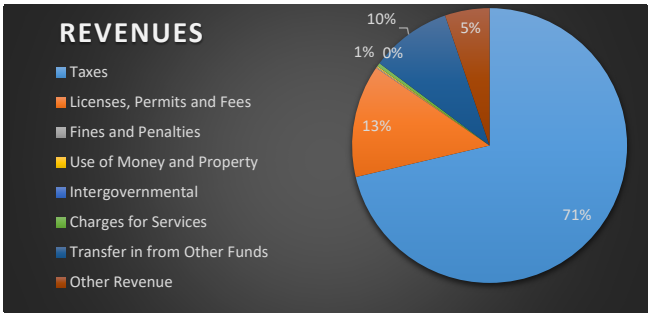
		General Fund	Pool Fund	Senior Center Fund	Total
Actual Fund Balance,	**June 30, 2021**	2,126,418	(69,734)	(66,985)	1,989,699
Estimated Fund Balance,	**June 30, 2022**	2,215,241	(69,143)	(30,001)	2,116,097
Revenues:					
	Taxes	4,987,455			4,987,455
	Licenses, Permits and Fees	926,900			926,900
	Fines and Penalties	7,500			7,500
	Use of Money and Property	9,210			9,210
	Intergovernmental				
	Charges for Services	29,180	44,500	24,000	97,680
	JPA Reimbursements		61,000		61,000
	Other Revenue	366,968			366,968
	Transfer in from General Fund		53,000	26,000	79,000
	Transfer in from Other Funds	666,697	120,000	65,000	851,697
	Total Revenues	6,993,910	278,500	115,000	7,387,410
Expenses:					
	Wages & Benefits	3,823,959	91,117	93,947	4,009,023
	Maintenance and Operation	1,878,302	131,927	21,039	2,031,268
	Debt Service				-
	Capital Outlay	701,163	55,000		756,163
	Transfers Out	535,000			535,000
	Total Expenses	6,938,423	278,044	114,986	7,331,453
	Projected Net Result	*55,487*	*456*	*14*	*55,957*
Projected Fund Balance,	**June 30, 2023**	**2,270,728**	**(68,687)**	**(29,987)**	**2,172,052**

GENERAL FUND SUMMARY

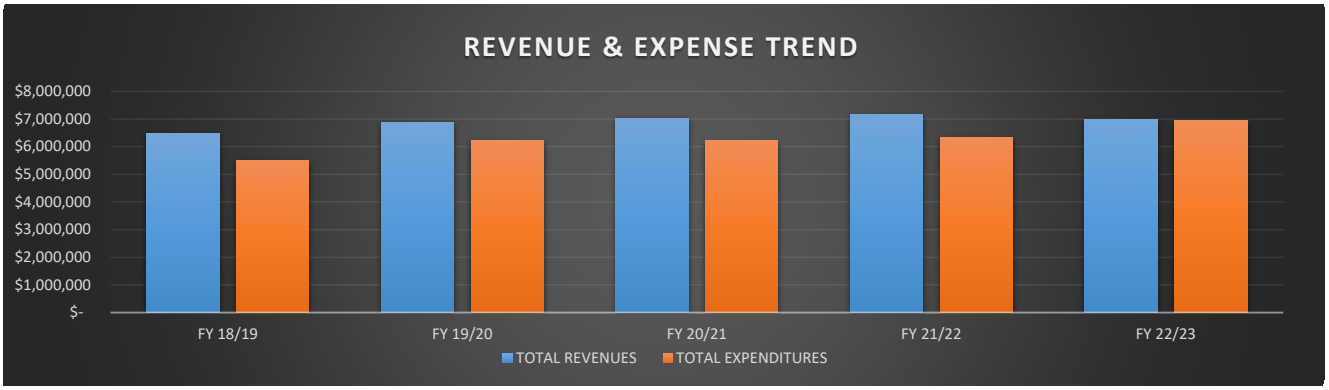
Description: The general fund is largest fund and serves as the main discretionary fund. The majority of expenditures come from wages and benefits, with several different forms of revenues, the largest coming from property and sales taxes.

Budget Highlights: The general fund is expected to continue to hold a healthy fund balance through at the end of the 2022 FY. Higher than anticipated building related revenues and budget conscious spending will allow for more flexibility with one-time purchases.





GENERAL FUND	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Taxes	$ 4,677,353	$ 4,508,740	$ 4,773,335	$ 4,287,975	$ 4,981,367	$ 4,987,455	16.31%
Licenses, Permits and Fees	$ 721,897	$ 1,255,920	$ 1,275,796	$ 1,047,400	$ 1,294,136	$ 926,900	-11.50%
Fines and Penalties	$ 20,424	$ 11,679	$ 5,023	$ 7,500	$ 7,339	$ 7,500	0.00%
Use of Money and Property	$ 24,389	$ 17,487	$ 10,571	$ 9,210	$ 16,441	$ 9,210	0.00%
Intergovernmental	$ 24,765	$ 30,768	$ 41,755	$ 9,000	$ 34	$ -	
Charges for Services	$ 52,972	$ 47,062	$ 46,373	$ 42,930	$ 32,430	$ 29,180	-32.03%
Other Revenue	$ 248,085	$ 148,691	$ 323,023	$ 30,900	$ 145,777	$ 366,968	1087.60%
Transfer in from Other Funds	$ 698,500	$ 868,500	$ 553,362	$ 695,552	$ 695,552	$ 666,697	-4.15%
TOTAL REVENUES	**$ 6,467,228**	**$ 6,888,847**	**$ 7,029,237**	**$ 6,130,467**	**$ 7,173,077**	**$ 6,993,910**	12.35%
EXPENDITURES							
Wages & Benefits	$ 3,390,066	$ 3,572,931	$ 3,674,563	$ 3,752,714	$ 3,744,553	$ 3,823,959	1.90%
Maintenance and Operation	$ 1,516,112	$ 1,599,983	$ 1,775,793	$ 1,708,606	$ 1,636,006	$ 1,878,302	9.93%
Debt Service	$ 17,479	$ 17,479	$ 4,355	$ -	$ -	$ -	
Capital Outlay	$ 74,811	$ 366,922	$ 296,994	$ 395,500	$ 233,290	$ 701,163	77.29%
Transfers Out	$ 503,715	$ 655,000	$ 455,000	$ 165,000	$ 730,000	$ 535,000	224.24%
TOTAL EXPENDITURES	**$ 5,502,184**	**$ 6,212,314**	**$ 6,206,705**	**$ 6,021,820**	**$ 6,343,848**	**$ 6,938,423**	15.22%
Net Revenue/(Expenditures)	$ 965,044	$ 676,533	$ 822,532	$ 108,647	$ 829,228	$ 55,487	-48.93%
Changes in Fund Balance	$ (189,683)	$ 184,362	$ 116,862	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ 775,361	$ 860,895	$ 939,394	$ 108,647	$ 829,228	$ 55,487	
Beginning Fund Balance July 1	$ 4,553,205	$ 1,968,125	$ 2,019,462	$ 2,126,418	$ 2,126,418	$ 2,215,241	4.18%
Adjustment in Fund Balance to Actual			$ -	$ -	$ -	$ -	
Transfer Surplus to Reserve Funds	$ (3,360,441)	$ (809,558)	$ (832,438)	$ -	$ (740,405)	$ -	
Ending Fund Balance June 30	**$ 1,968,125**	**$ 2,019,462**	**$ 2,126,418**	**$ 2,235,065**	**$ 2,215,241**	**$ 2,270,728**	1.60%



CITY OF KINGSBURG
REVENUE SUMMARY
FOR FISCAL YEAR 2022/23

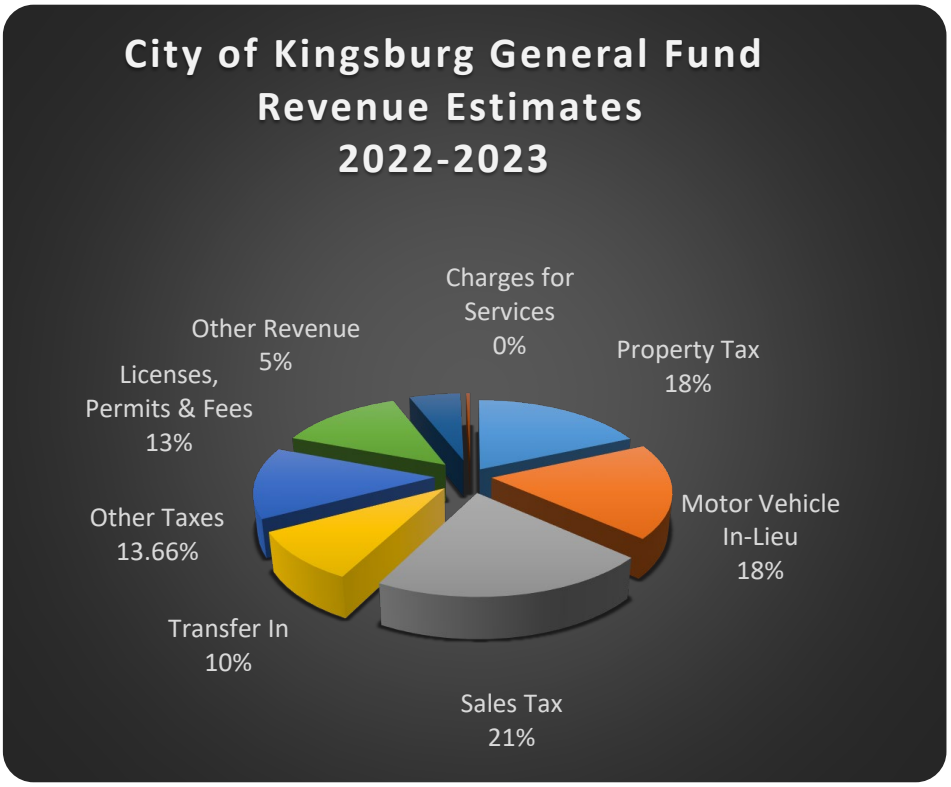
GENERAL FUND REVENUE ACCOUNTS	2018/19 ACTUAL	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 ADOPTED	2021/22 PROJECTED	2022/23 PROPOSED
Property Tax						
Secured/Unsecured Prop Tax	1,237,002	1,201,041	1,240,629	1,175,975	1,231,354	1,230,455
Supplemental Prop Tax	46,988	24,557	30,030	18,500	23,134	21,500
Real Prop Transfer	30,699	30,835	60,014	31,000	35,750	30,000
Other Tax						
Homeowner Property Tax Relief	12,439	11,828	10,829	7,500	13,500	11,500
Residual Property Tax	145,440	139,846	98,942	80,000	62,428	60,000
Sales Tax	678,451	470,321	427,273	390,000	520,000	525,000
Sales Tax in-lieu	612,209	697,236	825,926	700,000	920,000	950,000
Franchises	433,177	476,016	519,474	465,000	485,000	470,000
Housing-in-lieu						
Motor Vehicle-In-Lieu-of Fees	1,105,422	1,164,984	1,185,675	1,150,000	1,265,202	1,275,000
Sales Tax/Local Public Safety	25,563	25,176	24,631	20,000	25,000	24,000
Transient Occupancy Tax	349,964	266,900	349,913	250,000	400,000	390,000
Licenses, Permits and Fees						
Business Licenses	185,781	178,577	232,173	202,000	221,236	220,500
SB 1186 Fee	3,582	(233)	(689)	-	-	-
Dog Licenses	2,379	470	5,466	1,000	3,500	3,000
Park Reservation Fees	5,590	2,630	5,645	4,000	4,200	5,000
Summer Program Fees	31,698	13,363	32,480	39,000	39,000	39,000
After School Program Fees	95,506	81,563	-	113,400	113,400	113,400
Home Occupation/Conditional Use Permit	1,250	1,400	2,000	-	1,700	1,500
Encroachments	43,239	62,149	46,691	30,000	20,000	22,000
Planning & Zoning Fees	5,809	16,250	12,635	9,000	15,200	15,200
Site Plan Review/Parcel Maps/Tract Maps	3,650	800	17,150	-	5,800	7,500
Subdivision Monuments	-	-	1,500	-	-	-
Misc Planning Fees	5,550	11,500	-	-	200	-
Construct & Debris Demo	11,540	29,850	25,525	16,000	26,000	24,000
Zone	-	2,400	4,000	-	-	-
Building Permits	118,082	441,115	327,868	400,000	540,000	280,000
Plumb Elec/Air Conditioning	19,474	23,837	37,198	18,000	27,000	21,000
Strong Motion Tax-Resident	1,236	3,831	2,884	1,200	4,400	2,800
Strong Motion Tax-Comm\	842	4,030	6,105	4,000	3,300	3,000
Energy Surcharge	6,166	46,871	12,338	4,000	17,000	15,000
Plan Check Fee	173,411	303,001	414,168	135,000	167,000	117,000
Grading & Inspec-Comm	-	19,940	71,321	60,000	60,000	35,000
BSC Fees	1,530	2,055	2,134	1,300	2,200	2,000
Fire Sprinkler	5,584	10,522	17,203	9,500	23,000	-
Fines and Penalties						
Police Fines	19,641	11,464	5,023	7,500	7,200	7,500
Police Grants	6,008	-	-	-	-	-
Parking Fines	783	215	-	-	139	-
Use of Money and Property						
Interest on Investments	13,644	7,624	-	-	-	-
Interest Income Gun Club	1,821	349	-	-	-	-
Sale of Maps & Pubs	-	1	-	-	-	-
Rents	8,924	9,514	10,571	9,210	9,210	9,210
Sale of Property	-	-	-	-	7,231	-
Intergovernmental						
State Mandates Reimb	-	-	-	-	-	-
Charette Grant	-	-	-	-	-	-
Planned Unit Development	-	-	-	-	-	-
Other	23,809	19,306	30,645	9,000	-	-
State Homeland Security Grant	-	8,400	4,954	-	-	-
DOJ Grants	955	3,062	6,156	-	34	-
Charges for Services						
Garage	17,421	21,898	16,294	17,500	7,000	3,750
State Route 201 Maint	6,788	5,430	4,073	5,430	5,430	5,430
Police Services	28,763	19,734	26,007	20,000	20,000	20,000
Other Revenue						
Weed Cleanup	-	-	-		-	-
POST Reimbursement	11,245	20,834	493	5,000	10,546	9,000
Miscellaneous	230,832	127,858	176,377	20,500	128,431	351,968
Cares Act COVID 19	-	-	138,442	-	-	-
CCARD FEES	-	-	7,711	5,400	6,800	6,000

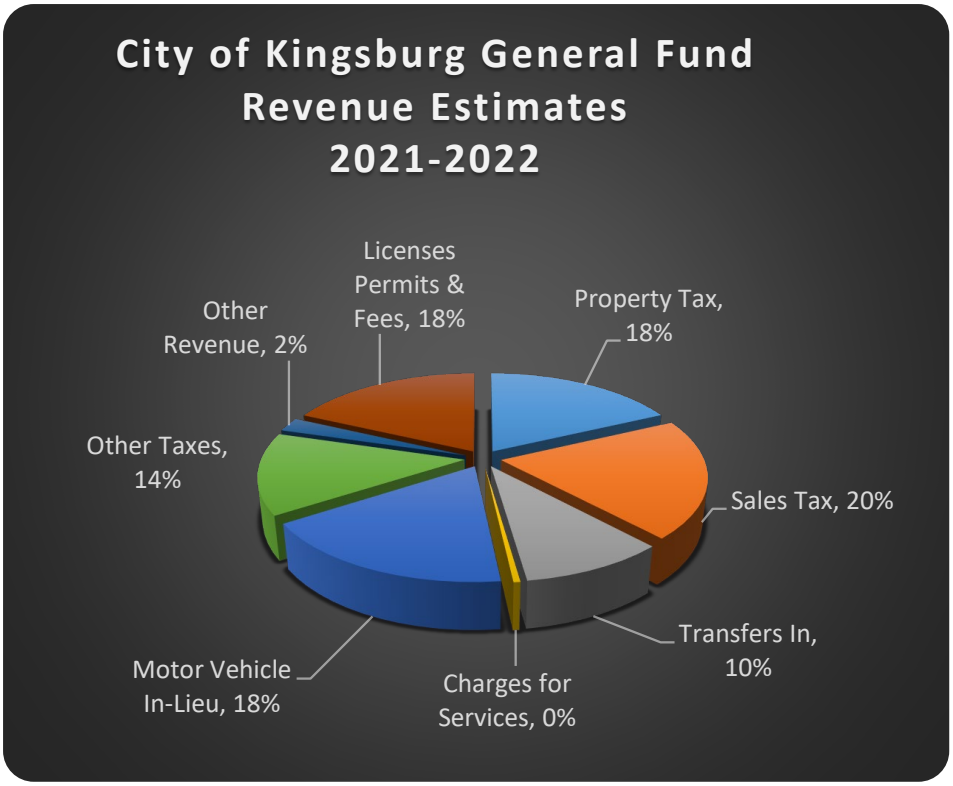
CITY OF KINGSBURG
REVENUE SUMMARY
FOR FISCAL YEAR 2022/23

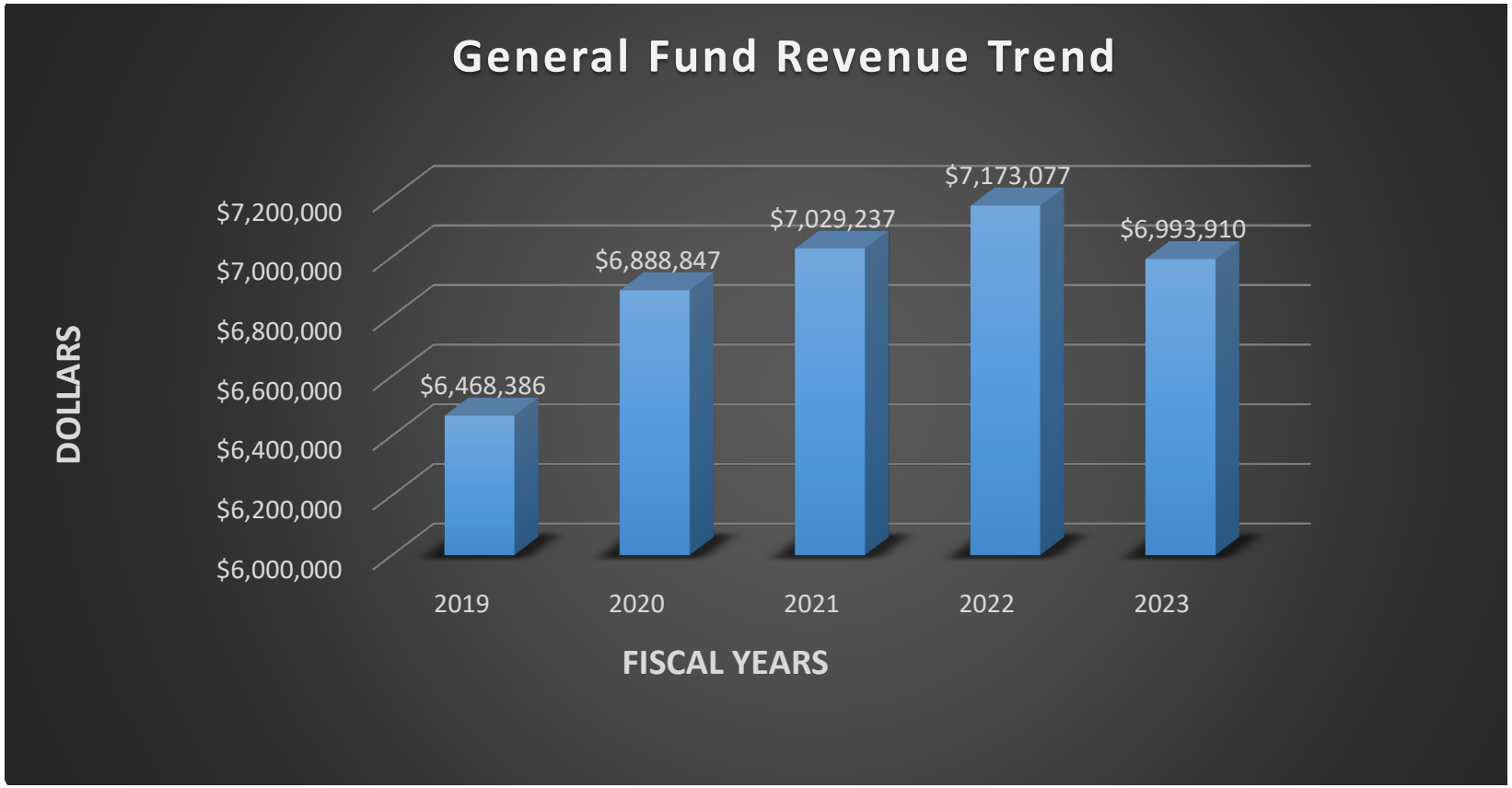
GENERAL FUND REVENUE ACCOUNTS	2018/19 ACTUAL	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 ADOPTED	2021/22 PROJECTED	2022/23 PROPOSED
Transfers In	598,500	581,500	403,362	337,368	337,368	225,189
Transfer-In-From General Fund balance	-	187,000	-	60,000	60,000	-
CALPERS UAL Fund Balance	-	-		148,184	148,184	111,346
Transfer In-Other	100,000	100,000	150,000	150,000	150,000	330,162
TOTAL REVENUES	**$ 6,468,386**	**$ 6,888,847**	**$ 7,029,237**	**$ 6,130,467**	**$ 7,173,077**	**$ 6,993,910**

CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2022/23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
001-0000-401-0100	PROPERTY TAX TEETER	$ 1,168,539	$ 1,146,021	$ 1,163,946	$ 1,113,975	$ 1,154,906	$ 1,166,455	4.71%
001-0000-401-0201	UNSECURED/CURRENT	$ 63,601	$ 55,020	$ 76,683	$ 62,000	$ 76,448	$ 64,000	3.23%
001-0000-401-0202	UNSECURED/PRIOR	$ 4,862	$ -	$ -	$ -	$ -		
001-0000-401-0301	SUPPLEMENTAL/CURRENT	$ 45,048	$ 16,153	$ 28,849	$ 17,500	$ 20,588	$ 20,000	14.29%
001-0000-401-0302	SUPPLEMENTAL/PRIOR	$ 1,939	$ 8,404	$ 1,181	$ 1,000	$ 2,546	$ 1,500	50.00%
001-0000-401-0400	REAL PROPTY TRANSFER TAX	$ 30,699	$ 30,835	$ 60,014	$ 31,000	$ 35,750	$ 30,000	-3.23%
001-0000-401-0500	HOMEOWNERS	$ 12,439	$ 11,828	$ 10,829	$ 7,500	$ 13,500	$ 11,500	53.33%
001-0000-401-0600	RESIDUAL PROPERTY TAX	$ 145,440	$ 139,846	$ 98,942	$ 80,000	$ 62,428	$ 60,000	-25.00%
001-0000-402-0101	SALES TAX	$ 678,451	$ 470,321	$ 427,273	$ 390,000	$ 520,000	$ 525,000	34.62%
001-0000-402-0102	IN-LIEU SALES TAX	$ 612,209	$ 697,236	$ 825,926	$ 700,000	$ 920,000	$ 950,000	35.71%
001-0000-402-0103	LOCAL PUBLIC SAFETY	$ 25,563	$ 25,176	$ 24,631	$ 20,000	$ 25,000	$ 24,000	20.00%
001-0000-403-0101	MVLF	$ 1,105,422	$ 1,164,984	$ 1,185,675	$ 1,150,000	$ 1,265,202	$ 1,275,000	10.87%
001-0000-403-0200	FRANCHISE TAX	$ 433,177	$ 476,016	$ 519,474	$ 465,000	$ 485,000	$ 470,000	1.08%
001-0000-403-0300	TRANSIENT OCCUPANCY TAX	$ 349,964	$ 266,900	$ 349,913	$ 250,000	$ 400,000	$ 390,000	56.00%
001-0000-411-0101	BUSINESS LICENSES-1ST TIME APP	$ 185,677	$ 178,577	$ 207,823	$ 180,000	$ 198,000	$ 198,000	10.00%
001-0000-411-0102	BUSINESS LICENSES-BUS IMP DIST	$ 104	$ -	$ 24,350	$ 22,000	$ 23,236	$ 22,500	2.27%
001-0000-411-0103	SB1186 FEE	$ 3,582	$ (233)	$ (689)	$ -	$ -	$ -	
001-0000-411-0200	DOG LICENSES	$ 2,379	$ 470	$ 5,466	$ 1,000	$ 3,500	$ 3,000	200.00%
001-0000-421-0202	HOMELAND SECURITY-POLICE	$ -	$ 8,400	$ 4,954	$ -	$ -	$ -	
001-0000-421-0103	DOMESTIC VIOLENCE GRANT	$ -	$ -	$ 50	$ -	$ -	$ -	
001-0000-421-0110	DOJ GRANTS	$ 955	$ 3,062	$ 6,106	$ -	$ 34	$ -	
001-0000-422-0101	PEG MONEY	$ 16,005	$ 12,531	$ 17,820	$ 9,000	$ 15,200	$ 15,200	68.89%
001-0000-431-0105	HOME OCCUPATION	$ 1,250	$ 1,400	$ 2,000	$ -	$ 1,700	$ 1,500	
001-0000-431-0106	CONDITIONAL USE PERMIT	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-431-0107	SITE PLAN REVIEW	$ 5,809	$ 16,250	$ 12,635	$ 9,000	$ 5,800	$ 7,500	
001-0000-431-0108	PARCEL MAPS	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-431-0109	TRACT MAPS	$ 3,650	$ 800	$ 17,150	$ -	$ -	$ -	
001-0000-431-0110	ENCROACHMENTS	$ 43,239	$ 62,149	$ 46,691	$ 30,000	$ 20,000	$ 22,000	-26.67%
001-0000-431-0112	SUBDIVISION MONUMENTS	$ -	$ -	$ 1,500	$ -	$ -	$ -	
001-0000-431-0114	ANNEXATION DEPOSITS	$ 7,603	$ 6,750	$ 12,750	$ -	$ -	$ -	
001-0000-431-0115	MISC PLANNING FEES	$ 5,550	$ 11,500	$ -	$ -	$ 200	$ -	
001-0000-431-0116	PLANNED UNIT DEVELOPMENT	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-431-0118	CONSTRUCT & DEBRIS DEMO	$ 11,540	$ 29,850	$ 25,525	$ 16,000	$ 26,000	$ 24,000	50.00%
001-0000-431-0119	ZONE	$ -	$ 2,400	$ 4,000	$ -	$ -	$ -	
001-0000-431-0120	OTHER	$ 152	$ -	$ -	$ -	$ -	$ -	
001-0000-431-0130	BUILDING PERMITS	$ 118,082	$ 441,115	$ 327,868	$ 400,000	$ 540,000	$ 280,000	-30.00%
001-0000-431-0131	PLUMB ELEC/AIR COND	$ 19,474	$ 23,837	$ 37,198	$ 18,000	$ 27,000	$ 21,000	16.67%
001-0000-431-0132	STRONG MOTION TAX-RESIDENT	$ 1,236	$ 3,831	$ 2,884	$ 1,200	$ 4,400	$ 2,800	133.33%
001-0000-431-0133	STRONG MOTION TAX-COMM	$ 842	$ 4,030	$ 6,105	$ 4,000	$ 3,300	$ 3,000	-25.00%
001-0000-431-0134	ENERGY SURCHARGE	$ 6,166	$ 46,871	$ 12,338	$ 4,000	$ 17,000	$ 15,000	275.00%
001-0000-431-0135	PLAN CHECK FEE	$ 173,411	$ 303,001	$ 331,697	$ 135,000	$ 165,000	$ 115,000	-14.81%
001-0000-431-0136	GRADING & INSPECTION-COMM	$ -	$ 19,940	$ 71,321	$ 60,000	$ 60,000	$ 35,000	-41.67%
001-0000-431-0137	BSC FEES	$ 1,530	$ 2,055	$ 2,134	$ 1,300	$ 2,200	$ 2,000	53.85%
001-0000-431-0138	FIRE SPRINKLER	$ 5,584	$ 10,522	$ 17,203	$ 9,500	$ 23,000	$ -	
001-0000-431-0140	ENGINEERING PLAN CHECK	$ -	$ -	$ 82,471	$ -	$ 2,000	$ 2,000	
001-0000-432-0101	POLICE FINES	$ 19,641	$ 11,464	$ 5,023	$ 7,500	$ 7,200	$ 7,500	0.00%
001-0000-432-0102	POLICE SERVICES	$ 28,763	$ 19,734	$ 26,007	$ 20,000	$ 20,000	$ 20,000	0.00%
001-0000-432-0104	PARKING FINES	$ 783	$ 215	$ -	$ -	$ 139	$ -	
001-0000-432-0105	POST REIMBURSEMENT	$ 11,245	$ 20,834	$ 493	$ 5,000	$ 10,546	$ 9,000	80.00%
001-0000-432-0106	POLICE GRANTS	$ 6,008	$ -	$ -	$ -	$ -	$ -	
001-0000-433-0101	PARK RESERVATION FEES	$ 5,590	$ 2,630	$ 5,645	$ 4,000	$ 4,200	$ 5,000	25.00%
001-0000-433-0102	SUMMER PROGRAM FEES	$ 31,698	$ 13,363	$ 32,480	$ 39,000	$ 39,000	$ 39,000	0.00%
001-0000-433-0103	AFTER SCHOOL PROGRAM FEES	$ 95,506	$ 81,563	$ -	$ 113,400	$ 113,400	$ 113,400	0.00%
001-0000-433-0302	SPEC EVENTS INS CITY FEE	$ 50	$ 25	$ 75	$ -	$ 540	$ 500	
001-0000-434-0100	GARAGE	$ 17,421	$ 21,898	$ 16,294	$ 17,500	$ 7,000	$ 3,750	-78.57%
001-0000-451-0101	INTEREST	$ 13,644	$ 7,624	$ -	$ -	$ -	$ -	
001-0000-451-0102	INTEREST INCOME GUN	$ 1,821	$ 349	$ -	$ -	$ -	$ -	
001-0000-452-0101	SALE OF PROPERTY	$ -	$ 1	$ -	$ -	$ 7,231	$ -	
001-0000-453-0100	RENTS	$ 8,924	$ 9,514	$ 10,571	$ 9,210	$ 9,210	$ 9,210	0.00%
001-0000-462-0100	MISCELLANEOUS-OTHER	$ 228,660	$ 116,745	$ 131,097	$ 20,000	$ 19,981	$ 20,000	0.00%
001-0000-462-0110	FROM LLMD & CFD ASSESSMENTS	$ -	$ -	$ -	$ 80,250	$ 80,269	$ 330,968	312.42%
001-0000-462-0120	CARES ACT COVID-19	$ -	$ -	$ 138,442	$ -	$ -	$ -	
001-0000-462-0169	MISCELLANEOUS-RESTITUTION	$ 2,172	$ 10,898	$ 44,777	$ -	$ 27,091	$ -	
001-0000-462-0160	CCARD FEES	$ -	$ -	$ 7,711	$ 5,400	$ 6,800	$ 6,000	11.11%
001-0000-463-0101	ST ROUTE 201 MAINT	$ 6,788	$ 5,430	$ 4,073	$ 5,430	$ 5,430	$ 5,430	0.00%
001-0000-464-0100	TROLLEY RENTAL	$ -	$ 214	$ 502	$ 500	$ 550	$ 500	0.00%
001-0000-471-0101	FROM COPS GRANT	$ 100,000	$ 100,000	$ 150,000	$ 150,000	$ 150,000	$ 330,162	120.11%
001-0000-471-0103	FROM LTF ART 8	$ 20,500	$ 20,500	$ 9,000	$ 8,812	$ 8,812	$ 7,555	-14.26%
001-0000-471-0104	FROM MEASURE C	$ 20,500	$ 20,500	$ 11,090	$ 11,530	$ 11,530	$ 10,677	-7.40%
001-0000-471-0105	FROM AMBULANCE	$ -	$ -	$ -	$ -	$ -	$ -	
001-0000-471-0106	FROM GAS TAX	$ 17,500	$ 20,500	$ 24,917	$ 26,522	$ 26,522	$ 26,879	1.35%
001-0000-471-0108	FROM WATER	$ 300,000	$ 320,000	$ 223,207	$ 190,504	$ 190,504	$ 180,078	-5.47%
001-0000-471-0109	FROM SOLID WASTE	$ 240,000	$ 200,000	$ 135,147	$ 100,000	$ 100,000	$ -	-100.00%
001-0000-471-0111	FROM GEN FUND BALANCE	$ -	$ 187,000	$ -	$ 60,000	$ 60,000	$ -	-100.00%
001-0000-471-0112	FROM CALPERS UAL FUND BALANCE	$ -	$ -	$ -	$ 148,184	$ 148,184	$ 111,346	
		$ 6,468,386	**6,888,847**	**$ 7,029,237**	**$ 6,210,717**	**$ 7,173,077**	**$ 6,993,910**	**12.61%**
	Revenues	**$ 6,468,386**	**$ 6,888,847**	**$ 7,029,237**	**$ 6,210,717**	**$ 7,173,077**	**$ 6,993,910**	**12.61%**
	Expenses	**$ 5,502,184**	**$ 6,212,314**	**$ 6,206,705**	**$ 6,021,820**	**$ 6,343,848**	**$ 6,938,423**	**15.22%**
		$ 966,202	**$ 676,533**	**$ 822,532**	**$ 188,897**	**$ 829,228**	**$ 55,487**	


City of Kingsburg General Fund
Revenue Estimates
2022-2023
Charges for Services 0%
Property Tax 18%
Other Revenue 5%
Licenses, Permits & Fees 13%
Other Taxes 13.66%
Motor Vehicle In-Lieu 18%
Transfer In 10%
Sales Tax 21%


City of Kingsburg General Fund
Revenue Estimates
2021-2022
Licenses Permits & Fees, 18%
Other Revenue, 2%
Property Tax, 18%
Other Taxes, 14%
Sales Tax, 20%
Transfers In, 10%
Motor Vehicle In-Lieu, 18%
Charges for Services, 0%


General Fund Revenue Trend
DOLLARS
$7,200,000
$7,000,000
$6,800,000
$6,600,000
$6,400,000
$6,200,000
$6,000,000
$6,468,386
$6,888,847
$7,029,237
$7,173,077
$6,993,910
2019
2020
2021
2022
2023
FISCAL YEARS

CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2022/23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
City Council								
001-1000-519-5101	SALARIES	$ 15,100	$ 15,828	$ 15,350	$ 15,600	$ 15,600	$ 15,600	0.00%
001-1000-519-5121	FICA	$ 1,155	$ 1,194	$ 1,182	$ 1,193	$ 1,193	$ 1,193	0.03%
001-1000-519-5131	EAP	$ 5	$ -	$ -	$ -	$ -	$ -	
	TOTAL WAGES & BENEFITS	$ 16,260	$ 17,022	$ 16,532	$ 16,793	$ 16,793	$ 16,793	0.00%
001-1000-519-5214	PRINTING & ADVERTISING	$ 182	$ 61	$ -	$ -	$ -	$ -	
001-1000-519-5261	LIABILITY INSURANCE	$ 512	$ 443	$ 398	$ 474	$ 474	$ 550	16.03%
001-1000-519-5262	PROPERTY INSURANCE	$ 73	$ 67	$ 89	$ 148	$ 148	$ 192	29.73%
001-1000-519-5264	ERMA	$ 112	$ 138	$ 111	$ 144	$ 144	$ 135	-6.25%
001-1000-519-5265	RISK MGT/RMA ADMIN FEES	$ 50	$ 37	$ 26	$ 7	$ 7	$ 1	-85.71%
001-1000-519-5270	PROFESSIONAL SERVICES	$ 34,691	$ 1,081	$ 1,993	$ 1,800	$ 1,667	$ 15,000	733.33%
001-1000-519-5291	CONF/MEETINGS/TRAVEL	$ 6,727	$ 6,803	$ 676	$ 7,550	$ 9,956	$ 12,000	58.94%
001-1000-519-5292	MEMBERSHIPS/DUES	$ 250	$ 6,670	$ 6,170	$ 6,700	$ 6,700	$ 6,700	0.00%
	TOTAL MAINT. & OPERATIONS	$ 42,597	$ 15,299	$ 9,463	$ 16,823	$ 19,096	$ 34,578	105.54%
	TOTAL, CITY COUNCIL	**$ 58,857**	**$ 32,321**	**$ 25,995**	**$ 33,616**	**$ 35,889**	**$ 51,371**	**52.82%**
City Attorney								
001-1200-519-5270	PROFESSIONAL SERVICES	$ 76,000	$ 88,899	$ 61,324	$ 90,000	$ 90,000	$ 88,000	-2.22%
	TOTAL, CITY ATTORNEY	**$ 76,000**	**$ 88,899**	**$ 61,324**	**$ 90,000**	**$ 90,000**	**$ 88,000**	**-2.22%**
Non-Departmental								
001-1400-519-5202	CITIZEN ENGAGEMENT	$ 9,618	$ 4,846	$ 6,174	$ 9,000	$ 5,434	$ 10,000	11.11%
001-1400-519-5215	CALPERS UAL ADMIN	$ -	$ -	$ -	$ -	$ -	$ 111,346	
001-1400-519-5216	COMMUNICATIONS	$ 11,032	$ 4,572	$ 11,439	$ 9,000	$ 3,126	$ 8,500	-5.56%
001-1400-519-5218	UTILITIES	$ 13,236	$ 12,969	$ 12,402	$ 13,000	$ 14,602	$ 15,500	19.23%
001-1400-519-5231	COUNCIL CHAMBER LEASE	$ 30,246	$ 31,200	$ 33,800	$ 32,640	$ 31,200	$ 31,200	-4.41%
001-1400-519-5232	OTHER LEASES	$ 9,875	$ 9,723	$ 15,286	$ 16,500	$ 7,064	$ 7,428	-54.98%
001-1400-519-5233	PROPERTY TAXES	$ 2,876	$ 3,803	$ 5,061	$ 4,262	$ 5,826	$ 6,500	52.51%
001-1400-519-5270	PROFESSIONAL SERVICES	$ 45,548	$ 67,802	$ 73,708	$ 77,000	$ 77,000	$ 60,000	-22.08%
001-1400-519-5280	BUSINESS IMPROVEMENT DISTRICT	$ -	$ -	$ 750	$ 25,000	$ 25,000	$ 25,000	0.00%
001-1400-519-5340	MISCELLANEOUS	$ 53,585	$ 9,731	$ 11,724	$ 5,000	$ 5,000	$ 6,500	30.00%
001-1400-519-5341	COVID-19	$ -	$ 1,864	$ 182,236	$ -	$ 2,077	$ -	
001-1400-519-5345	FIRE TRANSITION FEES	$ 133,978	$ 136,764	$ 139,704	$ 145,208	$ 142,498	$ 145,225	0.01%
001-1400-519-5401	UTILITIES SERVICES	$ 1,883	$ 1,938	$ 1,940	$ 2,200	$ 1,500	$ 1,575	-28.41%
001-1400-519-5480	CHAMBER SERVICES	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	0.00%
001-1400-519-5492	RDA MEM/DUES	$ 1,021	$ 979	$ -	$ -	$ -	$ -	
001-1400-519-5901	CONTRIBS TO OTHER AGENCIES	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL MAINT. & OPERATIONS	$ 342,898	$ 316,191	$ 524,224	$ 368,810	$ 350,327	$ 458,774	24.39%
001-1400-519-5701	CAPITAL OUTLAY	$ -	$ -	$ 45,438	$ 10,000	$ 10,000	$ 25,000	
001-1400-519-5708	COMPUTER REPLACEMENTS	$ 3,675	$ 2,070	$ 5,306	$ -	$ -	$ 7,500	
001-1400-519-5711	CC CHAMBER TECH IMPROVS	$ -	$ -	$ 2,684	$ -	$ -	$ -	
001-1400-519-5748	UPDATE IT-NETWORK SWITCHES	$ 1,687	$ -	$ -	$ 20,000	$ 12,210	$ 20,163	0.81%
001-1400-519-5749	CITY HALL CAMERA/SECURITY	$ -	$ 1,505	$ -	$ -	$ -	$ 6,500	
001-1400-519-5751	MODULAR FURNITURE/CHAIRS	$ 2,554	$ -	$ -	$ -	$ -	$ -	
001-1400-519-5777	UPPER FLOOR RESIDENTIAL REHAB GRANT	$ -	$ 100,000	$ -	$ -	$ -	$ -	
001-1400-519-5778	FAÇADE/ALLEY PROGRAM	$ 36,774	$ 27,320	$ 48,200	$ 50,000	$ 25,000	$ 100,000	100.00%
001-1400-519-5779	FUNDING REQUEST FOR IMPROVEMENTS	$ -	$ 21,461	$ 92,047	$ 125,000	$ 10,000	$ 85,000	-32.00%
001-1400-519-5780	MICRO-GRANT PROGRAM	$ -	$ -	$ -	$ -	$ -	$ 30,000	
001-1400-519-5781	RESIDUAL PROPERTY TAX PROGRAM	$ -	$ -	$ -	$ -	$ -	$ 80,000	
001-1400-519-5782	50% SALES TAX REBATE	$ -	$ -	$ -	$ -	$ -	$ -	
001-1400-519-5783	50% PROPERTY TAX REBATE	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 44,690	$ 152,357	$ 193,674	$ 205,000	$ 57,210	$ 354,163	72.76%
001-1400-519-5505	TRANSFERS TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
001-1400-519-5516	TRANSFER OUT AMB-(FIRE)	$ 350,000	$ 500,000	$ 300,000	$ -	$ 575,000	$ 350,000	
	TOTAL TRANSFERS OUT	$ 350,000	$ 500,000	$ 300,000	$ -	$ 575,000	$ 350,000	
	TOTAL, NON-DEPARTMENTAL	**$ 737,589**	**$ 968,548**	**$ 1,017,899**	**$ 573,810**	**$ 982,537**	**$ 1,162,936**	**102.67%**
City Manager								
001-1600-519-5101	SALARIES	$ 171,960	$ 175,422	$ 176,379	$ 176,827	$ 189,969	$ 189,969	7.43%
001-1600-519-5104	MANAGEMENT INTERN	$ 8,410	$ 13,731	$ 11,252	$ 13,500	$ 15,208	$ 20,000	48.15%
001-1600-519-5121	FICA	$ 11,465	$ 12,055	$ 11,666	$ 14,404	$ 15,696	$ 16,063	11.52%
001-1600-519-5122	PERS - UAL	$ -	$ -	$ 645	$ 25,581	$ 25,581	$ -	-100.00%
001-1600-519-5123	PERS - PAYROLL	$ 8,667	$ 10,825	$ 9,956	$ 12,610	$ 12,610	$ 13,112	3.98%
001-1600-519-5125	MEDICAL	$ 13,311	$ 15,007	$ 12,493	$ 14,210	$ 14,210	$ 14,260	0.35%
001-1600-519-5127	WORKERS COMP	$ 664	$ 579	$ 599	$ 698	$ 698	$ 781	11.89%
001-1600-519-5131	EAP	$ 22	$ 25	$ 26	$ 28	$ 28	$ 30	7.14%
001-1600-519-5133	LIFE INSURANCE	$ 689	$ 188	$ 36	$ 366	$ 366	$ 366	0.00%
001-1600-519-5140	AUTO ALLOWANCE	$ 6,017	$ 5,802	$ 5,984	$ 6,000	$ 6,000	$ 6,000	0.00%
	TOTAL WAGES & BENEFITS	$ 221,205	$ 233,633	$ 229,035	$ 264,224	$ 280,366	$ 260,581	-1.38%
001-1600-519-5216	COMMUNICATIONS	$ 1,381	$ 1,086	$ 2,720	$ 1,500	$ 1,100	$ 2,100	40.00%
001-1600-519-5261	LIABILITY INSURANCE	$ 2,475	$ 2,400	$ 2,779	$ 3,731	$ 3,731	$ 4,688	25.65%
001-1600-519-5262	PROPERTY INSURANCE	$ 307	$ 364	$ 618	$ 1,167	$ 1,167	$ 1,639	40.45%
001-1600-519-5264	ERMA	$ 435	$ 750	$ 775	$ 1,132	$ 1,132	$ 1,155	2.03%

CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2022/23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
001-1600-519-5265	RISK MGT/RMA ADMIN FEES	$ 226	$ 202	$ 183	$ 55	$ 55	$ 8	-85.45%
001-1600-519-5270	PROFESSIONAL SERVICES	$ 13,293	$ 8,691	$ 1,572	$ 8,000	$ 16,000	$ 12,500	56.25%
001-1600-519-5291	CONF/MEETINGS/TRAVEL	$ 5,710	$ 4,640	$ -	$ 5,000	$ 3,000	$ 4,500	-10.00%
001-1600-519-5292	MEMBERSHIPS/DUES	$ 8,215	$ 1,511	$ 1,736	$ 2,000	$ 2,000	$ 2,200	10.00%
001-1600-519-5341	COVID-19	$ -	$ -	$ 1,698	$ -	$ -	$ -	
	TOTAL MAINT. & OPERATIONS	$ 32,042	$ 19,644	$ 12,080	$ 22,585	$ 28,185	$ 28,790	27.47%
	TOTAL, CITY MANAGER	**$ 253,247**	**$ 253,277**	**$ 241,115**	**$ 286,809**	**$ 308,551**	**$ 289,371**	**0.89%**
City Clerk								
001-1800-519-5101	SALARIES	$ 78,021	$ 85,671	$ 92,867	$ 95,201	$ 101,512	$ 103,542	8.76%
001-1800-519-5121	FICA	$ 5,816	$ 7,003	$ 6,380	$ 7,127	$ 7,766	$ 7,921	11.14%
001-1800-519-5122	PERS - UAL	$ -	$ -	$ 20,388	$ 13,449	$ 13,449	$ -	-100.00%
001-1800-519-5123	PERS - PAYROLL	$ 20,410	$ 24,354	$ 9,515	$ 9,747	$ 9,747	$ 10,686	9.63%
001-1800-519-5125	MEDICAL	$ 15,048	$ 17,531	$ 16,943	$ 16,607	$ 16,607	$ 16,603	-0.02%
001-1800-519-5127	WORKERS COMP	$ 653	$ 569	$ 599	$ 698	$ 698	$ 781	11.89%
001-1800-519-5131	EAP	$ 14	$ 16	$ 15	$ 18	$ 18	$ 20	11.11%
001-1800-519-5133	LIFE INSURANCE	$ 36	$ 38	$ 36	$ 36	$ 36	$ 36	0.00%
	TOTAL WAGES & BENEFITS	$ 119,999	$ 135,182	$ 146,744	$ 142,883	$ 149,833	$ 139,589	-2.31%
001-1800-519-5201	OFFICE SUPPLIES/POSTAGE	$ 332	$ 864	$ 191	$ 800	$ 200	$ 800	0.00%
001-1800-519-5214	PRINTING & RECORDING	$ 5,678	$ 5,841	$ 3,454	$ 4,000	$ 5,000	$ 6,000	50.00%
001-1800-519-5216	COMMUNICATIONS	$ 600	$ 1,006	$ 961	$ 960	$ 960	$ 960	0.00%
001-1800-519-5360	ELECTION EXPENSE	$ 3,556	$ 100	$ 1,743	$ 28,500	$ 25,000	$ 8,000	-71.93%
001-1800-519-5261	LIABILITY INSURANCE	$ 1,271	$ 1,533	$ 1,568	$ 2,409	$ 2,409	$ 3,186	32.25%
001-1800-519-5262	PROPERTY INSURANCE	$ 181	$ 232	$ 349	$ 753	$ 753	$ 1,114	47.94%
001-1800-519-5263	VEHICLE INSURANCE	$ 313	$ 770	$ 230	$ 318	$ 318	$ 307	-3.46%
001-1800-519-5264	ERMA	$ 278	$ 479	$ 437	$ 731	$ 731	$ 785	7.39%
001-1800-519-5265	RISK MGT/RMA ADMIN FEES	$ 123	$ 129	$ 103	$ 35	$ 35	$ 5	-85.71%
001-1800-519-5270	PROFESSIONAL SERVICES	$ 240	$ 240	$ 2,927	$ 8,000	$ 6,500	$ 3,000	-62.50%
001-1800-519-5291	CONF/MEETINGS/TRAVEL	$ 6,208	$ 2,478	$ 735	$ 5,000	$ 5,000	$ 5,000	0.00%
001-1800-519-5292	MEMBERSHIPS/DUES	$ -	$ -	$ 430	$ 850	$ 850	$ 850	0.00%
	TOTAL MAINT. & OPERATIONS	$ 18,781	$ 13,672	$ 13,127	$ 52,356	$ 41,906	$ 30,007	-42.69%
	TOTAL, CITY CLERK	**$ 138,780**	**$ 148,853**	**$ 159,871**	**$ 195,239**	**$ 191,739**	**$ 169,596**	**-13.13%**
Finance								
001-2000-519-5101	SALARIES	$ 102,635	$ 114,531	$ 119,155	$ 113,789	$ 116,561	$ 141,291	24.17%
001-2000-519-5121	FICA	$ 7,555	$ 8,499	$ 8,804	$ 8,557	$ 8,917	$ 10,809	26.31%
001-2000-519-5122	PERS - UAL	$ -	$ -	$ 25,160	$ 16,154	$ 16,154	$ -	-100.00%
001-2000-519-5123	PERS - PAYROLL	$ 26,789	$ 32,412	$ 11,818	$ 11,707	$ 11,707	$ 14,014	19.71%
001-2000-519-5125	MEDICAL	$ 22,334	$ 24,384	$ 34,078	$ 20,364	$ 20,364	$ 23,305	14.44%
001-2000-519-5127	WORKERS COMP	$ 517	$ 550	$ 569	$ 663	$ 663	$ 742	11.92%
001-2000-519-5131	EAP	$ 19	$ 24	$ 24	$ 24	$ 24	$ 23	-4.17%
001-2000-519-5133	LIFE INSURANCE	$ 36	$ 36	$ 34	$ 34	$ 34	$ 46	35.29%
	TOTAL WAGES & BENEFITS	$ 159,885	180,436	$ 199,641	$ 171,292	$ 174,424	$ 190,230	11.06%
001-2000-519-5201	OFFICE SUPPLIES/POSTAGE	$ 357	$ 70	$ 420	$ 1,200	$ 600	$ 600	-50.00%
001-2000-519-5216	COMMUNICATIONS	$ 555	$ 586	$ 496	$ 600	$ 600	$ 800	33.33%
001-2000-519-5225	OFFICE EQUIP MAINT	$ 7,000	$ 7,315	$ 7,644	$ 8,000	$ 8,000	$ 9,000	12.50%
001-2000-519-5261	LIABILITY INSURANCE	$ 1,744	$ 2,299	$ 2,530	$ 3,215	$ 3,215	$ 3,560	10.73%
001-2000-519-5262	PROPERTY INSURANCE	$ 249	$ 348	$ 563	$ 1,005	$ 1,005	$ 1,245	23.88%
001-2000-519-5264	ERMA	$ 381	$ 719	$ 705	$ 975	$ 975	$ 877	-10.05%
001-2000-519-5265	RISK MGT/RMA ADMIN FEES	$ 169	$ 194	$ 166	$ 47	$ 47	$ 6	-87.23%
001-2000-519-5270	PROFESSIONAL SERVICES	$ 14,067	$ 35,622	$ 8,297	$ 12,000	$ 12,000	$ 12,000	0.00%
001-2000-519-5291	CONF/MEETINGS/TRAVEL	$ 5,518	$ 2,375	$ -	$ 6,500	$ 6,500	$ 6,500	0.00%
001-2000-519-5292	MEMBERSHIPS/DUES	$ 1,311	$ 750	$ 300	$ 750	$ 750	$ 750	0.00%
001-2000-519-5294	AUDIT	$ 10,800	$ 10,542	$ 11,240	$ 13,000	$ 11,240	$ 13,000	0.00%
	TOTAL MAINT. & OPERATIONS	$ 42,150	60,818	$ 32,360	$ 47,292	$ 44,932	$ 48,338	2.21%
	TOTAL, FINANCE	**$ 202,035**	**241,254**	**$ 232,002**	**$ 218,584**	**$ 219,356**	**$ 238,568**	**9.14%**
Administrative Services								
001-2200-519-5101	SALARIES	$ 76,334	$ 82,841	$ 97,652	$ 97,481	$ 100,252	$ 106,065	8.81%
001-2200-519-5104	PART TIME	$ -	$ -	$ -	$ -	$ -	$ 18,000	
001-2200-519-5121	FICA	$ 5,744	$ 6,243	$ 7,418	$ 7,399	$ 7,669	$ 9,491	28.27%
001-2200-519-5122	PERS - UAL	$ -	$ -	$ 678	$ 13,779	$ 678	$ -	-100.00%
001-2200-519-5123	PERS - PAYROLL	$ 5,279	$ 6,159	$ 7,298	$ 7,272	$ 7,272	$ 7,833	7.71%
001-2200-519-5125	MEDICAL	$ 4,060	$ 5,139	$ 3,819	$ 3,611	$ 3,611	$ 3,547	-1.77%
001-2200-519-5127	WORKERS COMP	$ 544	$ 579	$ 599	$ 698	$ 698	$ 781	11.89%
001-2200-519-5131	EAP	$ 10	$ 13	$ 11	$ 14	$ 14	$ 15	7.14%
001-2200-519-5133	LIFE INSURANCE	$ 36	$ 38	$ 36	$ 36	$ 36	$ 36	0.00%
	TOTAL WAGES & BENEFITS	$ 92,007	101,012	$ 117,511	$ 130,290	$ 120,230	$ 145,768	11.88%
001-2200-519-5201	OFFICE SUPPLIES/POSTAGE	$ 165	$ 379	$ 870	$ 800	$ -	$ 800	0.00%
001-2200-519-5216	COMMUNICATIONS	$ 600	$ 1,006	$ 1,006	$ 960	$ 960	$ 1,000	4.17%
001-2200-519-5261	LIABILITY INSURANCE	$ 950	$ 1,213	$ 1,199	$ 1,796	$ 1,796	$ 2,380	32.52%
001-2200-519-5262	PROPERTY INSURANCE	$ 136	$ 184	$ 267	$ 562	$ 562	$ 832	48.04%
001-2200-519-5264	ERMA	$ 207	$ 379	$ 334	$ 545	$ 545	$ 586	7.52%

CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2022/23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
001-2200-519-5265	RISK MGT/RMA ADMIN FEES	$ 92	$ 102	$ 79	$ 26	$ 26	$ 4	-84.62%
001-2200-519-5270	PROFESSIONAL SERVICES	$ 4,170	$ 3,395	$ 5,670	$ 5,000	$ 3,000	$ 11,000	120.00%
001-2200-519-5291	CONF/MEETINGS/TRAVEL	$ 5,492	$ 4,278	$ 1,840	$ 5,000	$ 5,056	$ 13,500	170.00%
001-2200-519-5292	MEMBERSHIPS/DUES	$ 349	$ 200	$ 903	$ 800	$ 800	$ 800	0.00%
	TOTAL MAINT. & OPERATIONS	$ 12,162	11,136	$ 12,168	$ 15,489	$ 12,745	$ 30,902	99.51%
	TOTAL, ADMINISTRATIVE SVCS	**$ 104,169**	**112,148**	**$ 129,679**	**$ 145,779**	**$ 132,975**	**$ 176,670**	**21.19%**
Community Development								
001-2600-519-5101	SALARIES	$ 96,044	$ 115,418	$ 98,229	$ 190,878	$ 194,281	$ 235,058	23.15%
001-2600-519-5102	OVERTIME	$ -	$ -	$ 11	$ -	$ 1,434	$ -	0.00%
001-2600-519-5104	PART-TIME	$ -	$ -	$ -	$ 14,000	$ 14,000	$ 12,146	-13.24%
001-2600-519-5121	FICA	$ 7,147	$ 8,606	$ 7,423	$ 14,457	$ 16,043	$ 18,911	30.81%
001-2600-519-5122	PERS - UAL	$ -	$ -	$ 6,651	$ 27,613	$ 27,613	$ -	-100.00%
001-2600-519-5123	PERS - PAYROLL	$ 25,282	$ 28,496	$ 8,150	$ 14,775	$ 14,775	$ 16,652	12.70%
001-2600-519-5125	MEDICAL	$ 28,516	$ 21,109	$ 14,223	$ 24,554	$ 14,000	$ 19,735	-19.63%
001-2600-519-5127	WORKERS COMP	$ 3,331	$ 3,548	$ 3,670	$ 4,273	$ 4,273	$ 4,785	11.98%
001-2600-519-5131	EAP	$ 53	$ 48	$ 41	$ 44	$ 44	$ 54	22.73%
001-2600-519-5133	LIFE INSURANCE	$ 54	$ 57	$ 54	$ 54	$ 54	$ 108	100.00%
	TOTAL WAGES & BENEFITS	$ 160,428	177,281	$ 138,451	$ 290,648	$ 286,518	$ 307,449	5.78%
001-2600-519-5201	OFFICE SUPPLIES/POSTAGE	$ 4,615	$ 4,400	$ 5,821	$ 5,600	$ 5,800	$ 5,800	3.57%
001-2600-519-5206	LAFCO FEES	$ -	$ 2,241	$ 2,925	$ 3,600	$ 3,600	$ 3,600	0.00%
001-2600-519-5224	FUELS	$ 180	$ 541	$ 667	$ 825	$ 1,000	$ 1,200	45.45%
001-2600-519-5261	LIABILITY INSURANCE	$ 5,006	$ 4,662	$ 4,245	$ 5,889	$ 5,889	$ 8,471	43.84%
001-2600-519-5262	PROPERTY INSURANCE	$ 715	$ 706	$ 945	$ 1,842	$ 1,842	$ 2,961	60.75%
001-2600-519-5263	VEHICLE INSURANCE	$ 313	$ 770	$ 765	$ 1,061	$ 1,061	$ 1,022	-3.68%
001-2600-519-5264	ERMA	$ 1,093	$ 1,458	$ 1,184	$ 1,786	$ 1,786	$ 2,086	16.80%
001-2600-519-5265	RISK MGT/RMA ADMIN FEES	$ 485	$ 393	$ 279	$ 86	$ 86	$ 14	-83.72%
001-2600-519-5270	PROFESSIONAL SERVICES	$ 235,586	$ 367,799	$ 397,850	$ 220,000	$ 220,000	$ 220,000	0.00%
001-2600-519-5291	CONF/MEETINGS/TRAVEL	$ 2,435	$ 250	$ 493	$ 3,000	$ 1,500	$ 3,000	0.00%
001-2600-519-5292	MEMBERSHIPS/DUES	$ 874	$ 295	$ 757	$ 600	$ 1,100	$ 1,200	100.00%
	TOTAL MAINT. & OPERATIONS	$ 251,303	383,513	$ 415,931	$ 244,289	$ 243,664	$ 249,354	2.07%
001-2600-519-5701	CAPITAL OUTLAY	$ -	$ -	$ 8,277	$ 48,500	$ 60,000	$ 150,000	209.28%
	TOTAL CAPITAL OUTLAY	$ -	$ -	$ 8,277	$ 48,500	$ 60,000	$ 150,000	
	TOTAL, COMMUNITY DEVELOPMENT	**$ 411,731**	**560,795**	**$ 562,659**	**$ 583,437**	**$ 590,182**	**$ 706,803**	**21.14%**
Community Services								
001-2800-529-5101	SALARIES	$ 51,589	$ 58,409	$ 58,901	$ 58,821	$ 60,917	$ 62,135	5.63%
001-2800-529-5105	AFTER SCHOOL PARTTIME	$ 65,842	$ 51,579	$ 1,738	$ 84,000	$ 66,656	$ 84,000	0.00%
001-2800-529-5106	SUMMER PROGRAM PARTTIME	$ 15,609	$ 13,448	$ 38,482	$ 28,000	$ 28,539	$ 32,000	14.29%
001-2800-529-5121	FICA	$ 10,052	$ 9,261	$ 7,553	$ 13,068	$ 11,943	$ 13,627	4.28%
001-2800-529-5122	PERS - UAL	$ -	$ -	$ 471	$ 11,095	$ 11,095	$ -	-100.00%
001-2800-529-5123	PERS - PAYROLL	$ 4,243	$ 4,200	$ 4,464	$ 4,418	$ 4,418	$ 4,642	5.07%
001-2800-529-5125	MEDICAL	$ 3,191	$ 5,070	$ 4,907	$ 6,407	$ 6,407	$ 8,219	28.28%
001-2800-529-5127	WORKERS COMP	$ 6,884	$ 7,330	$ 7,583	$ 8,829	$ 8,829	$ 9,888	11.99%
001-2800-529-5131	EAP	$ 18	$ 14	$ 23	$ 21	$ 21	$ 29	38.10%
001-2800-529-5133	LIFE INSURANCE	$ 39	$ 28	$ 26	$ 27	$ 27	$ 27	0.00%
	TOTAL WAGES & BENEFITS	$ 157,467	149,340	$ 124,149	$ 214,686	$ 198,852	$ 214,567	-0.06%
001-2800-529-5201	OFFICE SUPPLIES/POSTAGE	$ 420	563	$ 521	$ 400	$ 400	$ 400	0.00%
001-2800-529-5211	AFTER SCHL PROG SUPPLIES	$ 13,003	12,333	$ 4,475	$ 13,000	$ 13,000	$ 13,000	0.00%
001-2800-529-5214	PRINTING & ADVERTISING	$ 180	$ -	$ -	$ -	$ -	$ -	
001-2800-529-5216	COMMUNICATIONS	$ 569	955	$ 1,218	$ 950	$ 1,000	$ 1,400	47.37%
001-2800-519-5224	FUELS	$ 40	64	$ 39	$ 100	$ 300	$ 750	650.00%
001-2800-529-5291	CONF/MEETINGS/TRAVEL	$ 2,091	302	$ -	$ 2,500	$ 2,500	$ 3,000	20.00%
001-2800-529-5292	MEMBERSHIPS/DUES	$ 664	745	$ 310	$ 700	$ 700	$ 700	0.00%
001-2800-529-5261	LIABILITY INSURANCE	$ 1,666	1,351	$ 2,455	$ 2,756	$ 2,756	$ 2,756	0.00%
001-2800-529-5262	PROPERTY INSURANCE	$ 238	204	$ 546	$ 862	$ 862	$ 862	0.00%
001-2800-529-5263	VEHICLE INSURANCE	$ -	$ -	$ 536	$ 742	$ 742	$ 742	0.00%
001-2800-529-5264	ERMA	$ 364	422	$ 685	$ 837	$ 837	$ 837	0.00%
001-2800-529-5265	RISK MGT/RMA ADMIN FEES	$ 162	114	$ 161	$ 40	$ 40	$ 40	0.00%
001-2800-529-5266	UNEMPLOYMENT INS LIABILITY	$ -	2,871	$ 4,322	$ 1,000	$ 2,660	$ 3,000	200.00%
001-2800-529-5270	PROFESSIONAL SERVICES	$ 590	3,384	$ 1,210	$ 5,000	$ 5,000	$ 11,500	130.00%
001-2800-529-5341	COVID-19	$ -	-	$ 7,787	$ -	$ 100	$ -	
001-2800-529-5370	WEED ABATEMENT & REIMB	$ (955)	$ -	$ -	$ -	$ -	$ -	
001-2800-529-5371	ANIMAL CONTROL COSTS	$ 30,051	14,107	$ 20,264	$ 26,000	$ 30,000	$ 32,000	23.08%
001-2800-529-5406	BAND CONCERTS	$ 12,000	12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	0.00%
	TOTAL MAINT. & OPERATIONS	$ 61,084	49,415	$ 56,529	$ 66,887	$ 72,897	$ 82,987	24.07%
001-2800-529-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ 12,000	$ 12,000	$ 23,000	91.67%
001-2800-529-5713	PARK IMPROVEMENTS	$ 540	$ -	$ -	$ -	$ -	$ 8,000	
001-2800-529-5714	SKATE PARK	$ 361	$ 40,000	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 901	$ 40,000	$ -	$ 12,000	$ 12,000	$ 31,000	158.33%
001-2800-529-5517	TRANSFER TO SENIOR CENTER	$ 53,715	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 65,000	18.18%
001-2800-529-5518	TRANSFER OUT TO POOL	$ 100,000	$ 100,000	$ 100,000	$ 110,000	$ 100,000	$ 120,000	9.09%
	TOTAL TRANSFERS OUT	$ 153,715	155,000	$ 155,000	$ 165,000	$ 155,000	$ 185,000	12.12%

CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2022/23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
	TOTAL, COMMUNITY SERVICES	**$ 373,168**	**393,755**	**$ 335,678**	**$ 458,573**	**$ 438,749**	**$ 513,554**	**11.99%**
Police								
001-3400-539-5101	SALARIES/FT	$ 1,294,452	$ 1,406,786	$ 1,416,645	$ 1,364,811	$ 1,322,463	$ 1,417,845	3.89%
001-3400-539-5102	OVERTIME/FT	$ 73,758	$ 45,472	$ 154,076	$ 75,000	$ 110,274	$ 100,500	34.00%
001-3400-539-5103	CONTRACT RESERVES	$ 21,914	$ -	$ -	$ -	$ -	$ -	
001-3400-539-5104	PART TIME	$ 450	$ 21	$ -	$ -	$ -	$ -	
001-3400-539-5121	FICA	$ 109,735	$ 111,296	$ 119,861	$ 110,146	$ 109,604	$ 116,153	5.45%
001-3400-539-5122	PERS - UAL	$ -	$ -	$ 267,590	$ 222,837	$ 222,837	$ 157,891	-29.15%
001-3400-539-5123	PERS - PAYROLL	$ 417,613	$ 449,024	$ 169,588	$ 195,227	$ 183,005	$ 200,314	2.61%
001-3400-539-5124	PERS - ADP	$ -	$ -	$ -	$ -	$ -	$ -	
001-3400-539-5125	MEDICAL	$ 179,848	$ 180,641	$ 175,777	$ 148,944	$ 152,527	$ 172,943	16.11%
001-3400-539-5127	WORKERS COMP	$ 72,475	$ 71,080	$ 79,686	$ 92,782	$ 92,782	$ 103,903	11.99%
001-3400-539-5128	RESERVE EXPENSE	$ 3,532	$ -	$ -	$ -	$ -	$ -	
001-3400-539-5129	UNIFORM ALLOWANCE	$ 13,600	$ 13,396	$ 14,092	$ 14,600	$ 14,100	$ 16,000	9.59%
001-3400-539-5130	RESERVE UNIFORM ALLOW	$ 1,050	$ 750	$ 928	$ 1,500	$ 1,500	$ 1,050	-30.00%
001-3400-539-5131	EAP	$ 226	$ 207	$ 262	$ 288	$ 288	$ 280	-2.78%
001-3400-539-5133	LIFE INSURANCE	$ 489	$ 490	$ 611	$ 612	$ 575	$ 612	0.00%
	TOTAL WAGES & BENEFITS	$ 2,189,142	2,279,163	$ 2,399,114	$ 2,226,747	$ 2,209,956	$ 2,287,491	2.73%
001-3400-539-5201	OFFICE SUPPLIES/POSTAGE	$ 7,438	$ 8,450	$ 10,409	$ 8,500	$ 9,700	$ 9,350	10.00%
001-3400-539-5208	SAFETY EQUIPMENT	$ 6,179	$ 11,351	$ 13,282	$ 14,000	$ 14,000	$ 14,000	0.00%
001-3400-539-5209	SCREENING PERSONNEL	$ 5,010	$ 4,580	$ 5,301	$ 10,000	$ 4,000	$ 10,000	0.00%
001-3400-539-5210	DEPT TOOLS & SUPPLIES	$ 9,896	$ 8,812	$ 8,556	$ 8,500	$ 10,000	$ 9,350	10.00%
001-3400-539-5216	COMMUNICATIONS	$ 41,462	$ 48,384	$ 39,413	$ 39,000	$ 39,000	$ 39,000	0.00%
001-3400-539-5218	UTILITIES	$ 25,254	$ 27,675	$ 26,548	$ 26,000	$ 30,000	$ 30,000	15.38%
001-3400-539-5222	VEHICLE MAINTENANCE	$ -	$ 691	$ 4,295	$ 8,000	$ 8,000	$ 7,500	-6.25%
001-3400-539-5224	FUELS	$ 49,572	$ 38,573	$ 34,936	$ 50,000	$ 50,000	$ 60,000	20.00%
001-3400-539-5225	OFFICE EQUIP MAINT	$ 16,335	$ 14,356	$ 14,631	$ 16,000	$ 16,000	$ 17,500	9.38%
001-3400-539-5226	EQUIPMENT MAINTENANCE	$ 4,877	$ 3,829	$ 481	$ 3,000	$ 2,000	$ 3,000	0.00%
001-3400-539-5227	RADIO & COMM MAINT	$ 6,824	$ 4,683	$ 1,455	$ 2,000	$ 2,200	$ 2,200	10.00%
001-3400-539-5229	DISPATCH SERVICES	$ 168,298	$ 183,922	$ 195,584	$ 222,700	$ 191,252	$ 221,728	-0.44%
001-3400-539-5261	LIABILITY INSURANCE	$ 21,222	$ 19,955	$ 27,610	$ 38,181	$ 38,181	$ 44,005	15.25%
001-3400-539-5262	PROPERTY INSURANCE	$ 3,028	$ 2,571	$ 6,143	$ 11,941	$ 11,941	$ 15,383	28.83%
001-3400-539-5263	VEHICLE INSURANCE	$ 4,840	$ 11,771	$ 19,903	$ 27,577	$ 27,577	$ 26,575	-3.63%
001-3400-539-5264	ERMA	$ 4,635	$ 6,237	$ 7,697	$ 11,583	$ 11,583	$ 10,838	-6.43%
001-3400-539-5265	RISK MGT/RMA ADMIN FEES	$ 2,058	$ 1,682	$ 1,815	$ 561	$ 561	$ 72	-87.17%
001-3400-539-5270	PROFESSIONAL SERVICES	$ 22,987	$ 33,016	$ 36,178	$ 52,000	$ 40,000	$ 56,000	7.69%
001-3400-539-5282	PISTOL RANGE	$ 1,982	$ -	$ 27	$ -	$ -	$ -	
001-3400-539-5283	AMMUNITION	$ 1,654	$ -	$ -	$ -	$ -	$ -	
001-3400-539-5284	PROPERTY/EVIDENCE EXP	$ 1,631	2,498	$ 1,546	$ 2,500	$ 2,500	$ 2,500	0.00%
001-3400-539-5291	CONF/MEETINGS/TRAVEL	$ 2,456	930	$ 4	$ 3,500	$ 5,000	$ 5,000	42.86%
001-3400-539-5292	MEMBERSHIPS/DUES	$ 3,136	2,000	$ 2,056	$ 2,000	$ 2,262	$ 2,500	25.00%
001-3400-539-5296	TRAINING & EDUCATION	$ 9,000	9,067	$ 2,522	$ 8,500	$ 8,500	$ 9,600	12.94%
001-3400-539-5297	POST TRAINING	$ 10,274	4,868	$ 7,928	$ 15,000	$ 11,000	$ 15,000	0.00%
001-3400-539-5298	JAIL BOOKING FEES	$ 386	375	$ 459	$ 500	$ 200	$ 500	0.00%
001-3400-539-5325	CRIME PREVENTION	$ 2,099	923	$ 2,880	$ 3,000	$ 3,000	$ 3,000	0.00%
001-3400-539-5341	COVID-19	$ -	101	$ 23	$ -	$ 100	$ -	
	TOTAL MAINT. & OPERATIONS	$ 432,535	451,301	$ 471,680	$ 584,543	$ 538,557	$ 614,601	5.14%
001-3400-539-5607	CAPITAL LEASE INTEREST	$ 1,082	$ 509	$ 22	$ -	$ -	$ -	
001-3400-539-5608	CAPITAL LEASE PRINCIPAL	$ 16,397	$ 16,970	$ 4,333	$ -	$ -	$ -	
	TOTAL DEBT SERVICE	$ 17,479	17,479	$ 4,355	$ -	$ -	$ -	
001-3400-539-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ 25,000	$ -	$ 35,000	40.00%
001-3400-539-5715	POLICE PATROL CARS	$ 2,652	$ 99,921	$ 61,255	$ 60,000	$ 60,000	$ 70,000	16.67%
001-3400-539-5718	IT EQUIPMENT-SERVER/VIDEO	$ -	$ 4,308	$ -	$ -	$ -	$ -	
001-3400-539-5752	ACCESS CONTROL SYSTEM-CARD READER	$ 3,424	$ -	$ -	$ -	$ -	$ -	
001-3400-539-5753	COMPUTER/MONITOR REPLACEMENT	$ 4,987	$ -	$ -	$ -	$ -	$ 5,000	
001-3400-539-5754	ADD/REPLACE ACOUSTIC TILES	$ 2,988	$ -	$ -	$ -	$ -	$ -	
001-3400-539-5755	PORTABLE RADAR TRAILER	$ 15,169	$ -	$ -	$ -	$ -	$ -	
001-3400-539-5757	BASE RADIO	$ -	$ -	$ 11,278	$ -	$ -	$ -	
001-3400-539-5758	HEAT/AC CONTROLS	$ -	$ -	$ 3,768	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 29,220	104,229	$ 76,301	$ 85,000	$ 60,000	$ 110,000	29.41%
	TOTAL, POLICE	**$ 2,668,376**	**2,852,172**	**$ 2,951,450**	**$ 2,896,290**	**$ 2,808,513**	**$ 3,012,092**	**4.00%**
PW Administration								
001-3800-549-5101	SALARIES	$ 37,161	$ 48,109	$ 32,364	$ 33,904	$ 36,275	$ 37,786	11.45%
001-3800-549-5121	FICA	$ 2,841	$ 3,679	$ 2,465	$ 2,466	$ 2,775	$ 2,891	17.22%
001-3800-549-5122	PERS - UAL	$ -	$ -	$ 6,886	$ 4,465	$ 4,465	$ -	-100.00%
001-3800-549-5123	PERS - PAYROLL	$ 9,501	$ 10,508	$ 3,393	$ 3,403	$ 3,403	$ 3,900	14.60%
001-3800-549-5125	MEDICAL	$ 145	$ 1,304	$ 7,826	$ 4,877	$ 4,877	$ 4,968	1.86%
001-3800-549-5127	WORKERS COMP	$ 185	$ 197	$ 204	$ 237	$ 237	$ 266	12.24%
001-3800-549-5131	EAP	$ 6	$ 7	$ 7	$ 7	$ 7	$ 6	-14.29%
	TOTAL WAGES & BENEFITS	$ 49,839	63,804	$ 53,144	$ 49,359	$ 52,039	$ 49,817	0.93%
001-3800-594-5133	LIFE INSURANCE	$ 14	$ 11	$ 12	$ 12	$ 12	$ 12	0.00%

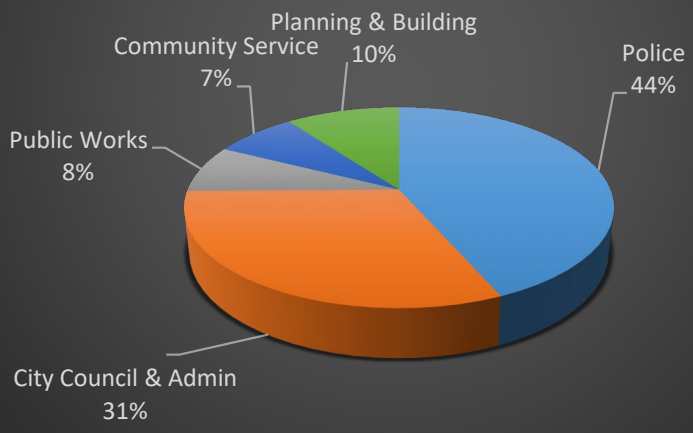
CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2022/23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
001-3800-549-5201	OFFICE SUPPLIES/POSTAGE	$ 801	$ 905	$ 1,950	$ 750	$ 1,000	$ 1,200	60.00%
001-3800-549-5216	COMMUNICATIONS	$ 7,677	$ 6,696	$ 4,761	$ 6,000	$ 6,000	$ 6,200	3.33%
001-3800-549-5218	UTILITIES	$ -	$ 3,166	$ 1,955	$ 1,750	$ 2,250	$ 2,800	60.00%
001-3800-549-5225	OFFICE EQUIP MAINT	$ -	$ 1,269	$ 340	$ 1,000	$ 1,000	$ 1,000	0.00%
001-3800-549-5261	LIABILITY INSURANCE	$ 610	$ 691	$ 690	$ 882	$ 882	$ 1,007	14.17%
001-3800-549-5262	PROPERTY INSURANCE	$ 87	$ 105	$ 153	$ 276	$ 276	$ 352	27.54%
001-3800-549-5263	VEHICLE INSURANCE	$ -	$ 297	$ 765	$ 1,061	$ 1,061	$ 1,022	-3.68%
001-3800-549-5264	ERMA	$ 133	$ 216	$ 192	$ 268	$ 268	$ 248	-7.46%
001-3800-549-5265	RISK MGT/RMA ADMIN FEES	$ 59	$ 58	$ 45	$ 13	$ 13	$ 2	-84.62%
001-3800-549-5291	CONF/MEETINGS/TRAVEL	$ 101	$ 102	$ 460	$ 1,500	$ 1,000	$ 1,500	0.00%
	TOTAL MAINT. & OPERATIONS	$ 9,483	13,516	$ 11,322	$ 13,512	$ 13,762	$ 15,343	13.55%
001-3800-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, PW ADMINISTRATION	**$ 59,322**	**77,320**	**$ 64,466**	**$ 62,871**	**$ 65,801**	**$ 65,160**	**3.64%**
Landscape Maintenance								
001-4200-549-5101	SALARIES	$ 83,901	$ 85,447	$ 88,643	$ 91,083	$ 88,132	$ 91,804	0.79%
001-4200-549-5102	OVERTIME	$ 123	$ 522	$ 2,187	$ -	$ 3,419	$ 3,500	
001-4200-549-5121	FICA	$ 6,247	$ 6,309	$ 6,810	$ 6,585	$ 7,004	$ 7,291	10.72%
001-4200-549-5122	PERS - UAL	$ -	$ -	$ 10,881	$ 11,995	$ 11,995	$ -	-100.00%
001-4200-549-5123	PERS - PAYROLL	$ 14,690	$ 14,967	$ 7,873	$ 7,983	$ 7,983	$ 8,257	3.43%
001-4200-549-5124	PERS - ADP	$ -	$ -	$ -	$ -	$ -	$ -	
001-4200-549-5125	MEDICAL	$ 17,823	$ 20,461	$ 27,425	$ 23,491	$ 23,491	$ 23,546	0.23%
001-4200-549-5127	WORKERS COMP	$ 7,744	$ 8,246	$ 8,530	$ 9,932	$ 9,932	$ 11,123	11.99%
001-4200-549-5131	EAP	$ 17	$ 19	$ 19	$ 19	$ 19	$ 20	5.26%
001-4200-549-5133	LIFE INSURANCE	$ 36	$ 63	$ 61	$ 43	$ 57	$ 57	32.56%
	TOTAL WAGES & BENEFITS	$ 130,581	136,035	$ 152,429	$ 151,131	$ 152,031	$ 145,598	-3.66%
001-4200-549-5210	DEPT TOOLS & SUPPLIES	$ 14,823	$ 17,071	$ 12,735	$ 15,000	$ 12,000	$ 15,000	0.00%
001-4200-549-5218	UTILITIES	$ 17,130	$ 16,093	$ 12,228	$ 16,000	$ 11,000	$ 13,000	-18.75%
001-4200-549-5224	FUELS	$ 4,982	$ 3,867	$ 3,909	$ 4,200	$ 5,500	$ 5,600	33.33%
001-4200-549-5261	LIABILITY INSURANCE	$ 1,567	$ 1,874	$ 1,994	$ 2,527	$ 2,527	$ 3,204	26.79%
001-4200-549-5262	PROPERTY INSURANCE	$ 224	$ 284	$ 444	$ 790	$ 790	$ 1,120	41.77%
001-4200-549-5263	VEHICLE INSURANCE	$ -	$ 1,468	$ 1,531	$ 2,121	$ 2,121	$ 2,044	-3.63%
001-4200-549-5264	ERMA	$ 342	$ 586	$ 556	$ 767	$ 767	$ 789	2.87%
001-4200-549-5265	RISK MGT/RMA ADMIN FEES	$ 152	$ 158	$ 131	$ 37	$ 37	$ 5	-86.49%
001-4200-549-5756	NEW EQUIP-MOWERS/TRIMMERS	$ 19,155	$ -	$ -	$ -	$ -	$ -	
001-4200-549-5270	PROFESSIONAL SERVICES	$ 10,535	$ -	$ 2,900	$ 15,000	$ 15,000	$ 15,000	0.00%
	TOTAL MAINT. & OPERATIONS	$ 68,910	41,401	$ 36,429	$ 56,442	$ 49,742	$ 55,762	-1.20%
001-4200-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ 17,000	
	TOTAL, LANDSCAPE MAINT.	**$ 199,491**	**177,435**	**$ 188,858**	**$ 207,573**	**$ 201,773**	**$ 218,360**	**5.20%**
Building & Facility Maintenance								
001-4600-549-5210	DEPT TOOLS & SUPPLIES	$ 8,299	13,369	$ 12,142	$ 12,000	$ 12,000	$ 15,000	25.00%
001-4600-549-5220	JANITORIAL	$ 41,276	42,500	$ 42,017	$ 43,245	$ 43,245	$ 45,000	4.06%
001-4600-549-5221	REPAIRS & MAINTENANCE	$ 14,808	23,077	$ 13,030	$ 15,000	$ 15,000	$ 16,500	10.00%
	TOTAL MAINT. & OPERATIONS	$ 64,383	78,946	$ 67,189	$ 70,245	$ 70,245	$ 76,500	8.90%
001-4600-549-5701	CAPITAL OUTLAY	$ -	$ 51,189	$ 18,742	$ 45,000	$ 44,080	$ 24,000	
001-4600-549-5718	REPAINT FIRE STATION	$ -	$ 16,737	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ -	67,926	$ 18,742	$ 45,000	$ 44,080	$ 24,000	-46.67%
	TOTAL, FACILITY MAINT.	**$ 64,383**	**146,872**	**$ 85,931**	**$ 115,245**	**$ 114,325**	**$ 100,500**	**-12.79%**
Vehicle Maintenance								
001-4800-549-5101	SALARIES	$ 57,284	$ 59,521	$ 57,955	$ 57,642	$ 62,921	$ 44,376	-23.01%
001-4800-549-5102	OVERTIME	$ 529	$ 1,050	$ 2,062	$ -	$ 2,703	$ -	
001-4800-549-5121	FICA	$ 4,270	$ 4,477	$ 4,458	$ 4,153	$ 5,020	$ 3,395	-18.26%
001-4800-549-5122	PERS - UAL	$ -	$ -	$ 12,435	$ 7,591	$ 7,591	$ -	-100.00%
001-4800-549-5123	PERS - PAYROLL	$ 14,270	$ 16,184	$ 5,817	$ 5,826	$ 5,826	$ 4,580	-21.39%
001-4800-549-5125	MEDICAL	$ 12,302	$ 13,887	$ 10,016	$ 13,555	$ 13,555	$ 9,307	-31.34%
001-4800-549-5127	WORKERS COMP	$ 4,555	$ 4,850	$ 5,018	$ 5,842	$ 5,842	$ 4,384	-24.96%
001-4800-549-5131	EAP	$ 14	$ 16	$ 15	$ 16	$ 16	$ 10	-37.19%
001-4800-519-5133	LIFE INSURANCE	$ 31	$ 38	$ 36	$ 36	$ 36	$ 24	-33.00%
	TOTAL WAGES & BENEFITS	$ 93,254	100,023	$ 97,813	$ 94,661	$ 103,510	$ 66,076	-30.20%
001-4800-549-5210	DEPT TOOLS & SUPPLIES	$ 15,518	13,677	$ 9,977	$ 13,500	$ 13,500	$ 13,500	0.00%
001-4800-549-5222	VEHICLE MAINTENANCE	$ 44,056	38,414	$ 37,225	$ 40,000	$ 40,000	$ 44,000	10.00%
001-4800-549-5224	FUELS		188	$ 1,264	$ 885	$ 2,000	$ 2,000	125.99%
001-4800-549-5261	LIABILITY INSURANCE	$ 1,351	1,538	$ 1,534	$ 2,077	$ 2,077	$ 2,406	15.84%
001-4800-549-5262	PROPERTY INSURANCE	$ 193	233	$ 341	$ 650	$ 650	$ 841	29.38%
001-4800-549-5263	VEHICLE MAINTENANCE	$ -	864	$ 765	$ 1,061	$ 1,061	$ 1,022	-3.68%
001-4800-549-5264	ERMA	$ 295	481	$ 428	$ 630	$ 630	$ 593	-5.87%
001-4800-549-5265	RISK MGT/RMA ADMIN FEES	$ 131	130	$ 101	$ 30	$ 30	$ 4	-86.67%
001-4800-549-5270	PROFESSIONAL SERVICES	$ 240	212	$ 200	$ 500	$ -	$ -	-100.00%
001-4800-549-5341	COVID-19	$ -	495	$ 130	$ -	$ -	$ -	
	TOTAL MAINT. & OPERATIONS	$ 61,783	56,232	$ 51,965	$ 59,333	$ 59,948	$ 64,366	8.48%
001-4800-549-5701	CAPITAL OUTLAY	$ -	2,410	$ -	$ -	$ -	$ 15,000	

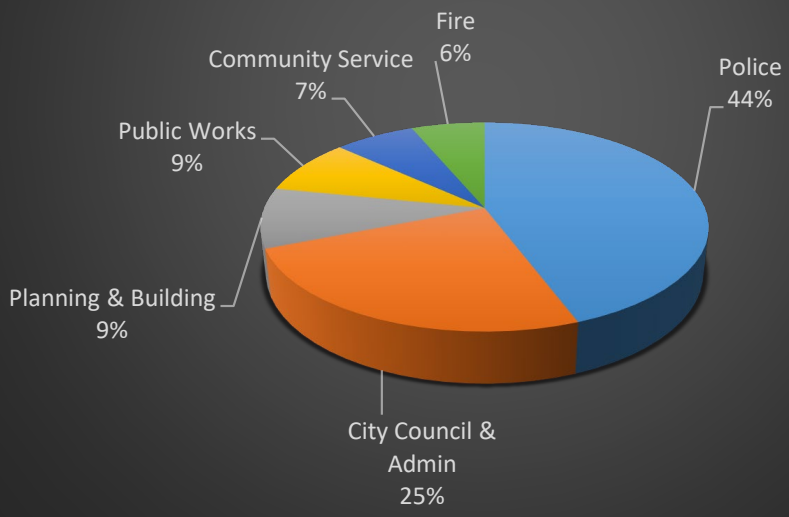
CITY OF KINGSBURG
GENERAL FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2022/23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
	TOTAL, VEHICLE MAINT.	$ 155,037	158,665	$ 149,778	$ 153,994	$ 163,458	$ 145,442	-5.55%
	TOTAL WAGES & BENEFITS	$ 3,390,066	$ 3,572,931	$ 3,674,563	$ 3,752,714	$ 3,744,553	$ 3,823,959	1.90%
	TOTAL MAINT. & OPERATIONS	$ 1,516,112	$ 1,599,983	$ 1,775,793	$ 1,708,606	$ 1,636,006	$ 1,878,302	9.93%
	TOTAL DEBT SERVICE	$ 17,479	17,479	$ 4,355	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 74,811	366,922	$ 296,994	$ 395,500	$ 233,290	$ 701,163	77.29%
	TOTAL TRANSFERS OUT	$ 503,715	655,000	$ 455,000	$ 165,000	$ 730,000	$ 535,000	224.24%
	TOTAL, GENERAL FUND	$ 5,502,184	6,212,314	$ 6,206,705	$ 6,021,820	$ 6,343,848	$ 6,938,423	15.22%

City of Kingsburg General Fund Expenditures 2022-2023 Estimates



City of Kingsburg General Fund Expenditures 2021-2022 Estimates



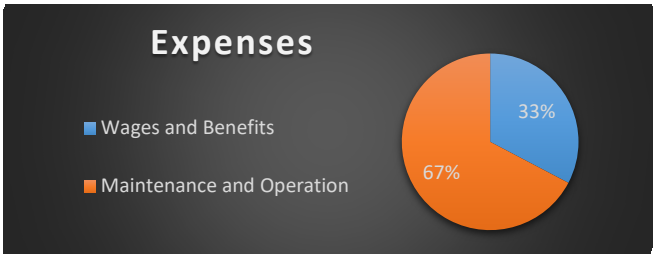
CITY OF KINGSBURG
EXPENDITURE SUMMARY
GENERAL FUND
2022-23 CITY MANAGERS PROPOSED BUDGET

DEPARTMENTS	# OF PERSONNEL	WAGES & BENEFITS	MAINT & OPERATIONS	DEBT SERVICE	CAPITAL OUTLAY	TRANSFERS OUT	GRAND TOTAL
Mayor & Council	5.00	16,793	34,578	-	-	-	51,371
City Attorney	0.00	-	88,000	-	-	-	88,000
Non-Departmental	0.00	-	458,774	-	354,163	350,000	1,162,936
City Manager	1.00	260,581	28,790	-	-	-	289,371
City Clerk	1.00	139,589	30,007	-	-	-	169,596
Finance	1.33	190,230	48,338	-	-	-	238,568
Human Resources	1.50	145,768	30,902	-	-	-	176,670
Community Development	2.50	307,449	249,354	-	150,000	-	706,803
Community Services & Recreation	2.35	214,567	82,987	-	31,000	185,000	513,554
Police	17.00	2,287,491	614,601	-	110,000	-	3,012,092
Public Works Administration	0.34	49,817	15,343	-	-	-	65,160
Landscape Maintenance	1.70	145,598	55,762	-	17,000	-	218,360
Facility Maintenance	0.00	-	76,500	-	24,000	-	100,500
Vehicle & Equip Maintenance	0.67	66,076	64,366	-	15,000	-	145,442
2022-23 FUND TOTAL	**34.39**	**$ 3,823,959**	**$ 1,878,302**	**$ -**	**$ 701,163**	**$ 535,000**	**$ 6,938,423**
2021-22 FUND TOTAL (ESTIMATED)	**31.89**	**$ 3,744,553**	**$ 1,636,006**	**$ -**	**$ 233,290**	**$ 730,000**	**$ 6,343,848**
2020-21 FUND TOTAL (ACTUAL)	**31.89**	**$ 3,674,563**	**$ 1,775,793**	**$ 4,355**	**$ 296,994**	**$ 455,000**	**$ 6,206,705**

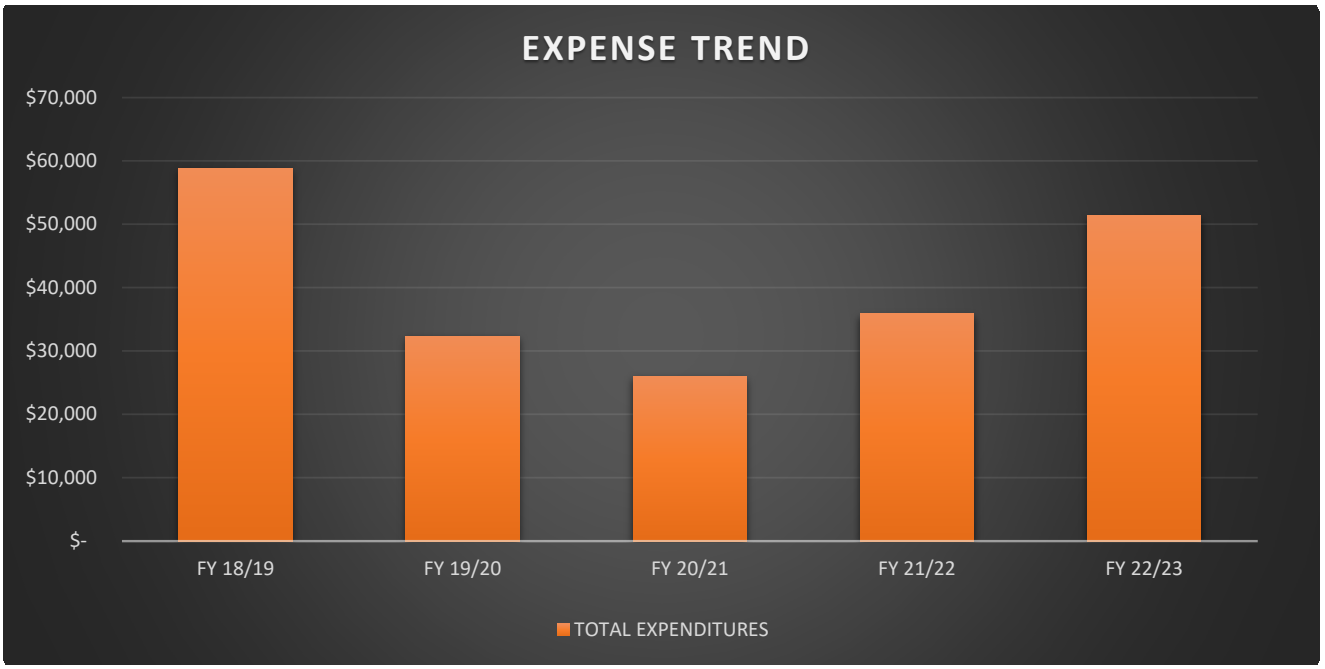
CITY COUNCIL

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

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



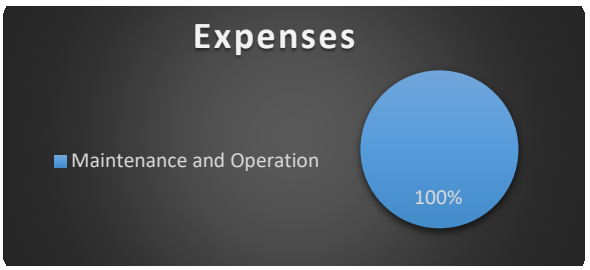
City Council	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 16,260	$ 17,022	$ 16,532	$ 16,793	$ 16,793	$ 16,793	0.00%
Maintenance and Operation	$ 42,597	$ 15,299	$ 9,463	$ 16,823	$ 19,096	$ 34,578	105.54%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 58,857**	**$ 32,321**	**$ 25,995**	**$ 33,616**	**$ 35,889**	**$ 51,371**	52.82%



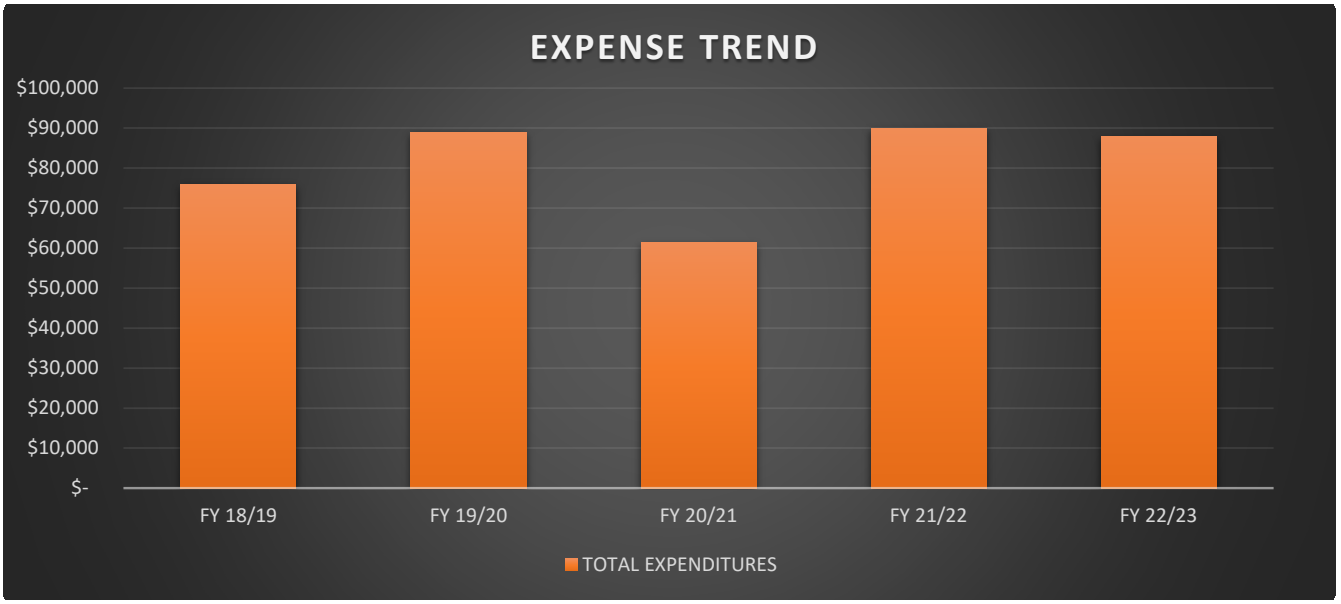
CITY ATTORNEY

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

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



City Attorney	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ 76,000	$ 88,899	$ 61,324	$ 90,000	$ 90,000	$ 88,000	-2.22%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 76,000**	**$ 88,899**	**$ 61,324**	**$ 90,000**	**$ 90,000**	**$ 88,000**	-2.22%

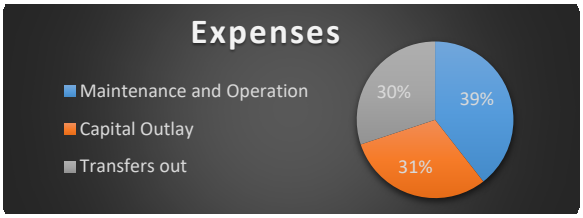


NON DEPARTMENTAL

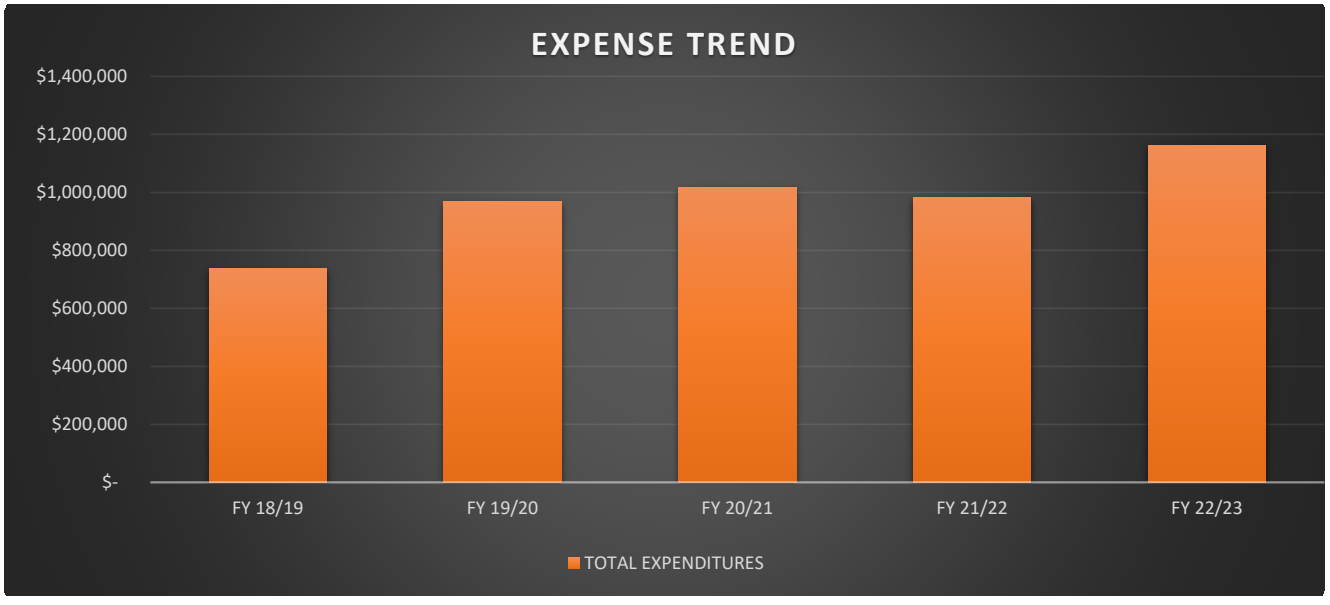
Description: This department includes expenses that affect many areas of the City. This budget represents cost not easily identified with any other particular departments.

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

Budget Highlights: The FY23 budget includes a decrease to the transfer to the ambulance fund. In addition, economic development related programs are programmed here.



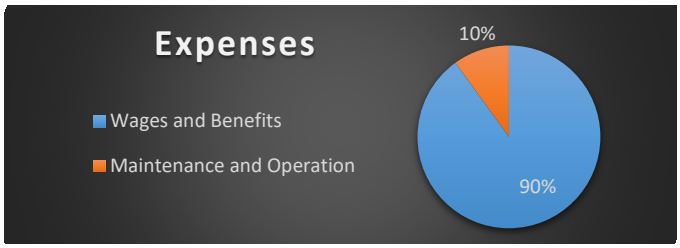
Non-Deparmtmental	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ 342,898	$ 316,191	$ 524,224	$ 368,810	$ 350,327	$ 458,774	24.39%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 44,690	$ 152,357	$ 193,674	$ 205,000	$ 57,210	$ 354,163	72.76%
Transfers out	$ 350,000	$ 500,000	$ 300,000	$ -	$ 575,000	$ 350,000	
TOTAL EXPENDITURES	**$ 737,589**	**$ 968,548**	**$ 1,017,899**	**$ 573,810**	**$ 982,537**	**$ 1,162,936**	102.67%



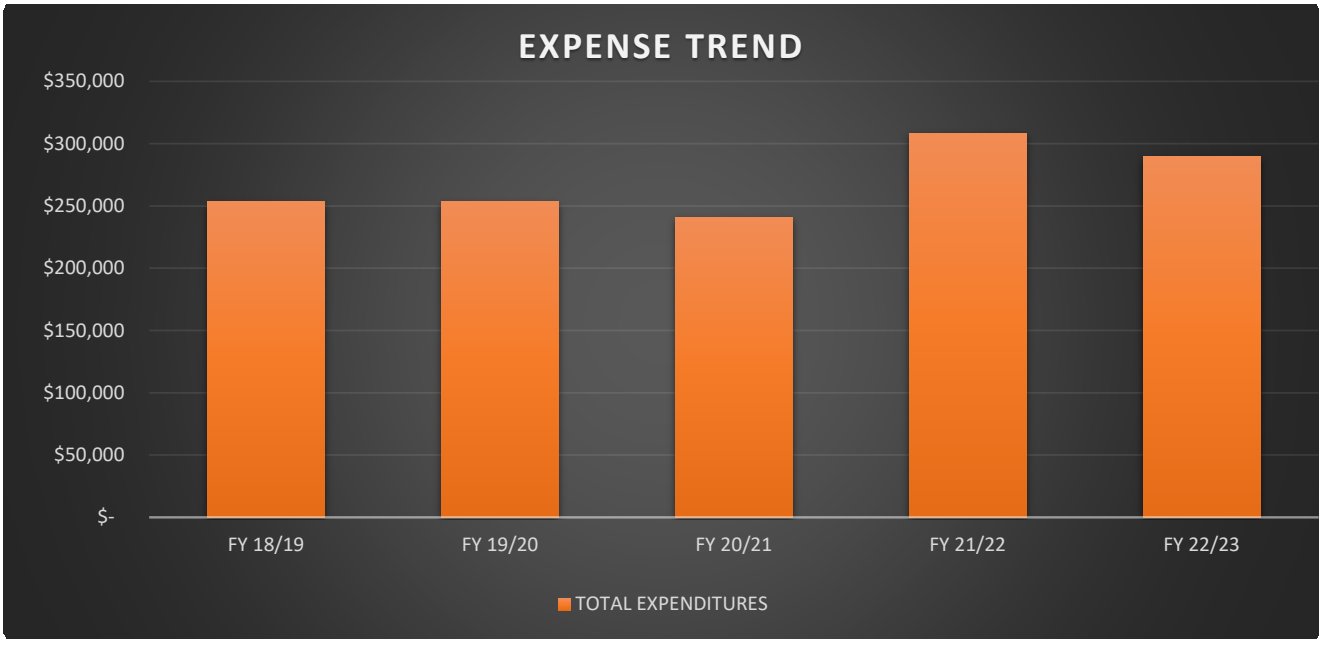
CITY MANAGER

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 FY23 budget includes continued funding for a management intern position.



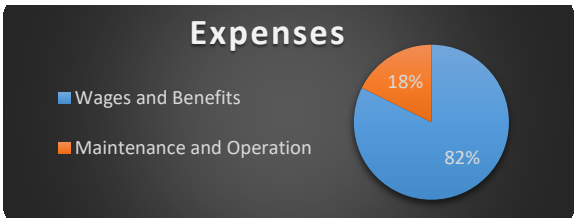
City Manager	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 221,205	$ 233,633	$ 229,035	$ 264,224	$ 280,366	$ 260,581	-1.38%
Maintenance and Operation	$ 32,042	$ 19,644	$ 12,080	$ 22,585	$ 28,185	$ 28,790	27.47%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 253,247**	**$ 253,277**	**$ 241,115**	**$ 286,809**	**$ 308,551**	**$ 289,371**	0.89%



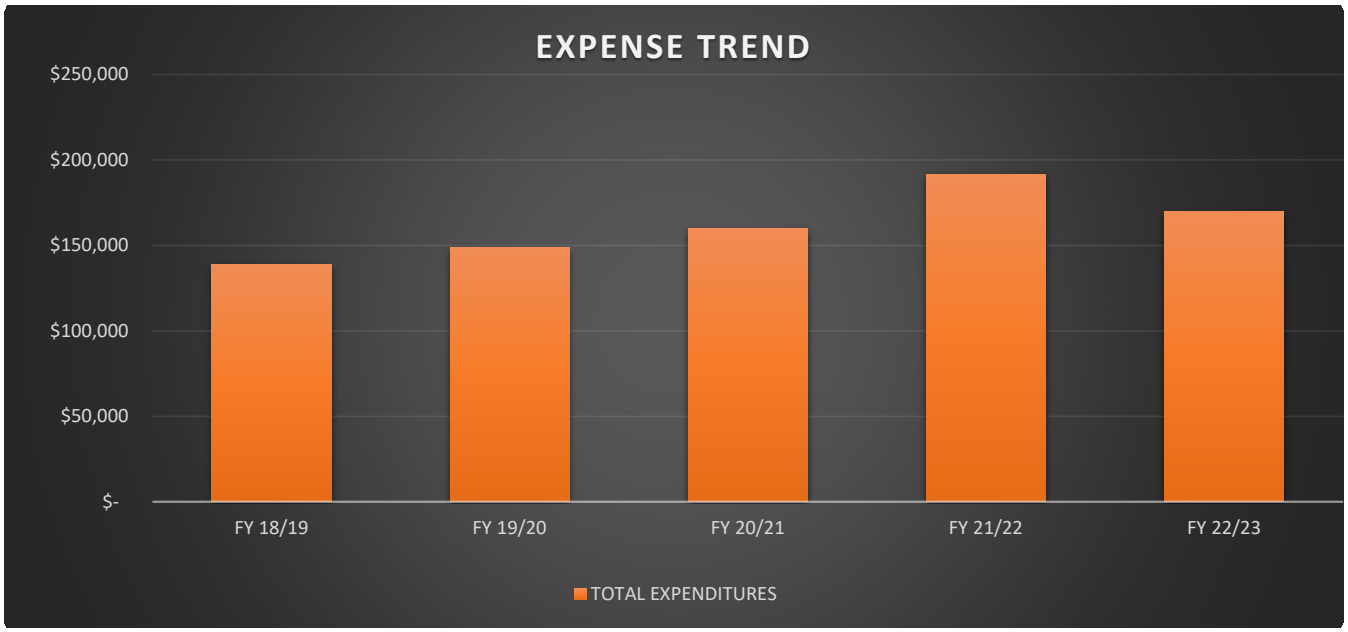
CITY CLERK

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

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



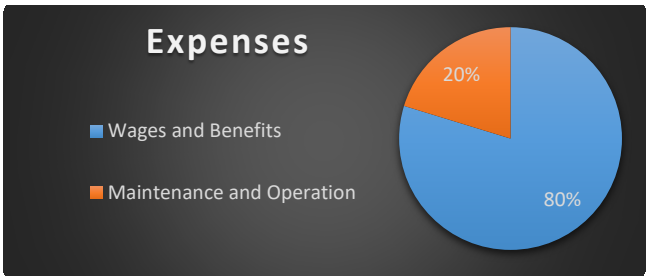
City Clerk	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 119,999	$ 135,182	$ 146,744	$ 142,883	$ 149,833	$ 139,589	-2.31%
Maintenance and Operation	$ 18,781	$ 13,672	$ 13,127	$ 52,356	$ 41,906	$ 30,007	-42.69%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 138,780**	**$ 148,853**	**$ 159,871**	**$ 195,239**	**$ 191,739**	**$ 169,596**	-13.13%



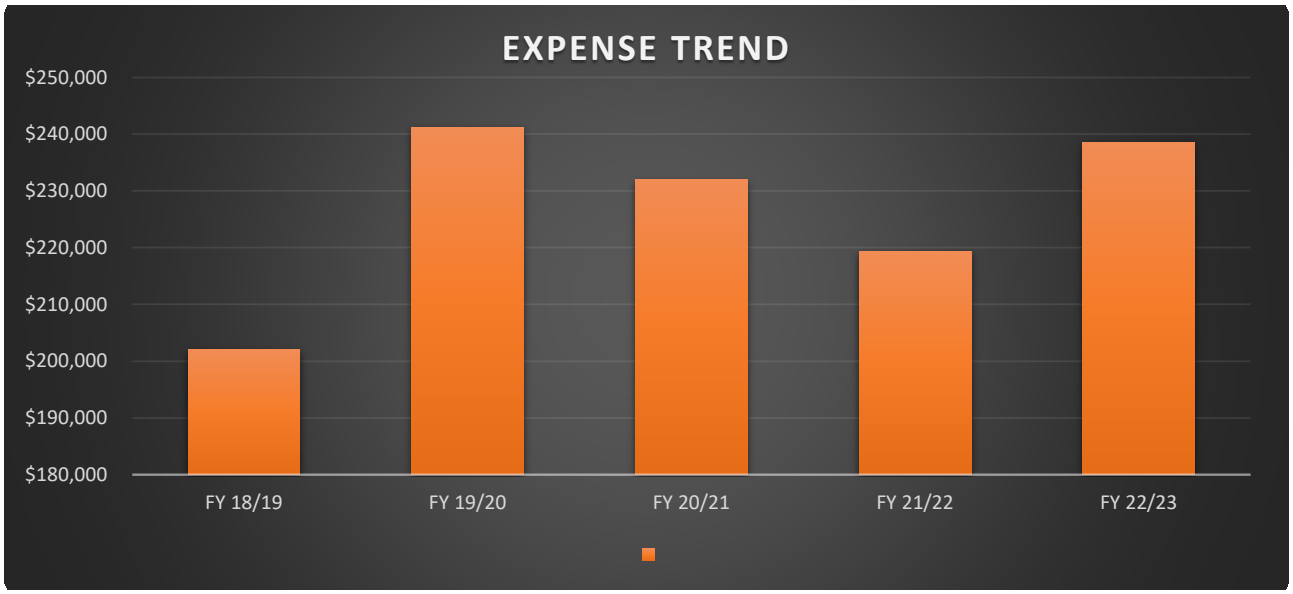
FINANCE

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: New Accountant position has been budgeted for finance.



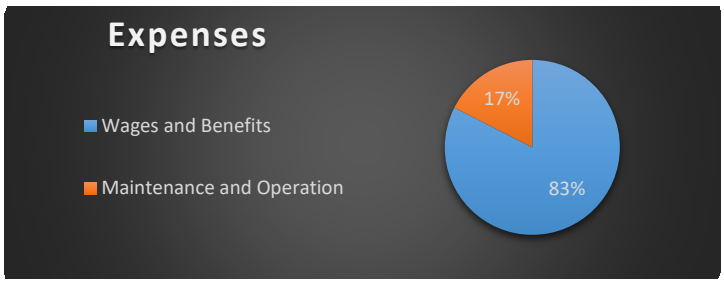
Finance	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 159,885	$ 180,436	$ 199,641	$ 171,292	$ 174,424	$ 190,230	11.06%
Maintenance and Operation	$ 42,150	$ 60,818	$ 32,360	$ 47,292	$ 44,932	$ 48,338	2.21%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 202,035**	**$ 241,254**	**$ 232,002**	**$ 218,584**	**$ 219,356**	**$ 238,568**	9.14%



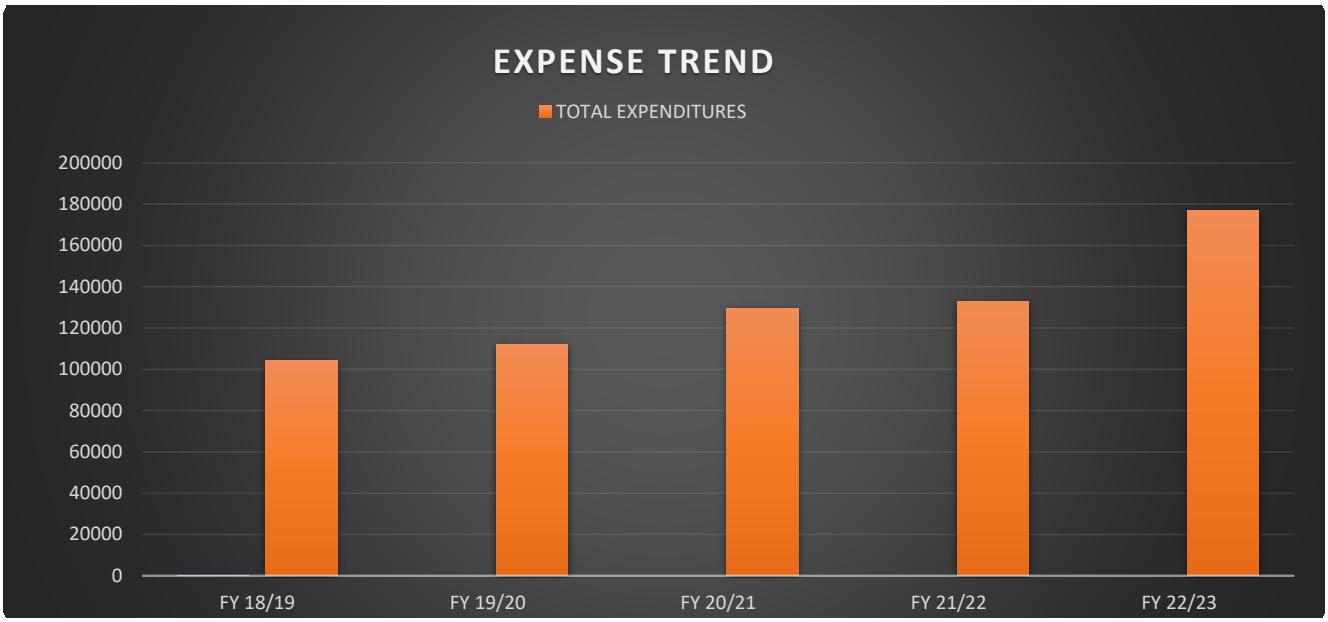
ADMINISTRATIVE SERVICES

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

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



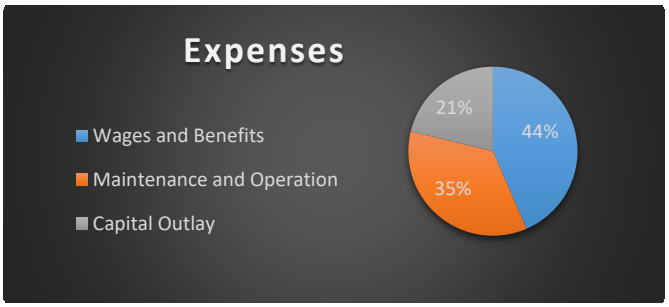
Administrative Services	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 92,007	$ 101,012	$ 117,511	$ 130,290	$ 120,230	$ 145,768	11.88%
Maintenance and Operation	$ 12,162	$ 11,136	$ 12,168	$ 15,489	$ 12,745	$ 30,902	99.51%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 104,169**	**$ 112,148**	**$ 129,679**	**$ 145,779**	**$ 132,975**	**$ 176,670**	21.19%



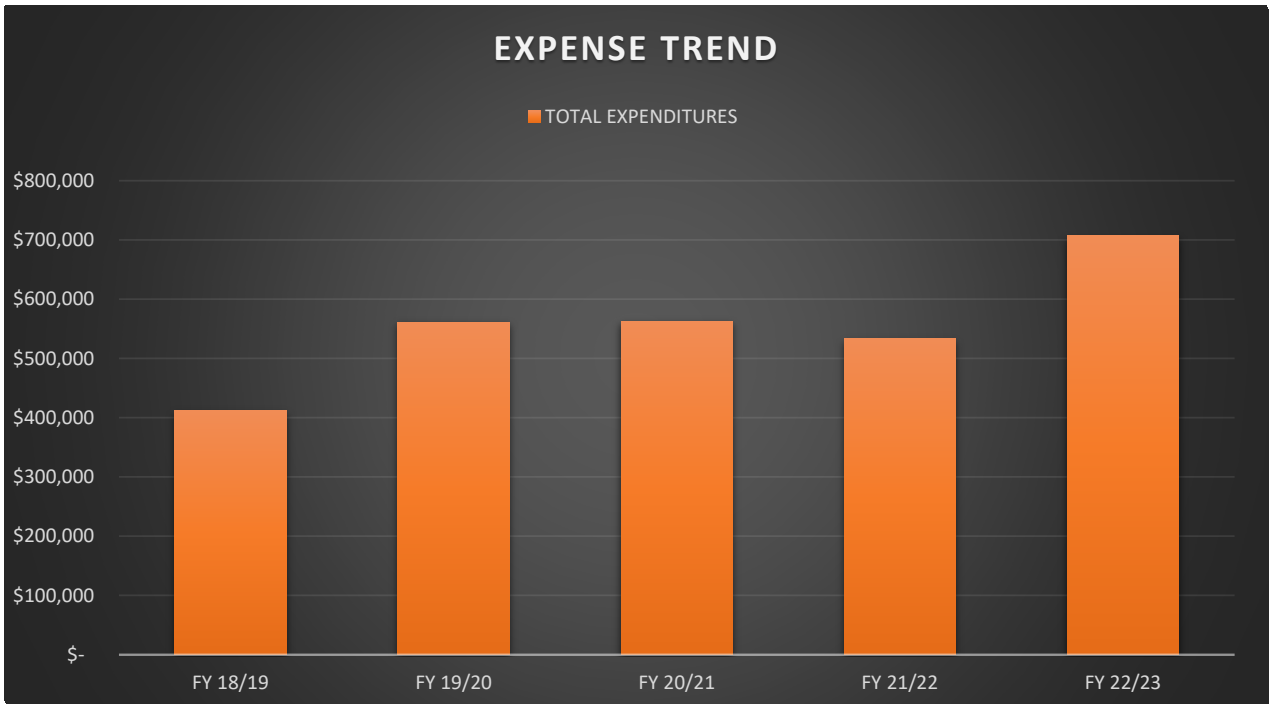
PLANNING AND BUILDING

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

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



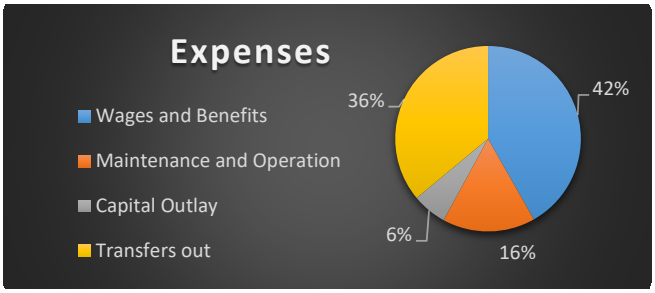
Planning and Building Permits	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 160,428	$ 177,281	$ 138,451	$ 290,648	$ 286,518	$ 307,449	5.78%
Maintenance and Operation	$ 251,303	$ 383,513	$ 415,931	$ 244,289	$ 243,664	$ 249,354	2.07%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ 8,277	$ 48,500	$ 2,833	$ 150,000	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 411,731**	**$ 560,795**	**$ 562,659**	**$ 583,437**	**$ 533,015**	**$ 706,803**	21.14%



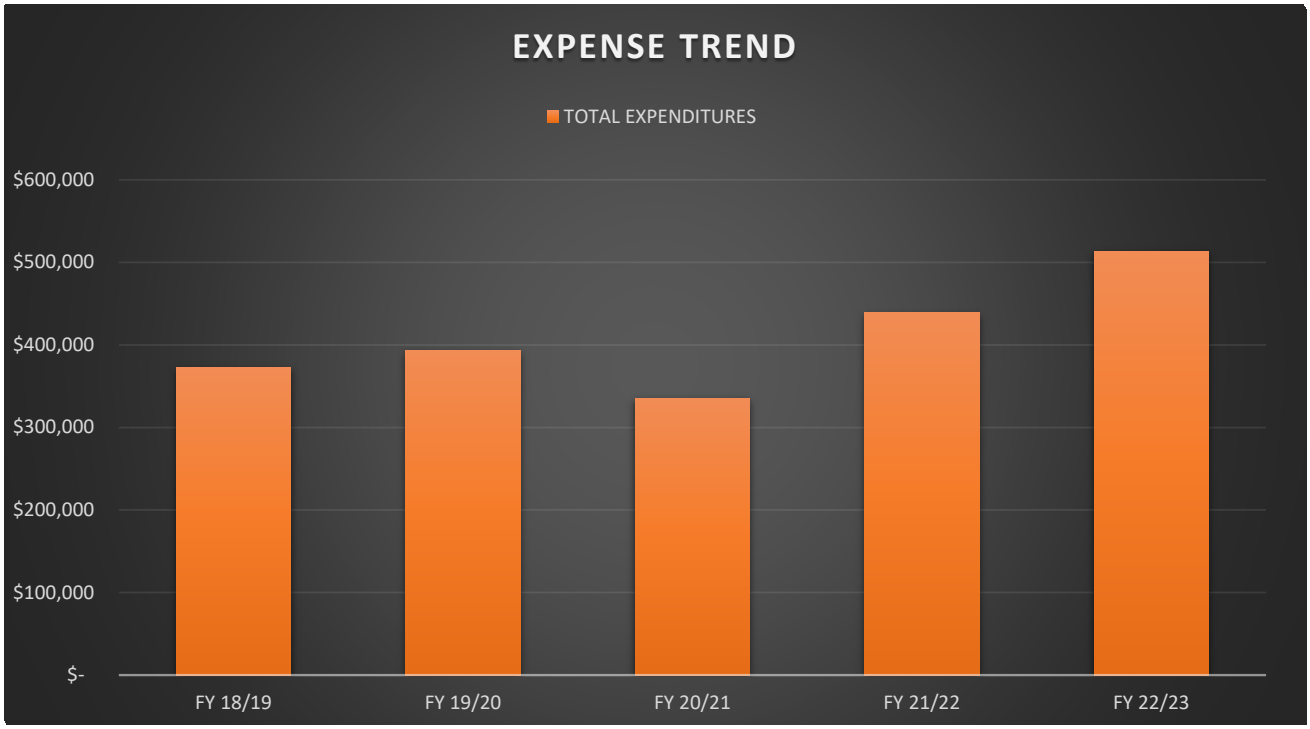
COMMUNITY SERVICES

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

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



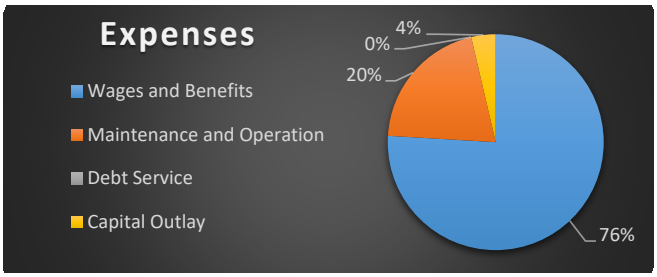
Community Services	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 157,467	$ 149,340	$ 124,149	$ 214,686	$ 198,852	$ 214,567	-0.06%
Maintenance and Operation	$ 61,084	$ 49,415	$ 56,529	$ 66,887	$ 72,897	$ 82,987	24.07%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 901	$ 40,000	$ -	$ 12,000	$ 12,000	$ 31,000	
Transfers out	$ 153,715	$ 155,000	$ 155,000	$ 165,000	$ 155,000	$ 185,000	12.12%
TOTAL EXPENDITURES	**$ 373,168**	**$ 393,755**	**$ 335,678**	**$ 458,573**	**$ 438,749**	**$ 513,554**	11.99%



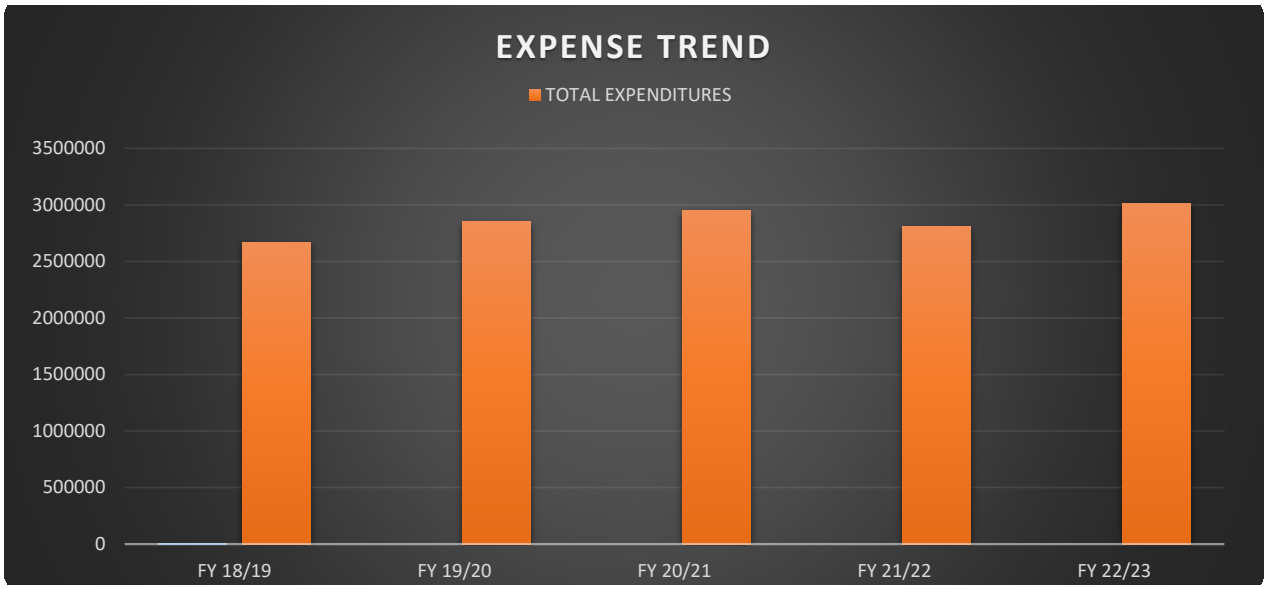
POLICE

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

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



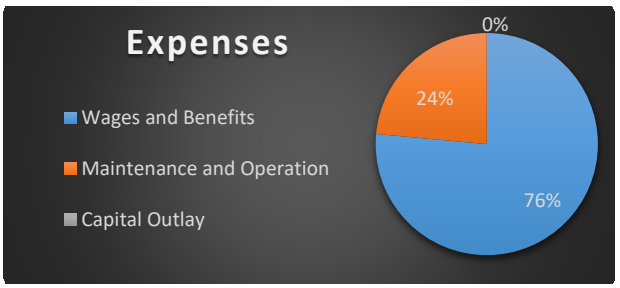
Police	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 2,189,142	$ 2,279,163	$ 2,399,114	$ 2,226,747	$ 2,209,956	$ 2,287,491	2.73%
Maintenance and Operation	$ 432,535	$ 451,301	$ 471,680	$ 584,543	$ 538,557	$ 614,601	5.14%
Debt Service	$ 17,479	$ 17,479	$ 4,355	$ -	$ -	$ -	
Capital Outlay	$ 29,220	$ 104,229	$ 76,301	$ 85,000	$ 60,000	$ 110,000	29.41%
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 2,668,376**	**$ 2,852,172**	**$ 2,951,450**	**$ 2,896,290**	**$ 2,808,513**	**$ 3,012,092**	4.00%



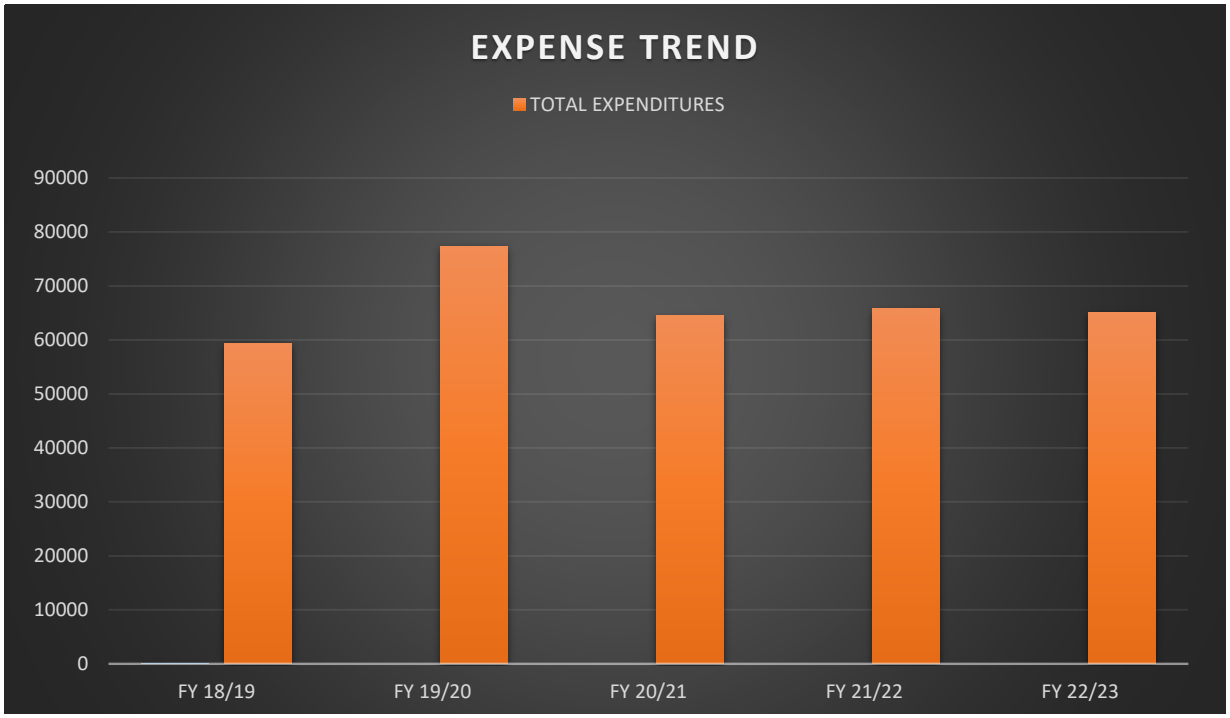
PUBLIC WORKS ADMINISTRATION

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.



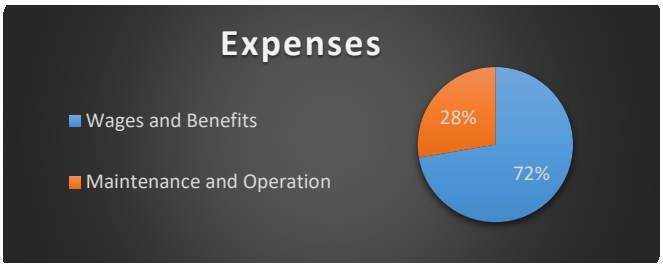
Public Works Administration	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 49,839	$ 63,804	$ 53,144	$ 49,359	$ 52,039	$ 49,817	0.93%
Maintenance and Operation	$ 9,483	$ 13,516	$ 11,322	$ 13,512	$ 13,762	$ 15,343	13.55%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 59,322**	**$ 77,320**	**$ 64,466**	**$ 62,871**	**$ 65,801**	**$ 65,160**	3.64%



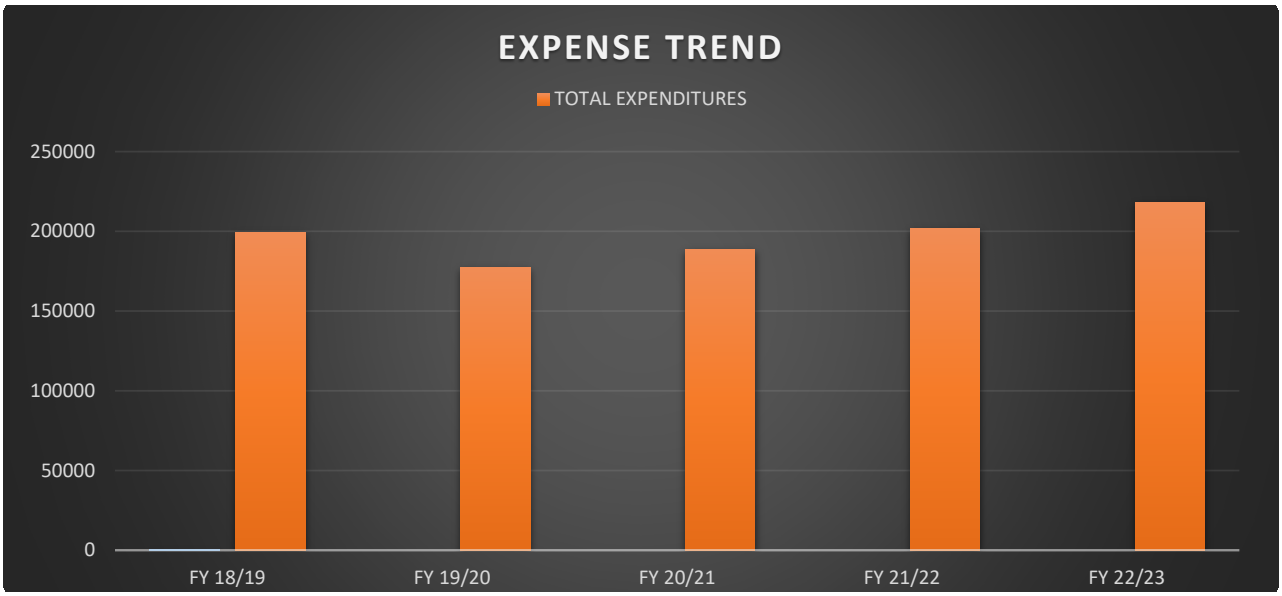
LANDSCAPE MAINTENANCE

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

Budget Highlights: Expenditures remain relatively stable from the previous year.



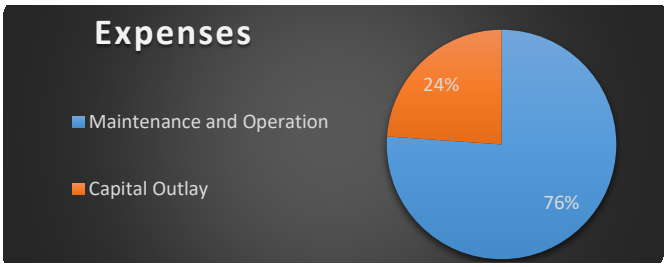
Landscape Maintanence	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 130,581	$ 136,035	$ 152,429	$ 151,131	$ 152,031	$ 145,598	-3.66%
Maintenance and Operation	$ 68,910	$ 41,401	$ 36,429	$ 56,442	$ 49,742	$ 55,762	-1.20%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ 17,000	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 199,491**	**$ 177,435**	**$ 188,858**	**$ 207,573**	**$ 201,773**	**$ 218,360**	5.20%



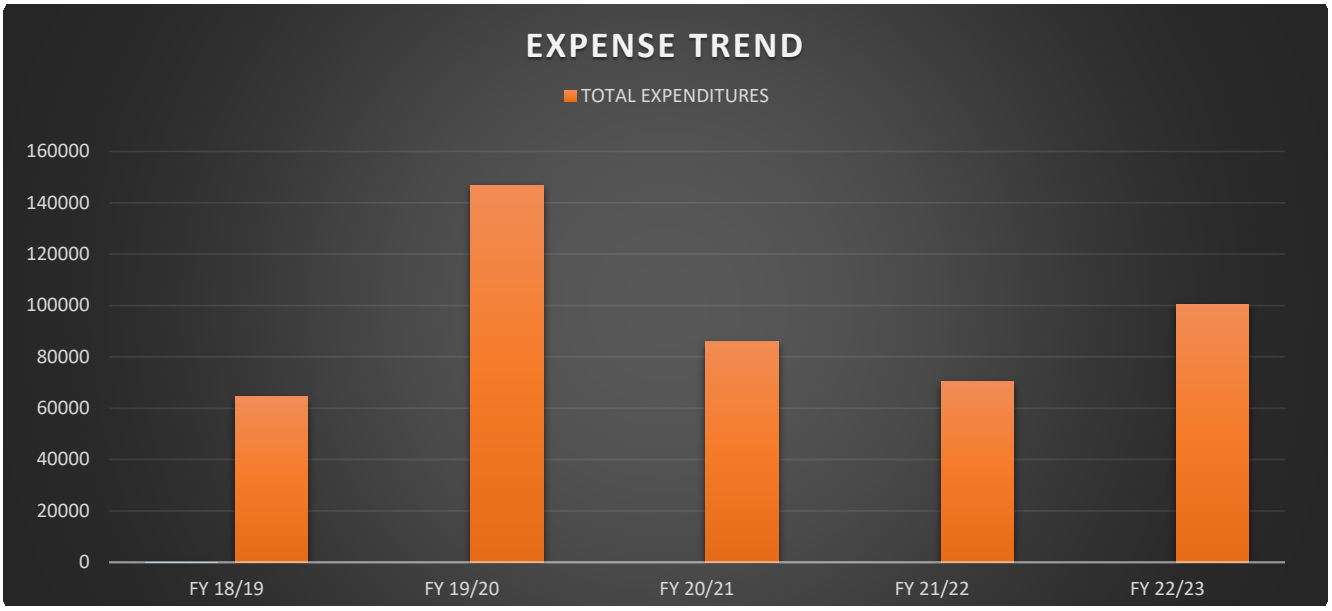
BUILDING & FACILITY MAINTENANCE

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

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



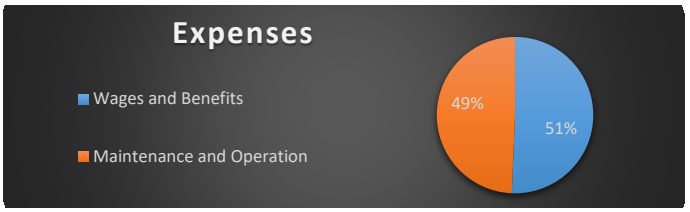
Building & Facility Maintanence	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ 64,383	$ 78,946	$ 67,189	$ 70,245	$ 70,245	$ 76,500	8.90%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ 67,926	$ 18,742	$ 45,000	$ -	$ 24,000	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 64,383**	**$ 146,872**	**$ 85,931**	**$ 115,245**	**$ 70,245**	**$ 100,500**	-12.79%



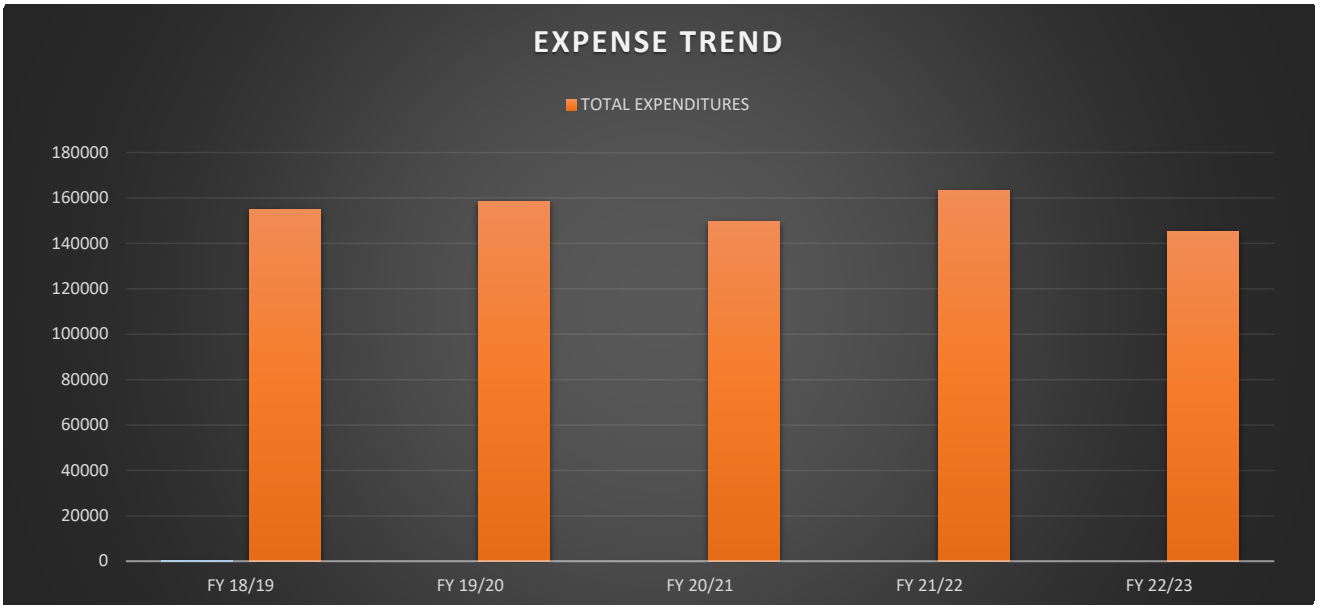
VEHICLE MAINTENANCE

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

Budget Highlights: Includes new software for fleet management.



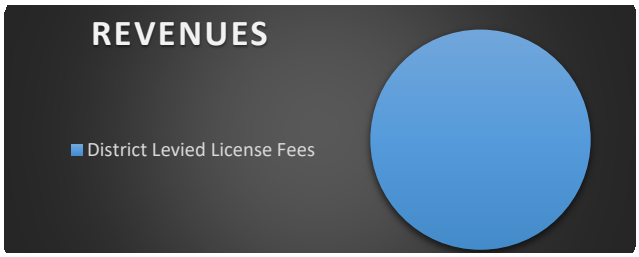
Vehicle Maintanence	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	$ 93,254	$ 100,023	$ 97,813	$ 94,661	$ 103,510	$ 66,076	-30.20%
Maintenance and Operation	$ 61,783	$ 56,232	$ 51,965	$ 59,333	$ 59,948	$ 64,366	8.48%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ 2,410	$ -	$ -	$ -	$ 15,000	
Transfers out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 155,037**	**$ 158,665**	**$ 149,778**	**$ 153,994**	**$ 163,458**	**$ 145,442**	-5.55%

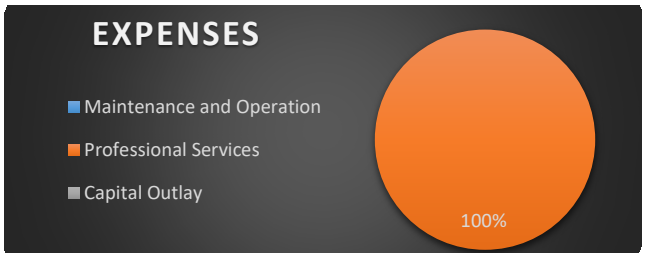


Downtown Business Improvement District

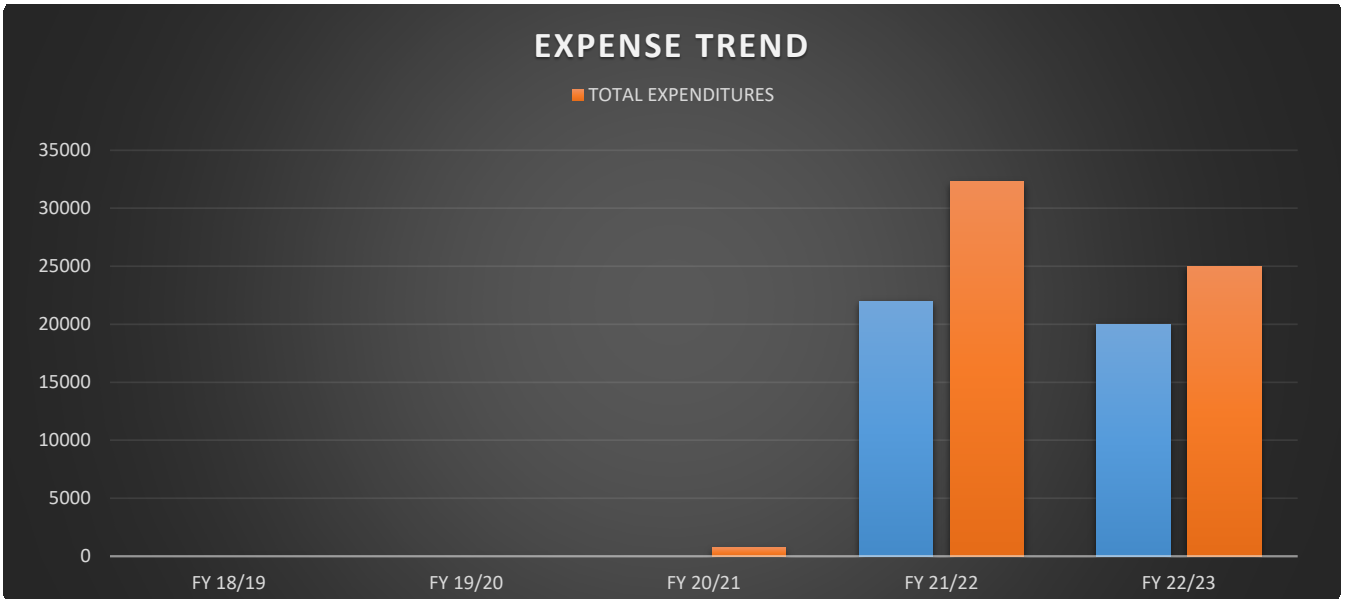
Description: The Downtown Business Improvement District (BID) is a legally formed District approved by the eligible voters (business owners). Fees are collected through the Business License program and are collected and held by the City. The BID Advisory Board has expenditure discretion over District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

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





Building & Facility Maintanence	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
District Levied License Fees		$ -	$ 24,350	$ 22,000	$ 29,651	$ 20,000	
TOTAL REVENUES		**$ -**	**$ 24,350**	**$ 22,000**	**$ 29,651**	**$ 20,000**	-9.09%
EXPENDITURES							
	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation							
Professional Services	$ -	$ -	$ 750	$ 25,000	$ 32,285	$ 25,000	0.00%
Capital Outlay	$ -						
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 750**	**$ 25,000**	**$ 32,285**	**$ 25,000**	0.00%
Net Revenue/(Expenditures)	$ -	$ -	$ 23,600	$ (3,000)	$ (2,633)	$ (5,000)	66.67%
Changes in Fund Balance						$ -	
Net Increase/(Decrease) in Fund Balance		$ -	$ 23,600	$ (3,000)	$ (2,633)	$ (5,000)	66.67%
Beginning Fund Balance July 1				$ 23,600	$ 23,600	$ 20,967	-11.16%
Ending Fund Balance June 30		$ -	$ 23,600	$ 20,600	$ 20,967	$ 15,967	-22.49%



CITY OF KINGSBURG
Summary of Recreation Funds

2022-23 Fiscal Year Budget

		Pool	Senior Center	Total
Actual Fund Balance,	**June 30, 2021**	(69,734)	(66,985)	(136,719)
Estimated Beginning Fund Balance,	**June 30, 2022**	(69,143)	(30,001)	(99,144)
Revenues:				
	Charges for Service	44,500	24,000	68,500
	JPA Reimbursements	61,000	-	61,000
	Contributions	53,000	26,000	79,000
	Transfers In From Other Funds	120,000	65,000	185,000
	Total Revenues	$ 278,500	$ 115,000	$ 393,500
Expenses:	Wages and Benefits	91,117	93,947	185,064
	Office Supplies	300	-	300
	Department Tools and Supplies	35,000	5,450	40,450
	Concession Stand Supplies	3,500	-	3,500
	Utilities/Communications	41,050	9,500	50,550
	Equipment Maintenance	7,000	-	7,000
	Insurance	5,077	4,089	9,166
	Professional Services	40,000	2,000	42,000
	Covid-19	-	-	-
	Capital Outlay	55,000	-	55,000
	Total Expenses	278,044	114,986	393,030
	Projected Net Result	*456*	*14*	*470*
Projected Ending Fund Balance,	**June 30, 2023**	**$ (68,687)**	**$ (29,987)**	**$ (98,675)**

CITY OF KINGSBURG
RECREATION FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2022/23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
POOL								
021-0000-433-0201	PUBLIC SWIMMING	$ 12,536	$ 6,965	$ 2,689	$ 7,000	$ 6,500	$ 7,000	0.00%
021-0000-433-0202	RED CROSS LESSONS	$ 17,850	$ 8,150	$ 11,082	$ 5,000	$ 7,000	$ 6,500	30.00%
021-0000-433-0203	LAP SWIMMING	$ 4,201	$ 3,318	$ 7,494	$ 6,000	$ 4,000	$ 4,000	-33.33%
021-0000-433-0204	GROUP RENTALS	$ 14,140	$ 2,390	$ 16,220	$ 15,000	$ 10,000	$ 15,000	0.00%
021-0000-433-0206	CONCESSION STAND SALES	$ 6,312	$ 3,664	$ 2,612	$ 6,000	$ 6,000	$ 6,000	0.00%
021-0000-433-0207	AQUA AEROBICS	$ 4,519	$ 4,185	$ 10,233	$ 8,000	$ 4,500	$ 6,000	-25.00%
021-0000-462-0100	MISCELANEOUS	$ 2,167	$ 682,151	$ -	$ -	$ -	$ -	
021-0000-462-0120	CARES ACT COVID 19	$ -	$ -	$ 1,612	$ -	$ -	$ 53,000	
021-0000-463-0201	POOL REIMB	$ 56,198	$ 49,551	$ 63,282	$ 61,000	$ 61,000	$ 61,000	0.00%
	Sub-Total	$ 117,923	$ 760,373	$ 115,223	$ 108,000	$ 99,000	$ 158,500	46.76%
021-0000-471-0110	FROM GENERAL FUND	$ 100,000	$ 100,000	$ 100,000	$ 110,000	$ 145,000	$ 120,000	9.09%
	TOTAL, POOL	**$ 217,923**	**$ 860,373**	**$ 215,223**	**$ 218,000**	**$ 244,000**	**$ 278,500**	**27.75%**
SENIOR CENTER								
022-0000-422-0404	SENIOR NUTRITION	$ 19,500	$ 11,842	$ -	$ -	$ -	$ 24,000	
022-0000-461-0101	LUNCH CONTRIBUTIONS	$ 8,970	$ 6,816	$ -	$ -	$ 11,500	$ 10,000	
022-0000-461-0105	SENIOR CENTER DONATIONS	$ -	$ -	$ -	$ -		$ -	
	Sub-Total	$ 28,470	$ 18,658	$ -	$ -	$ 11,500	$ 34,000	
022-0000-462-0110	SJVAP Public Benefit Grant	$ -	$ -	$ 20,000	$ -	$ -	$ -	
022-0000-462-0120	CARES ACT COVID 19	$ -	$ -	$ 53,007	$ 110,000	$ 99,000	$ 16,000	
022-0000-471-0110	FROM GENERAL FUND	$ 53,715	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 65,000	18.18%
	TOTAL, SENIOR CENTER	**$ 82,185**	**$ 73,658**	**$ 128,007**	**$ 165,000**	**$ 165,500**	**$ 115,000**	**-30.30%**
	TOTAL, RECREATION FUNDS	**$ 300,108**	**$ 934,031**	**$ 343,230**	**$ 383,000**	**$ 409,500**	**$ 393,500**	**2.74%**
	Revenues	$ 300,108	$ 934,031	$ 343,230	$ 383,000	$ 409,500	$ 393,500	2.74%
	Expenses	$ 308,338	$ 885,436	$ 433,321	$ 396,351	$ 373,925	$ 393,030	-0.84%
		$ (8,230)	$ 48,595	$ (90,092)	$ (13,351)	$ 35,575	$ 470	

CITY OF KINGSBURG
RECREATION FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2022/23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
POOL								
021-9100-529-5108	LIFEGUARDS	$ 70,689	$ 49,436	$ 61,653	$ 65,000	$ 70,000	$ 72,000	10.77%
021-9100-529-5111	AQUA AEROBICS	$ 2,921	$ 3,355	$ 8,078	$ 6,500	$ 6,500	$ 6,500	0.00%
021-9100-529-5121	FICA	$ 5,631	$ 4,035	$ 5,335	$ 5,470	$ 5,852	$ 6,005	9.79%
021-9100-529-5127	WORKERS COMP	$ 4,589	$ 4,798	$ 5,055	$ 5,886	$ 5,886	$ 6,592	11.99%
021-9100-529-5131	EAP	$ 19	$ 21	$ 19	$ 20	$ 20	$ 20	0.00%
	TOTAL WAGES & BENEFITS	$ 83,849	61,645	$ 80,140	$ 82,876	$ 88,258	$ 91,117	9.94%
021-9100-529-5201	OFFICE SUPPLIES/POSTAGE	$ 1,114	$ 136	$ 1,426	$ 300	$ 300	$ 300	0.00%
021-9100-529-5210	DEPT TOOLS & SUPPLIES	$ 21,646	$ 38,523	$ 42,212	$ 30,000	$ 35,000	$ 35,000	16.67%
021-9100-529-5213	CONCESSION STAND SUPPLIES	$ 8,564	$ 3,661	$ 3,219	$ 3,000	$ 3,500	$ 3,500	16.67%
021-9100-529-5216	COMMUNICATIONS	$ 1,271	$ 975	$ 900	$ 1,050	$ 1,050	$ 1,050	0.00%
021-9100-529-5218	UTILITIES	$ 42,415	$ 16,586	$ 31,822	$ 38,000	$ 38,000	$ 40,000	5.26%
021-9100-529-5226	EQUIPMENT MAINTENANCE	$ 8,098	$ 3,537	$ 7,561	$ 7,500	$ 3,500	$ 7,000	-6.67%
021-9100-529-5261	LIABILITY INSURANCE	$ 1,816	$ 2,003	$ 2,024	$ 2,637	$ 2,637	$ 3,178	20.52%
021-9100-529-5262	PROPERTY INSURANCE	$ 259	$ 304	$ 450	$ 825	$ 825	$ 1,111	34.67%
021-9100-529-5264	ERMA	$ 397	$ 626	$ 564	$ 800	$ 800	$ 783	-2.13%
021-9100-529-5265	RISK MGT/RMA ADMIN FEES	$ 176	$ 169	$ 133	$ 39	$ 39	$ 5	-87.18%
021-9100-529-5270	PROFESSIONAL SERVICES	$ 36,763	$ 36,712	$ 38,993	$ 33,000	$ 33,000	$ 40,000	21.21%
021-9100-529-5341	COVID-19	$ -	$ -	$ 3,451	$ -	$ -	$ -	
	TOTAL MAINTENANCE & OPERATIONS	$122,519	103,232	$132,756	$ 117,151	$ 118,651	$ 131,927	12.61%
021-9100-529-5701	CAPITAL OUTLAY-POOL IMPROVEMENTS	$ -	$ 621,945	$ 1,878	$ 11,000	$ 11,000	$ 55,000	
021-9100-529-5728	SAND FILTER REPLACEMENT	$ 21,113	$ 19,915	$ 24,829	$ 25,500	$ 25,500	$ -	-100.00%
021-9100-529-5739	PAINTING CONSESSION STAND	$ 14,920	$ -	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 36,033	641,860	$ 26,707	$ 36,500	$ 36,500	$ 55,000	50.68%
	TOTAL, POOL	**$242,401**	**806,738**	**$239,603**	**$ 236,527**	**$ 243,409**	**$ 278,044**	**17.55%**
SENIOR CENTER - NUTRITION								
022-7100-529-5104	PARTTIME	$ 23,465	$ 24,972	$ 37,248	$ 46,800	$ 54,493	$ 55,000	17.52%
022-7100-529-5121	FICA	$ 1,795	$ 1,910	$ 2,864	$ 3,580	$ 4,169	$ 4,208	17.52%
022-7100-529-5123	PERS		$ 55	$ 1,363	$ 1,300	$ 1,627	$ 1,650	
022-7100-529-5127	WORKERS COMP	$ 2,142	$ 2,280	$ 2,359	$ 2,747	$ 2,747	$ 3,076	11.98%
022-7100-529-5131	EAP	$ 3	$ 3	$ 3	$ 11	$ 11	$ 12	9.09%
	TOTAL WAGES & BENEFITS	$ 27,405	29,221	$ 43,837	$ 54,438	$ 63,046	$ 63,946	17.46%
022-7100-529-5210	DEPT TOOLS & SUPPLIES	$ 3,680	$ 2,761	$ 774	$ 1,250	$ 1,250	$ 1,250	0.00%
022-7100-529-5261	LIABILITY INSURANCE	$ 321	$ 326	$ 349	$ 1,417	$ 1,417	$ 1,891	33.45%
022-7100-529-5262	PROPERTY INSURANCE	$ 46	$ 49	$ 78	$ 443	$ 443	$ 661	49.21%
022-7100-529-5264	ERMA	$ 70	$ 102	$ 97	$ 430	$ 430	$ 466	8.37%
022-7100-529-5265	RISK MGT/RMA ADMIN FEES	$ 31	$ 27	$ 23	$ 21	$ 21	$ 3	-85.71%
022-7100-529-5341	COVID-19	$ -	$ 2,621	$104,351	$ 60,000	$ 11,735	$ -	-100.00%
	TOTAL MAINTENANCE & OPERATIONS	$ 4,148	5,885	$105,672	$ 63,561	$ 15,296	$ 4,271	-93.28%
	TOTAL, SENIOR CENTER - NUTRITION	**$ 31,552**	**35,106**	**$149,508**	**$ 117,999**	**$ 78,342**	**$ 68,217**	**-42.19%**
SENIOR CENTER - OUTREACH								
022-7200-529-5101	SALARIES	$ 16,345	$ 19,458	$ 19,645	$ 19,607	$ 21,429	$ 20,712	5.64%
022-7200-529-5121	FICA	$ 1,211	$ 1,442	$ 1,456	$ 1,418	$ 1,639	$ 1,584	11.74%
022-7200-529-5122	PERS-UAL	$ -	$ -	$ 157	$ 4,580	$ 4,580	$ 2,306	-49.65%
022-7200-529-5123	PERS	$ 1,146	$ 1,400	$ 1,488	$ 1,473	$ 1,473	$ 1,547	5.02%
022-7200-529-5125	MEDICAL	$ 973	$ 2,415	$ 1,608	$ 2,136	$ 2,136	$ 2,740	28.28%
022-7200-529-5127	WORKERS COMP	$ 765	$ 814	$ 843	$ 981	$ 981	$ 1,099	12.03%
022-7200-529-5131	EAP	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	0.00%
022-7200-529-5133	LIFE INSURANCE	$ -	$ 2	$ 10	$ 9	$ 9	$ 9	0.00%
	TOTAL WAGES & BENEFITS	$ 20,444	25,535.55	$ 25,210	$ 30,208	$ 32,252	$ 30,001	-0.68%
022-7200-529-5210	DEPT TOOLS & SUPPLIES	$ 3,244	$ 4,244	$ 6,135	$ 4,200	$ 4,200	$ 4,200	0.00%
022-7200-529-5216	COMMUNICATIONS	$ 969	$ 1,950	$ 2,307	$ 2,500	$ 3,300	$ 4,000	60.00%
022-7200-529-5218	UTILITIES	$ 7,897	$ 9,062	$ 8,960	$ 3,000	$ 10,000	$ 5,500	83.33%
022-7200-529-5261	LIABILITY INSURANCE	$ 344	$ 422	$ 430	$ 562	$ 562	$ 668	18.86%
022-7200-529-5262	PROPERTY INSURANCE	$ 49	$ 64	$ 96	$ 176	$ 176	$ 234	32.95%
022-7200-529-5264	ERMA	$ 75	$ 132	$ 120	$ 171	$ 171	$ 165	-3.51%
022-7200-529-5265	RISK MGT/RMA ADMIN FEES	$ 33	$ 36	$ 28	$ 8	$ 8	$ 1	-87.50%
022-7200-529-5270	PROFESSIONAL SERVICES	$ 1,330	$ 2,147	$ 924	$ 1,000	$ 1,505	$ 2,000	100.00%
	TOTAL MAINTENANCE & OPERATIONS	$ 13,941	18,057	$ 18,999	$ 11,617	$ 19,922	$ 16,768	44.34%
	TOTAL, SENIOR CENTER - OUTREACH	$ 34,385	43,593	$ 44,210	$ 41,825	$ 52,174	$ 46,769	11.82%
	TOTAL SENIOR CENTER	**$ 65,937**	**78,699**	**$193,718**	**$ 159,824**	**$ 130,516**	**$ 114,986**	**-28.05%**
	TOTAL WAGES & BENEFITS	**$131,697**	**$ 116,401**	**$149,188**	**$ 167,522**	**$ 183,556**	**$ 185,064**	**10.47%**
	TOTAL MAINTENANCE & OPERATIONS	**$140,140**	**$ 124,050**	**$257,427**	**$ 192,329**	**$ 139,823**	**$ 152,966**	**-20.47%**
	TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

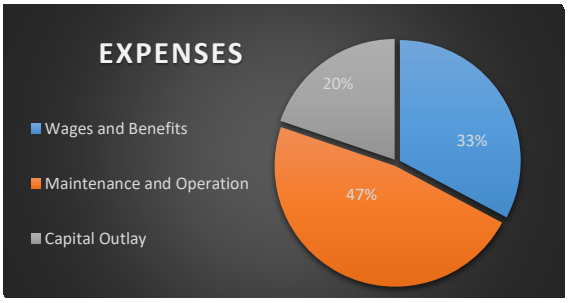
CITY OF KINGSBURG
RECREATION FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2022/23

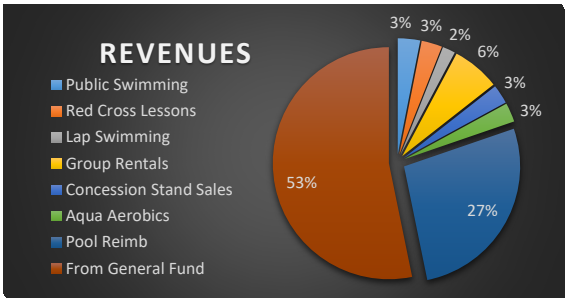
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
	TOTAL TRANFERS OUT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL OUTLAY	**$ 36,033**	**$ 641,860**	**$ 26,707**	**$ 36,500**	**$ 36,500**	**$ 55,000**	**50.68%**
	TOTAL, RECREATION FUND	**$308,338**	**$ 885,436**	**$433,321**	**$ 396,351**	**$ 373,925**	**$ 393,030**	**-0.84%**
	Revenues	$300,108	$ 934,031	$343,230	$ 383,000	$ 409,500	$ 393,500	
	Expenses	$308,338	$ 885,436	$433,321	$ 396,351	$ 373,925	$ 393,030	
		$ (8,230)	$ 48,595	$ (90,092)	$ (13,351)	$ 35,575	$ 470	

Crandell Swim Complex

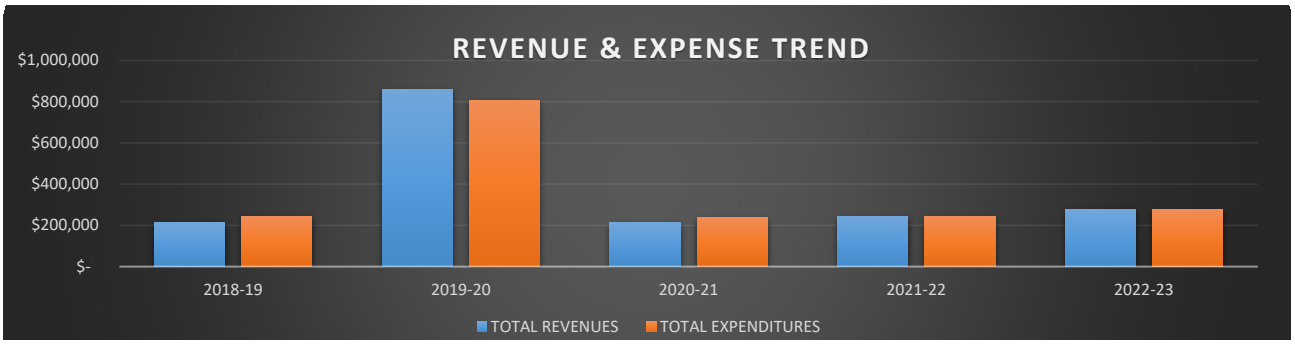
Description: This department takes care of all the functions and expenses of the City Pool. These include public swimming, Red Cross lessons, Group & Team Rentals and all the maintenance of the pool. Revenues include reimbursement through a JPA with the Kingsburg Joint Union High School.

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





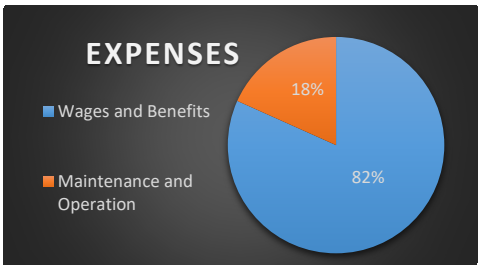
Pool	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
Public Swimming	$ 12,536	$ 6,965	$ 2,689	$ 7,000	$ 6,500	$ 7,000	0.00%
Red Cross Lessons	$ 17,850	$ 8,150	$ 11,082	$ 5,000	$ 7,000	$ 6,500	30.00%
Lap Swimming	$ 4,201	$ 3,318	$ 7,494	$ 6,000	$ 4,000	$ 4,000	-33.33%
Group Rentals	$ 14,140	$ 2,390	$ 16,220	$ 15,000	$ 10,000	$ 15,000	0.00%
Concession Stand Sales	$ 6,312	$ 3,664	$ 2,612	$ 6,000	$ 6,000	$ 6,000	0.00%
Aqua Aerobics	$ 4,519	$ 4,185	$ 10,233	$ 8,000	$ 4,500	$ 6,000	-25.00%
Miscelaneous	$ -	$ -	$ -	$ -	$ -	$ 53,000	
Pool Reimb	$ 56,198	$ 731,701	$ 63,282	$ 61,000	$ 61,000	$ 61,000	0.00%
Transfer In From General Fund	$ 100,000	$ 100,000	$ 100,000	$ 110,000	$ 145,000	$ 120,000	9.09%
TOTAL REVENUES	**$ 215,756**	**$ 860,373**	**$ 213,611**	**$ 218,000**	**$ 244,000**	**$ 278,500**	27.75%
EXPENDITURES							
Wages and Benefits	$ 83,849	$ 61,645	$ 80,140	$ 82,876	$ 88,258	$ 91,117	9.94%
Maintenance and Operation	$ 122,519	$ 103,232	$ 132,756	$ 117,151	$ 118,651	$ 131,927	12.61%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 36,033	$ 641,860	$ 26,707	$ 36,500	$ 36,500	$ 55,000	50.68%
TOTAL EXPENDITURES	**$ 242,401**	**$ 806,738**	**$ 239,603**	**$ 236,527**	**$ 243,409**	**$ 278,044**	17.55%
Net Revenue/(Expenditures)	$ (26,645)	$ 53,635	$ (25,992)	$ (18,527)	$ 591	$ 456	-102.46%
Changes in Fund Balance	$ 2,167						
Net Increase/(Decrease) in Fund Balance	$ (24,478)	$ 53,635	$ (25,992)	$ (18,527)	$ 591	$ 456	-102.46%
Beginning Fund Balance July 1	$ (72,899)	$ (97,377)	$ (43,741)	$ (69,734)	$ (69,734)	$ (69,143)	-0.85%
Ending Fund Balance June 30	$ (97,377)	$ (43,741)	$ (69,734)	$ (88,261)	$ (69,143)	$ (68,687)	-22.18%

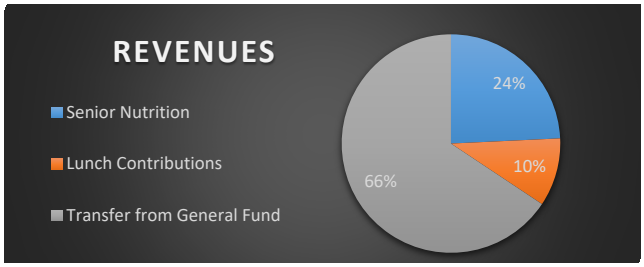


Senior Center

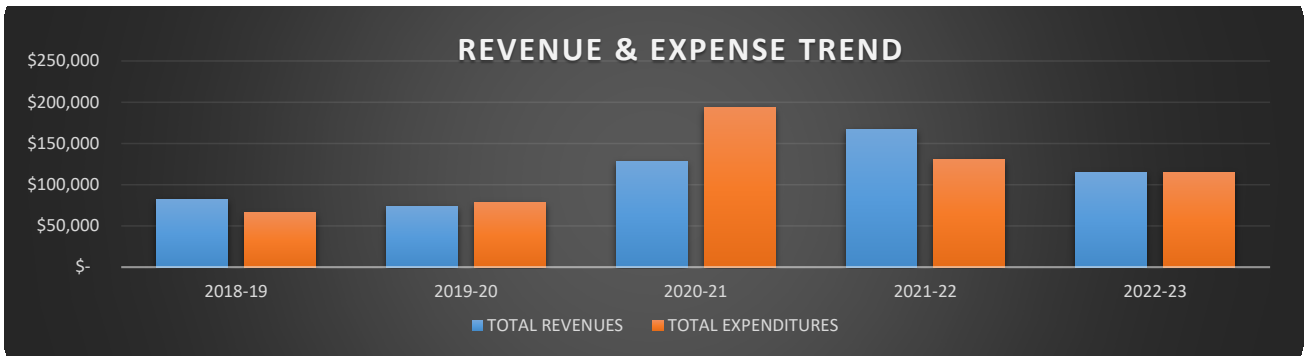
Description: The Kingsburg Senior Center offers recreational, social, educational and nutritional programs to seniors 55 and older. Costs identified in this budget include staff salaries and benefits and direct costs for Nutrition and Outreach Programs. The City receives Federal Grants to supplement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

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





Senior Center	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
Senior Nutrition	$ 19,500	$ 11,842	$ -	$ -	$ -	$ 24,000	
Lunch Contributions	$ 8,970	$ 6,816	$ -	$ -	$ 11,500	$ 10,000	
SJVAP Public Benefit Grant	$ -	$ -	$ 20,000	$ -	$ -	$ -	
Cares Act -Covid 19	$ -	$ -	$ 53,007	$ 110,000	$ 99,000	$ 16,000	
Transfer from General Fund	$ 53,715	$ 55,000	$ 55,000	$ 55,000	$ 57,000	$ 65,000	18.18%
TOTAL REVENUES	**$ 82,185**	**$ 73,658**	**$ 128,007**	**$ 165,000**	**$ 167,500**	**$ 115,000**	-30.30%
EXPENDITURES							
Wages and Benefits	$ 47,848	$ 54,756	$ 69,047	$ 84,646	$ 95,298	$ 93,947	10.99%
Maintenance and Operation	$ 18,089	$ 23,942	$ 124,671	$ 75,178	$ 35,218	$ 21,039	-72.01%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 65,937**	**$ 78,699**	**$ 193,718**	**$ 159,824**	**$ 130,516**	**$ 114,986**	-28.05%
Net Revenue/(Expenditures)	$ 16,247	$ (5,040)	$ (65,711)	$ 5,176	$ 36,984	$ 14	-99.73%
Changes in Fund Balance	$ 601	$ (2,874)	$ (2)				
Net Increase/(Decrease) in Fund Balance	$ 16,848	$ (7,914)	$ (65,713)	$ 5,176	$ 36,984	$ 14	-99.73%
Beginning Fund Balance July 1	$ (10,206)	$ 6,642	$ (1,272)	$ (66,985)	$ (66,985)	$ (30,001)	-55.21%
Ending Fund Balance June 30	$ 6,642	$ (1,272)	$ (66,985)	$ (61,809)	$ (30,001)	$ (29,987)	-51.48%



City of Kingsburg
Summary of Special Revenue Funds

2022-23 Fiscal Year Budget

					Measure C Fund			
		Gas Tax Fund	LTF 3 Fund	LTF 8 Fund	Measure C Street Maint	Measure C ADA	Measure C Flex Fund	Total
Actual Fund Balance,	**June 30, 2021**	304,187	72,249	1,433,921			515,710	2,326,067
Estimated Fund Balance,	**June 30, 2022**	416,590	82,249	1,469,463			804,110	2,772,412
Revenues:								
	Taxes	377,673	12,837	500,759	229,014	8,015	275,352	1,403,650
	Miscellaneous-SB1	298,245	-	-	-	-	-	298,245
	Interest	2,000	500	21,000	1,550	-	-	25,050
	Transfers from Other Funds	-	-	-	-	-	-	-
	Total Revenue	677,918	13,337	521,759	230,564	8,015	275,352	1,726,945
Expenses:								
	Wages & Benefits	230,157	-	-	-	-	-	230,157
	Departmanent Tools & Supplies	10,000	-	3,000	-	-	10,000	23,000
	Utilities	-	-	-	-	-	-	-
	Street Lights & Signals	10,000	-	60,000	-	-	78,000	148,000
	Vehicle Maintenance	-	-	-	-	-	3,500	3,500
	Fuels	5,000	-	-	-	-	-	5,000
	Repairs & Maintenance	-	-	-	4,000	5,000	5,000	14,000
	Insurance	10,789		-	-	-	-	10,789
	Sidewalk Repair	-	-	-	-	6,650	20,000	26,650
	Professional Service	26,000	-	8,000	-	-	35,000	69,000
	Street Striping Program	-	-	50,000	-	-	-	50,000
	Audit	-	-	-	-	-	-	-
	Overhead	26,879	-	7,555	-	-	10,677	45,111
	Total Maintenance & Operations	318,825	-	128,555	4,000	11,650	162,177	625,207
Capital Outlay Projects:								-
	Downtown Parking Lots						225,000	225,000
	22nd Ave (Sierra to Orange)	180,000	-		200,000	-		380,000
	Federal Match (18th Ave Sidewalks)		37,474	-	-	-	-	37,474
	10th/Academy (Stroud to Kamm)	-	-	445,000	-	-	-	445,000
	SB1 Project - 18th Ave.	328,245	-	-	-	-	-	328,245
	Street Striping Project	-	-	-	150,000	-		150,000
	Slurry Seal - PM (Varied Locations)			150,000				150,000
	Total Capital Oulay	508,245	37,474	595,000	350,000	-	225,000	1,715,719
	Transfers to Other Funds	-	-	-			-	-
	Total Expenses	827,070	37,474	723,555	354,000	11,650	387,177	2,340,926
	Net Result	*(149,152)*	*(24,137)*	*(201,796)*	*(123,436)*	*(3,635)*	*(111,825)*	*(613,981)*
Projected Fund Balance,	**June 30, 2023**	267,439	58,112	1,267,667			565,214	2,158,432

CITY OF KINGSBURG
SPECIAL REVENUE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2022-23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 BUDGET	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
GAS TAX								
102-0000-403-0601	2105	$ 66,536	$ 63,213	$ 65,634	$ 72,929	$ 77,387	$ 84,416	15.75%
102-0000-403-0602	2106	$ 41,244	$ 36,256	$ 37,824	$ 40,621	$ 42,568	$ 46,067	13.41%
102-0000-403-0603	2107	$ 85,505	$ 79,818	$ 88,815	$ 92,753	$ 105,462	$ 115,326	24.34%
102-0000-403-0604	2107.5	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	0.00%
102-0000-403-0605	2103	$ 41,398	$ 85,447	$ 85,952	$ 99,277	$ 110,953	$ 128,864	29.80%
102-0000-404-0600	TRAFFIC CONG.RELIEF SB1	$ 13,975	$ 13,931	$ -	$ -	$ -	$ -	
102-0000-404-0606	ROAD MAINT & REHAB SB1	$ 223,416	$ 216,559	$ 250,985	$ 247,486	$ 271,002	$ 298,245	20.51%
	SUB-TOTAL, TAXES	$ 475,074	$ 498,224	$ 532,210	$ 556,066	$ 610,372	$ 675,918	21.55%
102-0000-451-0100	MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -	
102-0000-451-0101	INTEREST	$ -	$ -	$ 2,005	$ -	$ 2,000	$ 2,000	
102-0000-451-0102	TRANSFER FROM CALPERS UAL FUND	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, GAS TAX	**$ 475,074**	**$ 498,224**	**$ 534,214**	**$ 556,066**	**$ 612,372**	**$ 677,918**	**21.91%**
LTF 3								
103-0000-403-0701	ARTICLE 3	$ 8,820	$ 9,333	$ 9,947	$ 10,934	$ 9,500	$ 12,837	17.40%
103-0000-451-0101	INTEREST	$ 484	$ 856	$ 408	$ 500	$ 500	$ 500	
103-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, LTF 3	**$ 9,304**	**$ 10,189**	**$ 10,355**	**$ 11,434**	**$ 10,000**	**$ 13,337**	
LTF 8								
104-0000-403-0702	ARTICLE 8	$ 374,975	$ 585,645	$ 210,053	$ 316,828	$ 331,354	$ 500,759	58.05%
104-0000-423-0607	STREET GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
104-0000-451-0101	INTEREST	$ 20,185	$ 18,501	$ 8,825	$ 21,000	$ 21,000	$ 21,000	
104-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, LTF 8	**$ 395,160**	**$ 604,146**	**$ 218,878**	**$ 337,828**	**$ 352,354**	**$ 521,759**	**54.45%**
MEASURE C								
105-0000-403-0801	STREET MAINTENANCE	$ 163,351	$ 180,587	$ 211,906	$ 203,657	$ 203,657	$ 229,014	12.45%
105-0000-403-0802	ADA COMPLIANCE	$ 5,434	$ 6,049	$ 7,085	$ 7,128	$ 7,128	$ 8,015	12.44%
105-0000-403-0803	FLEXIBLE FUNDING	$ 195,934	$ 211,248	$ 250,925	$ 240,645	$ 240,645	$ 275,352	14.42%
105-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -		
	SUB-TOTAL, TAXES	$ 364,719	$ 397,884	$ 469,916	$ 451,430	$ 451,430	$ 512,381	13.50%
105-0000-451-0101	INTEREST	$ 11	1,957	$ 1,557	$ -	$ 1,550	$ 1,550	
	TOTAL, MEASURE C	**$ 364,730**	**$ 399,841**	**$ 471,473**	**$ 451,430**	**$ 452,980**	**$ 513,931**	**13.85%**
	TOTAL TAXES	**$ 1,223,588**	**$ 1,491,086**	**$ 1,222,126**	**$ 1,335,258**	**$ 1,402,656**	**$ 1,701,895**	
	TOTAL MISCELLANEOUS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL INTEREST	**$ 20,680**	**$ 21,314**	**$ 10,789**	**$ 21,500**	**$ 23,050**	**$ 23,050**	
	TOTAL FROM OTHER FUNDS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
		$ 1,244,268	**$ 1,512,401**	**$ 1,234,919**	**$ 1,356,758**	**$ 1,427,706**	**$ 1,726,945**	**27.28%**
	Revenues	$ 1,244,268	$ 1,512,401	$ 1,234,919	$ 1,356,758	$ 1,427,706	$ 1,726,945	
	Expenses	$ 1,734,565	$ 1,051,430	$ 1,315,095	$ 1,418,309	$ 980,938	$ 2,340,926	
		$ (490,297)	$ 460,970	$ (80,176)	$ (61,551)	$ 446,768	$ (613,981)	

CITY OF KINGSBURG
SPECIAL REVENUE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2022-23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 BUDGET	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
GAS TAX								
102-9100-549-5101	SALARIES	$ 126,363	$ 132,089	$ 139,586	$ 132,557	$ 132,557	$ 136,944	3.31%
102-9100-549-5102	OVERTIME	$ 41	$ 5,683	$ 1,720	$ 3,000	$ 5,643	$ 5,000	66.67%
102-9100-549-5121	FICA	$ 9,332	$ 10,170	$ 10,503	$ 10,370	$ 10,572	$ 10,859	4.71%
102-9100-549-5122	PERS UAL	$ -	$ -	$ 27,381	$ 17,326	$ 17,326	$ 15,250	-11.98%
102-9100-549-5123	PERS	$ 31,159	$ 36,553	$ 13,036	$ 13,061	$ 13,061	$ 13,794	5.61%
102-9100-549-5125	MEDICAL	$ 33,235	$ 30,788	$ 44,691	$ 35,290	$ 35,290	$ 33,147	-6.07%
102-9100-549-5127	WORKERS COMP	$ 10,477	$ 11,156	$ 11,541	$ 13,438	$ 13,438	$ 15,049	11.99%
102-9100-549-5131	EAP	$ 39	$ 29	$ 26	$ 30	$ 30	$ 31	3.33%
102-9100-549-5133	LIFE INSURANCE	$ 84	$ 88	$ 83	$ 83	$ 83	$ 83	0.00%
	TOTAL WAGES & BENEFITS	$ 210,730	$ 226,556	$ 248,566	$ 225,155	$ 228,001	$ 230,157	2.22%
102-9100-549-5210	DEPT TOOLS & SUPPLIES	$ -	$ 4,100	$ 6,674	$ 10,000	$ 10,000	$ 10,000	0.00%
102-9100-549-5219	STREET LIGHTS & SIGNALS	$ 10,064	$ 9,070	$ 9,426	$ 11,000	$ 10,000	$ 10,000	-9.09%
102-9100-549-5224	FUELS	$ -	$ -	$ -	$ 3,500	$ 4,856	$ 5,000	42.86%
102-9100-549-5261	LIABILITY INSURANCE	$ 3,631	$ 2,782	$ 2,754	$ 3,929	$ 3,929	$ 4,834	23.03%
102-9100-549-5262	PROPERTY INSURANCE	$ 518	$ 422	$ 613	$ 1,229	$ 1,229	$ 1,690	37.51%
102-9100-549-5263	VEHICLE INSURANCE	$ 1,881	$ 1,989	$ 2,297	$ 3,182	$ 3,182	$ 3,066	-3.65%
102-9100-549-5264	ERMA	$ 793	$ 870	$ 768	$ 1,192	$ 1,192	$ 1,191	-0.08%
102-9100-549-5265	RISK MGT/RMA ADMIN FEES	$ 352	$ 234	$ 181	$ 58	$ 58	$ 8	-86.21%
102-9100-549-5270	PROFESSIONAL SERVICES	$ 23,792	$ 22,872	$ 25,585	$ 26,000	$ 26,000	$ 26,000	0.00%
102-9100-549-5501	TRANSFER OUT-OVERHEAD	$ 17,500	$ 20,500	$ 24,917	$ 26,522	$ 26,522	$ 26,879	1.35%
	TOTAL MAINT. & OPERATIONS	$ 58,531	$ 62,839	$ 73,215	$ 86,612	$ 86,968	$ 88,668	2.37%
102-9100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ 242,200	$ 185,000	$ -	-100.00%
102-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
102-9100-549-5706	21ST AVENUE REPAIRS	$ 163,846	$ -	$ -	$ -	$ -	$ -	
102-9100-549-5707	MARION ST (CAPE SEAL SIERRA-LEWIS	$ -	$ 13,282	$ 350,082	$ -	$ -	$ -	
102-9100-549-5708	TRUCK REPLACEMENT F-150 STREETS/PRK	$ -	$ 30,781	$ -	$ -	$ -	$ -	
102-9100-549-5709	22ND AVE (SIERRA-ORANGE)	$ -	$ -	$ -	$ -	$ -	$ 180,000	
102-9100-549-5710	SB1-18TH AVE EARL TO KERN	$ -	$ -	$ -	$ -	$ -	$ 328,245	
	TOTAL CAPITAL OUTLAY	$ 163,846	$ 44,062	$ 350,082	$ 242,200	$ 185,000	$ 508,245	109.85%
	TOTAL, GAS TAX	**$ 433,107**	**$ 333,457**	**$ 671,863**	**$ 553,967**	**$ 499,969**	**$ 827,070**	**49.30%**
LTF 3								
103-9100-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
103-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
103-9100-549-5702	SIDEWALK INSTALLATION-18TH AVE	$ -	$ -	$ 5,721	$ -	$ -	$ 37,474	
103-9100-549-5703	MADSEN AVE BIKE PATH (STROUD-KAMM)	$ -	$ -	$ -	$ -	$ -	$ -	
103-9100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, LTF 3	**$ -**	**$ -**	**$ 5,721**	**$ -**	**$ -**	**$ 37,474**	
LTF 8								
104-9100-549-5210	DEPT TOOLS & SUPPLIES	$ 3,789	2,932	$ -	$ 3,000	$ 3,000	$ 3,000	0.00%
104-9100-549-5218	UTILITIES	$ 1,675	-	$ -	$ -	$ -	$ -	
104-9100-549-5219	STREET LIGHTS & SIGNALS	$ 45,000	48,497	$ 49,541	$ 40,000		$ 60,000	50.00%
104-9100-549-5270	PROFESSIONAL SERVICES	$ 14,735	2,156	$ -	$ 8,000		$ 8,000	0.00%
104-9100-549-5275	STREET STRIPING PROGRAM	$ -	14,962	$ 9,470	$ 20,000		$ 50,000	150.00%
104-9100-549-5501	TRANSFER OUT-OVERHEAD	$ 20,500	20,500	$ 9,000	$ 8,812	$ 8,812	$ 7,555	-14.26%
	TOTAL MAINT. & OPERATIONS	$ 85,699	$ 89,047	$ 68,011	$ 79,812	$ 11,812	$ 128,555	61.07%
104-9100-549-5701	CAPITAL OUTLAY	$ 326,593	$ 414,259	$ 220,217	$ 461,000	$ 305,000	$ -	-100.00%
104-9100-549-5704	21ST AVENUE REPAIRS	$ 412,214	$ -	$ -	$ -	$ -	$ -	
104-9100-549-5705	SIGNAGE UPDATES	$ 80,827	$ 65	$ -	$ -	$ -	$ -	
104-9100-549-5761	BETHEL AVE IMPROVEMENTS	$ 9,805	$ -	$ -	$ -	$ -	$ -	
104-9100-549-5762	SLURRY SEAL PROJECTS	$ -	$ -	$ -	$ -	$ -	$ 150,000	
104-9100-549-5764	12TH AVE SIERRA TO WINTER	$ -	$ -	$ -	$ -	$ -	$ -	
104-9100-549-5765	UNION ST (10TH TO 18TH)	$ -	$ -	$ -	$ -	$ -	$ -	
104-9100-549-5766	10TH/ACADEMY(STROUD-KAMM)MILL & OVERLAY		$ -	$ -	$ -	$ -	$ 445,000	
	TOTAL CAPITAL OUTLAY	$ 829,439	$ 414,324	$ 220,217	$ 461,000	$ 305,000	$ 595,000	29.07%
104-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, LTF 8	**$ 915,138**	**$ 503,372**	**$ 288,227**	**$ 540,812**	**$ 316,812**	**$ 723,555**	**33.79%**
MEASURE C - STREET MAINTENANCE								
105-9200-549-5210	DEPT TOOLS & SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
105-9200-549-5229	REPAIRS & MAINTENANCE	$ 4,338	$ 4,590	$ 5,024	$ 4,000	$ 4,000	$ 4,000	0.00%
105-9200-549-5270	PROFESSIONAL SERVICES	$ 20,900	$ -	$ -	$ -	$ -	$ -	
105-9200-549-5505	TRANSFER OUT-OVERHEAD	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL MAINT. & OPERATIONS	$ 25,238	$ 4,590	$ 5,024	$ 4,000	$ 4,000	$ 4,000	0.00%
105-9200-549-5701	CAPITAL OUTLAY	$ -	$ 800	$ 125,400	$ 150,000	$ -	$ -	-100.00%
105-9200-549-5704	21ST AVENUE REPAIRS	$ 180,000	$ -	$ -	$ -	$ -	$ -	
105-9200-549-5705	22ND AVE (SIERRA-ORANGE)	$ -	$ -	$ -	$ -	$ -	$ 200,000	
105-9200-549-5708	ALLEY IMPROVEMENTS-PEDESTRIAN	$ -	$ -	$ 45,622	$ -	$ -	$ -	
105-9200-549-5709	ANNUAL STREET STRIPING	$ -	$ -	$ -	$ -	$ -	$ 150,000	
	TOTAL CAPITAL OUTLAY	$ 180,000	$ 800	$ 171,022	$ 150,000	$ -	$ 350,000	133.33%
	TOTAL, ST. MAINTENANCE	**$ 205,238**	**$ 5,390**	**$ 176,046**	**$ 154,000**	**$ 4,000**	**$ 354,000**	**129.87%**

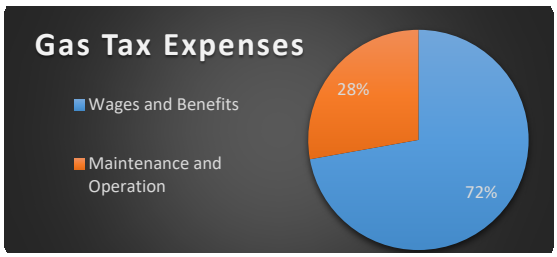
CITY OF KINGSBURG
SPECIAL REVENUE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2022-23

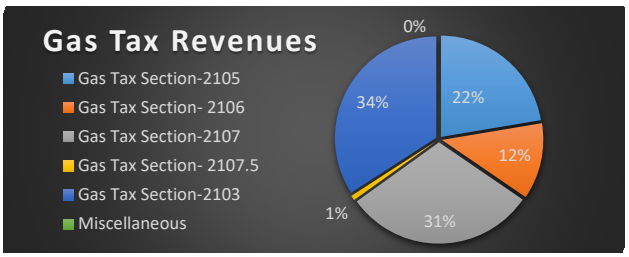
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 BUDGET	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
MEASURE C - ADA COMPLIANCE								
105-9300-549-5210	DEPT TOOLS & SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
105-9300-549-5229	REPAIRS & MAINTENANCE	$ -	$ -	$ -	$ -	$ -	$ 5,000	0.00%
105-9300-549-5230	SIDEWALK REPAIR	$ 5,000	$ 5,000	$ 3,800	$ 4,000		$ 6,650	66.25%
105-9300-549-5501	TRANSFER OUT-OVERHEAD	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL, ADA COMPLIANCE	**$ 5,000**	**$ 5,000**	**$ 3,800**	**$ 4,000**	**$ -**	**$ 11,650**	**191.25%**
MEASURE C - FLEXIBLE FUNDING								
105-9400-549-5210	DEPT TOOLS & SUPPLIES	$ 36,666	$ 11,089	$ 6,155	$ 10,000	$ 10,000	$ 10,000	0.00%
105-9400-549-5219	STREET LIGHTS & SIGNALS	$ 86,315	$ 75,814	$ 77,988	$ 78,000	$ 74,000	$ 78,000	0.00%
105-9400-549-5222	VEHICLE MAINTENANCE	$ 3,861	$ 2,313	$ 8,979	$ 3,500	$ 3,500	$ 3,500	0.00%
105-9400-549-5224	FUELS	$ -	$ -	$ -	$ 2,500	$ -	$ -	
105-9400-549-5229	REPAIRS & MAINTENANCE	$ 2,012	$ 3,180	$ -	$ 5,000	$ 5,000	$ 5,000	0.00%
105-9400-549-5230	SIDEWALK REPAIR	$ 14,801	$ 19,027	$ 9,619	$ 20,000	$ 20,000	$ 20,000	0.00%
105-9400-549-5270	PROFESSIONAL SERVICES	$ 11,927	$ 44,448	$ 36,475	$ 35,000	$ 35,000	$ 35,000	0.00%
105-9400-549-5501	TRANSFER OUT-OVERHEAD	$ 20,500	$ 20,500	$ 11,090	$ 11,530	$ 11,530	$ 10,677	-7.40%
	TOTAL, MAINT. & OPERATIONS	$ 176,082	$ 176,371	$ 150,307	$ 165,530	$ 159,030	$ 162,177	-2.03%
105-9400-549-5765	CURB RAMP INSTALLATION ADA	$ -	$ 27,840	$ -	$ -	$ -	$ -	
105-9400-549-5766	EXAMINE OPTIONS-DOWNTOWN PARKING	$ -	$ -	$ -	$ -	$ -	$ 225,000	
105-9400-549-5767	GOLDEN STATE BLVD	$ -	$ -	$ 19,130	$ -	$ 1,128	$ -	
	TOTAL CAPITAL OUTLAY	$ -	$ 27,840	$ 19,130	$ -	$ 1,128	$ 225,000	
	TOTAL , FLEXIBLE	**$ 176,082**	**$ 204,211**	**$ 169,437**	**$ 165,530**	**$ 160,158**	**$ 387,177**	**133.90%**
	TOTAL, MEASURE C	**$ 386,320**	**$ 214,602**	**$ 349,283**	**$ 323,530**	**$ 163,030**	**$ 752,827**	**132.69%**
	TOTAL WAGES & BENEFITS	**$ 210,730**	**$ 226,556**	**$ 248,566**	**$ 225,155**	**$ 228,001**	**$ 230,157**	**2.22%**
	TOTAL MAINT. & OPERATIONS	**$ 350,550**	**$ 296,847**	**$ 264,349**	**$ 301,902**	**$ 261,810**	**$ 357,494**	**18.41%**
	TOTAL DEBT SERVICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL OUTLAY	**$ 1,173,285**	**$ 487,027**	**$ 766,173**	**$ 853,200**	**$ 491,128**	**$ 1,715,719**	**101.09%**
	TOTAL TRANSFERS OUT	**$ -**	**$ 41,000**	**$ 36,007**	**$ 38,052**	**$ -**	**$ 37,556**	**-1.30%**
	TOTAL, SPECIAL REVENUE FUNDS	**$ 1,734,565**	**$ 1,051,430**	**$ 1,315,095**	**$ 1,418,309**	**$ 980,938**	**$ 2,340,926**	**65.05%**
	Revenues	$ 1,244,268	$ 1,512,401	$ 1,234,919	$ 1,356,758	$ 1,427,706	$ 1,726,945	27.28%
	Expenses	$ 1,734,565	$ 1,051,430	$ 1,315,095	$ 1,418,309	$ 980,938	$ 2,340,926	65.05%
		$ (490,297)	$ 460,970	$ (80,176)	$ (61,551)	$ 446,768	$ (613,981)	897.51%

GAS TAX FUND

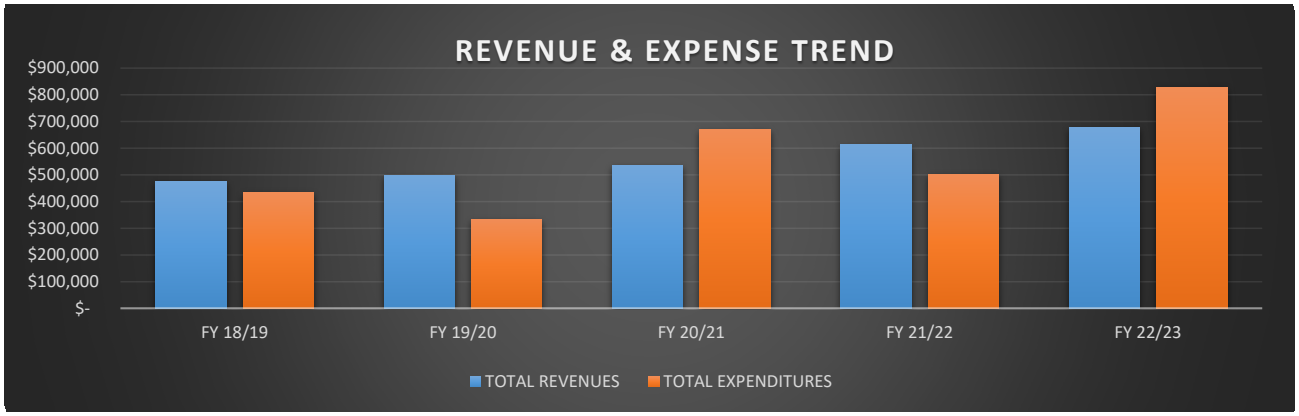
Description: Cities and Counties receive Highway User Tax revenue under separate formulas for the allocation of funds to support engineering, administration and general maintenance to local roads.

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





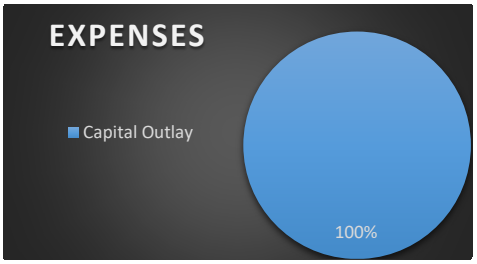
Gas Tax	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Gas Tax Section-2105	$ 66,536	$ 63,213	$ 65,634	$ 72,929	$ 77,387	$ 84,416	15.75%
Gas Tax Section- 2106	$ 41,244	$ 36,256	$ 37,824	$ 40,621	$ 42,568	$ 46,067	13.41%
Gas Tax Section-2107	$ 85,505	$ 79,818	$ 88,815	$ 92,753	$ 105,462	$ 115,326	24.34%
Gas Tax Section- 2107.5	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	0.00%
Gas Tax Section-2103	$ 41,398	$ 85,447	$ 85,952	$ 99,277	$ 110,953	$ 128,864	29.80%
Traffic Cong. Relief SB1	$ 13,975	$ 13,931	$ -	$ -	$ -	$ -	
Road Maint and Rehab SB1	$ 223,416	$ 216,559	$ 250,985	$ 247,486	$ 271,002	$ 298,245	20.51%
Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -	
Interest	$ -	$ -	$ 2,005	$ -	$ 2,000	$ 2,000	
TOTAL REVENUES	**$ 475,074**	**$ 498,224**	**$ 534,214**	**$ 556,066**	**$ 612,372**	**$ 677,918**	21.91%
EXPENDITURES							
Wages and Benefits	$ 210,730	$ 226,556	$ 248,566	$ 225,155	$ 228,001	$ 230,157	2.22%
Maintenance and Operation	$ 58,531	$ 62,839	$ 73,215	$ 86,612	$ 86,968	$ 88,668	2.37%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 163,846	$ 44,062	$ 350,082	$ 242,200	$ 185,000	$ 508,245	109.85%
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 433,107**	**$ 333,457**	**$ 671,863**	**$ 553,967**	**$ 499,969**	**$ 827,070**	49.30%
Net Revenue/(Expenditures)	$ 41,967	$ 164,767	$ (137,649)	$ 2,099	$ 112,403	$ (149,152)	-7206.22%
Other Changes in Fund Balance		$ (1)					
Net Increase/(Decrease) in Fund Balance	$ 41,967	$ 164,766	$ (137,649)	$ 2,099	$ 112,403	$ (149,152)	-7206.22%
Beginning Fund Balance July 1	$ 235,103	$ 277,070	$ 441,836	$ 304,187	$ 304,187	$ 416,590	36.95%
Adjustment to Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance June 30	$ 277,070	$ 441,836	$ 304,187	$ 306,286	$ 416,590	$ 267,438	-12.68%

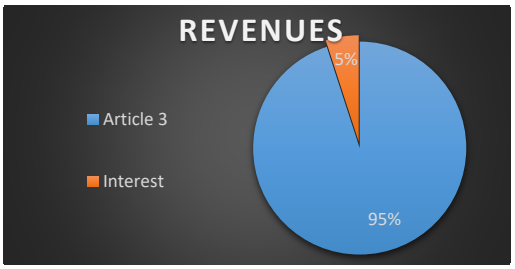


LOCAL TRANSPORTATION FUND ARTICLE 3

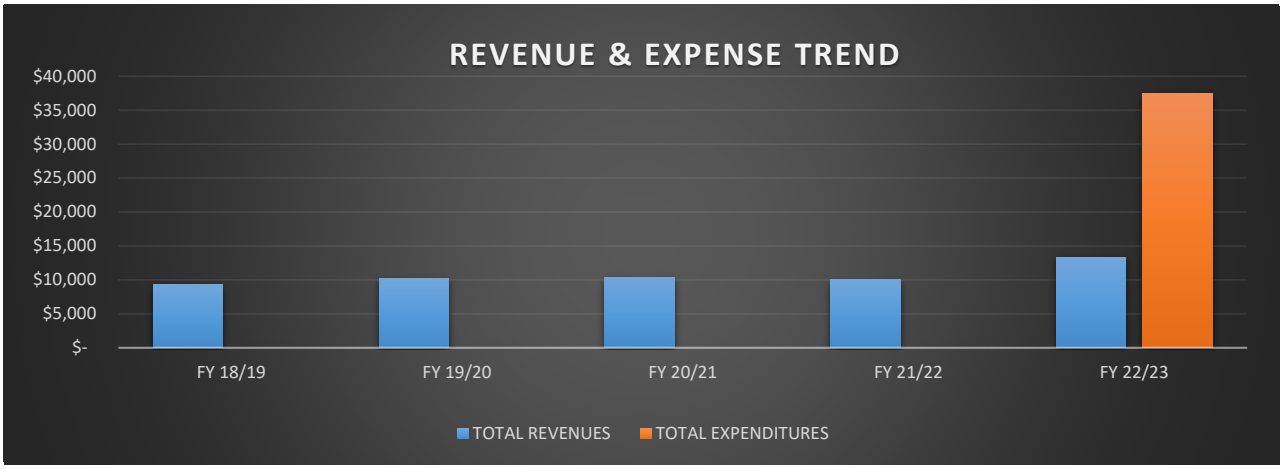
Description: This program receives its funding from State Local Transportation Funds which are administered and disbursed by tl Council of Fresno County Governments (COG). This program is commonly referred to as LTF Article 3 because of its identifying section in the State Public Utilities Code. Article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

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





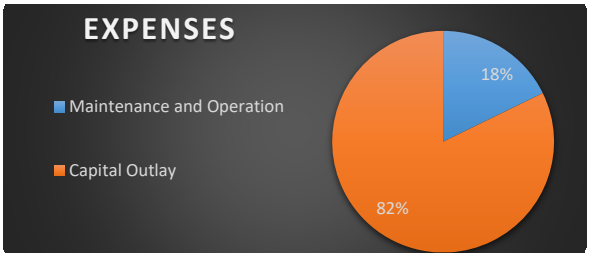
LTF Article 3	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Article 3	$ 8,820	$ 9,333	$ 9,947	$ 10,934	$ 9,500	$ 12,837	17.40%
Interest	$ 484	$ 856	$ 408	$ 500	$ 500	$ 500	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 9,304**	**$ 10,189**	**$ 10,355**	**$ 11,434**	**$ 10,000**	**$ 13,337**	16.64%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ 37,474	
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 37,474**	
Net Revenue/(Expenditures)	$ 9,304	$ 10,189	$ 10,355	$ 11,434	$ 10,000	$ (24,137)	-311.10%
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 9,304	$ 10,189	$ 10,355	$ 11,434	$ 10,000	$ (24,137)	-311.10%
Beginning Fund Balance July 1	$ 42,401	$ 51,705	$ 61,894	$ 72,249	$ 72,249	$ 82,249	13.84%
Ending Fund Balance June 30	$ 51,705	$ 61,894	$ 72,249	$ 83,683	$ 82,249	$ 58,112	-30.56%

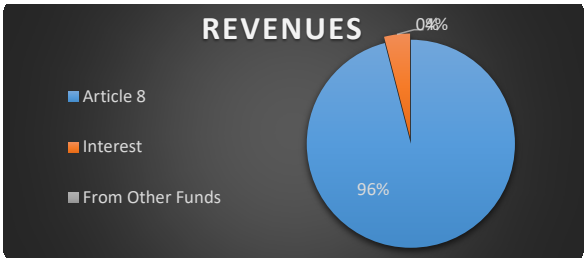


LOCAL TRANSPORTATION ARTICLE 8

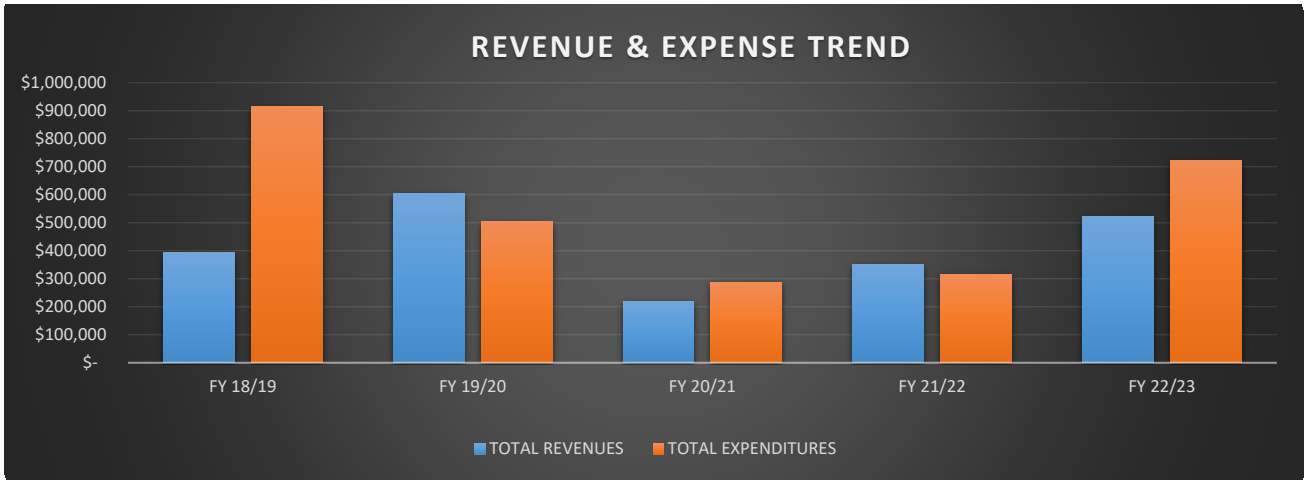
Description: This program receives its funding from State Local Transportation Funds which are administrated and disbursed by the Council of Fresno County Governments. This program is commonly referred to as LTF Article 8 because of its identifying section in the State Public Utilities Code. This fund 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 FY22. Over $400,000 will be spent in the coming year for local road improvement work. This includes preventative maintenance and reconstruction projects.





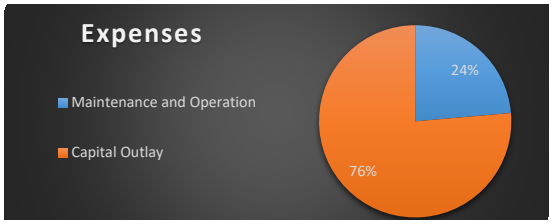
LTF Article 8	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Article 8	$ 374,975	$ 585,645	$ 210,053	$ 316,828	$ 331,354	$ 500,759	58.05%
Interest	$ 20,185	$ 18,501	$ 8,825	$ 21,000	$ 21,000	$ 21,000	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 395,160**	**$ 604,146**	**$ 218,878**	**$ 337,828**	**$ 352,354**	**$ 521,759**	54.45%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ 85,699	$ 89,047	$ 68,011	$ 79,812	$ 11,812	$ 128,555	61.07%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 829,439	$ 414,324	$ 220,217	$ 461,000	$ 305,000	$ 595,000	29.07%
Transfers to Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 915,138**	**$ 503,372**	**$ 288,227**	**$ 540,812**	**$ 316,812**	**$ 723,555**	33.79%
Net Revenue/(Expenditures)	$ (519,978)	$ 100,775	$ (69,350)	$ (202,984)	$ 35,542	$ (201,796)	-0.59%
Changes in Fund Balance	$ -	$ 61,894					
Net Increase/(Decrease) in Fund Balance	$ (519,978)	$ 162,669	$ (69,350)	$ (202,984)	$ 35,542	$ (201,796)	-0.59%
Beginning Fund Balance July 1	$ 1,860,580	$ 1,340,602	$ 1,503,271	$ 1,433,921	$ 1,433,921	$ 1,469,463	2.48%
Ending Fund Balance June 30	$ 1,340,602	$ 1,503,271	$ 1,433,921	$ 1,230,937	$ 1,469,463	$ 1,267,667	2.98%

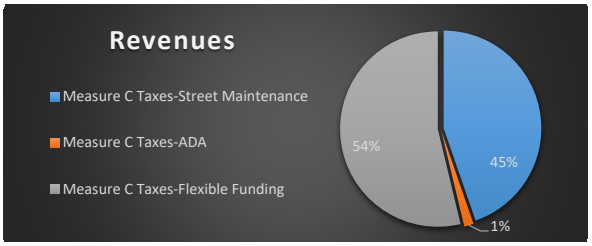


MEASURE C FUND

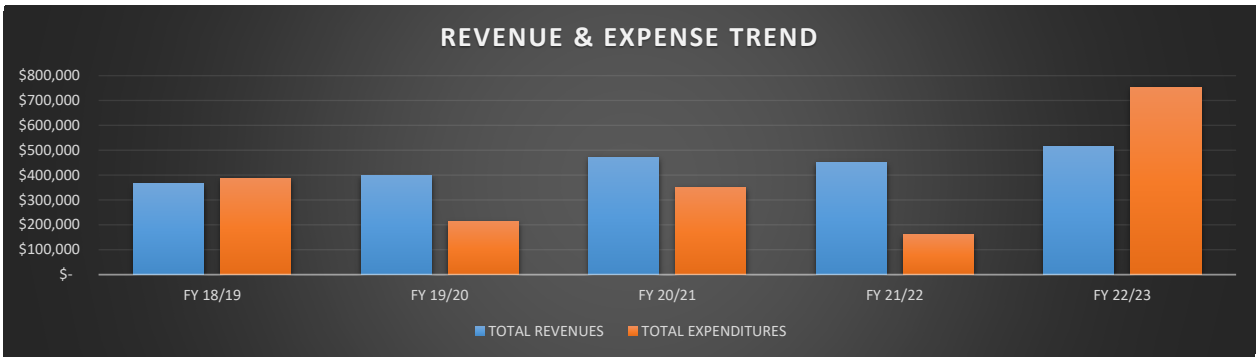
Description: This program receives its revenue from a 1/2% sales tax increase approved by Fresno County voters in November, 1986. Funds are used for rehabilitation of existing streets, curb, gutter, sidewalk and drainage systems. The Measure C Tax was extended by voter approval through 2026.

Budget Highlights: Measure C funds are used on a number of projects related to local roads and sidewalks. For FY22, regular maintenance items and a larger crack sealing project is budgeted.





Measure C	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Measure C Taxes-Street Maintenance	$ 163,351	$ 180,587	$ 211,906	$ 203,657	$ 203,657	$ 229,014	12.45%
Measure C Taxes-ADA	$ 5,434	$ 6,049	$ 7,085	$ 7,128	$ 7,128	$ 8,015	12.44%
Measure C Taxes-Flexible Funding	$ 195,934	$ 211,248	$ 250,925	$ 240,645	$ 240,645	$ 275,352	14.42%
Interest	$ 11	$ 1,957	$ 1,557	$ -	$ -	$ 1,550	
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 364,730**	**$ 399,841**	**$ 471,473**	**$ 451,430**	**$ 451,430**	**$ 513,931**	13.85%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ 206,320	$ 185,962	$ 159,130	$ 173,530	$ 163,030	$ 177,827	2.48%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 180,000	$ 28,640	$ 190,152	$ 150,000	$ -	$ 575,000	283.33%
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 386,320**	**$ 214,602**	**$ 349,283**	**$ 323,530**	**$ 163,030**	**$ 752,827**	132.69%
Net Revenue/(Expenditures)	$ (21,590)	$ 185,240	$ 122,190	$ 127,900	$ 288,400	$ (238,896)	-286.78%
Changes in Fund Balance	$ (2)	$ 1	$ 1				
Net Increase/(Decrease) in Fund Balance	$ (21,592)	$ 185,241	$ 122,192	$ 127,900	$ 288,400	$ (238,896)	-286.78%
Beginning Fund Balance July 1	$ 229,868	$ 208,278	$ 393,519	$ 515,710	$ 515,710	$ 804,110	55.92%
Ending Fund Balance June 30	$ 208,276	$ 393,519	$ 515,710	$ 643,610	$ 804,110	$ 565,214	-12.18%



City of Kingsburg
Summary of Special Revenue-Public Safety Funds

2022-23 Fiscal Year Budget

		Measure E Fund		
		Measure E Police	Measure E Fire	Total
Actual Fund Balance,	**June 30, 2021**	$1,364,943		1,364,943
Estimated Fund Balance,	**June 30, 2022**	$1,639,803		1,639,803
Revenues:				
	Measure E (1% Voter Approved Tax)	$2,685,354		2,685,354
	Transfers from Other Funds	$0		-
	Fire Marshal Services	$0		-
	Total Revenue	$2,685,354		2,685,354
Expenses:				
	Wages & Benefits	1,431,115	716,093	2,147,209
	Departmanent Tools & Supplies	26,400	35,000	61,400
	Communications	20,222	-	20,222
	Vehicle Maintenance	9,500	-	9,500
	Fuels	42,000	24,000	66,000
	Repairs & Maintenance	2,000	-	2,000
	Insurance	33,540	20,699	54,239
	Professional Services	20,000	50,000	70,000
	Training & Education	23,000	12,000	35,000
	Total Maintenance & Operations	1,607,777	857,792	2,465,570
Capital Outlay Projects:				
	Capital Outlay-Engine	-	160,000	160,000
	Police Patrol Cars	320,000	-	320,000
	Police Department Remodel	350,000	-	350,000
	Emergency Operations Plan	30,000	30,000	60,000
	Body Worn Camaras	80,000		80,000
	Radios/Communications	125,000	40,000	165,000
	SCBA Refilling Station	-	-	-
	Protective Clothing	-	45,000	45,000
	Ice Machine	-	10,000	10,000
	Admin Vehicle	-	80,000	80,000
	Fire Hose	-	45,000	45,000
	Roof/Floor Improvement	-	61,000	61,000
	Hiring Software	-	3,000	3,000
	Total Capital Oulay	905,000	474,000	1,379,000
	Transfers to Other Funds	-	-	-
	Total Expenses	2,512,777	1,331,792	3,844,570
	Net Result	($1,159,216)		*(1,159,216)*
Projected Fund Balance,	**June 30, 2023**	**$480,587**		**480,587**

CITY OF KINGSBURG
SPECIAL REVENUE-PUBLIC SAFETY FUND
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2022-23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
MEASURE E - REVENUES								
106-0000-404-0400	MEASURE E TAX	$ 1,144,067	$ 1,899,962	$ 2,313,063	$ 2,144,000	$ 2,594,251	$ 2,679,354	24.97%
106-0000-451-0101	INTEREST	$ -	$ 5,442	$ 3,334	$ 6,100	$ 6,100	$ 6,000	-1.64%
106-0000-462-0100	MISCELLANEOUS	$ -	$ -	$ -	$ -	$ 5,283	$ -	
106-0000-404-0401	TRANSFER TO MEASURE E	$ -		$ -	$ -	$ -	$ -	
106-0000-404-0402	FIRE MARSHAL SERVICES	$ -		$ -	$ -	$ -	$ -	
	TOTAL MEASURE E REVENUE	**$ 1,144,067**	**1,905,404.18**	**$ 2,316,397**	**$ 2,150,100**	**$ 2,605,634**	**$ 2,685,354**	**24.89%**
	Revenues	$ 1,144,067	$ 1,905,404	$ 2,316,397	$ 2,150,100	$ 2,605,634	$ 2,685,354	24.89%
	Expenses	$ 911,977	$ 1,537,346	$ 1,557,387	$ 2,578,301	$ 2,320,492	$ 3,844,570	49.11%
		$ 232,090	$ 368,058	$ 759,010	$ (428,201)	$ 285,142	$ (1,159,216)	170.72%

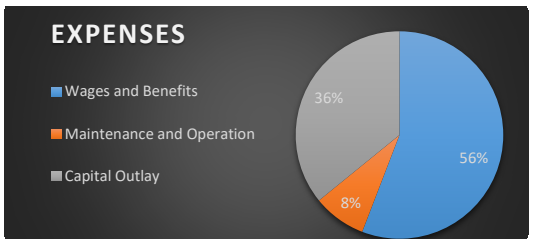
CITY OF KINGSBURG
SPECIAL REVENUE-PUBLIC SAFETY FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2022-23

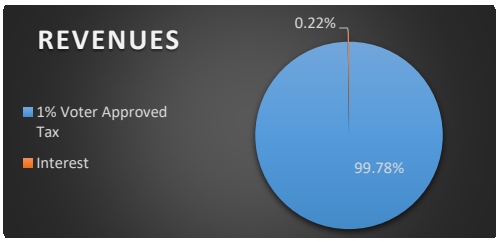
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
MEASURE E POLICE								
106-3400-549-5101	SALARIES	$ 122,938	$ 172,478	$ 182,935	$ 636,919	$ 398,253	$ 887,562	39.35%
106-3400-549-5102	OVERTIME	$ 13,589	$ 18,005	$ 25,192	$ 40,000	$ 19,461	$ 50,000	25.00%
106-3400-549-5106	SPECIAL PROJECT OT	$ -	$ 20,496	$ 2,324	$ 50,000	$ 7,433	$ 50,000	0.00%
106-3400-549-5121	FICA	$ 7,371	$ 14,488	$ 16,073	$ 55,609	$ 31,955	$ 75,548	35.86%
106-3400-549-5122	PERS-UAL	$ -		$ 1,946	$ 100,404	$ 100,404	$ 98,839	-1.56%
106-3400-549-5123	PERS-PAYROLL	$ 12,992	$ 21,988	$ 21,914	$ 90,164	$ 45,653	$ 132,378	46.82%
106-3400-549-5125	MEDICAL	$ 5,083	$ 8,544	$ 7,038	$ 41,480	$ 30,638	$ 99,794	140.58%
106-3400-549-5127	WORKERS COMP	$ 11,150	$ 17,058	$ 18,573	$ 56,503	$ 56,503	$ 24,217	-57.14%
106-3400-549-5129	UNIFORM ALLOWANCE	$ 2,000	$ 2,313	$ 3,614	$ 8,200	$ 2,882	$ 12,200	48.78%
106-3400-549-5131	EAP	$ 35	$ 34	$ 25	$ 132	$ 132	$ 121	-8.33%
106-3400-549-5133	LIFE INSURANCE	$ 75	$ 114	$ 99	$ 324	$ 207	$ 456	40.74%
	TOTAL WAGES & BENEFITS	$ 175,233	$ 275,518	$ 279,733	$ 1,079,735	$ 693,520	$ 1,431,115	32.54%
106-3400-549-5201	OFFICE SUPPLIES	$ -	$ -	$ -	$ 4,500	$ 6,500	$ 7,200	60.00%
106-3400-549-5208	SAFETY EQUIPMENT	$ 7,393	$ 2,137	$ 12,303	$ 8,000	$ 8,000	$ 12,000	50.00%
106-3400-549-5209	SCREENING PERSONNEL	$ -	$ -	$ 6,317	$ 20,000	$ 16,000	$ 20,000	0.00%
106-3400-549-5210	DEPT TOOLS	$ -	$ 1,077	$ 1,290	$ 4,500	$ 4,500	$ 7,200	60.00%
106-3400-549-5216	COMMUNICATIONS	$ -	$ -	$ 492	$ 8,300	$ 8,300	$ 20,222	143.64%
106-3400-549-5222	VEHICLE MAINTENANCE	$ 6,159	$ 4,116	$ 1,880	$ 7,000	$ 7,000	$ 9,500	35.71%
106-3400-549-5224	FUELS	$ 6,769	$ 6,995	$ 7,090	$ 30,000	$ 30,000	$ 42,000	40.00%
106-3400-549-5226	EQUIPMENT MAINTENANCE	$ -	$ -	$ -	$ 2,000	$ 2,000	$ 2,000	0.00%
106-3400-549-5261	LIABILITY INSURANCE	$ 3,265	$ 4,789	$ 2,668	$ 17,478	$ 17,478	$ 19,076	9.14%
106-3400-549-5262	PROPERTY INSURANCE	$ 466	$ 726	$ 593	$ 5,466	$ 5,466	$ 6,668	21.99%
106-3400-549-5263	VEHICLE INSURANCE	$ 744	$ 2,716	$ 2,297	$ 8,485	$ 8,485	$ 3,066	-63.87%
106-3400-549-5264	ERMA	$ 713	$ 1,497	$ 744	$ 5,303	$ 5,303	$ 4,699	-11.39%
106-3400-549-5265	RISK MGT/RMA ADMIN FEES	$ 317	$ 404	$ 175	$ 257	$ 257	$ 31	-87.94%
106-3400-549-5296	TRAINING & EDUCATION	$ -	$ 6,987	$ 7,365	$ 14,500	$ 5,000	$ 23,000	58.62%
	TOTAL MAINT. & OPERATIONS	$ 25,826	$ 31,444	$ 43,214	$ 135,789	$ 117,789	$ 176,662	30.10%
106-3400-549-5701	CAPITAL OUTLAY	$ 3,677	$ 152,860	$ 76,318	$ 200,000	$ 180,000	$ -	-100.00%
106-3400-549-5713	PD REMODEL	$ -	$ -	$ -	$ -	$ -	$ 350,000	
106-3400-549-5714	EMERGENCY OPERATIONS PLAN	$ -	$ -	$ -	$ -	$ -	$ 30,000	
106-3400-549-5715	POLICE PATROL CARS	$ -	$ 369,791	$ 240,719	$ 180,000	$ 5,451	$ 320,000	77.78%
106-3400-549-5716	DUAL BAND RADIO UPGRADES	$ -	$ -	$ -	$ -	$ -	$ 125,000	
106-3400-549-5717	BODY WORN CAMARAS	$ -	$ -	$ -	$ -	$ -	$ 80,000	
106-3400-549-5753	COMPUTERS-MONITORS/TABLETS	$ -	$ 68,197	$ -	$ 15,000	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 3,677	590,848	$ 317,037	$ 395,000	$ 185,451	$ 905,000	129.11%
106-3400-549-5505	DEBT SERVICE TO GF	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, POLICE EXP	**$ 204,736**	**$ 897,809**	**$ 639,983**	**$ 1,610,524**	**$ 996,760**	**$ 2,512,777**	**56.02%**
MEASURE E FIRE								
106-6200-549-5101	SALARIES	$ 60,200	$ 212,845	$ 249,557	$ 320,113	$ 306,011	$ 378,340	18.19%
106-6200-549-5102	OVERTIME	$ 4,847	$ 16,329	$ 90,284	$ 24,000	$ 60,342	$ 40,000	66.67%
106-6200-549-5106	PARTTIME RESERVES	$ -	$ 39,350	$ 99,920	$ 40,000	$ 62,082	$ 50,000	25.00%
106-6200-549-5121	FICA	$ 4,845	$ 19,410	$ 29,335	$ 29,385	$ 32,775	$ 35,828	21.93%
106-6200-549-5122	PERS-UAL	$ -	$ -	$ 38,039	$ 41,822	$ 41,822	$ 42,132	0.74%
106-6200-549-5123	PERS-PAYROLL	$ 7,384	$ 49,295	$ 37,153	$ 46,395	$ 36,431	$ 66,118	42.51%
106-6200-549-5125	MEDICAL	$ 9,027	$ 31,631	$ 53,350	$ 48,381	$ 55,978	$ 47,463	-1.90%
106-6200-549-5127	WORKERS COMP	$ 8,811	$ 27,633	$ 29,119	$ 33,904	$ 33,904	$ 37,968	11.99%
106-6200-549-5129	UNIFORM ALLOWANCE	$ 5,053	$ 10,350	$ 13,124	$ 8,000	$ 8,000	$ 18,000	125.00%
106-6200-549-5131	EAP	$ 30	$ 85	$ 44	$ 62	$ 62	$ 70	12.90%
106-6200-549-5133	LIFE INSURANCE	$ 66	$ 111	$ 132	$ 180	$ 180	$ 174	-3.33%
	TOTAL WAGES & BENEFITS	$ 100,264	$ 407,038	$ 640,057	$ 592,242	$ 637,586	$ 716,093	20.91%
106-6200-549-5210	DEPT TOOLS & SUPPLIES	$ -	$ 18,475	$ 29,042	$ 30,000	$ 30,000	$ 35,000	16.67%
106-6200-549-5224	FUELS	$ -	$ -	$ 20,575	$ 24,000	$ 24,000	$ 24,000	0.00%
106-6200-549-5261	LIABILITY INSURANCE	$ 2,868	$ 8,192	$ 4,693	$ 8,188	$ 8,188	$ 11,038	34.81%
106-6200-549-5262	PROPERTY INSURANCE	$ 409	$ 1,242	$ 1,044	$ 2,561	$ 2,561	$ 3,858	50.64%
106-6200-549-5263	VEHICLE INSURANCE	$ 265	$ 2,309	$ 2,297	$ 3,182	$ 3,182	$ 3,066	-3.65%
106-6200-549-5264	ERMA	$ 626	$ 2,561	$ 1,308	$ 2,484	$ 2,484	$ 2,719	9.46%
106-6200-549-5265	RISK MGT/RMA ADMIN FEES	$ 278	$ 690	$ 308	$ 120	$ 120	$ 18	-85.00%
106-6200-549-5270	PROFESSIONAL SERVICES	$ 1,200	$ 19,068	$ 36,858	$ 38,000	$ 38,000	$ 50,000	31.58%
106-6200-549-5296	TRAINING & EDUCATION	$ 1,885	$ 5,294	$ 10,408	$ 9,000	$ 9,000	$ 12,000	33.33%
	TOTAL MAINT. & OPERATIONS	$ 7,532	$ 57,831	$ 106,532	$ 117,535	$ 117,535	$ 141,699	20.56%
106-6200-549-5701	CAPITAL OUTLAY	$ 591,320	$ 112,673	$ 117,547	$ 183,000	$ 293,000	$ 160,000	-12.57%
106-6200-549-5710	RADIOS/COMMUNICATIONS	$ -	$ 31,559	$ 17,179	$ 35,000	$ 35,000	$ 40,000	14.29%
106-6200-549-5711	SCBA REFILLING STATION	$ -	$ 14,397	$ 20,395	$ -	$ -	$ -	
106-6200-549-5712	PROTECTIVE CLOTHING	$ 8,126	$ 16,038	$ 15,694	$ 40,000	$ 40,611	$ 45,000	12.50%
106-6200-549-5713	ICE MACHINE	$ -	$ -	$ -	$ -	$ -	$ 10,000	
106-6200-549-5714	EMERGENCY OPERATIONS PLAN	$ -	$ -	$ -	$ -	$ -	$ 30,000	
106-6200-549-5715	ADMIN VEHICLE	$ -	$ -	$ -	$ -	$ -	$ 80,000	
106-6200-549-5716	FIRE HOSE	$ -	$ -	$ -	$ -	$ -	$ 45,000	
106-6200-549-5717	ROOF AND FLOOR IMPROVEMENT	$ -	$ -	$ -	$ -	$ -	$ 61,000	
106-6200-549-5718	HIRING SOFTWARE	$ -	$ -	$ -	$ -	$ -	$ 3,000	
		$ 599,445	$ 174,668	$ 170,815	$ 258,000	$ 368,611	$ 474,000	83.72%
106-6200-549-5505	TRANSFER TO FIRE ENTERPRISE FUND	$ -		$ -	$ -	$ 200,000	$ -	
	TOTAL, FIRE/EMS EXP	**$ 707,241**	**$ 639,537**	**$ 917,404**	**$ 967,777**	**$ 1,323,732**	**$ 1,331,792**	**37.61%**
	TOTAL, MEASURE E EXPENSES	**$ 911,977**	**$ 1,537,346**	**$ 1,557,387**	**$ 2,578,301**	**$ 2,320,492**	**$ 3,844,570**	**49.11%**
	Revenues	$ 1,144,067	$ 1,905,404	$ 2,316,397	$ 2,150,100	$ 2,605,634	$ 2,685,354	24.89%
	Expenses	$ 911,977	$ 1,537,346	$ 1,557,387	$ 2,578,301	$ 2,320,492	$ 3,844,570	49.11%
		$ 232,090	$ 368,058	$ 759,010	$ (428,201)	$ 285,142	$ (1,159,216)	170.72%

MEASURE E PUBLIC SAFETY TAX

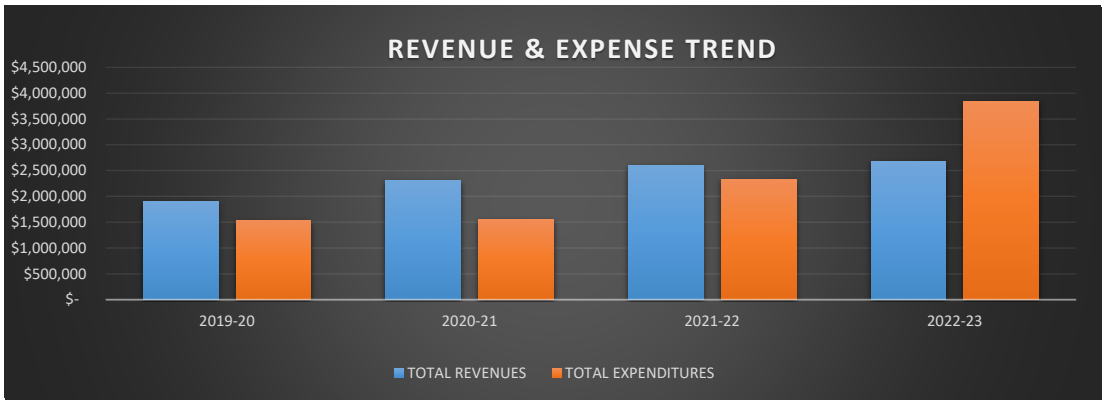
Description: Kingsburg voters approved a 1% sales and use tax on June 5, 2018. Revenues can only be used for the purpose of public safety activities (police, fire/EMS).

Budget Highlights: Revenues are based upon forecasts provided by the City's third party sales tax consultant.
NOTE: The charts below reflect 2022-2023 proposals.





Measure E	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
1% Voter Approved Tax	$ 1,144,067	$ 1,899,962	$ 2,313,063	$ 2,144,000	$ 2,594,251	$ 2,679,354	24.97%
Interest	$ -	$ 5,442	$ 3,334	$ 6,100	$ 6,100	$ 6,000	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
From Fire Marshal Services	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 1,144,067**	**$ 1,905,404**	**$ 2,316,397**	**$ 2,150,100**	**$ 2,600,351**	**$ 2,685,354**	24.89%
POLICE EXPENDITURES							
Wages and Benefits	$ 175,233	$ 275,518	$ 279,733	$ 1,079,735	$ 693,520	$ 1,431,115	32.54%
Maintenance and Operation	$ 25,826	$ 24,457	$ 35,849	$ 121,289	$ 117,789	$ 153,662	26.69%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ 3,677	$ 590,848	$ 317,037	$ 395,000	$ 185,451	$ 905,000	129.11%
Training	$ -	$ 6,987	$ 7,365	$ 14,500	$ 5,000	$ 23,000	58.62%
Total Police	$ 204,735	$ 897,809	$ 639,983	$ 1,610,524	$ 1,001,760	$ 2,512,777	56.02%
FIRE/EMS EXPENDITURES							
Wages and Benefits	$ 100,264	$ 407,038	$ 640,057	$ 592,242	$ 637,586	$ 716,093	20.91%
Maintenance and Operation	$ 5,647	$ 52,537	$ 96,124	$ 108,535	$ 108,535	$ 129,699	19.50%
Debt Service	$ -	$ -	$ -	$ -	$ 200,000	$ -	
Capital Outlay	$ 599,445	$ 174,668	$ 170,815	$ 258,000	$ 368,611	$ 474,000	83.72%
Training	$ 1,885	$ 5,294	$ 10,408	$ 9,000	$ 9,000	$ 12,000	33.33%
Total Fire/EMS	$ 707,241	$ 639,537	$ 917,404	$ 967,777	$ 1,323,732	$ 1,331,792	37.61%
TOTAL EXPENDITURES	**$ 911,976**	**$ 1,537,346**	**$ 1,557,387**	**$ 2,578,301**	**$ 2,325,492**	**$ 3,844,570**	49.11%
Net Revenue/(Expenditures)	$ 232,091	$ 368,058	$ 759,010	$ (428,201)	$ 274,859	$ (1,159,216)	170.72%
Changes in Fund Balance	$ 590	$ 4,800	$ 395			$ -	
Net Increase/(Decrease) in Fund Balance	$ 232,681	$ 372,858	$ 759,405	$ (428,201)	$ 274,859	$ (1,159,216)	170.72%
Beginning Fund Balance July 1	$ -	$ 232,681	$ 605,539	$ 1,364,943	$ 1,364,943	$ 1,639,803	20.14%
Ending Fund Balance June 30	$ 232,681	$ 605,539	$ 1,364,943	$ 936,743	$ 1,639,803	$ 480,587	-48.70%



CITY OF KINGSBURG
Summary of Enterprise Funds

2022/23 Fiscal Year Budget

		Water Fund	Solid Waste Fund	Ambulance /Fire Fund	Total
Actual Fund Balance,	**June 30, 2021**	10,829,098	(741,699)	152,893	10,240,291
Estimated Beginning Fund Balance,	**June 30, 2022**	10,762,777	(607,686)	(57,603)	10,097,487
Revenues:	Charges for Service	2,384,000	1,966,500	3,200,965	7,551,465
	Meter Project	110	-	-	110
	Penalty Charges	64,000	43,500	-	107,500
	Interest	20,000	-	3,500	23,500
	Grants	-	-	2,148,577	2,148,577
	Miscellaneous	-	-	414,000	414,000
	Water Meter Sales	-	-	-	-
	Donations	-	-	-	-
	Transfers in from Other Funds	-	-	586,692	586,692
	Total Revenue	2,468,110	2,010,000	6,353,734	10,831,844
Expenses:	**Wages and Benefits**	671,288	245,854	2,003,816	2,920,957
	Office Supplies	31,000	35,000	29,500	95,500
	Department Tools and Supplies	14,000	3,000	89,500	106,500
	Utilities/Communications	347,000	4,200	71,000	422,200
	Fuel/Veh Maint	18,500	-	115,500	134,000
	Water System Maintenance	110,000	-	-	110,000
	Office & Equipment Maintenance	-	-	25,500	25,500
	System/Computer Maintenance	-	-	-	-
	Write offs/Write downs	-	-	2,130,829	2,130,829
	Insurance	54,735	48,903	141,555	245,193
	Professional Services	145,000	18,000	118,000	281,000
	Professional Services - Refuse	-	1,902,500	-	1,902,500
	SGMA Fees	362,541		-	362,541
	Groundwater Recharge	-	-	-	-
	Franchise Fees	-	90,000	-	90,000
	Conf/Mtgs/Travel/Train-Ed/Dues	8,000		38,500	46,500
	Memberships/Dues	-		12,000	12,000
	Audit	30,000	16,163	-	46,163
	IGT Expense	-	-	670,810	670,810
	Depreciation	470,357	1,733	253,756	725,846
	Safety Equipment/Fire Prevention	-	-	12,000	12,000
	Reserve Uniform	-	-	12,500	12,500
	Transfer Out-Overhead	180,078	-	-	180,078
	Total Maintenance & Operations	1,771,211	2,119,499	3,720,950	7,611,660
	Debt Service	59,374	-	56,388	115,761
	Parking Lot TCP# 12	86,000			86,000
	Water Meters	14,000	-	-	14,000
	SCADA System Upgrade	-	-	-	-
	Computer Replacements	2,000	-	22,000	24,000
	Commercial Water Meters	-	-	-	-
	Water conservation	42,000	-	-	42,000
	System Maintenance	60,000	-	-	60,000
	Update IT-Network Switches	-	-	-	-
	Explore Office Space		-	-	-
	Chlorination Equipment		-	-	-
	Well #12 Pipelines		-	-	-
	Well #13 Treatment Facility		-	-	-
	Well #12 Treatment Facility		-	-	-
	FD Chief's Vehicle Replacement	-	-	-	-
	Power Saws	-	-	-	-
	Update Furniture at Station (#1/#2)	-	-	-	-
	Total Capital Outlay	204,000	-	22,000	226,000
	Total Transfers Out	2,200,000	-	-	2,200,000
	Total Expenses	4,905,873	2,365,352	5,803,153	13,074,378
	Net Result	*(2,437,763)*	*(355,352)*	*550,581*	*(2,242,535)*
Projected Ending Fund Balance,	**June 30, 2023**	8,325,014	(963,038)	492,978	8,580,798

CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2022/23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
WATER								
318-0000-435-0101	WATER SALES	$ 2,211,676	$ 2,280,913	$ 2,378,557	$ 2,150,000	$ 2,383,972	$ 2,384,000	10.88%
318-0000-435-0105	WATER ARREARAGES GRANT	$ -	$ -	$ -	$ -	$ 14,067	$ -	
318-0000-435-0108	METER PROJECT	$ -	$ -	$ 214		$ 117	$ 110	
318-0000-435-0201	PENALTY CHARGES	$ 56,123	$ 41,156	$ (99)	$ 32,000	$ 64,000	$ 64,000	100.00%
	TOTAL CHARGES FOR SERVICES	$ 2,267,799	$ 2,322,070	$ 2,378,672	$ 2,182,000	$ 2,462,156	$ 2,448,110	12.20%
318-0000-451-0101	INTEREST	$ 79,703	$ 107,045	$ 20,983	$ -	$ 20,000	$ 20,000	0.00%
318-0000-451-0402	WATER MAINS	$ -	$ -	$ -	$ -	$ -	$ -	
318-0000-451-0403	FIRE HYDRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
318-0000-451-0404	WATER FACILITIES	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL INTEREST	$ 79,703	$ 107,045	$ 20,983	$ -	$ 20,000	$ 20,000	
318-0000-462-0100	MISCELLANEOUS	$ 436	$ 495	$ 1,602	$ -	$ 967	$ -	
318-0000-462-0101	WATER METERS	$ -	$ -	$ -	$ -	$ -	$ -	
318-0000-462-0104	TCP TREATMENT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL OTHER REVENUE	$ 436	$ 495	$ 1,602	$ -	$ 967	$ -	
	TOTAL, WATER	**$ 2,347,938**	**$ 2,429,610**	**$ 2,401,257**	**$ 2,182,000**	**$ 2,483,123**	**$ 2,468,110**	**13.11%**
SOLID WASTE								
319-0000-422-0201	RECYCLING BEV CONT	$ 5,000	$ 5,000	$ 5,000.00	$ -	$ 5,000	$ 5,000	
	TOTAL FED/STATE GRANTS	$ 5,000	$ 5,000	$ 5,000	$ -	$ 5,000	$ 5,000	
319-0000-435-0102	REFUSE CHARGES	$ 1,485,370	$ 1,549,120	$ 1,575,390	$ 1,575,000	$ 1,604,000	$ 1,604,000	1.84%
319-0000-435-0103	RECYCLING CHARGES	$ 198,154	$ 201,389	$ 208,398	$ 204,000	$ 217,500	$ 217,500	6.62%
319-0000-435-0104	STREET SWEEPING CHARGES	$ 134,393	$ 140,850	$ 137,119	$ 140,000	$ 140,000	$ 140,000	0.00%
319-0000-435-0202	REFUSE PENALTY	$ 28,789	$ 21,255	$ (26)		$ 39,000	$ 39,000	
319-0000-435-0203	RECYCLING PENALTY	$ 3,432	$ 2,370	$ (5)		$ -	$ 2,500	
319-0000-435-0204	STREET SWEEPING PENALTY	$ 2,788	$ 1,882	$ (1)		$ -	$ 2,000	
319-0000-435-0301	PM 10 CREDITS	$ 544	$ -	$ -	$ -	$ -	$ -	
	TOTAL CHARGES FOR SERVICES	$ 1,853,469	$ 1,916,866	$ 1,920,875	$ 1,919,000	$ 2,000,500	$ 2,005,000	4.48%
319-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, SOLID WASTE	**$ 1,858,469**	**$ 1,921,866**	**$ 1,925,875**	**$ 1,919,000**	**$ 2,005,500**	**$ 2,010,000**	**4.74%**
FIRE/AMBULANCE								
320-0000-422-0302	HOMELAND SECURITY	$ -	$ -	$ -	$ -	$ -	$ 3,500	
320-0000-422-0303	FEMA GRANT	$ -	$ -	$ -	$ 14,000	$ -	$ -	
320-0000-422-0308	OES GRANTS	$ -	$ -	$ 252,694	$ 133,699	$ 137,865	$ -	
320-0000-422-0309	SAFER GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL FED/STATE GRANTS	$ -	$ -	$ 252,694	$ 147,699	$ 137,865	$ 3,500	
320-0000-435-0105	AMBULANCE CHARGES	$ 2,493,356	$ 2,825,805	$ 2,783,871	$ 2,943,486	$ 2,943,486	$ 3,178,965	8.00%
320-0000-435-0106	FIRE MED	$ 17,270	$ 17,330	$ 21,064	$ 17,500	$ 20,734	$ 22,000	25.71%
320-0000-435-0107	GEMT	$ 34,426	$ 64,369	$ 20,349	$ -	$ -	$ -	
320-0000-435-0109	IGT	$ 1,070,678	$ 1,168,315	$ 1,514,389	$ 2,345,622	$ 725,598	$ 2,148,577	-8.40%
	TOTAL CHARGES FOR SERVICES	$ 3,615,730	$ 4,075,819	$ 4,339,673	$ 5,306,608	$ 3,689,818	$ 5,349,542	0.81%
320-0000-460-0101	HOSPITAL DIST CONTRIBS	$ 126,505	$ -	$ 664,310	$ -	$ 366,654	$ 384,000	
320-0000-460-0102	COVID 19	$ -	$ 27,181	$ 163,807		$ 110,785	$ -	
320-0000-462-0100	MISCELLANEOUS	$ 6,537	$ 22,277	$ 43,094		$ 19,649	$ 15,000	
320-0000-462-0209	ISA REIMBURSEMENT	$ -	$ -	$ 25,995	$ 10,000	$ 6,900	$ -	-100.00%
320-0000-462-0210	TRAINING OTHER AGENCIES	$ 858	$ 4,186	$ 17,870	$ 10,000	$ -	$ 15,000	50.00%
	TOTAL OTHER REVENUE	$ 133,900	$ 53,645	$ 915,077	$ 20,000	$ 503,988	$ 414,000	1970.00%
320-0000-471-0101	FROM OTHER FUNDS	$ 121,274	$ -	$ -	$ -	$ 250,000	$ 108,963	
320-0000-471-0110	FROM GENERAL FUND	$ 350,000	$ 500,000	$ 300,000	$ -	$ 575,000	$ 350,000	
320-0000-471-0111	FROM IMPACT FEE	$ -	$ -	$ -	$ -	$ -	$ -	
320-0000-480-0101	CAPITAL CONTRIBUTION	$ 591,320	$ 102,078	$ -	$ -	$ -	$ -	
320-0000-480-0102	FROM CALPERS UAL FUND	$ -	$ -	$ 25,860	$ 25,685	$ 25,860	$ 127,729	397.29%
	TOTAL TRANSFERS IN	$ 1,062,594	$ 602,078	325,860	$ 25,685	$ 850,860	$ 586,692	2184.16%
	TOTAL, FIRE/AMBULANCE	**$ 4,812,224**	**$ 4,731,542**	**$ 5,833,304**	**$ 5,499,992**	**$ 5,182,530**	**$ 6,353,734**	**15.52%**
	TOTAL FED/STATE GRANTS	**$ 5,000**	**$ 5,000**	**$ 5,000**	**$ 147,699**	**$ 142,865**	**$ 8,500**	**-94.25%**
	TOTAL CHARGES FOR SERVICES	**$ 7,736,997**	**$ 8,314,755**	**$ 8,397,755**	**$ 9,407,608**	**$ 8,152,473**	**$ 9,802,652**	**4.20%**
	TOTAL INTEREST	**$ 79,703**	**$ 107,045**	**$ -**	**$ -**	**$ 20,000**	**$ 20,000**	
	TOTAL OTHER REVENUE	**$ 134,336**	**$ 54,140**	**$ 625,000**	**$ 20,000**	**$ 504,955**	**$ 414,000**	**1970.00%**
	TOTAL TRANSFERS IN	**$ 1,062,594**	**$ 602,078**	**$ 325,860**	**$ 25,685**	**$ 850,860**	**$ 586,692**	**2184.16%**
	TOTAL, ENTERPRISE FUNDS	**$ 9,018,630**	**$ 9,083,018**	**$ 9,353,615**	**$ 9,600,992**	**$ 9,671,153**	**$ 10,831,844**	**12.82%**
	Revenues	$ 9,018,630	$ 9,083,018	$ 9,353,615	$ 9,600,992	$ 9,671,153	$ 10,831,844	
	Expenses	$ 8,608,651	$ 8,038,189	$ 12,315,873	$ 9,890,959	$ 9,655,379	$ 13,074,378	
		$ 409,979	$ 1,044,829	$ (2,962,258)	$ (289,967)	$ 15,774	$ (2,242,535)	

CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2022/23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
WATER								
318-5100-549-5101	SALARIES	$ 358,549	$ 388,668	$ 397,691	$ 364,204	$ 366,199	$ 404,213	10.99%
318-5100-549-5102	OVERTIME	$ 3,029	$ 11,485	$ 13,497	$ 5,000	$ 21,096	$ 18,000	260.00%
318-5100-549-5104	PARTTIME	$ -	$ 1,275	$ -	$ -	$ -	$ 2,699	0.00%
318-5100-549-5121	FICA	$ 27,068	$ 29,995	$ 30,935	$ 28,244	$ 29,628	$ 32,506	15.09%
318-5100-549-5122	PERS-UAL	$ -	$ -	$ 50,898	$ 47,964	$ 47,964	$ 51,748	7.89%
318-5100-549-5123	PERS-PAYROLL	$ 59,528	$ (147,868)	$ 32,999	$ 30,922	$ 30,922	$ 36,327	17.48%
318-5100-549-5125	MEDICAL	$ 66,212	$ 74,641	$ 107,304	$ 81,437	$ 81,437	$ 101,602	24.76%
318-5100-549-5127	WORKERS COMP	$ 16,256	$ 17,279	$ 18,207	$ 21,198	$ 21,198	$ 23,740	11.99%
318-5100-549-5131	EAP	$ 195	$ 212	$ 182	$ 199	$ 199	$ 216	8.54%
318-5100-549-5133	LIFE INSURANCE	$ 422	$ 277	$ 255	$ 237	$ 237	$ 237	0.00%
	TOTAL WAGES & BENEFITS	$ 531,259	375,964.07	$ 651,968	$ 579,405	$ 598,880	$ 671,288	15.86%
318-5100-549-5201	OFFICE SUPPLIES/POSTAGE	$ 30,786	$ 31,818	$ 27,086	$ 31,000	$ 30,307	$ 31,000	0.00%
318-5100-549-5210	DEPT TOOLS & SUPPLIES	$ 7,318	$ 13,229	$ 13,428	$ 14,000	$ 16,121	$ 14,000	0.00%
318-5100-549-5216	COMMUNICATIONS	$ 3,264	$ 8,458	$ 6,994	$ 7,600	$ 7,140	$ 7,000	-7.89%
318-5100-549-5218	UTILITIES	$ 265,584	$ 272,773	$ 296,645	$ 267,000	$ 339,354	$ 340,000	27.34%
318-5100-549-5222	VEHICLE MAINTENANCE	$ 2,526	$ 7,417	$ 2,027	$ 4,000	$ 3,500	$ 4,000	0.00%
318-5100-549-5223	WATER SYSTEM MAINT	$ 68,100	$ 105,043	$ 81,371	$ 110,000	$ 98,481	$ 110,000	0.00%
318-5100-549-5224	FUELS	$ 14,322	$ 12,839	$ 12,899	$ 13,000	$ 14,721	$ 14,500	11.54%
318-5100-549-5261	LIABILITY INSURANCE	$ 18,316	$ 20,426	$ 19,165	$ 26,489	$ 26,489	$ 33,878	27.89%
318-5100-549-5262	PROPERTY INSURANCE	$ 2,614	$ 3,095	$ 4,263	$ 8,284	$ 8,284	$ 11,843	42.96%
318-5100-549-5263	VEHICLE INSURANCE	$ 1,881	$ 4,618	$ 4,593	$ 6,364	$ 6,364	$ 613	-90.37%
318-5100-549-5264	ERMA	$ 4,000	$ 6,384	$ 5,343	$ 8,036	$ 8,036	$ 8,345	3.85%
318-5100-549-5265	RISK MGT/RMA ADMIN FEES	$ 1,777	$ 1,721	$ 1,259	$ 389	$ 389	$ 56	-85.60%
318-5100-549-5270	PROFESSIONAL SERVICES	$ 231,423	$ 173,473	$ 111,150	$ 130,000	$ 130,000	$ 145,000	11.54%
318-5100-549-5273	SGMA FEES	$ -	$ 47,311	$ 102,964	$ 272,000	$ 274,402	$ 362,541	33.29%
318-5100-549-5280	GROUNDWATER RECHARGE FEE	$ 8,539	$ -	$ -	$ -	$ -	$ -	
318-5100-549-5291	CONF/MEETINGS/TRAVEL	$ 2,578	$ 3,099	$ 2,276	$ 8,000	$ 8,000	$ 8,000	0.00%
318-5100-549-5294	AUDIT	$ 25,600	$ 21,126	$ 22,057	$ 30,000	$ 30,000	$ 30,000	0.00%
318-5100-549-5301	DEPRECIATION	$ 421,492	$ 427,121	$ 426,628	$ 507,000	$ 447,959	$ 470,357	-7.23%
318-5100-549-5501	TRANSFER OUT-OVERHEAD	$ 300,000	$ 320,000	$ 223,207	$ 190,504	$ 190,504	$ 180,078	-5.47%
	TOTAL MAINTENANCE & OPERATIONS	$ 1,410,122	1,479,949	$ 1,363,354	$ 1,633,666	$ 1,640,050	$ 1,771,211	8.42%
318-5100-549-5601	WATER IMP BOND PYMNTS 1991	$ 13,365	$ 9,923	$ 5,778	$ 2,025	$ 2,025	$ -	-100.00%
318-5100-549-5602	SAFE DRINK WATER BOND 1992	$ 10,863	$ 8,690	$ 6,618	$ 3,950	$ 3,950	$ 1,383	-65.00%
318-5100-549-5605	CIEDB WATER IMP LOAN	$ 65,441	$ 62,232	$ 60,183	$ 56,771	$ 56,816	$ 53,349	-6.03%
318-5100-549-5606	CAPITAL LEASE-WATER METERS	$ 36,042	$ (3,503)	$ 13,478	$ 9,133	$ 9,133	$ 4,642	-49.17%
	TOTAL DEBT SERVICE	$ 125,711	77,341	$ 86,057	$ 71,880	$ 71,924	$ 59,374	-17.40%
318-5100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ 250,000	$ 75,000	$ 86,000	-65.60%
318-5100-549-5702	WATER METERS	$ 44,031	$ 534	$ 21	$ 16,000	$ 13,000	$ 14,000	-12.50%
318-5100-549-5703	SCADA SYSTEM UPGRADE	$ -	$ -	$ 41,366	$ 15,000	$ 15,000	$ -	-100.00%
318-5100-549-5708	COMPUTER REPLACEMENTS	$ 108	$ -	$ -	$ 3,000	$ 3,000	$ 2,000	-33.33%
318-5100-549-5719	FORD F-150 TRUCK	$ -	$ (0)	$ (9,471)	$ 35,000	$ 41,555	$ -	-100.00%
318-5100-549-5720	SYSTEM MAINTENANCE	$ -	$ 5,831	$ (29,740)	$ 60,000	$ 46,000	$ 60,000	0.00%
318-5100-549-5730	WATER CONSERVATION	$ -	$ -	$ -	$ -	$ 30,000	$ 42,000	
318-5100-549-5769	UPDATE IT-NETWORK SWITCHES	$ 791	$ -	$ -	$ -	$ -	$ -	
318-5100-549-5771	CHLORINATION EQUIPMENT	$ -	$ -	$ 3,249	$ -	$ -	$ -	
318-5100-549-5774	WELL #12 TREATMENT FACILITY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 44,930	6,364	$ 5,425	$ 379,000	$ 223,555	$ 204,000	-46.17%
318-5100-549-5505	TRANSFER TO OTHER FUNDS	$ 121,274	$ -	$ -	$ -	$ -	$ 2,200,000	
	TOTAL, WATER	**$ 2,233,295**	**1,939,618**	**$ 2,106,803**	**$ 2,663,951**	**$ 2,534,410**	**$ 4,905,873**	**84.16%**
SOLID WASTE								
319-9100-549-5101	SALARIES	$ 142,665	$ 157,293	$ 158,773	$ 159,978	$ 157,973	$ 162,755	1.74%
319-9100-549-5102	OVERTIME	$ -	$ 44	$ 358	$ -	$ 884	$ -	
319-9100-549-5121	FICA	$ 10,937	$ 12,428	$ 11,599	$ 9,552	$ 12,153	$ 12,451	30.35%
319-9100-549-5122	PERS-UAL	$ -		$ 23,390	$ 21,068	$ 21,068	$ 18,124	-13.97%
319-9100-549-5123	PERS-PAYROLL	$ 30,852	$ (67,485)	$ 14,465	$ 14,621	$ 14,621	$ 14,178	-3.03%
319-9100-549-5125	MEDICAL	$ 21,332	$ 26,722	$ 34,982	$ 25,067	$ 25,067	$ 35,988	43.57%
319-9100-549-5127	WORKERS COMP	$ 1,159	$ 1,527	$ 1,578	$ 1,837	$ 1,837	$ 2,057	11.98%
319-9100-549-5131	EAP	$ 181	$ 198	$ 182	$ 197	$ 197	$ 200	1.52%
319-9100-549-5133	LIFE INSURANCE	$ 393	$ 99	$ 96	$ 101	$ 101	$ 101	
	TOTAL WAGES & BENEFITS	$ 207,519	$ 130,826	$ 245,422	$ 232,421	$ 233,900	$ 245,854	5.78%
319-9100-549-5201	OFFICE SUPPLIES/POSTAGE	$ 25,253	$ 26,049	$ 22,614	$ 23,000	$ 34,275	$ 35,000	52.17%
319-9100-549-5210	DEPT TOOLS & SUPPLIES	$ 2,964	$ 2,631	$ 4,865	$ 3,000	$ 3,172	$ 3,000	0.00%
319-9100-549-5214	PRINTING & ADVERTISING	$ -		$ -		$ 2,308	$ 5,000	
319-9100-549-5216	COMMUNICATIONS	$ 1,187	$ 2,899	$ 3,106	$ 3,200	$ 1,983	$ 2,000	-37.50%
319-9100-549-5218	UTILITIES	$ 1,885	$ 398	$ 1,925	$ 2,200	$ 2,200	$ 2,200	0.00%
319-9100-549-5261	LIABILITY INSURANCE	$ 17,046	$ 18,833	$ -	$ 25,516	$ 25,516	$ 30,611	19.97%
319-9100-549-5262	PROPERTY INSURANCE	$ 2,432	$ 2,855	$ 18,769	$ 7,981	$ 7,981	$ 10,702	34.09%
319-9100-549-5264	ERMA	$ 3,722	$ 5,888	$ 4,177	$ 7,741	$ 7,741	$ 7,539	-2.61%
319-9100-549-5265	RISK MGT/RMA ADMIN FEES	$ 1,653	$ 1,587	$ 5,232	$ 375	$ 375	$ 51	-86.40%
319-9100-549-5270	PROFESSIONAL SERVICES	$ 1,320	25,858	$ 1,234	$ 5,000	$ -	$ 13,000	160.00%
319-9100-549-5271	PROF SERV-REFUSE	$ 1,215,764	$ 1,262,537	$ 30,469	$ 1,285,200	$ 1,224,370	$ 1,606,500	25.00%

CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2022/23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
319-9100-549-5272	PROF SERV-ST SWEEPING	$ 166,525	$ 175,830	$ 1,281,456	$ 176,000	$ 217,506	$ 296,000	68.18%
319-9100-549-5285	FRANCHISE FEES	$ 81,435	$ 92,304	$ 186,080	$ 80,000	$ 92,346	$ 90,000	12.50%
319-9100-549-5294	AUDIT	$ 13,750	$ 15,902	$ 16,163	$ 16,163	$ 16,163	$ 16,163	0.00%
319-9100-549-5301	DEPRECIATION	$ 4,318	$ 2,771	$ 1,572	$ 4,318	$ 1,650	$ 1,733	-59.88%
319-9100-549-5501	TRANSFER OUT-OVERHEAD	$ 240,000	$ 200,000	$ 135,147	$ 100,000		$ -	-100.00%
	TOTAL MAINTENANCE & OPERATIONS	$ 1,779,254	$ 1,836,343	$ 1,712,809	$ 1,739,694	$ 1,637,587	$ 2,119,499	21.83%
319-9100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, SOLID WASTE	**$ 1,986,772**	**1,967,168**	**$ 1,958,232**	**$ 1,972,115**	**$ 1,871,487**	**$ 2,365,352**	**19.94%**
AMBULANCE								
320-6100-539-5101	SALARIES/FT	$ 586,299	$ 644,927	$ 580,547	$ 567,750	$ 804,486	$ 829,887	46.17%
320-6100-539-5102	OVERTIME/FT	$ 40,023	$ 59,319	$ 186,819	$ 75,000	$ 241,295	$ 75,000	0.00%
320-6100-539-5105	RESERVE OFFICERS	$ 31,865	$ 33,532	$ 15,952	$ 15,000	$ 9,236	$ 45,000	200.00%
320-6100-539-5121	FICA	$ 47,491	$ 59,466	$ 59,240	$ 50,318	$ 80,709	$ 72,666	44.41%
320-6100-539-5122	PERS-UAL	$ -		$ 53,800	$ 67,533	$ 99,343	$ 91,965	36.18%
320-6100-539-5123	PERS-PAYROLL	$ 187,928	$ (467,587)	$ 68,433	$ 33,564	93,078	$ 136,333	306.19%
320-6100-539-5124	PERS-ADP	$ -	$ -	$ -	$ -	-	$ -	
320-6100-539-5125	MEDICAL	$ 67,176	$ 69,056	$ 59,930	$ 69,321	69,321	$ 79,744	15.04%
320-6100-539-5127	WORKERS COMP	$ 76,129	$ 67,747	$ 69,886	$ 81,370	81,370	$ 91,123	11.99%
320-6100-539-5129	UNIFORM ALLOWANCE	$ 9,319	$ 7,177	$ 7,109	$ 7,200	10,876	$ 12,960	80.00%
320-6100-539-5131	EAP	$ 319	$ 269	$ 418	$ 374	374	$ 476	27.27%
320-6100-549-5133	LIFE INSURANCE	$ 692	$ 291	$ 253	$ 260	260	$ 415	59.62%
	TOTAL WAGES & BENEFITS	$ 1,047,242	474,198	$ 1,102,386	$ 967,690	$ 1,490,348	$ 1,435,569	48.35%
320-6100-539-5201	OFFICE SUPPLIES/POSTAGE	$ 1,817	$ 7,243	$ 3,106	$ 3,000	$ 3,000	$ 10,000	233.33%
320-6100-539-5204	SPEC DEPT/LAUNDRY	$ 6,180	$ 5,558	$ 6,089	$ 6,000	$ 6,000	$ 6,500	8.33%
320-6100-539-5210	DEPT TOOLS & SUPPLIES	$ 32,625	$ 24,967	$ 29,414	$ 32,000	$ 43,000	$ 48,000	50.00%
320-6100-539-5211	PRINTING & ADVERTISING	$ -	$ -	$ 1,571	$ 6,000	$ 6,000	$ 9,500	58.33%
320-6100-539-5216	COMMUNICATIONS	$ 10,076	$ 8,183	$ 10,413	$ 11,000	$ 11,000	$ 13,500	22.73%
320-6100-539-5222	VEHICLE MAINTENANCE	$ 9,116	$ 13,692	$ 16,871	$ 18,000	$ 28,000	$ 28,500	58.33%
320-6100-539-5224	FUELS	$ 23,755	$ 23,071	$ 24,781	$ 23,000	$ 30,000	$ 35,000	52.17%
320-6100-539-5225	OFFICE EQUIP MAINT	$ 281	$ 303	$ 45	$ 1,000	$ 1,200	$ 2,500	150.00%
320-6100-539-5226	EQUIPMENT MAINTENANCE	$ 8,534	$ 7,784	$ 5,919	$ 11,000	$ 11,000	$ 11,000	0.00%
320-6100-539-5250	A/R WRITE OFF	$ 1,729,022	$ 1,906,714	$ 1,988,143	$ 2,134,280	$ 1,963,920	$ 2,130,829	-0.16%
320-6100-549-5261	LIABILITY INSURANCE	$ 30,008	25,973	$ 44,174	$ 49,597	$ 49,597	$ 74,886	50.99%
320-6100-549-5262	PROPERTY INSURANCE	$ 4,281	$ 3,936	$ 9,827	$ 15,510	$ 15,510	$ 26,177	68.77%
320-6100-549-5263	VEHICLE INSURANCE	$ 1,063	$ 3,023	$ 3,858	$ 5,346	$ 5,346	$ 5,152	-3.63%
320-6100-549-5264	ERMA	$ 6,554	$ 8,119	$ 12,315	$ 15,047	$ 15,047	$ 18,444	22.58%
320-6100-549-5265	RISK MGT/RMA ADMIN FEES	$ 2,911	$ 2,189	$ 2,903	$ 728	$ 728	$ 124	-82.97%
320-6100-539-5270	PROFESSIONAL SERVICES	$ 73,263	$ 55,988	$ 70,329	$ 72,000	$ 72,000	$ 78,000	8.33%
320-6100-539-5291	CONF/MEETINGS/TRAVEL	$ 6,108	$ 1,795	$ 4,224	$ 6,000	$ 6,000	$ 8,000	33.33%
320-6100-539-5292	MEMBERSHIPDUES	$ -	$ 143	$ 369	$ 2,500	$ 3,500	$ 5,000	100.00%
320-6100-539-5296	TRAINING & EDUCATION	$ 2,999	$ 7,639	$ 8,684	$ 10,000	$ 13,000	$ 15,000	50.00%
320-6100-539-5298	GEMT QUALITY ASSURANCE FEE	$ 19,301	$ 106,293	$ 50,118	$ 65,000	$ 82,000	$ 44,000	-32.31%
320-6100-539-5299	IGT EXPENSE	$ 539,271	$ 503,364	$ 628,534	$ 963,663	$ 320,556	$ 626,810	-34.96%
320-6100-539-5301	DEPRECIATION	$ 192,125	$ 234,597	$ 230,164	$ 192,125	$ 241,672	$ 253,756	32.08%
320-6100-539-5340	MISCELLANEOUS EXPENSE	$ -	$ 1,022	$ 9,600	$ -	$ -	$ 5,000	
320-6100-539-5341	COVID-19	$ -	$ 14,532	$ 25,702	$ -	$ -	$ -	
	TOTAL MAINTENANCE & OPERATIONS	$ 2,699,289	$ 2,966,127	$ 3,187,155	$ 3,642,796	$ 2,928,076	$ 3,455,678	-5.14%
320-6100-539-5614	FIRE STATION BOND PMTS	$ 68,438	$ 65,988	$ 63,488	$ 60,288	$ 60,288	$ 56,388	-6.47%
	TOTAL DEBT SERVICE	$ 68,438	$ 65,988	$ 63,488	$ 60,288	$ 60,288	$ 56,388	-6.47%
320-6100-539-5701	CAPITAL OUTLAY	$ 66,500	$ -	$ -	$ -	$ -	$ -	
320-6100-539-5723	NEW AMBULANCE	$ 4,568	$ -	$ 143,040.83	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 71,068	$ -	$ 143,041	$ -	$ -	$ -	
320-6100-539-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, AMBULANCE	**$ 3,886,037**	**$ 3,506,313**	**$ 4,496,068**	**$ 4,670,774**	**$ 4,478,711**	**$ 4,947,635**	**5.93%**
FIRE								
320-6200-539-5101	SALARIES/FT	$ 214,380	$ 263,091	$ 223,290	$ 220,792	$ 286,499	$ 325,208	47.29%
320-6200-539-5102	OVERTIME/FT	$ 15,565	$ 23,068	$ 72,652	$ 30,000	$ 88,996	$ 30,000	0.00%
320-6200-539-5105	RESERVE OFFICERS	$ 12,392	$ 13,040	$ 6,204	$ 20,000	$ 11,911	$ 30,000	50.00%
320-6200-539-5121	FICA	$ 18,469	$ 23,117	$ 22,903	$ 20,716	$ 29,637	$ 29,468	42.25%
320-6200-539-5122	PERS-UAL	$ -		$ 20,922	$ 26,263	$ 26,263	$ 35,764	36.18%
320-6200-539-5123	PERS-PAYROLL	$ 54,021	$ 49,051	$ 26,612	$ 29,255	$ 36,270	$ 40,772	39.37%
320-6200-539-5125	MEDICAL	$ 26,126	$ 27,484	$ 23,297	$ 23,958	$ 23,958	$ 36,337	51.67%
320-6200-539-5127	WORKERS COMP	$ 29,606	$ 26,346	$ 27,178	$ 31,643	$ 31,643	$ 35,437	11.99%
320-6200-539-5129	UNIFORM ALLOWANCE	$ 5,207	$ 3,438	$ 2,660	$ 4,000	$ 4,200	$ 5,040	26.00%
320-6200-539-5131	EAP	$ 46	$ 42	$ 49	$ 61	$ 61	$ 59	-3.28%
320-6200-549-5133	LIFE INSURANCE	$ 101	$ 138	$ 99	$ 101	$ 101	$ 161	59.41%
	TOTAL WAGES & BENEFITS	$ 375,914	$ 428,816	$ 425,865	$ 406,789	$ 539,539	$ 568,246	39.69%
320-6200-539-5201	OFFICE SUPPLIES/POSTAGE	$ 1,271	5,215.63	$ 4,894	$ 6,500	$ 9,000	$ 10,000	53.85%
320-6200-539-5205	PERSONNEL/MEDICAL	$ 576	3,674.00	$ 192	$ 3,600	$ -	$ -	-100.00%
320-6200-539-5210	DEPT TOOLS & SUPPLIES	$ 10,658	19,565.03	$ 23,607	$ 25,000	$ 27,000	$ 35,000	40.00%

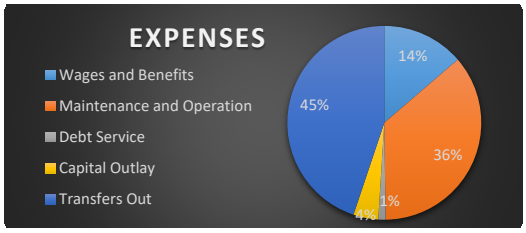
CITY OF KINGSBURG
ENTERPRISE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2022/23

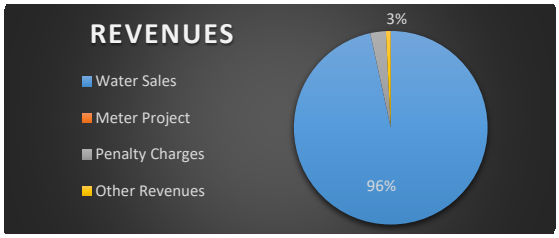
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
320-6200-539-5211	RESERVE UNIFORMS	$ 1,525	7,067.15	$ 9,388	$ 9,000	$ 9,000	$ 12,500	38.89%
320-6200-539-5214	PRINTING & ADVERTISING	$ -		$ 407	$ -	$ -	$ 5,000	
320-6200-539-5216	COMMUNICATIONS	$ 12,643	12,401.59	$ 9,409	$ 15,000	$ 15,000	$ 17,500	16.67%
320-6200-539-5218	UTILITIES	$ 26,229	32,193.98	$ 34,637	$ 31,000	$ 37,500	$ 40,000	29.03%
320-6200-539-5222	VEHICLE MAINTENANCE	$ 16,530	13,744.25	$ 19,560	$ 20,000	$ 25,000	$ 30,000	50.00%
320-6200-539-5224	FUELS	$ 11,108	13,817.30	$ 13,200	$ 14,500	$ 19,500	$ 22,000	51.72%
320-6200-539-5226	EQUIPMENT MAINTENANCE	$ 17,296	8,099.50	$ 9,036	$ 10,000	$ 11,500	$ 12,000	20.00%
320-6200-539-5261	LIABILITY INSURANCE	$ 4,410	4,062.00	$ 5,172	$ 8,065	$ 8,065	$ 9,245	14.63%
320-6200-539-5262	PROPERTY INSURANCE	$ 629	615.96	$ 1,151	$ 2,522	$ 2,522	$ 3,232	28.15%
320-6200-539-5263	VEHICLE INSURANCE	$ 2,119	5,442.96	$ 1,500	$ 2,079	$ 2,079	$ 2,003	-3.66%
320-6200-539-5264	ERMA	$ 964	1,269.96	$ 1,442	$ 2,447	$ 2,447	$ 2,277	-6.95%
320-6200-539-5265	RISK MGT/RMA ADMIN FEES	$ 428	342.96	$ 340	$ 118	$ 118	$ 15	-87.29%
320-6200-539-5270	PROFESSIONAL SERVICES	$ 6,719	28,226	$ 16,217	$ 20,000	$ 25,000	$ 35,000	75.00%
320-6200-539-5291	CONF/MEETINGS/TRAVEL	$ 2,024	3,259.61	$ 1,280	$ 4,500	$ 4,500	$ 6,000	33.33%
320-6200-539-5292	MEMBERSHIPS/DUES	$ 2,078	2,239.00	$ 1,682	$ 5,000	$ 6,500	$ 7,000	40.00%
320-6200-539-5296	TRAINING & EDUCATION	$ 6,031	5,776.71	$ 13,588	$ 7,000	$ 6,500	$ 9,500	35.71%
320-6200-539-5324	FIRE PREVENTION	$ -	2,322.24	$ 3,638	$ 5,000	$ 5,000	$ 7,000	40.00%
320-6200-539-5340	MISCELLANEOUS EXPENSE	$ -	12,370.59	$ 1,937	$ 1,000	$ -	$ -	
320-6200-539-5341	COVID-19	$ -	3,800.98	$ 26,613	$ -	$ -	$ -	
	TOTAL MAINTENANCE & OPERATIONS	$ 123,239	$ 169,336	$ 170,340	$ 191,331	$ 216,231	$ 265,272	38.65%
320-6200-539-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ 15,000	$ 15,000	$ 22,000	
320-6200-539-5727	FIRE STATION #1/#2 FURNITURE	$ 3,395	$ 10,767	$ -	$ -	$ -	$ -	
320-6200-539-5768	FD CHIEF'S VEHICLE REPLACEMT	$ -	$ -	$ 245	$ -	$ -	$ -	
	TOTAL CAPITAL OUTLAY	$ 3,395	$ 10,767	$ 245	$ 15,000	$ 15,000	$ 22,000	46.67%
	TOTAL, FIRE	**$ 502,547**	**608,918.44**	**$ 596,450**	**$ 613,120**	**$ 770,770**	**$ 855,518**	**39.54%**
	TOTAL WAGES & BENEFITS	**$ 2,161,934**	**$ 1,409,804**	**$ 2,425,641**	**$ 2,186,305**	**$ 2,862,667**	**$ 2,920,957**	**33.60%**
	TOTAL MAINTENANCE & OPERATIONS	**$ 6,011,903**	**$ 6,451,754**	**$ 6,433,658**	**$ 7,178,487**	**$ 6,421,944**	**$ 7,611,660**	**6.03%**
	TOTAL DEBT SERVICE	**$ 194,149**	**$ 143,328**	**$ 149,544**	**$ 132,167**	**$ 132,212**	**$ 115,761**	**-12.41%**
	TOTAL CAPITAL OUTLAY	**$ 119,393**	**$ 17,131**	**$ 148,711**	**$ 394,000**	**$ 238,555**	**$ 226,000**	**-42.64%**
	TOTAL TRANSFERS OUT	**$ 121,274**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,200,000**	
	TOTAL, ALL ENTERPRISE FUNDS	**$ 8,608,652**	**$ 8,022,017**	**$ 9,157,553**	**$ 9,890,959**	**$ 9,655,379**	**$ 13,074,378**	**32.19%**
	Revenues	$ 9,018,630	$ 9,018,630	$ 9,353,615	$ 9,568,991	$ 9,671,153	$ 10,831,844	13.20%
	Expenses	$ 8,608,652	$ 8,022,017	$ 9,157,553	$ 9,890,959	$ 9,655,379	$ 13,074,378	32.19%
		$ 409,979	$ 996,613	$ 196,062	$ (321,968)	$ 15,774	$ (2,242,535)	596.51%

WATER SYSTEM

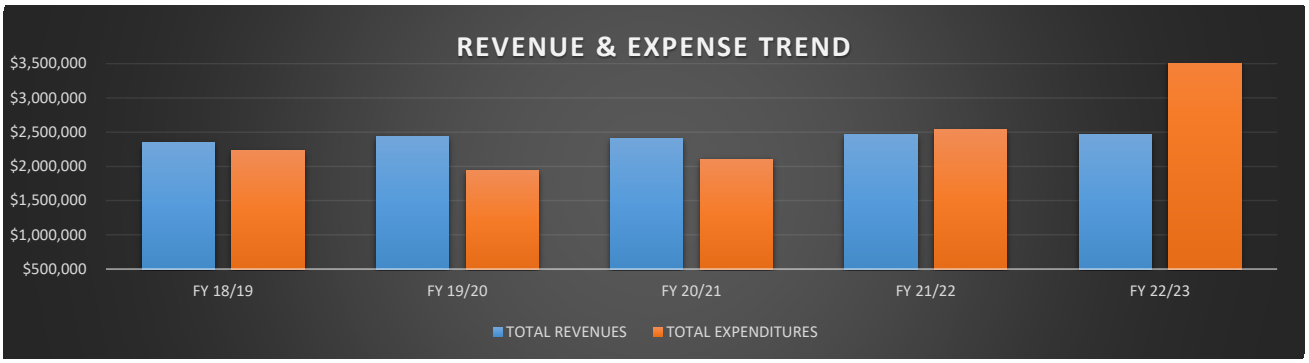
Description: The Water Fund handles all of the services of the water system. This includes delivery of water to customers, billing and collection and water connection fees. This enterprise fund provides clean and safe drinking water to the citizens of Kingsburg. The responsibilities for the accounting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

Budget Highlights Will update our water model in FY 22 to help plan for future needs and capital projects. Funds are also designated for fees related to Sustainable Groundwater Management Act (SGMA) requirements.





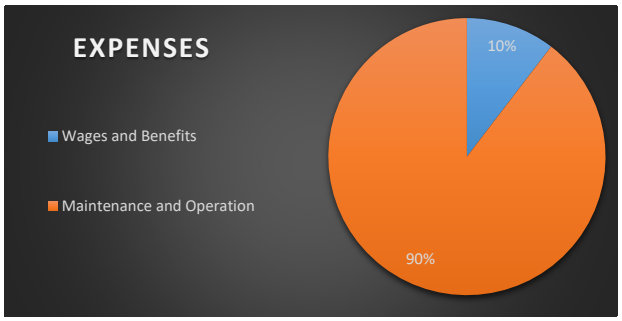
Water System	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Water Sales	$ 2,211,676	$ 2,280,913	$ 2,378,557	$ 2,150,000	$ 2,383,972	$ 2,384,000	10.88%
Meter Project	$ -	$ -	$ 214	$ -	$ 117	$ 110	
Penalty Charges	$ 56,123	$ 41,156	$ (99)	$ 32,000	$ 64,000	$ 64,000	
Interest	$ 79,703	$ 107,045	$ 20,983	$ -	$ 20,000	$ 20,000	
Water Mains	$ -	$ -	$ -	$ -	$ -	$ -	
Fire Hydrants	$ -	$ -	$ -	$ -	$ -	$ -	
Water Facilities	$ -	$ -	$ -	$ -	$ -	$ -	
Misc-TCP Treatment	$ 436	$ 495	$ 1,602	$ -	$ -	$ -	
Water Meters	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 2,347,938**	**$ 2,429,610**	**$ 2,401,257**	**$ 2,182,000**	**$ 2,468,089**	**$ 2,468,110**	13.11%
EXPENDITURES							
Wages and Benefits	$ 531,259	$ 375,964	$ 651,968	$ 579,405	$ 598,880	$ 671,288	15.86%
Maintenance and Operation	$ 1,410,122	$ 1,479,949	$ 1,363,354	$ 1,633,666	$ 1,640,050	$ 1,771,211	8.42%
Debt Service	$ 125,711	$ 77,341	$ 86,057	$ 71,880	$ 71,924	$ 59,374	-17.40%
Capital Outlay	$ 44,930	$ 6,364	$ 5,425	$ 379,000	$ 223,555	$ 204,000	-46.17%
Transfers Out	$ 121,274	$ -	$ -	$ -	$ -	$ 2,200,000	
TOTAL EXPENDITURES	**$ 2,233,295**	**$ 1,939,618**	**$ 2,106,803**	**$ 2,663,951**	**$ 2,534,410**	**$ 4,905,873**	84.16%
Net Revenue/(Expenditures)	$ 114,643	$ 489,992	$ 294,454	$ (481,951)	$ (66,322)	$ (2,437,763)	405.81%
Changes in Fund Balance	$ (1,582)	$ 114,640	$ (242,461)				
Net Increase/(Decrease) in Fund Balance	$ 113,061	$ 604,632	$ 51,993	$ (481,951)	$ (66,322)	$ (2,437,763)	405.81%
Beginning Fund Balance July 1	$ 5,094,997	$ 10,172,474	$ 10,777,105	$ 10,829,098	$ 10,829,098	$ 10,762,777	-0.61%
Ending Fund Balance June 30	$ 5,208,058	$ 10,777,105	$ 10,829,098	$ 10,347,148	$ 10,762,777	$ 8,325,014	-19.54%
Adjustment to Fund Balance	$ 4,964,416						
Adjusted Ending Fund Balance	$ 10,172,474	$ 10,777,105	$ 10,829,098	$ 10,347,148	$ 10,762,777	$ 8,325,014	-19.54%

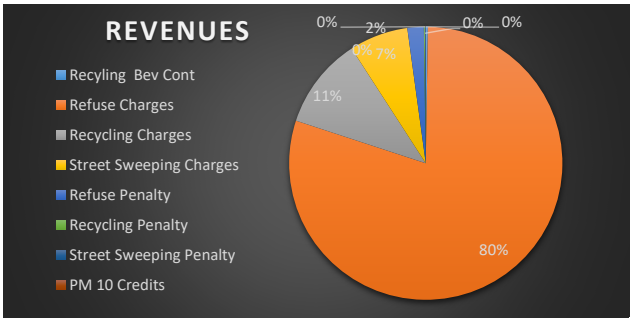


SOLID WASTE

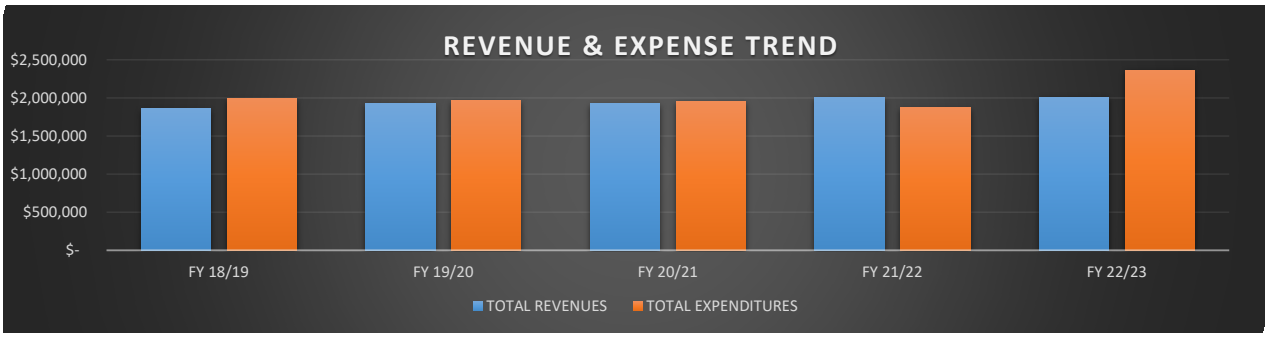
Description: The Solid Waste Fund handles all refuse, recycling and street sweeping services. It is an enterprise fund that provides accounting for the services provided by the City's contracted hauler, Mid Valley Disposal. Salaries and benefits are spent on the utility billing administration needed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

Budget Highlights: The City's contract with the contracted hauler includes annual increases as determined by CPI. FY22 will include a rate study completed by a third-party consultant.





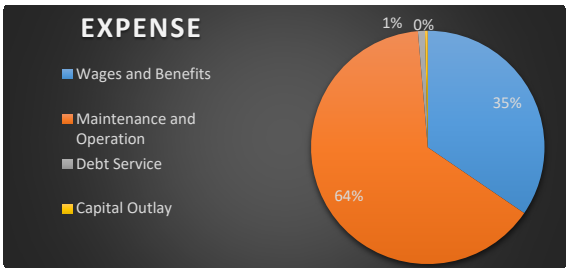
SOLID WASTE	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Recyling Bev Cont	$ 5,000	$ 5,000	$ 5,000	$ -	$ 5,000	$ 5,000	
Refuse Charges	$ 1,485,370	$ 1,549,120	$ 1,575,390	$ 1,575,000	$ 1,604,000	$ 1,604,000	1.84%
Recycling Charges	$ 198,154	$ 201,389	$ 208,398	$ 204,000	$ 217,500	$ 217,500	6.62%
Street Sweeping Charges	$ 134,393	$ 140,850	$ 137,119	$ 140,000	$ 140,000	$ 140,000	0.00%
Refuse Penalty	$ 28,789	$ 21,255	$ (26)	$ -	$ 39,000	$ 39,000	
Recycling Penalty	$ 3,432	$ 2,370	$ (5)	$ -	$ -	$ 2,500	
Street Sweeping Penalty	$ 2,788	$ 1,882	$ (1)	$ -	$ -	$ 2,000	
PM 10 Credits	$ 544	$ -	$ -	$ -	$ -	$ -	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 1,858,469**	**$ 1,921,866**	**$ 1,925,875**	**$ 1,919,000**	**$ 2,005,500**	**$ 2,010,000**	4.74%
EXPENDITURES							
Wages and Benefits	$ 207,519	$ 130,826	$ 245,422	$ 232,421	$ 233,900	$ 245,854	5.78%
Maintenance and Operation	$ 1,779,254	$ 1,836,343	$ 1,712,809	$ 1,739,694	$ 1,637,587	$ 2,119,499	21.83%
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 1,986,772**	**$ 1,967,168**	**$ 1,958,232**	**$ 1,972,115**	**$ 1,871,487**	**$ 2,365,352**	19.94%
Net Revenue/(Expenditures)	$ (128,304)	$ (45,302)	$ (32,356)	$ (53,115)	$ 134,013	$ (355,352)	85%
Changes in Fund Balance	$ (507)		$ (203,242)				
Net Increase/(Decrease) in Fund Balance	$ (128,811)	$ (45,302)	$ (235,598)	$ (53,115)	$ 134,013	$ (355,352)	569.02%
Beginning Fund Balance July 1	$ (257,533)	$ (332,496)	$ (506,101)	$ (741,699)	$ (741,699)	$ (607,686)	-18.07%
Ending Fund Balance June 30	$ (386,344)	$ (377,798)	$ (741,699)	$ (794,814)	$ (607,686)	$ (963,038)	21.17%
Adjustment to Fund Balance	$ 53,848	$ (128,303)					
Adjusted Ending Fund Balance	$ (332,496)	$ (506,101)	$ (741,699)	$ (794,814)	$ (607,686)	$ (963,038)	21.17%

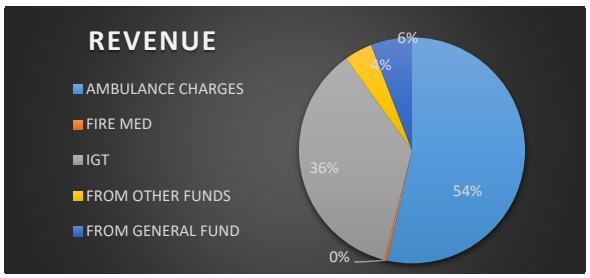


FIRE/AMBULANCE

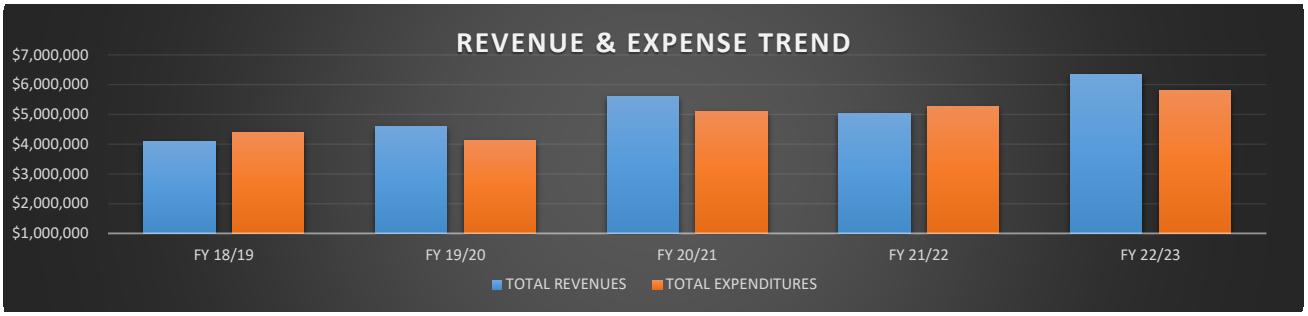
Description: The Fire/Ambulance Department is the primary funding source for Fire/EMS activities. Revenues for the fund are obtained from the General Fund, Ambulance transport fees, grants and various miscellaneous fees. The Fire Department handles all activities related to fire services, emergency transport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

Budget Highlights: The FY22 budget includes an 18-month cycle for IGT, which includes an additional one-time payment. In addition, the City is anticipating revenues from participation in wildland fires experienced in the previous year, as well as FEMA reimbursement from COVID-19 operations.





FIRE/AMBULANCE	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Homeland Security	$ -	$ -	$ -	$ -	$ -	$ 3,500	
FEMA Grant	$ -	$ -	$ -	$ 14,000	$ -	$ -	
OES Grant	$ -	$ -	$ 252,694	$ 133,699	$ 137,865	$ -	
SAFER Grant	$ -	$ -	$ -	$ -	$ -	$ -	
Ambulance Charges	$ 2,493,356	$ 2,825,805	$ 2,783,871	$ 2,943,486	$ 2,943,486	$ 3,178,965	8.00%
Fire Med	$ 17,270	$ 17,330	$ 21,064	$ 17,500	$ 20,734	$ 22,000	25.71%
GEMT	$ 34,426	$ 64,369	$ 20,349	$ -	$ -	$ -	
IGT	$ 1,070,678	$ 1,168,315	$ 1,514,389	$ 2,345,622	$ 725,598	$ 2,148,577	-8.40%
Miscellaneous	$ 6,537	$ 22,277	$ 43,094	$ -	$ 19,649	$ 414,000	
Hospital District Contribution	$ -	$ -	$ 664,310	$ -	$ 366,654	$ -	
From Other Funds	$ 121,274	$ -	$ -	$ -	$ 250,000	$ 236,692	
From General Fund	$ 350,000	$ 500,000	$ 300,000	$ -	$ 575,000	$ 350,000	
TOTAL REVENUES	**$ 4,093,541**	**$ 4,598,096**	**$ 5,599,772**	**$ 5,454,307**	**$ 5,038,985**	**$ 6,353,734**	16.49%
EXPENDITURES							
Wages and Benefits	$ 1,423,156	$ 903,014	$ 1,528,250	$ 1,374,478	$ 2,029,887	$ 2,003,816	45.79%
Maintenance and Operation	$ 2,822,527	$ 3,135,463	$ 3,357,495	$ 3,834,127	$ 3,144,307	$ 3,720,950	-2.95%
Debt Service	$ 68,438	$ 65,988	$ 63,488	$ 60,288	$ 60,288	$ 56,388	-6.47%
Capital Outlay	$ 74,463	$ 10,767	$ 143,286	$ 15,000	$ 15,000	$ 22,000	46.67%
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 4,388,584**	**$ 4,115,231**	**$ 5,092,518**	**$ 5,283,893**	**$ 5,249,481**	**$ 5,803,153**	9.83%
Net Revenue/(Expenditures)	$ (295,043)	$ 482,865	$ 507,254	$ 170,413	$ (210,496)	$ 550,581	223.09%
Changes in Fund Balance	$ (9,456)	$ -	$ -				
Net Increase/(Decrease) in Fund Balance	$ (304,499)	$ 482,865	$ 507,254	$ 170,413	$ (210,496)	$ 550,581	223.09%
Beginning Fund Balance July 1	$ (1,632,740)	$ (1,460,904)	$ (352,954)	$ 152,893	$ 152,893	$ (57,603)	-137.68%
Ending Fund Balance June 30	$ (1,937,239)	$ (978,039)	$ 154,300	$ 323,306	$ (57,603)	$ 492,978	52.48%
Adjustment to Fund Balance	$ 476,335	$ 658,679	$ (1,407)				
Adjusted Ending Fund Balance	$ (1,460,904)	$ (319,360)	$ 152,893	$ 323,306	$ (57,603)	$ 492,978	52.48%



Annually, the City uses a needs-driven approach to develop its initial CIP. The proposed organizational process for developing the CIP involves the following steps:

Step 1: Organize the Process

Staff met to establish the administrative and policy framework within which the CIP process would operate. Individual department heads develop capital requests based upon the City's adopted Strategic Planning goals. Council adopts an annual budget schedule that outlines the key dates for budget development.

Step 2: Develop Project Requests

All department heads submit proposed capital improvement projects. Forms were made available that allowed for the required criteria to be submitted in a standard format. The department heads developed the proposed projects based on a realistic assessment of need. Because the City does not have sufficient funding capacity to meet all the capital needs, priorities are set. Departments that submit proposals typically will rank their own projects. A project's desirability depends on several factors – not only the project itself, but also on how it's accomplished, where it may be located, how much it costs and its funding source.

Step 3: Present Departmental Projects

The objective is to put together a CIP that is sensitive to the policies that have been adopted and contained projects that related to organizational objectives.

Step 4: Screen, Evaluate and Prioritize Projects

The most difficult task for staff normally occurs when evaluating and prioritizing the projects submitted for approval. This is a critical component of the CIP process. Project selection must correspond to the amount of money assumed available for capital spending. Shrinking funds and rising costs incurred in maintaining and rehabilitating deteriorating infrastructure make the process of selecting the most vital capital projects even more crucial and difficult. The merits of each project must be judged against the policies and criteria of the CIP process. Does the project conform in terms of location, size, service provided, relation to its service area, effect on land use patterns, and relation to public policy and community goals? More than merely a technical process, prioritization involves value preferences, policy choices and political actions. Throughout the examination of the proposed projects, staff attempted to overcome some inherent problems in the CIP process:

A. Government projects are difficult to evaluate because of their diversity and the fact that many, essentially, are not comparable. Individual CIP project requests reflect the need to serve different constituencies and diverse community values. Staff must attempt to reconcile and balance conflicting project needs across a wide array of requests.
B. Staff must continually approach the decisions required in this process rationally and analytically. While conflicting interests within the political process are acknowledged, staff must attempt to develop a plan that provides the most benefit to the entire community.
C. It is inevitable that the number of projects requested exceeds available funding. In the endeavor to provide better service to the community, departments often

propose capital projects that, unfortunately, go unfunded. These projects are not dismissed, but rather are placed in the 5-year plan that is evaluated each year.

The initial review (evaluation of project impact) takes place without regard to funding availability and focuses on policies and the objectivity and judgment based on input from staff. In addition to strategic goals, staff also considers the following impacts of projects:

- Fiscal consequences.
- Health and safety effects.
- Community economic effects.
- Environmental, aesthetic, and social effects.
- Feasibility
- Implications of deferring the project
- Amount of uncertainty and risk.

Next, the projects are placed into the appropriate funding priority group in relation to their necessity or urgency. Staff has established the following classification system to prioritize proposed projects:

Priority A - Essential

Urgent, high-priority projects that are necessary. These include projects that are required to complete a major public improvement; projects that would address an emergency, or remedy a condition dangerous to public health, welfare, and safety, projects that would provide facilities for a critically needed community plan; projects needed to correct an inequitable distribution of public improvements in the past and projects vital to the economic stability of the City. A special effort is made to find sufficient funding for all of the projects in this group.

Priority B - Desirable

High-priority projects that should be addressed as funding becomes available. These include projects that have a justifiable benefit for the community and have the validity of planning and timing that have been credibly established.

Priority C - Acceptable

Worthwhile projects to be considered if funding is available. These are projects that are adequately planned, but not absolutely required, and could be deferred to a subsequent year if budget reductions are necessary.

Priority D - Deferrable

Low-priority projects which are desirable but not essential and can be postponed without detriment to the provision of other services.

In addition, projects may be eliminated from consideration if it is determined that they no longer provide for a valid community need or are unnecessary for City operations.

Step 6: Select Projects

In the end, the availability of funds each year, as approved by the Council upon the recommendation of the City Manager, determines the number of projects that are funded.

As with the measurement of project impacts in Step 5, placing projects in priority groupings relies on the judgment of staff, and is not a completely objective process. The criteria used are not subject to precise measurement. This judgment is not arbitrary and is done within the context of the plans, policies and the goals of the organization.

Step 7: Prepare and Adopt the CIP

In Step 2 of the process, broad criteria are established to help staff plan capital improvement projects. As the process continues, and increasingly detailed information emerges, projects may be added, altered, or abandoned. Eventually, staff arrives at a final list of projects that is submitted to the residents and Council for review. Acceptance is not a commitment to finance the approved projects. Ultimately, approval of the final budget is the policy action that allocates funding to the capital improvement plan.

Capital Improvement Projects 2022-2023							
Department	**Strategic Goal Met**	**Type of Request**	**Item Description**	**Purpose**	**Cost**	**Funding Source**	**Budget Line Item**
All	All	Infrastructure	5-Year Strategic Plan Update	Update Existing Strategic Plan Document	$20,000	General Fund/Water Enterprise	001-1000-519-5270/318-5100-549-5701
All	All	Software	Hiring Software	Recruitment/Compliance/Onboarding Programming	$18,000	GF/Water/Measure E	001-1400-5701/318-5701/106-6200-5717
City Hall/IT	Ensure Financial Stability	Software	Improve IT Security	Multi-Factor Login Systems	$12,000	General Fund	001-1400-519-5748
City Hall	All	Facilities	City Hall Roof & Thermostats	City Hall roof repairs & thermostats	$24,000	General Fund	001-4600-549-5701
Community Development	Promote Sustainable Development/Increase Retail Opportunities	Incentive	Façade/Alley Program	Grant Program for Façade/Alley	$100,000	Economic Development Fund/ARPA	001-1400-519-5778
Community Development	Promote Sustainable Development/Increase Retail Opportunities	Incentive	Econ. Development - Property Tax	Micro-Grant Program	$30,000	Economic Development Fund/GF	001-1400-519-5780
Community Development	Promote Sustainable Development/Increase Retail Opportunities	Incentive	Econ. Development - Property Tax	Residual Property Tax Program - Incentives	$80,000	Residual Property Tax Collection	001-1400-519-5781
Community Services	Improve Community Communication	Software	Technology Update	CivicRec Software for Community Service Reservations/Payments	$11,500	General Fund	001-2800-529-5701 $5,000/ 5270 $6,500
Council	All	Facilities	Façade Repairs	Awning Repairs; City Hall	$5,500	General Fund	001-1400-519-5778
Council	All	Facilities	Security Upgrades	Install Door Access Readers; Safety Lighting	$6,500	General Fund	001-1400-519-5749
Council	All	Planning	Housing Element Update	Sixth Cycle; MJHE	$150,000	General Fund	001-2600-519-5701
Council	All	Planning	Compensation Study	Organizational Compensation Study	$35,000	General Fund/Water Enterprise	001-1400-519-5701/318-5100-549-5701
Council	All	Planning	Update Emergency Operations Plan	Update Emergency Operations Plan	$60,000	Measure E	106-6200-5714/106-3400-5714
Council/Committee	Improve Public Safety	Infrastructure	Funding Request For Improvements	Public Safety Committee Request	$85,000	General Fund	001-1400-519-5779
Engineering/PW	Improve Public Safety	Infrastructure	TOD Intersection Improvements	Phase 1 TOD Grant Improvements, Intersections and Bike Lanes	$445,000	TOD Grant; Fresno COG	032-9100-549-5270
Engineering/PW	Improve Public Safety	Infrastructure	Parking Lot Repairs	Repave Downtown Parking Lots/ADA Upgrades (Library, Senior Center, Smith St.	$225,000	Measure C	105-9400-549-5766
Engineering/PW	Improve Public Safety	Infrastructure	Sidewalk Installation	12th Ave Sidewalk (Stroud to Aslan); Construction	$65,350	CMAQ Grant; 11.4 % Measure C Local Share	060-9100-549-5751 $58,700/105-9300-549-5230 $6,650
Engineering/PW	Improve Public Safety	Infrastructure	Sidewalk Installation	18th Ave Sidewalk (Stroud to Klepper); Construction	$120,400	CMAQ Grant; 11.4% LTF 3 Local Share	061-9100-549-5752 $104,800/103-9100-549-5702 $15,600
Engineering/PW	Improve Public Safety	Infrastructure	Sidewalk Installation	18th Ave Sidewalk (Sierra to Stroud); Construction	$168,831	CMAQ Grant; 11.4% LTF 3 Local Share	103-9100-549-5702
Engineering/PW	Improve Public Safety	Infrastructure	New Construction	Roundabout at Sierra Ave./Bethel Ave.; ROW and CONS	$1,075,000	HSIP	058-9100-549-5744
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	10th/Academy (Stroud to Kamm Ave); Mill and Overlay	$445,000	LTF 8	104-9100-549-5763
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	22nd Ave (Sierra St. to Orange St.); Mill and Overlay	$380,000	Measure C/Gas Tax	102-9100-549-5709/105-9200-549-5704
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	18th Ave SB (Kamm to N/O Tract 6167)	$270,000	Traffic Impact Fees	210-9601-549-5761
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	18th Ave (Earl to Kern St.) Mill and Overlay	$328,245	SB1	102-9100-549-5710
Fire	Improve Public Safety	Equipment	New Equipment	Extractor; Removes Cancer-causing Agents from PPE	$45,000	Measure E	106-6200-549-5712
Fire	Improve Public Safety	Vehicle	Replace Aging Equipment	Replace Aging Admin. Vehicle	$80,000	Measure E	106-6200-549-5715
Fire	Improve Public Safety	Equipment	Replace Aging Equipment	Replace Fire Hose (10 year lifespan); 3,000 L.F.	$45,000	Measure E	106-6200-549-5716
Fire/Amb	Improve Public Safety	Facilities	Lighting	Fire Station Signage Lighting	$22,000	Fire Enterprise	320-6200-539-5701
Fire/Amb	Improve Public Safety	Facilities	Replace Aging Equipment	Industrial Ice Machine Replacement	$10,000	Measure E	106-6200-549-5713
Fire/Amb	Improve Public Safety	Facilities	Safety Upgrades	Improve Station #1 Apparatus Floor; Floor Drain and Epoxy	$45,000	Measure E	106-6200-549-5717
Fire/Amb	Improve Public Safety	Equipment	Radios/Communications	Continued Communications Upgrades	$40,000	Measure E	106-6200-549-5710
Parks	Provide Recreation Opportunities for All Ages	Equipment	New Equipment	Install Expression Swing at Memorial Park	$3,000	General Fund	001-2800-529-5713
Parks	Provide Recreation Opportunities for All Ages	Equipment	Replace Aging Equipment	Replace Outdoor Movie Equipment	$5,000	General Fund	001-2800-529-5713
Parks	Provide Recreation Opportunities for All Ages	Infrastructure	Prop. 68 Funds	Athwal Park Restroom Installation	$250,000	Prop 68 (non-competitive)/20% Local Match	031-9100-549-5744 $185,000/210-9606-549-5759 $65,000
Parks	Provide Recreation Opportunities for All Ages	Facilities	Softfall Replacement	Purchase/Replace Softfall Materials (Heritage and Sunset Parks)	$12,000	General Fund	001-2800-529-5701
Parks	Provide Recreation Opportunities for All Ages	Facilities	Tree Removal	Removal Problem Trees at City Parks (contract work)	$15,000	General Fund	001-4200-549-5701
Police	Improve Public Safety	Vehicle	New Vehicle	New Vehicle for New Employee (GF)	$70,000	General Fund	001-3400-539-5715
Police	Improve Public Safety	Equipment	Body Worn Cameras	Outfit Officers with BWC and Dash Cameras	$80,000	Measure E	106-3400-549-5717
Police	Improve Public Safety	Equipment	Radios/Communications	Dual Band Radio Upgrades	$125,000	Measure E	106-3400-549-5716
Police	Improve Public Safety	Facilities	Facility/Space Upgrade	KPD Workspace Renovations, Striping, lighting	$350,000	Measure E	106-3400-549-5713
Police	Improve Public Safety	Vehicle	New Vehicles	New Vehicles for New Employees (Measure E)	$140,000	Measure E	106-3400-549-5715
Pool	Provide Recreation Opportunities for All Ages	Facilities	Fence Repairs	Fence Repair (Pool)	$20,000	Pool	
Pool	Provide Recreation Opportunities for All Ages	Infrastructure	Shade Structure	Replace Shade Structure (North end)	$35,000	Pool	001-2800-529-5714
Public Works	Improve Public Safety	Equipment	Mower Replacement	Mower Replacement	$17,000	CFD trasnfer to GF	001-4200-549-5701
Public Works	Ensure Financial Stability	Facilities	Fence Repairs	Fence Repairs (Pool, Kern Basin, Bicentennial Park)	$20,000	General Fund	021-9100-529-5701/001-4600-549-5701
Public Works	Improve Public Safety	Maintenance	Slurry Seal Projects	Slurry seal projects	$150,000	LTF 8	104-9100-549-5762
Public Works	Improve Public Safety	Maintenance	Annual Street Striping	Large Street Striping Project	$200,000	LTF 8/Measure C	104-9100-549-5275 $50k/105-9200-549-5709 $150k
Public Works	Improve Public Safety	Equipment	Hazard Light Upfit	Hazard Light Installation (Fleet Vehicles)	$15,000	General Fund	001-4800-549-5701
Public Works	Increase Retail Opportunities	Maintenance	Flag Replacement	Replacement of US/Swedish Flags	$6,000	Measure C	105-9400-549-5210
Public Works	Improve Public Safety	Maintenance	Sidewalk Repairs	Repairs from Identified Locations	$20,000	Measure C	105-9400-549-5230
Public Works	All	Facilities	Roof Repairs	Roof Repairs (City Hall, Fire, PD)	$54,000	GF/Measure E	001-4600-539-5701
PW/Solid Waste	Ensure Financial Stability	Planning	Solide Waste Prop. 218	Prop. 218 for Solid Waste Rates	$7,500	Solid Waste Fund	319-9100-549-5270
Water Enterprise	Improve Public Safety	Facilities	Generator Maintenance	Load Test/Generator Repairs	$15,000	Water Enterprise	001-3400-539-5701
Water Enterprise	Ensure Financial Stability	Infrastructure	Hydrant Replacement	Hydrant Replacements	$60,000	Water Enterprise	318-5100-549-5720
Water Enterprise	Ensure Financial Stability	Planning	Update UWMP	Update Urban Water Management Plan (5-year requirement)	$50,000	Water Enterprise	318-5100-549-5701
Water Enterprise	All	Loan/Grant	Fiber Broadband Loan	Install City-wide Fiber Optic Broadband	$3,200,000	Water Enterprise/ARPA	318-5100-549-5505
				Total Capital Improvement Plan	**$9,366,826**		

Capital Improvement Projects 2022-2023												
Department	**Strategic Goal Met**	**Type of Request**	**Item Description**	**Purpose**	**Cost**	**Long-term Operting Costs Associated**	**2022-2023**	**2023-2024**	**2024-2025**	**2025-2026**	**2026-2027**	**5-Year Total**
All	All	Infrastructure	5-Year Strategic Plan Update	Update Existing Strategic Plan Document	$20,000	No impact to operating budget						$ -
All	All	Software	Hiring Software	Recruitment/Compliance/Onboarding Programming	$18,000	Annual Subscription(s)		$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 40,000
City Hall/IT	Ensure Financial Stability	Software	Improve IT Security	Multi-Factor Login Systems	$12,000	No impact to operating budget						$ -
City Hall	All	Facilities	City Hall Roof & Thermostats	City Hall roof repairs & thermostats	$24,000	Anticipated lower energy costs						$ -
Community Development	Promote Sustainable Development/Increase Retail Opportunities	Incentive	Façade/Alley Program	Grant Program for Façade/Alley	$100,000	No impact to operating budget						$ -
Community Development	Promote Sustainable Development/Increase Retail Opportunities	Incentive	Econ. Development - Property Tax	Micro-Grant Program	$30,000	No impact to operating budget						$ -
Community Development	Promote Sustainable Development/Increase Retail Opportunities	Incentive	Econ. Development - Property Tax	Residual Property Tax Program - Incentives	$80,000	No impact to operating budget						$ -
Community Services	Improve Community Communication	Software	Technology Update	CivicRec Software for Community Service Reservations/Payments	$11,500	Annual Subscription	$ 6,552	$ 6,552	$ 6,552	$ 6,552	$ 6,552	$ 32,760
Council	All	Facilities	Façade Repairs	Awning Repairs; City Hall	$5,500	No impact to operating budget						$ -
Council	All	Facilities	Security Upgrades	Install Door Access Readers; Safety Lighting	$6,500	No impact to operating budget						$ -
Council	All	Planning	Housing Element Update	Sixth Cycle; MJHE	$150,000	No impact to operating budget						$ -
Council	All	Planning	Compensation Study	Organizational Compensation Study	$35,000	Unknown; Could Impact Compensation						$ -
Council	All	Planning	Update Emergency Operations Plan	Update Emergency Operations Plan	$60,000	Unknown, Could require additional purchases						$ -
Council/Committee	Improve Public Safety	Infrastructure	Funding Request For Improvements	Public Safety Committee Request	$10,000	No impact to operating budget						$ -
Engineering/PW	Improve Public Safety	Infrastructure	TOD Intersection Improvements	Phase 1 TOD Grant Improvements, Intersections and Bike Lanes	$445,000	No impact to operating budget						$ -
Engineering/PW	Improve Public Safety	Infrastructure	Parking Lot Repairs	Repave Downtown Parking Lots/ADA Upgrades (Library, Senior Center, Smith St.	$225,000	Annual Maintenance Costs	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 7,500
Engineering/PW	Improve Public Safety	Infrastructure	Sidewalk Installation	12th Ave Sidewalk (Stroud to Aslan); Construction	$65,350	Positive Impact; Less repairs	$ -	$ -	$ -			$ -
Engineering/PW	Improve Public Safety	Infrastructure	Sidewalk Installation	18th Ave Sidewalk (Stroud to Klepper); Construction	$120,400	Positive Impact; Less repairs						$ -
Engineering/PW	Improve Public Safety	Infrastructure	Sidewalk Installation	18th Ave Sidewalk (Sierra to Stroud); Construction	$168,831	Positive Impact; Less repairs						$ -
Engineering/PW	Improve Public Safety	Infrastructure	New Construction	Roundabout at Sierra Ave./Bethel Ave.; ROW and CONS	$1,075,000	Annual Maintenance Costs		$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 10,000
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	10th/Academy (Stroud to Kamm Ave); Mill and Overlay	$445,000	Positive Impact; Less repairs						$ -
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	22nd Ave (Sierra St. to Orange St.); Mill and Overlay	$380,000	Positive Impact; Less repairs						$ -
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	18th Ave SB (Kamm to N/O Tract 6167)	$270,000	Positive Impact; Less repairs						$ -
Engineering/PW	Improve Public Safety	Infrastructure	Road Repair	18th Ave (Earl to Kern St.) Mill and Overlay	$328,245	Positive Impact; Less repairs						$ -
Fire	Improve Public Safety	Equipment	New Equipment	Extractor; Removes Cancer-causing Agents from PPE	$45,000	No impact to operating budget						$ -
Fire	Improve Public Safety	Vehicle	Replace Aging Equipment	Replace Aging Admin. Vehicle	$80,000	No impact to operating budget						$ -
Fire	Improve Public Safety	Equipment	Replace Aging Equipment	Replace Fire Hose (10 year lifespan); 3,000 L.F.	$45,000	No impact to operating budget						$ -
Fire/Amb	Improve Public Safety	Facilities	Lighting	Fire Station Signage Lighting	$22,000	Electricity Costs	$ 250	$ 250	$ 250	$ 250	$ 250	$ 1,250
Fire/Amb	Improve Public Safety	Facilities	Replace Aging Equipment	Industrial Ice Machine Replacement	$10,000	No impact to operating budget						$ -
Fire/Amb	Improve Public Safety	Facilities	Safety Upgrades	Improve Station #1 Apparatus Floor; Floor Drain and Epoxy	$45,000	No impact to operating budget						$ -
Fire/Amb	Improve Public Safety	Equipment	Radios/Communications	Continued Communications Upgrades	$40,000	Staff Time; Regular Maintenance		$ 1,500	$ 2,000	$ 2,000	$ 2,000	$ 7,500
Parks	Provide Recreation Opportunities for All Ages	Equipment	New Equipment	Install Expression Swing at Memorial Park	$3,000	No impact to operating budget						$ -
Parks	Provide Recreation Opportunities for All Ages	Equipment	Replace Aging Equipment	Replace Outdoor Movie Equipment	$5,000	No impact to operating budget						$ -
Parks	Provide Recreation Opportunities for All Ages	Infrastructure	Prop. 68 Funds	Athwal Park Restroom Installation	$250,000	Staff Time; Regular Maintenance	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 7,500
Parks	Provide Recreation Opportunities for All Ages	Facilities	Softfall Replacement	Purchase/Replace Softfall Materials (Heritage and Sunset Parks)	$12,000	No impact to operating budget						$ -
Parks	Provide Recreation Opportunities for All Ages	Facilities	Tree Removal	Removal Problem Trees at City Parks (contract work)	$15,000	No impact to operating budget						$ -
Police	Improve Public Safety	Vehicle	New Vehicle	New Vehicle for New Employee (GF)	$70,000	Regular fuel/maint. Costs	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 12,500
Police	Improve Public Safety	Equipment	Body Worn Cameras	Outfit Officers with BWC and Dash Cameras	$80,000	Costs for Video Storage		$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 80,000
Police	Improve Public Safety	Equipment	Radios/Communications	Dual Band Radio Upgrades	$125,000	No impact to operating budget						$ -
Police	Improve Public Safety	Facilities	Facility/Space Upgrade	KPD Workspace Renovations, Striping, lighting	$350,000	No impact to operating budget						$ -
Police	Improve Public Safety	Vehicle	New Vehicles	New Vehicles for New Employees (Measure E)	$140,000	Regular fuel/maint. Costs	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 25,000
Pool	Provide Recreation Opportunities for All Ages	Facilities	Fence Repairs	Fence Repair (Pool)	$20,000	No impact to operating budget						$ -
Pool	Provide Recreation Opportunities for All Ages	Infrastructure	Shade Structure	Replace Shade Structure (North end)	$35,000	No impact to operating budget						$ -
Public Works	Improve Public Safety	Equipment	Mower Replacement	Mower Replacement	$17,000	No impact to operating budget						$ -
Public Works	Ensure Financial Stability	Facilities	Fence Repairs	Fence Repairs (Pool, Kern Basin, Bicentennial Park)	$20,000	No impact to operating budget						$ -
Public Works	Improve Public Safety	Maintenance	Slurry Seal Projects	Slurry seal projects	$150,000	No impact to operating budget						$ -
Public Works	Improve Public Safety	Maintenance	Annual Street Striping	Large Street Striping Project	$200,000	Positive Impact; Less staff maint.						$ -
Public Works	Improve Public Safety	Equipment	Hazard Light Upfit	Hazard Light Installation (Fleet Vehicles)	$15,000	No impact to operating budget						$ -
Public Works	Increase Retail Opportunities	Maintenance	Flag Replacement	Replacement of US/Swedish Flags	$6,000	No impact to operating budget						$ -
Public Works	Improve Public Safety	Maintenance	Sidewalk Repairs	Repairs from Identified Locations	$20,000	Positive impact; less hazards						$ -
Public Works	All	Facilities	Roof Repairs	Roof Repairs (City Hall, Fire, PD)	$54,000	Anticipated lower energy costs						$ -
PW/Solid Waste	Ensure Financial Stability	Planning	Solide Waste Prop. 218	Prop. 218 for Solid Waste Rates	$7,500	Positive impact to operating budget						$ -
Water Enterprise	Improve Public Safety	Facilities	Generator Maintenance	Load Test/Generator Repairs	$15,000	Positive Impact; Regular Maintenance		$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 4,000
Water Enterprise	Ensure Financial Stability	Infrastructure	Hydrant Replacement	Hydrant Replacements	$60,000	Unknown; Could Impact Future CIP						$ -
Water Enterprise	Ensure Financial Stability	Planning	Update UWMP	Update Urban Water Management Plan (5-year requirement)	$50,000	Unknown; Could Impact Future CIP						$ -
Water Enterprise	All	Loan/Grant	Fiber Broadband Loan	Install City-wide Fiber Optic Broadband	$3,200,000	No impact; outside contract						$ -
						Annual Operating Costs	$ 17,302	$ 52,302	$ 52,802	$ 52,802	$ 52,802	
				Total Capital Improvement Plan	$9,291,826	Total 5-year Operating Costs						$ 228,010

CITY OF KINGSBURG
Summary of Development Impact Fee Funds

2022-23 Fiscal Year Budget

	Capital Facilities					
	Traffic	**Public Safety**	**Recreation**	**Water**	**General Government**	**Sewer Connection**
Actual Fund Balance, June 30, 2021	1,631,883	(947,293)	1,436,885	1,023,960	828,417	1,244,567
Estimated Beg. Fund Bal., June 30, 2022	1,959,033	(670,293)	1,604,885	1,266,960	1,089,517	1,395,567
Revenues:						
Impact Fees	250,000	160,000	130,000	150,000	170,000	100,000
Interest	-	-	-	-	-	-
Total Revenue	250,000	160,000	130,000	150,000	170,000	100,000
Expenses:						
Interest	-	-	-	-	-	-
Misc Improv/Dev Reimb	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Park Improvements-Athwal park	-	-	65,000	-	-	-
Design for Recreation space			-			-
Municipal Service Review	-	-	-	-	-	-
18th Ave SB lanes	270,000	-	-	-	-	-
Road repair Ave 396	-					-
Update ADA transition plan		-	-	-	-	-
Total Expenses	270,000	-	65,000	-	-	-
Net Result	*(20,000)*	*160,000*	*65,000*	*150,000*	*170,000*	*100,000*
Projected Fund Balance, June 30, 2023	**1,939,033**	**(510,293)**	**1,669,885**	**1,416,960**	**1,259,517**	**1,495,567**

	Storm Drain	**Park & Recreation - Neighborhood**	**Park & Recreation - Community**	**Traffic Impact**	**Equipment Replacement Reserve**	**TOTAL**
Actual Fund Balance, June 30, 2021	293,078	103,419	205,029	13,386	25,397	5,858,728
Estimated Beg. Fund Bal., June 30, 2022	117,078	210,599	326,529	13,386	25,397	7,338,658
Revenues:						
Impact Fees	50,000	60,000	-	-	-	1,070,000
Interest	-	-	-	-	-	-
Total Revenue	50,000	60,000	-	-	-	1,070,000
Expenses:						
Interest						-
Misc Improv/Dev Reimb	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Park Improvements	-	-	-	-	-	65,000
Design for Recreation space	-	-	-	-	-	-
Municipal Service Review	-	-	-	-	-	-
Stroud line	-	-	-	-	-	270,000
Road repair Ave 396	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	335,000
Net Result	*50,000*	*60,000*	-	-	-	735,000
Projected Fund Balance, June 30, 2023	**167,078**	**270,599**	**326,529**	**13,386**	**25,397**	**8,073,658**

CITY OF KINGSBURG
DEVELOPMENT IMPACT FEE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2022/23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
CAPITAL FACILITIES								
210-0000-451-0101	INTEREST	$ 18,319	$ 34,278	$ 21,624	$ -	$ -	$ -	
210-0000-481-0101	**HOLDING**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 18,319**	**34,278**	**$ 21,624**	**$ -**	**$ -**	**$ -**	
210-0000-451-0201	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0102	**TRAFFIC**	$ 70,121	$ 442,130	$ 373,816	$ 245,000	$ 354,000	$ 250,000	2.04%
	TOTAL	**$ 70,121**	**$ 442,130**	**$ 373,816**	**$ 245,000**	**$ 354,000**	**$ 250,000**	**2.04%**
210-0000-451-0202	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0103	**FIRE/AMBULANCE**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
210-0000-451-0203	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0104	**POLICE**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
210-0000-451-0209	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0110	**PUBLIC SAFETY**	$ 31,819	$ 276,621	$ 198,411	$ 157,000	$ 277,000	$ 160,000	1.91%
	TOTAL	**$ 31,819**	**$ 276,621**	**$ 198,411**	**$ 157,000**	**$ 277,000**	**$ 160,000**	**1.91%**
210-0000-451-0206	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0107	**PARKS AND RECREATION**	$ 29,070	$ 759,612	$ 72,675	$ 128,000	$ 168,000	$ 130,000	
	TOTAL	**$ 29,070**	**$ 759,612**	**$ 72,675**	**$ 128,000**	**$ 168,000**	**$ 130,000**	
210-0000-451-0208	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0109	**WATER FACILITIES**	$ 25,168	220,354	$ 173,029	$ 144,000	$ 243,000	$ 150,000	4.17%
	TOTAL	**$ 25,168**	**$ 220,354**	**$ 173,029**	**$ 144,000**	**$ 243,000**	**$ 150,000**	**4.17%**
210-0000-451-0204	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0105	**CITY HALL**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
210-0000-451-0205	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0106	**PUBLIC WORKS**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
210-0000-451-0207	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0108	**LIBRARY**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
210-0000-451-0210	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0111	**GENERAL GOVERNMENT**	$ 28,850	$ 213,600	$ 105,096	$ 130,000	$ 261,100	$ 150,000	15.38%
	TOTAL	**$ 28,850**	**$ 213,600**	**$ 105,096**	**$ 130,000**	**$ 261,100**	**$ 150,000**	**15.38%**
210-0000-451-0210	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0112	**GEN GOV-ADMIN FEES**	$ 3,199	$ 21,065	$ 11,430	$ 16,000	$ 27,000	$ 20,000	
	TOTAL	**$ 3,199**	**$ 21,065**	**$ 11,430**	**$ 16,000**	**$ 27,000**	**$ 20,000**	
210-0000-481-0113	**SPECIAL TRAFFIC (18THKERN)**	$ 2,791	$ -	$ -	$ -	$ -	$ -	
210-0000-481-0114	**SPECIAL TRAFFIC (18THSR99)**	$ 1,075	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 3,867**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL, GENERAL GOVERNEMENT	**$ 35,916**	**$ 234,665**	**$ 116,526**	**$ 146,000**	**$ 288,100**	**$ 170,000**	**16.44%**
	TOTAL INTEREST	**$ 18,319**	**$ 34,278**	**$ 21,624**	**$ -**	**$ -**	**$ -**	
	TOTAL FEES	**$ 192,094**	**1,912,316**	**$ 934,456**	**$ 820,000**	**$ 1,330,100**	**$ 860,000**	**4.88%**
	TOTAL, CAPITAL FACILITIES	**$ 210,413**	**$1,946,594**	**$ 956,081**	**$ 820,000**	**$ 1,330,100**	**$ 860,000**	**4.88%**

CITY OF KINGSBURG
DEVELOPMENT IMPACT FEE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2022/23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
SEWER CONNECTION								
211-0000-451-0101	INTEREST	$ 10,764	$ 16,904	$ 7,211	$ -	$ 7,000	$ -	
211-0000-481-0201	CONNECTION FEES	$ 17,115	$ 128,168	$ 112,959	$ 70,000	$ 144,000	$ 100,000	42.86%
	TOTAL, SEWER CONNECTION	**$ 27,879**	**145,072.46**	**$ 120,170**	**$ 70,000**	**$ 151,000**	**$ 100,000**	**42.86%**
STORM DRAIN								
212-0000-451-0101	INTEREST	$ 1,382	$ 3,375	$ 1,419	$ -	$ -	$ -	
212-0000-481-0301	STORM DRAIN FEES	$ 109,344	$ 11,131	$ 110,250	$ 40,000	$ 74,000	$ 50,000	25.00%
	TOTAL, STORM DRAIN	**$ 110,726**	**14,505.95**	**$ 111,669**	**$ 40,000**	**$ 74,000**	**$ 50,000**	**25.00%**
NEIGHBORHOOD/PARK REC								
214-0000-422-0401	CMAS GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
214-0000-481-0401	HOLDING	$ -	$ -	$ -	$ -	$ -	$ -	
214-0000-481-0402	NEIGHBORHOOD	$ 14,330	$ 70,992	$ 57,926	$ 42,000	$ 121,500	$ 60,000	
	TOTAL, N-HOOD/PARK REC	**$ 14,330**	**$ 70,992**	**$ 57,926**	**$ 42,000**	**$ 121,500**	**$ 60,000**	
COMMUNIY/PARK REC								
214-0000-451-0101	INTEREST	$ 2,305	$ 4,147	$ 1,942	$ -	$ -	$ -	
214-0000-451-0302	REGIONAL	$ -	$ -	$ -	$ -	$ -	$ -	
214-0000-481-0403	REGIONAL	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, COMMUNITY/PARK REC	**$ 2,305**	**4,147**	**$ 1,942**	**$ -**	**$ -**	**$ -**	
	TOTAL GRANTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL INTEREST	**$ 2,305**	**$ 4,147**	**$ 1,942**	**$ -**	**$ -**	**$ -**	
	TOTAL FEES	**$ 14,330**	**70,992**	**$ 57,926**	**$ 42,000**	**$ 121,500**	**$ 60,000**	
	TOTAL, PARK/RECREATION	**$ 16,635**	**75,139**	**$ 59,868**	**$ 42,000**	**$ 121,500**	**$ 60,000**	
TRAFFIC IMPACT								
216-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
216-0000-481-0501	TRAFFIC IMPACT FEES	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, TRAFFIC IMPACT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
EQUIPMENT/FACILITY RESERVE								
243-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
243-0000-451-0504	**POOL**	$ -	$ -	$ -	$ -	$ -	$ -	
243-0000-451-0509	**FIRE TRUCK**	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, EQUIP/FACIL RES.	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL GRANTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL INTEREST	**$ 32,770**	**$ 58,704**	**$ 32,196**	**$ -**	**$ 7,000**	**$ -**	
	TOTAL FEES	**$ 332,883**	**$2,122,608**	**$ 1,215,591**	**$ 972,000**	**$ 1,669,600**	**$ 1,070,000**	**10.08%**
	TOTAL, CAPITAL PROJECTS	**$ 365,653**	**$2,181,312**	**$ 1,247,788**	**$ 972,000**	**$ 1,676,600**	**$ 1,070,000**	**10.08%**
	Revenues	$ 365,653	$2,181,312	$ 1,247,788	$ 972,000	$ 1,676,600	$ 1,070,000	
	Expenses	$ 735,000	$ 662,243	$ 49,761	$1,158,000	$ 302,850	$ 335,000	
		$ (369,347)	$1,519,069	$ 1,198,027	$ (186,000)	$ 1,373,750	$ 735,000	

CITY OF KINGSBURG
DEVELOPMENT IMPACT FEE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2022/23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
TRAFFIC FACILITIES								
210-9601-549-5270	PROFESSIONAL SERVICES	$ -	$ 2,874	$ -	$ 15,000	$ 26,850	$ -	
210-9601-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9601-549-5710	18TH AVE SB LANES(KAMM-N/O TRACT6167	$ -	$ -	$ -	$ -	$ -	$ 270,000	
210-9601-549-5758	UPDATE ADA TRANSITION PLAN	$ 75,000	$ 18,750	$ -	$ -	$ -	$ -	
210-9601-549-5761	ROAD REPAIR-AVE 396	$ -	$ -	$ -	$ 200,000	$ -	$ -	
	TOTAL, TRAFFIC FACILITIES	**$ 75,000**	**$ 21,624**	**$ -**	**$ 215,000**	**$ 26,850**	**$ 270,000**	**25.58%**
FIRE/AMB								
210-9602-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9602-549-5606	CAPITAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -	
210-9602-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
POLICE								
210-9603-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9603-549-5606	CAPITAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -	
210-9603-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
PUBLIC SAFETY								
210-9609-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9609-549-5606	CAPITAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -	
210-9609-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, PUBLIC SAFETY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
PARKS AND REC								
210-9606-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
210-9606-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9606-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
210-9606-549-5759	PARK IMPROVEMENTS	$ 600,000	$ 618,130	$ 3,626	$ 603,000	$ -	$ 65,000	
210-9606-549-5760	DESIGN FOR RECREATION SPACE	$ 20,000	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 620,000**	**$ 618,130**	**$ 3,626**	**$ 603,000**	**$ -**	**$ 65,000**	**-89.22%**
WATER FACILITIES								
210-9608-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
210-9608-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9608-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
CITY HALL								
210-9604-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
210-9604-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9604-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
PUBLIC WORKS								
210-9605-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
210-9605-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9605-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
LIBRARY								
210-9607-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
210-9607-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9607-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
GENERAL GOVERNMENT								
210-9691-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ 43,945	$ 70,000	$ -	$ -	
210-9691-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
210-9691-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
210-9691-549-5757	MUNICIPAL SERVICE REVIEW	$ 40,000	$ 22,489	$ -	$ 20,000	$ 26,000	$ -	
	TOTAL	$ 40,000	$ 22,489	$ 43,945	$ 90,000	$ 26,000	$ -	
	TOTAL, GENERAL GOVERNMENT	**$ 40,000**	**22,489**	**$ 43,945**	**$ 90,000**	**$ 26,000**	**$ -**	**-100.00%**
	TOTAL PROFESSIONAL SERVICES	**$ -**	**$ 2,874**	**$ 43,945**	**$ 85,000**	**$ 26,850**	**$ -**	
	TOTAL CAPITAL LEASE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL OUTLAY	**$ 735,000**	**$ 659,369**	**$ 3,626**	**$ 823,000**	**$ 26,000**	**$ 335,000**	
	TOTAL TRANSFERS OUT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL FACILITIES	**$ 735,000**	**$ 662,243**	**$ 47,571**	**$ 908,000**	**$ 52,850**	**$ 335,000**	**-63.11%**
SEWER CONNECTION								
211-9100-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
211-9100-549-5425	DEVELOPER REIMBURSEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	
211-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
211-9100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	

CITY OF KINGSBURG
DEVELOPMENT IMPACT FEE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2022/23

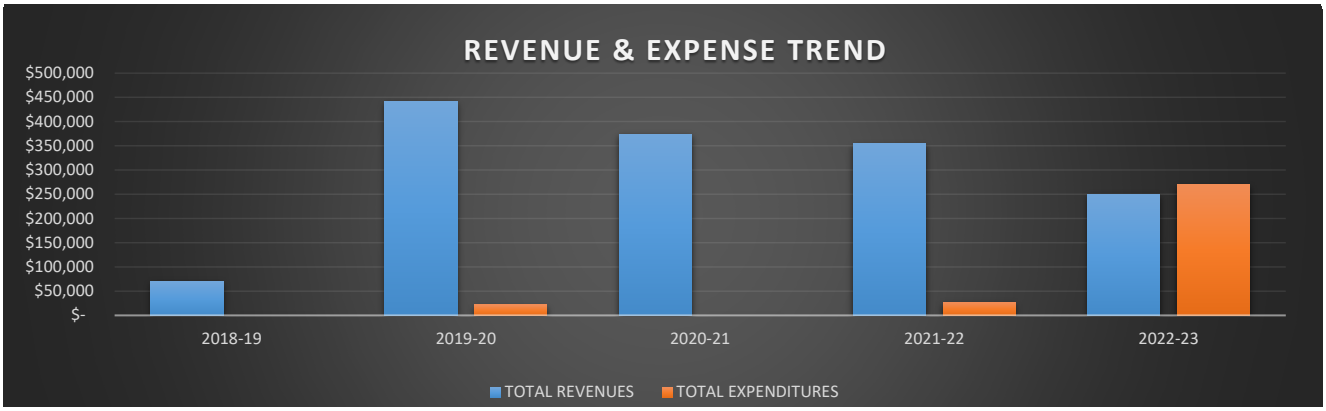
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
	TOTAL, SEWER CONNECTION	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
STORM DRAIN								
212-9100-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
212-9100-549-5425	DEVELOPER REIMBURSEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	
212-9100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
212-9100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ 2,190	$ 250,000	$ 250,000	$ -	
	TOTAL, STORM DRAIN	**$ -**	**$ -**	**$ 2,190**	**$ 250,000**	**$ 250,000**	**$ -**	
NEIGHBORHOOD PARK/REC								
214-8100-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
214-8100-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
214-8100-549-5606	CAPTAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -	
214-8100-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, STORM DRAIN	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
COMMUNITY PARK/REC								
214-8200-549-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
214-8200-549-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
214-8200-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
214-8200-549-5762	DESIGN FUNDING FOR PARK IMPR	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, STORM DRAIN	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, PARK/RECREATION	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL PROFESSIONAL SERVICES	**$ -**	**$ 2,874**	**$ 43,945**	**$ 85,000**	**$ -**	**$ -**	
	TOTAL DEVELOPER REIMURSEMENT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL LEASE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL CAPITAL OUTLAY	**$ 735,000**	**$ 659,369**	**$ 5,816**	**$ 1,073,000**	**$ 276,000**	**$ 335,000**	
	TOTAL TRANSFERS OUT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL, CAPITAL PROJECTS	**$ 735,000**	**$ 662,243**	**$ 49,761**	**$ 1,158,000**	**$ 302,850**	**$ 335,000**	**-71.07%**
	Revenues	$ 365,653	$ 2,181,312	$ 1,247,788	$ 972,000	$ 1,676,600	$ 1,070,000	
	Expenses	$ 735,000	$ 662,243	$ 49,761	$ 1,158,000	$ 302,850	$ 335,000	
		$ (369,347)	$ 1,519,069	$ 1,198,027	$ (186,000)	$ 1,373,750	$ 735,000	

DEVELOPMENT IMPACT FEES - TRAFFIC

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

Budget Highlights: Expenditures for 2021-2022 are related to Ave. 396 reconstruction costs and updating our Vehicle Miles Traveled (VMT) Study.

CAPITAL FACILITIES - TRAFFIC	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
Traffic	$ 70,121	$ 442,130	$ 373,816	$ 245,000	$ 354,000	$ 250,000	
TOTAL REVENUES	**$ 70,121**	**$ 442,130**	**$ 373,816**	**$ 245,000**	**$ 354,000**	**$ 250,000**	
EXPENDITURES							
Professional Services	$ -	$ 2,874	$ -	$ 15,000	$ 26,850	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ 270,000	
Update ADA Transition Plan	$ -	$ 18,750	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ 21,624**	**$ -**	**$ 15,000**	**$ 26,850**	**$ 270,000**	
Net Revenue/(Expenditures)	$ 70,121	$ 420,506	$ 373,816	$ 230,000	$ 327,150	$ (20,000)	
Changes in Fund Balance	$ -						
Net Increase/(Decrease) in Fund Balance	$ 70,121	$ 420,506	$ 373,816	$ 230,000	$ 327,150	$ (20,000)	
Beginning Fund Balance, July 1	$ 767,441	$ 837,562	$ 1,258,068	$ 1,631,883	$ 1,631,883	$ 1,959,033	20.05%
Ending Fund Balance, June 30	$ 837,562	$ 1,258,068	$ 1,631,883	$ 1,861,883	$ 1,959,033	$ 1,939,033	4.14%

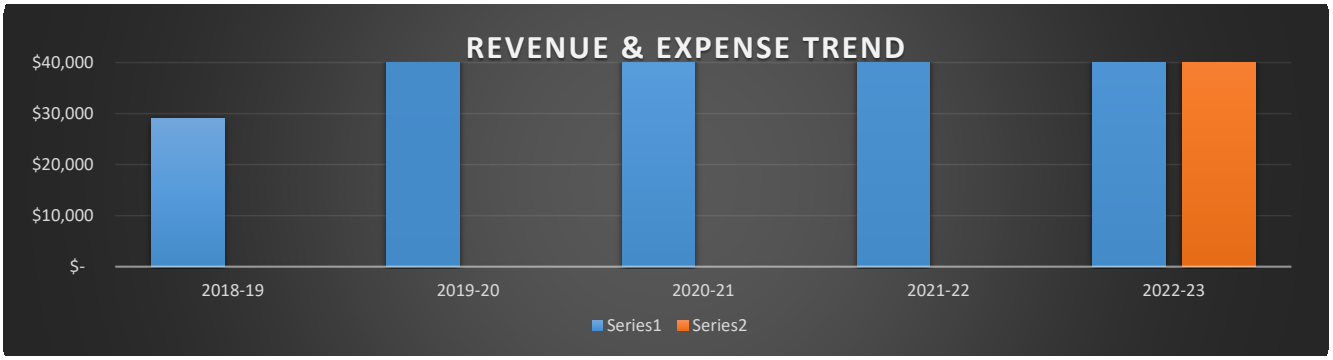


DEVELOPMENT IMPACT FEES - SPECIAL RECREATION

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: Monies are budgeted for the purchase of land or for improvements for new recreational opporunities.

CAPITAL FACILITIES - RECREATION	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
Parks and Recreation	$ 29,070	$ 759,612	$ 72,675	$ 128,000	$ 168,000	$ 130,000	
TOTAL REVENUES	**$ 29,070**	**$ 759,612**	**$ 72,675**	**$ 128,000**	**$ 168,000**	**$ 130,000**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
Park Improvements	$ -	$ -	$ -	$ -	$ -	$ 65,000	
Design for Recreation Space	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 65,000**	
Net Revenue/(Expenditures)	$ 29,070	$ 759,612	$ 72,675	$ 128,000	$ 168,000	$ 65,000	
Changes in Fund Balance	$ -	$ -	$ -				
Net Increase/(Decrease) in Fund Balance	$ 29,070	$ 759,612	$ 72,675	$ 128,000	$ 168,000	$ 65,000	
Beginning Fund Balance, July 1	$ 575,528	$ 604,598	$ 1,364,210	$ 1,436,885	$ 1,436,885	$ 1,604,885	11.69%
Ending Fund Balance, June 30	$ 604,598	$ 1,364,210	$ 1,436,885	$ 1,564,885	$ 1,604,885	$ 1,669,885	6.71%

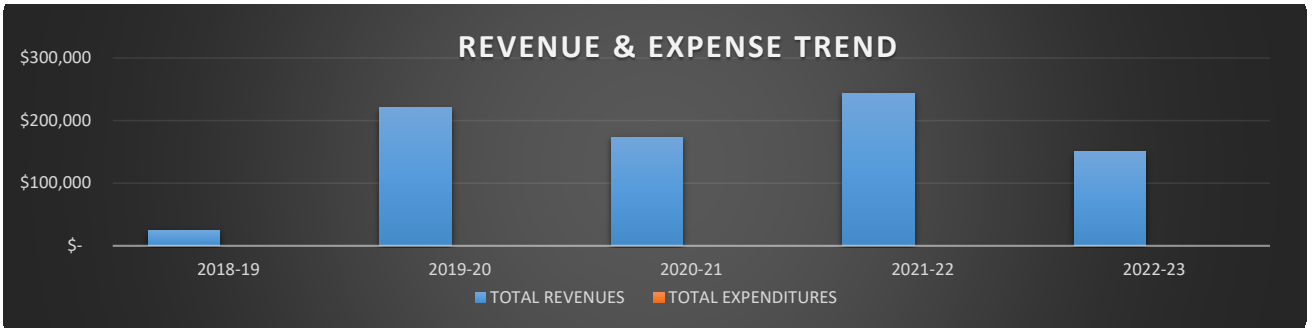


DEVELOPMENT IMPACT FEES - WATER FACILITIES

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

Budget Highlights: No expenditures anticipated in FY22.

CAPITAL FACILITIES - WATER FACILITIES	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
Water Facilities	$ 25,168	$ 220,354	$ 173,029	$ 144,000	$ 243,000	$ 150,000	
TOTAL REVENUES	**$ 25,168**	**$ 220,354**	**$ 173,029**	**$ 144,000**	**$ 243,000**	**$ 150,000**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 25,168	$ 220,354	$ 173,029	$ 144,000	$ 243,000	$ 150,000	4.17%
Changes in Fund Balance	$ -						
Net Increase/(Decrease) in Fund Balance	$ 25,168	$ 220,354	$ 173,029	$ 144,000	$ 243,000	$ 150,000	4.17%
Beginning Fund Balance, July 1	$ 605,409	$ 630,577	$ 850,931	$ 1,023,960	$ 1,023,960	$ 1,266,960	23.73%
Ending Fund Balance, June 30	$ 630,577	$ 850,931	$ 1,023,960	$ 1,167,960	$ 1,266,960	$ 1,416,960	21.32%

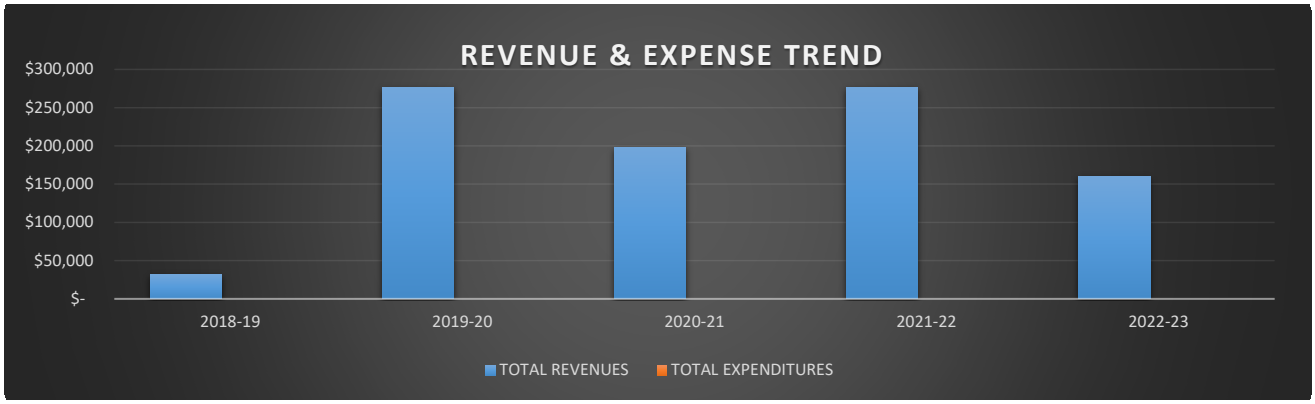


DEVELOPMENT IMPACT FEES - PUBLIC SAFETY

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

Budget Highlights: No expenditures anticipated in FY22.

Capital Facilities - Public Safety	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Public Safety	$ 31,819	$ 276,621	$ 198,411	$ 157,000	$ 277,000	$ 160,000	0.00%
Fire/Ambulance	$ -	$ -	$ -	$ -	$ -	$ -	
Police	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 31,819**	**$ 276,621**	**$ 198,411**	**$ 157,000**	**$ 277,000**	**$ 160,000**	1.91%
EXPENDITURES							
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Lease	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 31,819	$ 276,621	$ 198,411	$ 157,000	$ 277,000	$ 160,000	
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balanc	$ 31,819	$ 276,621	$ 198,411	$ 157,000	$ 277,000	$ 160,000	
Beginning Fund Balance, July 1	$ (1,454,144)	$ (1,422,325)	$(1,145,704)	$ (947,293)	$ (947,293)	$ (670,293)	-29.24%
Ending Fund Balance, June 30	$ (1,422,325)	$ (1,145,704)	$ (947,293)	$ (790,293)	$ (670,293)	$ (510,293)	-35.43%

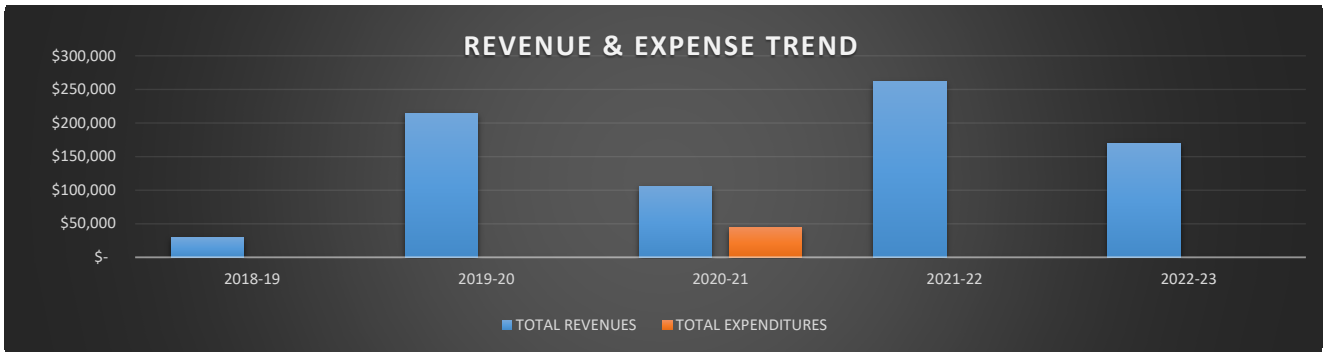


DEVELOPMENT IMPACT FEES - GENERAL GOVERNMENT

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

Budget Highlights: Funds are budgeted for Municipal Service Review update per LAFco. requirements as well as the completion of the Community Specific Plan in partnership with Tulare Co. The city will also be updating our development standards for new development.

Capital Facilities - General Government	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
General Government	$ 28,850	$ 213,600	$ 105,096	$ 130,000	$ 261,100	$ 170,000	
City Hall/Public Works/Library	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 28,850**	**$ 213,600**	**$ 105,096**	**$ 130,000**	**$ 261,100**	**$ 170,000**	
EXPENDITURES							
Professional Services	$ -	$ -	$ 43,945	$ 70,000	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Municipal Service Review	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 43,945**	**$ 70,000**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 28,850	$ 213,600	$ 61,151	$ 60,000	$ 261,100	$ 170,000	183.33%
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 28,850	$ 213,600	$ 61,151	$ 60,000	$ 261,100	$ 170,000	183.33%
Beginning Fund Balance, July 1	$ 524,816	$ 553,666	$ 767,266	$ 828,417	$ 828,417	$ 1,089,517	31.52%
Ending Fund Balance, June 30	$ 553,666	$ 767,266	$ 828,417	$ 888,417	$ 1,089,517	$ 1,259,517	41.77%

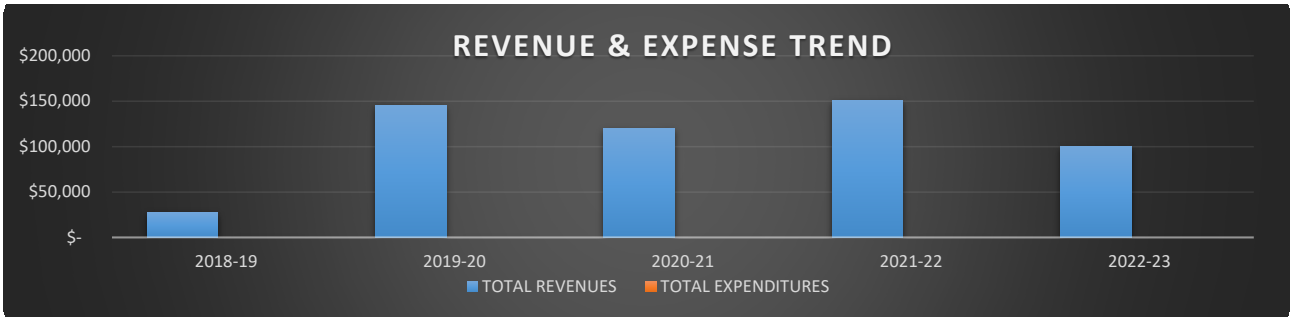


SEWER CONNECTION FEES

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

Budget Highlights: No expenditures anticipated in FY22.

SEWER CONNECTION FEES	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
Interest	$ 10,764	$ 16,904	$ 7,211	$ -	$ 7,000	$ -	
Connection Fees	$ 17,115	$ 128,168	$ 112,959	$ 70,000	$ 144,000	$ 100,000	
TOTAL REVENUES	**$ 27,879**	**$ 145,072**	**$ 120,170**	**$ 70,000**	**$ 151,000**	**$ 100,000**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 27,879	$ 145,072	$ 120,170	$ 70,000	$ 151,000	$ 100,000	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ 27,879	$ 145,072	$ 120,170	$ 70,000	$ 151,000	$ 100,000	
Beginning Fund Balance, July 1	$ 951,446	$ 979,325	$ 1,124,397	$ 1,244,567	$ 1,244,567	$ 1,395,567	12.13%
Ending Fund Balance, June 30	$ 979,325	$ 1,124,397	$ 1,244,567	$ 1,314,567	$ 1,395,567	$ 1,495,567	13.77%

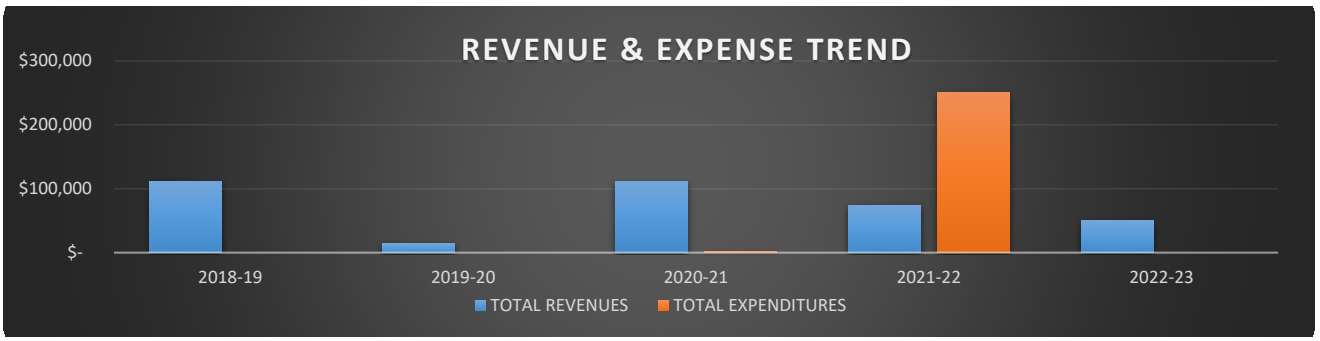


STORM DRAIN FEES

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: Potential expenditure of an existing storm drain line upgrade due to new construction.

STORM DRAIN FEES	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
Interest	$ 1,382	$ 3,375	$ 1,419	$ -	$ -	$ -	
Storm Drain Fees	$ 109,344	$ 11,131	$ 110,250	$ 40,000	$ 74,000	$ 50,000	
TOTAL REVENUES	**$ 110,726**	**$ 14,506**	**$ 111,669**	**$ 40,000**	**$ 74,000**	**$ 50,000**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ 2,190	$ 250,000	$ 250,000	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 2,190**	**$ 250,000**	**$ 250,000**	**$ -**	
Net Revenue/(Expenditures)	$ 110,726	$ 14,506	$ 109,479	$ (210,000)	$ (176,000)	$ 50,000	
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 110,726	$ 14,506	$ 109,479	$ (210,000)	$ (176,000)	$ 50,000	
Beginning Fund Balance, July 1	$ 58,367	$ 169,093	$ 183,599	$ 293,078	$ 293,078	$ 117,078	-60.05%
Ending Fund Balance, June 30	$ 169,093	$ 183,599	$ 293,078	$ 83,078	$ 117,078	$ 167,078	101.11%

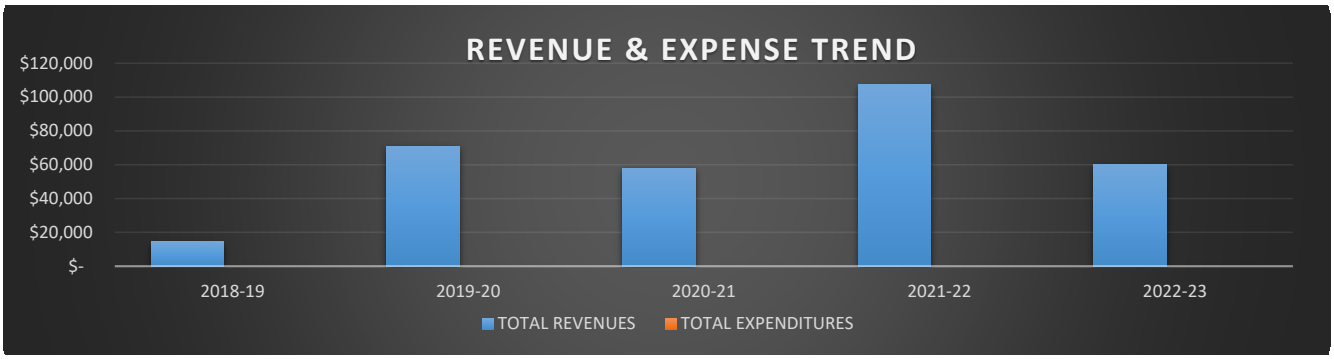


PARKS & RECREATION - NEIGHBORHOOD

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

Budget Highlights: No expenditures anticipated in FY22.

PARKD & RECREATION - NEIGHBORHOOD	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
CMAS Grant	$ -	$ -	$ -	$ -	$ -	$ -	
Holding	$ -	$ -	$ -	$ -	$ -	$ -	
Neighborhood	$ 14,330	$ 70,992	$ 57,926	$ 42,000	$ 107,180	$ 60,000	
TOTAL REVENUES	**$ 14,330**	**$ 70,992**	**$ 57,926**	**$ 42,000**	**$ 107,180**	**$ 60,000**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 14,330	$ 70,992	$ 57,926	$ 42,000	$ 107,180	$ 60,000	
Changes in Fund Balance	$ -	$ -	$ -	$ -			0.00%
Net Increase/(Decrease) in Fund Balance	$ 14,330	$ 70,992	$ 57,926	$ 42,000	$ 107,180	$ 60,000	
Beginning Fund Balance, July 1	$ (39,829)	$ (25,499)	$ 45,493	$ 103,419	$ 103,419	$ 210,599	103.64%
Ending Fund Balance, June 30	$ (25,499)	$ 45,493	$ 103,419	$ 145,419	$ 210,599	$ 270,599	86.08%

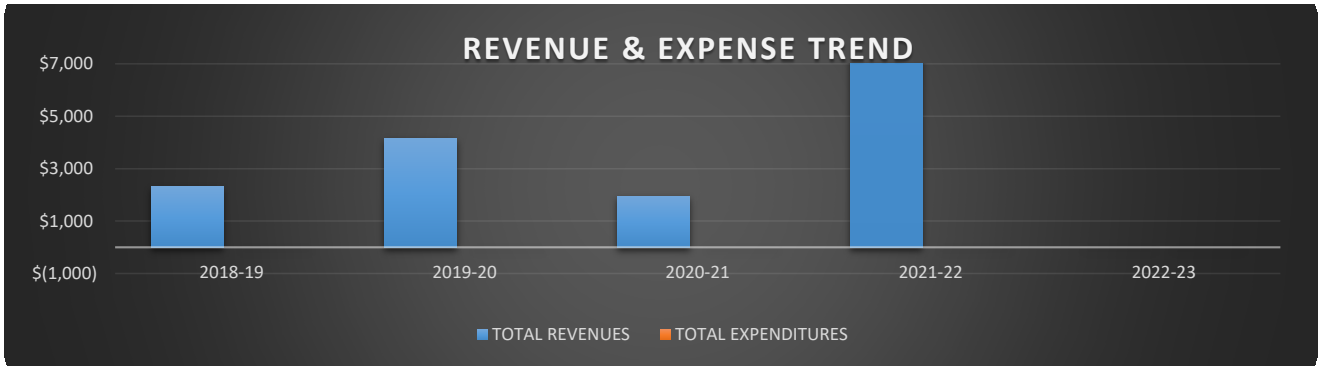


PARKS & RECREATION - COMMUNITY

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

Budget Highlights: No expenditures anticipated in FY22.

PARKS & RECREATION - COMMUNITY	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
Interest	$ 2,305	$ 4,147	$ 1,942	$ -	$ -	$ -	
Regional	$ -	$ -	$ -	$ -	$ 121,500	$ -	
TOTAL REVENUES	**$ 2,305**	**$ 4,147**	**$ 1,942**	**$ -**	**$ 121,500**	**$ -**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ 2,305	$ 4,147	$ 1,942	$ -	$ 121,500	$ -	
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 2,305	$ 4,147	$ 1,942	$ -	$ 121,500	$ -	
Beginning Fund Balanc,e July 1	$ 196,634	$ 198,939	$ 203,087	$ 205,029	$ 205,029	$ 326,529	59.26%
Ending Fund Balance, June 30	$ 198,939	$ 203,087	$ 205,029	$ 205,029	$ 326,529	$ 326,529	59.26%

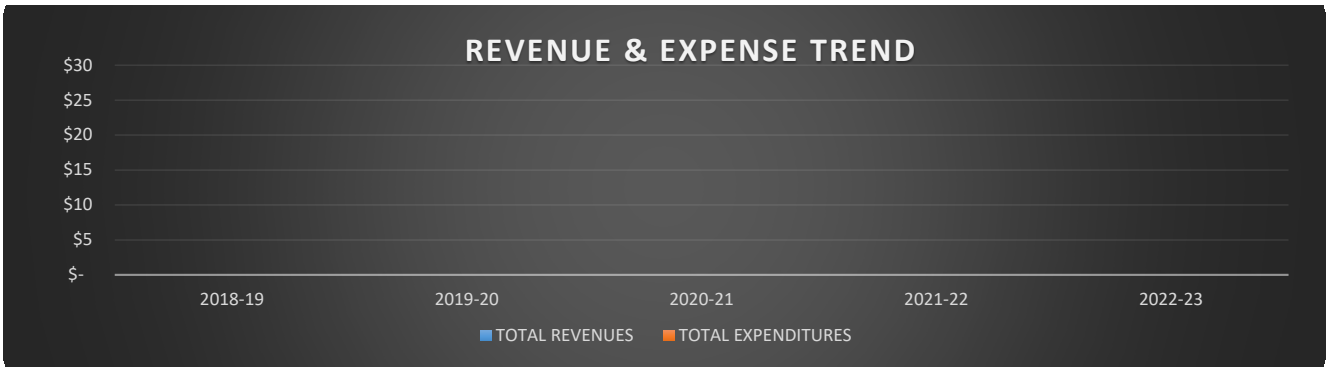


CAPITAL PROJECT TRAFFIC IMPACT ZONE

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	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
Traffic Impact Fees	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance	$ -						
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ 13,386	$ 13,386	$ 13,386	$ 13,386	$ 13,386	$ 13,386	0.00%
Ending Fund Balance, June 30	$ 13,386	$ 13,386	$ 13,386	$ 13,386	$ 13,386	$ 13,386	0.00%

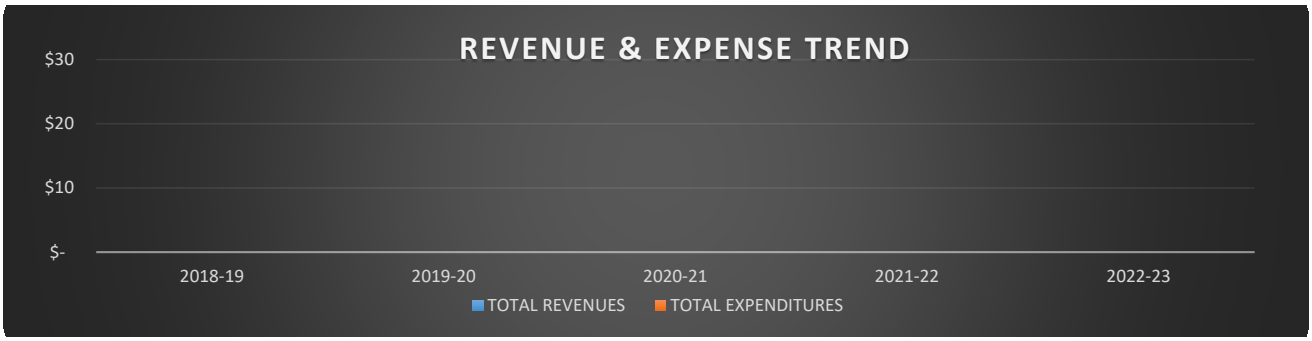


EQUIPMENT REPLACEMENT RESERVE

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

Budget Highlights:

Equipment Replacement Reserve	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
Pool	$ -	$ -	$ -	$ -	$ -	$ -	
Fire Truck	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Outlay - General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ 25,397	$ 25,397	$ 25,397	$ 25,397	$ 25,397	$ 25,397	0.00%
Ending Fund Balance, June 30	$ 25,397	$ 25,397	$ 25,397	$ 25,397	$ 25,397	$ 25,397	0.00%



CITY OF KINGSBURG
INTERNAL SERVICE FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2022/23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUALS	FY 19/20 ACTUALS	FY 20/21 ACTUALS	FY 21/22 BUDGET	PROJECTED YEAR END	FY 22/23 PROPOSED	Percent Change
RISK MANAGEMENT								
501-0000-515-0561	WORKERS COMP INS CHARGES	$ 264,211	$ 282,695	$ 303,378	$ 353,231	$ 353,231	$ 395,576	23.31%
501-0000-515-0562	EMP ASSISTANCE PRGM CHARGES	$ 1,293	$ 1,311	$ 1,411	$ 1,519	$ 1,519	$ 1,731	18.49%
501-0000-515-0563	LIFE INSURANCE CHARGES	$ 2,726	$ 1,758	$ -	$ -	$ -	$ -	
501-0000-515-0565	GENERAL LIABILITY INS CHARGES	$ 122,033	$ 128,162	$ 148,902	$ 201,323	$ 201,323	$ 272,103	45.28%
501-0000-515-0566	PROPERTY INSURANCE CHARGES	$ 17,368	$ 19,423	$ 33,127	$ 62,961	$ 62,961	$ 95,118	65.17%
501-0000-515-0567	VEHICLE INSURANCE CHARGES	$ 13,791	$ 36,943	$ 42,869	$ 59,397	$ 59,397	$ 57,238	25.10%
501-0000-515-0568	ERMA PERSONNEL CHARGES	$ 26,545	$ 40,063	$ 58,572	$ 61,077	$ 61,077	$ 67,019	12.60%
	TOTAL INSURANCE CHARGES	$ 447,967	$ 510,354	$ 588,259	$ 739,508	$ 739,508	$ 888,785	33.81%
501-0000-515-0569	RMA RISK MGT ADMIN CHARGES	$ 11,821	$ 10,801	$ 9,780	$ 2,954	$ 2,954	$ 449	-2078.16%
	TOTAL, RISK MANAGEMENT	**$ 459,788**	**521,155**	**$ 598,039**	**$ 742,462**	**$ 742,462**	**$ 889,234**	**32.75%**
CALPERS UAL FUND								
502-0000-520-0600	TRANSFERS FROM GENERAL FUND	$ -	$ -	$ 2,918,999	$ -	$ 582,707	$ 518,284	
502-0000-520-0610	TRANSFERS FROM WATER FUND	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL CALPERS UAL RESERVES	**$ -**	**$ -**	**$ 2,918,999**	**$ -**	**$ 582,707**	**$ 518,284**	
ECONOMIC STABILIZATION FUND								
503-0000-525-0700	TRANSFERS FROM OTHER FUNDS	$ -	$ -	$ 625,500	$ -	$ 124,866	$ 111,061	
	TOTAL ECONOMIC STABILIZATION FUND	**$ -**	**$ -**	**$ 625,500**	**$ -**	**$ 124,866**	**$ 111,061**	
EQUIPMENT RESERVE FUND								
504-0000-530-0800	TRANSFERS FROM OTHER FUNDS		$ -	$ 625,500	$ -	$ 124,866	$ 111,061	
	TOTAL EQUIPMENT RESERVE FUND	**$ -**	**$ -**	**$ 625,500**	**$ -**	**$ 124,866**	**$ 111,061**	
	TOTAL, SURPLUS ALLOCATION	**$ -**	**$ -**	**$ 4,169,999**	**$ -**	**$ 832,439**	**$ 740,405**	
	TOTAL, INTERNAL SERVICE FUNDS	**$ 459,788**	**$ 521,155**	**$ 4,768,038**	**$ 742,462**	**$ 1,574,901**	**$ 1,629,639**	**54.44%**
	Revenues	$ 459,788	$ 521,155	$ 4,768,038	$ 742,462	$ 1,574,901	$ 1,629,639	54.44%
	Expenses	$ 427,911	$ 1,449,142	$ 545,227	$ 976,331	$ 1,518,322	$ 1,128,309	13.47%
		$ 31,877	$ (927,987)	$ 4,222,811	$ (233,869)	$ 56,579	$ 501,330	

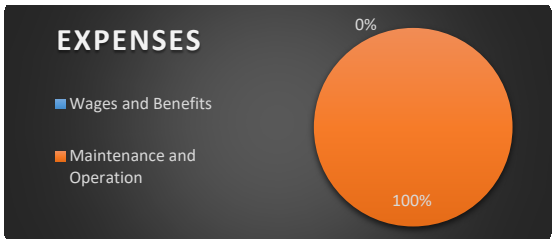
CITY OF KINGSBURG
INTERNAL SERVICE FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2022/23

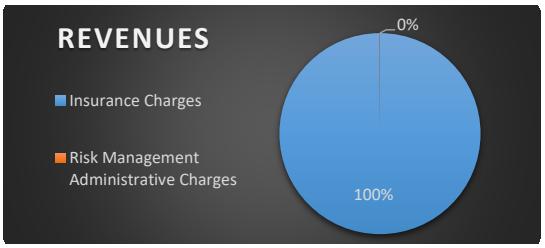
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY19/20 ACTUALS	FY 20/21 ACTUALS	FY 21/22 BUDGET	PROJECTED YEAR END	FY 22/23 PROPOSED	Percent Change
RISK MANAGEMENT								
501-5200-515-5261	WORKERS COMP PREMIUMS	$ 264,090	$ 203,217	$ 267,713	$ 353,231	$ 353,231	$ 395,576	11.99%
501-5200-515-5262	EMP ASSIST PRGM PREMIUMS	$ 1,297	$ 1,352	$ 1,408	$ 1,519	$ 1,519	$ 1,731	13.96%
501-5200-515-5265	GEN LIABILITY INS PREMIUMS	$ 97,898	$ 107,420	$ 129,460	$ 201,323	$ 201,323	$ 272,103	35.16%
501-5200-515-5266	PROPERTY INS PREMIUMS	$ 17,392	$ 21,649	$ 31,841	$ 62,961	$ 62,961	$ 95,118	51.07%
501-5200-515-5267	VEHICLE INS PREMIUMS	$ 13,792	$ 34,785	$ 40,482	$ 59,397	$ 59,397	$ 57,238	-3.63%
501-5200-515-5268	ERMA PERSONNEL PREMIUMS	$ 26,620	$ 37,738	$ 43,729	$ 61,077	$ 61,077	$ 67,019	9.73%
501-5200-515-5269	CSJVRMA ADMIN CHARGES	$ 6,822	$ 5,981	$ 4,734	$ 2,954	$ 2,954	$ 449	-84.80%
	TOTAL, RISK MANAGEMENT	**$ 427,911**	**$ 412,142**	**$ 519,367**	**$ 742,462**	**$ 742,462**	**$ 889,234**	**19.77%**
CALPERS UAL FUND								
502-5300-515-5150	MISCELLANEOUS PLAN	$ -	$ 300,000	$ -	$ 148,184	$ 300,000	$ 111,346	
502-5300-515-5151	PEPRA MISCELLANEOUS PLAN	$ -	$ -	$ -	$ -	$ -	$ -	
502-5300-515-5152	SAFETY POLICE PLAN	$ -	$ 300,000	$ -	$ -	$ 300,000	$ -	
502-5300-515-5153	PEPRA SAFETY POLICE PLAN	$ -	$ -	$ -	$ -	$ -	$ -	
502-5300-515-5154	SAFETY FIRE PLAN	$ -	$ 250,000	$ 25,860	$ 25,685	$ 175,860	$ 127,729	
502-5300-515-5155	PEPRA SAFETY FIRE PLAN	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL CALPERS UAL FUND	**$ -**	**$ 850,000**	**$ 25,860**	**$ 173,869**	**$ 775,860**	**$ 239,075**	
ECONOMIC STABILIZATION FUND								
503-5400-515-5505	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -		$ -	$ -	
	TOTAL ECONIMIC STABILIZATION FUND	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
EQUIPMENT RESERVE FUND								
504-5500-515-5505	TRANSFER TO OTHER FUNDS	$ -	$ 187,000	$ -	$ 60,000	$ -	$ -	
	TOTAL EQUIPMENT RESERVE FUND	$ -	187,000	$ -	$ 60,000	$ -	$ -	
	TOTAL, SURPLUS ALLOCATION	**$ -**	**$ 1,037,000**	**$ 25,860**	**$ 233,869**	**$ 775,860**	**$ 239,075**	**2.18%**
	TOTAL, INTERNAL SERVICE FUNDS	**$ 427,911**	**$ 1,449,142**	**$ 545,227**	**$ 976,331**	**$ 1,518,322**	**$ 1,128,309**	**13.47%**
	Revenues	$ 459,788	$ 521,155	$ 4,768,038	$ 742,462	$ 1,574,901	$ 1,629,639	54.44%
	Expenses	$ 427,911	$ 1,449,142	$ 545,227	$ 976,331	$ 1,518,322	$ 1,128,309	13.47%
		$ 31,877	$ (927,987)	$ 4,222,811	$ (233,869)	$ 56,579	$ 501,330	146.65%

RISK MANAGEMENT FUND

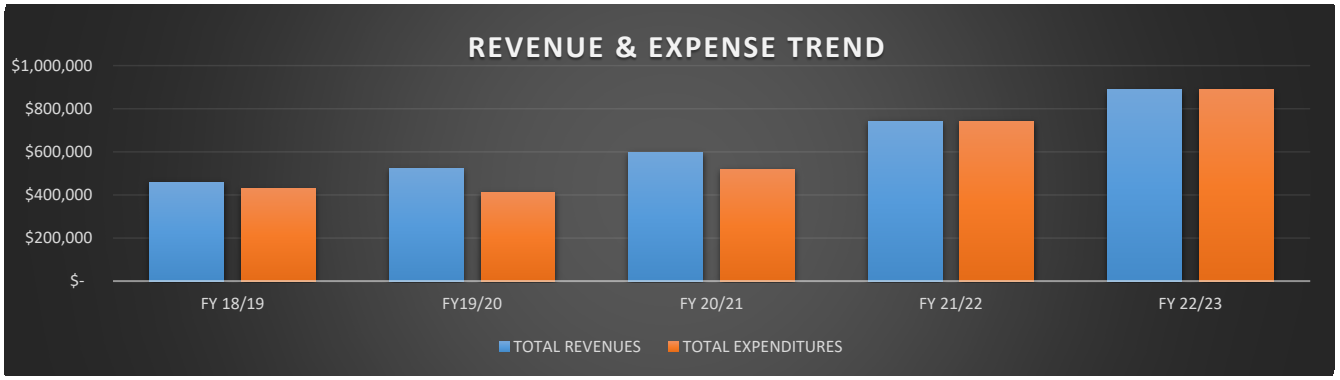
Description: The Risk Management Fund is an internal service fund that pays all non-medical insurance bills for the City. This includes Workers' Compensations, Employee Assistance Program, Life, Disability, General Liability, Property, Vehicle, and ERMA Personnel insurance, plus administrative fees charged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

Budget Highlights: FY22 includes increases to total expenditures based upon portfolio changes and increased anticipated salary costs.





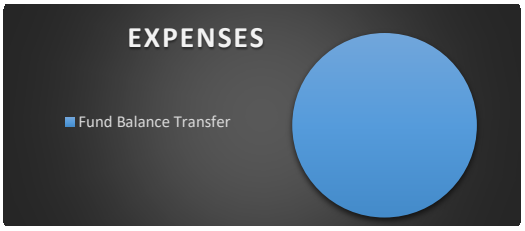
RISK MANAGEMENT	FY 18/19 ACTUAL	FY19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Insurance Charges	$ 447,967	$ 510,354	$ 588,259	$ 739,508	$ 739,508	$ 888,785	16.80%
Risk Management Administrative Charges	$ 11,821	$ 10,801	$ 9,780	$ 2,954	$ 2,954	$ 449	-557.91%
TOTAL REVENUES	**$ 459,788**	**$ 521,155**	**$ 598,039**	**$ 742,462**	**$ 742,462**	**$ 889,234**	16.51%
EXPENDITURES							
Maintenance and Operation	$ 427,911	$ 412,142	$ 519,367	$ 742,462	$ 742,462	$ 889,234	16.51%
TOTAL EXPENDITURES	**$ 427,911**	**$ 412,142**	**$ 519,367**	**$ 742,462**	**$ 742,462**	**$ 889,234**	16.51%
Net Revenue/(Expenditures)	$ 31,877	$ 109,013	$ 78,672	$ -	$ -	$ -	
Changes in Fund Balance	$ -						
Net Increase/(Decrease) in Fund Balance	$ 31,877	$ 109,013	$ 78,672	$ -	$ -	$ -	
Beginning Fund Balance July 1	$ 36,590	$ 68,467	$ 177,480	$ 256,152	$ 256,152	$ 256,152	
Transfer to other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance June 30	$ 68,467	$ 177,480	$ 256,152	$ 256,152	$ 256,152	$ 256,152	

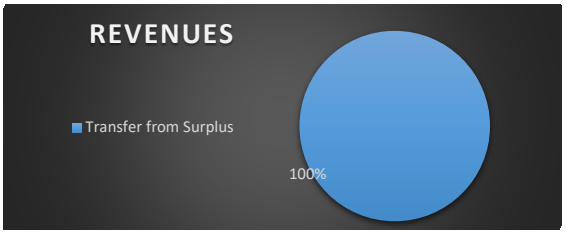


CALPERS UAL FUND

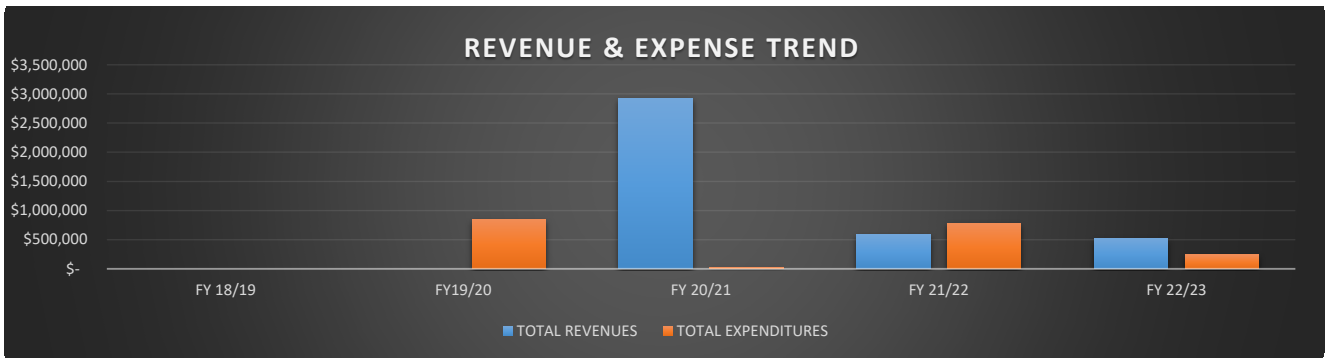
Description: The CalPERS UAL Fund is an internal service fund that includes 70% allocation of General Fund Surplus. The funds are restricted to use to help pay down existing pension liability. Council can decide to use the fund to help stabilize future budgets, provide aditional payments to lower long-term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

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





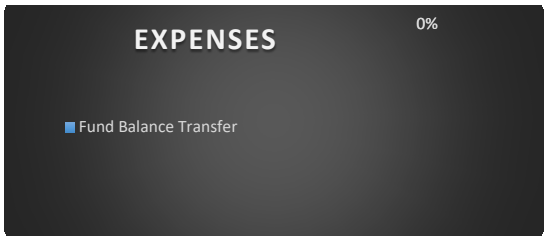
CalPERS UAL Reserve	FY 18/19 ACTUAL	FY19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Transfers from General Fund surplus	$ -	$ -	$ 2,918,999	$ -	$ 582,707	$ 518,284	
Transfers from Water Fund			$ -	$ -			
TOTAL REVENUES	**$ -**	**$ -**	**$ 2,918,999**	**$ -**	**$ 582,707**	**$ 518,284**	
EXPENDITURES							
Miscellaneous Plan	$ -	$ 300,000	$ -	$ 148,184	$ 300,000	$ 111,346	
Pepra Miscellaneous Plan	$ -	$ -	$ -	$ -	$ -	$ -	
Safety Police Plan	$ -	$ 300,000	$ -	$ -	$ 300,000	$ -	
Pepra Safety Police Plan	$ -	$ -	$ -	$ -	$ -	$ -	
Safety Fire Plan	$ -	$ 250,000	$ 25,860	$ 25,685	$ 175,860	$ 127,729	
Pepra Safety Fire Plan	$ -	$ -	$ -	$ -	$ -		
TOTAL EXPENDITURES	**$ -**	**$ 850,000**	**$ 25,860**	**$ 173,869**	**$ 775,860**	**$ 239,075**	
Net Revenue/(Expenditures)	$ -	$ (850,000)	$ 2,893,139	$ (173,869)	$ (193,153)	$ 279,209	
Changes in Fund Balance		$ -	$ -				
Net Increase/(Decrease) in Fund Balance	$ -	$ (850,000)	$ 2,893,139	$ (173,869)	$ (193,153)	$ 279,209	
Beginning Fund Balance July 1	$ -	$ -	$ (850,000)	$ 2,043,139	$ 2,043,139	$ 1,849,986	
Ending Fund Balance June 30	**$ -**	**$ (850,000)**	**$ 2,043,139**	**$ 1,869,270**	**$ 1,849,986**	**$ 2,129,195**	

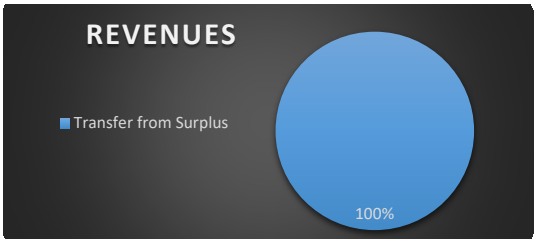


ECONOMIC STABILIZATION FUND

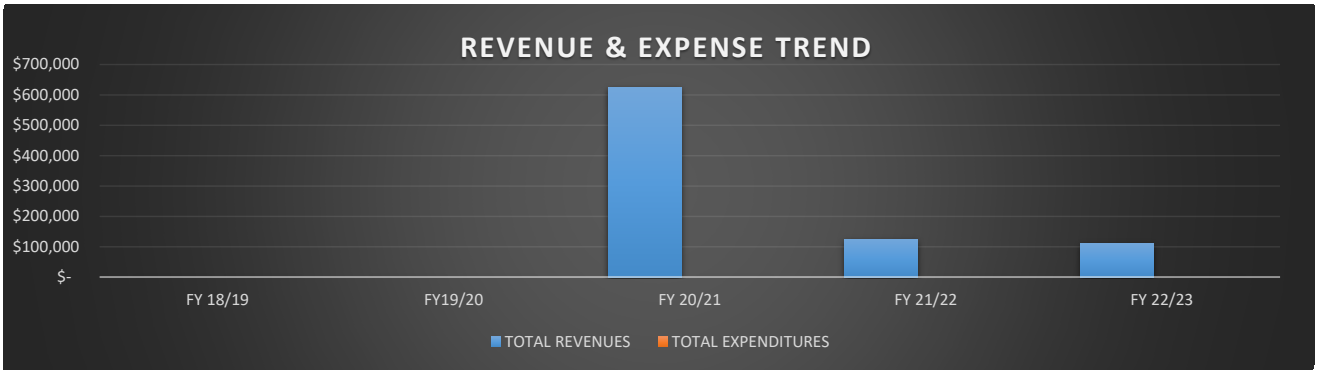
Description: The Economic Stabilization Fund is an internal service fund that includes 15% allocation of General Fund Surplus (above the 20% policy reserve). The funds are restricted to use to help stabilize future budgets in the instance of lower than anticipated revenues (including more volitive revenues: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

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





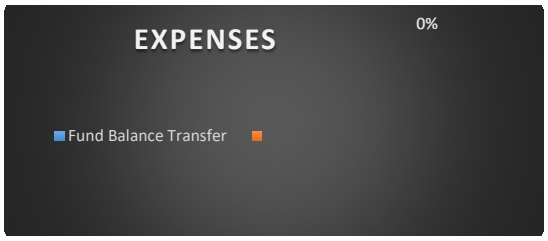
Economic Stabilization Reserve	FY 18/19 ACTUAL	FY19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Transfer from General Fund surplus	$ -	$ -	$ 625,500	$ -	$ 124,866	$ 111,061	
TOTAL REVENUES	**$ -**	**$ -**	**$ 625,500**	**$ -**	**$ 124,866**	**$ 111,061**	
EXPENDITURES							
Transfer to other funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ -	$ 625,500	$ -	$ 124,866	$ 111,061	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ 625,500	$ -	$ 124,866	$ 111,061	
Beginning Fund Balance July 1	$ -	$ -	$ -	$ 625,500	$ 625,500	$ 750,366	
Ending Fund Balance June 30	$ -	$ -	$ 625,500	$ 625,500	$ 750,366	$ 861,427	37.72%

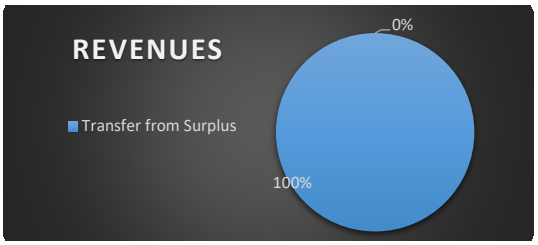


EQUIPMENT RESERVE FUND

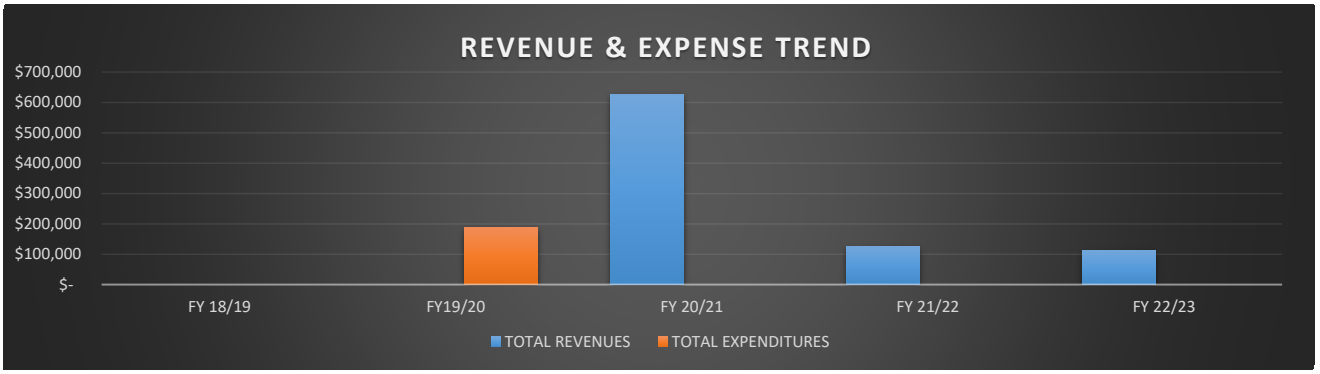
Description: The Equipment Reserve Fund is an internal service fund that includes 15% allocation of General Fund Surplus (above 20% reserve policy). The funds are restricted to be used as a 'drop account' to help fund larger capital equipment items or to provided needed capital during revenue shortfall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

Budget Highlights: Funds will be transferred to the General Fund for capital improvement expenses for FY22.





Equipment Reserve	FY 18/19 ACTUAL	FY19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Transfer from General Fund surplus	$ -	$ -	$ 625,500	$ -	$ 124,866	$ 111,061	
	$ -	$ -	$ -				
TOTAL REVENUES	**$ -**	**$ -**	**$ 625,500**	**$ -**	**$ 124,866**	**$ 111,061**	
EXPENDITURES							
Transfer to other funds	$ -	$ 187,000	$ -	$ 60,000	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ 187,000**	**$ -**	**$ 60,000**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ (187,000)	$ 625,500	$ (60,000)	$ 124,866	$ 111,061	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ (187,000)	$ 625,500	$ (60,000)	$ 124,866	$ 111,061	
Beginning Fund Balance July 1	$ -	$ -	$ (187,000)	$ 438,500	$ 438,500	$ 563,366	
Transfer from Surplus Funds				$ -		$ -	
Ending Fund Balance June 30	$ -	$ (187,000)	$ 438,500	$ 378,500	$ 563,366	$ 674,427	



City of Kingsburg
Summary of Grants and Federal Projects Funds

2022-2023 Fiscal Year Budget

		Estimated Beginning Fund Balance 6/30/2022	Grant Funds	Transfers In	Total Revenue	Capital Projects	Transfers Out	Total Expenses	Net Result	Projected Ending Fund Balance 6/30/2023
	FEDERAL PROJECTS									
030	**CDBG-20th Street Project**	(234,739)	-	-	-	-	-	-	-	(234,739)
	CMAQ/RSTP									
038	**Sierra St. Traffic Signal Synchronization**	-	-	-	-	-	-	-	-	-
039	**Sierra St. Transit Stop**	-	-	-	-	-	-	-	-	-
043	**Sierra St. Reconstruction**	-	-	-	-	-	-	-	-	-
045	**Rafer Johnson Drive/Sierra St.**	-	-	-	-	-	-	-	-	-
049	**6th Avenue Reconstruction**	-	-	-	-	-	-	-	-	-
054	**18th/Kern Lighted Crosswalk**	-	-	-	-	-	-	-	-	-
055	**Bethel Ave Improvement**	-	-	-	-	-	-	-	-	-
056	**Madsen Avenue Reconst Sierra to Stroud**	-	-	-	-	-	-	-	-	-
057	**Madsen Ave Bike Path Stroud to Kamm**	-	164,659	-	164,659	164,659	-	164,659	(0)	-
058	**Bethel/Sierra Roundabout**	-	1,075,000	-	1,075,000	1,075,000	-	1,075,000	-	-
059	**Mehlert Ave Reconstruction**	-	-	-	-	-	-	-	-	-
060	**12th Ave Sidewalks-Stroud-Aslan**	-	58,700	-	58,700	58,700	-	58,700	-	-
061	**18th Ave Sidewalks-Stroud-Klepper**	-	104,800	-	104,800	104,800	-	104,800	-	-
062	**18th Ave Sidewalks-Sierra-Stroud**	-	146,957	-	146,957	146,957	-	146,957	-	-
	GRANTS									
031	**Park Improvement Grants**	-	185,000	-	185,000	185,000	-	185,000	-	
032	**Transient Orientated Development Grant**	-	445,000	-	445,000	445,000	-	445,000	-	-
033	**San Joaquin Valley Air Grant**	21	-	-	-	-	-	-	-	21
034	**SLESF COPS**	180,162	150,000	-	150,000	-	330,162	330,162	(180,162)	-
036	**ARPA FUNDS**	1,228,245	1,448,245	-	1,448,245	1,115,000	-	1,115,000	333,245	1,561,490
108	**ACT TASK FORCE Grant**	-	147,530	-	147,530	-	147,530	147,530	-	-
109	**SCHOOL RESOURCE OFFICER**	-	152,362	-	152,362	-	152,362	152,362	-	-
		1,173,689	4,078,253	-	4,078,253	3,295,116	630,053	3,925,170	153,083	1,326,772

GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2022-23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUALS	FY 19/20 ACTUALS	FY 20/21 ACTUALS	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
FEDERAL PROJECTS:								
CDBG								
030-0000-423-0503	19TH, 20TH & 21ST PROJECT	$ -	$ -	$ -	$ -		$ -	0.00%
030-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -		0.00%
030-0000-423-0597	SENIOR CENTER IMPROVEMENTS	$ -	$ -	$ 17,983	$ 169,073	$ 163,545	$ -	
	TOTAL	$ -	$ -	$ 17,983	$ 169,073	$ 163,545	$ -	0.00%
PARK IMPROVEMENTS								
031-0000-423-0310	HOUSING RELATED PK GRANT	$ 75,000	$ -	$ -	$ -	$ -	$ -	0.00%
031-0000-451-0101	PROP 68 GRANT-ATHWAL PARK RESTROOM	$ -	$ -	$ -	$ -	$ -	$ 185,000	0.00%
	TOTAL	$ 75,000	$ -	$ -	$ -	$ -	$ 185,000	0.00%
SIERRA ST SIGNAL SYNCHRO								
038-0000-423-0607	CML GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
038-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
SIERRA ST TRANSIT STOP								
039-0000-423-0607	CMAQ GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
039-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
SIERRA ST RECON RAF TO 99								
043-0000-423-0608	STPL GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
043-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
10TH AND UNION LIGHTED CR								
044-0000-423-0607	CML GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
044-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
RAF/SIERRA ST LIGHTED CROSSWALK								
045-0000-423-0607	CMAQ GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
045-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
SIERRA ST SIDEWALK 16-18								
048-0000-423-0607	CML GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
048-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
6TH ST RECONSTRUCT								
049-0000-423-0608	STPL GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
049-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
10TH AVENUE RECONSTRUCT								
053-0000-423-0607	CML GRANTS	$ -	$ 1,000	$ 3,803	$ -	$ -	$ -	0.00%
053-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ -	$ 1,000	$ 3,803	$ -	$ -	$ -	0.00%
18TH/KERN LIGHTED CROSSWALK								
054-0000-423-0607	CML GRANTS	$ 3,120	$ 93,769	$ 5,065	$ 277,847	$ -	$ -	0.00%
054-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ 9,750	$ -	$ -	0.00%
	TOTAL	$ 3,120	93,769	$ 5,065	$ 287,597	$ -	$ -	0.00%
BETHEL AVENUE IMPROVEMENTS								
055-0000-423-0607	CML GRANTS	$ 263,993	$ 276,139	$ -	$ -	$ -	$ -	0.00%
055-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ 263,993	$ 276,139	$ -	$ -	$ -	$ -	0.00%
MADSEN AVE RECONST SIERRA TO STROUD								
056-0000-423-0607	CMAQ GRANTS	$ -	$ -	$ 52,430	$ 583,237	$ 583,237	$ -	0.00%
056-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ 80,177	$ 80,177	$ -	0.00%
	TOTAL	$ -	$ -	$ 52,430	$ 663,414	$ 663,414	$ -	0.00%
MADSEN AVE BIKE PATH-STROUD TO KAMM								
057-0000-423-0607	CMAQ GRANTS	$ 59,368	$ 53,979	$ 11,096	$ 353,841	$ 353,841	$ 164,659	0.00%
057-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ 30,187	$ 30,187	$ -	0.00%
	TOTAL	$ 59,368	53,979	$ 11,096	$ 384,028	$ 384,028	$ 164,659	0.00%
BETHEL/SIERRA ROUNDABOUT								
058-0000-423-0607	CMAQ GRANTS	$ 24,000	$ 56,000	$ 79,648	$ 1,200,845	$ 79,648	$ 1,075,000	0.00%
058-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	$ 24,000	$ 56,000	$ 79,648	$ 1,200,845	$ 79,648	$ 1,075,000	0.00%
MEHLERT AVE RECONSTRUCTION								
059-0000-423-0607	CMAQ GRANTS		$ 5,260	$ 2,104	$ 304,429	$ 241,661	$ -	0.00%
059-0000-471-0101	FROM OTHER FUNDS	$ -	$ -	$ -	$ 37,024	$ -	$ -	0.00%
	TOTAL	$ -	$ 5,260	$ 2,104	$ 341,453	$ 241,661	$ -	0.00%

GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2022-23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION		FY 18/19 ACTUALS	FY 19/20 ACTUALS	FY 20/21 ACTUALS	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
FEDERAL PROJECTS:									
12TH AVE SIDEWALKS-STROUD-ASLAN									
060-0000-423-0607	CMAQ GRANTS		$ -	$ -	$ 3,000	$ 77,020	$ 3,000	$ 58,700	0.00%
060-0000-471-0101	FROM OTHER FUNDS		$ -	$ -	$ -	$ 1,721	$ 1,721	$ -	0.00%
		TOTAL	$ -	$ -	$ 3,000	$ 78,741	$ 4,721	$ 58,700	0.00%
18TH AVE SIDEWALKS-STROUD-KLEPPER									
061-0000-423-0607	CMAQ GRANTS		$ -	$ -	$ 3,895	$ -	$ -	$ 104,800	0.00%
061-0000-471-0101	FROM OTHER FUNDS		$ -	$ -	$ -	$ -	$ -	$ -	0.00%
		TOTAL	$ -	$ -	$ 3,895	$ -	$ -	$ 104,800	0.00%
18TH AVE SIDEWALKS-STROUD-KLEPPER									
062-0000-423-0607	CMAQ GRANTS		$ -	$ -	$ -	$ -	$ -	$ 146,957	0.00%
062-0000-471-0101	FROM OTHER FUNDS		$ -	$ -	$ -	$ -	$ -	$ -	0.00%
		TOTAL	$ -	$ -	$ -	$ -	$ -	$ 146,957	0.00%
TRANSIENT ORIENTED DEVELOPMENT									
032-0000-421-0106	TOD GRANT		$ -	$ -	$ 70,400	$ 86,600	$ 86,600	$ 445,000	0.00%
032-0000-471-0101	INTEREST		$ -	$ -	$ -	$ -	$ -	$ -	0.00%
		TOTAL	$ -	$ -	$ 70,400	$ 86,600	$ 86,600	$ 445,000	0.00%
SAN JOAQUIN VALLEY AIR GRANT									
033-0000-421-0106	PUBLIC BENEFIT GRANT				$ -	$ -		$ -	0.00%
033-0000-471-0101	INTEREST		$ -	$ -	$ -	$ -	$ -	$ -	0.00%
		TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
COPS SLESF									
034-0000-421-0106	COPS SLESF GRANT		$ 148,747	$ 155,948	$ 156,727	$ 150,000	$ 150,000	$ 150,000	0.00%
034-0000-451-0101	INTEREST		.	.	$ -	$ -	$ -	$ -	0.00%
		TOTAL	$ 148,747	$ 155,948	$ 156,727	$ 150,000	$ 150,000	$ 150,000	0.00%
LINNAEA VILLAS PUBLIC PROJECT									
035-0000-421-0106	LINNAEA VILLAS PUBLIC PROJECT		$ -	$ -	$ 1,029,644	$ 331,000	$ 666,277	$ -	0.00%
035-0000-471-0101	INTEREST		$ -	$ -	$ -	$ -	$ -	$ -	0.00%
		TOTAL	$ -	$ -	$ 1,029,644	$ 331,000	$ 666,277	$ -	0.00%
ARPA FUND									
036-0000-421-0106	ARPA FUNDS		$ -	$ -	$ -	$ 1,448,245	$ 1,448,245	$ -	0.00%
036-0000-471-0101	INTEREST		$ -	$ -	$ -	$ -	$ -	$ -	0.00%
		TOTAL	$ -	$ -	$ -	$ 1,448,245	$ 1,448,245	$ -	0.00%
ACT TASK FORCE									
108-0000-463-0119	ACT TASK FORCE GRANT		$ 141,123	$ 154,110	$ 133,195	$ 151,526	$ 151,526	$ 147,530	-2.64%
108-0000-451-0101	INTEREST		$ -	$ -	$ -	$ -		$ -	0.00%
		TOTAL	$ 141,123	$ 154,110	$ 133,195	$ 151,526	$ 151,526	$ 147,530	-2.64%
SCHOOL RESOURCE OFFICER									
109-0000-463-0119	SRO GRANT		$ -	$ 95,602	$ 490.84	$ 149,573	$ 149,573	$ 152,362	
109-0000-451-0101	INTEREST		$ -	$ -	$ -		$ -	$ -	0.00%
		TOTAL	$ -	$ 95,602	$ 491	$ 149,573	$ 149,573	$ 152,362	
	TOTAL GRANTS & FEDERAL PROJECTS		**$ 715,351**	**$ 886,546**	**$ 521,853**	**$ 3,334,918**	**$ 1,554,425**	**$ 2,630,008**	-21.14%
	TOTAL TRANSFERS IN		**$ -**	**$ -**	**$ -**	**$ 158,859**	**$ 110,364**	**$ -**	
	TOTAL, GRANTS & FED PROCECTS FUNDS		**$ 715,351**	**$ 886,546**	**$ 521,853**	**$ 3,493,777**	**$ 1,664,789**	**$ 2,630,008**	-24.72%
		Revenues	$ 715,351	$ 886,546	$ 521,853	$ 3,493,777	$ 1,664,789	$ 2,630,008	-24.72%
		Expenses	$ 626,225	$ 740,229	$ 792,842	$ 3,461,420	$ 1,655,403	$ 2,810,170	
			$ 89,126	$ 146,317	$ (270,988)	$ 32,357	$ 9,386	$ (180,162)	-100.00%

CITY OF KINGSBURG
GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2022-23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUALS	FY 19/20 ACTUALS	FY 20/21 ACTUALS	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
FEDERAL PROJECTS:								
CDBG								
030-9100-549-5730	19TH, 20TH & 21ST	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
030-9100-549-5732	SMITH STREET RECONSTRUCTION	$ -		$ -	$ -	$ -	$ -	
030-9100-549-5733	SENIOR CENTER IMPROVEMENTS	$ -	$ -	$ 60,287	$ 169,073	$ 169,073	$ -	
	CDBG TOTAL	$ -	$ -	$ 60,287	$ 169,073	$ 169,073	$ -	0.00%
PARK IMPROVEMENTS								
031-9100-549-5743	SOLAR INSTALLATION SENIOR BLG	$ -	$ 75,000		$ -	$ -	$ -	0.00%
031-9100-549-5744	PROP 68 GRANT-ATHWAL PARK RESTROOM	$ -	$ -	$ -	$ -	$ -	$ 185,000	
	PARK IMPROVEMENTS TOTAL	$ -	$ 75,000	$ -	$ -	$ -	$ 185,000	
SIERRA ST SIGNAL SYNCHRO								
038-9100-549-5729	SIERRA ST SIGNALS SYNCHRO	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
SIERRA ST TRANSIT STOP								
039-9100-549-5731	SIERRA ST TRANSIT STOP	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
SIERRA ST RECON RAF TO 99								
043-9100-549-5735	SIERRA ST RECON RJD	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
10TH AND UNION LIGHTED CR								
044-9100-549-5736	10TH & UNION LIGHTED CROS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
SIERRA ST LIGHTED CROSSWALK								
045-9100-549-5742	SIERRA ST LIGHTED CROSSWA	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
SIERRA ST SIDEWALK 16-18								
048-9100-549-5740	SIERRA ST SIDEWALK 16-18	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
6TH ST RECONSTRUCT								
049-9100-549-5741	6TH ST RECONSTRUCT	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
10TH AVE RECONSTRUCTION								
053-9100-549-5746	SIERRA TO STROUD	$ -	$ -	$ -	$ -	$ -	$ -	
053-9100-549-5747	10TH AVE BIKE TRAIL	$ -	$ -	$ 3,803	$ -	$ 15,840	$ -	
	10TH AVE RECONS TOTAL	$ -	$ -	$ 3,803	$ -	$ 15,840	$ -	0.00%
18TH/KERN LIGHTED CROSSWALK								
054-9100-549-5749	18TH/KERN LIGHTED CROSSWALK	$ 5,808	$ 115,318	$ 5,721	$ 287,597	$ -	$ -	0.00%
BETHEL AVENUE IMPROVEMENTS								
055-9100-549-5747	BETHEL AVENUE IMPROVEMENTS	$ 309,405	$ 13,461	$ 44,424	$ -	$ -	$ -	
MADSEN AVE RECON SIERRA-STROUD								
056-9100-549-5746	MADSEN AVE RECONSTRUCT	$ 360	$ 22,562	$ 52,430	$ 663,414	$ 583,237	$ -	0.00%
MADSEN AV BIKE PATH STROUD-KAMM								
057-9100-549-5749	MADSEN AVE BIKE PATH	$ 64,367	$ 104,677	$ 39,430	$ 384,028	$ 299,998	$ 164,659	-57.12%
BETHEL/SIERRA ROUNDABOUT								
058-9100-549-5744	BETHEL/SIERRA ROUNDABOUT	$ 24,000	$ 48,000	$ 79,110	$ 1,200,845	$ 66,050	$ 1,075,000	0.00%
MEHLERT AVE RECONSTRUCTION								
059-9100-549-5750	MEHLERT AVE RECONSTRUCT	$ -	$ 21,389	$ 2,377	$ (2,377)	$ 241,746	$ -	0.00%
12TH AVE SIDEWALKS-STROUD-ASLAN								
060-9100-549-5751	12TH AVE SIDEWALKS	$ -	$ -	$ 3,000	$ 78,741	$ -	$ 58,700	0.00%
18TH AVE SIDEWALKS-STROUD-KLEPPER								
061-9100-549-5752	18TH AVE SIDEWALKS	$ -	$ -	$ 4,400	$ 142,400	$ 12,001	$ 104,800	0.00%
18TH AVE SIDEWALKS-SIERRA-STROUD								
062-9100-549-5752	18TH AVE SIDEWALKS	$ -	$ -	$ -	$ -	$ -	$ 146,957	0.00%

CITY OF KINGSBURG
GRANTS & FEDERAL PROJECTS FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2022-23

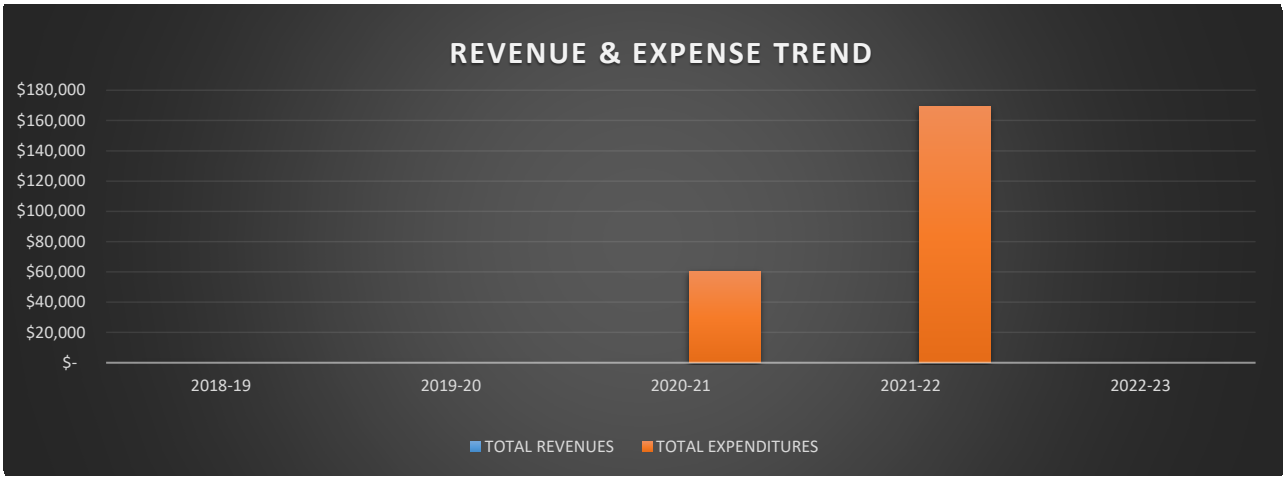
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUALS	FY 19/20 ACTUALS	FY 20/21 ACTUALS	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
FEDERAL PROJECTS:								
GRANTS:								
TRANSIENT ORIENTED DEVELOPMENT								
032-9100-549-5270	TOD PROGRAM	$ -	$ 9,200	$ 61,200	$ 86,600	$ 86,600	$ 445,000	0.00%
SAN JOAQUIN VALLEY AIR GRANT								
033-9100-549-5715	PUBLIC BENEFIT GRANT	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
COPS SLESF								
034-9100-549-5505	TRANSFER TO OTHER FUNDS	$ 100,000	$ 100,000	$ 150,000	$ 150,000	$ 150,000	$ 330,162	120.11%
LINNAEA VILLAS PROJECT								
035-9100-549-5701	LINNAEA VILLAS PUBLIC IMPROV	$ -	$ -	$ 1,318,317	$ 331,000	$ 384,147	$ -	0.00%
ARPA FUND								
036-9100-549-5341	ARPA	$ -	$ -	$ -	$ -	$ -	$ -	
ACT TASK FORCE								
108-3400-549-5101	SALARIES	$ 90,038	$ 94,236	$ 85,442	$ 82,185	$ 83,494	$ 85,635	4.20%
108-3400-549-5102	OVERTIME	$ 8,692	$ 1,439	$ 3,292	$ 18,000	$ 3,418	$ 3,500	-80.56%
108-3400-549-5121	FICA	$ 4,582	$ 7,396	$ 6,849	$ 7,664	$ 6,649	$ 6,819	-11.03%
108-3400-549-5122	PERS-UAL	$ -	$ -	$ 781	$ 858	$ 858	$ 9,536	1011.42%
108-3400-549-5123	PERS-PAYROLL	$ 5,249	$ 10,118	$ 10,293	$ 13,131	$ 9,735	$ 10,484	-20.16%
108-3400-549-5125	MEDICAL	$ 1,132	$ 3,042	$ 1,791	$ 1,806	$ 1,806	$ 1,806	0.00%
108-3400-549-5127	WORKERS COMP	$ 5,575	$ 5,686	$ 5,991	$ 6,975	$ 6,975	$ 7,811	11.99%
108-3400-549-5129	UNIFORM ALLOWANCE	$ 1,000	$ 1,057	$ 1,000	$ 1,000	$ 1,000	$ 1,000	0.00%
108-3400-549-5131	EAP	$ 17	$ 17	$ 8	$ 12	$ 12	$ 15	25.00%
108-3400-549-5133	LIFE INSURANCE	$ 38	$ 38	$ 36	$ 36	$ 36	$ 36	0.00%
	TOTAL WAGES & BENEFITS	$ 116,323	123,030	$ 115,482	$ 131,667	$ 113,983	$ 126,642	-3.82%
108-3400-549-5208	SAFETY EQUIP-WEAPONS	$ -	$ -	$ -	$ 1,000	$ 1,000	$ 1,000	0.00%
108-3400-549-5210	DEPT TOOLS	$ -	$ -	$ 580	$ 500	$ 500	$ 500	0.00%
108-3400-549-5216	COMMUNICATIONS	$ -	$ 548	$ 560	$ 1,100	$ 1,100	$ 1,100	0.00%
108-3400-549-5222	VEHICLE MAINTENANCE	$ 190	$ 1,177	$ 1,605	$ 3,500	$ 3,500	$ 3,500	0.00%
108-3400-549-5224	FUELS	$ -	$ 4,867	$ 5,300	$ 8,000	$ 8,000	$ 8,000	0.00%
108-3400-549-5261	LIABILITY INSURANCE	$ 1,632	$ 1,596	$ 877	$ 1,655	$ 1,655	$ 2,357	42.42%
108-3400-549-5262	PROPERTY INSURANCE	$ 233	$ 242	$ 195	$ 517	$ 517	$ 824	59.38%
108-3400-549-5263	VEHICLE INSURANCE	$ 372	$ 905	$ 765	$ 1,061	$ 1,061	$ 1,022	-3.68%
108-3400-549-5264	ERMA	$ 357	$ 499	$ 245	$ 502	$ 502	$ 581	15.74%
108-3400-549-5265	RISK MGT/RMA ADMIN FEES	$ 158	$ 135	$ 58	$ 24	$ 24	$ 4	-83.33%
108-3400-549-5296	TRAINING & EDUCATION	$ -	$ -	$ 14	$ 2,000	$ 2,000	$ 2,000	
	MATERIAL & SERVICES	$ 2,942	9,968	$ 10,199	$ 19,859	$ 19,859	$ 20,888	5.18%
108-3400-549-5701	CAPITAL OUTLAY	$ 3,021	$ 2,024	$ -	$ -	$ 51	$ -	
	TOTAL, ACT TASK FORCE	$ 122,286	135,022	$ 125,681	$ 151,526	$ 133,893	$ 147,530	-2.64%
SCHOOL RESOURCE OFFICER								
109-3400-549-5101	SALARIES	$ -	$ 42,578	$ 81,747	$ 73,970	$ 83,644	$ 78,389	5.97%
109-3400-549-5102	OVERTIME	$ -	$ 4,722	$ 4,201	$ 6,000	$ 1,684	$ 4,000	-33.33%
109-3400-549-5121	FICA	$ -	$ 3,849	$ 6,513	$ 6,118	$ 6,528	$ 6,303	3.02%
109-3400-549-5122	PERS-UAL	$ -	$ -	$ 37,446	$ 11,819	$ 11,819	$ 8,729	-26.14%
109-3400-549-5123	PERS-PAYROLL	$ -	$ 24,987	$ 11,989	$ 14,452	$ 12,667	$ 15,754	9.01%
109-3400-549-5125	MEDICAL	$ -	$ 9,903	$ 19,739	$ 16,610	$ 12,393	$ 17,023	2.49%
109-3400-549-5127	WORKERS COMP	$ -	$ 2,843	$ 5,991	$ 6,975	$ 6,975	$ 7,811	11.99%
109-3400-549-5129	UNIFORM ALLOWANCE	$ -	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	0.00%
109-3400-549-5131	EAP	$ -	$ 9	$ 8	$ 18	$ 18	$ 15	-16.67%
109-3400-549-5133	LIFE INSURANCE	$ -	$ 35	$ 27	$ 36	$ 36	$ 36	0.00%
	TOTAL WAGES & BENEFITS	$ -	89,925	$ 168,662	$ 136,998	$ 136,763	$ 139,060	1.51%
109-3400-549-5208	SAFETY EQUIP-WEAPONS	$ -	$ -	$ -	$ 1,000	$ 2,373	$ 2,000	100.00%
109-3400-549-5210	DEPT TOOLS	$ -	$ -	$ -	$ 500	$ 500	$ 500	0.00%
109-3400-549-5216	COMMUNICATIONS	$ -	$ -	$ 44	$ 1,100	$ 1,100	$ 1,100	0.00%
109-3400-549-5222	VEHICLE MAINTENANCE	$ -	$ 3,987	$ -	$ 500	$ 500	$ 500	0.00%
109-3400-549-5224	FUELS	$ -	$ -	$ -	$ 4,000	$ 4,000	$ 4,000	0.00%
109-3400-549-5261	LIABILITY INSURANCE	$ -	$ 798	$ 820	$ 2,400	$ 2,400	$ 2,304	-4.00%
109-3400-549-5262	PROPERTY INSURANCE	$ -	$ 121	$ 182	$ 751	$ 751	$ 805	7.19%
109-3400-549-5263	VEHICLE INSURANCE	$ -	$ 453	$ 765	$ 1,061	$ 1,061	$ 1,022	-3.68%
109-3400-549-5264	ERMA	$ -	$ 249	$ 229	$ 728	$ 728	$ 567	-22.12%
109-3400-549-5265	RISK MGT/RMA ADMIN FEES	$ -	$ 68	$ 54	$ 35	$ 35	$ 4	-88.57%
109-3400-549-5296	TRAINING & EDUCATION	$ -	$ -	$ -	$ 500	$ 500	$ 500	0.00%
	MATERIAL & SERVICES	$ -	5,676	$ 2,095	$ 12,575	$ 13,948	$ 13,302	5.78%
109-3400-549-5701	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL, SCHOOL RESOURCE OFFICER	$ -	95,601	$ 170,756	$ 149,573	$ 150,711	$ 152,362	1.86%
	TOTAL GRANTS & FEDERAL PROJECTS	**$ 626,225**	**$ 740,229**	**$ 792,842**	**$ 3,461,420**	**$ 1,655,403**	**$ 2,810,170**	**-18.81%**
	TOTAL TRANSFERS OUT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL, GRANTS & FED PROCECTS EXP	**$ 626,225**	**$ 740,229**	**$ 792,842**	**$ 3,461,420**	**1,655,403**	**$ 2,810,170**	**-18.81%**
	Revenues	$ 715,351	$ 886,546	$ 521,853	$ 3,493,777	$ 1,664,789	$ 2,630,008	-24.72%
	Expenses	$ 626,225	$ 740,229	$ 792,842	$ 3,461,420	$ 1,655,403	$ 2,810,170	-18.81%
		$ 89,126	$ 146,317	$ (270,988)	$ 32,357	$ 9,386	$ (180,162)	-100.00%

COMMUNITY DEVELOPMENT BLOCK GRANT

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

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

Community Development Block Grant	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
CDBG Revenue	$ -	$ -	$ -	$ -	-	$ -	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Capital Outlay	$ -	$ -	$ 60,287	$ 169,073	$ 169,073	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 60,287**	**$ 169,073**	**$ 169,073**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ -	$ (60,287)	$ (169,073)	$ (169,073)	$ -	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ (60,287)	$ (169,073)	$ (169,073)	$ -	
Beginning Fund Balance, July 1	$ (5,379)	$ (5,379)	$ (5,379)	$ (65,666)	$ (65,666)	$ (234,739)	
Ending Fund Balance, June 30	$ (5,379)	$ (5,379)	$ (65,666)	$ (234,739)	$ (234,739)	$ (234,739)	

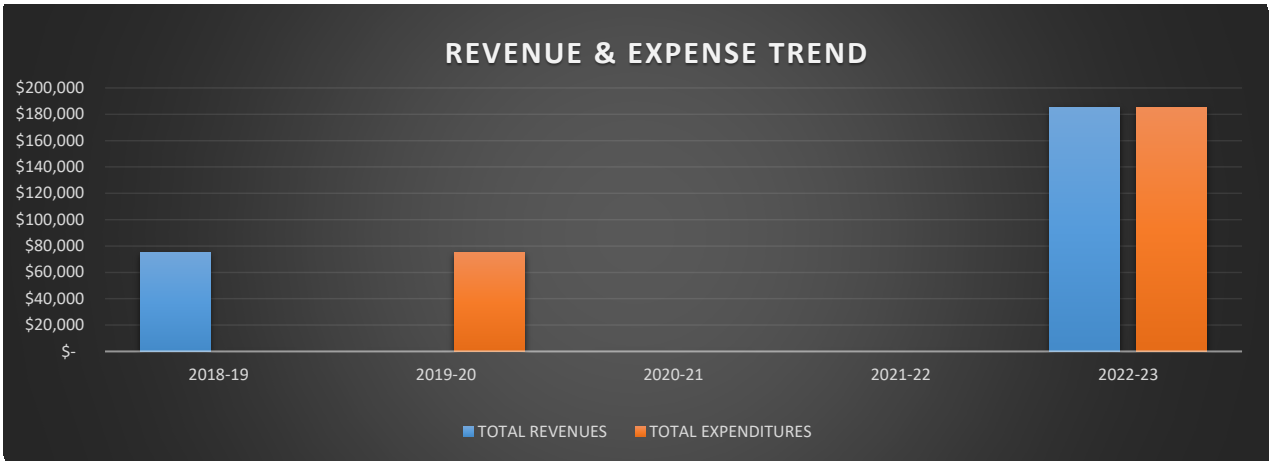


PARK IMPROVEMENT GRANTS

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

Budget Highlights: Funds related to Athwal Park improvements.

Park Improvements	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
Housing Related Park Grant	$ 75,000	$ -	$ -	$ -	$ -	$ -	
Prop 68 Grant-Athwal park restroom	$ -	$ -	$ -	$ -	$ -	$ 185,000	
TOTAL REVENUES	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 185,000**	
EXPENDITURES							
Capital Outlay	$ -	$ 75,000	$ -	$ -	$ -	$ 185,000	
TOTAL EXPENDITURES	**$ -**	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ 185,000**	
Net Revenue/(Expenditures)	$ 75,000	$ (75,000)	$ -	$ -	$ -	$ -	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ 75,000	$ (75,000)	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ 75,000	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ 75,000	$ -	$ -	$ -	$ -	$ -	

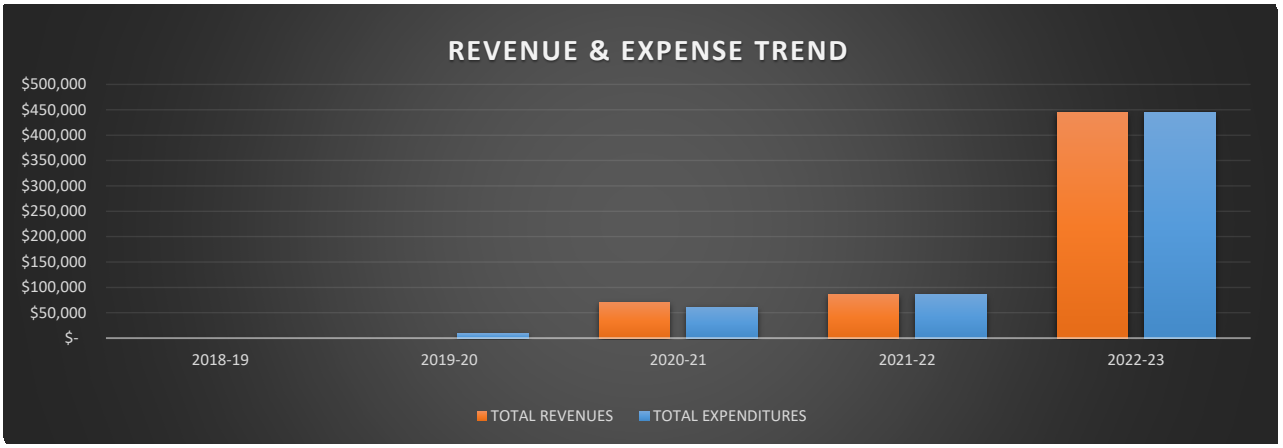


TRANSIENT ORIENTED DEVELOPMENT (TOD) GRANT

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

Budget Highlights: The project will be completed in FY22.

TOD Grant	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
Transit Oriented Development Grant	$ -	$ -	$ 70,400	$ 86,600	$ 86,600	$ 445,000	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ 70,400**	**$ 86,600**	**$ 86,600**	**$ 445,000**	
EXPENDITURES							
Capital Outlay	$ -	$ 9,200	$ 61,200	$ 86,600	$ 86,600	$ 445,000	
TOTAL EXPENDITURES	**$ -**	**$ 9,200**	**$ 61,200**	**$ 86,600**	**$ 86,600**	**$ 445,000**	
Net Revenue/(Expenditures)	$ -	$ (9,200)	$ 9,200	$ -	$ -	$ -	
Changes in Fund Balance		$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ (9,200)	$ 9,200	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ (9,200)	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ (9,200)	$ -	$ -	$ -	$ -	

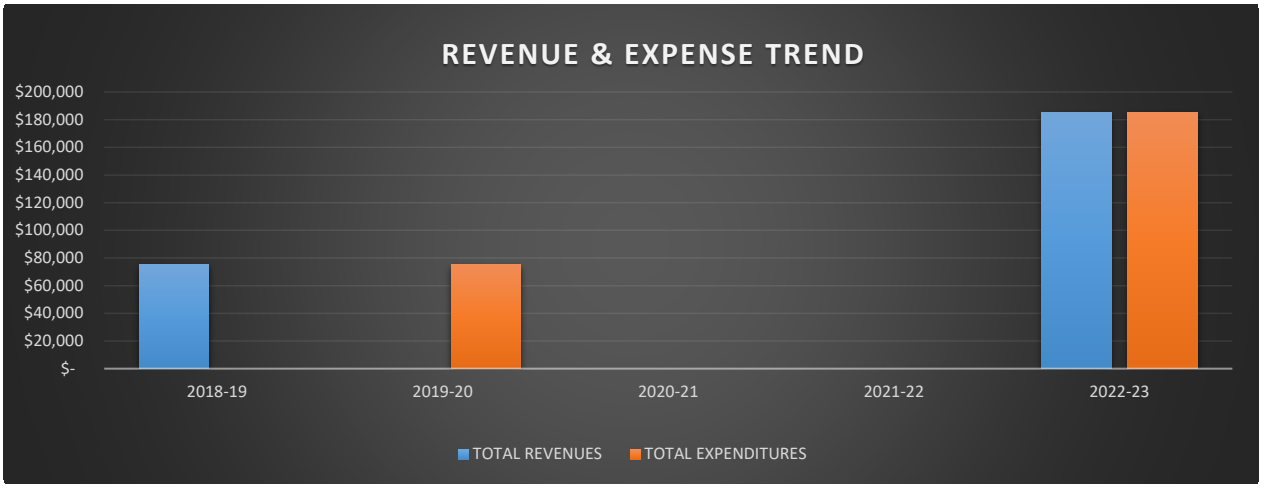


SAN JOAQUIN VALLEY AIR GRANT

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

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

Public Benefit Grant	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
San Joaquin Valley Air Grant	$ -	$ -	$ -	$ -	$ -	$ -	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance		$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ 21	$ 21	$ 21	$ 21	$ 21	
Ending Fund Balance, June 30	$ 21	$ 21	$ 21	$ 21	$ 21	$ 21	

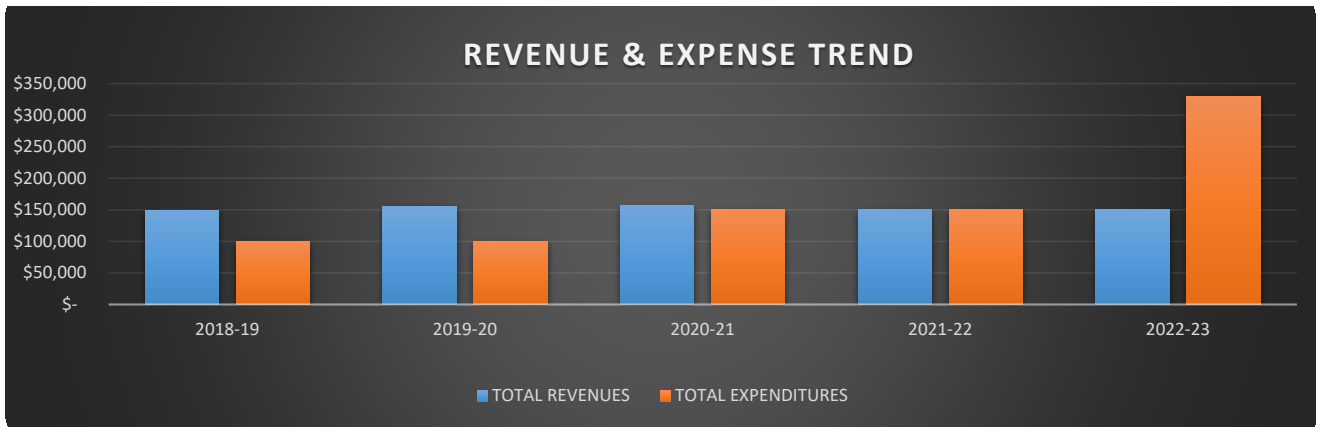


COPS - SLESF

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

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

COPS - SLESF	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
COPS-SLESF Grant	$ 148,747	$ 155,948	$ 156,727	$ 150,000	$ 150,000	$ 150,000	0.00%
Interest	.	.	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 148,747**	**$ 155,948**	**$ 156,727**	**$ 150,000**	**$ 150,000**	**$ 150,000**	0.00%
EXPENDITURES							
Transfers to Other Funds	$ 100,000	$ 100,000	$ 150,000	$ 150,000	$ 150,000	$ 330,162	120.11%
TOTAL EXPENDITURES	**$ 100,000**	**$ 100,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 330,162**	120.11%
Net Revenue/(Expenditures)	$ 48,747	$ 55,948	$ 6,727	$ -	$ -	$ (180,162)	
Changes in Fund Balance	$ -		$ 1				
Net Increase/(Decrease) in Fund Balance	$ 48,747	$ 55,948	$ 6,728	$ -	$ -	$ (180,162)	
Beginning Fund Balance, July 1	$ 68,740	$ 117,487	$ 173,434	$ 180,162	$ 180,162	$ 180,162	
Ending Fund Balance, June 30	$ 117,487	$ 173,434	$ 180,162	$ 180,162	$ 180,162	$ (0)	0.00%

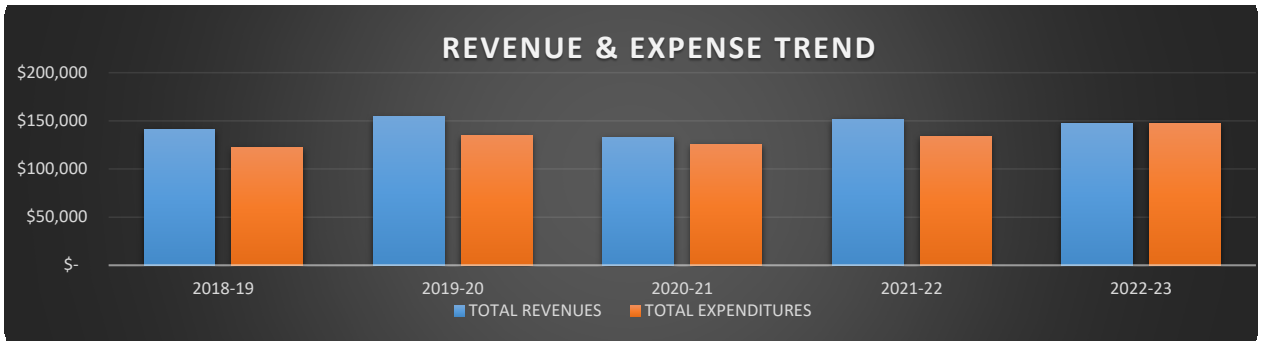


ACT TASK FORCE GRANT

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

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

ACT TASK FORCE FUND	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
Act Task Force Grant	$ 141,123	$ 154,110	$ 133,195	$ 151,526	$ 151,526	$ 147,530	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 141,123**	**$ 154,110**	**$ 133,195**	**$ 151,526**	**$ 151,526**	**$ 147,530**	
EXPENDITURES							
Wages and Benefits	$ 116,323	$ 123,030	$ 115,482	$ 131,667	$ 113,983	$ 126,642	
Maintenance and Operation	$ 2,942	$ 9,968	$ 10,199	$ 19,859	$ 19,859	$ 20,888	
Capital Outlay	$ 3,021	$ 2,024	$ -	$ -	$ 51	$ -	
TOTAL EXPENDITURES	**$ 122,286**	**$ 135,022**	**$ 125,681**	**$ 151,526**	**$ 133,893**	**$ 147,530**	
Net Revenue/(Expenditures)	$ 18,837	$ 19,088	$ 7,515	$ (0)	$ 17,633	$ 0	
Changes in Fund Balance			$ (2)				
Net Increase/(Decrease) in Fund Balance	$ 18,837	$ 19,088	$ 7,513	$ (0)	$ 17,633	$ 0	
Beginning Fund Balance, July 1	$ -	$ 18,837	$ 37,925	$ 45,438	$ 45,438	$ 63,070	
Ending Fund Balance, June 30	$ 18,837	$ 37,925	$ 45,438	$ 45,438	$ 63,070	$ 63,071	

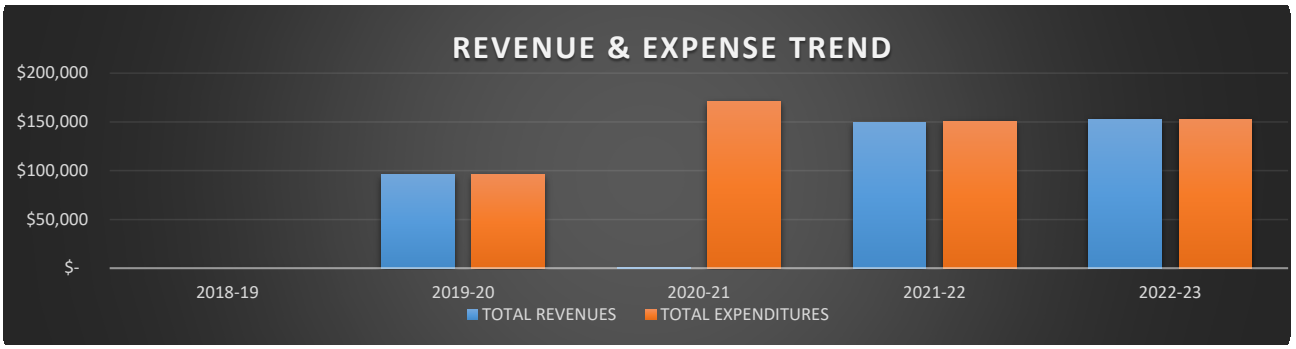


SCHOOL RESOURCE OFFICER GRANT

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

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

SCHOOL RESOURCE OFFICER	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
School Resource Officer	$ -	$ 95,602	$ 491	$ 149,573	$ 149,573	$ 152,362	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ 95,602**	**$ 491**	**$ 149,573**	**$ 149,573**	**$ 152,362**	
EXPENDITURES							
Wages and Benefits	$ -	$ 89,925	$ 168,662	$ 136,998	$ 136,763	$ 139,060	
Maintenance and Operation	$ -	$ 5,677	$ 2,095	$ 12,575	$ 13,948	$ 13,302	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ -**	**$ 95,602**	**$ 170,755**	**$ 149,573**	**$ 150,711**	**$ 152,362**	
Net Revenue/(Expenditures)	$ -	$ -	$ (170,265)	$ 0	$ (1,138)	$ 0	
Changes in Fund Balance			$ 1				
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ (170,264)	$ 0	$ (1,138)	$ 0	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ (170,264)	$ (170,263)	$ (171,402)	
Ending Fund Balance, June 30	$ -	$ -	$ (170,264)	$ (170,263)	$ (171,402)	$ (171,402)	



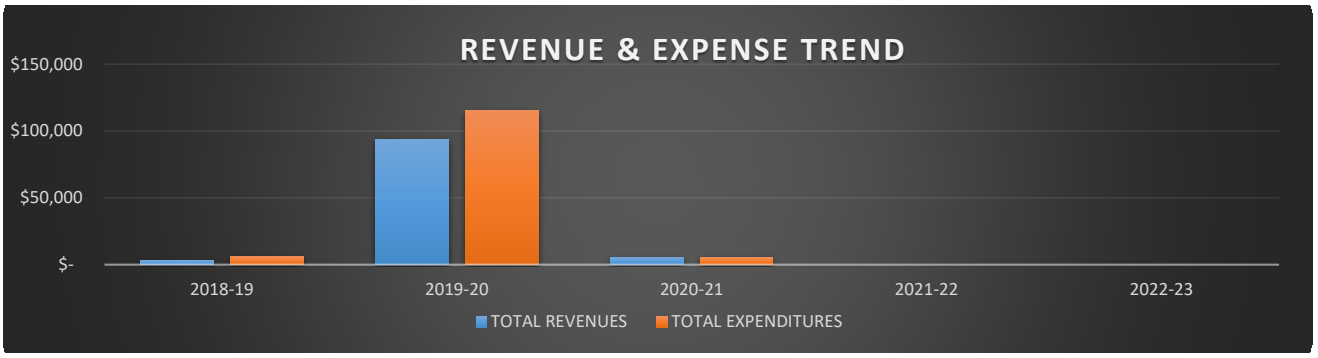
18TH AND KERN LIGHTED CROSSWALKS

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

Budget Highlights: This project will be fully constructed in FY23

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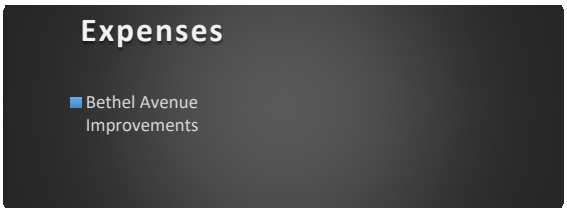
18th and Kern Lighted Crosswalks	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
CMAQ Grant	$ 3,120	$ 93,769	$ 5,065	$ 277,847	$ -	$ -	
From Other Funds	$ -	$ -	$ -	$ 9,750	$ -	$ -	
TOTAL REVENUES	**$ 3,120**	**$ 93,769**	**$ 5,065**	**$ 287,597**	**$ -**	**$ -**	
EXPENDITURES							
18th/Kern Lighted Crosswalk	$ 5,808	$ 115,318	$ 5,721	$ 287,597	$ -	$ -	
TOTAL EXPENDITURES	**$ 5,808**	**$ 115,318**	**$ 5,721**	**$ 287,597**	**$ -**	**$ -**	
Net Revenue/(Expenditures)	$ (2,688)	$ (21,549)	$ (656)	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (2,688)	$ (21,549)	$ (656)	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ (618)	$ (3,306)	$ (24,236)	$ (24,893)	$ -	$ -	
Ending Fund Balance, June 30	$ (3,306)	$ (24,236)	$ (24,893)	$ (24,893)	$ -	$ -	

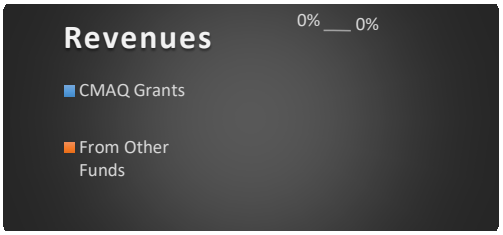


BETHEL AVENUE IMPROVEMENTS

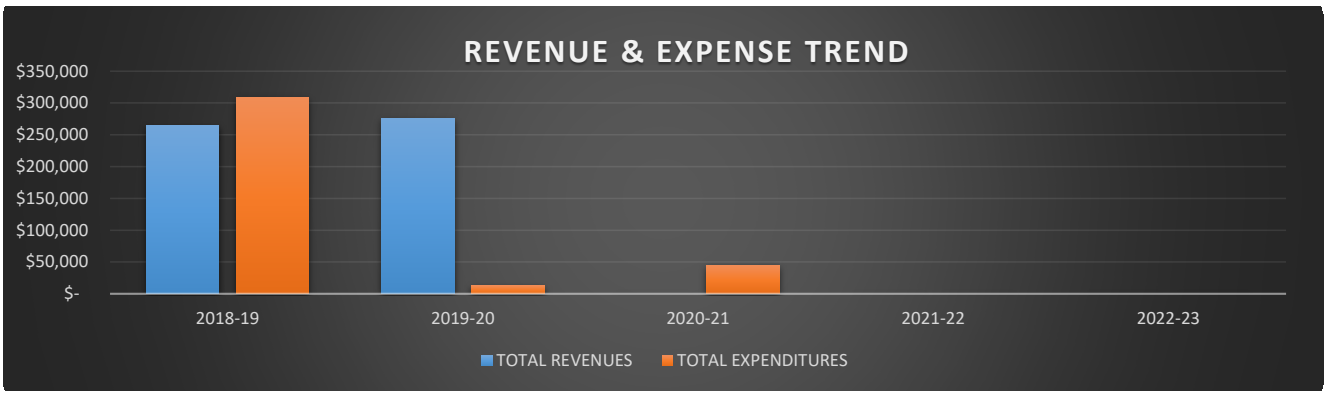
Description: This fund is for the Federal Grant which is to be used on the Bethel Avenue Improvement.

Budget Highlights: This project was fully constructed in FY20.





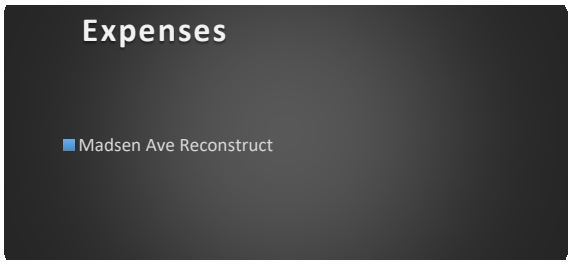
Bethel Avenue Improvements	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ 263,993	$ 276,139	$ -	$ -	$ -	$ -	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 263,993**	**$ 276,139**	**$ -**	**$ -**	**$ -**	**$ -**	
EXPENDITURES							
Bethel Avenue Improvements	$ 309,405	$ 13,461	$ 44,424	$ -	$ -		
TOTAL EXPENDITURES	$ 309,405	$ 13,461	$ 44,424	$ -	$ -	$ -	
Net Revenue/(Expenditures)	$ (45,412)	$ 262,678	$ (44,424)	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (45,412)	$ 262,678	$ (44,424)	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ (45,412)	$ 217,266	$ 218,254	$ -	$ -	
Ending Fund Balance, June 30	$ (45,412)	$ 217,266	$ 218,254	$ 218,254	$ -	$ -	

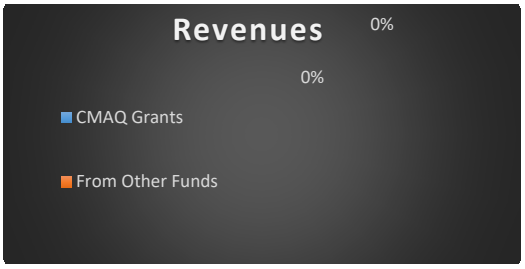


MADSEN AVE RECON - STROUD TO SIERRA

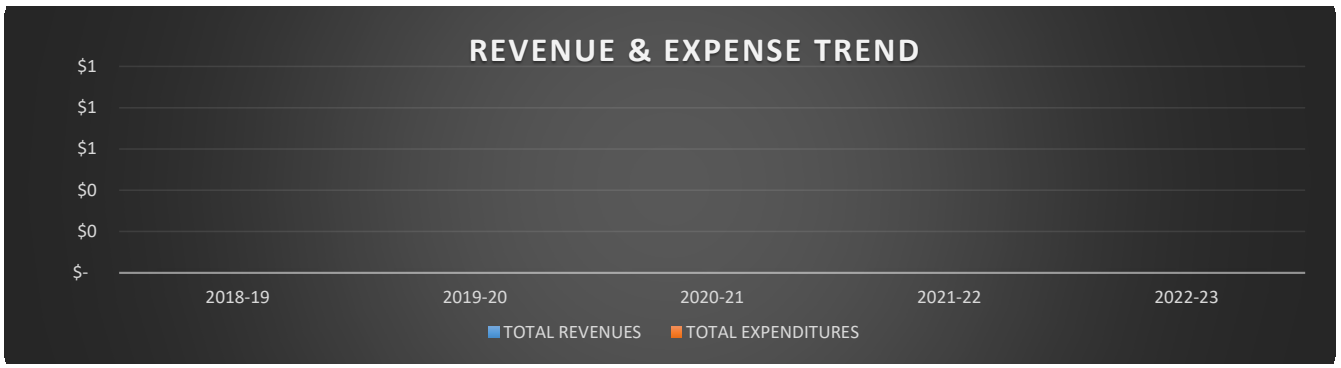
Description: This fund is for the Federal Grant which is to be used on the Madsen Ave Bike Path-Stroud to Kamm.

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





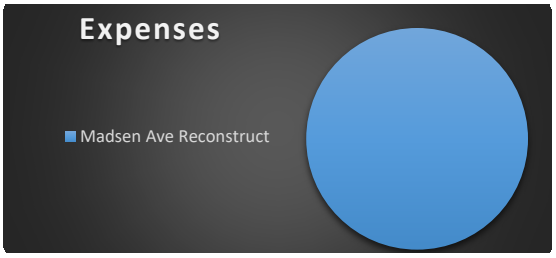
Madsen Avenue Bike Path - Stroud to Kamm	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ 59,368	$ 53,979	$ 52,430	$ 583,237	$ 583,237	$ -	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 59,368**	**$ 53,979**	**$ 52,430**	**$ 583,237**	**$ 583,237**	**$ -**	
EXPENDITURES							
Madsen Ave Reconstruct	$ 64,367	$104,677	$ 52,430	$ 663,414	$ 583,237	$ -	
TOTAL EXPENDITURES	$ 64,367	$104,677	$ 52,430	$ 663,414	$ 583,237	**$ -**	
Net Revenue/(Expenditures)	$ (4,998)	$ (50,698)	$ -	$ (80,177)	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (4,998)	$ (50,698)	$ -	$ (80,177)	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ (4,998)	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ (4,998)	$ -	$ -	$ (80,177)	$ -	$ -	

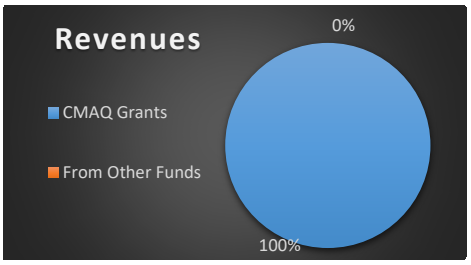


MADSEN AVE BIKE PATH - STROUD TO KAMM

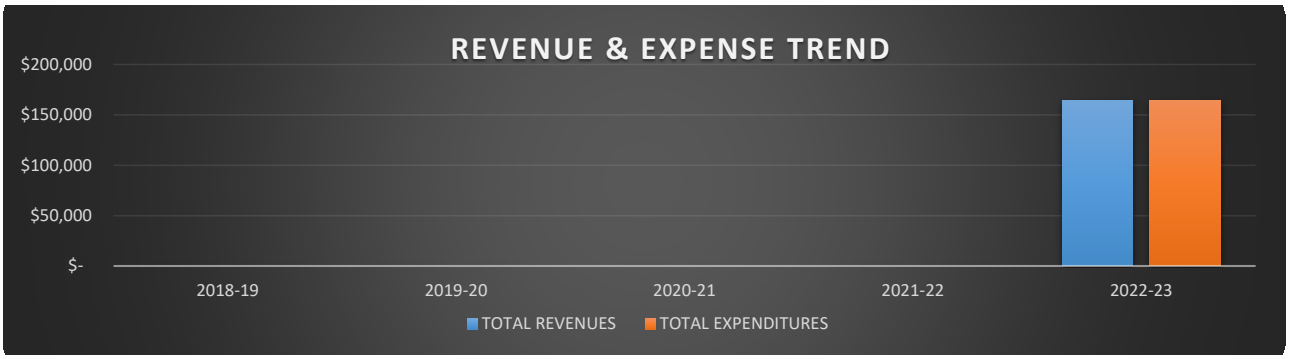
Description: This fund is for the Federal Grant which is to be used on the Madsen Ave Bike Path-Stroud to Kamm.

Budget Highlights: The City was able to secure an air quality grant to extend a pedestrian pathway along Madsen Ave. from Stroud, extending north to Kamm. This will be constructed in FY22





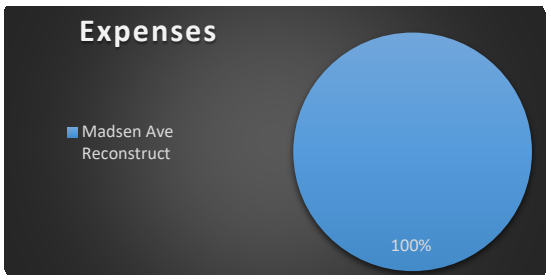
Madsen Avenue Bike Path - Stroud to Kamm	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ 59,368	$ 53,979	$ 11,096	$ 353,841	$ 353,841	$ 164,659	
From Other Funds	$ -	$ -	$ -	$ 30,187	$ 30,187	$ -	
TOTAL REVENUES	**$ 59,368**	**$ 53,979**	**$ 11,096**	**$ 384,028**	**$ 384,028**	**$ 164,659**	
EXPENDITURES							
Madsen Ave Reconstruct	$ 64,367	$104,677	$ 39,430	$ 384,028	$ 299,998	$ 164,659	
TOTAL EXPENDITURES	$ 64,367	$104,677	$ 39,430	$ 384,028	$ 299,998	**$ 164,659**	
Net Revenue/(Expenditures)	$ (4,998)	$ (50,698)	$ (28,334)	$ -	$ 84,030	$ (0)	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (4,998)	$ (50,698)	$ (28,334)	$ -	$ 84,030	$ (0)	
Beginning Fund Balance, July 1	$ -	$ (4,998)	$ (55,697)	$ (84,030)	$ (84,030)	$ (0)	
Ending Fund Balance, June 30	$ (4,998)	$ (55,697)	$ (84,030)	$ (84,030)	$ (0)	$ (1)	

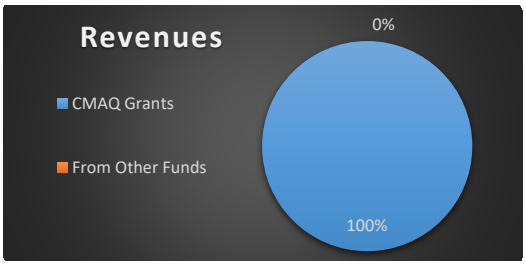


BETHEL / SIERRA ROUNDABOUT

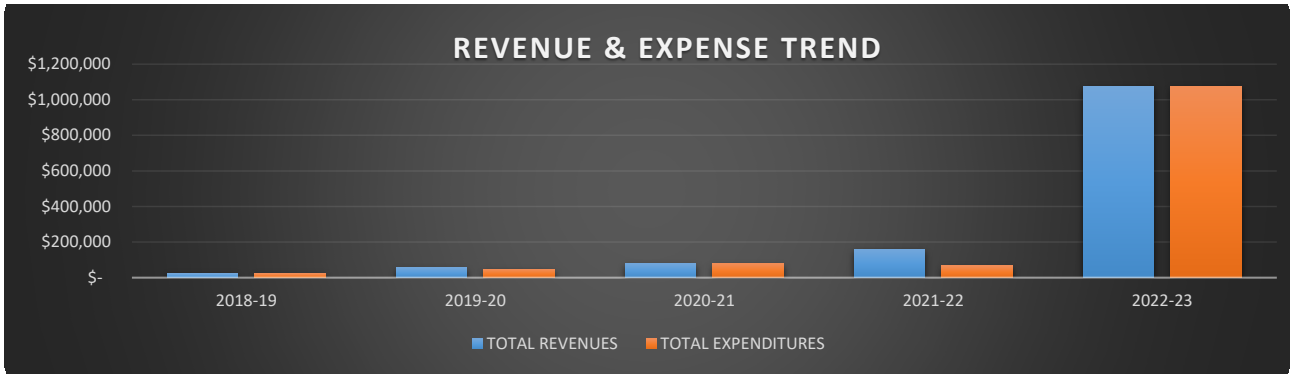
Description: This fund is for the Federal Grant which is to be used on the Bethel and Sierra Roundabout.

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





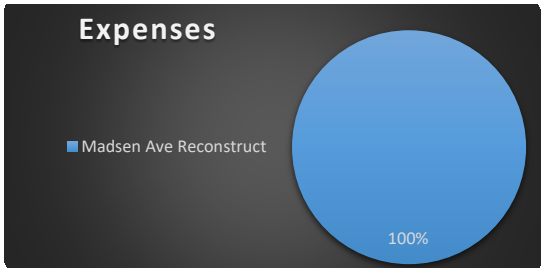
Bethel / Sierra Roundabout	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ 24,000	$ 56,000	$ 79,648	$ 1,200,845	$ 79,648	$ 1,075,000	
From Other Funds	$ -	$ -	$ -	$ 80,177	$ 80,177	$ -	
TOTAL REVENUES	**$ 24,000**	**$ 56,000**	**$ 79,648**	**$ 1,281,022**	**$ 159,825**	**$ 1,075,000**	
EXPENDITURES							
Bethel/Sierra Roundabout	$ 24,000	$ 48,000	$ 79,110	$ 1,200,845	$ 66,050	$ 1,075,000	
TOTAL EXPENDITURES	$ 24,000	$ 48,000	$ 79,110	$ 1,200,845	$ 66,050	$ 1,075,000	
Net Revenue/(Expenditures)	$ -	$ 8,000	$ 538	$ 80,177	$ 93,775	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ 8,000	$ 538	$ 80,177	$ 93,775	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ 80,177	$ -	$ -	

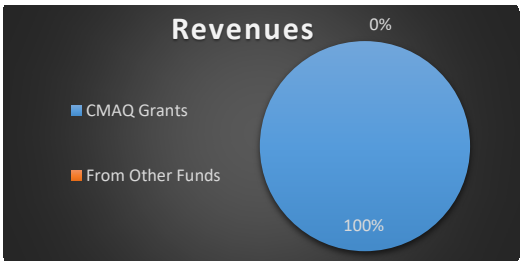


MEHLERT AVE RECONSTRUCTION

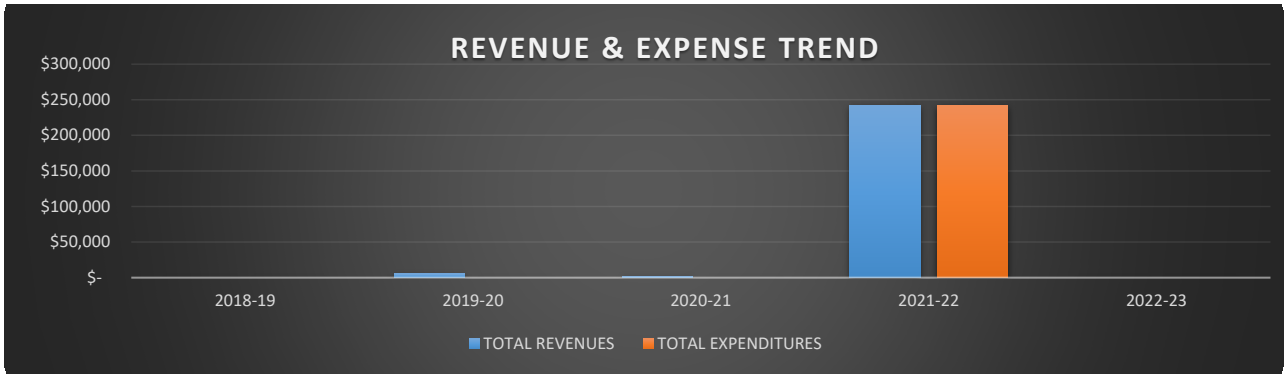
Description: This fund is for the Federal Grant which is to be used on Mehlert Ave Reconstruction.

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





Bethel / Sierra Roundabout	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ -	$ 5,260	$ 2,104	$ 304,429	$ 241,661	$ -	
From Other Funds	$ -	$ -	$ -	$ 37,024	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ 5,260**	**$ 2,104**	**$ 341,453**	**$ 241,661**	**$ -**	
EXPENDITURES							
Mehlert Ave Reconstruction	$ -	$ -	$ -	$ (2,377)	$ 241,746	$ -	
TOTAL EXPENDITURES	$ -	$ -	$ -	$ (2,377)	$ 241,746	$ -	
Net Revenue/(Expenditures)	$ -	$ 5,260	$ 2,104	$ 343,830	$ (85)	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ 5,260	$ 2,104	$ 343,830	$ (85)	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ 343,830	$ -	$ -	

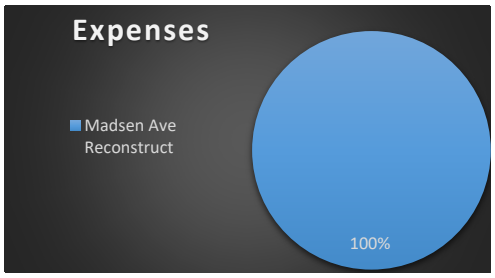


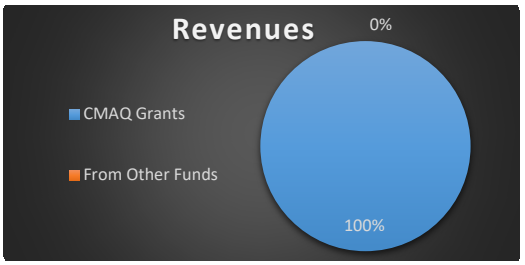
12TH AVE SIDEWALKS-STROUD-ASLAN

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

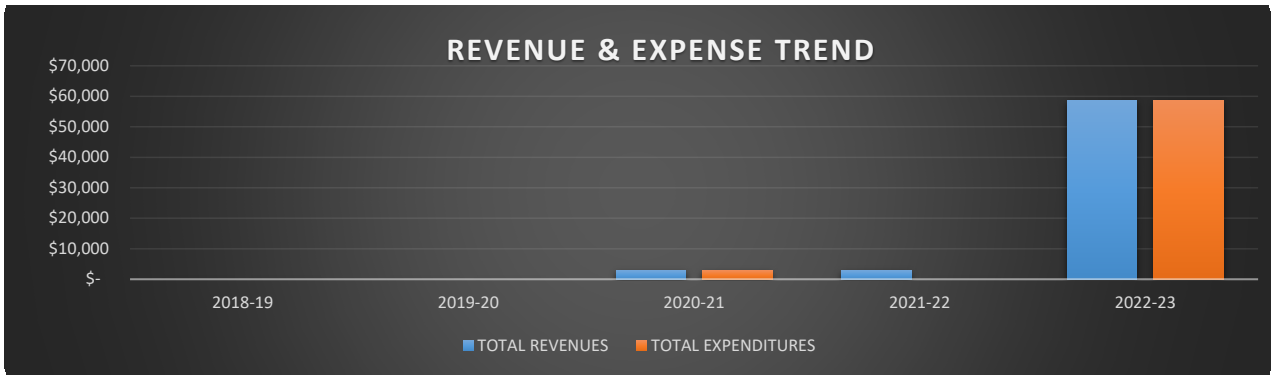
Budget Highlights: Initial design, and posssibly construction, will be completed in FY22

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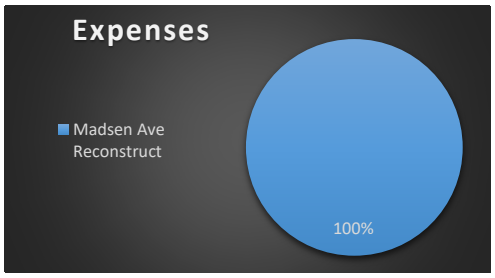
Bethel / Sierra Roundabout	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ -	$ -	$ 3,000	$ 77,020	$ 3,000	$ 58,700	
From Other Funds	$ -	$ -	$ -	$ 1,721	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ 3,000**	**$ 78,741**	**$ 3,000**	**$ 58,700**	
EXPENDITURES							
12th Ave Sidewalks	$ -	$ -	$ 3,000	$ 78,741	$ -	$ 58,700	
TOTAL EXPENDITURES	$ -	$ -	$ 3,000	$ 78,741	$ -	$ 58,700	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ 3,000	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ 3,000	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -	$ -	

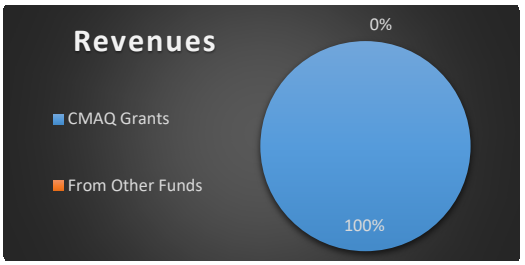


18TH AVE SIDEWALKS-STROUD-KLEPPER

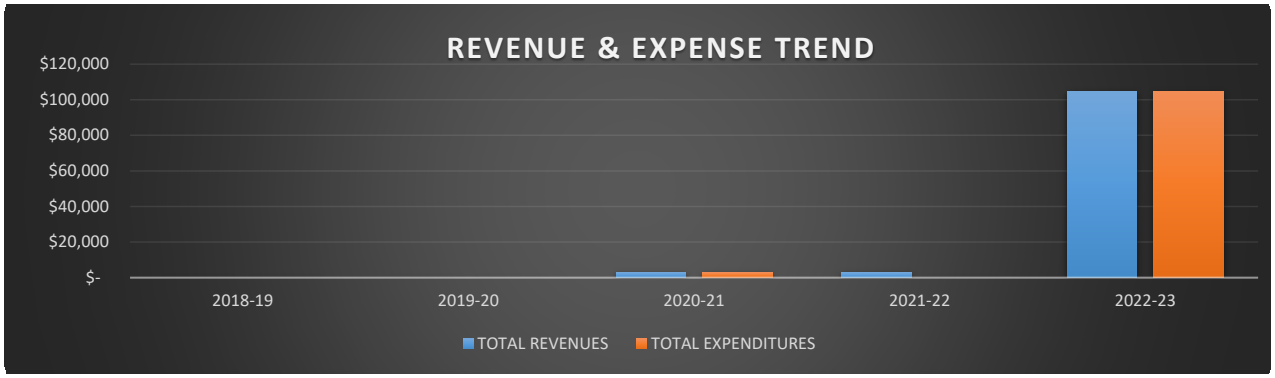
Description: This fund is for the Federal Grant which is to be used on the 18th Ave. Sidewalks from Stroud to Klepper.

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





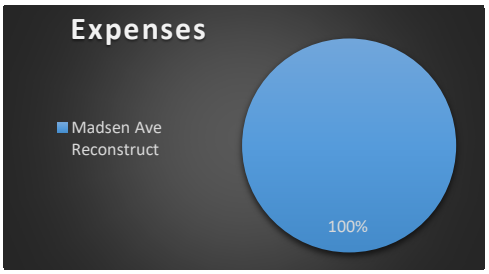
Bethel / Sierra Roundabout	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ -	$ -	$ 3,000	$ 77,020	$ 3,000	$ 104,800	
From Other Funds	$ -	$ -	$ -	$ 1,721	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ 3,000**	**$ 78,741**	**$ 3,000**	**$ 104,800**	
EXPENDITURES							
18th Ave Sidewalks	$ -	$ -	$ 3,000	$ 78,741	$ -	$ 104,800	
TOTAL EXPENDITURES	$ -	$ -	$ 3,000	$ 78,741	$ -	$ 104,800	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ 3,000	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ 3,000	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -	$ -	

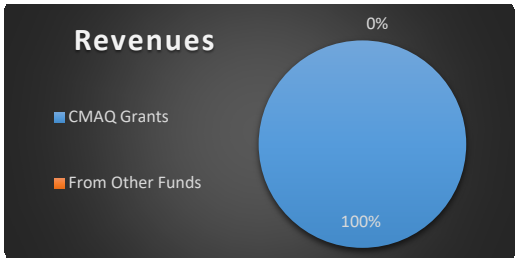


18TH AVE SIDEWALKS-SIERRA -STROUD

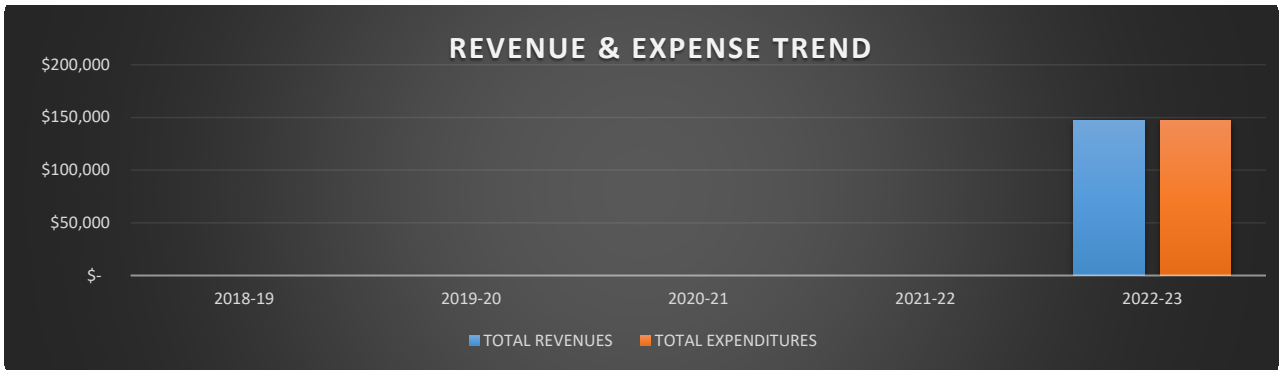
Description: This fund is for the Federal Grant which is to be used on the 18th Ave. Sidewalks from Sierra to Stroud.

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





Bethel / Sierra Roundabout	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
CMAQ Grants	$ -	$ -	$ -	$ -	$ -	$ 146,957	
From Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 146,957**	
EXPENDITURES							
18th Ave Sidewalks	$ -	$ -	$ -	$ -	$ -	$ 146,957	
TOTAL EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ 146,957	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ -	$ -	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ -	$ -	$ -	

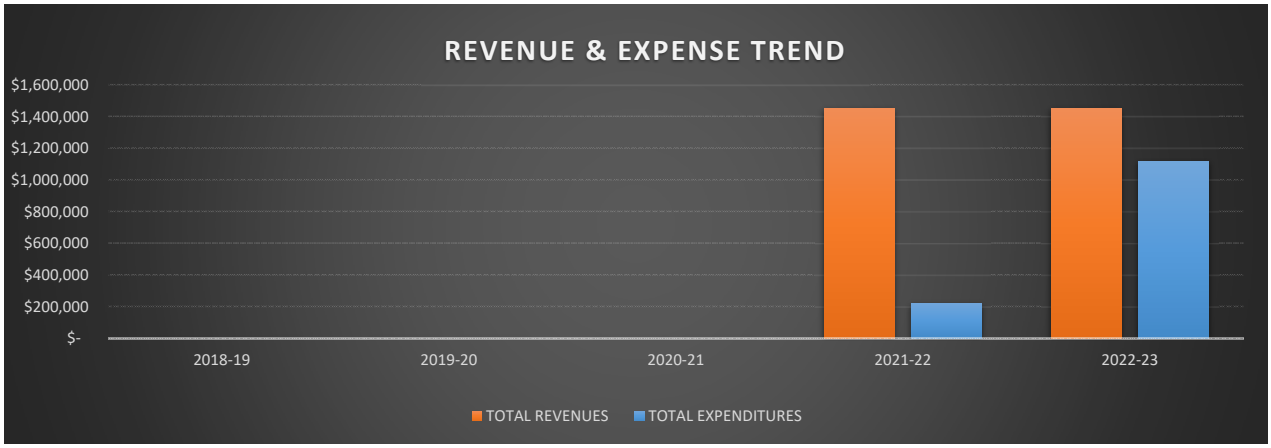


AMERICAN RESCUE PLAN ACT (ARPA)

Description: This fund is designated for the ARPA Program funds for the city to mitigate the fiscal effects of the COVID-19 emergency. The State is required to disburse allocation to non-entitlement units of local government (NEU).

Budget Highlights: Kingsburg will receive a total of $2,896,491 (50% received in July 2021, 50% to be received July 2022). Initial expenditures include hazard pay for employees, investment in fiber optic broadband infrastructure, and costs associated with providing meals for Seniors during the COVID-19 pandemic.

American Rescue Plan Act Grant	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROPOSED	% Change
REVENUE							
ARPA Funds	$ -	$ -	$ -	$ 1,448,245	$ 1,448,245	$ 1,448,245	
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 1,448,245**	**$ 1,448,245**	**$ 1,448,245**	
EXPENDITURES							
Employee Hazard Pay	$ -				$ 200,000		
COVID Response	$ -	$ (1)			$ 20,000		
Capital Outlay	$ -	$ -				$ 1,115,000	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 220,000**	**$ 1,115,000**	
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ 1,448,245	$ 1,228,245	$ 333,245	
Changes in Fund Balance		$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ 1,448,245	$ 1,228,245	$ 333,245	
Beginning Fund Balance, July 1	$ -	$ -	$ -	$ -	$ -	$ 1,228,245	
Ending Fund Balance, June 30	$ -	$ -	$ -	$ 1,448,245	$ 1,228,245	$ 1,561,490	



Debt Service Overview

The City generally incurs long-term debt to finance projects or purchase assets which will have useful lives equal to or greater than the related debt. The total City debt is $5,062,950, and the total estimated actual value of property is $927,938,110. Our debt to value ratio is currently at .55%. Following are the City's debt service funds.

KINGSBURG JOINT POWERS AUTHORITY BONDS

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

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

Kingsburg Joint Powers Authority Refunding Revenue Bonds, Series 2015

On April 28, 2015, the City issued $1,439,100 in revenue bonds with interest rate of 2.85% payable semi-annually. The bonds were to refund $945,000 of outstanding Kingsburg Public Financing Authority Revenue Bonds, Series 1991 and $1,215,000 of outstanding Kingsburg Public Financing Authority Revenue Bonds, Series 1992. These bonds are payable from assessments on the property owners within the district and are payable from other funds of the City. The principal payments range from $162,400 to $250,500 and are due annually through fiscal year 2023. At June 30, 2021 bonds outstanding amount to $409,600.

Annual debt service requirements to maturity for Kingsburg Joint Powers Authority Refunding Revenue Bonds, Series 2015 at June 30, 2021 are as follows:

Fiscal Year Ending	Principal	Interest	Total
2022	159,100	9,406	168,506
2023	250,500	3,570	254,070
Total	$409,600	$12,976	$422,576

Kingsburg Joint Powers Authority 2015 Lease Revenue Refunding Bonds, Fire Department Facilities Refunding Project

On May 14, 2015, the City issued $2,700,000 in lease revenue bonds with interest rates range from 2.0% to 3.5% payable semi-annually. The bonds were to refund $2,685,000 of outstanding Kingsburg Public Financing Authority 2004 Lease Revenue Bonds, Fire Department Facilities. These bonds are payable from fees for ambulance services. The principal payments in amounts from $125,000 to $850,000 are due annually through fiscal year 2034. At June 30, 2021 bonds outstanding amount to $1,975,000.

Annual debt service requirements to maturity for Kingsburg Joint Powers Authority 2015 Lease Revenue Refunding Bonds, Fire Department Facilities Refunding Project at June 30, 2021 are as follows:

Fiscal Year Ending	Principal	Interest	Total
2022	$ 130,000	$ 60,287	$ 190,287
2023	130,000	56,388	186,388
2024	135,000	52,413	187,413
2025	140,000	48,637	188,637
2026-2030	750,000	180,481	930,481
2031-2034	690,000	49,175	739,175
	$1,975,000	$ 447,381	$ 2,422,381

CIEDB Water Loan

On August 31, 2004, the City, as purchaser, entered into an installment sale agreement with the California Infrastructure and Economic Development Bank (CIEDB), as seller, of a water system upgrade. As part of the agreement, CIEDB agreed to design, acquire and construct the project for, and sell the project to, the purchaser. In order to implement these provisions, the CIEDB appointed the City as its agent for the purpose of such design, acquisition and construction. The agreement after the 2011 amendment, in the amount not to exceed $3,147,396, bears interest at 2.98% with semi-annual payments on August 1 and February 1. Linder the terms of the agreement, CIEDB issued tax-exempt bonds to be used for the funding of the project. At June 30, 2021, the loan outstanding amounts to $1,779,587.

Annual debt service requirements for the CIEDB Water Loan at June 30, 2021 are as follows:

Fiscal Year Ending	Principal	Interest	Total
2022	$ 104,294	$ 51,478	$ 155,772
2024	110,602	45,076	155,678
2025	113,898	41,730	155,628
2026	117,293	38,286	155,579
2027-2031	641,022	136,054	777,076
2032-2035	585,076	35,510	620,586
	$1,779,587	$ 396,457	$2,176,044

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, 2021 the capital lease outstanding amounts to $271,903.

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

Fiscal Year Ending	Principal	Interest	Total
2022	$ 133,706	$9,133	142,839
2023	138,197	4,642	142,839
	$ 271,903	$ 13,775	$ 285,678

CITY OF KINGSBURG
Summary of Finance Authority Funds

2022/23 Fiscal Year Budget

	Finance Authority	*Special Assessment District 1991-1*	*Special Assessment District 1991-1 - Supplemental*	*Special Assessment District 1992-1*	*Total*
Actual Fund Balance, June 30, 2021	2,303,530	(217,411)	899	99,008	2,250,500
Estimated Beg. Fund Bal., June 30, 2022	2,079,073	(171,496)	2,859	140,559	2,165,288
Revenues:					
Special Assessments	-	52,000	2,850	48,000	143,850
Interest	76,000	-	-	-	76,000
Total Revenue	76,000	52,000	2,850	48,000	219,850
Expenses:					
Fiscal Agent Fees	4,950	-	-	-	4,950
Principle Retirement	320,500	-	-	-	320,500
Interest and Fiscal charges	3,570	-	-	4,170	12,415
Total Expenses	329,020	-	-	4,170	337,865
Net Result	*(253,020)*	*52,000*	*2,850*	*43,830*	*(118,015)*
Projected Fund Balance, June 30, 2023	**$ 1,826,054**	**$ (119,496)**	**$ 5,709**	**$ 184,389**	**$ 2,047,273**

CITY OF KINGSBURG
FINANCE AUTHORITY FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2022-23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
FINANCE AUTHORITY								
750-0000-451-0101	INTEREST	$ 141,875	$ 117,371	$ 76,803	$ 110,000	$ 76,000	$ 76,000	-30.91%
	TOTAL	**$ 141,875**	**117,371**	**$ 76,803**	**$ 110,000**	**$ 76,000**	**$ 76,000**	**-30.91%**
SPECIAL ASSESS DIST 1991-1								
754-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
754-0000-491-0201	ASSESSMENTS RECEIVED	$ 52,199	$ 52,388	$ 52,140	$ 54,000	$ 54,000	$ 52,000	-3.70%
754-0000-495-0000	PREPAYMENT REV	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	**$ 52,199**	**$ 52,388**	**$ 52,140**	**$ 54,000**	**$ 54,000**	**$ 52,000**	**-3.70%**
SPECIAL ASSESS 91-1 SUPP								
755-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	-3.70%
755-0000-491-0201	ASSESSMENTS RECEIVED	$ 3,113	$ 2,999	$ 2,853	$ 3,000	$ 3,000	$ 2,850	-5.00%
	TOTAL	**$ 3,113**	**$ 2,999**	**$ 2,853**	**$ 3,000**	**$ 3,000**	**$ 2,850**	**-5.00%**
SPECIAL ASSESS 92-1								
756-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
756-0000-491-0201	ASSESSMENTS RECEIVED	$ 44,682	$ 59,801	$ 47,648	$ 49,000	$ 49,000	$ 48,000	-2.04%
	TOTAL	**$ 44,682**	**$ 59,801**	**$ 47,648**	**$ 49,000**	**$ 49,000**	**$ 48,000**	**-2.04%**
SPECIAL ASSESS 92-2 AGENCY								
757-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
757-0000-491-0201	ASSESSMENTS RECEIVED	$ 41,823	$ 41,720	$ 41,019	$ 57,000	$ 57,000	$ 41,000	-28.07%
757-0000-495-0000	PREPAYMENT REV	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	**$ 41,823**	**$ 41,720**	**$ 41,019**	**$ 57,000**	**$ 57,000**	**$ 41,000**	**-28.07%**
	TOTAL INTEREST	**$ 141,875**	**$ 117,371**	**$ 76,803**	**$ 110,000**	**$ 76,000**	**$ 76,000**	
	TOTAL ASSESSMENTS	**$ 141,817**	**$ 156,908**	**$ 143,661**	**$ 163,000**	**$ 163,000**	**$ 143,850**	
	TOTAL PREPAYMENTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL FINANCE AUTHORITY	**$ 283,691**	**$ 274,279**	**$ 220,464**	**$ 273,000**	**$ 239,000**	**$ 219,850**	**-19.47%**
	Revenues	$ 283,691	$ 274,279	$ 220,464	$ 273,000	$ 239,000	$ 219,850	
	Expenses	$ 448,278	$ 420,770	$ 402,999	$ 324,108	$ 324,212	$ 337,865	
		$ (164,587)	$ (146,491)	$ (182,536)	$ (51,108)	$ (85,212)	$ (118,015)	

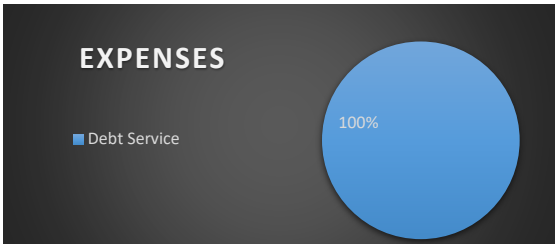
CITY OF KINGSBURG
FINANCE AUTHORITY FUNDS
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2022/23

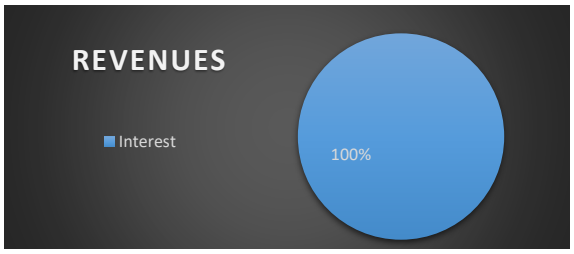
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
KINGSBURG JOINT POWERS AUTHORITY								
750-9100-519-5280	MISC BOND FEES	$ 4,950	$ 4,950	$ 4,950	$ 4,950	$ 4,950	$ 4,950	0.00%
750-9100-519-5474	BOND PRINCIPAL EXPENSE	$ 298,300	$ 287,400	$ 286,300	$ 286,100	$ 286,100	$ 320,500	12.02%
750-9100-519-5475	INTEREST EXPENSE	$ 91,877	$ 84,572	$ 77,460	$ 9,407	$ 9,407	$ 3,570	-62.05%
	TOTAL	**$ 395,127**	**376,922.36**	**$ 368,710**	**$ 300,457**	**$ 300,457**	**$ 329,020**	**9.51%**
SPEC ASSESS 91-1 AGENCY								
754-9100-519-5280	MISC BOND FEES	$ 5,244	$ 5,255	$ 5,451	$ 5,430	$ 5,430	$ -	-100.00%
754-9100-519-5620	ASSESSMENT BOND PAYMENTS	$ 17,036	$ 12,611	$ 7,744	$ 2,655	$ 2,655	$ -	-100.00%
	TOTAL	**$ 22,280**	**17,866**	**$ 13,195**	**$ 8,085**	**$ 8,085**	**$ -**	**-100.00%**
SPEC ASSESS 91-1 SUPP AGEN								
755-9100-519-5280	MISC BOND FEES	$ 904	$ 922	$ 951	$ 951	$ 951	$ -	-100.00%
755-9100-519-5620	ASSESSMENT BOND PAYMENTS	$ 620	$ 443	$ 266	$ 89	$ 89	$ -	-100.00%
	TOTAL	**$ 1,524**	**1,364.70**	**$ 1,216**	**$ 1,040**	**$ 1,040**	**$ -**	**-100.00%**
SPEC ASSESS 92-1 AGENCY								
756-9100-519-5280	MISC BOND FEES	$ 2,284	$ 2,273	$ 2,362	$ 2,351	$ 2,418	$ 2,420	2.93%
756-9100-519-5620	ASSESSMENT BOND PAYMENTS	$ 12,906	$ 10,500	$ 7,875	$ 5,031	$ 5,031	$ 1,750	-65.22%
	TOTAL	**$ 15,190**	**12,773**	**$ 10,237**	**$ 7,382**	**$ 7,449**	**$ 4,170**	**-43.51%**
SPEC ASSESS 92-2 AGENCY								
757-9100-519-5280	MISC BOND FEES	$ 3,320	$ 3,131	$ 3,267	$ 3,320	$ 3,356	$ 3,400	2.41%
757-9100-519-5620	ASSESSMENT BOND PAYMENTS	$ 10,838	$ 8,713	$ 6,375	$ 3,825	$ 3,825	$ 1,275	-66.67%
	TOTAL	**$ 14,158**	**11,844**	**$ 9,642**	**$ 7,145**	**$ 7,181**	**$ 4,675**	**-34.57%**
					$ 54			
	TOTAL BOND FEES	**$ 16,702**	**$ 16,532**	**$ 16,981**	**$ 17,002**	**$ 17,105**	**$ 10,770**	
	TOTAL INTEREST EXPENSE	**$ 91,877**	**$ 84,572**	**$ 77,460**	**$ 9,407**	**$ 9,407**	**$ 3,570**	
	TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL KJPA BOND PRINCIPAL PAID	**$ 298,300**	**$ 287,400**	**$ 286,300**	**$ 286,100**	**$ 286,100**	**$ 320,500**	
	TOAL ASSESSMENT BOND PMTS	**$ 41,400**	**$ 32,266**	**$ 22,259**	**$ 11,600**	**$ 11,600**	**$ 3,025**	
	TOTAL FINANCE AUTHORITY	**$ 448,278**	**$ 420,770**	**$ 402,999**	**$ 324,108**	**$ 324,212**	**$ 337,865**	**4.24%**
	Revenues	$ 283,691	$ 274,279	$ 220,464	$ 273,000	$ 239,000	$ 219,850	
	Expenses	$ 448,278	$ 420,770	$ 402,999	$ 324,108	$ 324,212	$ 337,865	
		$ (164,587)	$ (146,491)	$ (182,536)	$ (51,108)	$ (85,212)	$ (118,015)	

FINANCE AUTHORITY

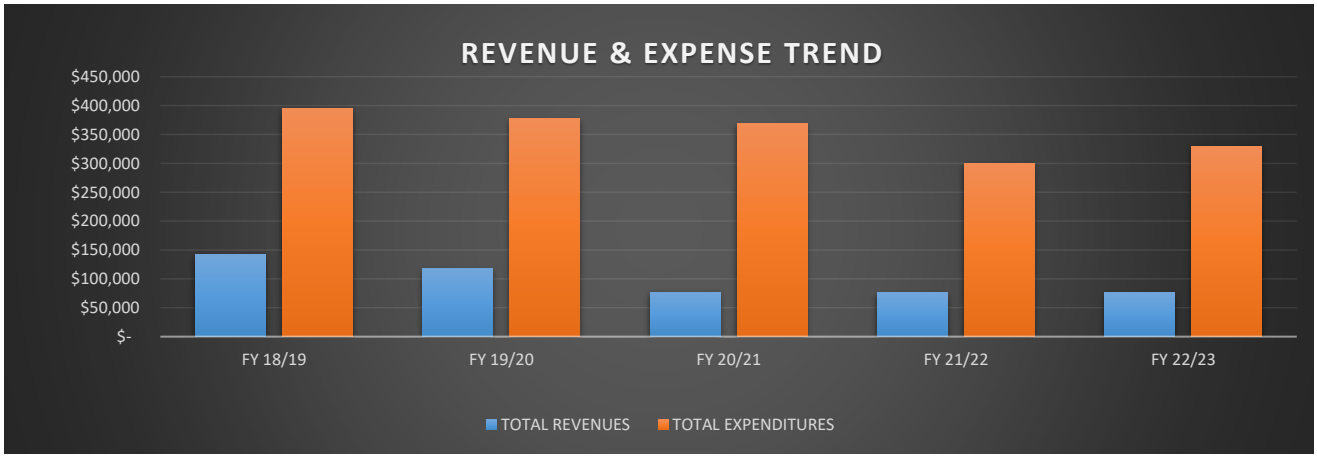
Description: The Finance Authority budget contains all the interest payments due from the Individual Special Assessment bonds. It then makes the payments that are due for the Marks-Roos bonds each year. This fund can be used for any future bond issues of the City.

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





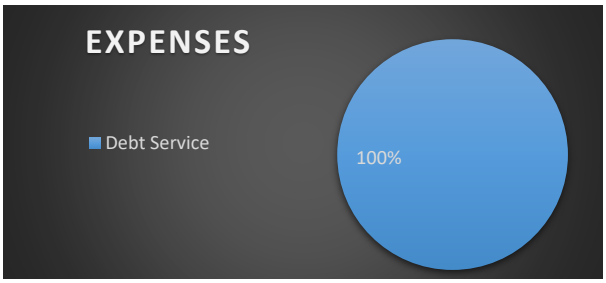
Finance Authority	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Assesment Received	$ -	$ -	$ -	$ -	$ -	$ -	
Interest	$ 141,875	$ 117,371	$ 76,803	$ 110,000	$ 76,000	$ 76,000	-30.91%
TOTAL REVENUES	**$ 141,875**	**$ 117,371**	**$ 76,803**	**$ 110,000**	**$ 76,000**	**$ 76,000**	-30.91%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 395,127	$ 376,922	$ 368,710	$ 300,457	$ 300,457	$ 329,020	9.51%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 395,127**	**$ 376,922**	**$ 368,710**	**$ 300,457**	**$ 300,457**	**$ 329,020**	0.00%
Net Revenue/(Expenditures)	$ (253,253)	$ (259,551)	$ (291,907)	$ (190,457)	$ (224,457)	$ (253,020)	32.85%
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ (253,253)	$ (259,551)	$ (291,907)	$ (190,457)	$ (224,457)	$ (253,020)	32.85%
Beginning Fund Balance July 1	$ 3,108,241	$ 2,854,987	$ 2,595,437	$ 2,303,530	$2,303,530	$ 2,079,073	-9.74%
Ending Fund Balance June 30	$ 2,854,989	$ 2,595,436	$ 2,303,530	$ 2,113,074	$2,079,073	$ 1,826,054	-13.58%

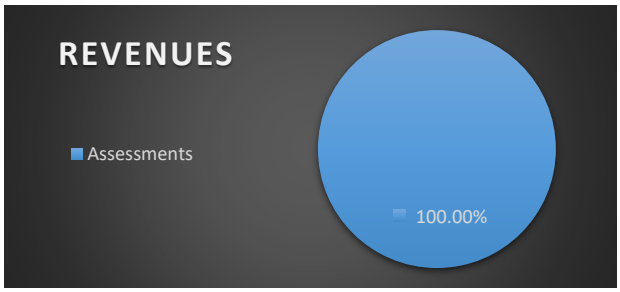


SPECIAL ASSESSMENT DISTRICT 1991-1

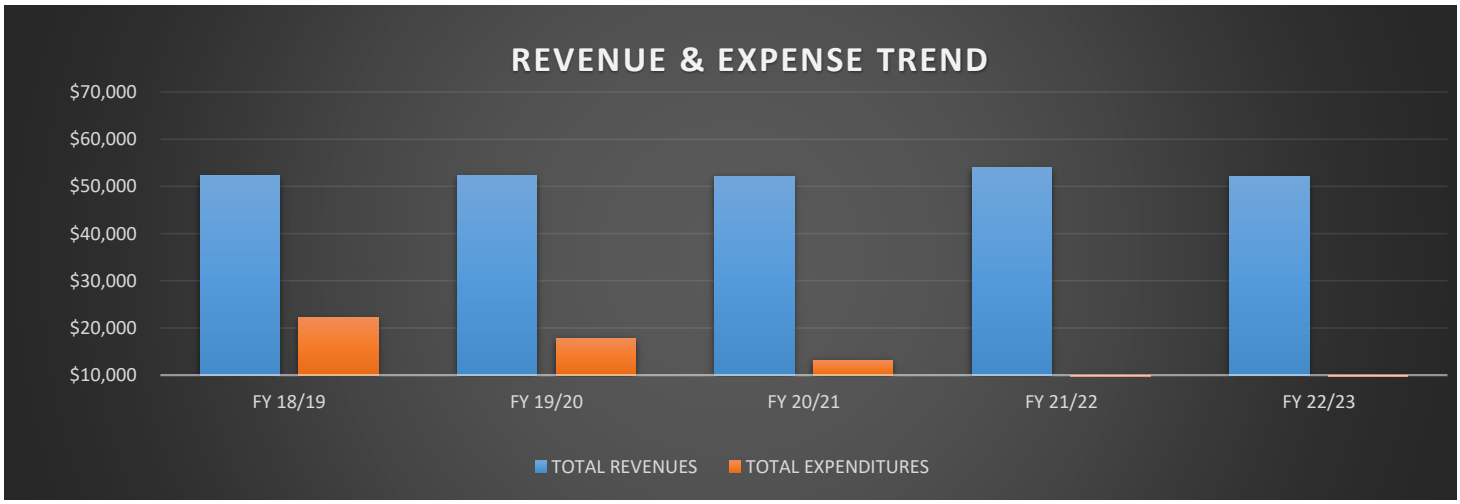
Description: This district was formed to account for the public improvements to certain subdivisions in 1991. It accounts for all the assessments received and lease payments due to the Finance Authority to pay the Marks-Roos bond payments. Subdivisions included are Lauren Estates, Anderson Estates and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

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





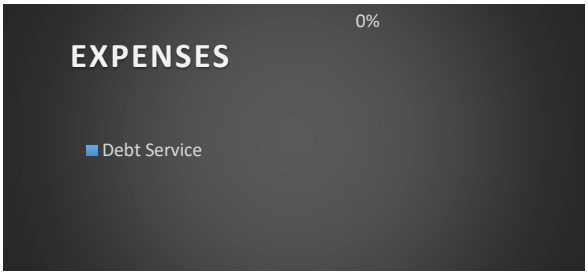
SPECIAL ASSESSMENT DISTRICT 1991-1	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Assessments Received	$ 52,199	$ 52,388	$ 52,140	$ 54,000	$ 54,000	$ 52,000	-3.70%
Interest	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
TOTAL REVENUES	**$ 52,199**	**$ 52,388**	**$ 52,140**	**$ 54,000**	**$ 54,000**	**$ 52,000**	-3.70%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 22,280	$ 17,866	$ 13,195	$ 8,085	$ 8,085	$ -	-100.00%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 22,280**	**$ 17,866**	**$ 13,195**	**$ 8,085**	**$ 8,085**	**$ -**	-100.00%
Net Revenue/(Expenditures)	$ 29,918	$ 34,522	$ 38,945	$ 45,915	$ 45,915	$ 52,000	13.25%
Changes in Fund Balance	$ -	$ -	$ -		$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ 29,918	$ 34,522	$ 38,945	$ 45,915	$ 45,915	$ 52,000	13.25%
Beginning Fund Balance July 1	$ (320,796)	$ (290,878)	$ (256,356)	$ (217,411)	$ (217,411)	$ (171,496)	-21.12%
Ending Fund Balance June 30	$ (290,878)	$ (256,356)	$ (217,411)	$ (171,496)	$ (171,496)	$ (119,496)	-30.32%

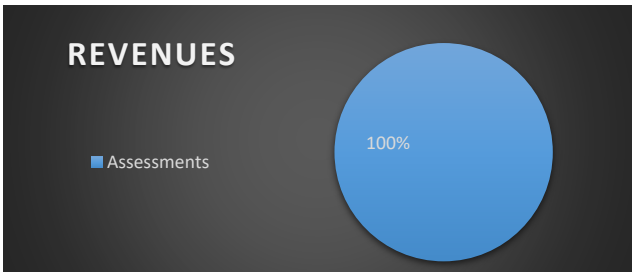


SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL

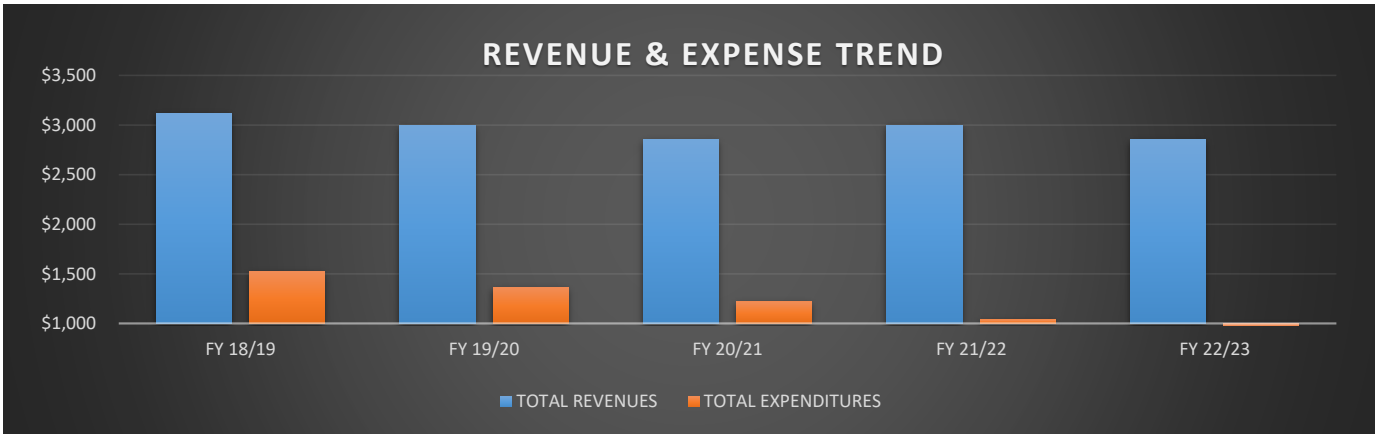
Description: This district was formed to account for the additional public improvements to the Nelson Estates I subdivision in 1991. It accounts for all the assessments received and lease payments due to the Finance Authority to pay the Marks-Roos bond payments.

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





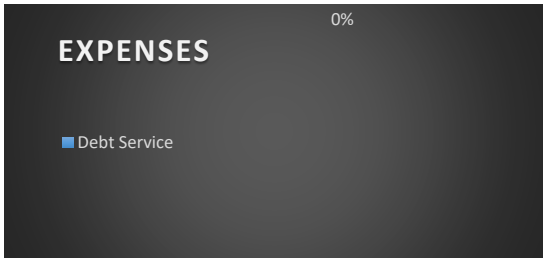
SPECIAL ASSESSMENT DISTRICT 1991-1 SUPP	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Assesment Received	$ 3,113	$ 2,999	$ 2,853	$ 3,000	$ 3,000	$ 2,850	-5.00%
Interest	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 3,113**	**$ 2,999**	**$ 2,853**	**$ 3,000**	**$ 3,000**	**$ 2,850**	-5.00%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 1,524	$ 1,365	$ 1,216	$ 1,040	$ 1,040	$ -	-100.00%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 1,524**	**$ 1,365**	**$ 1,216**	**$ 1,040**	**$ 1,040**	**$ -**	-100.00%
Net Revenue/(Expenditures)	$ 1,589	$ 1,634	$ 1,637	$ 1,961	$ 1,960	$ 2,850	45.37%
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 1,589	$ 1,634	$ 1,637	$ 1,961	$ 1,960	$ 2,850	45.37%
Beginning Fund Balance July 1	$ (3,961)	$ (2,372)	$ (738)	$ 899	$ 899	$ 2,859	217.91%
Ending Fund Balance June 30	$ (2,372)	$ (738)	$ 899	$ 2,860	$ 2,859	$ 5,709	99.63%

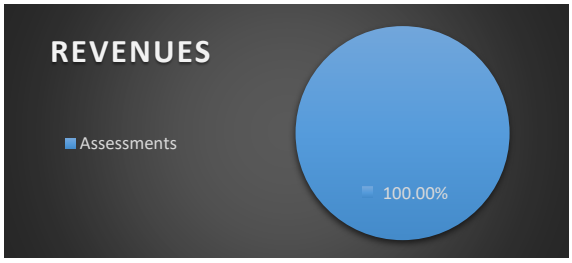


SPECIAL ASSESSMENT DISTRICT 1992-1

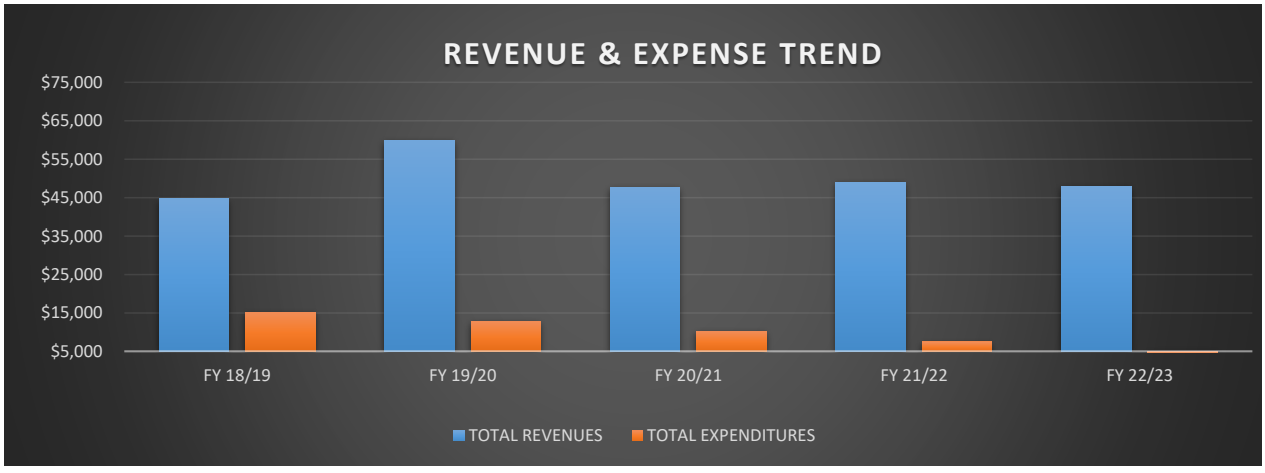
Description: This fund accounts for the capital expenditures associated with the 1992-1 Assessment District. Subdivisions included are Silverbrooke, Brucker Estates, Nelson Estates II and the K-Mart property.

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





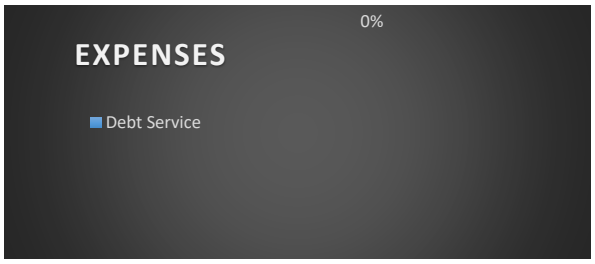
SPECIAL ASSESSMENT DISTRICT 1992-1	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Assesment Received	$ 44,682	$ 59,801	$ 47,648	$ 49,000	$ 49,000	$ 48,000	-2.04%
Interest	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
TOTAL REVENUES	**$ 44,682**	**$ 59,801**	**$ 47,648**	**$ 49,000**	**$ 49,000**	**$ 48,000**	-2.04%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 15,190	$ 12,773	$ 10,237	$ 7,382	$ 7,449	$ 4,170	-43.51%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 15,190**	**$ 12,773**	**$ 10,237**	**$ 7,382**	**$ 7,449**	**$ 4,170**	-43.51%
Net Revenue/(Expenditures)	$ 29,492	$ 47,028	$ 37,412	$ 41,618	$ 41,551	$ 43,830	5.32%
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 29,492	$ 47,028	$ 37,412	$ 41,618	$ 41,551	$ 43,830	5.32%
Beginning Fund Balance July 1	$ (14,925)	$ 14,567	$ 61,595	$ 99,008	$ 99,008	$ 140,559	-41.97%
Ending Fund Balance June 30	$ 14,567	$ 61,595	$ 99,008	$ 140,626	$ 140,559	$ 184,389	-31.12%

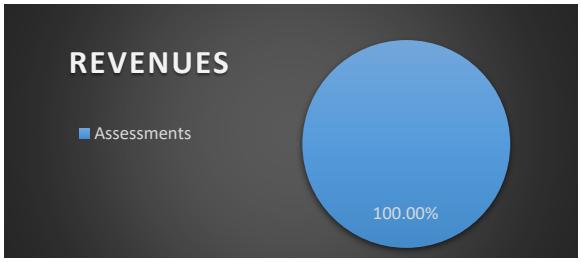


SPECIAL ASSESSMENT DISTRICT 1992-2

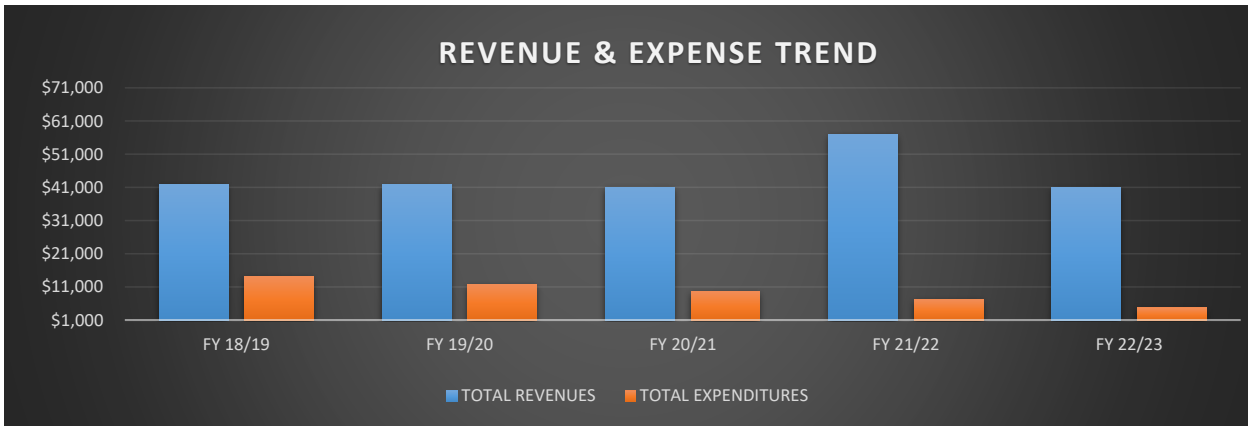
Description: This district was formed to account for the public improvements to the Pheasant Grove I and II subdivisions in 1992. It accounts for all the assessments received and lease payments due to the Finance Authority to pay the Marks-Roos bond payments.

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





SPECIAL ASSESSMENT DISTRICT 1992-2	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Assesment Received	$ 41,823	$ 41,720	$ 41,019	$ 57,000	$ 57,000	$ 41,000	-28.07%
Interest	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
TOTAL REVENUES	**$ 41,823**	**$ 41,720**	**$ 41,019**	**$ 57,000**	**$ 57,000**	**$ 41,000**	-28.07%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 14,158	$ 11,844	$ 9,642	$ 7,145	$ 7,181	$ 4,675	-34.57%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 14,158**	**$ 11,844**	**$ 9,642**	**$ 7,145**	**$ 7,181**	**$ 4,675**	-34.57%
Net Revenue/(Expenditures)	$ 27,665	$ 29,876	$ 31,377	$ 49,855	$ 49,819	$ 36,325	-27.14%
Changes in Fund Balance	$ -	$ -					
Net Increase/(Decrease) in Fund Balance	$ 27,665	$ 29,876	$ 31,377	$ 49,855	$ 49,819	$ 36,325	-27.14%
Beginning Fund Balance July 1	$ (24,446)	$ 3,219	$ 33,095	$ 64,472	$ 64,472	$ 114,292	-77.27%
Ending Fund Balance June 30	$ 3,219	$ 33,095	$ 64,472	$ 114,327	$ 114,292	$ 150,617	-31.74%



CITY OF KINGSBURG
Summary of Redevelopment Successor Agency Funds

2022-2023 Fiscal Year Budget

	RDA Successor Agency	RDA Low/Mod Housing Successor Agency	Total
Actual Fund Balance, June 30, 2021	$ 26,574	$ 574,389	$ 600,963
Estimated Beg Fund Balance, June 30, 2022	$ 69,994	$ 574,389	$ 644,383
Revenues:			$ -
Tax Increment	$ -	$ -	$ -
Interest	$ -	$ -	$ -
Total Revenue	$ -	$ -	$ -
Expenses:			
SERAF Property Tax Shift	$ -	$ -	$ -
County Admin Fees/Pass Throughs	$ -	$ -	$ -
City Admin Fees	$ -	$ -	$ -
Special Professional	$ -	$ -	$ -
RDA Bond Retirement (2015 SERIES)	$ 1,580	$ -	$ 1,580
CIEDB Police Facility Loan	$ -	$ -	$ -
Total Expenses	$ 1,580	$ -	$ 1,580
Net Result	*$ (1,580)*	*$ -*	*$ (1,580)*
Projected Ending Fund Balance, June 30, 2023	**$ 68,414**	**$ 574,389**	**$ 642,803**

CITY OF KINGSBURG
SUCCESSOR AGENCY RDA
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2022/23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
SUCCESSOR AGENCY RDA								
740-0000-401-0601	AREA #1	$ 51,850	$ 49,084	$ 51,320	$ 48,160	$ 48,160	$ -	-100.00%
740-0000-401-0602	AREA #2	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
740-0000-451-0101	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	**$ 51,850**	**$ 49,084**	**$ 51,320**	**$ 48,160**	**$ 48,160**	**$ -**	**0.00%**
SUCCESSOR LOW/MOD AGENCY								
741-0000-451-0101	AREA #2	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
	TOTAL, SUCCESSOR AGENCY FUNDS	**$ 51,850**	**$ 49,084**	**$ 51,320**	**$ 48,160**	**$ 48,160**	**$ -**	**-100.00%**
	Revenues	$ 51,850	$ 49,084	$ 51,320	$ 48,160	$ 48,160	$ -	
	Expenses	$ 6,419	$ 5,119	$ 4,543	$ 4,740	$ 4,740	$ 1,580	
		$ 45,431	$ 43,965	$ 46,778	$ 43,420	$ 43,420	$ (1,580)	

CITY OF KINGSBURG
SUCCESSOR AGENCY RDA
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2022/23

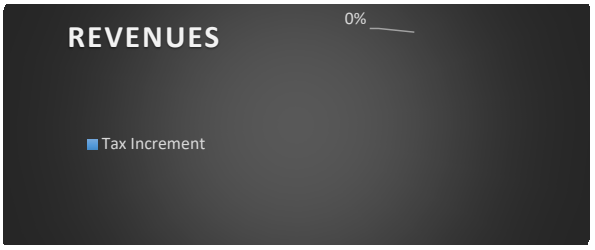
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
SUCCESSOR AGENCY RDA								
740-9100-519-5214	PRINTING & ADVERTISING	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
740-9100-519-5270	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
740-9100-519-5606	RDA BOND RETIREMENT (2015 SERIES)	$ 6,419	$ 5,119	$ 4,543	$ 4,740	$ 4,740	$ 1,580	-66.67%
740-9100-519-5615	CIEDB POLICE FACILITY LOAN	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	TOTAL	**$ 6,419**	**$ 5,119**	**$ 4,543**	**$ 4,740**	**$ 4,740**	**$ 1,580**	**-66.67%**
SUCCESSOR LOW/MOD AGENCY								
741-9100-519-5270	PRINTING & ADVERTISING	$ -	$ -	$ -	$ -	$ -	$ -	0%
741-9100-519-5701	CIEDB POLICE FACILITY LOAN	$ -	$ -	$ -	$ -	$ -	$ -	0%
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
	TOTAL, SUCCESSOR AGENCY FUNDS	**$ 6,419**	**$ 5,119**	**$ 4,543**	**$ 4,740**	**$ 4,740**	**$ 1,580**	
	Revenues	$ 51,850	$ 49,084	$ 51,320	$ 48,160	$ 48,160	$ -	
	Expenses	$ 6,419	$ 5,119	$ 4,543	$ 4,740	$ 4,740	$ 1,580	
		$ 45,431	$ 43,965	$ 46,778	$ 43,420	$ 43,420	$ (1,580)	

CITY OF KINGSBURG RDA
SUCCESSOR AGENCY FUND

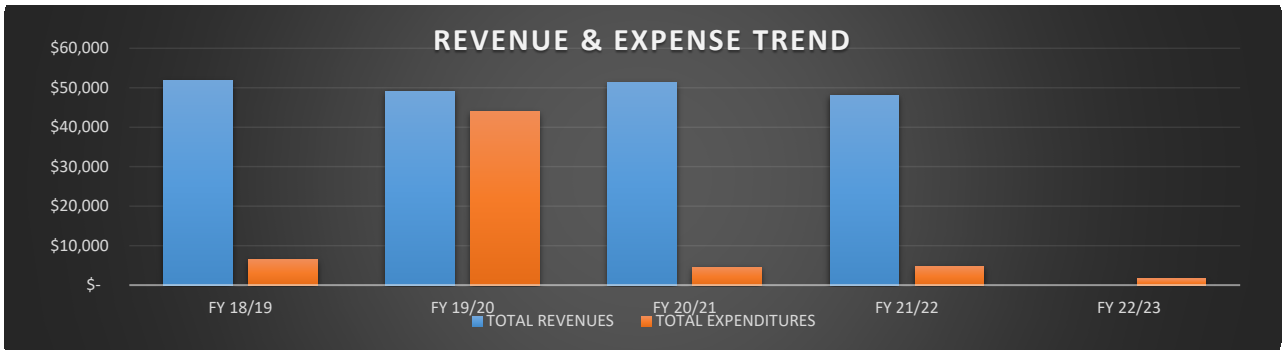
Description: This is a fund that accounts for the new State Law on Redevelopment Successor Agencies.The fund will account for the debt of the agency per the adopted and approved ROPS(Recognized Obligation Payment Schedule).The Succesor Agency will receive tax debt of the Agency. All of debt will be accounted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

Budget Highlights None.





CITY OF KINGSBURG RDA SUCCESSOR AGENCY FUND	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Assessments	$ 51,850	$ 49,084	$ 51,320	$ 48,160	$ 48,160	$ -	-100.00%
TOTAL REVENUES	**$ 51,850**	**$ 49,084**	**$ 51,320**	**$ 48,160**	**$ 48,160**	**$ -**	-100.00%
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	
Debt Service	$ 6,419	$ 5,119	$ 4,543	$ 4,740	$ 4,740	$ 1,580	-66.67%
TOTAL EXPENDITURES	**$ 6,419**	**$ 5,119**	**$ 4,543**	**$ 4,740**	**$ 4,740**	**$ 1,580**	-200.00%
Net Revenue/(Expenditures)	$ 45,431	$ 43,965	$ 46,778	$ 43,420	$ 43,420	$ (1,580)	-103.64%
Changes in Fund Balance	$ 1	$ -	$ (1)				
Net Increase/(Decrease) in Fund Balance	$ 45,432	$ 43,965	$ 46,777	$ 43,420	$ 43,420	$ (1,580)	-103.64%
Beginning Fund Balance July 1	$ (109,600)	$ (64,168)	$ (20,202)	$ 26,574	$ 26,574	$ 69,994	163.39%
Ending Fund Balance June 30	$ (64,168)	$ (20,202)	$ 26,574	$ 69,994	$ 69,994	$ 68,414	-2.26%



CITY OF KINGSBURG RDA
LOW/MODERATE HOUSING SUCCESSOR AGENCY FUND

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

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

CITY OF KINGSBURG RDA LOW/MODERATE HOUSING SUCCESSOR	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Assessments	$ -	$ -	$ -	$ -	-	$ -	$ -
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES							
Wages and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Maintenance and Operation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Net Revenue/(Expenditures)	$ -	$ -	$ -	$ -	$ -	$ -	
Changes in Fund Balance	$ -						
Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Beginning Fund Balance July 1	$ 574,389	$ 574,389	$ 574,389	$ 574,389	$ 574,389	$ 574,389	
Ending Fund Balance June 30	$ 574,389	$ 574,389	$ 574,389	$ 574,389	$ 574,389	$ 574,389	

CITY OF KINGSBURG
ASSESSMENT DISTRCIT FUNDS
BUDGET PREPARATION WORKSHEET - REVENUES
FOR FISCAL YEAR 2022/23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
LANDSCAPE & LIGHT DIST 93-01								
759-0000-491-0201	ASSESSMENTS RECEIVED	$ 97,740	$ 100,317	$ 103,920	$ 103,671	$ 103,671	$ 107,803	
TOTAL, LANDSCAPE & LIGHTING DISTRICT		**$ 97,740**	**$ 100,317**	**$ 103,920**	**$ 103,671**	**$ 103,671**	**$ 107,803**	**3.99%**
COMMUNITY FACILITIES DISTRICT								
760-0000-491-0202	ASSESSMENTS RECEIVED	$ -	$ -	$ 92,946	$ -	$ -	$ -	
760-0000-491-0203	TRACT 6151 - Monarch	$ -	$ -	$ -	$ -	$ -	$ 29,881	
760-0000-491-0204	TRACT 5073 - Ghuman	$ -	$ -	$ -	$ -	$ -	$ -	
760-0000-491-0205	TRACT 6122/6242 - Kings Estates	$ -	$ -	$ -	$ 31,000	$ 52,000	$ 81,998	164.51%
760-0000-491-0206	TRACT 5939 - Sohol	$ -	$ -	$ -	$ -	$ -	$ -	
760-0000-491-0207	TRACT 5610	$ -	$ -	$ -	$ -	$ -	$ -	
760-0000-491-0208	TRACT 16-002 - Tulare Co.	$ -	$ -	$ -	$ 59,000	$ 144,689	$ 199,058	237.39%
760-0000-491-0209	TRACT 6306 - Summerlyn	$ -	$ -	$ -	$ -	$ -	$ 13,203	
TOTAL, COMMUNITY FACILITIES DISTRICT		**$ -**	**$ -**	**$ 92,946**	**$ 90,000**	**$ 196,689**	**$ 324,140**	**260.16%**
TOTAL ASSESSMENT DISTRICT REVENUE		**$ 97,740**	**$ 100,317**	**$ 196,866**	**$ 193,671**	**$ 300,360**	**$ 431,943**	**123.03%**
	Revenues	$ 97,740	$ 100,317	$ 196,866	$ 193,671	$ 300,360	$ 431,943	
	Expenses	$ 269,641	$ 100,332	$ 102,446	$ 109,672	$ 103,672	$ 470,174	
		$ (171,901)	(14)	$ 94,420	$ 83,999	$ 196,688	$ (38,231)	

CITY OF KINGSBURG
ASSESSMENT DISTRICT FUND
BUDGET PREPARATION WORKSHEET - EXPENSES
FOR FISCAL YEAR 2022/23

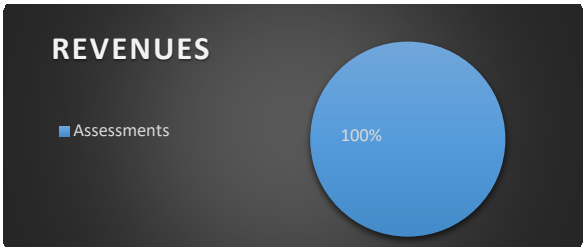
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	Percent Change
LANDSCAPE & LIGHT DIST 93-01								
759-9100-549-5481	ZONE 1 - PHEASANT GROVE 1 & 2	$ 16,190	$ 5,933	$ 5,933	$ 5,933	$ 5,933	$ 5,933	0.00%
759-9100-549-5482	ZONE 2 - GOLD CREEK ESTATES	$ 6,929	$ 2,499	$ 2,499	$ 2,499	$ 2,499	$ 2,499	0.00%
759-9100-549-5483	ZONE 3 - PHEASANT GROVE 3 & 4	$ 16,634	$ 6,026	$ 6,026	$ 6,026	$ 6,026	$ 6,026	0.00%
759-9100-549-5484	ZONE 4 - KBURG COUNTRY EST. 1 & 2	$ 14,036	$ 5,069	$ 5,069	$ 5,069	$ 5,069	$ 5,069	0.00%
759-9100-549-5485	ZONE 5 - SIERRA RANCH WEST	$ 12,295	$ 4,421	$ 4,421	$ 4,421	$ 4,421	$ 4,421	0.00%
759-9100-549-5486	ZONE 6 - KBURG COUNTRY EST. 3	$ 9,247	$ 3,497	$ 3,599	$ 3,655	$ 3,655	$ 3,845	5.19%
759-9100-549-5487	ZONE 7 - SIERRA RANCH 2	$ 19,867	$ 7,492	$ 7,709	$ 7,829	$ 7,829	$ 8,235	5.18%
759-9100-549-5488	ZONE 8 - SIERRA RANCH UNIT 6	$ 17,436	$ 6,571	$ 6,761	$ 6,867	$ 6,867	$ 7,222	5.17%
759-9100-549-5489	ZONE 9 - SIERRA ANNEX NO. 9	$ 68,317	$ 25,425	$ 26,097	$ 26,505	$ 26,505	$ 27,878	5.18%
759-9100-549-5490	ZONE 10 - ANNEX NO. 10	$ 23,105	$ 8,622	$ 8,871	$ 9,010	$ 9,010	$ 9,477	5.18%
759-9100-549-5491	ZONE 11 - ANNEX NO. 11	$ 28,822	$ 10,671	$ 10,979	$ 11,150	$ 11,150	$ 11,728	5.18%
759-9100-549-5492	ZONE 12 - ANNEX NO. 12	$ 19,141	$ 7,381	$ 7,562	$ 7,680	$ 7,680	$ 8,079	5.19%
759-9100-549-5493	ZONE 13 - ANNEX NO. 13	$ 15,603	$ 5,654	$ 5,818	$ 5,909	$ 5,909	$ 6,215	5.19%
759-9100-549-5494	ZONE 14 - ANNEX NO. 14	$ 2,018	$ 1,070	$ 1,101	$ 1,119	$ 1,119	$ 1,176	5.10%
	TOTAL, LANDSCAPE & LIGHTING DISTRICT	**$ 269,641**	**100,332**	**$ 102,446**	**$ 103,672**	**$ 103,672**	**$ 107,803**	**3.98%**
COMMUNITY FACILITIES DISTRICT								
760-9100-549-5270	PROFESSIONAL SERVICES	$ -	$ 960	$ 6,000	$ 6,000	$ 6,000	$ 6,000	0.00%
760-9100-549-5271	TRACT 6151 - Monarch	$ -	$ -	$ -	$ -	$ -	$ -	
760-9100-549-5272	TRACT 5073 - Ghuman	$ -	$ -	$ -	$ -	$ -	$ -	
760-9100-549-5273	TRACT 6122/6242 - Kings Estates	$ -	$ -	$ -	$ -	$ -	$ -	
760-9100-549-5274	TRACT 5939 - Sohol	$ -	$ -	$ -	$ -	$ -	$ -	
760-9100-549-5275	TRACT 5610	$ -	$ -	$ -	$ -	$ -	$ -	
760-9100-549-5276	TRACT 16-002 - Tulare Co.	$ -	$ -	$ -	$ -	$ -	$ -	
760-9100-549-5277	TRACT 6306 - Summerlyn	$ -	$ -	$ -	$ -	$ -	$ -	
760-9100-549-5505	TRANSFER TO GENERAL FUND	$ -	$ -	$ -	$ -	$ -	$ 247,408	
760-9100-549-5506	TRANSFER TO FIRE DEP FUND	$ -	$ -	$ -	$ -	$ 50,000	$ 108,963	
	TOTAL, COMMUNITY FACILITIES DISTRICT	**$ -**	**$ 960**	**$ 6,000**	**$ 6,000**	**$ 56,000**	**$ 362,371**	**5939.52%**
	TOTAL, ASSESSMENT FUNDS	**$ 269,641**	**$ 101,292**	**$ 108,446**	**$ 109,672**	**$ 159,672**	**$ 470,174**	**328.71%**
	Revenues	$ 97,740	$ 100,317	$ 196,866	$ 193,671	$ 300,360	$ 431,943	
	Expenses	$ 269,641	$ 101,292	$ 108,446	$ 109,672	$ 159,672	$ 470,174	
		$ (171,901)	$ (974)	$ 88,420	$ 83,999	$ 140,688	$ (38,231)	

LANDSCAPE & LIGHTING 93-01

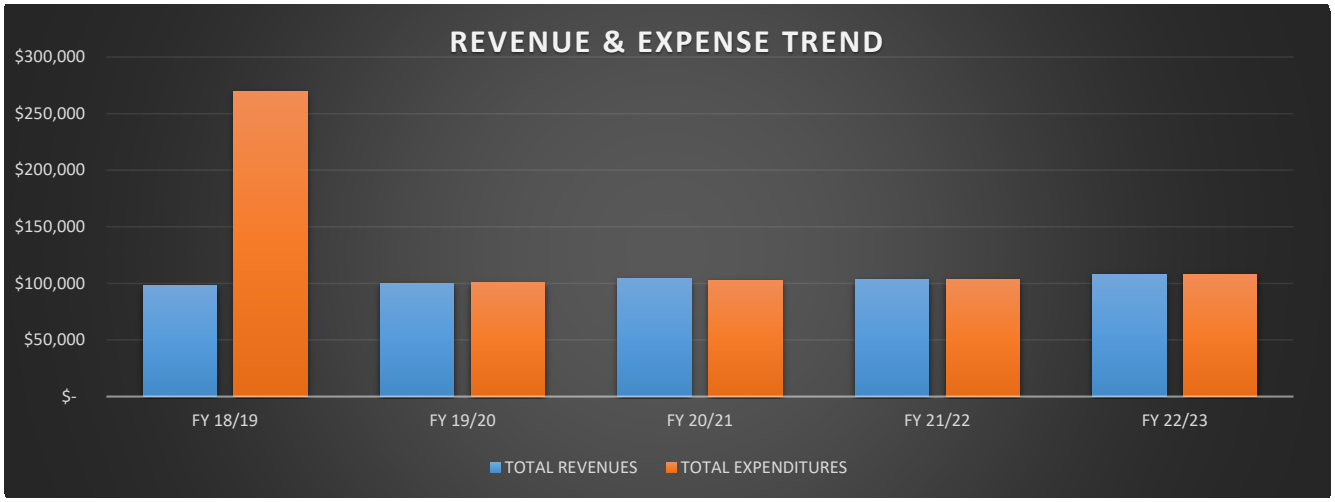
Description: This fund provides funding for the City's landscape maintenance assessment district, whereby each property owner, through property tax assessments, participates in the upkeep of common areas located within their housing subdivision.

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





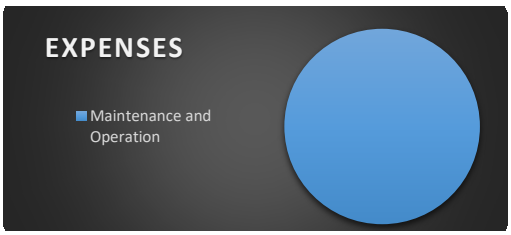
LANDSCAPE & LIGHTING DIST. 93-01	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Assessments	$ 97,740	$ 100,317	$ 103,920	$ 103,671	$ 103,671	$ 107,803	3.99%
TOTAL REVENUES	**$ 97,740**	**$ 100,317**	**$ 103,920**	**$ 103,671**	**$ 103,671**	**$ 107,803**	3.99%
EXPENDITURES							
Maintenance and Operation	$ 269,641	$ 100,332	$ 102,446	$ 103,672	$ 103,672	$ 107,803	3.98%
Debt Service		$ -	$ -	$ -	$ -	$ -	
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 269,641**	**$ 100,332**	**$ 102,446**	**$ 103,672**	**$ 103,672**	**$ 107,803**	3.98%
Net Revenue/(Expenditures)	$ (171,901)	$ (14)	$ 1,474	$ (1)	$ (1)	$ 0	
Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	$ (171,901)	$ (14)	$ 1,474	$ -	$ -	$ -	
Beginning Fund Balance July 1	$ 177,925	$ 6,024	$ 6,010	$ 7,484	$ 7,484	$ 7,484	0.00%
Ending Fund Balance June 30	$ 6,024	$ 6,010	$ 7,484	$ 7,484	$ 7,484	$ 7,484	0.00%

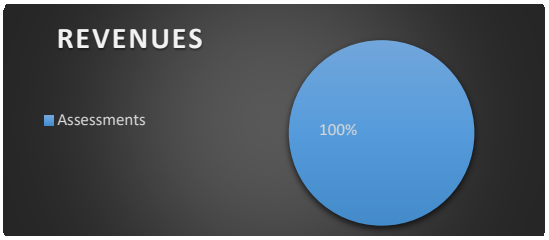


COMMUNITY FACILITIES DISTRICT

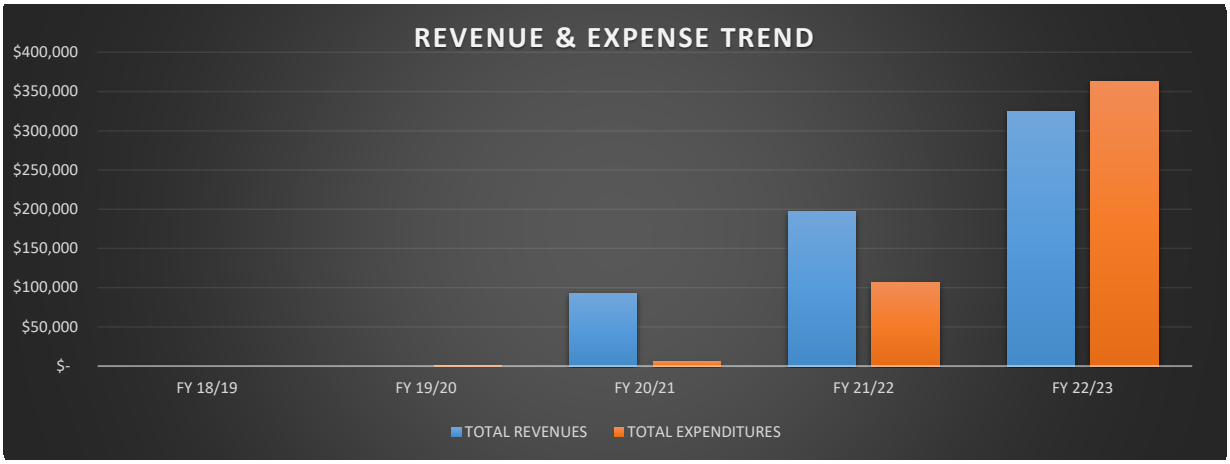
Description: A Community Facilities District is a method of financing public improvements and serviceswhere no other source of funding is available. A CFD maybe established by any County, City, Special District or Joint Powers Authority, pursuant to California Government Code §53311-53368.3(The Mello-Roos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

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





COMMUNITY FACILITIES DISTRICT	FY 18/19 ACTUAL	FY 19/20 ACTUAL	FY 20/21 ACTUAL	FY 21/22 ADOPTED	FY 21/22 PROJECTED	FY 22/23 PROPOSED	% Change
REVENUE							
Assessments	$ -	$ -	$ 92,946	$ -	$ -	$ -	
TRACT 6151 - Monarch	$ -	$ -	$ -	$ -	$ -	$ 29,881	
TRACT 5073 - Ghuman	$ -	$ -	$ -	$ -	$ -	$ -	
TRACT 6122/6242 - Kings Estates	$ -	$ -	$ -	$ 31,000	$ 52,000	$ 81,998	164.51%
TRACT 5939 - Sohol	$ -	$ -	$ -	$ -	$ -	$ -	
TRACT 5610	$ -	$ -	$ -	$ -	$ -	$ -	
TRACT 16-002 - Tulare Co.	$ -	$ -	$ -	$ 59,000	$ 144,689	$ 199,058	237.39%
TRACT 6306 - Summerlyn	$ -	$ -	$ -	$ -	$ -	$ 13,203	
TOTAL REVENUES	**$ -**	**$ -**	**$ 92,946**	**$ 90,000**	**$ 196,689**	**$ 324,140**	260.16%
EXPENDITURES							
Maintenance and Operation	$ -	$ 960	$ 6,000	$ 6,000	$ 56,000	$ 6,000	0%
TRACT 6151 - Monarch	$ -	$ -	$ -	$ -	$ -	$ -	
TRACT 5073 - Ghuman	$ -	$ -	$ -	$ -	$ -	$ -	
TRACT 6122/6242 - Kings Estates	$ -	$ -	$ -	$ -	$ -	$ -	
TRACT 5939 - Sohol	$ -	$ -	$ -	$ -	$ -	$ -	
TRACT 5610	$ -	$ -	$ -	$ -	$ -	$ -	
TRACT 16-002 - Tulare Co.	$ -	$ -	$ -	$ -	$ -	$ -	
TRACT 6306 - Summerlyn	$ -	$ -	$ -	$ -	$ -	$ -	
TRANSFER TO GENERAL FUND	$ -	$ -	$ -	$ -	$ -	$ 247,408	
TRANSFER TO FIRE DEP FUND	$ -	$ -	$ -	$ -	$ 50,000	$ 108,963	
TOTAL EXPENDITURES	**$ -**	**$ 960**	**$ 6,000**	**$ 6,000**	**$ 106,000**	**$ 362,371**	5939.51%
Net Revenue/(Expenditures)	$ -	$ (960)	$ 86,946	$ 84,000	$ 90,689	$ (38,230)	
Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	
Net Increase/(Decrease) in Fund Balance	$ -	$ (960)	$ 86,946	$ 84,000	$ 90,689	$ (38,230)	
Beginning Fund Balance July 1	$ -	$ -	$ (960)	$ 85,986	$ 85,986	$ 176,675	105.47%
Ending Fund Balance June 30	$ -	$ (960)	$ 85,986	$ 169,986	$ 176,675	$ 138,444	-18.56%



CITY FINANCIAL, MONETARY, AND BUDGETARY POLICIES

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

Approved Budget Guidelines

Each year, the respective subcommittees and City Council approve budget guidelines to provide guidance and assist in the development of the annual budget. The development of the 2018-2019 budget will also incorporate the plans set forth in the City's strategic planning process, as well as a comprehensive employee survey. The proposed 2022-23 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 2022-2023 budget. Identify non-dedicated fund balances, and define purpose or recommend usage alternatives.
- Fund long-term future obligations and designated reserve accounts.
- Utilize one-time funds received to help pay down debt and purchase deferred capital equipment.
- Examine current and alternative revenue sources that promote long-term financial sustainability.
- Examine adequacy and equity of fees and revenues for services and programs.

Citizen Commitment:

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

Personnel:

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

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

Explanation of Budgetary Process

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

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

Budget Overview

Beginning with the 2015-2016 budget, the document was evaluated by the Government Finance Officers Association (GFOA), which offers critiques, praise, and other suggestions to help improve every aspect of the budget document. The City was honored to receive the GFOA Distinguished Budget Award for the first time and consecutively thereafter for the 2016-17, 2017-18, 2018-19, 2019-20 and 2020-21 budgets. The award reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting.

The budget guidelines approved by the City Council were used as the foundation to create the 2022-2023 financial blueprint for the City. The 2022-2023 budget is designed to provide ease of use to the reader, while acting as a financial conduit for all City related expenses. We anticipate submitting the document for review to the GFOA for the fourth consecutive year. Overall, the budget is designed and graded based upon the following:

The Budget as a Policy Document

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

The Budget as an Operations Guide

As an operations guide, the 2022-2023 budget provides detailed expenditures based upon departmental need. Each department is responsible for specific actions that feed into the overall organizational plan.

The Budget as a Financial Plan

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

The Budget as a Communications Device

Perhaps the most important part of the budget document is to make sure it is a usable, readable document for citizens, elected officials, and staff alike. Staff has worked diligently to provide summary information available in text, charts, tables, and graphs.

The user will notice several departmental goals, as well as how they are incorporated into the overall budget and management methods.

GENERAL OPERATIONS POLICY

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

A. Accounting

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

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

B. Revenue

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

C. Budget & Capital Improvements

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

BUDGET AMENDMENT POLICY

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

A. Items requiring City Council Action

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

B. Items delegated to the City Manager

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

FINANCIAL PROCEDURES & INVESTMENT POLICY

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

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

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

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

A. Safety: Preservation and safety of principal are the foremost objective of the investment program. Investment shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. In addition, all risks associated to City funds and investments will be disclosed on an annual basis or as requested.

    1. Credit Risk - The City will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer by:
        - Limiting investments to the types of securities listed in this Investment Policy.
        - Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the City will do business.
        - Diversifying the investment portfolio.

    2. Interest Rate Risk - The City will minimize rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:
        - Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.

- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy.
- Utilizing securities with adjustable coupon rates to minimize price volatility.

B. Liquidity: The investment portfolio will remain sufficiently liquid to meet all operating requirements that might be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands.

C. Yield: The investment portfolio shall be designed with the objective of attaining a rate of return/yield throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity unless as deemed appropriate by the City Manager, or for the following exceptions:

1. A security with declining credit may be sold early to minimize loss of principal.
2. A security swap would improve the quality, yield, or target duration in the portfolio.
3. Liquidity needs of the portfolio require that the security be sold.

STANDARDS OF CARE & REPORTING

A. Prudence:

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

B. Ethics and Conflicts of Interest:

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

C. Delegation of Authority:

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

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

D. Reporting Requirements:

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

E. Internal Controls:

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

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

AUTHORIZED FINANCIAL INSTITUTIONS, DEPOSITORIES, AND BROKER/DEALERS

A. Depositing of Funds:

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

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

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

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

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

B. Preferences for Local Financial Institutions:

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

COLLATERALIZATION

A. Collateral Required:

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

B. Form of Collateral:

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

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

C. Valuation of Collateral:

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

D. Substitution of Collateral:

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

AUTHORIZED INVESTMENTS

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

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

INVESTMENT TRANSACTIONS & PARAMETERS

A. Co-mingling of Funds:

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

B. Securities Firms:

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

C. Diversification:

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

D. Maximum Maturities:

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

APPROVAL OF INVESTMENT POLICY AND AMENDMENT

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

FUND BALANCE POLICY

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

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

FUND BALANCE AND RESERVE FUND REQUIREMENTS

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

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

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

DEBT MANAGEMENT POLICY

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

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

CAPITALIZED FIXED ASSETS POLICY

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

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

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

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

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

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

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

ASSET VALUATION

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

A. Purchased Assets - the recording of purchased assets shall be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation.

B. Salvage Value – the recording of purchased assets that are expected to be sold at retirement should be recorded with the historical estimated sale value if in excess of $5,000. If sale value is less than $5,000, normal depreciation for the useful life will be used.

C. Self-Constructed Assets – All direct costs (including labor) associated with the construction project shall be included in establishing a self-constructed asset valuation. If a department is unable to specifically identify all direct costs an estimate of the direct cost is acceptable, but must be supported by a reasonable methodology.

D. Donated Assets –Fixed assets acquired by gift, donation or payment of a nominal sum not reflective of the asset's market value shall be assigned cost equal to the fair market value at the time of acquisition.

E. Leased Property - Capital lease property should be recorded as an asset and depreciated as though it had been purchased.

F. Dedicated Assets –Required installation by Developer of public improvements, including but not limited to sanitary service mains, manholes, laterals and all appurtenances, water mains, laterals, hydrants, valves and all appurtenances, storm sewers, stormwater management measures, streets, curb and gutter, street lights, street signs, sidewalks will be dedicated to the City upon completion. Recording of infrastructure assets will be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation provided by the Developer.

PURCHASING & EXPENDITURE/EXPENSE POLICY

Goal

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

Coverage

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

Ethical Standards

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

General Guidelines

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

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

1. Purchases under $2,000

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

Budgeted Supplies, Services and Equipment

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

Unbudgeted Supplies, Services and Equipment

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

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

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

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

Budgeted Supplies, Services and Equipment

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

Unbudgeted Supplies, Services and Equipment

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

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

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

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

Budgeted Supplies, Services and Equipment

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

Unbudgeted Supplies, Services and Equipment

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

4. Purchases greater than $100,000

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

Budgeted Supplies, Services and Equipment

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

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

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

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

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

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

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

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

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

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

Sole Source Purchasing Policy

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

Sole source purchasing criteria include:

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

Petty Cash Policy

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

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

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

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

Employee Reimbursement Policy

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

Credit Card Policy

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

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

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

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

Receiving and Inspection Policy

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

Billings

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

Purchasing Authority

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

BILLING/ACCOUNTS RECEIVABLE COLLECTION POLICY

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

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

SEGREGATION OF DUTIES & FINANCIAL CONTROLS POLICY

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

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

N. The general operating standard for deposit of negotiable funds, cash and checks, to the primary depository shall be within twenty-four hours of receipt of those funds. Departments should weigh reasonableness and practicality versus security in determining the timing for the deposit of smaller amounts. All deposits not made daily should be held in a secured location such as a safe or vault.

O. Segregation of deposit duties: The Finance Director shall have the responsibility for creating all deposits for the City. The actual delivery of the deposits (in a sealed envelope) shall be the responsibility of the Finance Director or their designee.

GLOSSARY

Glossary:

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

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

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

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

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

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

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

Assess. To establish an official property value for taxation

Assets. Property owned by the City which has monetary value

Attrition. A method of achieving a reduction in personnel by not refilling the position vacated through resignation, reassignment, transfer, retirement, or means other than layoffs

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

Balanced Budget
A budget in which each fund's beginning of the year cash balanc-es plus the fund's projected annual revenues are equal to the annual expenditure appropriation of each fund

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

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

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

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

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

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

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

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

Glossary:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City Manager. The chief executive officer of the City of Kingsburg appointed by City Council

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

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

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

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

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

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

Glossary:

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

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

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

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

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

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

Depreciation. Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. Depreciation is determined by allocating the cost of capital assets over the estimated useful lives of the assets on a straight-line basis

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

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

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

Encumbrances. Commitments related to unperformed contracts for goods or services

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

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

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

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

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

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

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

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

Glossary:

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

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

Forecasting. A process of analyzing data to determine future trends

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

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

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

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

General Fund. Fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of California and the Charter of the City

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

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

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

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

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

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

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

Infrastructure. An asset such as streets, water and sewer lines, treatment facilities, traffic signals, etc.

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

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

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

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

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

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

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

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

Glossary:

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

Obligations. Amounts which are owed including liabilities and encumbrances

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

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

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

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

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

PERS. Public Employees Retirement System

Personal Services. An expenditure category which includes all City employee salary and fringe benefit costs

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

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

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

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

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

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

Real Property. Property which is land, buildings, or other capital improvement which become an integral and connected part to the real property (an example is playground equipment).

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

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

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

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

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

Revenue. Sources of income financing the operations of government

RFP. Request for Proposal

Glossary:

ROI. Return on Investment

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

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

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

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

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

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

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

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

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

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

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

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

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

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

User Charge or User Fees. Charges for service[TOC]yments of a fee for direct receipt of a public service by the party benefiting from the service (e.g., greens fees, water bill payments)

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

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

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

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

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

RESOLUTION NO. 2022-035

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KINGSBURG APPROVING THE OPERATING BUDGET, CAPITAL OUTLAY BUDGET AND RELATED AGENCIES BUDGETS FOR THE FISCAL YEAR 2022-2023

WHEREAS, in accordance with Kingsburg Municipal Code Section 2.8.090 G., the City Manager has submitted for the consideration of the City Council of the City of Kingsburg, a proposed City Operating Budget, City Capital Outlay Budget and related agencies budgets for the City Fiscal Year 2022-2023 Budget; and

WHEREAS, the 2022-2023 Fiscal Year Budget is based on Kingsburg Finance Committee budget meetings, public comment, and policies and objectives established by the City Council; and

WHEREAS, the City's Total Appropriations for Fiscal Year 2022-2023 are $31,674,424 including the allocation of City Personnel, the City Operating Budget, the City Capital Outlay Budget, Kingsburg Public Financing Authority Budget and the Kingsburg Redevelopment Successor Agency Budget.

NOW, THEREFORE, BE IT RESOLVED that the City Fiscal Year 2022-2023 Budget for the City of Kingsburg and related agencies for 2022-2023 fiscal year, a summary of which is attached hereto and made a part thereof, is hereby approved.

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I, Abigail Palsgaard, City Clerk for the City of Kingsburg, do hereby certify that the foregoing resolution was duly passed and adopted at a regular meeting of the Kingsburg City Council held on the 15th day of June 2022, by the following vote:

AYES: Council Member(s):
NOES: Council Member(s):
ABSTAIN: Council Member(s):
ABSENT: Council Member(s):

_____
Abigail Palsgaard, City Clerk
City of Kingsburg