



City of Kingsburg

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

Bruce Blayney
Mayor

Michelle Roman
Mayor Pro Tem

COUNCIL MEMBERS
Ben Creighton
Sherman Dix
Staci Smith

Alexander J. Henderson
City Manager

CITY OF KINGSBURG FINANCE COMMITTEE

MAY 19, 2016

6:00 p.m.

**KINGSBURG CITY COUNCIL CHAMBER
1401 DRAPER STREET**

1. **Call to order** – Bruce Blayney
2. **Public Comments** - Any person may directly address the Committee at this time on any item on the agenda, or on any item that is within the subject matter jurisdiction of the Committee. A maximum of five minutes is allowed for each speaker.
3. **Approval of Minutes** –Approve minutes from March 17, 2016 Finance Committee Meeting and April 20, 2016 Joint Meeting with Kingsburg City Council, as prepared by City Clerk Abigail Palsgaard.
4. **Community Facilities District Discussion**
5. **Chamber of Commerce Funding Request**
 - Action as deemed appropriate
6. **2015-2016 Budget Year End Projections**
7. **2016-2017 Proposed Budget Discussion**
 - a. **Capital Improvement Project Review**
 - b. **Financial Policy Recommendation**
 - Action as deemed appropriate
8. **Other Business** –
9. **Adjourn** - to the next regular meeting of the City of Kingsburg Finance Committee on June 16, 2016

**CITY OF KINGSBURG
FINANCE COMMITTEE
MARCH 17, 2016**

Call to order: Mayor Blayney called the Finance Committee Meeting to Order at 6:11pm.

Members Present: Council Member Sherman Dix, City Manager Alexander Henderson, Finance Director Maggie Moreno and Mayor Bruce Blayney.

City Staff Present: City Clerk Abigail Palsgaard.

Public Comments: None.

Approval of Minutes: A motion was made by Council Member Dix, seconded by Finance Director Moreno to approve minutes from February 4, 2016 Finance Committee Meeting as prepared by Mary Colby. The motion carried by unanimous voice vote.

Discussion Regarding Public Safety Funding

Committee members spoke about examining options related to funding public safety with Consultant Nathan Perez of David Taussig & Associates, Inc. who called in to do a conference call. There was a discussion about timeline, area, type of revenue generation were all discussed. The consultant will be providing additional information for the committee to review.

Review Recommended Budget Amendment A motion was made by Council Member Dix, seconded by Finance Director Moreno to approve the Budget Adjustment Numbers 10 and 11. The motion carried by unanimous voice vote.

Chamber of Commerce Map Discussion

City Manager said Adam Castaneda passed a page out at council meeting requesting money for the City building on the new Chamber map. He said we could probably added it in without doing a budget amendment. A motion was made by Council Member Dix, seconded by Finance Director Moreno to pay the City's portion of the map. The motion carried by unanimous voice vote.

City's Contribution of Funds toward the Chamber of Commerce Discussion

Council Member Dix asked for the item to be continued until more financial information is provided by the Chamber.

Other Business

Council Member Dix said he found an article about use of a permit and you can collect more taxes. He said he will send the article to the other members so they can read it. City Manager Henderson discussed online sales and how the sales tax goes into a pool at the County and when it comes back to the City, it is at a percentage. This amount is smaller than if it was just purchased in town at a store. Mr. Henderson indicated the April meeting will be a joint meeting with City Council so capital improvement plans can be discussed.

Adjourn-

The meeting was adjourned at 7:15pm to the next regular meeting of the City of Kingsburg Finance Committee.

**KINGSBURG CITY COUNCIL AND
THE CITY OF KINGSBURG FINANCE COMMITTEE
JOINT MEETING MINUTES
APRIL 20, 2016**

Invocation to be given by Minister Johnie Thomsen of Young Life, followed by the Pledge of Allegiance led by Mayor Bruce Blayney.

6:00 P.M. JOINT MEETING

Call to Order: Mayor Blayney called the Joint Meeting of the Kingsburg City Council and Finance Committee to order at 6:01 pm.

Council Members present: Ben Creighton, Staci Smith, Sherman Dix, and Mayor Blayney.

Council Members absent: Michelle Roman

Finance Committee Members present: Mayor Blayney, Council Member Dix, City Manager Alex Henderson, and Finance Director Maggie Moreno

Finance Committee Members absent: None.

City Staff present: Police Chief Neil Dadian, Community Services and Senior Citizens Coordinator Ashlee Winslow-Schmal, Public Works Director Darren Hays, City Manager Alex Henderson, Finance Director Maggie Moreno, City Attorney Mike Noland, Fire Chief Tim Ray, and City Clerk Abigail Palsgaard.

Public Comments:

Approve Agenda: A motion was made by Council Member Smith, seconded by Council Member Creighton, to approve the agenda as published. The motion carried by unanimous voice vote of members present.

Consent Calendar (City Council Item) – A motion was made by Council Member Smith, seconded by Council Member Creighton, to approve the Consent Calendar. The motion carried by unanimous voice vote of members present.

1. **Approval of City Council Minutes** – Approve the minutes from the regular meeting held on April 6, 2016 as prepared by City Clerk Abigail Palsgaard.
2. **Approval of Resolution 2016-021 Authorizing submittal of Application for Payment Programs and Related Authorizations-** Approve Resolution 2016-021 allowing the City of Kingsburg to submit an application to CalRecycle for any and all payment programs offered and approve the City Manager or his/her designee to execute all documents necessary to implement and secure payment.

b. **Pulled Consent Calendar Items:** None.

REGULAR CALENDAR

Crime Statistics report for the Month of March 2016

Chief Dadian spoke about how the report is a work in progress said he is open to suggestions. In February he listed domestic violence as its own statistic and later found out the FBI wants it part of the Part 1 offenses under assaults. Although FBI has it included in assaults, he plans on reporting it separately so he can tap into resources to help victims. He said he is going to add percentages at the end of the report will show how much different crimes have either gone up or down. He said auto thefts might show the effects of Prop 109, and increases are it is across the board in California. He said that they had caught car thefts suspects with cars stolen in different cities and then brought here.

Chief Dadian said he wanted to clarify that he did not help write the policy for the CCW on the High School as reported in the media. They will be meeting for training and guidance. Training days are going well. He is working on making the department more efficient and is requiring online training for officers. He said with all of the training combined it is 142 hours of training a year per officer. Training is a risk management tool and is important. Dispatch transition is going well. He has not gotten any complaints regarding customer service from the residents. And dispatchers have been complimenting officers. DEA is doing a drug take back and they have agreed to take the drugs out of evidence to purge and it will save money.

He said dispatch hours have been disrupting the department. It has been difficult to communicate with the business community, other justice departments, the District Attorney and others when they are not open during normal hours. He said they monitored and peak hours are between 10am-3pm. Six people had come in at 6pm and one at 7pm, five were appointments so only two were walk ins.

Council Member Dix asked about Saturdays, Chief Dadian said there has not been one person that came in on a Saturday. He said right now the police technician comes in at 8:30am and answers phone messages and faxes. The doors open to the public at 9am. City Manager Henderson said right now Council decided on lobby hours being 12pm-7pm. Mayor Blayney asked what hours would work best for running the police department. Chief Dadian said he would like 9am to 4pm, one late day a week and one Saturday a month. He said we can come back to it after 6 months to reevaluate. City Council agreed.

Commission Funds Expenditure Requests for painting the Memorial Park Light Poles, Movie Screen and Drinking Fountain for the Dog Park

Community Services and Senior Citizens Coordinator Ashlee Winslow-Schmal spoke about the pop up Skate Park for the Swedish Festival. She said the shade structure is going up this weekend in the dog park and band shell is painted. For aesthetics, the other poles in the park are an eyesore and the committee would like to paint them. She said she is really excited about the movie screen. Blayney said he trusts the commission on their decision on how to spend the money allotted to them.

A motion was made by Council Member Smith, seconded by Council Member Dix, to approve the agenda as published. The motion carried by unanimous voice vote of members present.

Discussion of Allowing Chickens within the City Limits (City Council Item)

City Manager Henderson said he has had a handful of requests to have chickens within the City Limits. He said we need to clean up the code since right now lions, wolves and snakes are allowed, but not chickens. He spoke about some reoccurring trends in neighboring Cities' Codes and about cons, including chickens at large and the potential of odor. He also spoke about the pros including the ability to produce organic free range eggs free of antibiotics and pesticides.

Mayor Blayney said no one can dispute the fact having fresh eggs is better than having store bought eggs. He said we need to consider updating the code and he had wrote down some points. He said he thought we need to define what type of animal and how many should be allowed. Council Member Creighton said he doesn't have a strong opinion on the issue. Council Member Smith mentioned the health benefits listed by Brandon Palsgaard that included the fact that backyard chickens eat a natural diet compared to chickens for commercially produced eggs. She said she was approached by a friend who would like to have backyard chickens because she has a hard time finding eggs that are not fed grain and she has family members that have a grain allergy.

Public comment:

June Hess, 2181 14th, spoke about the pros of having backyard chickens. She listed numerous cities in the state of California that allow hens including Davis, San Francisco, Los Angeles, etc. She read a letter from a citizen who couldn't make it in support of backyard chickens. Ms. Hess also read a flyer from the US government from 1918 about how Uncle Sam wants you to have backyard chickens. She said kids in our area know where peaches, plums and grapes come from and maybe won't know where eggs come from. She said it is a trend up and down the state and she thinks the Kingsburg residents have the right to choose to have backyard chickens.

Karen Dawson, 2320 21st Ave., said she spoke to the City Manager about being able to have chickens. She said she would like to provide the food for her family, who also has food allergies. She said as for noise and smells, chickens are far less loud than dogs and not all dog owners clean up after their dogs. She said if chickens are compared to dogs, they should fair pretty well.

Conni Delinger, 1360 19th Avenue, said she has two neighbors who have chickens. One neighbor's chickens run free and recently entered her property and pooped all over her garage. She said she seldom hears any noise and doesn't smell poop, but neighbors have commented on flies. She said it is unknown if the flies are from chickens or dogs. She said she is not keen on having chickens. Council Member Dix asked if she can see the coop, she said no.

Council discussion:

Mayor Blayney directed staff to revise Section 6, bring it back in a month. Council Member Creighton said he liked Farmersville's code and thinks regulations should have some teeth within reason. Mayor Blayney said containment is an issue for any animal, and if it gets into the neighbor's property it infringes upon the rights of others. Council Member Dix said he is worried about the visibility of the coop from the street. City Attorney Noland asked if the council directing the staff to draft an ordinance to backyard chickens. Mayor Blayney said yes, and reminded staff to address the appropriate concerns.

Financial Policy Update

City Manager Alex Henderson spoke about the budget process and wanted to include the public that attends the council meetings to see what is discussed in Finance Committee meetings. He said the budget will be examined by the Finance Committee in May, then in front of City Council in June. He said he included the Financial Policy that hasn't been updated since 2000, a red lined version and the potential clean version. He said the section to pay attention to is the purchasing policy and that the biggest change is to the limitation. He said he recommended updating some of the amounts if they are approved within the budget. He spoke about the emergency with the wells, and that he had to evoke the emergency procedure. Would prefer not to have to do that if it is approved in the budget. Mayor Blayney said there is not a lot of change and it will come back to us at the next Finance Committee meeting. City Manager Henderson said he wanted to be as inclusive as possible with the public, not very many people attend the finance committee meetings, so he wanted to present it in a meeting where there will be public.

Capital Improvement Discussion

City Manager Alex Henderson as we started last year, with our joint meeting, this is a draft and we included all capital improvement requests from different departments. Last year we have some large equipment requests, so the amount is about the same but there are 32 projects. He said in the 2015/2016 budget \$530,000 was approved from the general fund for Capital Improvements. Due to revenue and fiscal responsibility the total expended will only be \$150,000. He spoke about the different projects listed on the spreadsheet. He noted that none of this includes any borrowing.

Mayor Blayney asked about the F150 truck from public works. He inquired if there is a fuel efficient truck that may be paid for by a grant. Public Works Director Darren Hays said he will look into it. Council Member Dix asked about the \$50,000 for parks and recreation. He asked if it is for purchases in general. City Manager Henderson said last year it was \$45,000, this year they are requesting \$50,000. Mayor Blayney said now that we have an approved housing element, maybe we can get grants for parks. He said maybe a gas efficient vehicle for public works can be in addition to the F150 and that they have suffered for a long time during the recession. He said we are a growing city with new housing projects and we have to plan for that.

Council Reports and Staff Communications

Community Services Commission

The City Manager said that Community Services and Senior Citizens Coordinator Ashlee Winslow-Schmal gave them the most recent update.

Public Safety Committee

Council Member Creighton said the Klass Kids Print-a-thon is next Saturday. Univision asked that someone be on their morning show, needs someone to present the event in Spanish.

Chamber of Commerce

Council Member Smith said there were over 300 cars at the car show. She said the Chamber, spearheaded by Stan, applied and received a grant to get the speakers working on Draper Street.

Economic Development

Council Member Dix said they met last Thursday night and spoke about grant opportunity with USDA and incentives for the second story units to be residential in the business district.

Finance Committee

Mayor Blayney said they met and discussed a public safety tax or a Community Facility District (“CFD”) (partial tax). He said the Public safety tax wouldn’t generate enough money. A partial property tax, still a 2/3rds vote would generate \$1,200,000. He said it is still in the beginning stages of research.

Planning Commission

Mayor Blayney said they met last week. They discussed and approved a partial spilt that would give a pedestrian corridor from Winter to 18th Ave. They also discussed the Grace Church and a change in their proposal. He said coming up in the future meetings will be housing development allocations.

City Manager’s Report

City Manager Henderson said the second coffee with the City Manager will be next Thursday (April 28th) at 5:30pm at Common Grounds. Chief Dadian will be there also to answer questions.

Other Business as May Properly Come Before the City Council

Mayor Blayney spoke about the annual mosquito abatement report. A Copy of it is available at the City Clerks desk.

Conni Delinger said she wanted to know what it will take to get a City fee added on to the utility bill to fund an additional police officer. City Attorney Noland advised that the city cannot just add a fee without a vote. CFDs and sales tax initiatives were discussed.

Adjourn Joint Kingsburg City Council and Finance Committee Meeting

Joint Kingsburg City Council and Finance Committee Meeting was adjourned at 7:38pm.

Submitted by:



Abigail Palsgaard, City Clerk

**CITY OF KINGSBURG
FINANCE COMMITTEE
MAY 19, 2016**

Item 4. Community Facilities District Discussion

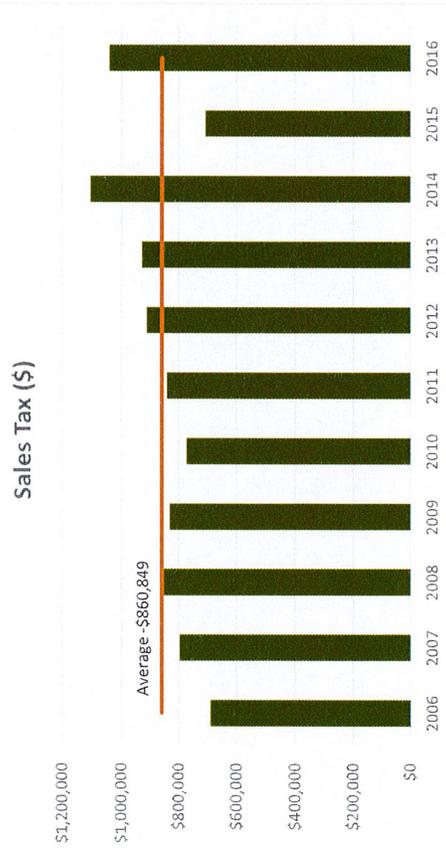


**DAVID TAUSSIG
& ASSOCIATES**
Public Finance and Urban Economics
2250 Hyde Street, 5th Floor, San Francisco, CA 94109
Phone: 800.969.4382

**Sales Tax
City of Kingsburg**

| Tax Category | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-----------|-------------|
| Sales Tax | \$688,481 | \$795,215 | \$856,672 | \$830,799 | \$770,977 | \$840,604 | \$910,114 | \$927,138 | \$1,102,725 | \$706,612 | \$1,040,000 |

11-Year Average: \$860,849





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COMPARATIVE SALES TAX RATES

| Jurisdiction | Kingsburg | Reedley | Selma | Fowler | Sanger | Visalia | Kerman |
|--------------|-----------|---------|--------|--------|--------|---------|--------|
| State | 7.50% | 7.50% | 7.50% | 7.50% | 7.50% | 7.50% | 7.50% |
| County | 0.725% | 0.725% | 0.725% | 0.725% | 0.725% | 0.500% | 0.725% |
| City | 0.00% | 0.50% | 0.50% | 0.00% | 0.75% | 0.25% | 0.00% |
| Total | 8.225% | 8.725% | 8.725% | 8.225% | 8.975% | 8.250% | 8.225% |

*Information provided by www.sale-tax.com. Subject to change.



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SALES TAX MEASURES IN CALENDAR YEAR 2015

| Ballot Measure: | County: | Outcome: | Yes: | No: | Amount: | Expires: | Purpose: | Turnout: |
|---|---------------------|----------|---------|---------|--------------------|----------|----------|----------|
| City of Dunsmuir Sales Tax, Measure P (November 2015) | Siskiyou County | ✓ | 61.13% | 38.87% | 0.50% | Never | General | 0.3856 |
| City of Greenfield Sales Tax Continuation, Measure V (November 2015) | Monterey County | ✓ | 69.700% | 30.300% | 1% continuation | Never | General | 0.237 |
| City of Greenfield Sales Tax Increase, Measure W (November 2015) | Monterey County | ✓ | 60.56% | 39.44% | .75% increase | Never | General | 0.235 |
| City of Hercules Sales Tax Continuation, Measure B (November 2015) | Contra Costa County | ✓ | 75.380% | 24.620% | 0.500% | Never | General | 0.2206 |
| City of Modesto General Sales Tax Increase, Measure G (November 2015) | Stanislaus County | ✗ | 44.060% | 55.940% | 0.500% | 8 Years | General | 0.2614 |
| City of Novato Sales Tax Extension and Reduction, Measure C (November 2015) | Marin County | ✓ | 73.71% | 26.29% | 0.25% | Unknown | General | 0.399 |
| City of San Mateo Sales Tax Continuation, Measure S (November 2015) | San Mateo County | ✓ | 69.910% | 30.090% | 0.25% continuation | 30 years | General | 0.33 |
| City of South San Francisco Sales Tax, Measure W (November 2015) | San Mateo County | ✓ | 59.91% | 40.09% | 0.50% | 30 years | General | 0.269 |
| City of Weed General Sales Tax, Measure O (March 2015) | Siskiyou County | ✓ | 71.270% | 28.730% | 0.250% | Never | General | 0.237 |
| Sonoma County General Sales Tax, Measure A (June 2015) | Sonoma County | ✗ | 38.400% | 61.600% | 0.250% | 5 years | General | 0.356 |

*Information provided by Ballotpedia.

**CITY OF KINGSBURG
PROPOSED COMMUNITY FACILITIES DISTRICT NO. 2016-01
(PUBLIC SAFETY SERVICES)
COUNTY OF FRESNO**

FORMATION SCHEDULE

TENTATIVE SCHEDULE OF EVENTS

| | | |
|---------|---|-------------------------|
| City | = | City Council/City Staff |
| Counsel | = | City Counsel |
| DTA | = | Special Tax Consultant |
| All | = | Entire Team |

DRAFT

**PROPOSED COMMUNITY FACILITIES DISTRICT NO. 2016-01
CITY OF KINGSBURG**

**PRELIMINARY CFD FORMATION SCHEDULE
Page 1**

| <u>DATE</u> | <u>DESCRIPTION</u> | <u>RESPONSIBILITY</u> |
|--|---|------------------------|
| (June 15) | City Council Meeting to discuss financing alternatives and next steps. | All |
| (Week of June 20 – Week of June 27) | Hire Consultants. | City |
| (Week of July 4 – Week of July 25) | 1. Determine services to be funded; confirm boundaries of CFD, collect data, prepare database. | City, Counsel, and DTA |
| | 2. Review Local CFD Goals & Policies (draft, if necessary), Submit Petition to establish CFD. ¹ | City, Counsel, and DTA |
| | 3. Review and confirm costs (and annual escalators) for services. | City and DTA |
| | 4. Determine sample CFD special tax rates and complete <i>Draft Rate & Method of Apportionment</i> (“RMA”). | DTA, Counsel, and City |
| (Week of July 25) | Preliminary <i>Go/No-Go</i> for FY 2016-2017. Prepare draft Resolutions of Intention. | Counsel, City, and DTA |
| (Week of August 1) | Circulate RMA and Resolution of Intention (“ROI”). | Counsel and DTA |
| (Week of August 15) | Conference call to finalize RMA, ROI documents. | All |
| (Week of August 22) | All legal and ROI documents submitted for City Council Meeting. | Counsel and City |
| (Week of September 5) | City Council adopts ROI to form CFD: <ul style="list-style-type: none"> • Approves boundaries • Designates CFD name • Declares intention to form CFD and levy tax • Sets time and place for public hearing • Establishes voting procedure | City |

¹ Written request by at least two (2) City of Kingsburg Council Members or petition by at least 10% of registered voters.

| Land Use Type | Total Number of EDUs | Special Tax per EDU | Total CFD Revenue |
|---------------------------|-------------------------|------------------------|----------------------|
| Single Family Residential | 3,068 | \$250 | \$767,000 |
| Multi Family Residential | 856 | | \$214,000 |
| Retail | 188 | | \$46,931 |
| Office | 345 | | \$86,175 |
| Industrial | 216 | | \$54,011 |
| Institutional | 61 | | \$15,172 |
| Total | 4,733 | | \$1,183,288 |

**CITY OF KINGSBURG
FINANCE COMMITTEE
MAY 19, 2016**

Item 5. Chamber of Commerce Funding Request

The Chamber of Commerce has enjoyed a long standing relationship with the City of Kingsburg. While the Chamber is not a Public entity, it is closely tied to and aligned with the City. In fact, the Chamber performs several functions on behalf of the City, including the Summer Band Concert Series and the Independence Day Celebration to name two of the larger examples. Some would call this a fee for service arrangement, whereas the Chamber truly looks at it as a partnership with the City. We can help each other out by performing different duties and functions that have a mutual benefit to each other. In exchange for these and other services, the City started paying the Chamber \$30,000 per year in 2002.

As stated, the Chamber has always worked very well with the City and wants to continue that partnership. We are respectfully asking an annual increase in funding over the next three years to cover these costs and future increases. We are requesting an additional \$20,000 the first year with annual increases of \$5,000 each of the next two years. Below are our substantiations for this request.

1. The number one reason for our request is inflation. Simply put, we have not had an increase in our City stipend for 14 years while the costs have escalated dramatically. Costs like insurance, advertising, utilities, rent, and more have all continued to march upwards while our City contribution has stayed at the original historical rate. With inflation averaging 3% annually, a simple calculation shows us that our \$30,000 stipend would have increased by more than \$15,000 during the last 14 years.
2. The Summer Band Concert Series is one of the longest running Band concerts west of the Mississippi river, dating back over 100 years and is one of the City's beloved events. It is also one of the events that the Chamber hosts and operates on behalf of the City. The Chamber's actual cost of this event is not fully covered by the City's contribution, and has left us a deficit every single year. For the last several years, that deficit has been greater than \$7,000.
3. The Independence Day Celebration is another event much beloved by members of our community as well as surrounding cities. These types of celebrations are being phased out in neighboring cities as costs continue to outstrip revenue, but we are also fully aware of the importance and patriotic support that this celebration demonstrates. In addition to what the Chamber is able to fundraise and generate with gate sales, this event needs an additional approximately \$10,000 to operate.
4. California Labor Law has made sweeping changes to wages and the Chamber is legally required to comply with these laws. The Chamber has a part-time bookkeeper, Barbara Little, who has done a spectacular job since she came on board in February, cleaning up the books and producing easy to understand financial reports. In fact, we now know that our actual budget is in excess of \$200,000 annually. The Chamber also employs a full-time Executive Director, Adam Castaneda, who has been in that position for approximately two years. During his time at the helm the Chamber has seen significant advances in its core mission, and one of our most important metrics, Chamber membership revenue has increased. It would be a true travesty to lose our ED over a lack of ability to cover state mandated wage increases. We believe that human capital is our number one resource and we intend to protect that resource to the best of our ability.

There are other items that could be addressed and discussed, but the Chamber believes that the above information demonstrates the most relevant and empirical evidence in support of our request. However, we also want the City to know and understand that the Chamber is not just requesting additional funding without doing anything on its part to bridge those gaps. As you know, the largest

portion of our revenue comes from Membership dues and the Chamber has increased it's membership base in each of the years that Adam has been the Executive Director. While there is a finite number of businesses and available memberships, the Chamber will continue to work at reaching that number as well as keeping existing members. The Chamber also has plans to increase the cost of Chamber Membership. In looking at surrounding areas and their Chambers, we believe that we can easily increase the membership fee at a relatively small amount to our members but that makes a significant impact on our bottom line. The Chamber is also considering other sponsorship opportunities for some of the flagship events such as the Car Show and the Swedish Festival. Those sponsorships could add significant net income to those shows, making already profitable events even more so. The Chamber will also be adding additional services and value to its members which provide further opportunities to increase revenues.

Again, the Chamber is not looking for a free handout without also being willing to roll up its sleeves and put in additional work from its end to be fiscally sound. However, the Chamber is looking to continue its longstanding partnership with the City and continue providing valuable and sought after services to the citizens of our wonderful city. Thank you for this opportunity to share with you.

KINGSBURG CHAMBER OF COMMERCE

Profit & Loss

January through December 2015

| | Jan - Dec 15 |
|--------------------------------|--------------|
| Ordinary Income/Expense | |
| Income | |
| Annual Dinner Income | |
| Centerpiece Sales | 205.00 |
| Individual Ticket Sales | 2,923.00 |
| Table Sponsor Fee | 1,800.00 |
| Total Annual Dinner Income | 4,928.00 |
| Beautification Income | |
| Donations | 1,500.00 |
| In Memory | 100.00 |
| Total Beautification Income | 1,600.00 |
| Car Show Income | |
| Advertising | 300.00 |
| car show mugs | 1,080.00 |
| Entry Fee | 8,195.00 |
| Fifty-Fifty Raffle | 240.00 |
| Food Vendor | 760.00 |
| Health Permit Fee | 141.00 |
| Retail Vendor | 490.00 |
| Sponsor Fee | 10,505.00 |
| T-Shirt Sales | 4,820.00 |
| Total Car Show Income | 26,531.00 |
| Chamber Store | |
| Taxable Sales | 794.31 |
| Total Chamber Store | 794.31 |
| Crayfish & Jazz Festival | |
| T-Shirt Sales | |
| Event Income | |
| Donation | 1,258.00 |
| Raffle | 955.00 |
| Sales non-taxable | 390.00 |
| Sponsor | 10,783.60 |
| vendor | 4,323.00 |
| Vendor - Food | 1,954.00 |
| Total Event Income | 19,663.60 |
| Total T-Shirt Sales | 19,663.60 |
| Total Crayfish & Jazz Festival | 19,663.60 |
| Event Sponsor | 867.50 |
| Farmer's Market Income | |
| Booth Rental | 423.00 |
| Sponsorship | 500.00 |
| Total Farmer's Market Income | 923.00 |
| Fruit Trail Income | |
| Annual Dues | 3,100.00 |
| Donation | 1,842.93 |
| Partnership | 6,100.00 |
| Total Fruit Trail Income | 11,042.93 |
| General Fund Income | |
| Donations | |
| General Donation | 250.00 |
| Total Donations | 250.00 |

KINGSBURG CHAMBER OF COMMERCE

Profit & Loss

04/29/16

January through December 2015

Cash Basis

| | Jan - Dec 15 |
|--|-------------------|
| Kingsburg, City of | 28,800.00 |
| Membership Dues | 25,003.75 |
| Net Profit Received Ann Dinner | 2,216.46 |
| Net Profit Received Car Show | 9,335.16 |
| Net Profit/Harvest Moon | 768.58 |
| Net Profit/Rec Chamber Store | 212.89 |
| Net Profit/Rec Farmer's Market | 645.50 |
| Net Profit/Santa Lucia | -576.06 |
| Net Profit/Swedish Festival | 2,165.27 |
| Rebates | 14.95 |
| Returned Check Charge | 12.00 |
| Summer Band Transfer | 7,106.39 |
| General Fund Income - Other | 124.26 |
| Total General Fund Income | 76,079.15 |
| Independance Day Celebration In | |
| Booth Rental | 50.00 |
| Donations | |
| Fireworks | 17,050.00 |
| Total Donations | 17,050.00 |
| Gate Admissions | 7,405.00 |
| Sponsorship | 7,350.00 |
| Total Independance Day Celebration In | 31,855.00 |
| Summer Band Concerts Income | |
| Donations | 9,487.00 |
| Electricity | 30.00 |
| Food Booth Rental | 980.00 |
| Polo Shirt/Band Order | 132.00 |
| Sponsor Fee | 8,250.00 |
| Total Summer Band Concerts Income | 18,879.00 |
| Swedish Festival Income | |
| Food Vendor | 665.00 |
| Health Permit Fee | -319.30 |
| Pancake Breakfast | 3,000.00 |
| Parade Entry Fee | 390.00 |
| Retail Vendor | 960.00 |
| Smorgasbord Dinner | 3,576.00 |
| Sponsorships | 970.00 |
| Total Swedish Festival Income | 9,241.70 |
| Total Income | 202,405.19 |
| Gross Profit | 202,405.19 |
| Expense | |
| Annual Dinner | |
| Catering | 2,878.00 |
| Hall & Equipment Rental | 516.00 |
| Net Profit to General Fund | 2,216.46 |
| Total Annual Dinner | 5,610.46 |
| Beautification Expense | |
| Bank Service Charge | 2.04 |
| Professional Services | 320.00 |
| Supplies | 152.22 |
| Beautification Expense - Other | 621.97 |
| Total Beautification Expense | 1,096.23 |

KINGSBURG CHAMBER OF COMMERCE
Profit & Loss
 January through December 2015

| | Jan - Dec 15 |
|--|------------------|
| Car Show | |
| Advertising | 5,245.62 |
| Awards & Prizes | 712.80 |
| Net Profit to General Fund | 9,335.16 |
| T-Shirts | 5,595.00 |
| Total Car Show | 20,888.58 |
| Chamber Stores | |
| Bank Service Charge | 4.77 |
| Merchandize | |
| Coffee Mugs | 445.77 |
| License Plate Frames | 130.47 |
| Total Merchandize | 576.24 |
| Profit transferred to GF | 212.89 |
| Total Chamber Stores | 793.90 |
| Entertainment | 1,050.00 |
| Event Expense | |
| Advertising | 10,989.24 |
| Awards and Prizes | 4,079.93 |
| Clean up Crew | 300.00 |
| Equipment / facility rental | 1,791.74 |
| Insurance | 2,806.60 |
| License Fee | 350.00 |
| Postage | 689.75 |
| Printing | 798.61 |
| Professional Services | 3,150.00 |
| Supplies | 2,329.87 |
| Total Event Expense | 27,285.74 |
| Farmer's Market | |
| Professional Services | 277.50 |
| Trfr to General Fund | 645.50 |
| Total Farmer's Market | 923.00 |
| Fruit Trail | |
| Advertising | 5,143.23 |
| Postage | 210.00 |
| Total Fruit Trail | 5,353.23 |
| General Fund | |
| Advertising | 1,500.00 |
| Awards & Prizes | 466.11 |
| Bank Service Charges | 70.40 |
| Building Rent | 7,700.00 |
| Director's Compensation Package | |
| Medical Benefits | 1,248.09 |
| Salary | 37,560.00 |
| Total Director's Compensation Package | 38,808.09 |
| Donations | 381.89 |
| Dues & Subscriptions | 743.07 |
| Equipment Rental | 5,209.22 |
| Finance Charges | 48.00 |

KINGSBURG CHAMBER OF COMMERCE

04/29/16

Profit & Loss

Cash Basis

January through December 2015

| | Jan - Dec 15 |
|------------------------------------|--------------|
| Insurance | |
| Commercial Package | 6,368.68 |
| D & O Liability | 958.00 |
| Umbrella Policy | 1,998.64 |
| Workman's Compensation | 437.92 |
| Total Insurance | 9,763.24 |
| Licenses & Permits | 988.26 |
| Materials and Supplies | 278.65 |
| Office Staff | |
| Bookkeeper | 3,337.95 |
| Total Office Staff | 3,337.95 |
| Office Supplies | 501.37 |
| Payroll Expenses | 4,398.50 |
| Postage & Delivery | 1,076.92 |
| Printing & Reproductions | 428.58 |
| Professional Services | |
| Computer Services | 1,359.99 |
| Jantorial | 207.50 |
| Legal Services | 330.00 |
| Professional Services - Other | 150.00 |
| Total Professional Services | 2,047.49 |
| Repairs & Maintenance | |
| Equipment | 106.06 |
| Total Repairs & Maintenance | 106.06 |
| Telephone | |
| Internet Service Provider | 808.42 |
| Telephone - Other | 1,458.55 |
| Total Telephone | 2,266.97 |
| Unsecured Property Tax | 38.11 |
| Utilities | |
| Gas & Electric | 1,191.83 |
| Sewer, Water & Garbage | 737.34 |
| Total Utilities | 1,929.17 |
| Total General Fund | 82,088.05 |
| Harvest Moon | |
| Net Profit to General Fund | 768.58 |
| Total Harvest Moon | 768.58 |
| Independance Day | |
| supplies | 40.11 |
| Total Independance Day | 40.11 |
| Independance Day Celebration | |
| Professional Services | |
| Pryo-Spectaculars | 26,200.00 |
| Total Professional Services | 26,200.00 |
| Total Independance Day Celebration | 26,200.00 |
| Meals | 258.77 |
| Santa Lucia | |
| Awards & Prizes | 300.00 |

KINGSBURG CHAMBER OF COMMERCE
Profit & Loss
January through December 2015

| | Jan - Dec 15 |
|-----------------------------|--------------|
| Professional Services | |
| Santa Claus | 400.00 |
| Total Professional Services | 400.00 |
| Transfer to GF | -576.06 |
| Total Santa Lucia | 123.94 |
| Summer Band Concerts | |
| Polo Shirts | 238.10 |
| Professional Services | |
| Guest Soloist | 120.00 |
| Sound Technician | 350.00 |
| Total Professional Services | 470.00 |
| Stipends | 6,348.00 |
| Summer Band Transfer to GF | 7,106.39 |
| Total Summer Band Concerts | 14,162.49 |
| Swedish Festival | |
| Advertising | -560.64 |
| Equipment Rentals | 2,668.61 |
| License Fee-Music | 300.00 |
| Materials & Supplies | 27.06 |
| Professional Services | |
| Entertainers | 3,006.57 |
| Total Professional Services | 3,006.57 |
| Profit Transferred to GF | 2,165.27 |
| Promotional | 150.00 |
| Queen Stipend/Expenses | 30.17 |
| Smorgasbord Dinner | 2,755.58 |
| Total Swedish Festival | 10,542.62 |
| Total Expense | 197,185.70 |
| Net Ordinary Income | 5,219.49 |
| Other Income/Expense | |
| Other Income | |
| Interest Income | 5.23 |
| Total Other Income | 5.23 |
| Net Other Income | 5.23 |
| Net Income | 5,224.72 |

**CITY OF KINGSBURG
FINANCE COMMITTEE
MAY 19, 2016**

Item 6. 2015-2016 Budget Year End Projections

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-REVENUES
 PROJECTED FY 2015-2016

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 13/14 | FY 14/15 | FY 15/16 | FY 15/16 | PROJECTED | Variance |
|--------------------|---------------------------|------------|--------------|------------|-----------------|------------|--------------|
| | | ACTUALS | ACTUALS | BUDGET | ACTUALS 4/30/16 | YEAR END | to Budget |
| 001-0000-401.01-00 | PROPERTY TAX TEETER | \$ 782,591 | \$ 785,714 | \$ 805,000 | \$ 922,458 | \$ 961,651 | \$ 158,651 |
| 001-0000-401.02-01 | UNSECURED/CURRENT | \$ 1,094 | \$ 39,442 | \$ 25,000 | \$ 45,027 | \$ 45,027 | \$ 20,027 |
| 001-0000-401.02-02 | UNSECURED/PRIOR | \$ 44,045 | \$ 2,402 | \$ - | \$ - | \$ - | \$ - |
| 001-0000-401.03-01 | SUPPLEMENTAL/CURRENT | \$ 14,723 | \$ 23,293 | \$ 10,000 | \$ 9,781 | \$ 10,000 | \$ - |
| 001-0000-401.03-02 | SUPPLEMENTAL/PRIOR | \$ 1,000 | \$ 2,874 | \$ - | \$ 343 | \$ 343 | \$ 343 |
| 001-0000-401.04-00 | REAL PROPTY TRANSFER TAX | \$ 23,016 | \$ 27,438 | \$ 18,500 | \$ 22,454 | \$ 19,509 | \$ 1,009 |
| 001-0000-401.05-00 | HOMEOWNERS | \$ 10,785 | \$ 10,304 | \$ 10,000 | \$ 5,014 | \$ 10,028 | \$ 28 |
| 001-0000-402.01-01 | SALES TAX | \$ 752,394 | \$ 915,068 | \$ 780,000 | \$ 388,632 | \$ 760,000 | \$ (20,000) |
| 001-0000-402.01-02 | IN-LIEU SALES TAX | \$ 350,331 | \$ 258,044 | \$ 260,000 | \$ 53,326 | \$ 212,000 | \$ (48,000) |
| 001-0000-402.01-03 | LOCAL PUBLIC SAFETY | \$ 21,058 | \$ 22,091 | \$ 20,000 | \$ 14,735 | \$ 20,000 | \$ - |
| 001-0000-403.01-01 | MVLF | \$ 4,917 | \$ 890,591 | \$ 835,000 | \$ 482,107 | \$ 959,489 | \$ 124,489 |
| 001-0000-403.01-02 | MVLF IN-LIEU | \$ 847,985 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 001-0000-403.02-00 | FRANCHISE TAX | \$ 329,884 | \$ 227,745 | \$ 210,000 | \$ 182,135 | \$ 235,617 | \$ 25,617 |
| 001-0000-403.03-00 | TRANSIENT OCCUPANCY TAX | \$ 258,838 | \$ 263,803 | \$ 220,000 | \$ 197,149 | \$ 243,742 | \$ 23,742 |
| 001-0000-411.01-01 | BUSINESS LICENSES | \$ 150,675 | \$ 157,732 | \$ 143,000 | \$ 173,083 | \$ 173,083 | \$ 30,083 |
| 001-0000-411.01-02 | BUSINESS LIC-1ST TIME APP | \$ - | \$ - | \$ 1,400 | \$ - | \$ - | \$ (1,400) |
| 001-0000-411.02-00 | DOG LICENSES | \$ 1,052 | \$ 2,229 | \$ - | \$ 1,357 | \$ 1,307 | \$ 1,307 |
| 001-0000-421.01-02 | OTS GRANT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 001-0000-421.01-03 | DOMESTIC VIOLENCE GRANT | \$ 33 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 001-0000-421.01-05 | STATE EMERG TELEPHONE GR | \$ 5,400 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 001-0000-421.01-10 | DOJ GRANTS | \$ 1,567 | \$ 392 | \$ - | \$ - | \$ - | \$ - |
| 001-0000-421.01-11 | CAL GRIP GRANT | \$ 5,109 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 001-0000-421.02-01 | OES GRANTS | \$ 11,508 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 001-0000-422.01-01 | PEG MONEY | \$ 13,209 | \$ 13,498 | \$ 12,000 | \$ 6,900 | \$ 13,700 | \$ 1,700 |
| 001-0000-431.01-01 | OFF-SITE PLAN CHECK FEE | \$ 20,652 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 001-0000-431.01-02 | REZONE | \$ 35,400 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 001-0000-431.01-03 | GENERAL PLAN AMENDMENT | \$ 5,500 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 001-0000-431.01-04 | VARIANCE | \$ - | \$ - | \$ - | \$ 50 | \$ 50 | \$ 50 |
| 001-0000-431.01-05 | HOME OCCUPATION | \$ 1,800 | \$ 1,700 | \$ 1,000 | \$ 1,802 | \$ 1,463 | \$ 463 |
| 001-0000-431.01-06 | CONDITIONAL USE PERMIT | \$ 1,150 | \$ 2,000 | \$ - | \$ 4,500 | \$ 4,500 | \$ 4,500 |
| 001-0000-431.01-07 | SITE PLAN REVIEW | \$ 9,860 | \$ 7,080 | \$ 5,000 | \$ 2,500 | \$ 2,500 | \$ (2,500) |
| 001-0000-431.01-08 | PARCEL MAPS | \$ 1,600 | \$ - | \$ - | \$ 350 | \$ 350 | \$ 350 |
| 001-0000-431.01-09 | TRACT MAPS | \$ - | \$ 4,330 | \$ 4,000 | \$ - | \$ - | \$ (4,000) |
| 001-0000-431.01-10 | ENCROACHMENTS | \$ 15,537 | \$ 14,261 | \$ 14,500 | \$ 16,252 | \$ 16,252 | \$ 1,752 |
| 001-0000-431.01-12 | SUBDIVISION MONUMENTS | \$ - | \$ 8,500 | \$ - | \$ - | \$ - | \$ - |
| 001-0000-431.01-14 | ANNEXATION DEPOSITS | \$ - | \$ 3,880 | \$ - | \$ - | \$ - | \$ - |
| 001-0000-431.01-15 | MISC PLANNING FEES | \$ 2,400 | \$ 58,435 | \$ 1,500 | \$ 89,165 | \$ 89,165 | \$ 87,665 |
| 001-0000-431.01-16 | PLANNED UNIT DEVELOPMENT | \$ 1,500 | \$ 2,000 | \$ - | \$ - | \$ - | \$ - |
| 001-0000-431.01-18 | CONSTRUCT & DEBRIS DEMO | \$ - | \$ 11,817 | \$ 3,000 | \$ 16,336 | \$ 16,336 | \$ 13,336 |
| 001-0000-431.01-20 | OTHER | \$ 34,181 | \$ 68,982 | \$ - | \$ 8,846 | \$ 8,846 | \$ 8,846 |
| 001-0000-431.01-30 | BUILDING PERMITS | \$ - | \$ - | \$ 75,000 | \$ 123,792 | \$ 130,000 | \$ 55,000 |
| 001-0000-431.01-31 | PLUMB ELEC/AIR COND | \$ - | \$ - | \$ 8,500 | \$ 12,521 | \$ 13,500 | \$ 5,000 |
| 001-0000-431.01-32 | STRONG MOTION TAX-RESIDEN | \$ - | \$ - | \$ 750 | \$ 826 | \$ 826 | \$ 76 |
| 001-0000-431.01-33 | STRONG MOTION TAX-COMM | \$ - | \$ - | \$ 750 | \$ 467 | \$ 467 | \$ (283) |
| 001-0000-431.01-34 | ENERGY SURCHARGE | \$ - | \$ - | \$ 4,500 | \$ 1,805 | \$ 1,950 | \$ (2,550) |
| 001-0000-431.01-35 | PLAN CHECK FEE | \$ - | \$ - | \$ 34,000 | \$ 34,086 | \$ 34,086 | \$ 86 |
| 001-0000-431.01-36 | GRADING & INSPECTION-COMM | \$ - | \$ - | \$ 2,500 | \$ 6,283 | \$ 6,283 | \$ 3,783 |
| 001-0000-431.01-37 | BSC FEES | \$ - | \$ - | \$ 2,000 | \$ 403 | \$ 403 | \$ (1,597) |
| 001-0000-432.01-01 | POLICE FINES | \$ 24,094 | \$ 11,815 | \$ 23,000 | \$ 11,454 | \$ 14,675 | \$ (8,325) |
| 001-0000-432.01-02 | POLICE SERVICES | \$ 48,371 | \$ 20,457 | \$ 35,000 | \$ 17,125 | \$ 20,000 | \$ (15,000) |
| 001-0000-432.01-04 | PARKING FINES | \$ 836 | \$ 3,039 | \$ 2,000 | \$ 882 | \$ 900 | \$ (1,100) |
| 001-0000-432.01-05 | POST REIMBURSEMENT | \$ 5,421 | \$ 10,530 | \$ 15,000 | \$ 1,728 | \$ 15,000 | \$ - |
| 001-0000-433.01-01 | PARK RESERVATION FEES | \$ 13,209 | \$ 1,930 | \$ 1,000 | \$ 5,848 | \$ 6,200 | \$ 5,200 |
| 001-0000-433.01-02 | SUMMER PROGRAM FEES | \$ 12,105 | \$ 6,515 | \$ 500 | \$ 220 | \$ - | \$ (500) |
| 001-0000-433.01-03 | AFTER SCHOOL PROGRAM FEE | \$ 54,768 | \$ 67,998 | \$ 60,000 | \$ 56,598 | \$ 60,000 | \$ - |
| 001-0000-433.03-02 | SPEC EVENTS INS CITY FEE | \$ - | \$ 75 | \$ - | \$ 150 | \$ 150 | \$ 150 |
| 001-0000-434.01-00 | GARAGE | \$ 9,995 | \$ 6,568 | \$ 8,000 | \$ 10,651 | \$ 10,651 | \$ 2,651 |
| 001-0000-434.01-01 | 80/20 GRANT | \$ - | \$ - | \$ - | \$ 324 | \$ 324 | \$ 324 |
| 001-0000-451.01-01 | INTEREST | \$ 98 | \$ 3,300 | \$ 500 | \$ 430 | \$ 430 | \$ (70) |
| 001-0000-452.01-01 | SALE OF PROPERTY | \$ 123 | \$ 1,192,939 | \$ 38,292 | \$ 35,102 | \$ 38,292 | \$ - |
| 001-0000-452.01-02 | SALE OF MAPS & PUBS | \$ 3,000 | \$ 20 | \$ - | \$ - | \$ - | \$ - |
| 001-0000-453.01-00 | RENTS | \$ 16,140 | \$ 6,312 | \$ 17,500 | \$ 3,600 | \$ 4,800 | \$ (12,700) |
| 001-0000-462.01-00 | MISCELLANEOUS | \$ 85,255 | \$ 124,056 | \$ 50,000 | \$ 18,190 | \$ 50,000 | \$ - |
| 001-0000-463.01-01 | ST ROUTE 201 MAINT | \$ 5,430 | \$ 5,430 | \$ 5,430 | \$ 4,073 | \$ 5,429 | \$ of 28 (1) |
| 001-0000-471.01-01 | FROM OTHER FUNDS | \$ 90,000 | \$ 108,230 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ - |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 13/14 | FY 14/15 | FY 15/16 | FY 15/16 | PROJECTED | Variance |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | | ACTUALS | ACTUALS | BUDGET | ACTUALS 4/30/16 | YEAR END | to Budget |
| 001-0000-471.01-02 | FROM RDA | \$ - | \$ - | \$ 15,544 | \$ 12,953 | \$ 15,544 | \$ - |
| 001-0000-471.01-03 | FROM LTF ART 8 | \$ 15,500 | \$ 15,500 | \$ 20,500 | \$ 17,083 | \$ 20,500 | \$ - |
| 001-0000-471.01-04 | FROM MEASURE C | \$ 15,500 | \$ 15,500 | \$ 20,500 | \$ 17,083 | \$ 20,500 | \$ - |
| 001-0000-471.01-05 | FROM AMBULANCE | \$ 102,800 | \$ 75,000 | \$ 70,000 | \$ 58,333 | \$ 70,000 | \$ - |
| 001-0000-471.01-06 | FROM GAS TAX | \$ 15,500 | \$ 15,500 | \$ 15,500 | \$ 12,917 | \$ 15,500 | \$ - |
| 001-0000-471.01-08 | FROM WATER | \$ 296,000 | \$ 300,000 | \$ 300,000 | \$ 250,000 | \$ 300,000 | \$ - |
| 001-0000-471.01-09 | FROM SOLID WASTE | \$ 312,000 | \$ 320,000 | \$ 310,000 | \$ 258,333 | \$ 300,000 | \$ (10,000) |
| 001-0000-493-01-01 | CAPITAL LEASE | \$ - | \$ - | \$ 80,000 | \$ 80,000 | \$ 80,000 | \$ - |
| | | \$ 4,886,949 | \$ 6,133,959 | \$ 4,695,166 | \$ 3,797,556 | \$ 5,141,368 | \$ 446,202 |

| | | | | | | |
|----------|-----------|-----------|-----------|-----------|-----------|---------|
| Revenues | 4,886,949 | 6,133,959 | 4,695,166 | 3,797,556 | 5,141,368 | 446,202 |
| Expenses | 4,724,466 | 4,674,842 | 5,225,859 | 4,282,462 | 5,224,667 | |
| | 162,483 | 1,459,117 | (530,693) | (484,906) | (83,299) | |

**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
PROJECTED FY 2015-2016**

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14</u> <u>ACTUALS</u> | <u>FY 14/15</u> <u>ACTUALS</u> | <u>FY 15/16</u> <u>BUDGET</u> | <u>FY 15/16</u> <u>ACTUALS 4/30/16</u> | <u>PROJECTED</u> <u>YEAR END</u> | <u>Variance</u> <u>to Budget</u> |
|-------------------------|----------------------------|-----------------------------------|-----------------------------------|----------------------------------|---|-------------------------------------|-------------------------------------|
| City Council | | | | | | | |
| 001-1000-519.51-01 | SALARIES | \$ 10,170 | \$ 11,245 | \$ 11,400 | \$ 8,685 | \$ 11,585 | \$ (185) |
| 001-1000-519.51-21 | FICA | \$ 734 | \$ 853 | \$ 872 | \$ 716 | \$ 869 | \$ 3 |
| 001-1000-519.52-14 | PRINTING & ADVERTISING | \$ 178 | \$ 119 | \$ 250 | \$ 249 | \$ 250 | \$ - |
| 001-1000-519.52-70 | PROFESSIONAL SERVICES | \$ 743 | \$ 50 | \$ 250 | \$ - | \$ 250 | \$ - |
| 001-1000-519.52-91 | CONF/MEETINGS/TRAVEL | \$ 847 | \$ 1,572 | \$ 2,200 | \$ 1,403 | \$ 2,200 | \$ - |
| 001-1000-519.52-92 | MEMBERSHIPS/DUES | \$ 6,757 | \$ 5,838 | \$ 6,000 | \$ 5,617 | \$ 6,000 | \$ - |
| | | <u>\$ 19,229</u> | <u>\$ 19,677</u> | <u>\$ 20,972</u> | <u>\$ 16,670</u> | <u>\$ 21,154</u> | <u>\$ (182)</u> |
| City Attorney | | | | | | | |
| 001-1200-519.52-70 | PROFESSIONAL SERVICES | \$ 173,835 | \$ 94,203 | \$ 95,000 | \$ 81,579 | \$ 98,000 | \$ (3,000) |
| | | <u>\$ 173,835</u> | <u>\$ 94,203</u> | <u>\$ 95,000</u> | <u>\$ 81,579</u> | <u>\$ 98,000</u> | <u>\$ (3,000)</u> |
| Non-Departmental | | | | | | | |
| 001-1400-519.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 1,720 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 001-1400-519.52-02 | CITY WEBSITE | \$ 867 | \$ 2,871 | \$ 3,200 | \$ 2,829 | \$ 3,200 | \$ - |
| 001-1400-519.52-03 | CRM PROGRAM | \$ 1,000 | \$ 1,000 | \$ - | \$ - | \$ - | \$ - |
| 001-1400-519.52-15 | INSURANCE | \$ 106,688 | \$ 116,873 | \$ 120,000 | \$ 120,464 | \$ 120,464 | \$ (464) |
| 001-1400-519.52-16 | COMMUNICATIONS | \$ 5,583 | \$ 6,958 | \$ 5,800 | \$ 6,643 | \$ 7,609 | \$ (1,809) |
| 001-1400-519.52-18 | UTILITIES | \$ 10,491 | \$ 9,769 | \$ 10,000 | \$ 9,166 | \$ 9,800 | \$ 200 |
| 001-1400-519.52-31 | COUNCIL CHAMBER LEASE | \$ 25,200 | \$ 28,599 | \$ 29,000 | \$ 22,927 | \$ 29,000 | \$ - |
| 001-1400-519.52-32 | OTHER LEASES | \$ 9,367 | \$ 10,541 | \$ 13,000 | \$ 19,650 | \$ 19,650 | \$ (6,650) |
| 001-1400-519.52-33 | PROPERTY TAXES | \$ 2,904 | \$ 3,061 | \$ 3,061 | \$ 570 | \$ 3,000 | \$ 81 |
| 001-1400-519.52-34 | EMPLOYEE BONDS | \$ 1,214 | \$ 1,214 | \$ 1,214 | \$ 1,214 | \$ 1,214 | \$ - |
| 001-1400-519.52-70 | PROFESSIONAL SERVICES | \$ 1,800 | \$ 9,995 | \$ 6,500 | \$ 6,795 | \$ 6,795 | \$ (295) |
| 001-1400-519.53-40 | MISCELLANEOUS | \$ 12,958 | \$ 34,251 | \$ 10,000 | \$ 8,381 | \$ 9,000 | \$ 1,000 |
| 001-1400-519.54-01 | UTILITIES SERVICES | \$ 1,248 | \$ 2,012 | \$ 1,750 | \$ 2,015 | \$ 2,400 | \$ (650) |
| 001-1400-519.54-70 | RDA PROF SERV | \$ 26,258 | \$ 20,449 | \$ 26,000 | \$ 25,261 | \$ 26,000 | \$ - |
| 001-1400-519.54-80 | RDA CHAMBER SERVICES | \$ 28,800 | \$ 25,400 | \$ 30,000 | \$ 27,500 | \$ 30,000 | \$ - |
| 001-1400-519.54-92 | RDA MEM/DUES | \$ 5,004 | \$ 3,915 | \$ 5,000 | \$ 3,429 | \$ 5,000 | \$ - |
| 001-1400-519.55-16 | TRANSFER OUT AMB-(FIRE) | \$ 580,000 | \$ 585,000 | \$ 785,000 | \$ 458,333 | \$ 785,000 | \$ - |
| 001-1400-519.57-01 | CAPITAL OUTLAY | \$ 34,310 | \$ 26,183 | \$ 45,000 | \$ 12,148 | \$ 40,000 | \$ 5,000 |
| | | <u>\$ 855,402</u> | <u>\$ 889,091</u> | <u>\$ 1,074,525</u> | <u>\$ 727,326</u> | <u>\$ 1,078,132</u> | <u>\$ (3,607)</u> |
| City Manager | | | | | | | |
| 001-1600-519.51-01 | SALARIES | \$ 110,429 | \$ 114,285 | \$ 127,004 | \$ 107,293 | \$ 127,081 | \$ (77) |
| 001-1600-519.51-04 | MANAGEMENT INTERN | \$ - | \$ - | \$ - | \$ 4,605 | \$ 4,605 | \$ (4,605) |
| 001-1600-519.51-21 | FICA | \$ 8,079 | \$ 8,451 | \$ 8,755 | \$ 8,557 | \$ 9,810 | \$ (1,055) |
| 001-1600-519.51-23 | PERS | \$ 10,576 | \$ 6,177 | \$ 7,138 | \$ 5,205 | \$ 7,136 | \$ 2 |
| 001-1600-519.51-25 | MEDICAL | \$ 4,610 | \$ 9,122 | \$ 10,941 | \$ 8,746 | \$ 9,649 | \$ 1,292 |
| 001-1600-519.51-27 | WORKERS COMP | \$ 7,593 | \$ 8,019 | \$ 8,498 | \$ 8,498 | \$ 8,498 | \$ - |
| 001-1600-519.51-31 | ERMA/EAP | \$ 1,429 | \$ 1,128 | \$ 818 | \$ 818 | \$ 818 | \$ - |
| 001-1600-519.51-40 | AUTO ALLOWANCE | \$ 7,423 | \$ 6,000 | \$ 6,000 | \$ 4,500 | \$ 6,000 | \$ - |
| 001-1600-519.52-16 | COMMUNICATIONS | \$ 728 | \$ 486 | \$ 850 | \$ 576 | \$ 850 | \$ - |
| 001-1600-519.52-70 | PROFESSIONAL SERVICES | \$ 17,875 | \$ 5,893 | \$ 14,000 | \$ 8,601 | \$ 13,500 | \$ 500 |
| 001-1600-519.52-91 | CONF/MEETINGS/TRAVEL | \$ 12,554 | \$ 2,081 | \$ 2,500 | \$ 3,966 | \$ 2,500 | \$ - |
| 001-1600-519.52-92 | MEMBERSHIPS/DUES | \$ 844 | \$ 1,588 | \$ 1,500 | \$ 1,455 | \$ 1,345 | \$ 155 |
| | | <u>\$ 182,140</u> | <u>\$ 163,030</u> | <u>\$ 188,004</u> | <u>\$ 162,820</u> | <u>\$ 191,792</u> | <u>\$ (3,788)</u> |
| City Clerk | | | | | | | |
| 001-1800-519.51-01 | SALARIES | \$ 72,348 | \$ 83,134 | \$ 105,024 | \$ 93,626 | \$ 104,431 | \$ 594 |
| 001-1800-519.51-21 | FICA | \$ 4,551 | \$ 5,688 | \$ 7,808 | \$ 6,833 | \$ 7,444 | \$ 364 |
| 001-1800-519.51-23 | PERS | \$ 7,651 | \$ 11,538 | \$ 13,495 | \$ 11,939 | \$ 12,450 | \$ 1,045 |
| 001-1800-519.51-25 | MEDICAL | \$ 13,779 | \$ 9,071 | \$ 9,056 | \$ 7,670 | \$ 8,157 | \$ 899 |
| 001-1800-519.51-27 | WORKERS COMP | \$ 4,236 | \$ 4,948 | \$ 6,155 | \$ 6,155 | \$ 6,155 | \$ 0 |
| 001-1800-519.51-31 | ERMA/EAP | \$ 797 | \$ 696 | \$ 593 | \$ 593 | \$ 593 | \$ (0) |
| 001-1800-519.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 1,972 | \$ 3,311 | \$ 3,000 | \$ 4,610 | \$ 4,800 | \$ (1,800) |
| 001-1800-519.52-14 | PRINTING & ADVERTISING | \$ 1,564 | \$ 1,936 | \$ 2,500 | \$ 2,426 | \$ 2,800 | \$ (300) |
| 001-1800-519.52-91 | CONF/MEETINGS/TRAVEL | \$ 336 | \$ 705 | \$ 1,400 | \$ 2,162 | \$ 1,400 | \$ - |
| 001-1800-519.53-60 | ELECTION EXPENSE | \$ - | \$ 3,833 | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 107,234</u> | <u>\$ 124,660</u> | <u>\$ 149,031</u> | <u>\$ 136,014</u> | <u>\$ 148,229</u> | <u>\$ 802</u> |
| Finance | | | | | | | |
| 001-2000-519.51-01 | SALARIES | \$ 156,820 | \$ 90,328 | \$ 97,367 | \$ 79,356 | \$ 97,371 | \$ (3) |
| 001-2000-519.51-21 | FICA | \$ 9,658 | \$ 6,361 | \$ 7,763 | \$ 5,776 | \$ 7,686 | \$ 3,770 |
| 001-2000-519.51-23 | PERS | \$ 6,821 | \$ 13,033 | \$ 15,638 | \$ 13,647 | \$ 15,379 | \$ 259 |
| 001-2000-519.51-25 | MEDICAL | \$ 5,171 | \$ 59 | \$ 137 | \$ 114 | \$ 138 | \$ (1) |
| 001-2000-519.51-27 | WORKERS COMP | \$ 5,842 | \$ 5,998 | \$ 7,133 | \$ 7,133 | \$ 7,133 | \$ (0) |
| 001-2000-519.51-31 | ERMA/EAP | \$ 1,100 | \$ 844 | \$ 687 | \$ 687 | \$ 687 | \$ (0) |
| 001-2000-519.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 932 | \$ 1,364 | \$ 800 | \$ 38 | \$ 750 | \$ 50 |
| 001-2000-519.52-25 | OFFICE EQUIP MAINT | \$ 25,094 | \$ 22,905 | \$ 15,150 | \$ 21,463 | \$ 27,302 | \$ (12,152) |
| 001-2000-519.52-70 | PROFESSIONAL SERVICES | \$ 17,679 | \$ 13,513 | \$ 10,000 | \$ 14,673 | \$ 14,802 | \$ (4,802) |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-EXPENSES
 PROJECTED FY 2015-2016

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 13/14 | FY 14/15 | FY 15/16 | FY 15/16 | PROJECTED | Variance |
|---------------------------------|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| | | ACTUALS | ACTUALS | BUDGET | ACTUALS 4/30/16 | YEAR END | to Budget |
| 001-2000-519.52-01 | CONF/MEETINGS/TRAVEL | \$ 423 | \$ 1,171 | \$ 1,500 | \$ 1,516 | \$ 1,516 | \$ (16) |
| 001-2000-519.52-92 | MEMBERSHIPS/DUES | \$ 110 | \$ 1,072 | \$ 1,000 | \$ 722 | \$ 722 | \$ 278 |
| 001-2000-519.52-94 | AUDIT | \$ 4,200 | \$ 4,200 | \$ 7,700 | \$ 7,700 | \$ 7,700 | \$ - |
| | | \$ 233,850 | \$ 160,848 | \$ 164,875 | \$ 152,825 | \$ 181,186 | \$ (16,311) |
| Human Resources/ | | | | | | | |
| Management | | | | | | | |
| 001-2200-519.51-01 | SALARIES | \$ 57,517 | \$ 49,643 | \$ 40,560 | \$ 32,814 | \$ 40,841 | \$ (281) |
| 001-2200-519.51-21 | FICA | \$ 4,002 | \$ 3,661 | \$ 2,984 | \$ 2,257 | \$ 2,708 | \$ 275 |
| 001-2200-519.51-23 | PERS | \$ 7,027 | \$ 7,284 | \$ 5,701 | \$ 5,106 | \$ 5,751 | \$ (50) |
| 001-2200-519.51-25 | MEDICAL | \$ 779 | \$ 608 | \$ 3,851 | \$ 2,038 | \$ 2,478 | \$ 1,373 |
| 001-2200-519.51-27 | WORKERS COMP | \$ 3,384 | \$ 3,954 | \$ 2,971 | \$ 2,971 | \$ 2,971 | \$ 0 |
| 001-2200-519.51-31 | ERMA/EAP | \$ 637 | \$ 539 | \$ 286 | \$ 286 | \$ 286 | \$ 0 |
| 001-2200-519.51-45 | SAFETY COMMITTEE | \$ 63 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 001-2200-519.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 49 | \$ 98 | \$ 350 | \$ 566 | \$ 350 | \$ - |
| 001-2200-519.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 001-2200-519.52-91 | CONF/MEETINGS/TRAVEL | \$ 62 | \$ 1,431 | \$ 2,000 | \$ 2,293 | \$ 2,294 | \$ (294) |
| 001-2200-519.52-92 | MEMBERSHIPS/DUES | \$ 3,127 | \$ 1,749 | \$ 1,750 | \$ 710 | \$ 711 | \$ 1,039 |
| | | \$ 76,647 | \$ 68,965 | \$ 60,453 | \$ 49,041 | \$ 58,391 | \$ 2,062 |
| Planning/Building Permit | | | | | | | |
| 001-2600-519.51-01 | SALARIES | \$ 7,961 | \$ 28,364 | \$ 93,030 | \$ 75,763 | \$ 93,297 | \$ (267) |
| 001-2600-519.51-02 | OVERTIME | \$ - | \$ 315 | \$ 400 | \$ 356 | \$ 400 | \$ - |
| 001-2600-519.51-21 | FICA | \$ 859 | \$ 2,098 | \$ 6,938 | \$ 5,445 | \$ 6,427 | \$ 511 |
| 001-2600-519.51-23 | PERS | \$ 1,535 | \$ 3,340 | \$ 14,942 | \$ 13,110 | \$ 14,775 | \$ 166 |
| 001-2600-519.51-25 | MEDICAL | \$ 2,816 | \$ 6,987 | \$ 27,387 | \$ 20,608 | \$ 22,410 | \$ 4,977 |
| 001-2600-519.51-27 | WORKERS COMP | \$ 801 | \$ 2,246 | \$ 6,815 | \$ 6,815 | \$ 6,815 | \$ 0 |
| 001-2600-519.51-31 | ERMA/EAP | \$ 151 | \$ 316 | \$ 658 | \$ 658 | \$ 656 | \$ 0 |
| 001-2600-519.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 528 | \$ 1,464 | \$ 4,200 | \$ 5,294 | \$ 5,000 | \$ (800) |
| 001-2600-519.52-06 | LAFCO FEES | \$ 6,666 | \$ 2,150 | \$ 2,150 | \$ 1,978 | \$ 1,978 | \$ 172 |
| 001-2600-519.52-24 | FUELS | \$ - | \$ - | \$ 1,600 | \$ 205 | \$ 500 | \$ 1,100 |
| 001-2600-519.52-32 | OTHER LEASES | \$ 1,198 | \$ 877 | \$ - | \$ - | \$ - | \$ - |
| 001-2600-519.52-70 | PROFESSIONAL SERVICES | \$ 114,904 | \$ 170,926 | \$ 112,000 | \$ 104,538 | \$ 120,000 | \$ (8,000) |
| 001-2600-519.52-75 | CHARRETTE EXPENSE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 001-2600-519.52-91 | CONF/MEETINGS/TRAVEL | \$ 13 | \$ - | \$ 2,500 | \$ 319 | \$ 1,000 | \$ 1,500 |
| 001-2600-519.52-92 | MEMBERSHIPS/DUES | \$ 36 | \$ - | \$ 800 | \$ 435 | \$ 800 | \$ - |
| 001-2600-519.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 001-2600-519.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - |
| | | \$ 137,468 | \$ 219,083 | \$ 278,418 | \$ 240,522 | \$ 279,058 | \$ (640) |
| Community Services | | | | | | | |
| 001-2800-529.51-01 | SALARIES | \$ 35,377 | \$ 35,004 | \$ 35,910 | \$ 29,063 | \$ 35,660 | \$ 250 |
| 001-2800-529.51-05 | AFTER SCHOOL PARTTIME | \$ 34,888 | \$ 51,144 | \$ 41,000 | \$ 34,322 | \$ 41,000 | \$ - |
| 001-2800-529.51-06 | SUMMER PROGRAM PARTTIME | \$ 7,215 | \$ - | \$ 6,000 | \$ - | \$ 6,000 | \$ - |
| 001-2800-529.51-21 | FICA | \$ 5,575 | \$ 6,359 | \$ 6,419 | \$ 4,918 | \$ 6,159 | \$ 260 |
| 001-2800-529.51-23 | PERS | \$ 4,303 | \$ 4,848 | \$ 5,768 | \$ 5,004 | \$ 5,619 | \$ 149 |
| 001-2800-529.51-25 | MEDICAL | \$ 110 | \$ (109) | \$ 2,108 | \$ 1,355 | \$ 1,506 | \$ 602 |
| 001-2800-529.51-27 | WORKERS COMP | \$ 4,040 | \$ 5,071 | \$ 3,516 | \$ 3,550 | \$ 3,516 | \$ 0 |
| 001-2800-529.51-31 | ERMA/EAP | \$ 760 | \$ 730 | \$ 339 | \$ 339 | \$ 339 | \$ (0) |
| 001-2800-529.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 368 | \$ 13 | \$ - | \$ - | \$ - | \$ - |
| 001-2800-529.52-11 | AFTER SCHL PROG SUPPLIES | \$ 10,450 | \$ 17,285 | \$ 10,000 | \$ 7,266 | \$ 10,000 | \$ - |
| 001-2800-529.52-14 | PRINTING & ADVERTISING | \$ 253 | \$ 230 | \$ 1,000 | \$ - | \$ 800 | \$ 200 |
| 001-2800-529.52-16 | COMMUNICATIONS | \$ 220 | \$ 407 | \$ 850 | \$ 373 | \$ 850 | \$ - |
| 001-2800-529.52-91 | CONF/MEETINGS/TRAVEL | \$ 513 | \$ 816 | \$ 1,500 | \$ 1,963 | \$ 1,943 | \$ (443) |
| 001-2800-529.52-92 | MEMBERSHIPS/DUES | \$ - | \$ 500 | \$ 500 | \$ 464 | \$ 464 | \$ 36 |
| 001-2800-529.53-70 | WEED ABATEMENT & REIMB | \$ - | \$ 1,330 | \$ 1,500 | \$ 800 | \$ 1,000 | \$ 500 |
| 001-2800-529.53-71 | ANIMAL CONTROL COSTS | \$ 1,746 | \$ 1,113 | \$ 2,000 | \$ 1,887 | \$ 2,000 | \$ - |
| 001-2800-529.54-06 | BAND CONCERTS | \$ - | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ - |
| 001-2800-529.55-17 | TRANSFER TO SENIOR CENT | \$ 34,000 | \$ 37,000 | \$ 30,000 | \$ 25,000 | \$ 30,000 | \$ - |
| 001-2800-529.55-18 | TRANSFER OUT TO POOL | \$ 77,000 | \$ 77,000 | \$ 95,000 | \$ 59,500 | \$ 95,000 | \$ - |
| 001-2800-529.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ 45,000 | \$ 16,452 | \$ 35,000 | \$ 10,000 |
| | | \$ 216,818 | \$ 245,741 | \$ 295,410 | \$ 199,256 | \$ 283,856 | \$ 11,554 |
| Police | | | | | | | |
| 001-3400-539.51-01 | SALARIES/FT | \$ 1,128,071 | \$ 1,210,656 | \$ 1,192,357 | \$ 982,681 | \$ 1,156,546 | \$ 35,811 |
| 001-3400-539.51-02 | OVERTIME/FT | \$ 159,213 | \$ 135,582 | \$ 70,000 | \$ 107,987 | \$ 120,000 | \$ (50,000) |
| 001-3400-539.51-03 | CONTRACT RESERVES | \$ 25,085 | \$ 24,170 | \$ 48,500 | \$ 43,308 | \$ 47,500 | \$ 1,000 |
| 001-3400-539.51-04 | PART TIME | \$ 78,843 | \$ 18,891 | \$ 20,000 | \$ 22,910 | \$ 22,910 | \$ (2,910) |
| 001-3400-539.51-21 | FICA | \$ 95,200 | \$ 95,020 | \$ 94,127 | \$ 82,137 | \$ 93,638 | \$ 489 |
| 001-3400-539.51-23 | PERS | \$ 267,080 | \$ 252,077 | \$ 298,232 | \$ 289,857 | \$ 313,857 | \$ (15,625) |
| 001-3400-539.51-25 | MEDICAL | \$ 159,201 | \$ 166,399 | \$ 178,136 | \$ 145,659 | \$ 159,644 | \$ 18,492 |

**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
PROJECTED FY 2015-2016**

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 13/14 | FY 14/15 | FY 15/16 | FY 15/16 | PROJECTED | Variance |
|--------------------|-------------------------|--------------|--------------|--------------|-----------------|--------------|-------------|
| | | ACTUALS | ACTUALS | BUDGET | ACTUALS 4/30/16 | YEAR END | to Budget |
| 001-3400-539.51-27 | WORKERS COMP | \$ 83,579 | \$ 78,567 | \$ 92,367 | \$ 93,781 | \$ 93,781 | \$ (1,414) |
| 001-3400-539.51-28 | RESERVE EXPENSE | \$ 3,526 | \$ 841 | \$ 8,000 | \$ 959 | \$ 3,500 | \$ 4,500 |
| 001-3400-539.51-29 | UNIFORM ALLOWANCE | \$ 15,719 | \$ 18,500 | \$ 16,000 | \$ 16,036 | \$ 16,000 | \$ - |
| 001-3400-539.51-30 | RESERVE UNIFORM ALLOW | \$ 344 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 001-3400-539.51-31 | ERMA/EAP | \$ 16,711 | \$ 11,519 | \$ 8,892 | \$ 8,892 | \$ 8,892 | \$ 0 |
| 001-3400-539.51-32 | UNEMPLOYMENT | \$ 443 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 001-3400-539.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 10,866 | \$ 8,533 | \$ 8,500 | \$ 2,877 | \$ 5,000 | \$ 3,500 |
| 001-3400-539.52-08 | WEAPONS/FLARES/ETC. | \$ 6,773 | \$ 3,839 | \$ 6,500 | \$ 7,438 | \$ 8,000 | \$ (1,500) |
| 001-3400-539.52-09 | SCREENING PERSONNEL | \$ 13,374 | \$ 9,808 | \$ 8,000 | \$ 6,439 | \$ 8,000 | \$ - |
| 001-3400-539.52-10 | DEPT TOOLS & SUPPLIES | \$ 6,483 | \$ 10,677 | \$ 9,500 | \$ 6,128 | \$ 8,000 | \$ 1,500 |
| 001-3400-539.52-16 | COMMUNICATIONS | \$ 26,586 | \$ 23,550 | \$ 23,000 | \$ 21,850 | \$ 23,000 | \$ - |
| 001-3400-539.52-18 | UTILITIES | \$ 26,032 | \$ 23,393 | \$ 23,500 | \$ 22,186 | \$ 23,500 | \$ - |
| 001-3400-539.52-22 | VEHICLE MAINTENANCE | \$ 2,073 | \$ - | \$ - | \$ 277 | \$ - | \$ - |
| 001-3400-539.52-24 | FUELS | \$ 45,806 | \$ 35,892 | \$ 42,000 | \$ 18,804 | \$ 25,000 | \$ 17,000 |
| 001-3400-539.52-25 | OFFICE EQUIP MAINT | \$ 14,087 | \$ 14,974 | \$ 15,000 | \$ 11,837 | \$ 14,000 | \$ 1,000 |
| 001-3400-539.52-26 | EQUIPMENT MAINTENANCE | \$ 812 | \$ 2,765 | \$ 2,800 | \$ 2,998 | \$ 3,000 | \$ (200) |
| 001-3400-539.52-27 | RADIO & COMM MAINT | \$ 11,285 | \$ 9,895 | \$ 12,000 | \$ 5,158 | \$ 7,500 | \$ 4,500 |
| 001-3400-539.52-28 | PHOTO EQUIP MAINT | \$ 1,134 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 001-3400-539.52-29 | DISPATCH SERVICES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 001-3400-539.52-70 | PROFESSIONAL SERVICES | \$ 26,859 | \$ 37,210 | \$ 19,000 | \$ 20,613 | \$ 21,500 | \$ (2,500) |
| 001-3400-539.52-81 | K-9 UNIT COSTS | \$ 1,065 | \$ 379 | \$ 500 | \$ - | \$ - | \$ 500 |
| 001-3400-539.52-82 | PISTOL RANGE | \$ - | \$ 623 | \$ 1,500 | \$ 1,525 | \$ 1,500 | \$ - |
| 001-3400-539.52-91 | CONF/MEETINGS/TRAVEL | \$ 2,241 | \$ 1,629 | \$ 2,500 | \$ 2,372 | \$ 2,500 | \$ - |
| 001-3400-539.52-92 | MEMBERSHIPS/DUES | \$ 704 | \$ 1,603 | \$ 1,500 | \$ 1,237 | \$ 1,500 | \$ - |
| 001-3400-539.52-98 | TRAINING & EDUCATION | \$ 3,298 | \$ 2,490 | \$ 7,500 | \$ 7,531 | \$ 7,531 | \$ (31) |
| 001-3400-539.52-97 | POST TRAINING | \$ 15,230 | \$ 14,574 | \$ 15,000 | \$ 11,396 | \$ 15,000 | \$ - |
| 001-3400-539.52-98 | JAIL BOOKING FEES | \$ 192 | \$ 120 | \$ 800 | \$ 192 | \$ 400 | \$ 200 |
| 001-3400-539.53-25 | CRIME PREVENTION & DARE | \$ 1,746 | \$ 1,408 | \$ 2,500 | \$ 95 | \$ 1,500 | \$ 1,000 |
| 001-3400-539.56-07 | CAPITAL LEASE INTEREST | \$ - | \$ - | \$ 1,982 | \$ 1,339 | \$ 1,982 | \$ - |
| 001-3400-539.56-08 | CAPITAL LEASE PRINCIPLE | \$ - | \$ - | \$ 11,147 | \$ 7,401 | \$ 11,147 | \$ - |
| 001-3400-539.56-09 | CAPITAL LEASE EXPENSE | \$ - | \$ - | \$ 80,000 | \$ 80,000 | \$ 80,000 | \$ - |
| 001-3400-539.57-01 | CAPITAL OUTLAY | \$ 10,770 | \$ 49,880 | \$ 162,891 | \$ 180,745 | \$ 180,745 | \$ (17,854) |
| | | \$ 2,260,029 | \$ 2,265,484 | \$ 2,484,012 | \$ 2,194,446 | \$ 2,486,553 | \$ (2,541) |

PW Administration

| | | | | | | | |
|--------------------|-------------------------|-----------|-----------|-----------|-----------|-----------|----------|
| 001-3800-549.51-01 | SALARIES | \$ 32,439 | \$ 32,209 | \$ 35,905 | \$ 28,534 | \$ 35,132 | \$ 773 |
| 001-3800-549.51-21 | FICA | \$ 2,258 | \$ 2,369 | \$ 2,706 | \$ 2,096 | \$ 2,479 | \$ 227 |
| 001-3800-549.51-23 | PERS | \$ 4,016 | \$ 5,355 | \$ 5,616 | \$ 4,994 | \$ 5,612 | \$ 5 |
| 001-3800-549.51-25 | MEDICAL | \$ 267 | \$ 181 | \$ 180 | \$ 153 | \$ 180 | \$ 0 |
| 001-3800-549.51-27 | WORKERS COMP | \$ 1,650 | \$ 2,044 | \$ 2,630 | \$ 2,630 | \$ 2,630 | \$ 0 |
| 001-3800-549.51-31 | ERMA/EAP | \$ 311 | \$ 288 | \$ 253 | \$ 253 | \$ 253 | \$ 0 |
| 001-3800-549.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 934 | \$ 479 | \$ - | \$ 80 | \$ 80 | \$ (80) |
| 001-3800-549.52-16 | COMMUNICATIONS | \$ 4,199 | \$ 4,635 | \$ 3,800 | \$ 3,822 | \$ 3,900 | \$ (100) |
| 001-3800-549.52-18 | UTILITIES | \$ 517 | \$ 677 | \$ 700 | \$ 506 | \$ 700 | \$ - |
| 001-3800-549.52-25 | OFFICE EQUIP MAINT | \$ 443 | \$ 738 | \$ 500 | \$ 440 | \$ 500 | \$ - |
| 001-3800-549.52-91 | CONF/MEETINGS/TRAVEL | \$ 246 | \$ 246 | \$ - | \$ - | \$ - | \$ - |
| 001-3800-549.57-01 | CAPITAL OUTLAY | \$ 47,058 | \$ 27,794 | \$ 7,500 | \$ 6,184 | \$ 7,500 | \$ - |
| | | \$ 84,336 | \$ 77,015 | \$ 59,792 | \$ 49,693 | \$ 58,966 | \$ 826 |

Landscape Maintenance

| | | | | | | | |
|--------------------|-----------------------|------------|------------|------------|------------|------------|-----------|
| 001-4200-549.51-01 | SALARIES | \$ 83,029 | \$ 81,921 | \$ 86,516 | \$ 61,527 | \$ 80,894 | \$ 5,622 |
| 001-4200-549.51-02 | OVERTIME | \$ - | \$ 2,722 | \$ - | \$ 571 | \$ 571 | \$ (571) |
| 001-4200-549.51-21 | FICA | \$ 8,958 | \$ 5,726 | \$ 6,416 | \$ 4,290 | \$ 5,417 | \$ 999 |
| 001-4200-549.51-23 | PERS | \$ 10,859 | \$ 11,963 | \$ 13,895 | \$ 12,324 | \$ 13,579 | \$ 316 |
| 001-4200-549.51-25 | MEDICAL | \$ 17,280 | \$ 16,855 | \$ 15,535 | \$ 13,195 | \$ 14,962 | \$ 573 |
| 001-4200-549.51-27 | WORKERS COMP | \$ 4,988 | \$ 5,780 | \$ 6,338 | \$ 6,338 | \$ 6,338 | \$ (0) |
| 001-4200-549.51-31 | ERMA/EAP | \$ 935 | \$ 813 | \$ 610 | \$ 610 | \$ 610 | \$ 0 |
| 001-4200-549.52-10 | DEPT TOOLS & SUPPLIES | \$ 20,635 | \$ 14,862 | \$ 16,500 | \$ 14,366 | \$ 16,500 | \$ - |
| 001-4200-549.52-18 | UTILITIES | \$ 20,248 | \$ 19,029 | \$ 22,500 | \$ 11,445 | \$ 18,000 | \$ 4,500 |
| 001-4200-549.52-24 | FUELS | \$ 3,101 | \$ 3,499 | \$ 3,800 | \$ 2,941 | \$ 3,800 | \$ 200 |
| 001-4200-549.52-70 | PROFESSIONAL SERVICES | \$ 218 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 001-4200-549.57-01 | CAPITAL OUTLAY | \$ 11,508 | \$ - | \$ 2,000 | \$ 1,000 | \$ 2,000 | \$ - |
| | | \$ 181,739 | \$ 163,170 | \$ 174,111 | \$ 128,607 | \$ 162,471 | \$ 11,639 |

Facility Maintenance

| | | | | | | | |
|--------------------|-----------------------|-----------|-----------|-----------|-----------|-----------|--------|
| 001-4600-549.52-10 | DEPT TOOLS & SUPPLIES | \$ 13,401 | \$ 10,697 | \$ 10,000 | \$ 6,611 | \$ 10,000 | \$ - |
| 001-4600-549.52-20 | JANITORIAL | \$ 35,535 | \$ 38,587 | \$ 36,000 | \$ 32,045 | \$ 36,000 | \$ - |
| 001-4600-549.52-21 | REPAIRS & MAINTENANCE | \$ 6,728 | \$ 8,286 | \$ 7,000 | \$ 3,247 | \$ 6,900 | \$ 100 |
| 001-4600-549.57-01 | CAPITAL OUTLAY | \$ 7,743 | \$ 3,185 | \$ - | \$ - | \$ - | \$ - |
| | | \$ 63,407 | \$ 60,755 | \$ 53,000 | \$ 41,903 | \$ 52,900 | \$ 100 |

**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
PROJECTED FY 2015-2016**

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14</u> <u>ACTUALS</u> | <u>FY 14/15</u> <u>ACTUALS</u> | <u>FY 15/16</u> <u>BUDGET</u> | <u>FY 15/16</u> <u>ACTUALS 4/30/16</u> | <u>PROJECTED</u> <u>YEAR END</u> | <u>Variance</u> <u>to Budget</u> |
|----------------------------|----------------------------|-----------------------------------|-----------------------------------|----------------------------------|---|-------------------------------------|-------------------------------------|
| Vehicle Maintenance | | | | | | | |
| 001-4800-549.51-01 | SALARIES | \$ 42,335 | \$ 43,499 | \$ 48,892 | \$ 39,113 | \$ 48,139 | \$ 753 |
| 001-4800-549.51-02 | OVERTIME | \$ 4,006 | \$ 3,289 | \$ 3,000 | \$ 3,314 | \$ 3,400 | \$ (400) |
| 001-4800-549.51-21 | FICA | \$ 3,123 | \$ 3,412 | \$ 3,544 | \$ 3,072 | \$ 3,527 | \$ 17 |
| 001-4800-549.51-23 | PERS | \$ 5,028 | \$ 6,450 | \$ 7,773 | \$ 6,854 | \$ 7,709 | \$ 64 |
| 001-4800-549.51-25 | MEDICAL | \$ 13,252 | \$ 14,314 | \$ 15,623 | \$ 10,952 | \$ 14,853 | \$ 770 |
| 001-4800-549.51-27 | WORKERS COMP | \$ 2,457 | \$ 2,939 | \$ 3,582 | \$ 3,582 | \$ 2,939 | \$ 643 |
| 001-4800-549.51-31 | ERMA/EAP | \$ 462 | \$ 414 | \$ 345 | \$ 345 | \$ 414 | \$ (69) |
| 001-4800-549.52-10 | DEPT TOOLS & SUPPLIES | \$ 12,809 | \$ 14,561 | \$ 12,000 | \$ 10,294 | \$ 12,000 | \$ - |
| 001-4800-549.52-22 | VEHICLE MAINTENANCE | \$ 38,860 | \$ 34,035 | \$ 33,500 | \$ 24,235 | \$ 31,000 | \$ 2,500 |
| 001-4800-549-57-01 | CAPITAL OUTLAY | \$ - | \$ 227 | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 122,332</u> | <u>\$ 123,140</u> | <u>\$ 128,259</u> | <u>\$ 101,761</u> | <u>\$ 123,981</u> | <u>\$ 4,278</u> |
| Totals | | | | | | | |
| | | <u>4,724,466</u> | <u>4,674,842</u> | <u>5,225,859</u> | <u>4,282,462</u> | <u>5,224,667</u> | <u>1,192</u> |
| Revenues | | | | | | | |
| | | 4,886,949 | 6,133,959 | 4,695,166 | 3,797,556 | 5,141,368 | |
| Expenses | | | | | | | |
| | | 4,724,466 | 4,674,842 | 5,225,859 | 4,282,462 | 5,224,667 | |
| | | <u>162,483</u> | <u>1,459,117</u> | <u>(530,693)</u> | <u>(484,906)</u> | <u>(83,299)</u> | |

**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUE
PROJECTED FY 2015-2016**

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14 ACTUALS</u> | <u>FY 14/15 ACTUALS</u> | <u>FY 15/16 BUDGET</u> | <u>FY 15/16 ACTUALS 4/30/16</u> | <u>PROJECTED YEAR END</u> | <u>Variance to Budget</u> |
|-------------------------|----------------------------|-----------------------------|-----------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|
| <u>GAS TAX</u> | | | | | | | |
| 102-0000-403.06-01 | 2105 | \$ 78,162 | \$ 63,293 | \$ 66,759 | \$ 37,962 | \$ 66,759 | \$ - |
| 102-0000-403.06-02 | 2106 | \$ 35,518 | \$ 37,455 | \$ 39,218 | \$ 24,944 | \$ 39,218 | \$ - |
| 102-0000-403.06-03 | 2107 | \$ 83,627 | \$ 84,004 | \$ 91,272 | \$ 54,671 | \$ 91,272 | \$ - |
| 102-0000-403.06-04 | 2107.5 | \$ 3,000 | \$ - | \$ 3,000 | \$ - | \$ 3,000 | \$ - |
| 102-0000-403.06-05 | 2103 | \$ 160,136 | \$ 108,170 | \$ 52,928 | \$ 40,535 | \$ 52,928 | \$ - |
| 102-0000-451.01-01 | INTEREST | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 360,443</u> | <u>\$ 292,922</u> | <u>\$ 253,177</u> | <u>\$ 158,112</u> | <u>\$ 253,177</u> | <u>\$ -</u> |
| <u>LTF 3</u> | | | | | | | |
| 103-0000-403.07-01 | ARTICLE 3 | \$ 6,906 | \$ 7,248 | \$ 7,733 | \$ 7,685 | \$ 7,685 | \$ (48) |
| 103-0000-451.01-01 | INTEREST | \$ 49 | \$ 41 | \$ 175 | \$ 20 | \$ 20 | \$ (155) |
| 103-0000-471.01-01 | FROM OTHER FUNDS | \$ 639 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 7,594</u> | <u>\$ 7,289</u> | <u>\$ 7,908</u> | <u>\$ 7,705</u> | <u>\$ 7,705</u> | <u>\$ (203)</u> |
| <u>LTF 8</u> | | | | | | | |
| 104-0000-403.07-02 | ARTICLE 8 | \$ 443,382 | \$ 367,735 | \$ 349,177 | \$ 264,431 | \$ 349,177 | \$ - |
| 104-0000-451.01-01 | INTEREST | \$ 257 | \$ 693 | \$ 700 | \$ 1,350 | \$ 1,350 | \$ 650 |
| 104-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 443,639</u> | <u>\$ 368,428</u> | <u>\$ 349,877</u> | <u>\$ 265,781</u> | <u>\$ 350,527</u> | <u>\$ 650</u> |
| <u>MEASURE C</u> | | | | | | | |
| 105-0000-403.08-00 | MEASURE C | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 105-0000-403.08-01 | STREET MAINTENANCE | \$ 148,036 | \$ 152,493 | \$ 155,248 | \$ 129,557 | \$ 155,248 | \$ - |
| 105-0000-403.08-02 | ADA COMPLIANCE | \$ 4,972 | \$ 5,118 | \$ 5,434 | \$ 4,370 | \$ 5,434 | \$ - |
| 105-0000-403.08-03 | FLEXIBLE FUNDING | \$ 172,695 | \$ 178,173 | \$ 181,615 | \$ 149,804 | \$ 181,615 | \$ - |
| 105-0000-451.01-01 | INTEREST | \$ 689 | \$ 629 | \$ 1,400 | \$ 374 | \$ 1,400 | \$ - |
| | | <u>\$ 326,392</u> | <u>\$ 336,413</u> | <u>\$ 343,697</u> | <u>\$ 284,105</u> | <u>\$ 343,697</u> | <u>\$ -</u> |
| | | \$ 1,138,068 | \$ 1,005,052 | \$ 954,659 | \$ 715,703 | \$ 955,106 | |
| | Revenues | \$ 1,138,068 | \$ 1,005,052 | \$ 954,659 | \$ 715,703 | \$ 955,106 | |
| | Expenses | \$ 1,063,942 | \$ 591,920 | \$ 1,131,678 | \$ 417,636 | \$ 644,493 | |
| | | <u>\$ 74,126</u> | <u>\$ 413,132</u> | <u>\$ (177,019)</u> | <u>\$ 298,067</u> | <u>\$ 310,613</u> | |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-EXPENSES
 PROJECTED FY 2015-2016

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 13/14 | FY 14/15 | FY 15/16 | FY 15/16 | PROJECTED | Variance |
|---------------------------|-------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | ACTUALS | ACTUALS | BUDGET | ACTUALS 4/30/16 | YEAR END | to Budget |
| GAS TAX | | | | | | | |
| 102-9100-549.51-01 | SALARIES | \$ 38,741 | \$ 103,356 | \$ 126,052 | \$ 98,288 | \$ 120,884 | \$ 5,168 |
| 102-9100-549.51-02 | OVERTIME | \$ 2,338 | \$ 3,834 | \$ 13,000 | \$ 10,548 | \$ 13,000 | \$ - |
| 102-9100-549.51-21 | FICA | \$ 3,186 | \$ 7,437 | \$ 9,368 | \$ 7,938 | \$ 9,389 | \$ (21) |
| 102-9100-549.51-23 | PERS | \$ 5,671 | \$ 14,135 | \$ 19,088 | \$ 18,984 | \$ 18,875 | \$ 213 |
| 102-9100-549.51-25 | MEDICAL | \$ 11,541 | \$ 35,139 | \$ 41,447 | \$ 35,011 | \$ 34,777 | \$ 6,870 |
| 102-9100-549.51-27 | WORKERS COMP | \$ 6,809 | \$ 7,886 | \$ 9,234 | \$ 12,918 | \$ 9,234 | \$ 0 |
| 102-9100-549.51-31 | ERMA/EAP | \$ 1,286 | \$ 1,109 | \$ 889 | \$ 889 | \$ 889 | \$ (0) |
| 102-9100-549.52-10 | DEPT TOOLS & SUPPLIES | \$ 1,088 | \$ 2,118 | \$ - | \$ - | \$ - | \$ - |
| 102-9100-549.52-19 | STREET LIGHTS & SIGNALS | \$ 20,928 | \$ 11,500 | \$ 15,000 | \$ 18,928 | \$ 15,000 | \$ - |
| 102-9100-549.52-22 | VEHICLE MAINTENANCE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 102-9100-549.52-24 | FUELS | \$ 8,184 | \$ 6,255 | \$ 7,800 | \$ 3,927 | \$ 6,000 | \$ 1,800 |
| 102-9100-549.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ 20,000 | \$ 19,347 | \$ 20,000 | \$ - |
| 102-9100-549.52-94 | AUDIT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 102-9100-549.55-01 | TRANSFER OUT-OVERHEAD | \$ 15,500 | \$ 15,500 | \$ 15,500 | \$ 10,333 | \$ 17,500 | \$ (2,000) |
| 102-9100-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 115,072 | \$ 208,289 | \$ 277,378 | \$ 233,107 | \$ 265,548 | \$ 11,830 |
| STREET MAINTENANCE | | | | | | | |
| 102-9200-549.51-01 | SALARIES | \$ 60,456 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 102-9200-549.51-02 | OVERTIME | \$ 4,689 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 102-9200-549.51-21 | FICA | \$ 4,016 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 102-9200-549.51-23 | PERS | \$ 6,909 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 102-9200-549.51-25 | MEDICAL | \$ 15,460 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 102-9200-549.51-27 | WORKERS COMP | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 102-9200-549.51-31 | ERMA/EAP | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 102-9200-549.52-10 | DEPT TOOLS & SUPPLIES | \$ 599 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 102-9200-549.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 92,109 | \$ - |
| LTF 3 | | | | | | | |
| 103-9100-549.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 103-9100-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 103-9100-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ - |
| LTF 8 | | | | | | | |
| 104-9100-549.52-10 | DEPT TOOLS & SUPPLIES | \$ - | \$ 68 | \$ 3,000 | \$ 717 | \$ 2,500 | \$ 500 |
| 104-9100-549.52-18 | UTILITIES | \$ 3,860 | \$ 4,198 | \$ 3,800 | \$ 2,520 | \$ 3,800 | \$ - |
| 104-9100-549.52-19 | STREET LIGHTS & SIGNALS | \$ - | \$ - | \$ 28,000 | \$ - | \$ 28,000 | \$ - |
| 104-9100-549.52-24 | FUELS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 104-9100-549.52-70 | PROFESSIONAL SERVICES | \$ 617 | \$ 10,039 | \$ 18,000 | \$ 10,135 | \$ 18,000 | \$ - |
| 104-9100-549.52-75 | STREET STRIPING PROGRAM | \$ - | \$ - | \$ 20,000 | \$ 17,300 | \$ 17,300 | \$ 2,700 |
| 104-9100-549.55-01 | TRANSFER OUT-OVERHEAD | \$ 15,500 | \$ 15,500 | \$ 20,500 | \$ 17,083 | \$ 20,500 | \$ - |
| 104-9100-549.55-05 | TRANSFER TO OTHER FUNDS | \$ 29,983 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 104-9100-549.57-01 | CAPITAL OUTLAY | \$ 494,465 | \$ 37,312 | \$ 305,000 | \$ - | \$ - | \$ 305,000 |
| | TOTAL | \$ 544,425 | \$ 67,117 | \$ 398,300 | \$ 47,755 | \$ 90,100 | \$ 308,200 |
| OPERATING | | | | | | | |
| 105-9100-549.51-01 | SALARIES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 105-9100-549.51-02 | OVERTIME | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 105-9100-549.51-04 | PARTTIME | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 105-9100-549.51-21 | FICA | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 105-9100-549.51-23 | PERS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 105-9100-549.51-25 | MEDICAL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 105-9100-549.51-27 | WORKERS COMP | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 105-9100-549.52-10 | DEPT TOOLS & SUPPLIES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 105-9100-549.52-19 | STREET LIGHTS & SIGNALS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 105-9100-549.52-22 | VEHICLE MAINTENANCE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 105-9100-549.52-24 | FUELS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 105-9100-549.52-29 | REPAIRS & MAINTENANCE | \$ 9,176 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 105-9100-549.52-94 | AUDIT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 105-9100-549.55-01 | TRANSFER OUT-OVERHEAD | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 105-9100-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 105-9100-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 9,176 | \$ - |
| STREET MAINTENANCE | | | | | | | |
| 105-9200-549.52-10 | DEPT TOOLS & SUPPLIES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 105-9200-549.52-29 | REPAIRS & MAINTENANCE | \$ 9,263 | \$ 153,803 | \$ 125,000 | \$ - | \$ 125,000 | \$ - |
| 105-9200-549.52-70 | PROFESSIONAL SERVICES | \$ (9,180) | \$ - | \$ - | \$ - | \$ - | \$ - |
| 105-9200-549.55-01 | TRANSFER OUT-OVERHEAD | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 105-9200-549.57-01 | CAPITAL OUTLAY | \$ 106,211 | \$ - | \$ 150,000 | \$ - | \$ - | \$ 150,000 |
| | TOTAL | \$ 106,314 | \$ 153,803 | \$ 275,000 | \$ - | \$ 125,000 | \$ 150,000 |

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14</u> <u>ACTUALS</u> | <u>FY 14/15</u> <u>ACTUALS</u> | <u>FY 15/16</u> <u>BUDGET</u> | <u>FY 15/16</u> <u>ACTUALS 4/30/16</u> | <u>PROJECTED</u> <u>YEAR END</u> | <u>Variance</u> <u>to Budget</u> |
|--------------------------------|----------------------------|-----------------------------------|-----------------------------------|----------------------------------|---|-------------------------------------|-------------------------------------|
| <u>ADA COMPLIANCE</u> | | | | | | | |
| 105-9300-549.52-10 | DEPT TOOLS & SUPPLIES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 105-9300-549.52-29 | REPAIRS & MAINTENANCE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 105-9300-549.52-30 | SIDEWALK REPAIR | \$ 30,688 | \$ 10,000 | \$ 5,000 | \$ - | \$ - | \$ 5,000 |
| 105-9300-549.55-01 | TRANSFER OUT-OVERHEAD | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 30,688 | \$ 10,000 | \$ 5,000 | \$ - | \$ - | \$ 5,000 |
| <u>FLEXIBLE FUNDING</u> | | | | | | | |
| 105-9400-549.52-10 | DEPT TOOLS & SUPPLIES | \$ 23,458 | \$ 9,517 | \$ 15,000 | \$ 6,003 | \$ 14,000 | \$ 1,000 |
| 105-9400-549.52-19 | STREET LIGHTS & SIGNALS | \$ 105,204 | \$ 94,472 | \$ 85,000 | \$ 80,026 | \$ 85,000 | \$ - |
| 105-9400-549.52-22 | VEHICLE MAINTENANCE | \$ 3,254 | \$ 4,195 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ - |
| 105-9400-549.52-24 | FUELS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 105-9400-549.52-29 | REPAIRS & MAINTENANCE | \$ 536 | \$ 1,883 | \$ 5,000 | \$ - | \$ - | \$ 5,000 |
| 105-9400-549.52-30 | SIDEWALK REPAIR | \$ 16,108 | \$ 18,800 | \$ 20,000 | \$ 17,267 | \$ 16,845 | \$ 3,155 |
| 105-9400-549.52-70 | PROFESSIONAL SERVICES | \$ 618 | \$ 7,079 | \$ 25,000 | \$ 12,395 | \$ 24,000 | \$ 1,000 |
| 105-9400-549.52-94 | AUDIT | \$ 1,500 | \$ 305 | \$ 1,500 | \$ - | \$ 1,500 | \$ - |
| 105-9400-549.55-01 | TRANSFER OUT-OVERHEAD | \$ 15,500 | \$ 15,500 | \$ 20,500 | \$ 17,083 | \$ 20,500 | \$ - |
| | TOTAL | \$ 186,178 | \$ 152,731 | \$ 176,000 | \$ 136,774 | \$ 185,845 | \$ 10,155 |
| TOTAL MEAS C | | \$ 312,336 | \$ 316,534 | \$ 456,000 | \$ 136,774 | \$ 290,845 | \$ 165,155 |
| | | \$ 1,063,942 | \$ 591,920 | \$ 1,131,678 | \$ 417,636 | \$ 646,493 | \$ 485,185 |
| | Revenues | \$ 1,138,068 | \$ 1,005,052 | \$ 954,659 | \$ 715,703 | \$ 955,106 | |
| | Expenses | \$ 1,063,942 | \$ 591,920 | \$ 1,131,678 | \$ 417,636 | \$ 646,493 | |
| | | \$ 74,126 | \$ 413,132 | \$ (177,019) | \$ 298,067 | \$ 308,613 | |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-REVENUES
 PROJECTED FY 2015-2016

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14</u> <u>ACTUALS</u> | <u>FY 14/15</u> <u>ACTUALS</u> | <u>FY 15/16</u> <u>BUDGET</u> | <u>FY 15/16</u> <u>ACTUALS 4/30/16</u> | <u>PROJECTED</u> <u>YEAR END</u> | <u>Variance</u> <u>to Budget</u> |
|-----------------------------|----------------------------|-----------------------------------|-----------------------------------|----------------------------------|---|-------------------------------------|-------------------------------------|
| <u>POOL</u> | | | | | | | |
| 021-0000-433.02-01 | PUBLIC SWIMMING | \$ 15,450 | \$ 15,622 | \$ 15,500 | \$ 9,555 | \$ 15,400 | \$ (100) |
| 021-0000-433.02-02 | RED CROSS LESSONS | \$ 12,610 | \$ 11,980 | \$ 10,000 | \$ 5,239 | \$ 10,000 | \$ - |
| 021-0000-433.02-03 | LAP SWIMMING | \$ 3,500 | \$ 4,981 | \$ 3,500 | \$ 2,135 | \$ 3,800 | \$ 300 |
| 021-0000-433.02-04 | GROUP RENTALS | \$ 10,992 | \$ 16,363 | \$ 11,500 | \$ 8,428 | \$ 11,500 | \$ - |
| 021-0000-433.02-06 | CONCESSION STAND SALES | \$ 7,210 | \$ 7,514 | \$ 7,500 | \$ 4,377 | \$ 7,400 | \$ (100) |
| 021-0000-433.02-07 | AQUA AEROBICS | \$ 5,445 | \$ 6,828 | \$ 4,500 | \$ 3,065 | \$ 4,500 | \$ - |
| 021-0000-463.02-01 | POOL REIMB | \$ 31,900 | \$ 61,952 | \$ 32,000 | \$ 25,357 | \$ 41,000 | \$ 9,000 |
| 021-0000-471.01-10 | FROM GENERAL FUND | \$ 77,000 | \$ 77,000 | \$ 95,000 | \$ 49,993 | \$ 95,000 | \$ - |
| | TOTAL POOL | \$ 164,107 | \$ 202,240 | \$ 179,500 | \$ 108,149 | \$ 188,600 | \$ 9,100 |
| <u>SENIOR CENTER</u> | | | | | | | |
| 022-0000-422.04-04 | SENIOR NUTRITION | \$ 8,042 | \$ 14,202 | \$ 11,000 | \$ 5,665 | \$ 8,000 | \$ (3,000) |
| 022-0000-461.01-01 | LUNCH CONTRIBUTIONS | \$ 6,107 | \$ 6,899 | \$ 6,800 | \$ 5,991 | \$ 6,800 | \$ - |
| | | \$ 14,149 | \$ 21,101 | \$ 17,800 | \$ 11,656 | \$ 14,800 | \$ (3,000) |
| 022-0000-471.01-10 | FROM GENERAL FUND | \$ 34,000 | \$ 37,000 | \$ 30,000 | \$ 21,542 | \$ 30,000 | |
| | TOTAL SENIOR | \$ 48,149 | \$ 58,101 | \$ 47,800 | \$ 33,197 | \$ 44,800 | \$ (3,000) |
| | | \$ 212,256 | \$ 260,341 | \$ 227,300 | \$ 141,346 | \$ 233,400 | \$ 6,100 |
| | Revenues | 212,256 | 260,341 | 227,300 | 141,346 | 233,400 | |
| | Expenses | 234,085 | 242,864 | 234,001 | 204,728 | 248,196 | |
| | | (21,829) | 17,477 | (6,701) | (63,382) | (14,796) | |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-EXPENSES
 PROJECTED FY 2015-2016

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 13/14 ACTUALS | FY 14/15 ACTUALS | FY 15/16 BUDGET | FY 15/16 ACTUALS 4/30/16 | PROJECTED YEAR END | Variance to Budget |
|--------------------------------|--------------------------|---------------------|---------------------|--------------------|-----------------------------|-----------------------|-----------------------|
| POOL | | | | | | | |
| 021-9100-529.51-04 | PARTTIME | \$ 298 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 021-9100-529.51-08 | LIFEGUARDS | \$ 38,539 | \$ 51,179 | \$ 43,500 | \$ 26,633 | \$ 43,500 | \$ - |
| 021-9100-529.51-11 | AQUA AEROBICS | \$ 4,108 | \$ 385 | \$ - | \$ - | \$ - | \$ - |
| 021-9100-529.51-21 | FICA | \$ 2,874 | \$ 3,859 | \$ 2,601 | \$ 2,477 | \$ 2,604 | \$ (3) |
| 021-9100-529.51-27 | WORKERS COMP | \$ 2,770 | \$ 2,392 | \$ 2,674 | \$ 2,674 | \$ 2,674 | \$ (0) |
| 021-9100-529.51-31 | ERMA/EAP | \$ - | \$ 336 | \$ 257 | \$ - | \$ 257 | \$ 0 |
| 021-9100-529.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 945 | \$ 1,167 | \$ 800 | \$ 372 | \$ 750 | \$ 50 |
| 021-9100-529.52-10 | DEPT TOOLS & SUPPLIES | \$ 23,566 | \$ 40,246 | \$ 20,500 | \$ 14,551 | \$ 19,500 | \$ 1,000 |
| 021-9100-529.52-13 | CONCESSION STAND SUPPLIE | \$ 4,004 | \$ 11,145 | \$ 6,500 | \$ 2,569 | \$ 6,400 | \$ 100 |
| 021-9100-529.52-16 | COMMUNICATIONS | \$ 865 | \$ 1,088 | \$ 2,050 | \$ 1,332 | \$ 2,050 | \$ - |
| 021-9100-529.52-18 | UTILITIES | \$ 64,623 | \$ 32,068 | \$ 41,000 | \$ 45,991 | \$ 46,000 | \$ (5,000) |
| 021-9100-529.52-28 | EQUIPMENT MAINTENANCE | \$ 7,449 | \$ 6,988 | \$ 5,000 | \$ 1,431 | \$ 4,000 | \$ 1,000 |
| 021-9100-529.52-70 | PROFESSIONAL SERVICES | \$ 27,244 | \$ 35,730 | \$ 26,500 | \$ 23,794 | \$ 26,500 | \$ - |
| 021-9100-529.52-91 | CONF/MEETINGS/TRAVEL | \$ 126 | \$ 400 | \$ 500 | \$ 43 | \$ 500 | \$ - |
| 021-9100-529.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ 25,000 | \$ 34,732 | \$ 34,732 | \$ (9,732) |
| TOTAL | | \$ 177,411 | \$ 186,983 | \$ 176,882 | \$ 156,600 | \$ 189,467 | \$ (12,585) |
| SENIOR CENTER-OUTREACH | | | | | | | |
| 022-7100-529.51-04 | PARTTIME | \$ 19,918 | \$ 21,694 | \$ 24,000 | \$ 18,008 | \$ 24,000 | \$ - |
| 022-7100-529.51-21 | FICA | \$ 1,345 | \$ 1,709 | \$ 1,836 | \$ 1,417 | \$ 1,836 | \$ - |
| 022-7100-529.51-27 | WORKERS COMP | \$ 1,144 | \$ 1,336 | \$ 1,758 | \$ 1,758 | \$ 1,758 | \$ 0 |
| 022-7100-529.51-31 | ERMA/EAP | \$ - | \$ 188 | \$ 169 | \$ - | \$ 169 | \$ 0 |
| 022-7100-529.52-10 | DEPT TOOLS & SUPPLIES | \$ 2,242 | \$ 1,384 | \$ 1,550 | \$ 1,534 | \$ 1,534 | \$ 16 |
| TOTAL | | \$ 24,649 | \$ 26,311 | \$ 29,313 | \$ 22,718 | \$ 29,297 | \$ 16 |
| SENIOR CENTER-NUTRITION | | | | | | | |
| 022-7200-529.51-01 | SALARIES | \$ 11,349 | \$ 11,698 | \$ 11,970 | \$ 9,687 | \$ 11,887 | \$ 83 |
| 022-7200-529.51-21 | FICA | \$ 986 | \$ 833 | \$ 916 | \$ 704 | \$ 829 | \$ 87 |
| 022-7200-529.51-23 | PERS | \$ 1,434 | \$ 1,616 | \$ 1,923 | \$ 1,688 | \$ 1,873 | \$ 50 |
| 022-7200-529.51-25 | MEDICAL | \$ 37 | \$ 9 | \$ 536 | \$ 34 | \$ 383 | \$ 153 |
| 022-7200-529.51-27 | WORKERS COMP | \$ 682 | \$ 811 | \$ 877 | \$ 877 | \$ 877 | \$ (0) |
| 022-7200-529.51-31 | ERMA/EAP | \$ - | \$ 114 | \$ 84 | \$ - | \$ 84 | \$ 0 |
| 022-7200-529.52-10 | DEPT TOOLS & SUPPLIES | \$ 7,405 | \$ 5,545 | \$ 4,000 | \$ 3,902 | \$ 4,000 | \$ - |
| 022-7200-529.52-16 | COMMUNICATIONS | \$ 1,632 | \$ 1,971 | \$ 1,500 | \$ 2,717 | \$ 2,900 | \$ (1,400) |
| 022-7200-529.52-18 | UTILITIES | \$ 8,035 | \$ 6,460 | \$ 5,500 | \$ 4,620 | \$ 5,400 | \$ 100 |
| 022-7200-529.52-70 | PROFESSIONAL SERVICES | \$ 455 | \$ 505 | \$ 500 | \$ 1,200 | \$ 1,200 | \$ (700) |
| 022-7200-529.52-91 | CONF/MEETINGS/TRAVEL | \$ 10 | \$ 10 | \$ - | \$ - | \$ - | \$ - |
| TOTAL | | \$ 32,025 | \$ 29,570 | \$ 27,806 | \$ 25,409 | \$ 29,432 | \$ (1,626) |
| | | \$ 234,085 | \$ 242,864 | \$ 234,001 | \$ 204,728 | \$ 248,196 | \$ (14,195) |
| Revenues | | 260,341 | 260,341 | 227,300 | 141,346 | 233,400 | |
| Expenses | | 234,085 | 242,864 | 234,001 | 204,728 | 248,196 | |
| | | 26,256 | 17,477 | (6,701) | (63,382) | (14,796) | |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-REVENUES
 PROJECTED FY 2015-2016

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 13/14 | FY 14/15 | FY 15/16 | FY 15/16 | PROJECTED | Variance |
|------------------------------|----------------------|-------------|------------|-------------|-----------------|-------------|-----------|
| | | ACTUALS | ACTUALS | BUDGET | ACTUALS 4/30/16 | YEAR END | to Budget |
| CAPITAL FACILITIES | | | | | | | |
| 210-0000-451.01-01 | INTEREST | \$ - | \$ - | \$ 139 | \$ 541 | \$ 139 | \$ - |
| 210-0000-481.01-01 | HOLDING | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | \$ - | \$ - | \$ 139 | \$ 541 | \$ 139 | \$ - |
| 210-0000-451.02-01 | INTEREST | \$ 37 | \$ 308 | \$ 500 | \$ - | \$ 500 | \$ - |
| 210-0000-481.01-02 | TRAFFIC | \$ 39,253 | \$ 27,135 | \$ 10,000 | \$ 5,740 | \$ 10,000 | \$ - |
| | | \$ 39,290 | \$ 27,443 | \$ 10,500 | \$ 5,740 | \$ 10,500 | \$ - |
| 210-0000-451.02-02 | INTEREST | \$ (56) | \$ (478) | \$ - | \$ - | \$ - | \$ - |
| 210-0000-481.01-03 | FIRE/AMBULANCE | \$ 63,779 | \$ 30,389 | \$ 20,000 | \$ 14,185 | \$ 20,000 | \$ - |
| | | \$ 63,723 | \$ 29,911 | \$ 20,000 | \$ 14,185 | \$ 20,000 | \$ - |
| 210-0000-451.02-03 | INTEREST | \$ (22) | \$ (164) | \$ - | \$ - | \$ - | \$ - |
| 210-0000-481.01-04 | POLICE | \$ 13,750 | \$ 4,750 | \$ 5,000 | \$ 2,970 | \$ 5,000 | \$ - |
| | | \$ 13,728 | \$ 4,586 | \$ 5,000 | \$ 2,970 | \$ 5,000 | \$ - |
| 210-0000-451.02-04 | INTEREST | \$ 13 | \$ 113 | \$ - | \$ - | \$ - | \$ - |
| 210-0000-481.01-05 | CITY HALL | \$ 23,929 | \$ 9,094 | \$ 8,000 | \$ 5,700 | \$ 8,000 | \$ - |
| | | \$ 23,942 | \$ 9,207 | \$ 8,000 | \$ 5,700 | \$ 8,000 | \$ - |
| 210-0000-451.02-05 | INTEREST | \$ 29 | \$ 234 | \$ 10 | \$ - | \$ 10 | \$ - |
| 210-0000-481.01-06 | PUBLIC WORKS | \$ 27,652 | \$ 6,789 | \$ 5,000 | \$ 4,300 | \$ 5,000 | \$ - |
| | | \$ 27,681 | \$ 7,023 | \$ 5,010 | \$ 4,300 | \$ 5,010 | \$ - |
| 210-0000-451.02-06 | INTEREST | \$ 1 | \$ 20 | \$ 300 | \$ - | \$ 300 | \$ - |
| 210-0000-481.01-07 | PARKS AND RECREATION | \$ 18,485 | \$ 9,009 | \$ 10,000 | \$ 6,955 | \$ 10,000 | \$ - |
| | | \$ 18,466 | \$ 9,029 | \$ 10,300 | \$ 6,955 | \$ 10,300 | \$ - |
| 210-0000-451.02-07 | INTEREST | \$ 8 | \$ 80 | \$ 100 | \$ - | \$ 100 | \$ - |
| 210-0000-481.01-08 | LIBRARY | \$ 34,600 | \$ 11,141 | \$ 10,000 | \$ 8,570 | \$ 10,000 | \$ - |
| | | \$ 34,608 | \$ 11,221 | \$ 10,100 | \$ 8,570 | \$ 10,100 | \$ - |
| 210-0000-451.02-08 | INTEREST | \$ 29 | \$ 258 | \$ 300 | \$ - | \$ 300 | \$ - |
| 210-0000-481.01-09 | WATER FACILITIES | \$ 48,016 | \$ 32,507 | \$ 20,000 | \$ 10,910 | \$ 20,000 | \$ - |
| | | \$ 48,045 | \$ 32,765 | \$ 20,300 | \$ 10,910 | \$ 20,300 | \$ - |
| 210-0000-451.02-09 | INTEREST | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 210-0000-481.01-10 | PUBLIC SAFETY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 210-0000-451.02-10 | INTEREST | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 210-0000-481.01-11 | GENERAL GOVERNMENT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 269,483 | \$ 131,185 | \$ 89,349 | \$ 59,871 | \$ 89,349 | \$ - |
| SEWER CONNECTION | | | | | | | |
| 211-0000-451.01-01 | INTEREST | \$ 379 | \$ 608 | \$ 600 | \$ 752 | \$ 752 | \$ 152 |
| 211-0000-481.02-01 | CONNECTION FEES | \$ 66,178 | \$ 15,974 | \$ 15,000 | \$ 12,551 | \$ 15,000 | \$ - |
| | TOTAL | \$ 66,557 | \$ 16,582 | \$ 15,600 | \$ 13,303 | \$ 15,752 | \$ 152 |
| STORM DRAIN | | | | | | | |
| 212-0000-451.01-01 | INTEREST | \$ - | \$ 25 | \$ - | \$ 69 | \$ 69 | \$ 69 |
| 212-0000-481.03-01 | STORM DRAIN FEES | \$ 20,176 | \$ 40,682 | \$ - | \$ 3,911 | \$ 2,498 | \$ 2,498 |
| | TOTAL | \$ 20,176 | \$ 40,707 | \$ - | \$ 3,980 | \$ 2,567 | \$ 2,567 |
| NEIGHBORHOOD/PARK REG | | | | | | | |
| 214-0000-422.04-01 | CMAS GRANT | \$ (327) | \$ - | \$ - | \$ - | \$ - | \$ - |
| 214-0000-451.01-01 | INTEREST | \$ - | \$ - | \$ - | \$ 60 | \$ 60 | \$ 60 |
| 214-0000-481.04-01 | HOLDING | \$ (1) | \$ - | \$ - | \$ - | \$ - | \$ - |
| 214-0000-451.03-01 | INTEREST | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 214-0000-481.04-02 | NEIGHBORHOOD | \$ 38,220 | \$ 18,564 | \$ 10,000 | \$ 14,280 | \$ 10,000 | \$ - |
| 214-0000-451.03-02 | INTEREST | \$ 181 | \$ 151 | \$ - | \$ - | \$ - | \$ - |
| 214-0000-481.04-03 | REGIONAL | \$ - | \$ - | \$ 5,000 | \$ - | \$ 5,000 | \$ - |
| | TOTAL | \$ 38,073 | \$ 18,715 | \$ 15,000 | \$ 14,340 | \$ 15,060 | \$ 60 |
| TRAFFIC IMPACT | | | | | | | |
| 218-0000-451.01-01 | INTEREST | \$ 25 | \$ 17 | \$ 30 | \$ - | \$ 30 | \$ - |
| 218-0000-481.05-01 | TRAFFIC IMPACT FEES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 25 | \$ 17 | \$ 30 | \$ - | \$ 30 | \$ - |
| EQUIPMENT RESERVE | | | | | | | |
| 243-0000-451.01-01 | INTEREST | \$ (111) | \$ (33) | \$ 120 | \$ - | \$ 120 | \$ - |
| 243-0000-451.05-04 | POOL | \$ 111 | \$ 33 | \$ - | \$ - | \$ - | \$ - |
| 243-0000-451.05-09 | FIRE TRUCK | \$ 111 | \$ 33 | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 111 | \$ 33 | \$ 120 | \$ - | \$ 120 | \$ - |
| | | \$ 394,425 | \$ 207,239 | \$ 120,099 | \$ 91,484 | \$ 122,878 | \$ 2,779 |
| Revenues | | \$ 394,425 | \$ 207,239 | \$ 120,099 | \$ 91,484 | \$ 122,878 | |
| Expenses | | \$ 487,040 | \$ 214,665 | \$ 138,964 | \$ 73,871 | \$ 140,474 | |
| | | \$ (92,615) | \$ (7,426) | \$ (18,865) | \$ 17,624 | \$ (17,596) | |

**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
PROJECTED FY 2015-2016**

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14 ACTUALS</u> | <u>FY 14/15 ACTUALS</u> | <u>FY 15/16 BUDGET</u> | <u>FY 15/16 ACTUALS 4/30/16</u> | <u>PROJECTED YEAR END</u> | <u>Variance to Budget</u> |
|----------------------------------|----------------------------|-----------------------------|-----------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|
| <u>TRAFFIC FACILITIES</u> | | | | | | | |
| 210-0100-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 210-0100-549.52.70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ 30,000 | \$ 33,510 | \$ 33,510 | \$ (3,510) |
| 210-0100-549.57-10 | CAPITAL OUTLAY-GENERAL FD | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ - | \$ - | \$ 30,000 | \$ 33,510 | \$ 33,510 | \$ (3,510) |
| <u>PUBLIC SAFETY</u> | | | | | | | |
| 210-0900-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 210-0900-549.56-06 | CAPITAL LEASE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 210-0900-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| <u>GENERAL GOVERNMENT</u> | | | | | | | |
| 210-0910-549.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 210-0910-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 210-0910-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| <u>FIRE/AMB</u> | | | | | | | |
| 210-0200-549.55-05 | TRANSFER TO OTHER FUNDS | \$ 214,705 | \$ 211,665 | \$ 18,000 | \$ 18,000 | \$ 18,000 | \$ - |
| 210-0200-549.56-06 | CAPITAL LEASE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 210-0200-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 214,705 | \$ 211,665 | \$ 18,000 | \$ 18,000 | \$ 18,000 | \$ - |
| <u>POLICE</u> | | | | | | | |
| 210-0300-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 210-0300-549.56-06 | CAPITAL LEASE | \$ - | \$ - | \$ 250 | \$ - | \$ 250 | \$ - |
| 210-0300-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ - | \$ - | \$ 250 | \$ - | \$ 250 | \$ - |
| <u>CITY HALL</u> | | | | | | | |
| 210-0400-549.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ 10,000 | \$ - | \$ 10,000 | \$ - |
| 210-0400-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 210-0400-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 214,705 | \$ - | \$ 10,000 | \$ - | \$ 10,000 | \$ - |
| <u>PUBLIC WORKS</u> | | | | | | | |
| 210-0500-549.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ 1,836 | \$ - | \$ 1,836 | \$ - |
| 210-0500-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 210-0500-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ - | \$ - | \$ 1,836 | \$ - | \$ 1,836 | \$ - |
| <u>PARKS AND REC</u> | | | | | | | |
| 210-0600-549.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ 10,000 | \$ - | \$ 10,000 | \$ - |
| 210-0600-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 210-0600-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ - | \$ - | \$ 10,000 | \$ - | \$ 10,000 | \$ - |
| <u>LIBRARY</u> | | | | | | | |
| 210-0700-549.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ 4,500 | \$ - | \$ 4,500 | \$ - |
| 210-0700-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 210-0700-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ - | \$ - | \$ 4,500 | \$ - | \$ 4,500 | \$ - |
| <u>WATER FACILITIES</u> | | | | | | | |
| 210-0800-549.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ 40,000 | \$ 22,361 | \$ 40,000 | \$ - |
| 210-0800-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 210-0800-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ - | \$ - | \$ 40,000 | \$ 22,361 | \$ 40,000 | \$ - |
| <u>SEWER CONNECTION</u> | | | | | | | |
| 211-9100-549.52-70 | PROFESSIONAL SERVICES | \$ 206 | \$ - | \$ 15,000 | \$ - | \$ 15,000 | \$ - |
| 211-9100-549.54-25 | DEVELOPER REIMBURSEMENTS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 211-9100-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 211-9100-549.57-01 | CAPITAL OUTLAY | \$ 57,287 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 57,493 | \$ - | \$ 15,000 | \$ - | \$ 15,000 | \$ - |
| <u>STORM DRAIN</u> | | | | | | | |
| 212-9100-549.52-70 | PROFESSIONAL SERVICES | \$ 137 | \$ 3,000 | \$ 137 | \$ - | \$ 137 | \$ - |
| 212-9100-549.54-25 | DEVELOPER REIMBURSEMENTS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14</u> | <u>FY 14/15</u> | <u>FY 15/16</u> | <u>FY 15/16</u> | <u>PROJECTED</u> | <u>Variance</u> |
|----------------------------|----------------------------|--------------------|-------------------|--------------------|------------------------|--------------------|-------------------|
| | | <u>ACTUALS</u> | <u>ACTUALS</u> | <u>BUDGET</u> | <u>ACTUALS 4/30/16</u> | <u>YEAR END</u> | <u>to Budget</u> |
| 212-9100-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 212-9100-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 137 | \$ 3,000 | \$ 137 | \$ - | \$ 137 | \$ - |
| <u>NEIGHBORHOOD</u> | | | | | | | |
| 214-8100-549.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ 7,241 | \$ - | \$ 7,241 | \$ - |
| 214-8200-549-56.06 | CAPITAL LEASE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 214-8100-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 214-8100-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ - | \$ - | \$ 7,241 | \$ - | \$ 7,241 | \$ - |
| <u>COMMUNITY</u> | | | | | | | |
| 214-8200-549.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 214-8200-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 214-8200-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | \$ 487,040 | \$ 214,665 | \$ 136,964 | \$ 73,871 | \$ 140,474 | \$ (3,510) |
| Revenues | | \$ 394,425 | \$ 207,239 | \$ 120,099 | \$ 91,494 | \$ 122,878 | |
| Expenses | | \$ 487,040 | \$ 214,665 | \$ 136,964 | \$ 73,871 | \$ 140,474 | |
| | | \$ (92,615) | \$ (7,426) | \$ (16,865) | \$ 17,624 | \$ (17,596) | |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-REVENUES
 PROJECTED FY 2015-2016

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 13/14 ACTUALS | FY 14/15 ACTUALS | FY 15/16 BUDGET | FY 15/16 ACTUALS 04/30/16: | PROJECTED YEAR END | Variance to Budget |
|------------------------|-----------------------------------|---------------------|---------------------|---------------------|-------------------------------|-----------------------|-----------------------|
| BUILDING PERMIT | | | | | | | |
| 317-0000-412.01-01 | BUILDING PERMITS | \$ 110,767 | \$ 127,228 | \$ - | \$ - | \$ - | \$ - |
| 317-0000-412.01-02 | PLUMB/ELEC/AIR COND | \$ 11,985 | \$ 14,112 | \$ - | \$ - | \$ - | \$ - |
| 317-0000-412.01-03 | STRONG MOTION TAX-RESIDEN | \$ 1,335 | \$ 2,342 | \$ - | \$ - | \$ - | \$ - |
| 317-0000-412.01-04 | STRONG MOTION TAX-COMM | \$ 19 | \$ 1,060 | \$ - | \$ - | \$ - | \$ - |
| 317-0000-412.01-05 | ENERGY SURCHARGE | \$ 13,274 | \$ 12,283 | \$ - | \$ - | \$ - | \$ - |
| 317-0000-412.01-08 | PLAN CHECK FEE | \$ 94,141 | \$ 77,343 | \$ - | \$ - | \$ - | \$ - |
| 317-0000-412.01-08 | GRADING & INSPECTION-COMM | \$ 9,931 | \$ 15,100 | \$ - | \$ - | \$ - | \$ - |
| 317-0000-412.01-09 | BSC FEES | \$ 3,012 | \$ 3,023 | \$ - | \$ - | \$ - | \$ - |
| 317-0000-471.01-10 | FROM GENERAL FUND | \$ - | \$ 329,892 | \$ - | \$ - | \$ - | \$ - |
| | TOTAL BUILDING PERMIT | \$ 244,484 | \$ 582,183 | \$ - | \$ - | \$ - | \$ - |
| WATER | | | | | | | |
| 318-0000-435.01-01 | WATER SALES | \$ 1,863,192 | \$ 1,950,700 | \$ 1,885,000 | \$ 1,648,167 | \$ 1,950,000 | \$ 65,000 |
| 318-0000-435.01-08 | METER PROJECT | \$ - | \$ 1,371,242 | \$ 200,000 | \$ 187,958 | \$ 200,000 | \$ - |
| 318-0000-435.02-01 | PENALTY CHARGES | \$ 42,346 | \$ 45,201 | \$ 20,000 | \$ 29,398 | \$ 32,000 | \$ 12,000 |
| | TOTAL CHARGES FOR SERVICES | \$ 1,905,538 | \$ 3,367,143 | \$ 2,105,000 | \$ 1,865,523 | \$ 2,182,000 | \$ 77,000 |
| 318-0000-451.01-01 | INTEREST | \$ 891 | \$ - | \$ 800 | \$ 1,307 | \$ - | \$ (800) |
| 318-0000-451.04-01 | WATER CONN | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 318-0000-451.04-02 | WATER MAINS | \$ 71 | \$ 692 | \$ - | \$ - | \$ - | \$ - |
| 318-0000-451.04-03 | FIRE HYDRANTS | \$ 22 | \$ 215 | \$ - | \$ - | \$ - | \$ - |
| 318-0000-451.04-04 | WATER FACILITIES | \$ 93 | \$ 409 | \$ - | \$ - | \$ - | \$ - |
| | TOTAL INTEREST | \$ 1,077 | \$ 1,316 | \$ 800 | \$ 1,307 | \$ - | \$ (800) |
| 318-0000-462.01-00 | MISCELLANEOUS | \$ 3,774 | \$ 136,383 | \$ - | \$ 850 | \$ - | \$ - |
| 318-0000-462.01-01 | WATER METERS | \$ - | \$ 2,190 | \$ - | \$ 7,250 | \$ - | \$ - |
| | TOTAL OTHER REVENUE | \$ 3,774 | \$ 138,573 | \$ - | \$ 8,100 | \$ - | \$ - |
| | TOTAL WATER | \$ 1,910,389 | \$ 3,507,032 | \$ 2,105,800 | \$ 1,874,930 | \$ 2,182,000 | \$ 76,200 |
| SOLID WASTE | | | | | | | |
| 319-0000-422.02-01 | RECYCLING BEV CONT | \$ 5,000 | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - |
| 319-0000-422.02-02 | ZERO EMISSION GRANT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | FEDERAL/STATE GRANT TOTAL | \$ 5,000 | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - |
| 319-0000-435.01-02 | REFUSE CHARGES | \$ 1,403,669 | \$ 1,446,272 | \$ 1,425,175 | \$ 1,234,950 | \$ 1,480,000 | \$ 54,825 |
| 319-0000-435.01-03 | RECYCLING CHARGES | \$ 139,139 | \$ 153,666 | \$ 139,000 | \$ 155,856 | \$ 175,000.00 | \$ 36,000 |
| 319-0000-435.01-04 | STREET SWEEPING CHARGES | \$ 132,791 | \$ 134,224 | \$ 133,000 | \$ 112,052 | \$ 134,172.00 | \$ 1,172 |
| 319-0000-435.02-02 | REFUSE PENALTY | \$ 33,452 | \$ 38,307 | \$ 15,000 | \$ 27,817 | \$ 30,000 | \$ 15,000 |
| 319-0000-435.02-03 | RECYCLING PENALTY | \$ 3,276 | \$ 3,889 | \$ - | \$ 2,982 | \$ 3,000 | \$ 3,000 |
| 319-0000-435.02-04 | STREET SWEEPING PENALTY | \$ 3,062 | \$ 3,050 | \$ - | \$ 2,308 | \$ 2,500 | \$ 2,500 |
| 319-0000-435.03-01 | PM 10 CREDITS | \$ 15,000 | \$ 7,335 | \$ 4,000 | \$ 5,834 | \$ 5,834 | \$ 1,834 |
| 319-0000-435.03-02 | OTHER REVENUE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL SOLID WASTE | \$ 1,730,379 | \$ 1,786,743 | \$ 1,721,175 | \$ 1,541,799 | \$ 1,830,508 | \$ 114,331 |
| 319-0000-451.01-01 | INTEREST | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL SOLID WASTE | \$ 1,735,379 | \$ 1,786,743 | \$ 1,721,175 | \$ 1,546,799 | \$ 1,835,508 | \$ 114,331 |
| FIRE/AMB | | | | | | | |
| 320-0000-422.03-02 | HOMELAND SECURITY | \$ 16,780 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 320-0000-422.03-03 | FEMA GRANT | \$ 12,321 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 320-0000-422.03-08 | OES GRANTS | \$ 10,885 | \$ 85,290 | \$ 136,849 | \$ 19,071 | \$ 136,849 | \$ - |
| 320-0000-422.03-09 | SAFER GRANT | \$ 190,871 | \$ 199,482 | \$ 80,578 | \$ 60,578 | \$ 60,578 | \$ - |
| | TOTAL | \$ 230,857 | \$ 284,752 | \$ 197,427 | \$ 79,649 | \$ 197,427 | \$ - |
| 320-0000-435.01-05 | AMBULANCE CHARGES | \$ 1,461,929 | \$ 1,796,054 | \$ 2,240,014 | \$ 1,792,844 | \$ 2,240,014 | \$ - |
| 320-0000-435.01-08 | FIRE MED | \$ 18,700 | \$ 17,270 | \$ 16,500 | \$ 18,425 | \$ 18,425 | \$ 1,925 |
| 320-0000-435.01-07 | GEMT | \$ 109,849 | \$ 55,492 | \$ 50,000 | \$ - | \$ - | \$ (50,000) |
| 320-0000-435.01-09 | IGT | \$ - | \$ - | \$ 768,831 | \$ 768,831 | \$ 768,831 | \$ - |
| | TOTAL | \$ 1,590,478 | \$ 1,868,816 | \$ 3,075,345 | \$ 2,580,100 | \$ 3,027,270 | \$ (48,075) |
| 320-0000-462.01-00 | MISCELLANEOUS | \$ 135 | \$ 156 | \$ - | \$ 676 | \$ 676 | \$ 676 |
| | TOTAL OTHER REVENUE | \$ 135 | \$ 156 | \$ - | \$ 676 | \$ 676 | \$ 676 |
| 320-0000-471.01-01 | FROM OTHER FUNDS | \$ 214,706 | \$ 211,665 | \$ 184,000 | \$ 183,483 | \$ 184,000 | \$ - |
| 320-0000-471.01-10 | FROM GENERAL FUND | \$ 580,000 | \$ 585,000 | \$ 765,000 | \$ 368,667 | \$ 765,000 | \$ - |
| 320-0000-471.01-11 | FROM IMPACT FEE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL INTERFUND OPER TRANS | \$ 794,706 | \$ 796,665 | \$ 949,000 | \$ 552,150 | \$ 949,000 | \$ - |
| | TOTA FIRE/AMB | \$ 2,616,178 | \$ 2,950,389 | \$ 4,221,772 | \$ 3,210,575 | \$ 4,174,373 | \$ (47,399) |
| | | \$ 6,506,408 | \$ 8,826,347 | \$ 8,048,747 | \$ 6,832,304 | \$ 8,191,879 | \$ 143,132 |
| | Revenues | \$ 6,506,408 | \$ 8,826,347 | \$ 8,048,747 | \$ 6,832,304 | \$ 8,191,879 | |
| | Expenses | \$ 6,210,411 | \$ 5,842,069 | \$ 8,139,725 | \$ 6,147,132 | \$ 8,195,215 | |
| | | \$ 285,997 | \$ 2,984,278 | \$ (90,978) | \$ 485,171 | \$ (3,336) | |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-EXPENSES
 PROJECTED FY 2016-2016

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 13/14 ACTUALS | FY 14/15 ACTUALS | FY 15/16 BUDGET | FY 15/16 ACTUALS 04/30/16 | PROJECTED YEAR END | Variance to Budget |
|------------------------|-------------------------|---------------------|---------------------|--------------------|------------------------------|-----------------------|-----------------------|
| BUILDING PERMIT | | | | | | | |
| 317-9100-519.51-01 | SALARIES | \$ 12,868 | \$ 52,328 | \$ - | \$ - | \$ - | \$ - |
| 317-9100-519.51-02 | OVERTIME | \$ 371 | \$ 315 | \$ - | \$ - | \$ - | \$ - |
| 317-9100-519.51-21 | FICA | \$ 859 | \$ 3,746 | \$ - | \$ - | \$ - | \$ - |
| 317-9100-519.51-23 | PERS | \$ 1,535 | \$ 8,532 | \$ - | \$ - | \$ - | \$ - |
| 317-9100-519.51-25 | MEDICAL | \$ (325) | \$ 17,483 | \$ - | \$ - | \$ - | \$ - |
| 317-9100-519.51-27 | WORKERS COMP | \$ 813 | \$ 3,991 | \$ - | \$ - | \$ - | \$ - |
| 317-9100-519.51-31 | ERMA/EAP | \$ 153 | \$ 561 | \$ - | \$ - | \$ - | \$ - |
| 317-9100-519.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 2,908 | \$ 891 | \$ - | \$ - | \$ - | \$ - |
| 317-9100-519.52-10 | TOOLS AND SUPPLIES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 317-9100-519.52-16 | COMMUNICATIONS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 317-9100-519.52-22 | VEHICLE MAINTENANCE | \$ - | \$ 391 | \$ - | \$ - | \$ - | \$ - |
| 317-9100-519.52-24 | FUELS | \$ 355 | \$ 407 | \$ - | \$ - | \$ - | \$ - |
| 317-9100-519.52-70 | PROFESSIONAL SERVICES | \$ 35,393 | \$ 16,430 | \$ - | \$ - | \$ - | \$ - |
| 317-9100-519.52-76 | Plan Check Outsource | \$ 6,683 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 317-9100-519.52-91 | CONF/MEETINGS/TRAVEL | \$ - | \$ 52 | \$ - | \$ - | \$ - | \$ - |
| 317-9100-519.52-92 | MEMBERSHIPS/DUES | \$ - | \$ 287 | \$ - | \$ - | \$ - | \$ - |
| 317-9100-519.53-01 | DEPRECIATION | \$ 4,513 | \$ 4,525 | \$ - | \$ - | \$ - | \$ - |
| 317-9100-519.53-50 | STRONG MOTION TAX | \$ 754 | \$ 3,514 | \$ - | \$ - | \$ - | \$ - |
| 317-9100-519.53-51 | BSC TAX | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 317-9100-519.55-01 | TRANSFER OUT-OVERHEAD | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 317-9100-519.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 68,880 | \$ 113,451 | \$ - | \$ - | \$ - | \$ - |

| | | | | | | | |
|--------------------|----------------------------|--------------|--------------|--------------|--------------|--------------|-------------|
| WATER | | | | | | | |
| 318-5100-549.51-01 | SALARIES | \$ 279,216 | \$ 305,954 | \$ 357,652 | \$ 300,631 | \$ 394,078 | \$ (36,426) |
| 318-5100-549.51-02 | OVERTIME | \$ 36,958 | \$ 21,878 | \$ 20,000 | \$ 13,711 | \$ 20,000 | \$ - |
| 318-5100-549.51-04 | PARTTIME | \$ 18,409 | \$ 22,047 | \$ 15,000 | \$ 2,970 | \$ 2,970 | \$ 12,030 |
| 318-5100-549.51-21 | FICA | \$ 23,031 | \$ 24,061 | \$ 24,790 | \$ 23,049 | \$ 25,991 | \$ (1,201) |
| 318-5100-549.51-23 | PERS | \$ 37,350 | \$ 44,088 | \$ 51,860 | \$ 43,496 | \$ 48,292 | \$ 3,568 |
| 318-5100-549.51-24 | PENSION EXPENSE-GASB 68 | \$ - | \$ 1,890 | \$ - | \$ - | \$ - | \$ - |
| 318-5100-549.51-25 | MEDICAL | \$ 35,858 | \$ 49,053 | \$ 54,032 | \$ 42,502 | \$ 47,406 | \$ 6,626 |
| 318-5100-549.51-27 | WORKERS COMP | \$ 15,656 | \$ 19,627 | \$ 24,369 | \$ 24,369 | \$ 24,369 | \$ 0 |
| 318-5100-549.51-31 | ERMA/EAP | \$ 2,947 | \$ 2,781 | \$ 2,346 | \$ 2,346 | \$ 2,346 | \$ (0) |
| 318-5100-549.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 45,753 | \$ 47,140 | \$ 33,000 | \$ 33,750 | \$ 35,000 | \$ (2,000) |
| 318-5100-549.52-10 | DEPT TOOLS & SUPPLIES | \$ 22,888 | \$ 18,889 | \$ 20,000 | \$ 17,971 | \$ 20,000 | \$ - |
| 318-5100-549.52-16 | COMMUNICATIONS | \$ 470 | \$ 665 | \$ 800 | \$ 398 | \$ 800 | \$ - |
| 318-5100-549.52-18 | UTILITIES | \$ 208,164 | \$ 208,485 | \$ 184,000 | \$ 125,898 | \$ 168,000 | \$ 16,000 |
| 318-5100-549.52-22 | VEHICLE MAINTENANCE | \$ 1,863 | \$ 988 | \$ 2,000 | \$ 1,576 | \$ 2,000 | \$ - |
| 318-5100-549.52-23 | WATER SYSTEM MAINT | \$ 48,570 | \$ 49,319 | \$ 155,000 | \$ 124,483 | \$ 155,000 | \$ - |
| 318-5100-549.52-24 | FUELS | \$ 13,020 | \$ 11,086 | \$ 12,000 | \$ 4,837 | \$ 9,000 | \$ 3,000 |
| 318-5100-549.52-25 | OFFICE EQUIP MAINT | \$ 3,536 | \$ (708) | \$ - | \$ - | \$ - | \$ - |
| 318-5100-549.52-50 | A/R WRITE OFF | \$ - | \$ 1 | \$ - | \$ (1) | \$ - | \$ - |
| 318-5100-549.52-70 | PROFESSIONAL SERVICES | \$ 87,063 | \$ 50,925 | \$ 45,000 | \$ 50,218 | \$ 50,000 | \$ (5,000) |
| 318-5100-549.52-80 | GROUNDWATER RECHARGE FEE | \$ 222,043 | \$ 98,417 | \$ 160,000 | \$ - | \$ - | \$ 180,000 |
| 318-5100-549.52-90 | LARGE WATER SYSTEM/CONS I | \$ 8,012 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 318-5100-549.52-91 | CONF/MEETINGS/TRAVEL | \$ 3,454 | \$ 1,672 | \$ 3,000 | \$ 1,576 | \$ 2,800 | \$ 400 |
| 318-5100-549.52-94 | AUDIT | \$ 13,000 | \$ 13,000 | \$ 15,700 | \$ 15,700 | \$ 15,700 | \$ - |
| 318-5100-549.53-01 | DEPRECIATION | \$ 257,404 | \$ 264,516 | \$ 270,000 | \$ - | \$ 270,000 | \$ - |
| 318-5100-549.55-01 | TRANSFER OUT-OVERHEAD | \$ 298,000 | \$ 300,000 | \$ 300,000 | \$ 200,000 | \$ 300,000 | \$ - |
| 318-5100-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ 166,000 | \$ 165,483 | \$ 166,000 | \$ - |
| 318-5100-549.56-01 | WATER IMP BOND PYMNTS 1991 | \$ 27,540 | \$ 25,110 | \$ 22,477 | \$ 22,478 | \$ 22,478 | \$ (1) |
| 318-5100-549.56-02 | SAFE DRINK WATER BOND 1992 | \$ 19,355 | \$ 17,775 | \$ 16,195 | \$ 16,195 | \$ 16,195 | \$ - |
| 318-5100-549.56-05 | CIEDB WATER IMP LOAN | \$ 79,157 | \$ 77,380 | \$ 75,611 | \$ 75,611 | \$ 75,611 | \$ - |
| 318-5100-549.56-06 | CAPITAL LEASE-WATER METERS | \$ 36,718 | \$ 33,769 | \$ 142,839 | \$ 33,175 | \$ 142,839 | \$ - |
| 318-5100-549.57-01 | CAPITAL OUTLAY | \$ 43,282 | \$ 8,519 | \$ 235,000 | \$ 67,296 | \$ 235,000 | \$ - |
| 318-5100-549.57-02 | WATER METERS | \$ - | \$ - | \$ 40,062 | \$ 24,351 | \$ 24,351 | \$ 15,711 |
| 318-5100-549.57-03 | WATER METERS-GOVT CAPITAL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 1,888,667 | \$ 1,716,307 | \$ 2,448,534 | \$ 1,434,067 | \$ 2,275,826 | \$ 172,708 |

| | | | | | | | |
|--------------------|-------------------------|------------|--------------|------------|------------|--------------|--------------|
| SOLID WASTE | | | | | | | |
| 319-9100-549.51-01 | SALARIES | \$ 100,191 | \$ 99,437 | \$ 120,214 | \$ 98,766 | \$ 119,033 | \$ 1,181 |
| 319-9100-549.51-02 | OVERTIME | \$ 1,862 | \$ 855 | \$ - | \$ 231 | \$ 231 | \$ (231) |
| 319-9100-549.51-04 | PARTTIME | \$ 13,909 | \$ 12,088 | \$ - | \$ - | \$ - | \$ - |
| 319-9100-549.51-21 | FICA | \$ 7,848 | \$ 7,788 | \$ 9,028 | \$ 6,876 | \$ 8,182 | \$ 886 |
| 319-9100-549.51-23 | PERS | \$ 12,590 | \$ 12,944 | \$ 17,407 | \$ 13,435 | \$ 15,554 | \$ 1,853 |
| 319-9100-549.51-24 | PENSION EXPENSE-GASB 68 | \$ - | \$ 555 | \$ - | \$ - | \$ - | \$ - |
| 319-9100-549.51-25 | MEDICAL | \$ 13,033 | \$ 16,284 | \$ 18,864 | \$ 13,980 | \$ 15,390 | \$ 3,474 |
| 319-9100-549.51-27 | WORKERS COMP | \$ 5,558 | \$ 6,571 | \$ 8,807 | \$ 8,807 | \$ 8,807 | \$ (0) |
| 319-9100-549.51-31 | ERMA/EAP | \$ 1,046 | \$ 924 | \$ 848 | \$ 848 | \$ 848 | \$ (0) |
| 319-9100-549.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 25,928 | \$ 21,728 | \$ 21,000 | \$ 28,173 | \$ 28,173 | \$ (7,173) |
| 319-9100-549.52-10 | DEPT TOOLS & SUPPLIES | \$ 12 | \$ 7,662 | \$ 7,000 | \$ 2,942 | \$ 3,500 | \$ 3,500 |
| 319-9100-549.52-14 | PRINTING & ADVERTISING | \$ 772 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 319-9100-549.52-16 | COMMUNICATIONS | \$ 470 | \$ 285 | \$ 500 | \$ 358 | \$ 500 | \$ - |
| 319-9100-549.52-18 | UTILITIES | \$ 1,399 | \$ 1,569 | \$ 1,300 | \$ 1,280 | \$ 1,400 | \$ (100) |
| 319-9100-549.52-24 | FUELS | \$ 569 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 319-9100-549.52-25 | OFFICE EQUIP MAINT | \$ 20,693 | \$ 19,009 | \$ 8,000 | \$ 21,932 | \$ 21,932 | \$ (13,932) |
| 319-9100-549.52-50 | A/R WRITE OFF | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 319-9100-549.52-71 | PROF SERV-REFUSE | \$ 947,918 | \$ 1,131,114 | \$ 984,000 | \$ 849,596 | \$ 1,110,596 | \$ (126,596) |
| 319-9100-549.52-72 | PROF SERV-ST SWEEPING | \$ 115,919 | \$ 137,713 | \$ 122,000 | \$ 112,469 | \$ 135,000 | \$ (13,000) |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 13/14 | FY 14/15 | FY 15/16 | FY 15/16 | PROJECTED | Variance |
|--------------------|-------------------------|--------------|--------------|--------------|------------------|--------------|--------------|
| | | ACTUALS | ACTUALS | BUDGET | ACTUALS 04/30/16 | YEAR END | to Budget |
| 319-9100-549.52-85 | FRANCHISE FEES | \$ 107,104 | \$ - | \$ 48,000 | \$ 43,883 | \$ 48,000 | \$ - |
| 319-9100-549.52-91 | CONF/MEETINGS/TRAVEL | \$ 20 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 319-9100-549.52-94 | AUDIT | \$ 8,300 | \$ 11,300 | \$ 13,700 | \$ 8,545 | \$ 8,545 | \$ 5,155 |
| 319-9100-549.53-01 | DEPRECIATION | \$ 516 | \$ 2,083 | \$ 2,700 | \$ - | \$ 2,700 | \$ - |
| 319-9100-549.55-01 | TRANSFER OUT-OVERHEAD | \$ 312,000 | \$ 320,000 | \$ 310,000 | \$ 258,333 | \$ 300,000 | \$ 10,000 |
| 319-9100-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 319-9100-549.57-01 | CAPITAL OUTLAY | \$ - | \$ 926 | \$ 25,000 | \$ 13,852 | \$ 13,852 | \$ 11,148 |
| | TOTAL SOLID WASTE | \$ 1,697,655 | \$ 1,810,815 | \$ 1,718,367 | \$ 1,482,287 | \$ 1,842,223 | \$ (123,856) |

AMBULANCE

| | | | | | | | |
|--------------------|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 320-8100-539.51-01 | SALARIES/FT | \$ 442,067 | \$ 438,146 | \$ 471,578 | \$ 385,816 | \$ 531,935 | \$ (80,357) |
| 320-8100-539.51-02 | OVERTIME/FT | \$ 88,518 | \$ 88,381 | \$ 123,000 | \$ 108,898 | \$ 123,000 | \$ - |
| 320-8100-539.51-04 | PT PCFS | \$ 49,967 | \$ 33,074 | \$ - | \$ - | \$ - | \$ - |
| 320-8100-539.51-05 | RESERVE OFFICERS | \$ 17,113 | \$ 13,500 | \$ 38,880 | \$ 44,872 | \$ 48,000 | \$ (9,120) |
| 320-8100-539.51-21 | FICA | \$ 38,512 | \$ 39,511 | \$ 38,191 | \$ 39,573 | \$ 51,791 | \$ (13,800) |
| 320-8100-539.51-23 | PERS | \$ 97,681 | \$ 121,032 | \$ 121,745 | \$ 108,019 | \$ 122,968 | \$ (1,221) |
| 320-8100-539.51-24 | PENSION EXPENSE-GASB 68 | \$ - | \$ (6,629) | \$ - | \$ - | \$ - | \$ - |
| 320-8100-539.51-25 | MEDICAL | \$ 65,233 | \$ 63,638 | \$ 76,075 | \$ 48,793 | \$ 73,619 | \$ 2,456 |
| 320-8100-539.51-27 | WORKERS COMP | \$ 30,138 | \$ 28,287 | \$ 34,547 | \$ 34,547 | \$ 34,547 | \$ (0) |
| 320-8100-539.51-29 | UNIFORM ALLOWANCE | \$ 6,007 | \$ 2,684 | \$ 5,800 | \$ 6,840 | \$ 7,200 | \$ (1,400) |
| 320-8100-539.51-31 | ERMA/EAP | \$ 1,487 | \$ 4,117 | \$ 3,326 | \$ 3,326 | \$ 3,326 | \$ (0) |
| 320-8100-539.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 789 | \$ 866 | \$ 500 | \$ 1,177 | \$ 550 | \$ (50) |
| 320-8100-539.52-04 | SPEC DEPT/LAUNDRY | \$ 5,815 | \$ 5,399 | \$ 7,500 | \$ 4,497 | \$ 7,000 | \$ 500 |
| 320-8100-539.52-10 | DEPT TOOLS & SUPPLIES | \$ 23,290 | \$ 51,737 | \$ 24,000 | \$ 23,984 | \$ 24,000 | \$ - |
| 320-8100-539.52-14 | PRINTING & ADVERTISING | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 320-8100-539.52-15 | INSURANCE | \$ 3,230 | \$ 6,295 | \$ 3,500 | \$ 1,193 | \$ 3,500 | \$ - |
| 320-8100-539.52-16 | COMMUNICATIONS | \$ 4,442 | \$ 4,851 | \$ 5,000 | \$ 5,038 | \$ 5,200 | \$ (200) |
| 320-8100-539.52-22 | VEHICLE MAINTENANCE | \$ 13,259 | \$ 27,071 | \$ 15,500 | \$ 12,041 | \$ 15,000 | \$ 500 |
| 320-8100-539.52-24 | FUELS | \$ 20,397 | \$ 16,403 | \$ 16,500 | \$ 9,666 | \$ 13,000 | \$ 3,500 |
| 320-8100-539.52-25 | OFFICE EQUIP MAINT | \$ 580 | \$ 1,642 | \$ 500 | \$ 265 | \$ 500 | \$ - |
| 320-8100-539.52-26 | EQUIPMENT MAINTENANCE | \$ 2,995 | \$ 6,839 | \$ 8,000 | \$ 6,333 | \$ 8,000 | \$ - |
| 320-8100-539.52-50 | A/R WRITE OFF | \$ 212,680 | \$ - | \$ 1,590,000 | \$ 1,144,450 | \$ 1,590,000 | \$ - |
| 320-8100-539.52-51 | A/R WRITE DOWN | \$ 696,688 | \$ 495,622 | \$ - | \$ - | \$ - | \$ - |
| 320-8100-539.52-70 | PROFESSIONAL SERVICES | \$ 44,551 | \$ 38,298 | \$ 30,000 | \$ 53,093 | \$ 55,000 | \$ (25,000) |
| 320-8100-539.52-91 | CONF/MEETINGS/TRAVEL | \$ 1,148 | \$ 886 | \$ 2,000 | \$ 1,304 | \$ 2,000 | \$ - |
| 320-8100-539.52-96 | TRAINING & EDUCATION | \$ 3,750 | \$ 3,024 | \$ 4,000 | \$ 7,521 | \$ 4,000 | \$ - |
| 320-8100-539.52-99 | IGT EXPENSE | \$ - | \$ - | \$ 452,495 | \$ 452,495 | \$ 452,495 | \$ - |
| 320-8100-539.53-01 | DEPRECIATION | \$ 97,414 | \$ 95,252 | \$ 100,000 | \$ - | \$ 100,000 | \$ - |
| 320-8100-539.55-01 | TRANSFER OUT-OVERHEAD | \$ 102,800 | \$ 75,000 | \$ 70,000 | \$ 58,333 | \$ 70,000 | \$ - |
| 320-8100-539.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 320-8100-539.56-14 | FIRE STATION BOND PAYMNTS | \$ 134,705 | \$ 131,665 | \$ 53,482 | \$ 53,483 | \$ 53,483 | \$ (1) |
| 320-8100-539.57-01 | CAPITAL OUTLAY | \$ 4,015 | \$ 6,528 | \$ 245,000 | \$ 250,811 | \$ 250,811 | \$ (5,811) |
| | TOTAL | \$ 2,189,271 | \$ 1,794,868 | \$ 3,541,120 | \$ 2,868,348 | \$ 3,650,923 | \$ (109,803) |

FIRE

| | | | | | | | |
|--------------------|--------------------------|------------|------------|------------|------------|------------|-------------|
| 320-8200-539.51-01 | SALARIES/FT | \$ 165,868 | \$ 168,416 | \$ 176,124 | \$ 150,039 | \$ 190,840 | \$ (14,716) |
| 320-8200-539.51-02 | OVERTIME/FT | \$ 25,930 | \$ 34,811 | \$ 47,000 | \$ 42,148 | \$ 44,000 | \$ 3,000 |
| 320-8200-539.51-04 | PT/PCFS | \$ 3,031 | \$ 13,465 | \$ - | \$ - | \$ - | \$ - |
| 320-8200-539.51-05 | RESERVE OFFICERS | \$ - | \$ 5,003 | \$ 14,000 | \$ 18,214 | \$ 22,000 | \$ (6,000) |
| 320-8200-539.51-21 | FICA | \$ 13,172 | \$ 15,473 | \$ 14,296 | \$ 15,621 | \$ 18,540 | \$ (4,244) |
| 320-8200-539.51-23 | PERS | \$ 50,328 | \$ 53,152 | \$ 46,157 | \$ 38,662 | \$ 43,933 | \$ 2,224 |
| 320-8200-539.51-24 | PENSION EXPENSE-GASB 68 | \$ - | \$ (2,911) | \$ - | \$ - | \$ - | \$ - |
| 320-8200-539.51-25 | MEDICAL | \$ 24,323 | \$ 24,407 | \$ 29,583 | \$ 18,584 | \$ 20,655 | \$ 8,928 |
| 320-8200-539.51-27 | WORKERS COMP | \$ 11,320 | \$ 11,854 | \$ 12,902 | \$ 12,902 | \$ - | \$ 12,902 |
| 320-8200-539.51-29 | UNIFORM ALLOWANCE | \$ 504 | \$ 1,540 | \$ 2,900 | \$ 2,660 | \$ 2,900 | \$ - |
| 320-8200-539.51-31 | ERMA/EAP | \$ 304 | \$ 3,580 | \$ 1,242 | \$ 495 | \$ 1,242 | \$ 0 |
| 320-8200-539.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 1,370 | \$ 866 | \$ 500 | \$ 798 | \$ 700 | \$ (200) |
| 320-8200-539.52-04 | SPEC DEPT/LAUNDRY | \$ 427 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 320-8200-539.52-05 | PERSONNEL/MEDICAL | \$ - | \$ 482 | \$ 1,000 | \$ 3,533 | \$ 3,533 | \$ (2,533) |
| 320-8200-539.52-10 | DEPT TOOLS & SUPPLIES | \$ 18,709 | \$ 12,751 | \$ 20,000 | \$ 10,858 | \$ 18,000 | \$ 2,000 |
| 320-8200-539.52-11 | RESERVE UNIFORMS | \$ 524 | \$ 2,454 | \$ 4,200 | \$ 3,770 | \$ 4,200 | \$ - |
| 320-8200-539.52-12 | SAFETY PERS PROTEC EQUIP | \$ 240 | \$ 277 | \$ - | \$ - | \$ - | \$ - |
| 320-8200-539.52-14 | PRINTING & ADVERTISING | \$ 433 | \$ 73 | \$ 100 | \$ - | \$ - | \$ 100 |
| 320-8200-539.52-15 | INSURANCE | \$ 5,742 | \$ 2,812 | \$ - | \$ - | \$ - | \$ - |
| 320-8200-539.52-16 | COMMUNICATIONS | \$ 2,539 | \$ 5,385 | \$ 5,500 | \$ 6,340 | \$ 6,500 | \$ (1,000) |
| 320-8200-539.52-18 | UTILITIES | \$ 20,711 | \$ 21,686 | \$ 19,500 | \$ 18,000 | \$ 19,500 | \$ - |
| 320-8200-539.52-24 | FUELS | \$ 11,391 | \$ 8,490 | \$ 8,000 | \$ 4,515 | \$ 6,000 | \$ 2,000 |
| 320-8200-539.52-26 | EQUIPMENT MAINTENANCE | \$ 11,476 | \$ 17,472 | \$ 17,500 | \$ 11,306 | \$ 15,000 | \$ 2,500 |
| 320-8200-539.52-70 | PROFESSIONAL SERVICES | \$ (2,940) | \$ - | \$ - | \$ - | \$ - | \$ - |
| 320-8200-539.52-91 | CONF/MEETINGS/TRAVEL | \$ 1,120 | \$ 1,176 | \$ 1,500 | \$ 1,207 | \$ 1,500 | \$ - |
| 320-8200-539.52-92 | MEMBERSHIPS/DUES | \$ 1,458 | \$ 1,840 | \$ 3,200 | \$ 2,709 | \$ 3,200 | \$ - |
| 320-8200-539.52-96 | TRAINING & EDUCATION | \$ 1,782 | \$ 1,311 | \$ 3,000 | \$ 2,070 | \$ 3,000 | \$ - |
| 320-8200-539.53-24 | FIRE PREVENTION | \$ 145 | \$ 145 | \$ 1,000 | \$ - | \$ 1,000 | \$ - |
| 320-8200-539.57-01 | CAPITAL OUTLAY | \$ - | \$ 617 | \$ 2,500 | \$ - | \$ - | \$ 2,500 |
| | TOTAL FIRE | \$ 369,908 | \$ 406,627 | \$ 431,705 | \$ 364,431 | \$ 428,243 | \$ 5,462 |

TOTAL FIRE/AMB

| | | | | | |
|--------------|--------------|--------------|--------------|--------------|--------------|
| \$ 2,559,179 | \$ 2,201,496 | \$ 3,972,825 | \$ 3,230,779 | \$ 4,077,166 | \$ (104,341) |
|--------------|--------------|--------------|--------------|--------------|--------------|

| | | | | | |
|--------------|--------------|--------------|--------------|--------------|-------------|
| \$ 6,210,411 | \$ 5,842,069 | \$ 8,139,725 | \$ 6,147,132 | \$ 8,195,215 | \$ (55,489) |
|--------------|--------------|--------------|--------------|--------------|-------------|

| | | | | | |
|----------|--------------|--------------|--------------|--------------|--------------|
| Revenues | \$ 6,506,408 | \$ 8,826,347 | \$ 8,048,747 | \$ 8,632,304 | \$ 8,191,879 |
| Expenses | \$ 6,210,411 | \$ 5,842,069 | \$ 8,139,725 | \$ 6,147,132 | \$ 8,195,215 |
| | \$ 295,997 | \$ 2,984,278 | \$ (90,978) | \$ 485,171 | \$ (3,338) |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-REVENUE
 PROJECTED FY 2015-2016

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14</u> <u>ACTUALS</u> | <u>FY 14/15</u> <u>ACTUALS</u> | <u>FY 15/16</u> <u>BUDGET</u> | <u>FY 15/16</u> <u>ACTUALS 4/30/16</u> | <u>PROJECTED</u> <u>YEAR END</u> | <u>Variance</u> <u>to Budget</u> |
|-----------------------|----------------------------|-----------------------------------|-----------------------------------|----------------------------------|---|-------------------------------------|-------------------------------------|
| | <u>VEHICLE ABATEMENT</u> | | | | | | |
| 107-0000-403.09-00 | VEHICLE ABATEMENT | \$ 1,488 | \$ - | \$ - | \$ 1,757 | \$ - | \$ - |
| 107-0000-451.01-01 | INTEREST | | | \$ - | | | \$ - |
| | TOTAL ABANDONED VEHICLE | \$ 1,488 | \$ - | \$ - | \$ 1,757 | \$ - | \$ - |

| | | | | | |
|----------|----------|------------|------|----------|------|
| Revenues | \$ 1,488 | \$ - | \$ - | \$ 1,757 | \$ - |
| Expenses | \$ 22 | \$ 1,000 | \$ - | \$ - | \$ - |
| | \$ 1,466 | \$ (1,000) | \$ - | \$ 1,757 | \$ - |

**CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-EXPENSES
 PROJECTED FY 2015-2016**

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14 ACTUALS</u> | <u>FY 14/15 ACTUALS</u> | <u>FY 15/16 BUDGET</u> | <u>FY 15/16 ACTUALS 4/30/16</u> | <u>PROJECTED YEAR END</u> | <u>Variance to Budget</u> |
|-----------------------|---------------------------------|-----------------------------|-----------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|
| | <u>VEHICLE ABATEMENT</u> | | | | | | |
| 107-9100-549.53-10 | VEHICLE ABATEMENT COSTS | \$ 22 | \$ 1,000 | \$ - | \$ - | \$ - | \$ - |
| 107-9100-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 107-9100-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 22</u> | <u>\$ 1,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

| | | | | | |
|----------|-----------------|-------------------|-------------|-----------------|-------------|
| Revenues | \$ 1,488 | \$ - | \$ - | \$ 1,757 | \$ - |
| Expenses | \$ 22 | \$ 1,000 | \$ - | \$ - | \$ - |
| | <u>\$ 1,466</u> | <u>\$ (1,000)</u> | <u>\$ -</u> | <u>\$ 1,757</u> | <u>\$ -</u> |

**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUES
PROJECTED FY 2015-2016**

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14 ACTUALS</u> | <u>FY 14/15 ACTUALS</u> | <u>FY 15/16 BUDGET</u> | <u>FY 15/16 ACTUALS 4/30/16</u> | <u>PROJECTED YEAR END</u> | <u>Variance to Budget</u> |
|---|----------------------------|-----------------------------|-----------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|
| <u>CDBG</u> | | | | | | | |
| 030-0000-423.05-03 | 19TH, 20TH & 21ST PROJECT | \$ - | \$ 158,491 | \$ - | \$ - | \$ - | \$ - |
| 030-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ -</u> | <u>\$ 158,491</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| <u>COPS SLESF</u> | | | | | | | |
| 034-0000-421.01-06 | COPS SLESF GRANT | \$ 100,000 | \$ 108,230 | \$ 100,000 | \$ 94,618 | \$ 100,000 | \$ - |
| 034-0000-451.01-01 | INTEREST | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 100,000</u> | <u>\$ 108,230</u> | <u>\$ 100,000</u> | <u>\$ 94,618</u> | <u>\$ 100,000</u> | <u>\$ -</u> |
| <u>RSTP DOWNTOWN OVERLAYS-TE</u> | | | | | | | |
| 035-0000-423.08-03 | RSTP GRANTS | \$ 293,671 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 035-0000-424.06-01 | TE GRANT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 035-0000-471-01-01 | FROM OTHER FUNDS | \$ 105,651 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 035-0000-471.01-03 | FROM LTF ART 8 | \$ 29,983 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 429,305</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| <u>CMAQ Madsen Ave Bike</u> | | | | | | | |
| 036-0000-423.06-04 | CMAQ GRANTS | \$ 39,854 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 036-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 39,854</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| <u>CML GRANTS</u> | | | | | | | |
| 037-0000-423-08.07 | CML GRANTS | \$ 181,822 | \$ 82,514 | \$ - | \$ - | \$ - | \$ - |
| 037-0000-423.07-01 | STREET GRANTS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 037-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 181,822</u> | <u>\$ 82,514</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| <u>SIERRA ST SIGNAL SYNCHRO</u> | | | | | | | |
| 038-0000-423.06-07 | CMAQ GRANTS | \$ 41,613 | \$ 3,468 | \$ 6,587 | \$ 6,403 | \$ 6,403 | \$ (184) |
| 038-0000-471.01-01 | FROM OTHER FUNDS | \$ 560 | \$ - | \$ 27,172 | \$ - | \$ - | \$ (27,172) |
| | | <u>\$ 42,173</u> | <u>\$ 3,468</u> | <u>\$ 33,759</u> | <u>\$ 6,403</u> | <u>\$ 6,403</u> | <u>\$ (27,356)</u> |
| <u>SIERRA ST TRANSIT STOP</u> | | | | | | | |
| 039-0000-423.06-07 | CMAQ GRANTS | \$ 640 | \$ 120 | \$ 49,379 | \$ 1,360 | \$ 1,360 | \$ (48,019) |
| 039-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ 5,546 | \$ - | \$ - | \$ (5,546) |
| | | <u>\$ 640</u> | <u>\$ 120</u> | <u>\$ 54,925</u> | <u>\$ 1,360</u> | <u>\$ 1,360</u> | <u>\$ (53,565)</u> |
| <u>14TH AVENUE BIKELINES</u> | | | | | | | |
| 040-0000-423.06-07 | CML GRANTS | \$ 18,714 | \$ 239,558 | \$ - | \$ - | \$ - | \$ - |
| 040-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 18,714</u> | <u>\$ 239,558</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| <u>SIERRA ST SIDE LINC TO EL</u> | | | | | | | |
| 041-0000-423.06-07 | CML GRANTS | \$ 5,855 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 041-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 5,855</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| <u>LINCOLN ST RECONSTRUCT</u> | | | | | | | |
| 042-0000-423.06-08 | RSTP GRANTS | \$ 2,918 | \$ 121,496 | \$ - | \$ - | \$ - | \$ - |
| 042-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 2,918</u> | <u>\$ 121,496</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| <u>SIERRA ST RECON RAF TO 89</u> | | | | | | | |
| 043-0000-423-06-08 | STPL GRANTS | \$ 20,489 | \$ 1,551 | \$ 102,529 | \$ 9,444 | \$ 9,444 | \$ (93,085) |
| 043-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ 23,878 | \$ - | \$ - | \$ (23,878) |
| | | <u>\$ 20,489</u> | <u>\$ 1,551</u> | <u>\$ 126,407</u> | <u>\$ 9,444</u> | <u>\$ 9,444</u> | <u>\$ (116,963)</u> |
| <u>10TH AND UNION LIGHTED CR</u> | | | | | | | |
| 044-0000-423-06-07 | CMAQ GRANTS | \$ 800 | \$ 600 | \$ 67,599 | \$ 3,193 | \$ - | \$ (67,599) |
| 044-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 800</u> | <u>\$ 600</u> | <u>\$ 67,599</u> | <u>\$ 3,193</u> | <u>\$ -</u> | <u>\$ (67,599)</u> |
| <u>RAF/SIERRA ST LIGHTED CROSSWALK</u> | | | | | | | |
| 045-0000-423-06-07 | CMAQ GRANTS | \$ 640 | \$ 282 | \$ 67,599 | \$ 2,861 | \$ - | \$ - |
| 045-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 640</u> | <u>\$ 282</u> | <u>\$ 67,599</u> | <u>\$ 2,861</u> | <u>\$ -</u> | <u>\$ -</u> |
| <u>EARL ST RECONSTRUCT</u> | | | | | | | |
| 046-0000-423.06-08 | STPL GRANTS | \$ 4,577 | \$ 1,266 | \$ 110,000 | \$ 7,816 | \$ - | \$ (110,000) |
| | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 4,577</u> | <u>\$ 1,266</u> | <u>\$ 110,000</u> | <u>\$ 7,816</u> | <u>\$ -</u> | <u>\$ -</u> |
| <u>SIERRA ST SIDEWALK 16-18</u> | | | | | | | |
| 048-0000-423.06-07 | CML GRANTS | \$ 66,869 | \$ - | \$ 167,325 | \$ - | \$ - | \$ - |
| 048-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ 66,869</u> | <u>\$ -</u> | <u>\$ 167,325</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| <u>9TH ST RECONSTRUCT</u> | | | | | | | |
| 049-0000-423.06-08 | RSTP GRANTS | \$ 960 | \$ 3,076 | \$ 198,815 | \$ 9,338 | \$ - | \$ (198,815) |
| 049-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

| | | | | | | | |
|--|------------------|------------|--------------|--------------|--------------|-------------|--------------|
| HISTORIC DEPOT PROJECT | | \$ 980 | \$ 3,076 | \$ 198,815 | \$ 9,338 | \$ - | \$ (198,815) |
| 050-0000-423.06-09 | TE | \$ 5,791 | \$ 853,303 | \$ 250,000 | \$ 9,209 | \$ - | \$ (250,000) |
| 10th AVENUE RECONSTRUCT | | | | | | | |
| 052-0000-423.06-10 | CML GRANTS | \$ - | \$ 9,610 | \$ - | \$ - | | |
| 052-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10th AVENUE RECONSTRUCT | | | | | | | |
| 053-0000-423.06-07 | RSTP GRANTS | \$ - | \$ 19,416 | \$ 313,358 | \$ 12,693 | | |
| 053-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ 46,642 | \$ - | \$ - | \$ - |
| 18TH/KERN LIGHTED CROSSWALK | | | | | | | |
| 054-0000-423.06-07 | CMAQ GRANTS | | \$ 61,496 | \$ - | | | |
| 054-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| BETHEL AVENUE IMPROVEMENTS | | | | | | | |
| 055-0000-423.06-07 | CMAQ GRANTS | | \$ - | \$ - | | | |
| 055-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| DSEN AVE RECONST SIERRA TO STROUD | | | | | | | |
| 056-0000-423.06-07 | CMAQ GRANTS | | \$ - | \$ - | | | |
| 056-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| DSEN AVE BIKE PATH-STROUD TO KAMM | | | | | | | |
| 057-0000-423.06-07 | CMAQ GRANTS | | \$ - | \$ - | | | |
| 057-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | \$ 921,207 | \$ 1,600,981 | \$ 1,597,925 | \$ 158,935 | \$ 117,207 | \$ (714,298) |
| Revenues | | \$ 921,207 | \$ 1,600,981 | \$ 1,597,925 | \$ 156,935 | \$ 117,207 | |
| Expenses | | \$ 493,421 | \$ 1,393,213 | \$ 1,597,925 | \$ 681,486 | \$ 132,712 | |
| | | \$ 427,786 | \$ 207,768 | \$ - | \$ (524,550) | \$ (15,505) | |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-EXPENSE
 PROJECTED FY 2015-2016

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 13/14 ACTUALS | FY 14/15 ACTUALS | FY 15/16 BUDGET | FY 15/16 ACTUALS 4/30/16 | PROJECTED YEAR END | Variance to Budget |
|--|-----------------------------|---------------------|---------------------|--------------------|-----------------------------|-----------------------|-----------------------|
| CDBG | | | | | | | |
| 030-9100-549.57-28 | SIERRA ST. SIDEWALK-LINC | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 030-9100-549.57-29 | SIERRA ST SIGNALS SYNCHRO | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 030-9100-549.57-30 | 19TH, 20TH & 21ST | \$ 150,637 | \$ 13,146 | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 150,637 | \$ 13,146 | \$ - | \$ - | \$ - | \$ - |
| COPS SLEEF | | | | | | | |
| 034-9100-549.55-05 | TRANSFER TO OTHER FUNDS | \$ 90,000 | \$ 106,230 | \$ 100,000 | \$ - | \$ 100,000 | \$ - |
| CMAQ TULARE ST SIDEWALK | | | | | | | |
| 036-9100-549.57-02 | PROJECT | \$ 639 | \$ - | \$ - | \$ - | \$ - | \$ - |
| CML GRANTS | | | | | | | |
| 037-9100-549.57-02 | PROJECT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 037-9100-549.57-21 | MADSEN AVE BIKE-PED KAMM/ | \$ 5,230 | \$ 108,076 | \$ - | \$ - | \$ - | \$ - |
| 037-9100-549.57-22 | LEWIS ST BIKE -CAL/18TH | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 037-9100-549.57-23 | SIERRA ST R/R CROSSING | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 5,230 | \$ 108,076 | \$ - | \$ - | \$ - | \$ - |
| SIERRA ST SIGNAL SYNCHRO | | | | | | | |
| 038-9100-549.57-29 | SIERRA ST SIGNALS SYNCHRO | \$ 16,170 | \$ 8,641 | \$ 33,759 | \$ 3,653 | \$ - | \$ (33,759) |
| SIERRA ST TRANSIT STOP | | | | | | | |
| 039-9100-549.57-31 | SIERRA ST TRANSIT STOP | \$ 120 | \$ - | \$ 54,925 | \$ 4,072 | \$ - | \$ (54,925) |
| 14TH AVENUE BIKELINES | | | | | | | |
| 040-9100-549.57-32 | 14TH AVE BIKELINES | \$ 14,853 | \$ 279,740 | \$ - | \$ - | \$ - | \$ - |
| SIERRA ST SIDE LINC TO EL | | | | | | | |
| 041-9100-549.57-33 | SIERRA ST SIDE LINC TO EL | \$ 680 | \$ - | \$ - | \$ - | \$ - | \$ - |
| LINCOLN ST RECONSTRUCT | | | | | | | |
| 042-9100-549.57-34 | LINCOLN ST RECON | \$ 7,853 | \$ 132,197 | \$ - | \$ - | \$ - | \$ - |
| SIERRA ST RECON RAF TO 99 | | | | | | | |
| 043-9100-549.57-35 | SIERRA ST RECON RJD | \$ 251 | \$ 1,257 | \$ 126,407 | \$ 17,280 | \$ 17,260 | \$ (109,147) |
| 10TH AND UNION LIGHTED CR | | | | | | | |
| 044-9100-549.57-36 | 10TH & UNION LIGHTED CROS | \$ 360 | \$ 288 | \$ 67,599 | \$ 4,414 | \$ - | \$ (67,599) |
| SIERRA ST LIGHTED CROSSWALK | | | | | | | |
| 045-9100-549.57-42 | SIERRA ST LIGHTED CROSSWA | \$ 180 | \$ 150 | \$ 67,599 | \$ 20,973 | \$ - | \$ (67,599) |
| EARL ST RECONSTRUCT | | | | | | | |
| 046-9100-549.57-38 | EARL ST RECONSTRUCT | \$ 4,451 | \$ 9,340 | \$ 110,000 | \$ 105,087 | \$ - | \$ (110,000) |
| SIERRA ST SIDEWALK 16-18 | | | | | | | |
| 048-9100-549.57-40 | SIERRA ST SIDEWALK 16-18 | \$ 78,307 | \$ 138 | \$ 167,325 | \$ - | \$ - | \$ (167,325) |
| 6TH ST RECONSTRUCT | | | | | | | |
| 049-9100-549.57-41 | 6TH ST RECONSTRUCT | \$ 200 | \$ 3,964 | \$ 198,815 | \$ 15,452 | \$ 15,452 | \$ (183,363) |
| HISTORIC DEPOT PROJECT | | | | | | | |
| 050-9100-549.57-45 | HISTORIC TRAIN DEPOT | \$ 123,270 | \$ 692,542 | \$ 250,000 | \$ 241,740 | \$ - | \$ (250,000) |
| 18TH AVE SIDEWALK | | | | | | | |
| 052-9100-549.57-47 | 18TH AVE SIDEWALK | \$ - | \$ 487 | \$ - | \$ - | \$ - | \$ - |
| 10TH AVE RECONSTRUCT | | | | | | | |
| 053-9100-549.57-46 | 10TH AVE RECONSTRUCT | \$ 220 | \$ 36,399 | \$ 360,000 | \$ 268,754 | \$ - | \$ (360,000) |
| 18TH/KERN LIGHTED CROSSWALK | | | | | | | |
| 054-9100-549.57-49 | 18TH/KERN LIGHTED CROSSWALK | \$ - | \$ 618 | \$ 61,496 | \$ 81 | \$ - | \$ (61,496) |
| BETHEL AVENUE IMPROVEMENTS | | | | | | | |
| 055-9100-549.57-47 | 18TH AVE SIDEWALK | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| DSEN AVE RECONST SIERRA TO STROUD | | | | | | | |
| 056-9100-549.57-46 | 10TH AVE RECONSTRUCT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| DSEN AVE BIKE PATH-STROUD TO KAMM | | | | | | | |
| 057-9100-549.57-49 | 18TH/KERN LIGHTED CROSSWALK | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 493,421 | \$ 1,393,213 | \$ 1,597,925 | \$ 681,486 | \$ 132,712 | \$ (1,465,213) |

| | | | | | |
|----------|------------|--------------|--------------|--------------|-------------|
| Revenues | \$ 921,207 | \$ 1,600,981 | \$ 1,597,925 | \$ 156,935 | \$ 117,207 |
| Expenses | \$ 493,421 | \$ 1,393,213 | \$ 1,597,925 | \$ 681,486 | \$ 132,712 |
| | \$ 427,786 | \$ 207,768 | \$ - | \$ (524,550) | \$ (15,505) |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-REVENUE
 PROJECTED FY 2015-2016

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14</u> <u>ACTUALS</u> | <u>FY 14/15</u> <u>ACTUALS</u> | <u>FY 15/16</u> <u>BUDGET</u> | <u>FY 15/16</u> <u>ACTUALS 04/30/16</u> | <u>PROJECTED</u> <u>YEAR END</u> | <u>Variance</u> <u>to Budget</u> |
|--|----------------------------|-----------------------------------|-----------------------------------|----------------------------------|--|-------------------------------------|-------------------------------------|
| <u>FINANCE AUTHORITY</u> | | | | | | | |
| 750-0000-451.01-01 | INTEREST | \$ 292,544 | \$ 276,115 | \$ 87,087 | \$ 123,709 | \$ 123,709 | \$ 36,622 |
| | TOTAL | \$ 292,544 | \$ 276,115 | \$ 87,087 | \$ 123,709 | \$ 123,709 | \$ 36,622 |
| <u>SPEC ASSESS 92-1 CAP PROJ</u> | | | | | | | |
| 751-0000-451.01-01 | INTEREST | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| <u>SPECIAL ASSESS DIST 1991-1</u> | | | | | | | |
| 754-0000-451.01-01 | INTEREST | \$ - | \$ - | \$ 200 | \$ - | \$ 200 | \$ - |
| 754-0000-491.02-01 | ASSESSMENTS RECEIVED | \$ 80,382 | \$ 52,243 | \$ 69,754 | \$ 52,642 | \$ 69,754 | \$ 0 |
| 754-0000-495.00-00 | PREPAYMENT REV | \$ 10,326 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 70,708 | \$ 52,243 | \$ 69,954 | \$ 52,642 | \$ 69,954 | \$ 0 |
| <u>SPECIAL ASSESS 91-1 SUPP</u> | | | | | | | |
| 755-0000-451.01-01 | INTEREST | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 755-0000-491.02-01 | ASSESSMENTS RECEIVED | \$ 6,568 | \$ 2,811 | \$ 4,107 | \$ 2,755 | \$ 4,107 | \$ 0 |
| | TOTAL | \$ 6,568 | \$ 2,811 | \$ 4,107 | \$ 2,755 | \$ 4,107 | \$ 0 |
| <u>SPECIAL ASSESS 92-1</u> | | | | | | | |
| 756-0000-451.01-01 | INTEREST | \$ - | \$ - | \$ 10 | \$ - | \$ 10 | \$ - |
| 756-0000-491.02-01 | ASSESSMENTS RECEIVED | \$ 73,883 | \$ 47,506 | \$ 42,083 | \$ 24,366 | \$ 42,083 | \$ (0) |
| | TOTAL SPEC ASSESS 92-1 | \$ 73,883 | \$ 47,506 | \$ 42,093 | \$ 24,366 | \$ 42,093 | \$ (0) |
| <u>SPECIAL ASSESS 92-2 AGENCY</u> | | | | | | | |
| 757-0000-451.01-01 | INTEREST | \$ - | \$ - | \$ 10 | \$ - | \$ 10 | \$ - |
| 757-0000-491.02-01 | ASSESSMENTS RECEIVED | \$ 51,728 | \$ 41,982 | \$ 39,579 | \$ 41,179 | \$ 39,579 | \$ (0) |
| 757-0000-495.00-00 | PREPAYMENT REV | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL SPEC ASSESS 92-2 | \$ 51,728 | \$ 41,982 | \$ 39,589 | \$ 41,179 | \$ 39,589 | \$ (0) |
| | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | \$ 495,431 | \$ 420,657 | \$ 242,830 | \$ 244,651 | \$ 279,452 | \$ 36,622 |
| Revenues | | \$ 495,431 | \$ 420,657 | \$ 242,830 | \$ 244,651 | \$ 279,452 | |
| Expenses | | \$ 707,350 | \$ 5,960,770 | \$ 482,808 | \$ 281,782 | \$ 482,610 | |
| | | \$ (211,919) | \$ (5,540,113) | \$ (239,979) | \$ (37,131) | \$ (203,358) | |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-EXPENSES
 PROJECTED FY 2015-2016

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14</u> <u>ACTUALS</u> | <u>FY 14/15</u> <u>ACTUALS</u> | <u>FY 15/16</u> <u>BUDGET</u> | <u>FY 15/16</u> <u>ACTUALS 04/30/16</u> | <u>PROJECTED</u> <u>YEAR END</u> | <u>Variance</u> <u>to Budget</u> |
|--|----------------------------|-----------------------------------|-----------------------------------|----------------------------------|--|-------------------------------------|-------------------------------------|
| <u>KINGSBURG JOINT POWERS AUTHORITY</u> | | | | | | | |
| 750-9100-519.52-80 | MISC BOND FEES | \$ 10,584 | \$ (9,731) | \$ 11,000 | \$ - | \$ 11,000 | \$ - |
| 750-9100-519.54-74 | BOND PRINCIPAL EXPENSE | \$ 285,000 | \$ 5,190,000 | \$ 308,200 | \$ 176,200 | \$ 306,200 | \$ - |
| 750-9100-519.54-75 | INTEREST EXPENSE | \$ 337,315 | \$ 401,826 | \$ 87,087 | \$ 33,605 | \$ 87,087 | \$ 0 |
| 750-9100-519.54-76 | ORIGINAL ISSUE DISCOUNT | \$ - | \$ 20,196 | \$ - | \$ - | \$ - | \$ - |
| 750-9100-519.54-77 | BOND ISSUANCE COST | \$ - | \$ 288,580 | \$ - | \$ - | \$ - | \$ - |
| TOTAL | | \$ 612,899 | \$ 5,870,671 | \$ 404,287 | \$ 209,805 | \$ 404,287 | \$ 0 |
| <u>SPEC ASSESS 92-1 CAP PROJ</u> | | | | | | | |
| 751-9100-519.52-80 | MISC BOND FEES | \$ 792 | \$ 3,894 | \$ - | \$ - | \$ - | \$ - |
| 751-9100-519.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL | | \$ 792 | \$ 3,894 | \$ - | \$ - | \$ - | \$ - |
| <u>SPEC ASSESS 91-1 AGENCY</u> | | | | | | | |
| 754-9100-519.52-80 | MISC BOND FEES | \$ 4,065 | \$ 4,538 | \$ 7,048 | \$ 3,512 | \$ 6,655 | \$ (393) |
| 754-9100-519.56-20 | ASSESSMENT BOND PAYMENTS | \$ 39,161 | \$ 34,294 | \$ 28,099 | \$ 28,099 | \$ 28,099 | \$ 0 |
| TOTAL | | \$ 43,226 | \$ 38,832 | \$ 34,754 | \$ 31,611 | \$ 34,754 | \$ (393) |
| <u>SPEC ASSESS 91-1 SUPP AGEN</u> | | | | | | | |
| 755-9100-519.52-80 | MISC BOND FEES | \$ 707 | \$ 791 | \$ 1,024 | \$ 610 | \$ 956 | \$ (68) |
| 755-9100-519.56-20 | ASSESSMENT BOND PAYMENTS | \$ 1,460 | \$ 1,328 | \$ 1,151 | \$ 1,151 | \$ 1,151 | \$ 1 |
| TOTAL | | \$ 2,167 | \$ 2,119 | \$ 2,107 | \$ 1,761 | \$ 2,107 | \$ (68) |
| <u>SPEC ASSESS 92-1 AGENCY</u> | | | | | | | |
| 756-9100-519.52-80 | MISC BOND FEES | \$ 1,766 | \$ 1,967 | \$ 3,441 | \$ 1,523 | \$ 3,270 | \$ (171) |
| 756-9100-519.56-20 | ASSESSMENT BOND PAYMENTS | \$ 23,188 | \$ 21,438 | \$ 18,813 | \$ 18,813 | \$ 18,813 | \$ 1 |
| TOTAL | | \$ 24,954 | \$ 23,405 | \$ 22,083 | \$ 20,336 | \$ 22,083 | \$ (170) |
| <u>SPEC ASSESS 92-2 AGENCY</u> | | | | | | | |
| 757-9100-519.52-80 | MISC BOND FEES | \$ 2,487 | \$ 2,724 | \$ 3,668 | \$ 2,119 | \$ 3,429 | \$ (239) |
| 757-9100-519.56-20 | ASSESSMENT BOND PAYMENTS | \$ 20,825 | \$ 19,125 | \$ 16,150 | \$ 16,150 | \$ 16,150 | \$ - |
| TOTAL | | \$ 23,312 | \$ 21,849 | \$ 19,579 | \$ 18,269 | \$ 19,579 | \$ (239) |
| | | \$ 707,350 | \$ 5,980,770 | \$ 482,808 | \$ 281,782 | \$ 482,810 | \$ (689) |
| Revenues | | \$ 495,431 | \$ 420,657 | \$ 242,830 | \$ 244,651 | \$ 279,452 | |
| Expenses | | \$ 707,350 | \$ 5,980,770 | \$ 482,808 | \$ 281,782 | \$ 482,810 | |
| | | \$ (211,919) | \$ (5,540,113) | \$ (239,979) | \$ (37,131) | \$ (203,358) | |

**CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-REVENUE
 PROJECTED FY 2015-2016**

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14</u> <u>ACTUALS</u> | <u>FY 14/15</u> <u>ACTUALS</u> | <u>FY 15/16</u> <u>BUDGET</u> | <u>FY 15/16</u> <u>ACTUALS 4/30/16</u> | <u>PROJECTED</u> <u>YEAR END</u> | <u>Variance</u> <u>to Budget</u> |
|-----------------------------|----------------------------|-----------------------------------|-----------------------------------|----------------------------------|---|-------------------------------------|-------------------------------------|
| SUCCESSOR AGENCY RDA | | | | | | | |
| 740-0000-401.06-01 | AREA #1 | \$ 165,210 | \$ 174,435 | \$172,141 | \$ 20,793 | \$ 172,141 | \$ 0 |
| 740-0000-401.06-02 | AREA #2 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 740-0000-451.01-01 | INTEREST | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL RDA | | \$ 165,210 | \$ 174,435 | \$172,141 | \$ 20,793 | \$ 172,141 | \$ 0 |
| Revenues | | \$ 165,210 | \$ 174,435 | \$172,141 | \$ 20,793 | \$ 172,141 | |
| Expenses | | \$ 50,368 | \$ 44,269 | \$171,934 | \$ 37,780 | \$ 171,934 | |
| | | \$ 114,842 | \$ 130,166 | \$ 207 | \$ (16,987) | \$ 207 | \$ - |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-EXPENSES
 PROJECTED FY 2015-2016

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14</u> <u>ACTUALS</u> | <u>FY 14/15</u> <u>ACTUALS</u> | <u>FY 15/16</u> <u>BUDGET</u> | <u>FY 15/16</u> <u>ACTUALS 4/30/16</u> | <u>PROJECTED</u> <u>YEAR END</u> | <u>Variance</u> <u>to Budget</u> |
|-----------------------|-----------------------------------|-----------------------------------|-----------------------------------|----------------------------------|---|-------------------------------------|-------------------------------------|
| | <u>SUCCESSOR AGENCY RDA</u> | | | | | | |
| 740-9100-519.52-14 | PRINTING & ADVERTISING | \$ 68 | \$ - | \$ - | | \$ - | \$ - |
| 740-9100-519.52-70 | PROFESSIONAL SERVICES | \$ 15,667 | \$ 15,689 | \$ 15,544 | \$ 12,953 | \$ 15,544 | \$ - |
| 740-9100-519.56-08 | RDA BOND RETIREMENT (2015 SERIES) | \$ 22,449 | \$ 20,869 | \$ 44,553 | \$ 19,553 | \$ 44,553 | \$ - |
| 740-9100-519.56-15 | CIEDB POLICE FACILITY LOAN | \$ 12,184 | \$ 7,711 | \$ 111,837 | \$ 5,274 | \$ 111,837 | \$ - |
| 740-9100-519.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL | \$ 50,368 | \$ 44,269 | \$ 171,934 | \$ 37,780 | \$ 171,934 | \$ - |
| | Revenues | \$ 165,210 | \$ 174,435 | \$ 172,141 | \$ 20,793 | \$ 172,141 | \$ - |
| | Expenses | \$ 50,368 | \$ 44,269 | \$ 171,934 | \$ 37,780 | \$ 171,934 | \$ - |
| | | \$ 114,842 | \$ 130,166 | \$ 207 | \$ (16,987) | \$ 207 | \$ - |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-REVENUE
 PROJECTED FY 2015-2016

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14</u> <u>ACTUALS</u> | <u>FY 14/15</u> <u>ACTUALS</u> | <u>FY 15/16</u> <u>BUDGET</u> | <u>FY 15/16</u> <u>ACTUALS 04/30/16</u> | <u>PROJECTED</u> <u>YEAR END</u> | <u>Variance</u> <u>to Budget</u> |
|--|----------------------------|-----------------------------------|-----------------------------------|----------------------------------|--|-------------------------------------|-------------------------------------|
| <u>LANDSCAPE & LIGHT DIST 93-01</u> | | | | | | | |
| 759-0000-491.02-01 | ASSESSMENTS RECEIVED | \$ 81,913 | \$ 83,319 | \$ 84,930 | \$ 85,310 | \$ 84,930 | \$ (380) |
| | TOTAL LANDSCAPE & LIGHT | \$ 81,913 | \$ 83,319 | \$ 84,930 | \$ 85,310 | \$ 84,930 | \$ (380) |
| | Revenues | \$ 81,913 | \$ 83,319 | \$ 84,930 | \$ 85,310 | \$ 84,930 | |
| | Expenses | \$ 82,008 | \$ 83,427 | \$ 84,933 | \$ 4,711 | \$ 84,933 | |
| | | \$ (95) | \$ (108) | \$ (3) | \$ 80,599 | \$ (3) | |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-EXPENSES
 PROJECTED FY 2015-2016

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14</u> <u>ACTUALS</u> | <u>FY 14/15</u> <u>ACTUALS</u> | <u>FY 15/16</u> <u>BUDGET</u> | <u>FY 15/16</u> <u>ACTUALS 4/30/16</u> | <u>PROJECTED</u> <u>YEAR END</u> | <u>Variance</u> <u>to Budget</u> |
|--|----------------------------|-----------------------------------|-----------------------------------|----------------------------------|---|-------------------------------------|-------------------------------------|
| <u>LANDSCAPE & LIGHT DIST 93-01</u> | | | | | | | |
| 759-9100-549.54-81 | ZONE 1 MAINTENANCE | \$ 5,933 | \$ 5,933 | \$ 5,933 | \$ 465 | \$ 5,933 | \$ - |
| 759-9100-549.54-82 | ZONE 2 MAINTENANCE | \$ 2,499 | \$ 2,499 | \$ 2,499 | \$ 194 | \$ 2,499 | \$ - |
| 759-9100-549.54-83 | ZONE 3 MAINTENANCE | \$ 6,026 | \$ 6,026 | \$ 6,026 | \$ 416 | \$ 6,026 | \$ - |
| 759-9100-549.54-84 | ZONE 4 MAINTENANCE | \$ 5,069 | \$ 5,069 | \$ 5,069 | \$ 337 | \$ 5,069 | \$ - |
| 759-9100-549.54-85 | ZONE 5 MAINTENANCE | \$ 4,421 | \$ 4,421 | \$ 4,421 | \$ 248 | \$ 4,421 | \$ - |
| 759-9100-549.54-86 | ZONE 6 MAINTENANCE | \$ 2,915 | \$ 2,987 | \$ 3,065 | \$ 159 | \$ 3,065 | \$ - |
| 759-9100-549.54-87 | ZONE 7 MAINTENANCE | \$ 6,245 | \$ 6,397 | \$ 6,559 | \$ 322 | \$ 6,559 | \$ - |
| 759-9100-549.54-88 | ZONE 8 MAINTENANCE | \$ 5,477 | \$ 5,611 | \$ 5,752 | \$ 285 | \$ 5,752 | \$ - |
| 759-9100-549.54-89 | ZONE 9 MAINTENANCE | \$ 21,190 | \$ 21,707 | \$ 22,257 | \$ 1,075 | \$ 22,257 | \$ - |
| 759-9100-549.54-90 | ZONE 10 MAINTENANCE | \$ 7,186 | \$ 7,362 | \$ 7,548 | \$ 300 | \$ 7,548 | \$ - |
| 759-9100-549.54-91 | ZONE 11 MAINTENANCE | \$ 8,893 | \$ 9,111 | \$ 9,341 | \$ 306 | \$ 9,341 | \$ - |
| 759-9100-549.54-92 | ZONE 12 MAINTENANCE | \$ 6,154 | \$ 6,304 | \$ 6,463 | \$ 605 | \$ 6,463 | \$ - |
| 759-9100-549.54-9 | ZONE 13 MAINTENANCE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL | | \$ 82,008 | \$ 83,427 | \$ 84,933 | \$ 4,711 | \$ 84,933 | \$ - |
| Revenues | | 81,913 | 83,319 | 84,930 | 85,310 | 84,930 | |
| Expenses | | 82,008 | 83,427 | 84,933 | 4,711 | 84,933 | |
| | | \$ (95) | \$ (108) | \$ (3) | \$ 80,599 | \$ (3) | |

**CITY OF KINGSBURG
FINANCE COMMITTEE
MAY 19, 2016**

Item 7. 2016-2017 Proposed Budget Discussion

a. Capital Improvement Project Review

Capital Improvement Fund 2016-2017

| Department | Type of Request | Item Description | Purpose | Age of Item/Year | Cost | Funding Source |
|------------------------------|-----------------|--|---|------------------|-----------|----------------------------|
| Building Department/Planning | Software | Code Enforcement/Planning Task Software | Software purchase to track code enforcement and planning project. Integrates into existing permitting software. | NA | \$10,000 | General Fund |
| City Hall | Programs | Public Safety Committee Funds | Program funding for Public Safety events | NA | \$10,000 | General Fund |
| City Hall | Management | Update Personnel Manual | Fee for consultant to assist with City-wide personnel manual update to ensure legal compliance | 7 | \$10,000 | General Fund |
| Economic Development | Capital | Facade/Alley Program | Grant Program for Facade/Alley - year II | NA | \$30,000 | General Fund |
| Engineering/Planning | Management | NKSP Plan Area Plan Lines | Prepare NKSP for future development (road buildouts, storm drainage basins and park locations) | NA | \$40,000 | General Fund/Measure C |
| Engineering/PW | Engineering | Bethel Ave. Improvements | Preliminary Engineering of Bethel Ave. Improvements | NA | \$6,075 | Federal Grant/LTF 8 |
| Engineering/PW | Infrastructure | Sierra St. Transit Stop (in front of KMART) | Partnership with RCRTA to add additional stop | NA | \$1,400 | Measure C |
| Engineering/PW | Infrastructure | Sierra St. Reconstruction; Kater Johnson Drive to HWY 99 | Roadway reconstruct | 15 | \$7,490 | Federal Grant/LTF 8 |
| Engineering/PW | Infrastructure | Sierra St. Traffic Signal Synchronization | Synchronization of all traffic lights on Sierra, additional of audible walking signals | NA | \$9,000 | Federal Grant/LTF 8 |
| Engineering/PW | Infrastructure | Curb Ramp Installation | Installation of ADA curb ramps in neighborhoods not currently in compliance | NA | \$20,000 | LTF 8 |
| Engineering/PW | Infrastructure | Madsen Ave. Reconstruction | Roadway reconstruct Madsen Ave. - Sierra St. to Stroud Ave. | 15 | \$27,694 | LTF 8 |
| Engineering/PW | Infrastructure | Road Reclaimite Project | Reclaimite of several streets to prolong life | 5 | \$40,000 | LTF 8 |
| Engineering/PW | Infrastructure | Sunset St. Reconstruction | Reconstruction of Sunset St. | 20 | \$128,000 | LTF 8 |
| Engineering/PW | Infrastructure | Meadow Ln. Reconstruction | Reconstruction of Meadow Lane | 20 | \$140,500 | LTF 8 |
| Engineering/PW | Infrastructure | Laurel Ln. Reconstruction | Reconstruction of Laurel Lane (reimbursement project) | NA | \$140,000 | Vet Reimbursement/LTF 8 |
| Engineering/PW | Infrastructure | Smith St. Reconstruction | Reconstruction of Smith Street from Draper to 18th Ave. | 10 | \$196,000 | CDBG/LTF 8 |
| Engineering/PW | Infrastructure | California St. Reconstruction | Falling roadway, aesthetic improvement of Downtown corridor | 20+ | \$340,000 | Measure C |
| Fire | Equipment | Personal Protective Equipment | Replacement of PPE for Reserves; 15 sets | NA | \$44,775 | Ambulance/Fire |
| Fire/Ambulance | Equipment | Computer Replacement | Computer Replacements | 5 | \$1,500 | Ambulance/Fire |
| Fire/Ambulance | Equipment | SCBA Bottle Replacement | Current Bottles No Longer usable in 2017 | Varies | \$28,410 | Ambulance/Fire |
| Parts | Programs | Capital Fund | Funds to be used for Parts/Rec projects | Varies | \$50,000 | General Fund |
| Police | Vehicle | Patrol Car | Purchase and upfit of one new patrol vehicle | Varies | \$40,000 | General Fund |
| Pool | Equipment | Sand Filter Replacement | Replace Sand Filters (6 total, replacement of one per year) | 25 | \$18,000 | General Fund/Pool |
| Public Works | Equipment | Flag Replacement | Swedish/US Flag Replacements | Varies | \$3,000 | General Fund |
| Public Works | Infrastructure | Annual Street Striping | Refresh/replace of striping will enhance safety | Varies | \$20,000 | LTF 8 |
| Public Works | Vehicle | F-150 Truck | Replacement of Truck used by Streets/Water | 22 | \$24,000 | Water Enterprise |
| Public Works | Infrastructure | Draper St. Sidewalk Repair | North side of Draper Sidewalk Repair, removal of brick, replacement of slabs, stamped concrete | 15 | \$41,000 | Measure C/Water Enterprise |
| Water Enterprise | Equipment | Vehicle Diagnostic Scanner Replacement | Vehicle Diagnostic Scanner Replacement | 10 | \$5,000 | Water Enterprise |
| Water Enterprise | Equipment | Dump Trailer | Dump Trailer | 10 | \$8,500 | Water Enterprise |
| Water Enterprise | Equipment | Emergency Generators | Maintenance of Emergency Generators for Facilities | Varies | \$5,200 | Water Enterprise |
| Water Enterprise | Management | Urban Water Management Plan | Update 2010 UWMP per State requirement | 5 | \$25,000 | Water Enterprise |
| Water Enterprise | Infrastructure | Valve Replacement | Valve Replacement in Downtown District | 25+ | \$50,000 | Water Enterprise |

General Fund \$191,000
Water Fund \$137,700
LTF 8 \$734,759
Measure C \$382,400
Ambulance \$74,685
Total 16-17 Request \$1,520,544

**CITY OF KINGSBURG
FINANCE COMMITTEE
MAY 19, 2016**

Item 7. 2016-2017 Proposed Budget

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-REVENUES
 FOR FISCAL YR 16/17

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14</u> <u>ACTUALS</u> | <u>FY 14/15</u> <u>ACTUALS</u> | <u>FY 15/16</u> <u>BUDGET</u> | <u>PROJECTED</u> <u>YEAR END</u> | <u>FY 16/17</u> <u>PROPOSED</u> | <u>Percent</u> <u>Change</u> |
|-----------------------|----------------------------|-----------------------------------|-----------------------------------|----------------------------------|-------------------------------------|------------------------------------|---------------------------------|
| 001-0000-401.01-00 | PROPERTY TAX TEETER | \$ 782,591 | \$ 785,714 | \$ 805,000 | \$ 961,651 | \$ 950,000 | 18.01% |
| 001-0000-401.02-01 | UNSECURED/CURRENT | \$ 1,094 | \$ 39,442 | \$ 25,000 | \$ 45,027 | \$ 30,000 | 20.00% |
| 001-0000-401.02-02 | UNSECURED/PRIOR | \$ 44,045 | \$ 2,402 | \$ - | \$ - | \$ - | 0.00% |
| 001-0000-401.03-01 | SUPPLEMENTAL/CURRENT | \$ 14,723 | \$ 23,293 | \$ 10,000 | \$ 10,000 | \$ 10,000 | 0.00% |
| 001-0000-401.03-02 | SUPPLEMENTAL/PRIOR | \$ 1,000 | \$ 2,874 | \$ - | \$ 343 | \$ - | 0.00% |
| 001-0000-401.04-00 | REAL PROPTY TRANSFER TAX | \$ 23,016 | \$ 27,438 | \$ 18,500 | \$ 19,509 | \$ 19,000 | 2.70% |
| 001-0000-401.05-00 | HOMEOWNERS | \$ 10,785 | \$ 10,304 | \$ 10,000 | \$ 10,028 | \$ 10,000 | 0.00% |
| 001-0000-402.01-01 | SALES TAX | \$ 752,394 | \$ 915,068 | \$ 780,000 | \$ 760,000 | \$ 992,505 | 27.24% |
| 001-0000-402.01-02 | IN-LIEU SALES TAX | \$ 350,331 | \$ 258,044 | \$ 260,000 | \$ 212,000 | \$ - | -100.00% |
| 001-0000-402.01-03 | LOCAL PUBLIC SAFETY | \$ 21,058 | \$ 22,091 | \$ 20,000 | \$ 20,000 | \$ 20,000 | 0.00% |
| 001-0000-403.01-01 | MVLF | \$ 4,917 | \$ 890,591 | \$ 835,000 | \$ 959,489 | \$ 875,000 | 4.79% |
| 001-0000-403.01-02 | MVLF IN-LIEU | \$ 847,995 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 001-0000-403.02-00 | FRANCHISE TAX | \$ 329,884 | \$ 227,745 | \$ 210,000 | \$ 235,617 | \$ 215,000 | 2.38% |
| 001-0000-403.03-00 | TRANSIENT OCCUPANCY TAX | \$ 258,838 | \$ 263,803 | \$ 220,000 | \$ 243,742 | \$ 225,000 | 2.27% |
| 001-0000-411.01-01 | BUSINESS LICENSES | \$ 150,675 | \$ 157,732 | \$ 143,000 | \$ 173,083 | \$ 153,000 | 6.99% |
| 001-0000-411.01-02 | BUSINESS LIC-1ST TIME APP | \$ - | \$ - | \$ 1,400 | \$ - | \$ - | -100.00% |
| 001-0000-411.02-00 | DOG LICENSES | \$ 1,052 | \$ 2,229 | \$ - | \$ 1,307 | \$ 500 | 0.00% |
| 001-0000-421.01-02 | OTS GRANT | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 001-0000-421.01-03 | DOMESTIC VIOLENCE GRANT | \$ 33 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 001-0000-421.01-05 | STATE EMERG TELEPHONE GR | \$ 5,400 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 001-0000-421.01-10 | DOJ GRANTS | \$ 1,567 | \$ 392 | \$ - | \$ - | \$ - | 0.00% |
| 001-0000-421.01-11 | CAL GRIP GRANT | \$ 5,109 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 001-0000-421.02-01 | OES GRANTS | \$ 11,508 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 001-0000-422.01-01 | PEG MONEY | \$ 13,209 | \$ 13,498 | \$ 12,000 | \$ 13,700 | \$ 12,500 | 4.17% |
| 001-0000-431.01-01 | OFF-SITE PLAN CHECK FEE | \$ 20,652 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 001-0000-431.01-02 | REZONE | \$ 35,400 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 001-0000-431.01-03 | GENERAL PLAN AMENDMENT | \$ 5,500 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 001-0000-431.01-04 | VARIANCE | \$ - | \$ - | \$ - | \$ 50 | \$ - | 0.00% |
| 001-0000-431.01-05 | HOME OCCUPATION | \$ 1,800 | \$ 1,700 | \$ 1,000 | \$ 1,463 | \$ 1,200 | 20.00% |
| 001-0000-431.01-06 | CONDITIONAL USE PERMIT | \$ 1,150 | \$ 2,000 | \$ - | \$ 4,500 | \$ 2,000 | 0.00% |
| 001-0000-431.01-07 | SITE PLAN REVIEW | \$ 9,860 | \$ 7,080 | \$ 5,000 | \$ 2,500 | \$ 3,000 | -40.00% |
| 001-0000-431.01-08 | PARCEL MAPS | \$ 1,600 | \$ - | \$ - | \$ 350 | \$ - | 0.00% |
| 001-0000-431.01-09 | TRACT MAPS | \$ - | \$ 4,330 | \$ 4,000 | \$ - | \$ - | -100.00% |
| 001-0000-431.01-10 | ENCROACHMENTS | \$ 15,537 | \$ 14,261 | \$ 14,500 | \$ 16,252 | \$ 14,000 | -3.45% |
| 001-0000-431.01-12 | SUBDIVISION MONUMENTS | \$ - | \$ 8,500 | \$ - | \$ - | \$ - | 0.00% |
| 001-0000-431.01-14 | ANNEXATION DEPOSITS | \$ - | \$ 3,680 | \$ - | \$ - | \$ - | 0.00% |
| 001-0000-431.01-15 | MISC PLANNING FEES | \$ 2,400 | \$ 58,435 | \$ 1,500 | \$ 89,165 | \$ 1,500 | 0.00% |
| 001-0000-431.01-16 | PLANNED UNIT DEVELOPMENT | \$ 1,500 | \$ 2,000 | \$ - | \$ - | \$ - | 0.00% |
| 001-0000-431.01-18 | CONSTRUCT & DEBRIS DEMO | \$ - | \$ 11,617 | \$ 3,000 | \$ 16,336 | \$ 5,000 | 66.67% |
| 001-0000-431.01-20 | OTHER | \$ 34,181 | \$ 68,982 | \$ - | \$ 8,846 | \$ - | 0.00% |
| 001-0000-431.01-30 | BUILDING PERMITS | \$ - | \$ - | \$ 75,000 | \$ 130,000 | \$ 105,000 | 40.00% |
| 001-0000-431.01-31 | PLUMB ELEC/AIR COND | \$ - | \$ - | \$ 8,500 | \$ 13,500 | \$ 8,500 | 0.00% |
| 001-0000-431.01-32 | STRONG MOTION TAX-RESIDEN | \$ - | \$ - | \$ 750 | \$ 826 | \$ 750 | 0.00% |
| 001-0000-431.01-33 | STRONG MOTION TAX-COMM | \$ - | \$ - | \$ 750 | \$ 467 | \$ 750 | 0.00% |
| 001-0000-431.01-34 | ENERGY SURCHARGE | \$ - | \$ - | \$ 4,500 | \$ 1,950 | \$ 2,000 | -55.56% |
| 001-0000-431.01-35 | PLAN CHECK FEE | \$ - | \$ - | \$ 34,000 | \$ 34,086 | \$ 32,000 | -5.88% |
| 001-0000-431.01-36 | GRADING & INSPECTION-COMM | \$ - | \$ - | \$ 2,500 | \$ 6,283 | \$ 2,500 | 0.00% |
| 001-0000-431.01-37 | BSC FEES | \$ - | \$ - | \$ 2,000 | \$ 403 | \$ 500 | -75.00% |
| 001-0000-432.01-01 | POLICE FINES | \$ 24,094 | \$ 11,815 | \$ 23,000 | \$ 14,675 | \$ 12,000 | -47.83% |
| 001-0000-432.01-02 | POLICE SERVICES | \$ 48,371 | \$ 20,457 | \$ 35,000 | \$ 20,000 | \$ 17,500 | -50.00% |
| 001-0000-432.01-04 | PARKING FINES | \$ 836 | \$ 3,039 | \$ 2,000 | \$ 900 | \$ 1,000 | -50.00% |
| 001-0000-432.01-05 | POST REIMBURSEMENT | \$ 5,421 | \$ 10,530 | \$ 15,000 | \$ 15,000 | \$ 15,000 | 0.00% |
| 001-0000-433.01-01 | PARK RESERVATION FEES | \$ 13,209 | \$ 1,930 | \$ 1,000 | \$ 6,200 | \$ 3,500 | 250.00% |
| 001-0000-433.01-02 | SUMMER PROGRAM FEES | \$ 12,105 | \$ 6,515 | \$ 500 | \$ - | \$ 500 | 0.00% |
| 001-0000-433.01-03 | AFTER SCHOOL PROGRAM FEE | \$ 54,768 | \$ 67,998 | \$ 60,000 | \$ 60,000 | \$ 60,000 | 0.00% |
| 001-0000-433.03-02 | SPEC EVENTS INS CITY FEE | \$ - | \$ 75 | \$ - | \$ 150 | \$ - | 0.00% |
| 001-0000-434.01-00 | GARAGE | \$ 9,995 | \$ 6,568 | \$ 8,000 | \$ 10,651 | \$ 8,000 | 0.00% |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 13/14 | FY 14/15 | FY 15/16 | PROJECTED | FY 16/17 | Percent |
|--------------------|---------------------|--------------|--------------|--------------|--------------|--------------|----------|
| | | ACTUALS | ACTUALS | BUDGET | YEAR END | PROPOSED | Change |
| 001-0000-434-01-01 | 80/20 GRANT | \$ - | \$ - | \$ - | \$ 324 | \$ - | 0.00% |
| 001-0000-451.01-01 | INTEREST | \$ 98 | \$ 3,300 | \$ 500 | \$ 430 | \$ - | -100.00% |
| 001-0000-452.01-01 | SALE OF PROPERTY | \$ 123 | \$ 1,192,939 | \$ 38,292 | \$ 38,292 | \$ 38,292 | 0.00% |
| 001-0000-452.01-02 | SALE OF MAPS & PUBS | \$ 3,000 | \$ 20 | | \$ - | \$ - | 0.00% |
| 001-0000-453.01-00 | RENTS | \$ 16,140 | \$ 6,312 | \$ 17,500 | \$ 4,800 | \$ 4,800 | -72.57% |
| 001-0000-462.01-00 | MISCELLANEOUS | \$ 85,255 | \$ 124,056 | \$ 50,000 | \$ 50,000 | \$ 50,000 | 0.00% |
| 001-0000-463.01-01 | ST ROUTE 201 MAINT | \$ 5,430 | \$ 5,430 | \$ 5,430 | \$ 5,429 | \$ 5,430 | 0.00% |
| 001-0000-471.01-01 | FROM OTHER FUNDS | \$ 90,000 | \$ 106,230 | \$ 100,000 | \$ 100,000 | \$ 100,000 | 0.00% |
| 001-0000-471.01-02 | FROM RDA | \$ - | \$ - | \$ 15,544 | \$ 15,544 | \$ 15,544 | 0.00% |
| 001-0000-471.01-03 | FROM LTF ART 8 | \$ 15,500 | \$ 15,500 | \$ 20,500 | \$ 20,500 | \$ 20,500 | 0.00% |
| 001-0000-471.01-04 | FROM MEASURE C | \$ 15,500 | \$ 15,500 | \$ 20,500 | \$ 20,500 | \$ 20,500 | 0.00% |
| 001-0000-471.01-05 | FROM AMBULANCE | \$ 102,800 | \$ 75,000 | \$ 70,000 | \$ 70,000 | \$ 68,000 | -2.86% |
| 001-0000-471.01-06 | FROM GAS TAX | \$ 15,500 | \$ 15,500 | \$ 15,500 | \$ 15,500 | \$ 17,500 | 12.90% |
| 001-0000-471.01-08 | FROM WATER | \$ 296,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 320,000 | 6.67% |
| 001-0000-471.01-09 | FROM SOLID WASTE | \$ 312,000 | \$ 320,000 | \$ 310,000 | \$ 300,000 | \$ 280,000 | -9.68% |
| 001-0000-493-01-01 | CAPITAL LEASE | \$ - | \$ - | \$ 80,000 | \$ 80,000 | \$ - | -100.00% |
| | | \$ 4,886,949 | \$ 6,133,959 | \$ 4,695,166 | \$ 5,141,368 | \$ 4,749,271 | 1.15% |

| | | | | | |
|----------|-----------|-----------|-----------|-------------|-----------|
| Revenues | 4,886,949 | 6,133,959 | 4,695,166 | 5,141,368 | 4,749,271 |
| Expenses | 4,724,466 | 4,674,842 | 5,225,859 | 5,224,667 | 4,887,958 |
| | 162,483 | 1,459,117 | (530,693) | \$ (83,299) | (182,365) |

Capital Outlay 191,000
Structure Surplus/(Deficit) 8,635

**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YR 16/17**

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14</u> <u>ACTUALS</u> | <u>FY 14/15</u> <u>ACTUALS</u> | <u>FY 15/16</u> <u>BUDGET</u> | <u>PROJECTED</u> <u>YEAR END</u> | <u>FY 16-17</u> <u>PROPOSED</u> | <u>Percent</u> <u>Change</u> |
|-------------------------|----------------------------|-----------------------------------|-----------------------------------|----------------------------------|-------------------------------------|------------------------------------|---------------------------------|
| City Council | | | | | | | |
| 001-1000-519.51-01 | SALARIES | \$ 10,170 | \$ 11,245 | \$ 11,400 | \$ 11,585 | \$ 13,200 | 15.79% |
| 001-1000-519.51-21 | FICA | \$ 734 | \$ 853 | \$ 872 | \$ 869 | \$ 1,010 | 15.80% |
| 001-1000-519.52-14 | PRINTING & ADVERTISING | \$ 178 | \$ 119 | \$ 250 | \$ 250 | \$ 250 | 0.00% |
| 001-1000-519.52-70 | PROFESSIONAL SERVICES | \$ 743 | \$ 50 | \$ 250 | \$ 250 | \$ - | -100.00% |
| 001-1000-519.52-91 | CONF/MEETINGS/TRAVEL | \$ 647 | \$ 1,572 | \$ 2,200 | \$ 2,200 | \$ 1,500 | -31.82% |
| 001-1000-519.52-92 | MEMBERSHIPS/DUES | \$ 6,757 | \$ 5,838 | \$ 6,000 | \$ 6,000 | \$ 6,000 | 0.00% |
| | | <u>\$ 19,229</u> | <u>\$ 19,677</u> | <u>\$ 20,972</u> | <u>\$ 21,154</u> | <u>\$ 21,960</u> | 4.71% |
| City Attorney | | | | | | | |
| 001-1200-519.52-70 | PROFESSIONAL SERVICES | \$ 173,835 | \$ 94,203 | \$ 95,000 | \$ 98,000 | \$ 98,000 | |
| | | <u>\$ 173,835</u> | <u>\$ 94,203</u> | <u>\$ 95,000</u> | <u>\$ 98,000</u> | <u>\$ 98,000</u> | 3.16% |
| Non-Departmental | | | | | | | |
| 001-1400-519.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 1,720 | \$ - | \$ - | \$ - | \$ - | |
| 001-1400-519.52-02 | CITY WEBSITE | \$ 857 | \$ 2,871 | \$ 3,200 | \$ 3,200 | \$ 5,500 | 71.88% |
| 001-1400-519.52-03 | CRM PROGRAM | \$ 1,000 | \$ 1,000 | \$ - | \$ - | \$ - | |
| 001-1400-519.52-15 | INSURANCE | \$ 106,688 | \$ 116,873 | \$ 120,000 | \$ 120,464 | \$ 146,000 | 21.67% |
| 001-1400-519.52-16 | COMMUNICATIONS | \$ 5,583 | \$ 6,958 | \$ 5,800 | \$ 7,609 | \$ 6,100 | 5.17% |
| 001-1400-519.52-18 | UTILITIES | \$ 10,491 | \$ 9,769 | \$ 10,000 | \$ 9,800 | \$ 10,500 | 5.00% |
| 001-1400-519.52-31 | COUNCIL CHAMBER LEASE | \$ 25,200 | \$ 28,599 | \$ 29,000 | \$ 29,000 | \$ 29,000 | 0.00% |
| 001-1400-519.52-32 | OTHER LEASES | \$ 9,367 | \$ 10,541 | \$ 13,000 | \$ 19,650 | \$ 13,000 | 0.00% |
| 001-1400-519.52-33 | PROPERTY TAXES | \$ 2,904 | \$ 3,061 | \$ 3,061 | \$ 3,000 | \$ 3,061 | 0.00% |
| 001-1400-519.52-34 | EMPLOYEE BONDS | \$ 1,214 | \$ 1,214 | \$ 1,214 | \$ 1,214 | \$ - | -100.00% |
| 001-1400-519.52-70 | PROFESSIONAL SERVICES | \$ 1,800 | \$ 9,995 | \$ 6,500 | \$ 6,795 | \$ 6,500 | 0.00% |
| 001-1400-519.53-40 | MISCELLANEOUS | \$ 12,958 | \$ 34,251 | \$ 10,000 | \$ 9,000 | \$ 10,000 | 0.00% |
| 001-1400-519.54-01 | UTILITIES SERVICES | \$ 1,248 | \$ 2,012 | \$ 1,750 | \$ 2,400 | \$ 1,750 | 0.00% |
| 001-1400-519.54-70 | RDA PROF SERV | \$ 26,258 | \$ 20,449 | \$ 26,000 | \$ 26,000 | \$ 30,000 | 15.38% |
| 001-1400-519.54-80 | RDA CHAMBER SERVICES | \$ 28,800 | \$ 26,400 | \$ 30,000 | \$ 30,000 | \$ 30,000 | 0.00% |
| 001-1400-519.54-92 | RDA MEM/DUES | \$ 5,004 | \$ 3,915 | \$ 5,000 | \$ 5,000 | \$ - | -100.00% |
| 001-1400-519.55-16 | TRANSFER OUT AMB-(FIRE) | \$ 580,000 | \$ 585,000 | \$ 765,000 | \$ 765,000 | \$ 365,000 | -52.29% |
| 001-1400-519.57-01 | CAPITAL OUTLAY | \$ 34,310 | \$ 26,183 | \$ 45,000 | \$ 40,000 | \$ 30,000 | -33.33% |
| | | <u>\$ 855,402</u> | <u>\$ 889,091</u> | <u>\$ 1,074,525</u> | <u>\$ 1,078,132</u> | <u>\$ 686,411</u> | -36.12% |
| City Manager | | | | | | | |
| 001-1600-519.51-01 | SALARIES | \$ 110,429 | \$ 114,285 | \$ 127,004 | \$ 127,081 | \$ 138,000 | 8.66% |
| 001-1600-519.51-04 | MANAGEMENT INTERN | \$ - | \$ - | \$ - | \$ 4,605 | \$ 10,000 | 0.00% |
| 001-1600-519.51-21 | FICA | \$ 8,079 | \$ 8,451 | \$ 8,755 | \$ 9,810 | \$ 10,438 | 19.22% |
| 001-1600-519.51-23 | PERS | \$ 10,576 | \$ 6,177 | \$ 7,138 | \$ 7,136 | \$ 8,944 | 25.30% |
| 001-1600-519.51-25 | MEDICAL | \$ 4,610 | \$ 9,122 | \$ 10,941 | \$ 9,649 | \$ 12,716 | 16.22% |
| 001-1600-519.51-27 | WORKERS COMP | \$ 7,593 | \$ 8,019 | \$ 8,498 | \$ 8,498 | \$ 11,595 | 36.44% |
| 001-1600-519.51-31 | ERMA/EAP | \$ 1,429 | \$ 1,128 | \$ 818 | \$ 818 | \$ 940 | 14.86% |
| 001-1600-519.51-40 | AUTO ALLOWANCE | \$ 7,423 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | 0.00% |
| 001-1600-519.52-16 | COMMUNICATIONS | \$ 728 | \$ 486 | \$ 850 | \$ 850 | \$ 720 | -15.29% |
| 001-1600-519.52-70 | PROFESSIONAL SERVICES | \$ 17,875 | \$ 5,693 | \$ 14,000 | \$ 13,500 | \$ 9,000 | -35.71% |
| 001-1600-519.52-91 | CONF/MEETINGS/TRAVEL | \$ 12,554 | \$ 2,081 | \$ 2,500 | \$ 2,500 | \$ 2,500 | 0.00% |
| 001-1600-519.52-92 | MEMBERSHIPS/DUES | \$ 844 | \$ 1,588 | \$ 1,500 | \$ 1,345 | \$ 1,500 | 0.00% |
| | | <u>\$ 182,140</u> | <u>\$ 163,030</u> | <u>\$ 188,004</u> | <u>\$ 191,792</u> | <u>\$ 212,352</u> | 12.95% |
| City Clerk | | | | | | | |
| 001-1800-519.51-01 | SALARIES | \$ 72,348 | \$ 83,134 | \$ 105,024 | \$ 104,431 | \$ 62,339 | -40.64% |
| 001-1800-519.51-21 | FICA | \$ 4,551 | \$ 5,688 | \$ 7,808 | \$ 7,444 | \$ 4,602 | -41.06% |
| 001-1800-519.51-23 | PERS | \$ 7,651 | \$ 11,538 | \$ 13,495 | \$ 12,450 | \$ 12,535 | -7.11% |
| 001-1800-519.51-25 | MEDICAL | \$ 13,779 | \$ 9,071 | \$ 9,056 | \$ 8,157 | \$ 15,278 | 68.71% |
| 001-1800-519.51-27 | WORKERS COMP | \$ 4,236 | \$ 4,948 | \$ 6,155 | \$ 6,155 | \$ 2,656 | -56.85% |
| 001-1800-519.51-31 | ERMA/EAP | \$ 797 | \$ 696 | \$ 593 | \$ 593 | \$ 215 | -63.68% |
| 001-1800-519.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 1,972 | \$ 3,311 | \$ 3,000 | \$ 4,800 | \$ 3,000 | 0.00% |
| 001-1800-519.52-14 | PRINTING & ADVERTISING | \$ 1,564 | \$ 1,936 | \$ 2,500 | \$ 2,800 | \$ 2,700 | 8.00% |
| 001-1800-519.52-91 | CONF/MEETINGS/TRAVEL | \$ 336 | \$ 705 | \$ 1,400 | \$ 1,400 | \$ 2,000 | 42.86% |
| 001-1800-519.53-60 | ELECTION EXPENSE | \$ - | \$ 3,633 | \$ - | \$ - | \$ 4,500 | |
| | | <u>\$ 107,234</u> | <u>\$ 124,660</u> | <u>\$ 149,031</u> | <u>\$ 148,229</u> | <u>\$ 109,827</u> | -26.31% |
| Finance | | | | | | | |
| 001-2000-519.51-01 | SALARIES | \$ 156,820 | \$ 90,328 | \$ 97,367 | \$ 97,371 | \$ 100,644 | 3.37% |
| 001-2000-519.51-21 | FICA | \$ 9,658 | \$ 6,361 | \$ 7,763 | \$ 7,686 | \$ 7,623 | -1.80% |
| 001-2000-519.51-23 | PERS | \$ 6,821 | \$ 13,033 | \$ 15,638 | \$ 15,379 | \$ 20,238 | 29.41% |
| 001-2000-519.51-25 | MEDICAL | \$ 5,171 | \$ 59 | \$ 137 | \$ 138 | \$ 131 | -4.17% |

**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YR 16/17**

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 13/14 | FY 14/15 | FY 15/16 | PROJECTED | FY 16-17 | Percent Change |
|---------------------------------|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | ACTUALS | ACTUALS | BUDGET | YEAR END | PROPOSED | |
| 001-2000-519.51-27 | WORKERS COMP | \$ 5,842 | \$ 5,998 | \$ 7,133 | \$ 7,133 | \$ 8,372 | 17.38% |
| 001-2000-519.51-31 | ERMA/EAP | \$ 1,100 | \$ 844 | \$ 687 | \$ 687 | \$ 678 | -1.20% |
| 001-2000-519.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 932 | \$ 1,364 | \$ 800 | \$ 750 | \$ 950 | 18.75% |
| 001-2000-519.52-25 | OFFICE EQUIP MAINT | \$ 25,094 | \$ 22,905 | \$ 15,150 | \$ 27,302 | \$ 12,000 | -20.79% |
| 001-2000-519.52-70 | PROFESSIONAL SERVICES | \$ 17,679 | \$ 13,513 | \$ 10,000 | \$ 14,802 | \$ 14,000 | 40.00% |
| 001-2000-519.52-91 | CONF/MEETINGS/TRAVEL | \$ 423 | \$ 1,171 | \$ 1,500 | \$ 1,516 | \$ 2,000 | 33.33% |
| 001-2000-519.52-92 | MEMBERSHIPS/DUES | \$ 110 | \$ 1,072 | \$ 1,000 | \$ 722 | \$ 1,000 | 0.00% |
| 001-2000-519.52-94 | AUDIT | \$ 4,200 | \$ 4,200 | \$ 7,700 | \$ 7,700 | \$ 11,300 | 46.75% |
| | | \$ 233,850 | \$ 160,848 | \$ 164,875 | \$ 181,186 | \$ 178,937 | 8.53% |
| Human Resources/ | | | | | | | |
| Management Assistant | | | | | | | |
| 001-2200-519.51-01 | SALARIES | \$ 57,517 | \$ 49,643 | \$ 40,560 | \$ 40,841 | \$ 47,426 | 16.93% |
| 001-2200-519.51-21 | FICA | \$ 4,002 | \$ 3,661 | \$ 2,984 | \$ 2,708 | \$ 3,473 | 16.40% |
| 001-2200-519.51-23 | PERS | \$ 7,027 | \$ 7,284 | \$ 5,701 | \$ 5,751 | \$ 2,976 | -47.80% |
| 001-2200-519.51-25 | MEDICAL | \$ 779 | \$ 608 | \$ 3,851 | \$ 2,478 | \$ 3,406 | -11.54% |
| 001-2200-519.51-27 | WORKERS COMP | \$ 3,384 | \$ 3,954 | \$ 2,971 | \$ 2,971 | \$ 3,945 | 32.78% |
| 001-2200-519.51-31 | ERMA/EAP | \$ 637 | \$ 539 | \$ 286 | \$ 286 | \$ 320 | 11.76% |
| 001-2200-519.51-45 | SAFETY COMMITTEE | \$ 63 | \$ - | \$ - | \$ - | \$ 11,000 | |
| 001-2200-519.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 49 | \$ 96 | \$ 350 | \$ 350 | \$ 400 | 14.29% |
| 001-2200-519.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ - | \$ - | \$ 10,000 | |
| 001-2200-519.52-91 | CONF/MEETINGS/TRAVEL | \$ 62 | \$ 1,431 | \$ 2,000 | \$ 2,294 | \$ 2,000 | 0.00% |
| 001-2200-519.52-92 | MEMBERSHIPS/DUES | \$ 3,127 | \$ 1,749 | \$ 1,750 | \$ 711 | \$ 1,500 | -14.29% |
| | | \$ 76,647 | \$ 68,965 | \$ 60,453 | \$ 58,391 | \$ 86,446 | 43.00% |
| Planning/Building Permit | | | | | | | |
| 001-2600-519.51-01 | SALARIES | \$ 7,961 | \$ 28,364 | \$ 93,030 | \$ 93,297 | \$ 93,960 | 1.00% |
| 001-2600-519.51-02 | OVERTIME | \$ - | \$ 315 | \$ 400 | \$ 400 | \$ 400 | 0.00% |
| 001-2600-519.51-21 | FICA | \$ 859 | \$ 2,098 | \$ 6,938 | \$ 6,427 | \$ 6,938 | 0.00% |
| 001-2600-519.51-23 | PERS | \$ 1,535 | \$ 3,340 | \$ 14,942 | \$ 14,775 | \$ 17,355 | 16.16% |
| 001-2600-519.51-25 | MEDICAL | \$ 2,816 | \$ 6,987 | \$ 27,387 | \$ 22,410 | \$ 26,670 | -2.62% |
| 001-2600-519.51-27 | WORKERS COMP | \$ 801 | \$ 2,246 | \$ 6,815 | \$ 6,815 | \$ 7,816 | 14.69% |
| 001-2600-519.51-31 | ERMA/EAP | \$ 151 | \$ 316 | \$ 656 | \$ 656 | \$ 633 | -3.46% |
| 001-2600-519.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 528 | \$ 1,464 | \$ 4,200 | \$ 5,000 | \$ 4,200 | 0.00% |
| 001-2600-519.52-06 | LAFCO FEES | \$ 6,666 | \$ 2,150 | \$ 2,150 | \$ 1,978 | \$ 2,150 | 0.00% |
| 001-2600-519.52-24 | FUELS | \$ - | \$ - | \$ 1,600 | \$ 500 | \$ 600 | -62.50% |
| 001-2600-519.52-32 | OTHER LEASES | \$ 1,198 | \$ 877 | \$ - | \$ - | \$ - | 0.00% |
| 001-2600-519.52-70 | PROFESSIONAL SERVICES | \$ 114,904 | \$ 170,926 | \$ 112,000 | \$ 120,000 | \$ 124,000 | 10.71% |
| 001-2600-519.52-75 | CHARRETTE EXPENSE | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 001-2600-519.52-91 | CONF/MEETINGS/TRAVEL | \$ 13 | \$ - | \$ 2,500 | \$ 1,000 | \$ 1,000 | -60.00% |
| 001-2600-519.52-92 | MEMBERSHIPS/DUES | \$ 36 | \$ - | \$ 800 | \$ 800 | \$ 800 | 0.00% |
| 001-2600-519.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 001-2600-519.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ 30,000 | 500.00% |
| | | \$ 137,468 | \$ 219,083 | \$ 278,418 | \$ 279,058 | \$ 316,523 | 13.69% |
| Community Services | | | | | | | |
| 001-2800-529.51-01 | SALARIES | \$ 35,377 | \$ 35,004 | \$ 35,910 | \$ 35,660 | \$ 36,118 | 0.58% |
| 001-2800-529.51-05 | AFTER SCHOOL PARTTIME | \$ 34,888 | \$ 51,144 | \$ 41,000 | \$ 41,000 | \$ 41,000 | 0.00% |
| 001-2800-529.51-06 | SUMMER PROGRAM PARTTIM | \$ 7,215 | \$ - | \$ 6,000 | \$ 6,000 | \$ 7,000 | 16.67% |
| 001-2800-529.51-21 | FICA | \$ 5,575 | \$ 6,359 | \$ 6,419 | \$ 6,159 | \$ 6,318 | -1.57% |
| 001-2800-529.51-23 | PERS | \$ 4,303 | \$ 4,848 | \$ 5,768 | \$ 5,619 | \$ 7,200 | 24.83% |
| 001-2800-529.51-25 | MEDICAL | \$ 110 | \$ (109) | \$ 2,108 | \$ 1,506 | \$ 3,128 | 48.39% |
| 001-2800-529.51-27 | WORKERS COMP | \$ 4,040 | \$ 5,071 | \$ 3,516 | \$ 3,516 | \$ 4,033 | 14.69% |
| 001-2800-529.51-31 | ERMA/EAP | \$ 760 | \$ 730 | \$ 339 | \$ 339 | \$ 327 | -3.46% |
| 001-2800-529.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 368 | \$ 13 | \$ - | \$ - | \$ - | 0.00% |
| 001-2800-529.52-11 | AFTER SCHL PROG SUPPLIES | \$ 10,450 | \$ 17,285 | \$ 10,000 | \$ 10,000 | \$ 11,000 | 10.00% |
| 001-2800-529.52-14 | PRINTING & ADVERTISING | \$ 253 | \$ 230 | \$ 1,000 | \$ 800 | \$ 500 | -50.00% |
| 001-2800-529.52-16 | COMMUNICATIONS | \$ 220 | \$ 407 | \$ 850 | \$ 850 | \$ 850 | 0.00% |
| 001-2800-529.52-91 | CONF/MEETINGS/TRAVEL | \$ 513 | \$ 816 | \$ 1,500 | \$ 1,943 | \$ 2,000 | 33.33% |
| 001-2800-529.52-92 | MEMBERSHIPS/DUES | \$ - | \$ 500 | \$ 500 | \$ 484 | \$ 500 | 0.00% |
| 001-2800-529.53-70 | WEED ABATEMENT & REIMB | \$ - | \$ 1,330 | \$ 1,500 | \$ 1,000 | \$ 1,500 | 0.00% |
| 001-2800-529.53-71 | ANIMAL CONTROL COSTS | \$ 1,746 | \$ 1,113 | \$ 2,000 | \$ 2,000 | \$ 2,500 | 25.00% |
| 001-2800-529.54-06 | BAND CONCERTS | \$ - | \$ 7,000 | \$ 7,000 | \$ 7,000 | \$ 12,000 | 71.43% |
| 001-2800-529.55-17 | TRANSFER TO SENIOR CENT | \$ 34,000 | \$ 37,000 | \$ 30,000 | \$ 30,000 | \$ 45,000 | 50.00% |
| 001-2800-529.55-18 | TRANSFER OUT TO POOL | \$ 77,000 | \$ 77,000 | \$ 95,000 | \$ 95,000 | \$ 80,000 | -15.79% |
| 001-2800-529.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ 45,000 | \$ 35,000 | \$ 50,000 | 11.11% |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-EXPENSES
 FOR FISCAL YR 16/17

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 13/14 | FY 14/15 | FY 15/16 | PROJECTED | FY 16-17 | Percent Change |
|------------------------------|-------------------------|--------------|--------------|--------------|--------------|--------------|-------------------|
| | | ACTUALS | ACTUALS | BUDGET | YEAR END | PROPOSED | |
| | | \$ 216,818 | \$ 245,741 | \$ 295,410 | \$ 283,856 | \$ 310,973 | 5.27% |
| Police | | | | | | | |
| 001-3400-539.51-01 | SALARIES/FT | \$ 1,128,071 | \$ 1,210,656 | \$ 1,192,357 | \$ 1,156,546 | \$ 1,213,754 | 1.79% |
| 001-3400-539.51-02 | OVERTIME/FT | \$ 159,213 | \$ 135,582 | \$ 70,000 | \$ 120,000 | \$ 73,000 | 4.29% |
| 001-3400-539.51-03 | CONTRACT RESERVES | \$ 25,085 | \$ 24,170 | \$ 48,500 | \$ 47,500 | \$ 48,500 | 0.00% |
| 001-3400-539.51-04 | PART TIME | \$ 78,843 | \$ 18,891 | \$ 20,000 | \$ 22,910 | \$ 3,000 | -85.00% |
| 001-3400-539.51-21 | FICA | \$ 95,200 | \$ 95,020 | \$ 94,127 | \$ 93,638 | \$ 89,731 | -4.67% |
| 001-3400-539.51-23 | PERS | \$ 267,080 | \$ 252,077 | \$ 298,232 | \$ 313,857 | \$ 351,640 | 17.91% |
| 001-3400-539.51-25 | MEDICAL | \$ 159,201 | \$ 166,399 | \$ 178,136 | \$ 159,644 | \$ 189,271 | -4.98% |
| 001-3400-539.51-27 | WORKERS COMP | \$ 83,579 | \$ 78,567 | \$ 92,367 | \$ 93,781 | \$ 100,971 | 9.31% |
| 001-3400-539.51-28 | RESERVE EXPENSE | \$ 3,526 | \$ 841 | \$ 8,000 | \$ 3,500 | \$ 8,000 | 0.00% |
| 001-3400-539.51-29 | UNIFORM ALLOWANCE | \$ 15,719 | \$ 18,500 | \$ 16,000 | \$ 16,000 | \$ 16,000 | 0.00% |
| 001-3400-539.51-30 | RESERVE UNIFORM ALLOW | \$ 344 | \$ - | \$ - | \$ - | \$ - | |
| 001-3400-539.51-31 | ERMA/EAP | \$ 16,711 | \$ 11,519 | \$ 8,892 | \$ 8,892 | \$ 8,182 | -7.99% |
| 001-3400-539.51-32 | UNEMPLOYMENT | \$ 443 | \$ - | \$ - | \$ - | \$ - | |
| 001-3400-539.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 10,666 | \$ 8,533 | \$ 8,500 | \$ 5,000 | \$ 8,500 | 0.00% |
| 001-3400-539.52-08 | WEAPONS/FLARES/ETC. | \$ 6,773 | \$ 3,839 | \$ 6,500 | \$ 8,000 | \$ 7,000 | 7.69% |
| 001-3400-539.52-09 | SCREENING PERSONNEL | \$ 13,374 | \$ 9,808 | \$ 8,000 | \$ 8,000 | \$ 8,000 | 0.00% |
| 001-3400-539.52-10 | DEPT TOOLS & SUPPLIES | \$ 6,483 | \$ 10,677 | \$ 9,500 | \$ 8,000 | \$ 9,500 | 0.00% |
| 001-3400-539.52-16 | COMMUNICATIONS | \$ 26,586 | \$ 23,550 | \$ 23,000 | \$ 23,000 | \$ 23,000 | 0.00% |
| 001-3400-539.52-18 | UTILITIES | \$ 26,032 | \$ 23,393 | \$ 23,500 | \$ 23,500 | \$ 24,000 | 2.13% |
| 001-3400-539.52-22 | VEHICLE MAINTENANCE | \$ 2,073 | \$ - | \$ - | \$ - | \$ - | |
| 001-3400-539.52-24 | FUELS | \$ 45,806 | \$ 35,892 | \$ 42,000 | \$ 25,000 | \$ 34,000 | -19.05% |
| 001-3400-539.52-25 | OFFICE EQUIP MAINT | \$ 14,087 | \$ 14,974 | \$ 15,000 | \$ 14,000 | \$ 15,000 | 0.00% |
| 001-3400-539.52-26 | EQUIPMENT MAINTENANCE | \$ 812 | \$ 2,765 | \$ 2,800 | \$ 3,000 | \$ 3,000 | 7.14% |
| 001-3400-539.52-27 | RADIO & COMM MAINT | \$ 11,285 | \$ 9,895 | \$ 12,000 | \$ 7,500 | \$ 11,500 | -4.17% |
| 001-3400-539.52-28 | PHOTO EQUIP MAINT | \$ 1,134 | \$ - | \$ - | \$ - | \$ - | |
| 001-3400-539.52-29 | DISPATCH SERVICES | \$ - | \$ - | \$ - | \$ - | \$ 176,796 | 0.00% |
| 001-3400-539.52-70 | PROFESSIONAL SERVICES | \$ 26,659 | \$ 37,210 | \$ 19,000 | \$ 21,500 | \$ 19,500 | 2.63% |
| 001-3400-539.52-81 | K-9 UNIT COSTS | \$ 1,065 | \$ 379 | \$ 500 | \$ - | \$ - | -100.00% |
| 001-3400-539.52-82 | PISTOL RANGE | \$ - | \$ 623 | \$ 1,500 | \$ 1,500 | \$ 2,000 | 33.33% |
| 001-3400-539.52-91 | CONF/MEETINGS/TRAVEL | \$ 2,241 | \$ 1,629 | \$ 2,500 | \$ 2,500 | \$ 3,000 | 20.00% |
| 001-3400-539.52-92 | MEMBERSHIPS/DUES | \$ 704 | \$ 1,603 | \$ 1,500 | \$ 1,500 | \$ 2,000 | 33.33% |
| 001-3400-539.52-96 | TRAINING & EDUCATION | \$ 3,296 | \$ 2,490 | \$ 7,500 | \$ 7,531 | \$ 9,000 | 20.00% |
| 001-3400-539.52-97 | POST TRAINING | \$ 15,230 | \$ 14,574 | \$ 15,000 | \$ 15,000 | \$ 15,000 | 0.00% |
| 001-3400-539.52-98 | JAIL BOOKING FEES | \$ 192 | \$ 120 | \$ 600 | \$ 400 | \$ 400 | -33.33% |
| 001-3400-539.53-25 | CRIME PREVENTION & DARE | \$ 1,746 | \$ 1,408 | \$ 2,500 | \$ 1,500 | \$ 2,500 | 0.00% |
| 001-3400-539.56-07 | CAPITAL LEASE INTEREST | \$ - | \$ - | \$ 1,962 | \$ 1,962 | \$ 2,165 | 10.36% |
| 001-3400-539.56-08 | CAPITAL LEASE PRINCIPLE | \$ - | \$ - | \$ 11,147 | \$ 11,147 | \$ 15,314 | 37.38% |
| 001-3400-539.56-09 | CAPITAL LEASE EXPENSE | \$ - | \$ - | \$ 80,000 | \$ 80,000 | \$ - | -100.00% |
| 001-3400-539.57-01 | CAPITAL OUTLAY | \$ 10,770 | \$ 49,880 | \$ 162,891 | \$ 180,745 | \$ 40,000 | -75.44% |
| | | \$ 2,260,029 | \$ 2,265,464 | \$ 2,484,012 | \$ 2,486,553 | \$ 2,513,225 | 1.18% |
| PW Administration | | | | | | | |
| 001-3800-549.51-01 | SALARIES | \$ 32,439 | \$ 32,209 | \$ 35,905 | \$ 35,132 | \$ 35,365 | -1.51% |
| 001-3800-549.51-21 | FICA | \$ 2,258 | \$ 2,369 | \$ 2,706 | \$ 2,479 | \$ 2,703 | -0.12% |
| 001-3800-549.51-23 | PERS | \$ 4,016 | \$ 5,355 | \$ 5,616 | \$ 5,612 | \$ 7,025 | 25.08% |
| 001-3800-549.51-25 | MEDICAL | \$ 267 | \$ 181 | \$ 180 | \$ 180 | \$ 182 | 0.81% |
| 001-3800-549.51-27 | WORKERS COMP | \$ 1,650 | \$ 2,044 | \$ 2,630 | \$ 2,630 | \$ 2,942 | 11.85% |
| 001-3800-549.51-31 | ERMA/EAP | \$ 311 | \$ 288 | \$ 253 | \$ 253 | \$ 238 | -5.86% |
| 001-3800-549.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 934 | \$ 479 | \$ - | \$ 80 | \$ 100 | 0.00% |
| 001-3800-549.52-16 | COMMUNICATIONS | \$ 4,199 | \$ 4,635 | \$ 3,800 | \$ 3,900 | \$ 4,000 | 5.26% |
| 001-3800-549.52-18 | UTILITIES | \$ 517 | \$ 677 | \$ 700 | \$ 700 | \$ 725 | 3.57% |
| 001-3800-549.52-25 | OFFICE EQUIP MAINT | \$ 443 | \$ 738 | \$ 500 | \$ 500 | \$ 750 | 50.00% |
| 001-3800-549.52-91 | CONF/MEETINGS/TRAVEL | \$ 246 | \$ 246 | \$ - | \$ - | \$ - | 0.00% |
| 001-3800-549.57-01 | CAPITAL OUTLAY | \$ 47,056 | \$ 27,794 | \$ 7,500 | \$ 7,500 | \$ 3,000 | -60.00% |
| | | \$ 94,336 | \$ 77,015 | \$ 59,792 | \$ 58,966 | \$ 57,030 | -4.62% |
| Landscape Maintenance | | | | | | | |
| 001-4200-549.51-01 | SALARIES | \$ 83,029 | \$ 81,921 | \$ 86,516 | \$ 80,894 | \$ 73,603 | -14.93% |
| 001-4200-549.51-02 | OVERTIME | \$ - | \$ 2,722 | \$ - | \$ 571 | \$ - | 0.00% |
| 001-4200-549.51-21 | FICA | \$ 8,958 | \$ 5,726 | \$ 6,416 | \$ 5,417 | \$ 5,372 | -16.27% |
| 001-4200-549.51-23 | PERS | \$ 10,859 | \$ 11,963 | \$ 13,895 | \$ 13,579 | \$ 14,800 | 6.51% |
| 001-4200-549.51-25 | MEDICAL | \$ 17,280 | \$ 16,855 | \$ 15,535 | \$ 14,962 | \$ 14,483 | -6.77% |
| 001-4200-549.51-27 | WORKERS COMP | \$ 4,968 | \$ 5,780 | \$ 6,338 | \$ 6,338 | \$ 6,123 | -3.39% |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-EXPENSES
 FOR FISCAL YR 16/17

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 13/14 | FY 14/15 | FY 15/16 | PROJECTED | FY 16-17 | Percent Change |
|------------------------------|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | ACTUALS | ACTUALS | BUDGET | YEAR END | PROPOSED | |
| 001-4200-549.51-31 | ERMA/EAP | \$ 935 | \$ 813 | \$ 610 | \$ 610 | \$ 496 | -18.69% |
| 001-4200-549.52-10 | DEPT TOOLS & SUPPLIES | \$ 20,635 | \$ 14,862 | \$ 16,500 | \$ 16,500 | \$ 16,500 | 0.00% |
| 001-4200-549.52-18 | UTILITIES | \$ 20,248 | \$ 19,029 | \$ 22,500 | \$ 18,000 | \$ 20,000 | -11.11% |
| 001-4200-549.52-24 | FUELS | \$ 3,101 | \$ 3,499 | \$ 3,800 | \$ 3,600 | \$ 3,500 | -7.89% |
| 001-4200-549.52-70 | PROFESSIONAL SERVICES | \$ 218 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| 001-4200-549.57-01 | CAPITAL OUTLAY | \$ 11,508 | \$ - | \$ 2,000 | \$ 2,000 | \$ - | -100.00% |
| | | \$ 181,739 | \$ 163,170 | \$ 174,111 | \$ 162,471 | \$ 154,877 | -11.05% |
| Facility Maintenance | | | | | | | |
| 001-4600-549.52-10 | DEPT TOOLS & SUPPLIES | \$ 13,401 | \$ 10,697 | \$ 10,000 | \$ 10,000 | \$ 10,500 | 5.00% |
| 001-4600-549.52-20 | JANITORIAL | \$ 35,535 | \$ 38,587 | \$ 36,000 | \$ 36,000 | \$ 36,000 | 0.00% |
| 001-4600-549.52-21 | REPAIRS & MAINTENANCE | \$ 6,728 | \$ 8,286 | \$ 7,000 | \$ 6,900 | \$ 6,500 | -7.14% |
| 001-4600-549.57-01 | CAPITAL OUTLAY | \$ 7,743 | \$ 3,185 | \$ - | \$ - | \$ 3,500 | 0.00% |
| | | \$ 63,407 | \$ 60,755 | \$ 53,000 | \$ 52,900 | \$ 56,500 | 6.60% |
| Vehicle Maintenance | | | | | | | |
| 001-4800-549.51-01 | SALARIES | \$ 42,335 | \$ 43,499 | \$ 48,892 | \$ 48,139 | \$ 48,383 | -1.04% |
| 001-4800-549.51-02 | OVERTIME | \$ 4,006 | \$ 3,289 | \$ 3,000 | \$ 3,400 | \$ 3,000 | 0.00% |
| 001-4800-549.51-21 | FICA | \$ 3,123 | \$ 3,412 | \$ 3,544 | \$ 3,527 | \$ 3,545 | 0.03% |
| 001-4800-549.51-23 | PERS | \$ 5,028 | \$ 6,450 | \$ 7,773 | \$ 7,709 | \$ 9,729 | 25.17% |
| 001-4800-549.51-25 | MEDICAL | \$ 13,252 | \$ 14,314 | \$ 15,623 | \$ 14,853 | \$ 14,068 | -9.96% |
| 001-4800-549.51-27 | WORKERS COMP | \$ 2,457 | \$ 2,939 | \$ 3,582 | \$ 2,939 | \$ 4,025 | 12.37% |
| 001-4800-549.51-31 | ERMA/EAP | \$ 462 | \$ 414 | \$ 345 | \$ 414 | \$ 326 | -5.41% |
| 001-4800-549.52-10 | DEPT TOOLS & SUPPLIES | \$ 12,809 | \$ 14,561 | \$ 12,000 | \$ 12,000 | \$ 12,000 | 0.00% |
| 001-4800-549.52-22 | VEHICLE MAINTENANCE | \$ 38,860 | \$ 34,035 | \$ 33,500 | \$ 31,000 | \$ 33,500 | 0.00% |
| 001-4800-549.57-01 | CAPITAL OUTLAY | \$ - | \$ 227 | \$ - | \$ - | \$ - | |
| | | \$ 122,332 | \$ 123,140 | \$ 128,259 | \$ 123,981 | \$ 128,576 | 0.25% |
| Totals | | 4,724,466 | 4,674,842 | 5,225,859 | 5,224,667 | 4,931,636 | -5.63% |
| Revenues | | 4,886,949 | 6,133,959 | 4,695,166 | 5,141,368 | 4,749,271 | |
| Expenses | | 4,724,466 | 4,674,842 | 5,225,859 | 5,224,667 | 4,931,636 | |
| | | 162,483 | 1,459,117 | (530,693) | (83,299) | (182,365) | |
| Capital Outlay | | | | | | \$ 191,000 | |
| Structural Surplus/(Deficit) | | | | | | \$ 8,635 | |

**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUE
FOR FISCAL YEAR 16-17**

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14 ACTUALS</u> | <u>FY 14/15 ACTUALS</u> | <u>FY 15/16 BUDGET</u> | <u>PROJECTED YEAR END</u> | <u>FY 16/17 Proposed</u> | <u>Percent Change</u> |
|-------------------------|----------------------------|-----------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------|---------------------------|
| <u>GAS TAX</u> | | | | | | | |
| 102-0000-403.06-01 | 2105 | \$ 78,162 | \$ 83,293 | \$ 66,759 | \$ 66,759 | \$ 73,143 | 9.56% |
| 102-0000-403.06-02 | 2106 | \$ 35,518 | \$ 37,455 | \$ 39,218 | \$ 39,218 | \$ 40,502 | 3.27% |
| 102-0000-403.06-03 | 2107 | \$ 83,627 | \$ 84,004 | \$ 91,272 | \$ 91,272 | \$ 101,571 | 11.28% |
| 102-0000-403.06-04 | 2107.5 | \$ 3,000 | \$ - | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0.00% |
| 102-0000-403.06-05 | 2103 | \$ 160,136 | \$ 108,170 | \$ 52,928 | \$ 52,928 | \$ 27,622 | -47.81% |
| 102-0000-451.01-01 | INTEREST | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | | <u>\$ 360,443</u> | <u>\$ 292,922</u> | <u>\$ 253,177</u> | <u>\$ 253,177</u> | <u>\$ 245,838</u> | <u>-2.90%</u> |
| <u>LTF 3</u> | | | | | | | |
| 103-0000-403.07-01 | ARTICLE 3 | \$ 6,906 | \$ 7,248 | \$ 7,733 | \$ 7,685 | \$ 8,407 | 8.72% |
| 103-0000-451.01-01 | INTEREST | \$ 49 | \$ 41 | \$ 175 | \$ 20 | \$ 20 | -88.57% |
| 103-0000-471.01-01 | FROM OTHER FUNDS | \$ 639 | \$ - | \$ - | \$ - | \$ - | |
| | | <u>\$ 7,594</u> | <u>\$ 7,289</u> | <u>\$ 7,908</u> | <u>\$ 7,705</u> | <u>\$ 8,427</u> | <u>6.56%</u> |
| <u>LTF 8</u> | | | | | | | |
| 104-0000-403.07-02 | ARTICLE 8 | \$ 443,382 | \$ 367,735 | \$ 349,177 | \$ 349,177 | \$ 379,614 | 8.72% |
| 104-0000-451.01-01 | INTEREST | \$ 257 | \$ 693 | \$ 700 | \$ 1,350 | \$ 500 | -28.57% |
| 104-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | | <u>\$ 443,639</u> | <u>\$ 368,428</u> | <u>\$ 349,877</u> | <u>\$ 350,527</u> | <u>\$ 380,114</u> | <u>8.64%</u> |
| <u>MEASURE C</u> | | | | | | | |
| 105-0000-403.08-00 | MEASURE C | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 105-0000-403.08-01 | STREET MAINTENANCE | \$ 148,036 | \$ 152,493 | \$ 155,248 | \$ 155,248 | \$ 155,248 | 0.00% |
| 105-0000-403.08-02 | ADA COMPLIANCE | \$ 4,972 | \$ 5,118 | \$ 5,434 | \$ 5,434 | \$ 5,434 | 0.00% |
| 105-0000-403.08-03 | FLEXIBLE FUNDING | \$ 172,695 | \$ 178,173 | \$ 181,615 | \$ 181,615 | \$ 181,615 | 0.00% |
| 105-0000-451.01-01 | INTEREST | \$ 689 | \$ 629 | \$ 1,400 | \$ 1,400 | \$ 1,400 | 0.00% |
| | | <u>\$ 326,392</u> | <u>\$ 336,413</u> | <u>\$ 343,697</u> | <u>\$ 343,697</u> | <u>\$ 343,697</u> | <u>0.00%</u> |
| | | \$ 1,138,068 | \$ 1,005,052 | \$ 954,659 | \$ 955,106 | \$ 978,076 | 2.45% |
| Revenues | | \$ 1,138,068 | \$ 1,005,052 | \$ 954,659 | \$ 955,106 | \$ 978,076 | |
| Expenses | | \$ 1,063,942 | \$ 591,920 | \$ 1,131,678 | \$ 644,493 | \$ 1,585,318 | |
| | | <u>\$ 74,126</u> | <u>\$ 413,132</u> | <u>\$ (177,019)</u> | <u>\$ 310,613</u> | <u>\$ (607,242)</u> | |

CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 16-17

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14</u> <u>ACTUALS</u> | <u>FY 14/15</u> <u>ACTUALS</u> | <u>FY 15/16</u> <u>BUDGET</u> | <u>PROJECTED</u> <u>YEAR END</u> | <u>FY 16/17</u> <u>Proposed</u> | <u>Percent</u> <u>Change</u> |
|---------------------------|----------------------------|-----------------------------------|-----------------------------------|----------------------------------|-------------------------------------|------------------------------------|---------------------------------|
| GAS TAX | | | | | | | |
| 102-9100-549.51-01 | SALARIES | \$ 38,741 | \$ 103,356 | \$ 126,052 | \$ 120,884 | \$ 115,791 | -8.14% |
| 102-9100-549.51-02 | OVERTIME | \$ 2,338 | \$ 3,834 | \$ 13,000 | \$ 13,000 | \$ - | -100.00% |
| 102-9100-549.51-21 | FICA | \$ 3,186 | \$ 7,437 | \$ 9,368 | \$ 9,369 | \$ 8,496 | -9.32% |
| 102-9100-549.51-23 | PERS | \$ 5,671 | \$ 14,135 | \$ 19,088 | \$ 18,875 | \$ 23,256 | 21.83% |
| 102-9100-549.51-25 | MEDICAL | \$ 11,541 | \$ 35,139 | \$ 41,447 | \$ 34,777 | \$ 40,304 | -2.76% |
| 102-9100-549.51-27 | WORKERS COMP | \$ 8,809 | \$ 7,886 | \$ 9,234 | \$ 9,234 | \$ 9,633 | 4.31% |
| 102-9100-549.51-31 | ERMA/EAP | \$ 1,286 | \$ 1,109 | \$ 889 | \$ 889 | \$ 781 | -12.20% |
| 102-9100-549.52-10 | DEPT TOOLS & SUPPLIES | \$ 1,088 | \$ 2,118 | \$ - | \$ - | \$ - | |
| 102-9100-549.52-19 | STREET LIGHTS & SIGNALS | \$ 20,928 | \$ 11,500 | \$ 15,000 | \$ 15,000 | \$ 15,000 | 0.00% |
| 102-9100-549.52-22 | VEHICLE MAINTENANCE | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 102-9100-549.52-24 | FUELS | \$ 8,184 | \$ 6,255 | \$ 7,800 | \$ 6,000 | \$ - | -100.00% |
| 102-9100-549.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ 20,000 | \$ 20,000 | \$ 20,000 | 0.00% |
| 102-9100-549.52-94 | AUDIT | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 102-9100-549.55-01 | TRANSFER OUT-OVERHEAD | \$ 15,500 | \$ 15,500 | \$ 15,500 | \$ 15,500 | \$ 17,500 | 12.90% |
| 102-9100-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | TOTAL | \$ 115,072 | \$ 208,289 | \$ 277,378 | \$ 263,548 | \$ 250,759 | -9.60% |
| STREET MAINTENANCE | | | | | | | |
| 102-9200-549.51-01 | SALARIES | \$ 60,456 | \$ - | \$ - | \$ - | \$ - | |
| 102-9200-549.51-02 | OVERTIME | \$ 4,669 | \$ - | \$ - | \$ - | \$ - | |
| 102-9200-549.51-21 | FICA | \$ 4,016 | \$ - | \$ - | \$ - | \$ - | |
| 102-9200-549.51-23 | PERS | \$ 6,909 | \$ - | \$ - | \$ - | \$ - | |
| 102-9200-549.51-25 | MEDICAL | \$ 15,460 | \$ - | \$ - | \$ - | \$ - | |
| 102-9200-549.51-27 | WORKERS COMP | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 102-9200-549.51-31 | ERMA/EAP | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 102-9200-549.52-10 | DEPT TOOLS & SUPPLIES | \$ 599 | \$ - | \$ - | \$ - | \$ - | |
| 102-9200-549.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | TOTAL | \$ 92,109 | \$ - | \$ - | \$ - | \$ - | |
| LTF 3 | | | | | | | |
| 103-9100-549.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 103-9100-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 103-9100-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ 5,000 | |
| | TOTAL | \$ - | \$ - | \$ - | \$ - | \$ 5,000 | |
| LTF 8 | | | | | | | |
| 104-9100-549.52-10 | DEPT TOOLS & SUPPLIES | \$ - | \$ 68 | \$ 3,000 | \$ 2,500 | \$ 2,500 | -16.67% |
| 104-9100-549.52-18 | UTILITIES | \$ 3,860 | \$ 4,198 | \$ 3,800 | \$ 3,800 | \$ 3,800 | 0.00% |
| 104-9100-549.52-19 | STREET LIGHTS & SIGNALS | \$ - | \$ - | \$ 28,000 | \$ 28,000 | \$ 9,000 | -67.86% |
| 104-9100-549.52-24 | FUELS | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 104-9100-549.52-70 | PROFESSIONAL SERVICES | \$ 617 | \$ 10,039 | \$ 18,000 | \$ 18,000 | \$ 15,000 | -16.67% |
| 104-9100-549.52-75 | STREET STRIPING PROGRAM | \$ - | \$ - | \$ 20,000 | \$ 17,300 | \$ 20,000 | 0.00% |
| 104-9100-549.55-01 | TRANSFER OUT-OVERHEAD | \$ 15,500 | \$ 15,500 | \$ 20,500 | \$ 20,500 | \$ 20,500 | 0.00% |
| 104-9100-549.55-05 | TRANSFER TO OTHER FUNDS | \$ 29,983 | \$ - | \$ - | \$ - | \$ - | |
| 104-9100-549.57-01 | CAPITAL OUTLAY | \$ 494,465 | \$ 37,312 | \$ 305,000 | \$ - | \$ 705,759 | 131.40% |
| | TOTAL | \$ 544,425 | \$ 67,117 | \$ 398,300 | \$ 90,100 | \$ 776,559 | 94.97% |
| OPERATING | | | | | | | |
| 105-9100-549.51-01 | SALARIES | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 105-9100-549.51-02 | OVERTIME | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 105-9100-549.51-04 | PARTTIME | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 105-9100-549.51-21 | FICA | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 105-9100-549.51-23 | PERS | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 105-9100-549.51-25 | MEDICAL | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 105-9100-549.51-27 | WORKERS COMP | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 105-9100-549.52-10 | DEPT TOOLS & SUPPLIES | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 105-9100-549.52-19 | STREET LIGHTS & SIGNALS | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 105-9100-549.52-22 | VEHICLE MAINTENANCE | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 105-9100-549.52-24 | FUELS | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 105-9100-549.52-29 | REPAIRS & MAINTENANCE | \$ 9,176 | \$ - | \$ - | \$ - | \$ - | |
| 105-9100-549.52-94 | AUDIT | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 105-9100-549.55-01 | TRANSFER OUT-OVERHEAD | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 105-9100-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 105-9100-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | TOTAL | \$ 9,176 | \$ - | \$ - | \$ - | \$ - | |
| STREET MAINTENANCE | | | | | | | |
| 105-9200-549.52-10 | DEPT TOOLS & SUPPLIES | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 105-9200-549.52-29 | REPAIRS & MAINTENANCE | \$ 9,263 | \$ 153,803 | \$ 125,000 | \$ 125,000 | \$ - | -100.00% |
| 105-9200-549.52-70 | PROFESSIONAL SERVICES | \$ (9,160) | \$ - | \$ - | \$ - | \$ 20,000 | |
| 105-9200-549.55-01 | TRANSFER OUT-OVERHEAD | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 105-9200-549.57-01 | CAPITAL OUTLAY | \$ 108,211 | \$ - | \$ 150,000 | \$ - | \$ 340,000 | 128.67% |
| | TOTAL | \$ 108,314 | \$ 153,803 | \$ 275,000 | \$ 125,000 | \$ 360,000 | 30.91% |

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14</u> <u>ACTUALS</u> | <u>FY 14/15</u> <u>ACTUALS</u> | <u>FY 15/16</u> <u>BUDGET</u> | <u>PROJECTED</u> <u>YEAR END</u> | <u>FY 16/17</u> <u>Proposed</u> | <u>Percent</u> <u>Change</u> |
|-------------------------|----------------------------|-----------------------------------|-----------------------------------|----------------------------------|-------------------------------------|------------------------------------|---------------------------------|
| ADA COMPLIANCE | | | | | | | |
| 105-9300-549.52-10 | DEPT TOOLS & SUPPLIES | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 105-9300-549.52-29 | REPAIRS & MAINTENANCE | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 105-9300-549.52-30 | SIDEWALK REPAIR | \$ 30,868 | \$ 10,000 | \$ 5,000 | \$ - | \$ 5,000 | 0.00% |
| 105-9300-549.55-01 | TRANSFER OUT-OVERHEAD | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | TOTAL | \$ 30,868 | \$ 10,000 | \$ 5,000 | \$ - | \$ 5,000 | 0.00% |
| FLEXIBLE FUNDING | | | | | | | |
| 105-9400-549.52-10 | DEPT TOOLS & SUPPLIES | \$ 23,458 | \$ 9,517 | \$ 15,000 | \$ 14,000 | \$ 12,000 | -20.00% |
| 105-9400-549.52-19 | STREET LIGHTS & SIGNALS | \$ 105,204 | \$ 94,472 | \$ 85,000 | \$ 85,000 | \$ 90,000 | 5.88% |
| 105-9400-549.52-22 | VEHICLE MAINTENANCE | \$ 3,254 | \$ 4,195 | \$ 4,000 | \$ 4,000 | \$ 4,000 | 0.00% |
| 105-9400-549.52-24 | FUELS | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 105-9400-549.52-29 | REPAIRS & MAINTENANCE | \$ 536 | \$ 1,863 | \$ 5,000 | \$ - | \$ 20,000 | 300.00% |
| 105-9400-549.52-30 | SIDEWALK REPAIR | \$ 16,108 | \$ 19,800 | \$ 20,000 | \$ 16,845 | \$ 20,000 | 0.00% |
| 105-9400-549.52-70 | PROFESSIONAL SERVICES | \$ 618 | \$ 7,079 | \$ 25,000 | \$ 24,000 | \$ 20,000 | -20.00% |
| 105-9400-549.52-94 | AUDIT | \$ 1,500 | \$ 305 | \$ 1,500 | \$ 1,500 | \$ 1,500 | 0.00% |
| 105-9400-549.55-01 | TRANSFER OUT-OVERHEAD | \$ 15,500 | \$ 15,500 | \$ 20,500 | \$ 20,500 | \$ 20,500 | 0.00% |
| | TOTAL | \$ 166,178 | \$ 152,731 | \$ 176,000 | \$ 165,845 | \$ 188,000 | 6.82% |
| | TOTAL MEAS C | \$ 312,336 | \$ 316,534 | \$ 456,000 | \$ 290,845 | \$ 553,000 | 21.27% |
| | | \$ 1,063,942 | \$ 591,920 | \$ 1,131,678 | \$ 644,493 | \$ 1,585,318 | 40.09% |
| | Revenues | \$ 1,138,088 | \$ 1,005,052 | \$ 954,659 | \$ 955,108 | \$ 978,076 | |
| | Expenses | \$ 1,063,942 | \$ 591,920 | \$ 1,131,678 | \$ 644,493 | \$ 1,585,318 | |
| | | \$ 74,126 | \$ 413,132 | \$ (177,019) | \$ 310,613 | \$ (607,242) | |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-REVENUES
 FOR FISCAL YEAR 16/17

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14</u> <u>ACTUALS</u> | <u>FY 14/15</u> <u>ACTUALS</u> | <u>FY 15/16</u> <u>BUDGET</u> | <u>PROJECTED</u> <u>YEAR END</u> | <u>FY 16/17</u> <u>PROPOSED</u> | <u>Percent</u> <u>Change</u> |
|-----------------------------|----------------------------|-----------------------------------|-----------------------------------|----------------------------------|-------------------------------------|------------------------------------|---------------------------------|
| <u>POOL</u> | | | | | | | |
| 021-0000-433.02-01 | PUBLIC SWIMMING | \$ 15,450 | \$ 15,622 | \$ 15,500 | \$ 15,400 | \$ 15,500 | 0.00% |
| 021-0000-433.02-02 | RED CROSS LESSONS | \$ 12,610 | \$ 11,980 | \$ 10,000 | \$ 10,000 | \$ 12,000 | 20.00% |
| 021-0000-433.02-03 | LAP SWIMMING | \$ 3,500 | \$ 4,981 | \$ 3,500 | \$ 3,800 | \$ 3,500 | 0.00% |
| 021-0000-433.02-04 | GROUP RENTALS | \$ 10,992 | \$ 16,363 | \$ 11,500 | \$ 11,500 | \$ 11,500 | 0.00% |
| 021-0000-433.02-06 | CONCESSION STAND SALES | \$ 7,210 | \$ 7,514 | \$ 7,500 | \$ 7,400 | \$ 7,500 | 0.00% |
| 021-0000-433.02-07 | AQUA AEROBICS | \$ 5,445 | \$ 6,828 | \$ 4,500 | \$ 4,500 | \$ 4,500 | 0.00% |
| 021-0000-463.02-01 | POOL REIMB | \$ 31,900 | \$ 61,952 | \$ 32,000 | \$ 41,000 | \$ 42,000 | 31.25% |
| 021-0000-471.01-10 | FROM GENERAL FUND | \$ 77,000 | \$ 77,000 | \$ 95,000 | \$ 95,000 | \$ 80,000 | -15.79% |
| | TOTAL POOL | \$ 164,107 | \$ 202,240 | \$ 179,500 | \$ 188,600 | \$ 176,500 | -1.67% |
| <u>SENIOR CENTER</u> | | | | | | | |
| 022-0000-422.04-04 | SENIOR NUTRITION | \$ 8,042 | \$ 14,202 | \$ 11,000 | \$ 8,000 | \$ 8,000 | -27.27% |
| 022-0000-461.01-01 | LUNCH CONTRIBUTIONS | \$ 6,107 | \$ 6,899 | \$ 6,800 | \$ 6,800 | \$ 6,800 | 0.00% |
| | | \$ 14,149 | \$ 21,101 | \$ 17,800 | \$ 14,800 | \$ 14,800 | -16.85% |
| 022-0000-471.01-10 | FROM GENERAL FUND | \$ 34,000 | \$ 37,000 | \$ 30,000 | \$ 30,000 | \$ 45,000 | 50.00% |
| | TOTAL SENIOR | \$ 48,149 | \$ 58,101 | \$ 47,800 | \$ 44,800 | \$ 59,800 | 25.10% |
| | | \$ 212,256 | \$ 260,341 | \$ 227,300 | \$ 233,400 | \$ 236,300 | 3.96% |
| | Revenues | 212,256 | 260,341 | 227,300 | 233,400 | 236,300 | |
| | Expenses | 234,085 | 242,864 | 234,001 | 248,196 | 236,341 | |
| | | (21,829) | 17,477 | (6,701) | (14,796) | (41) | |

**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 16/17**

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14 ACTUALS</u> | <u>FY 14/15 ACTUALS</u> | <u>FY 15/16 BUDGET</u> | <u>PROJECTED YEAR END</u> | <u>FY 16/17 PROPOSED</u> | <u>Percent Change</u> |
|---------------------------------------|----------------------------|-----------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------|---------------------------|
| <u>POOL</u> | | | | | | | |
| 021-9100-529.51-04 | PARTTIME | \$ 298 | \$ - | \$ - | \$ - | \$ - | |
| 021-9100-529.51-08 | LIFEGUARDS | \$ 38,539 | \$ 51,179 | \$ 43,500 | \$ 43,500 | \$ 43,500 | 0.00% |
| 021-9100-529.51-11 | AQUA AEROBICS | \$ 4,108 | \$ 385 | \$ - | \$ - | \$ - | |
| 021-9100-529.51-21 | FICA | \$ 2,874 | \$ 3,859 | \$ 2,601 | \$ 2,604 | \$ 3,328 | 27.94% |
| 021-9100-529.51-27 | WORKERS COMP | \$ 2,770 | \$ 2,392 | \$ 2,674 | \$ 2,674 | \$ 3,655 | 36.69% |
| 021-9100-529.51-31 | ERMA/EAP | \$ - | \$ 336 | \$ 257 | \$ 257 | \$ 296 | 15.05% |
| 021-9100-529.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 945 | \$ 1,167 | \$ 800 | \$ 750 | \$ 750 | -6.25% |
| 021-9100-529.52-10 | DEPT TOOLS & SUPPLIES | \$ 23,566 | \$ 40,246 | \$ 20,500 | \$ 19,500 | \$ 22,000 | 7.32% |
| 021-9100-529.52-13 | CONCESSION STAND SUPPLIE | \$ 4,004 | \$ 11,145 | \$ 6,500 | \$ 6,400 | \$ 6,500 | 0.00% |
| 021-9100-529.52-16 | COMMUNICATIONS | \$ 865 | \$ 1,088 | \$ 2,050 | \$ 2,050 | \$ 2,000 | -2.44% |
| 021-9100-529.52-18 | UTILITIES | \$ 64,623 | \$ 32,068 | \$ 41,000 | \$ 46,000 | \$ 44,000 | 7.32% |
| 021-9100-529.52-26 | EQUIPMENT MAINTENANCE | \$ 7,449 | \$ 6,988 | \$ 5,000 | \$ 4,000 | \$ 5,000 | 0.00% |
| 021-9100-529.52-70 | PROFESSIONAL SERVICES | \$ 27,244 | \$ 35,730 | \$ 26,500 | \$ 26,500 | \$ 26,500 | 0.00% |
| 021-9100-529.52-91 | CONF/MEETINGS/TRAVEL | \$ 126 | \$ 400 | \$ 500 | \$ 500 | \$ 500 | 0.00% |
| 021-9100-529-57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ 25,000 | \$ 34,732 | \$ 18,000 | -28.00% |
| TOTAL | | \$ 177,411 | \$ 186,983 | \$ 176,882 | \$ 189,467 | \$ 176,029 | -0.48% |
| <u>SENIOR CENTER-OUTREACH</u> | | | | | | | |
| 022-7100-529.51-04 | PARTTIME | \$ 19,918 | \$ 21,694 | \$ 24,000 | \$ 24,000 | \$ 24,000 | 0.00% |
| 022-7100-529.51-21 | FICA | \$ 1,345 | \$ 1,709 | \$ 1,836 | \$ 1,836 | \$ 1,836 | 0.00% |
| 022-7100-529.51-27 | WORKERS COMP | \$ 1,144 | \$ 1,336 | \$ 1,758 | \$ 1,758 | \$ 2,017 | 14.69% |
| 022-7100-529.51-31 | ERMA/EAP | \$ - | \$ 188 | \$ 169 | \$ 169 | \$ 163 | -3.46% |
| 022-7100-529.52-10 | DEPT TOOLS & SUPPLIES | \$ 2,242 | \$ 1,384 | \$ 1,550 | \$ 1,534 | \$ 2,000 | 29.03% |
| TOTAL | | \$ 24,649 | \$ 26,311 | \$ 29,313 | \$ 29,297 | \$ 30,016 | 2.40% |
| <u>SENIOR CENTER-NUTRITION</u> | | | | | | | |
| 022-7200-529.51-01 | SALARIES | \$ 11,349 | \$ 11,696 | \$ 11,970 | \$ 11,887 | \$ 12,039 | 0.58% |
| 022-7200-529.51-21 | FICA | \$ 986 | \$ 833 | \$ 916 | \$ 829 | \$ 882 | -3.68% |
| 022-7200-529.51-23 | PERS | \$ 1,434 | \$ 1,616 | \$ 1,923 | \$ 1,873 | \$ 2,400 | 24.83% |
| 022-7200-529.51-25 | MEDICAL | \$ 37 | \$ 9 | \$ 536 | \$ 383 | \$ 1,043 | 94.53% |
| 022-7200-529.51-27 | WORKERS COMP | \$ 682 | \$ 811 | \$ 877 | \$ 877 | \$ 1,002 | 14.21% |
| 022-7200-529.51-31 | ERMA/EAP | \$ - | \$ 114 | \$ 84 | \$ 84 | \$ 81 | -3.87% |
| 022-7200-529.52-10 | DEPT TOOLS & SUPPLIES | \$ 7,405 | \$ 5,545 | \$ 4,000 | \$ 4,000 | \$ 4,500 | 12.50% |
| 022-7200-529.52-16 | COMMUNICATIONS | \$ 1,632 | \$ 1,971 | \$ 1,500 | \$ 2,900 | \$ 2,000 | 33.33% |
| 022-7200-529.52-18 | UTILITIES | \$ 8,035 | \$ 6,460 | \$ 5,500 | \$ 5,400 | \$ 5,400 | -1.82% |
| 022-7200-529.52-70 | PROFESSIONAL SERVICES | \$ 455 | \$ 505 | \$ 500 | \$ 1,200 | \$ 950 | 90.00% |
| 022-7200-529.52-91 | CONF/MEETINGS/TRAVEL | \$ 10 | \$ 10 | \$ - | \$ - | \$ - | |
| TOTAL | | \$ 32,025 | \$ 29,570 | \$ 27,806 | \$ 29,432 | \$ 30,297 | 8.96% |
| | | \$ 234,085 | \$ 242,864 | \$ 234,001 | \$ 248,196 | \$ 236,341 | 1.00% |
| Revenues | | 260,341 | 260,341 | 227,300 | 233,400 | 236,300 | |
| Expenses | | 234,085 | 242,864 | 234,001 | 248,196 | 236,341 | |
| | | 26,256 | 17,477 | (6,701) | (14,796) | (41) | |

**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 16/17**

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14 ACTUALS</u> | <u>FY 14/15 ACTUALS</u> | <u>FY 15/16 BUDGET</u> | <u>PROJECTED YEAR END</u> | <u>FY 16/17 Proposed</u> | <u>Percent Change</u> |
|----------------------------------|----------------------------|-----------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------|---------------------------|
| <u>TRAFFIC FACILITIES</u> | | | | | | | |
| 210-0100-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 210-0100-549.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ 30,000 | \$ 33,510 | \$ - | 0% |
| 210-0100-549.57-10 | CAPITAL OUTLAY-GENERAL FD | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | TOTAL | \$ - | \$ - | \$ 30,000 | \$ 33,510 | \$ - | |
| <u>PUBLIC SAFETY</u> | | | | | | | |
| 210-0900-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ 18,000 | 100% |
| 210-0900-549.56-06 | CAPITAL LEASE | \$ - | \$ - | \$ - | \$ - | \$ 250 | 0% |
| 210-0900-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | TOTAL | \$ - | \$ - | \$ - | \$ - | \$ 18,250 | |
| <u>GENERAL GOVERNMENT</u> | | | | | | | |
| 210-0910-549.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 210-0910-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 210-0910-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | TOTAL | \$ - | \$ - | \$ - | \$ - | \$ - | |
| <u>FIRE/AMB</u> | | | | | | | |
| 210-0200-549.55-05 | TRANSFER TO OTHER FUNDS | \$ 214,705 | \$ 211,665 | \$ 18,000 | \$ 18,000 | \$ - | 0% |
| 210-0200-549.56-06 | CAPITAL LEASE | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 210-0200-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | TOTAL | \$ 214,705 | \$ 211,665 | \$ 18,000 | \$ 18,000 | \$ - | |
| <u>POLICE</u> | | | | | | | |
| 210-0300-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 210-0300-549.56-06 | CAPITAL LEASE | \$ - | \$ - | \$ 250 | \$ 250 | \$ - | 0% |
| 210-0300-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | TOTAL | \$ - | \$ - | \$ 250 | \$ 250 | \$ - | |
| <u>CITY HALL</u> | | | | | | | |
| 210-0400-549.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ 10,000 | \$ 10,000 | \$ - | 0% |
| 210-0400-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 210-0400-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | TOTAL | \$ 214,705 | \$ - | \$ 10,000 | \$ 10,000 | \$ - | |
| <u>PUBLIC WORKS</u> | | | | | | | |
| 210-0500-549.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ 1,836 | \$ 1,836 | \$ - | 0% |
| 210-0500-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 210-0500-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | TOTAL | \$ - | \$ - | \$ 1,836 | \$ 1,836 | \$ - | |
| <u>PARKS AND REC</u> | | | | | | | |
| 210-0600-549.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ 10,000 | \$ 10,000 | \$ - | 0% |
| 210-0600-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 210-0600-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | TOTAL | \$ - | \$ - | \$ 10,000 | \$ 10,000 | \$ - | |
| <u>LIBRARY</u> | | | | | | | |
| 210-0700-549.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ 4,500 | \$ 4,500 | \$ - | 0% |
| 210-0700-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 210-0700-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | TOTAL | \$ - | \$ - | \$ 4,500 | \$ 4,500 | \$ - | |
| <u>WATER FACILITIES</u> | | | | | | | |
| 210-0800-549.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ 40,000 | \$ 40,000 | \$ - | 0% |
| 210-0800-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 210-0800-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | TOTAL | \$ - | \$ - | \$ 40,000 | \$ 40,000 | \$ - | |
| <u>SEWER CONNECTION</u> | | | | | | | |
| 211-9100-549.52-70 | PROFESSIONAL SERVICES | \$ 206 | \$ - | \$ 15,000 | \$ 15,000 | \$ - | 0% |
| 211-9100-549.54-25 | DEVELOPER REIMBURSEMENTS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 211-9100-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 211-9100-549.57-01 | CAPITAL OUTLAY | \$ 57,287 | \$ - | \$ - | \$ - | \$ - | 0% |
| | TOTAL | \$ 57,493 | \$ - | \$ 15,000 | \$ 15,000 | \$ - | |
| <u>STORM DRAIN</u> | | | | | | | |
| 212-9100-549.52-70 | PROFESSIONAL SERVICES | \$ 137 | \$ 3,000 | \$ 137 | \$ 137 | \$ - | 0% |
| 212-9100-549.54-25 | DEVELOPER REIMBURSEMENTS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 13/14 | FY 14/15 | FY 15/16 | PROJECTED | FY 16/17 | Percent Change |
|---------------------|-------------------------|---------------|-----------------|-----------------|-----------------|-------------|-------------------|
| | | ACTUALS | ACTUALS | BUDGET | YEAR END | Proposed | |
| 212-9100-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 212-9100-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | TOTAL | \$ 137 | \$ 3,000 | \$ 137 | \$ 137 | \$ - | |
| NEIGHBORHOOD | | | | | | | |
| 214-8100-549.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ 7,241 | \$ 7,241 | \$ - | 0% |
| 214-8200-549.56.06 | CAPTAL LEASE | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 214-8100-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 214-8100-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | TOTAL | \$ - | \$ - | \$ 7,241 | \$ 7,241 | \$ - | |
| COMMUNITY | | | | | | | |
| 214-8200-549.52-70 | PROFESSIONAL SERVICES | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 214-8200-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 214-8200-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | TOTAL | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | | \$ 487,040 | \$ 214,665 | \$ 136,964 | \$ 140,474 | \$ 18,250 | |
| Revenues | | \$ 394,425 | \$ 207,239 | \$ 120,099 | \$ 122,878 | \$ 18,250 | |
| Expenses | | \$ 487,040 | \$ 214,665 | \$ 136,964 | \$ 140,474 | \$ 18,250 | |
| | | \$ (92,615) | \$ (7,426) | \$ (16,865) | \$ (17,596) | \$ - | |

Summary of Enterprise Funds

2016-17 Fiscal Year Budget

| | Water | Solid Waste | Ambulance | Total |
|-------------------------------------|------------------|--------------------|--------------------|------------------|
| Actual Fund Balance 06/30/15 | 4,714,719 | (261,451) | (1,890,932) | 2,562,335 |
| Estimated Beg Fund Balance 6/30/16 | 4,620,893 | (268,168) | (1,793,725) | 2,559,000 |
| Revenues: | | | | |
| Charges for Service | 2,170,000 | 1,803,000 | 3,373,154 | 7,346,154 |
| Water Meter Sales | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Transfers in from Other Funds | - | - | 549,000 | 549,000 |
| Grants | - | 5,000 | - | 5,000 |
| Interest | - | - | - | - |
| Total Revenue | 2,170,000 | 1,808,000 | 3,922,154 | 7,900,154 |
| Expenses: | | | | |
| Salaries and Benefits | 488,647 | 182,731 | 1,165,327 | 1,836,705 |
| Office Supplies | 38,000 | 15,000 | 2,000 | 55,000 |
| Tools and Supplies | 22,500 | 4,000 | 54,500 | 81,000 |
| Utilities/Communications | 184,750 | 1,900 | 35,400 | 222,050 |
| Fuel/Veh Maint | 11,000 | - | 36,000 | 47,000 |
| Write offs/Write downs | - | - | 1,500,000 | 1,500,000 |
| Conf/Mtgs/Travel/Train-Ed/Dues | 3,000 | - | 16,200 | 19,200 |
| Special Professional Services | 53,300 | 1,267,781 | 48,100 | 1,369,181 |
| IGT Expense | - | - | 726,392 | - |
| Groundwater Recharge | 155,000 | - | - | 155,000 |
| Franchise Fees | - | 47,000 | - | 47,000 |
| Safety Equipment/Fire Prevention | - | - | 1,000 | 1,000 |
| Consolidated Irr. Large System Fee | - | - | - | - |
| Insurance-Equipment Maintenance | - | - | 29,000 | 29,000 |
| System/Computer Maintenance | 100,000 | 7,000 | - | 107,000 |
| Depreciation | 274,000 | 2,700 | 100,000 | 376,700 |
| Reserve Uniform | - | - | 6,600 | - |
| Transfer Out-Overhead | 486,000 | 280,000 | 68,000 | 834,000 |
| Debt Service | 249,800 | - | 73,038 | 322,838 |
| Capital Outlay | 165,700 | - | 73,000 | 238,700 |
| Total Expenses | 2,231,698 | 1,808,112 | 3,934,556 | 7,974,366 |
| Net Result | (61,698) | (112) | (12,402) | (74,212) |
| Ending Fund Balance | 4,559,195 | (268,280) | (1,806,128) | 2,484,788 |
| GASB Liability | 135,722 | 40,163 | 1,168,072 | |
| Adjusted Ending Fund Balance | 4,694,917 | (228,117) | (638,056) | |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-REVENUES
 FOR FISCAL YEAR 16-17

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 13/14 ACTUALS | FY 14/15 ACTUALS | FY 15/16 BUDGET | PROJECTED YEAR END | FY16/17 PROPOSED | Percent Change |
|------------------------|-----------------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|-------------------|
| BUILDING PERMIT | | | | | | | |
| 317-0000-412.01-01 | BUILDING PERMITS | \$ 110,767 | \$ 127,228 | \$ - | \$ - | \$ - | 0.00% |
| 317-0000-412.01-02 | PLUMB/ELEC/AIR COND | \$ 11,985 | \$ 14,112 | \$ - | \$ - | \$ - | 0.00% |
| 317-0000-412.01-03 | STRONG MOTION TAX-RESIDEN | \$ 1,335 | \$ 2,342 | \$ - | \$ - | \$ - | 0.00% |
| 317-0000-412.01-04 | STRONG MOTION TAX-COMM | \$ 19 | \$ 1,080 | \$ - | \$ - | \$ - | 0.00% |
| 317-0000-412.01-05 | ENERGY SURCHARGE | \$ 13,274 | \$ 12,283 | \$ - | \$ - | \$ - | 0.00% |
| 317-0000-412.01-06 | PLAN CHECK FEE | \$ 94,141 | \$ 77,343 | \$ - | \$ - | \$ - | 0.00% |
| 317-0000-412.01-08 | GRADING & INSPECTION-COMM | \$ 9,931 | \$ 15,100 | \$ - | \$ - | \$ - | 0.00% |
| 317-0000-412.01-09 | BSC FEES | \$ 3,012 | \$ 3,023 | \$ - | \$ - | \$ - | 0.00% |
| 317-0000-471.01-10 | FROM GENERAL FUND | \$ - | \$ 329,892 | \$ - | \$ - | \$ - | 0.00% |
| | TOTAL BUILDING PERMIT | \$ 244,484 | \$ 582,183 | \$ - | \$ - | \$ - | |
| WATER | | | | | | | |
| 318-0000-435.01-01 | WATER SALES | \$ 1,863,192 | \$ 1,950,700 | \$ 1,885,000 | \$ 1,950,000 | \$ 1,950,000 | 3.45% |
| 318-0000-435.01-08 | METER PROJECT | \$ - | \$ 1,371,242 | \$ 200,000 | \$ 200,000 | \$ 200,000 | 0.00% |
| 318-0000-435.02-01 | PENALTY CHARGES | \$ 42,346 | \$ 45,201 | \$ 20,000 | \$ 32,000 | \$ 20,000 | 0.00% |
| | TOTAL CHARGES FOR SERVICES | \$ 1,905,538 | \$ 3,367,143 | \$ 2,105,000 | \$ 2,182,000 | \$ 2,170,000 | 3.09% |
| 318-0000-451.01-01 | INTEREST | \$ 891 | \$ - | \$ 800 | \$ - | \$ - | -100.00% |
| 318-0000-451.04-01 | WATER CONN | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 318-0000-451.04-02 | WATER MAINS | \$ 71 | \$ 692 | \$ - | \$ - | \$ - | |
| 318-0000-451.04-03 | FIRE HYDRANTS | \$ 22 | \$ 215 | \$ - | \$ - | \$ - | |
| 318-0000-451.04-04 | WATER FACILITIES | \$ 93 | \$ 409 | \$ - | \$ - | \$ - | |
| | TOTAL INTEREST | \$ 1,077 | \$ 1,316 | \$ 800 | \$ - | \$ - | -100.00% |
| 318-0000-462.01-00 | MISCELLANEOUS | \$ 3,774 | \$ 138,383 | \$ - | \$ - | \$ - | |
| 318-0000-462.01-01 | WATER METERS | \$ - | \$ 2,190 | \$ - | \$ - | \$ - | |
| | TOTAL OTHER REVENUE | \$ 3,774 | \$ 138,573 | \$ - | \$ - | \$ - | |
| | TOTAL WATER | \$ 1,910,389 | \$ 3,507,032 | \$ 2,105,800 | \$ 2,182,000 | \$ 2,170,000 | 3.05% |
| SOLID WASTE | | | | | | | |
| 319-0000-422.02-01 | RECYCLING BEV CONT | \$ 5,000 | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0.00% |
| 319-0000-422.02-02 | ZERO EMISSION GRANT | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | FEDERAL/STATE GRANT TOTAL | \$ 5,000 | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0.00% |
| 319-0000-435.01-02 | REFUSE CHARGES | \$ 1,403,659 | \$ 1,446,272 | \$ 1,425,175 | \$ 1,480,000 | \$ 1,478,000 | 3.71% |
| 319-0000-435.01-03 | RECYCLING CHARGES | \$ 139,139 | \$ 153,866 | \$ 139,000 | \$ 175,000.00 | \$ 162,000 | 16.55% |
| 319-0000-435.01-04 | STREET SWEEPING CHARGES | \$ 132,791 | \$ 134,224 | \$ 133,000 | \$ 134,172.00 | \$ 135,000 | 1.50% |
| 319-0000-435.02-02 | REFUSE PENALTY | \$ 33,452 | \$ 38,307 | \$ 15,000 | \$ 30,000 | \$ 24,000 | 60.00% |
| 319-0000-435.02-03 | RECYCLING PENALTY | \$ 3,278 | \$ 3,889 | \$ - | \$ 3,000 | \$ - | |
| 319-0000-435.02-04 | STREET SWEEPING PENALTY | \$ 3,082 | \$ 3,050 | \$ - | \$ 2,500 | \$ - | |
| 319-0000-435.03-01 | PM 10 CREDITS | \$ 15,000 | \$ 7,335 | \$ 4,000 | \$ 5,834 | \$ 4,000 | 0.00% |
| 319-0000-435.03-02 | OTHER REVENUE | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | TOTAL SOLID WASTE | \$ 1,730,379 | \$ 1,786,743 | \$ 1,718,175 | \$ 1,830,506 | \$ 1,803,000 | 5.08% |
| 319-0000-451.01-01 | INTEREST | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | TOTAL SOLID WASTE | \$ 1,735,379 | \$ 1,786,743 | \$ 1,721,175 | \$ 1,835,506 | \$ 1,808,000 | 5.04% |
| FIRE/AMB | | | | | | | |
| 320-0000-422.03-02 | HOMELAND SECURITY | \$ 16,780 | \$ - | \$ - | \$ - | \$ - | |
| 320-0000-422.03-03 | FEMA GRANT | \$ 12,321 | \$ - | \$ - | \$ - | \$ - | |
| 320-0000-422.03-08 | OES GRANTS | \$ 10,885 | \$ 85,290 | \$ 138,849 | \$ 138,849 | \$ - | -100.00% |
| 320-0000-422.03-09 | SAFER GRANT | \$ 180,871 | \$ 199,482 | \$ 80,578 | \$ 80,578 | \$ - | -100.00% |
| | TOTAL | \$ 230,857 | \$ 284,752 | \$ 197,427 | \$ 197,427 | \$ - | -100.00% |
| 320-0000-435.01-05 | AMBULANCE CHARGES | \$ 1,461,929 | \$ 1,788,054 | \$ 2,240,014 | \$ 2,240,014 | \$ 2,165,000 | -3.35% |
| 320-0000-435.01-06 | FIRE MED | \$ 18,700 | \$ 17,270 | \$ 16,500 | \$ 18,425 | \$ 16,500 | 0.00% |
| 320-000-435.01-07 | GEMT | \$ 109,849 | \$ 55,492 | \$ 50,000 | \$ - | \$ - | -100.00% |
| 320-000-435.01-09 | IGT | \$ - | \$ - | \$ 788,831 | \$ 788,831 | \$ 1,191,654 | 55.00% |
| | TOTAL | \$ 1,590,478 | \$ 1,868,816 | \$ 3,075,345 | \$ 3,027,270 | \$ 3,373,154 | 9.88% |
| 320-0000-462.01-00 | MISCELLANEOUS | \$ 135 | \$ 156 | \$ - | \$ 676 | \$ - | |
| | TOTAL OTHER REVENUE | \$ 135 | \$ 156 | \$ - | \$ 676 | \$ - | |
| 320-0000-471.01-01 | FROM OTHER FUNDS | \$ 214,708 | \$ 211,885 | \$ 184,000 | \$ 184,000 | \$ 184,000 | 0.00% |
| 320-0000-471.01-10 | FROM GENERAL FUND | \$ 580,000 | \$ 585,000 | \$ 765,000 | \$ 765,000 | \$ 385,000 | -52.28% |
| 320-0000-471.01-11 | FROM IMPACT FEE | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | TOTAL INTERFUND OPER TRANS | \$ 794,708 | \$ 796,885 | \$ 949,000 | \$ 949,000 | \$ 549,000 | -42.15% |
| | TOTA FIRE/AMB | \$ 2,616,178 | \$ 2,950,389 | \$ 4,221,772 | \$ 4,174,373 | \$ 3,922,154 | -7.10% |
| | | \$ 6,506,408 | \$ 8,826,347 | \$ 8,048,747 | \$ 8,191,879 | \$ 7,900,154 | -1.85% |
| | Revenues | \$ 6,506,408 | \$ 8,826,347 | \$ 8,048,747 | \$ 8,191,879 | \$ 7,900,154 | |
| | Expenses | \$ 6,210,411 | \$ 5,842,069 | \$ 8,139,725 | \$ 8,195,215 | \$ 7,974,386 | |
| | | \$ 295,997 | \$ 2,984,278 | \$ (90,978) | \$ (3,336) | \$ (74,212) | |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-EXPENSES
 FOR FISCAL YEAR 16-17

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 13/14 ACTUALS | FY 14/15 ACTUALS | FY 15/16 BUDGET | PROJECTED YEAR END | FY16-17 PROPOSED | Percent Change |
|------------------------|-------------------------|---------------------|---------------------|--------------------|-----------------------|---------------------|-------------------|
| BUILDING PERMIT | | | | | | | |
| 317-9100-519.51-01 | SALARIES | \$ 12,868 | \$ 52,326 | \$ - | \$ - | \$ - | 0% |
| 317-9100-519.51-02 | OVERTIME | \$ 371 | \$ 315 | \$ - | \$ - | \$ - | 0% |
| 317-9100-519.51-21 | FICA | \$ 859 | \$ 3,746 | \$ - | \$ - | \$ - | 0% |
| 317-9100-519.51-23 | PERS | \$ 1,535 | \$ 8,532 | \$ - | \$ - | \$ - | 0% |
| 317-9100-519.51-25 | MEDICAL | \$ (325) | \$ 17,483 | \$ - | \$ - | \$ - | 0% |
| 317-9100-519.51-27 | WORKERS COMP | \$ 813 | \$ 3,991 | \$ - | \$ - | \$ - | 0% |
| 317-9100-519.51-31 | ERMA/EAP | \$ 153 | \$ 561 | \$ - | \$ - | \$ - | 0% |
| 317-9100-519.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 2,908 | \$ 891 | \$ - | \$ - | \$ - | 0% |
| 317-9100-519.52-10 | TOOLS AND SUPPLIES | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 317-9100-519.52-16 | COMMUNICATIONS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 317-9100-519.52-22 | VEHICLE MAINTENANCE | \$ - | \$ 391 | \$ - | \$ - | \$ - | 0% |
| 317-9100-519.52-24 | FUELS | \$ 355 | \$ 407 | \$ - | \$ - | \$ - | 0% |
| 317-9100-519.52-70 | PROFESSIONAL SERVICES | \$ 35,393 | \$ 16,430 | \$ - | \$ - | \$ - | 0% |
| 317-9100-519.52-76 | Plan Check Outsource | \$ 6,883 | \$ - | \$ - | \$ - | \$ - | 0% |
| 317-9100-519.52-91 | CONF/MEETINGS/TRAVEL | \$ - | \$ 52 | \$ - | \$ - | \$ - | 0% |
| 317-9100-519.52-92 | MEMBERSHIPS/DUES | \$ - | \$ 287 | \$ - | \$ - | \$ - | 0% |
| 317-9100-519.53-01 | DEPRECIATION | \$ 4,513 | \$ 4,525 | \$ - | \$ - | \$ - | 0% |
| 317-9100-519.53-50 | STRONG MOTION TAX | \$ 754 | \$ 3,514 | \$ - | \$ - | \$ - | 0% |
| 317-9100-519.53-51 | BSC TAX | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 317-9100-519.55-01 | TRANSFER OUT-OVERHEAD | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 317-9100-519.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | TOTAL | \$ 66,880 | \$ 113,451 | \$ - | \$ - | \$ - | 0% |

| | | | | | | | |
|--------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| WATER | | | | | | | |
| 318-5100-549.51-01 | SALARIES | \$ 279,216 | \$ 305,954 | \$ 357,852 | \$ 394,078 | \$ 303,939 | -15.02% |
| 318-5100-549.51-02 | OVERTIME | \$ 36,958 | \$ 21,878 | \$ 20,000 | \$ 20,000 | \$ 20,000 | 0.00% |
| 318-5100-549.51-04 | PARTTIME | \$ 18,409 | \$ 22,047 | \$ 15,000 | \$ 2,970 | \$ 15,000 | 0.00% |
| 318-5100-549.51-21 | FICA | \$ 23,031 | \$ 24,061 | \$ 24,790 | \$ 25,991 | \$ 22,469 | -9.36% |
| 318-5100-549.51-23 | PERS | \$ 37,350 | \$ 44,086 | \$ 51,860 | \$ 48,292 | \$ 46,855 | -9.65% |
| 318-5100-549.51-24 | PENSION EXPENSE-GASB 88 | \$ - | \$ 1,890 | \$ - | \$ - | \$ - | |
| 318-5100-549.51-25 | MEDICAL | \$ 35,858 | \$ 49,053 | \$ 54,032 | \$ 47,406 | \$ 53,051 | -1.82% |
| 318-5100-549.51-27 | WORKERS COMP | \$ 15,656 | \$ 19,827 | \$ 24,369 | \$ 24,369 | \$ 25,284 | 3.76% |
| 318-5100-549.51-31 | ERMA/EAP | \$ 2,947 | \$ 2,781 | \$ 2,346 | \$ 2,346 | \$ 2,049 | -12.67% |
| 318-5100-549.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 45,753 | \$ 47,140 | \$ 33,000 | \$ 35,000 | \$ 38,000 | 15.15% |
| 318-5100-549.52-10 | DEPT TOOLS & SUPPLIES | \$ 22,868 | \$ 18,889 | \$ 20,000 | \$ 20,000 | \$ 22,500 | 12.50% |
| 318-5100-549.52-16 | COMMUNICATIONS | \$ 470 | \$ 665 | \$ 800 | \$ 600 | \$ 750 | 25.00% |
| 318-5100-549.52-18 | UTILITIES | \$ 208,184 | \$ 206,485 | \$ 184,000 | \$ 168,000 | \$ 184,000 | 0.00% |
| 318-5100-549.52-22 | VEHICLE MAINTENANCE | \$ 1,863 | \$ 988 | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0.00% |
| 318-5100-549.52-23 | WATER SYSTEM MAINT | \$ 48,570 | \$ 49,319 | \$ 155,000 | \$ 155,000 | \$ 100,000 | -35.48% |
| 318-5100-549.52-24 | FUELS | \$ 13,020 | \$ 11,086 | \$ 12,000 | \$ 9,000 | \$ 9,000 | -25.00% |
| 318-5100-549.52-25 | OFFICE EQUIP MAINT | \$ 3,536 | \$ (706) | \$ - | \$ - | \$ - | |
| 318-5100-549.52-50 | A/R WRITE OFF | \$ - | \$ 1 | \$ - | \$ - | \$ - | |
| 318-5100-549.52-70 | PROFESSIONAL SERVICES | \$ 87,063 | \$ 50,925 | \$ 45,000 | \$ 50,000 | \$ 30,000 | -33.33% |
| 318-5100-549.52-80 | GROUNDWATER RECHARGE FEE | \$ 222,043 | \$ 98,417 | \$ 160,000 | \$ - | \$ 155,000 | -3.13% |
| 318-5100-549.52-90 | LARGE WATER SYSTEM/CONS I | \$ 8,012 | \$ - | \$ - | \$ - | \$ - | |
| 318-5100-549.52-91 | CONF/MEETINGS/TRAVEL | \$ 3,454 | \$ 1,672 | \$ 3,000 | \$ 2,600 | \$ 3,000 | 0.00% |
| 318-5100-549.52-94 | AUDIT | \$ 13,000 | \$ 13,000 | \$ 15,700 | \$ 15,700 | \$ 23,300 | 48.41% |
| 318-5100-549.53-01 | DEPRECIATION | \$ 257,404 | \$ 264,516 | \$ 270,000 | \$ 270,000 | \$ 274,000 | 1.48% |
| 318-5100-549.55-01 | TRANSFER OUT-OVERHEAD | \$ 286,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 320,000 | 6.67% |
| 318-5100-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ 168,000 | \$ 168,000 | \$ 168,000 | 0.00% |
| 318-5100-549.56-01 | WATER IMP BOND PYMNTS 1991 | \$ 27,540 | \$ 25,110 | \$ 22,477 | \$ 22,478 | \$ 19,643 | -12.61% |
| 318-5100-549.56-02 | SAFE DRINK WATER BOND 1992 | \$ 19,355 | \$ 17,775 | \$ 16,195 | \$ 16,195 | \$ 14,615 | -9.76% |
| 318-5100-549.56-05 | CIEDB WATER IMP LOAN | \$ 79,157 | \$ 77,380 | \$ 75,811 | \$ 75,811 | \$ 72,704 | -3.84% |
| 318-5100-549.56-06 | CAPITAL LEASE-WATER METERS | \$ 36,718 | \$ 33,769 | \$ 142,839 | \$ 142,839 | \$ 142,839 | 0.00% |
| 318-5100-549.57-01 | CAPITAL OUTLAY | \$ 43,282 | \$ 8,519 | \$ 235,000 | \$ 235,000 | \$ 85,700 | -72.04% |
| 318-5100-549.57-02 | WATER METERS | \$ - | \$ - | \$ 40,062 | \$ 24,351 | \$ 100,000 | 149.61% |
| 318-5100-549.57-03 | WATER METERS-GOVT CAPITAL | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | TOTAL | \$ 1,886,697 | \$ 1,716,307 | \$ 2,448,534 | \$ 2,275,826 | \$ 2,231,698 | -8.86% |

| | | | | | | | |
|--------------------|-------------------------|------------|--------------|------------|--------------|--------------|---------|
| SOLID WASTE | | | | | | | |
| 319-9100-549.51-01 | SALARIES | \$ 100,191 | \$ 99,437 | \$ 120,214 | \$ 119,033 | \$ 122,529 | 1.93% |
| 319-9100-549.51-02 | OVERTIME | \$ 1,862 | \$ 855 | \$ - | \$ 231 | \$ - | |
| 319-9100-549.51-04 | PARTTIME | \$ 13,908 | \$ 12,088 | \$ - | \$ - | \$ - | |
| 319-9100-549.51-21 | FICA | \$ 7,848 | \$ 7,788 | \$ 9,028 | \$ 8,162 | \$ 9,158 | 1.45% |
| 319-9100-549.51-23 | PERS | \$ 12,590 | \$ 12,944 | \$ 17,407 | \$ 15,554 | \$ 21,811 | 25.30% |
| 319-9100-549.51-24 | PENSION EXPENSE-GASB 88 | \$ - | \$ 555 | \$ - | \$ - | \$ - | |
| 319-9100-549.51-25 | MEDICAL | \$ 13,033 | \$ 16,284 | \$ 18,884 | \$ 15,380 | \$ 18,214 | -3.45% |
| 319-9100-549.51-27 | WORKERS COMP | \$ 5,558 | \$ 6,571 | \$ 8,807 | \$ 8,807 | \$ 10,193 | 15.74% |
| 319-9100-549.51-31 | ERMA/EAP | \$ 1,046 | \$ 924 | \$ 848 | \$ 848 | \$ 828 | -2.58% |
| 319-9100-549.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 25,926 | \$ 21,728 | \$ 21,000 | \$ 28,173 | \$ 15,000 | -28.57% |
| 319-9100-549.52-10 | DEPT TOOLS & SUPPLIES | \$ 12 | \$ 7,662 | \$ 7,000 | \$ 3,500 | \$ 4,000 | -42.86% |
| 319-9100-549.52-14 | PRINTING & ADVERTISING | \$ 772 | \$ - | \$ - | \$ - | \$ - | |
| 319-9100-549.52-16 | COMMUNICATIONS | \$ 470 | \$ 285 | \$ 500 | \$ 500 | \$ 500 | 0.00% |
| 319-9100-549.52-18 | UTILITIES | \$ 1,399 | \$ 1,569 | \$ 1,300 | \$ 1,400 | \$ 1,400 | 7.69% |
| 319-9100-549.52-24 | FUELS | \$ 589 | \$ - | \$ - | \$ - | \$ - | |
| 319-9100-549.52-25 | OFFICE EQUIP MAINT | \$ 20,693 | \$ 19,009 | \$ 8,000 | \$ 21,932 | \$ 7,000 | -12.50% |
| 319-9100-549.52-50 | A/R WRITE OFF | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 319-9100-549.52-71 | PROF SERV-REFUSE | \$ 947,918 | \$ 1,131,114 | \$ 984,000 | \$ 1,110,596 | \$ 1,119,481 | 13.77% |
| 319-9100-549.52-72 | PROF SERV-ST SWEEPING | \$ 115,919 | \$ 137,713 | \$ 122,000 | \$ 135,000 | \$ 135,000 | 10.66% |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 13/14 | FY 14/15 | FY 15/16 | PROJECTED | FY16-17 | Percent |
|--------------------|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| | | ACTUALS | ACTUALS | BUDGET | YEAR END | PROPOSED | Change |
| 319-9100-549.52-85 | FRANCHISE FEES | \$ 107,104 | \$ - | \$ 48,000 | \$ 48,000 | \$ 47,000 | -2.08% |
| 319-9100-549.52-91 | CONF/MEETINGS/TRAVEL | \$ 20 | \$ - | \$ - | \$ - | \$ - | |
| 319-9100-549.52-94 | AUDIT | \$ 8,300 | \$ 11,300 | \$ 13,700 | \$ 8,545 | \$ 13,300 | -2.92% |
| 319-9100-549.53-01 | DEPRECIATION | \$ 516 | \$ 2,063 | \$ 2,700 | \$ 2,700 | \$ 2,700 | 0.00% |
| 319-9100-549.55-01 | TRANSFER OUT-OVERHEAD | \$ 312,000 | \$ 320,000 | \$ 310,000 | \$ 300,000 | \$ 280,000 | -9.68% |
| 319-9100-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 319-9100-549.57-01 | CAPITAL OUTLAY | \$ - | \$ 926 | \$ 25,000 | \$ 13,852 | \$ - | -100.00% |
| | TOTAL SOLID WASTE | \$ 1,697,655 | \$ 1,810,815 | \$ 1,718,367 | \$ 1,842,223 | \$ 1,808,112 | 5.22% |

AMBULANCE

| | | | | | | | |
|--------------------|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| 320-6100-539.51-01 | SALARIES/FT | \$ 442,067 | \$ 439,146 | \$ 471,578 | \$ 531,935 | \$ 482,901 | -1.84% |
| 320-6100-539.51-02 | OVERTIME/FT | \$ 68,516 | \$ 88,361 | \$ 123,000 | \$ 123,000 | \$ 60,000 | -51.22% |
| 320-6100-539.51-04 | PT PCFS | \$ 49,967 | \$ 33,074 | \$ - | \$ - | \$ - | |
| 320-6100-539.51-05 | RESERVE OFFICERS | \$ 17,113 | \$ 13,500 | \$ 38,880 | \$ 48,000 | \$ 38,880 | 0.00% |
| 320-6100-539.51-21 | FICA | \$ 38,512 | \$ 39,511 | \$ 38,191 | \$ 51,791 | \$ 37,108 | -2.84% |
| 320-6100-539.51-23 | PERS | \$ 97,681 | \$ 121,032 | \$ 121,745 | \$ 122,966 | \$ 123,930 | 1.79% |
| 320-6100-539.51-24 | PENSION EXPENSE-GASB 68 | \$ - | \$ (6,629) | \$ - | \$ - | \$ - | |
| 320-6100-539.51-25 | MEDICAL | \$ 65,233 | \$ 63,638 | \$ 76,075 | \$ 73,819 | \$ 63,367 | -16.71% |
| 320-6100-539.51-27 | WORKERS COMP | \$ 30,138 | \$ 29,267 | \$ 34,547 | \$ 34,547 | \$ 38,508 | 11.47% |
| 320-6100-539.51-29 | UNIFORM ALLOWANCE | \$ 6,007 | \$ 2,684 | \$ 5,800 | \$ 7,200 | \$ 7,200 | 24.14% |
| 320-6100-539.51-31 | ERMA/EAP | \$ 1,487 | \$ 4,117 | \$ 3,326 | \$ 3,326 | \$ 3,120 | -6.18% |
| 320-6100-539.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 789 | \$ 856 | \$ 500 | \$ 550 | \$ 1,000 | 100.00% |
| 320-6100-539.52-04 | SPEC DEPT/LAUNDRY | \$ 5,815 | \$ 5,399 | \$ 7,500 | \$ 7,000 | \$ 6,500 | -13.33% |
| 320-6100-539.52-10 | DEPT TOOLS & SUPPLIES | \$ 23,290 | \$ 51,737 | \$ 24,000 | \$ 24,000 | \$ 25,000 | 4.17% |
| 320-6100-539.52-14 | PRINTING & ADVERTISING | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 320-6100-539.52-15 | INSURANCE | \$ 3,230 | \$ 6,295 | \$ 3,500 | \$ 3,500 | \$ 5,000 | 42.86% |
| 320-6100-539.52-16 | COMMUNICATIONS | \$ 4,442 | \$ 4,651 | \$ 5,000 | \$ 5,200 | \$ 6,600 | 32.00% |
| 320-6100-539.52-22 | VEHICLE MAINTENANCE | \$ 13,259 | \$ 27,071 | \$ 15,500 | \$ 15,000 | \$ 14,500 | -6.45% |
| 320-6100-539.52-24 | FUELS | \$ 20,397 | \$ 16,403 | \$ 16,500 | \$ 13,000 | \$ 15,000 | -9.09% |
| 320-6100-539.52-25 | OFFICE EQUIP MAINT | \$ 580 | \$ 1,642 | \$ 500 | \$ 500 | \$ 500 | 0.00% |
| 320-6100-539.52-26 | EQUIPMENT MAINTENANCE | \$ 2,995 | \$ 6,839 | \$ 8,000 | \$ 8,000 | \$ 8,000 | 0.00% |
| 320-6100-539.52-50 | A/R WRITE OFF | \$ 212,680 | \$ - | \$ 1,590,000 | \$ 1,590,000 | \$ 1,500,000 | -5.66% |
| 320-6100-539.52-51 | A/R WRITE DOWN | \$ 696,688 | \$ 495,622 | \$ - | \$ - | \$ - | |
| 320-6100-539.52-70 | PROFESSIONAL SERVICES | \$ 44,551 | \$ 38,298 | \$ 30,000 | \$ 55,000 | \$ 48,000 | 60.00% |
| 320-6100-539.52-91 | CONF/MEETINGS/TRAVEL | \$ 1,148 | \$ 886 | \$ 2,000 | \$ 2,000 | \$ 2,500 | 25.00% |
| 320-6100-539.52-96 | TRAINING & EDUCATION | \$ 3,750 | \$ 3,024 | \$ 4,000 | \$ 4,000 | \$ 5,000 | 25.00% |
| 320-6100-539.52-99 | IGT EXPENSE | \$ - | \$ - | \$ 452,495 | \$ 452,495 | \$ 726,392 | 60.53% |
| 320-6100-539.53-01 | DEPRECIATION | \$ 97,414 | \$ 95,252 | \$ 100,000 | \$ 100,000 | \$ 100,000 | 0.00% |
| 320-6100-539.55-01 | TRANSFER OUT-OVERHEAD | \$ 102,800 | \$ 75,000 | \$ 70,000 | \$ 70,000 | \$ 68,000 | -2.86% |
| 320-6100-539.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 320-6100-539.56-14 | FIRE STATION BOND PAYMNTS | \$ 134,705 | \$ 131,665 | \$ 53,482 | \$ 53,483 | \$ 73,038 | 36.56% |
| 320-6100-539.57-01 | CAPITAL OUTLAY | \$ 4,015 | \$ 6,528 | \$ 245,000 | \$ 250,811 | \$ 70,000 | -71.43% |
| | TOTAL | \$ 2,189,271 | \$ 1,794,869 | \$ 3,541,120 | \$ 3,650,823 | \$ 3,510,044 | -0.88% |

FIRE

| | | | | | | | |
|--------------------|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| 320-6200-539.51-01 | SALARIES/FT | \$ 165,869 | \$ 168,416 | \$ 176,124 | \$ 190,840 | \$ 180,017 | 2.21% |
| 320-6200-539.51-02 | OVERTIME/FT | \$ 25,930 | \$ 34,811 | \$ 47,000 | \$ 44,000 | \$ 30,000 | -36.17% |
| 320-6200-539.51-04 | PT/PCFS | \$ 3,031 | \$ 13,465 | \$ - | \$ - | \$ - | |
| 320-6200-539.51-05 | RESERVE OFFICERS | \$ - | \$ 5,003 | \$ 14,000 | \$ 22,000 | \$ 15,120 | 8.00% |
| 320-6200-539.51-21 | FICA | \$ 13,172 | \$ 15,473 | \$ 14,296 | \$ 16,540 | \$ 14,188 | -0.75% |
| 320-6200-539.51-23 | PERS | \$ 50,328 | \$ 53,152 | \$ 46,157 | \$ 43,933 | \$ 47,595 | 3.11% |
| 320-6200-539.51-24 | PENSION EXPENSE-GASB 68 | \$ - | \$ (2,911) | \$ - | \$ - | \$ - | |
| 320-6200-539.51-25 | MEDICAL | \$ 24,323 | \$ 24,407 | \$ 29,583 | \$ 20,655 | \$ 24,304 | -17.85% |
| 320-6200-539.51-27 | WORKERS COMP | \$ 11,320 | \$ 11,854 | \$ 12,902 | \$ - | \$ 14,975 | 16.07% |
| 320-6200-539.51-29 | UNIFORM ALLOWANCE | \$ 504 | \$ 1,540 | \$ 2,900 | \$ 2,900 | \$ 2,800 | 0.00% |
| 320-6200-539.51-31 | ERMA/EAP | \$ 304 | \$ 3,580 | \$ 1,242 | \$ 1,242 | \$ 1,213 | -2.31% |
| 320-6200-539.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 1,370 | \$ 866 | \$ 500 | \$ 700 | \$ 1,000 | 100.00% |
| 320-6200-539.52-04 | SPEC DEPT/LAUNDRY | \$ 427 | \$ - | \$ - | \$ - | \$ - | |
| 320-6200-539.52-05 | PERSONNEL/MEDICAL | \$ - | \$ 482 | \$ 1,000 | \$ 3,533 | \$ 2,500 | 150.00% |
| 320-6200-539.52-10 | DEPT TOOLS & SUPPLIES | \$ 18,709 | \$ 12,751 | \$ 20,000 | \$ 16,000 | \$ 20,000 | 0.00% |
| 320-6200-539.52-11 | RESERVE UNIFORMS | \$ 524 | \$ 2,454 | \$ 4,200 | \$ 4,200 | \$ 6,800 | 57.14% |
| 320-6200-539.52-12 | SAFETY PERS PROTEC EQUIP | \$ 240 | \$ 277 | \$ - | \$ - | \$ - | |
| 320-6200-539.52-14 | PRINTING & ADVERTISING | \$ 433 | \$ 73 | \$ 100 | \$ - | \$ 100 | 0.00% |
| 320-6200-539.52-15 | INSURANCE | \$ 5,742 | \$ 2,812 | \$ - | \$ - | \$ - | |
| 320-6200-539.52-16 | COMMUNICATIONS | \$ 2,539 | \$ 5,385 | \$ 5,500 | \$ 6,500 | \$ 8,300 | 50.91% |
| 320-6200-539.52-18 | UTILITIES | \$ 20,711 | \$ 21,686 | \$ 19,500 | \$ 19,500 | \$ 20,500 | 5.13% |
| 320-6200-539.52-24 | FUELS | \$ 11,391 | \$ 8,490 | \$ 8,000 | \$ 6,000 | \$ 6,500 | -18.75% |
| 320-6200-539.52-26 | EQUIPMENT MAINTENANCE | \$ 11,476 | \$ 17,472 | \$ 17,500 | \$ 15,000 | \$ 16,000 | -8.57% |
| 320-6200-539.52-70 | PROFESSIONAL SERVICES | \$ (2,940) | \$ - | \$ - | \$ - | \$ - | |
| 320-6200-539.52-91 | CONF/MEETINGS/TRAVEL | \$ 1,120 | \$ 1,176 | \$ 1,500 | \$ 1,500 | \$ 1,500 | 0.00% |
| 320-6200-539.52-92 | MEMBERSHIPS/DUES | \$ 1,458 | \$ 1,840 | \$ 3,200 | \$ 3,200 | \$ 3,200 | 0.00% |
| 320-6200-539.52-96 | TRAINING & EDUCATION | \$ 1,782 | \$ 1,311 | \$ 3,000 | \$ 3,000 | \$ 4,000 | 33.33% |
| 320-6200-539.53-24 | FIRE PREVENTION | \$ 145 | \$ 145 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0.00% |
| 320-6200-539.57-01 | CAPITAL OUTLAY | \$ - | \$ 617 | \$ 2,500 | \$ - | \$ 3,000 | 20.00% |
| | TOTAL FIRE | \$ 369,908 | \$ 406,627 | \$ 431,705 | \$ 426,243 | \$ 424,513 | -1.67% |
| | TOTAL FIRE/AMB | \$ 2,559,179 | \$ 2,201,496 | \$ 3,972,825 | \$ 4,077,166 | \$ 3,934,556 | -0.96% |
| | | \$ 6,210,411 | \$ 5,842,069 | \$ 8,139,725 | \$ 8,195,215 | \$ 7,974,366 | -2.03% |
| | Revenues | \$ 6,506,408 | \$ 8,826,347 | \$ 8,048,747 | \$ 8,191,879 | \$ 7,900,154 | |
| | Expenses | \$ 6,210,411 | \$ 5,842,069 | \$ 8,139,725 | \$ 8,195,215 | \$ 7,974,366 | |
| | | \$ 295,997 | \$ 2,984,278 | \$ (90,978) | \$ (3,336) | \$ (74,212) | |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-REVENUES
 FOR FISCAL YEAR 16/17

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14</u> <u>ACTUALS</u> | <u>FY 14/15</u> <u>ACTUALS</u> | <u>FY 15/16</u> <u>BUDGET</u> | <u>PROJECTED</u> <u>YEAR END</u> | <u>FY 16/17</u> <u>PROPOSED</u> | <u>Percent</u> <u>Change</u> |
|-----------------------------|----------------------------|-----------------------------------|-----------------------------------|----------------------------------|-------------------------------------|------------------------------------|---------------------------------|
| <u>POOL</u> | | | | | | | |
| 021-0000-433.02-01 | PUBLIC SWIMMING | \$ 15,450 | \$ 15,622 | \$ 15,500 | \$ 15,400 | \$ 15,500 | 0.00% |
| 021-0000-433.02-02 | RED CROSS LESSONS | \$ 12,810 | \$ 11,980 | \$ 10,000 | \$ 10,000 | \$ 12,000 | 20.00% |
| 021-0000-433.02-03 | LAP SWIMMING | \$ 3,500 | \$ 4,981 | \$ 3,500 | \$ 3,800 | \$ 3,500 | 0.00% |
| 021-0000-433.02-04 | GROUP RENTALS | \$ 10,992 | \$ 16,363 | \$ 11,500 | \$ 11,500 | \$ 11,500 | 0.00% |
| 021-0000-433.02-06 | CONCESSION STAND SALES | \$ 7,210 | \$ 7,514 | \$ 7,500 | \$ 7,400 | \$ 7,500 | 0.00% |
| 021-0000-433.02-07 | AQUA AEROBICS | \$ 5,445 | \$ 6,828 | \$ 4,500 | \$ 4,500 | \$ 4,500 | 0.00% |
| 021-0000-463.02-01 | POOL REIMB | \$ 31,900 | \$ 61,952 | \$ 32,000 | \$ 41,000 | \$ 42,000 | 31.25% |
| 021-0000-471.01-10 | FROM GENERAL FUND | \$ 77,000 | \$ 77,000 | \$ 95,000 | \$ 95,000 | \$ 80,000 | -15.79% |
| | TOTAL POOL | \$ 164,107 | \$ 202,240 | \$ 179,500 | \$ 186,600 | \$ 176,500 | -1.67% |
| <u>SENIOR CENTER</u> | | | | | | | |
| 022-0000-422.04-04 | SENIOR NUTRITION | \$ 8,042 | \$ 14,202 | \$ 11,000 | \$ 8,000 | \$ 8,000 | -27.27% |
| 022-0000-461.01-01 | LUNCH CONTRIBUTIONS | \$ 6,107 | \$ 6,899 | \$ 6,800 | \$ 6,800 | \$ 6,800 | 0.00% |
| | | \$ 14,149 | \$ 21,101 | \$ 17,800 | \$ 14,800 | \$ 14,800 | -16.85% |
| 022-0000-471.01-10 | FROM GENERAL FUND | \$ 34,000 | \$ 37,000 | \$ 30,000 | \$ 30,000 | \$ 45,000 | 50.00% |
| | TOTAL SENIOR | \$ 48,149 | \$ 58,101 | \$ 47,800 | \$ 44,800 | \$ 59,800 | 25.10% |
| | | \$ 212,256 | \$ 260,341 | \$ 227,300 | \$ 233,400 | \$ 236,300 | 3.96% |
| | Revenues | 212,256 | 260,341 | 227,300 | 233,400 | 236,300 | |
| | Expenses | 234,085 | 242,864 | 234,001 | 248,196 | 236,341 | |
| | | (21,829) | 17,477 | (6,701) | (14,796) | (41) | |

**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 16/17**

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14 ACTUALS</u> | <u>FY 14/15 ACTUALS</u> | <u>FY 15/16 BUDGET</u> | <u>PROJECTED YEAR END</u> | <u>FY 16/17 PROPOSED</u> | <u>Percent Change</u> |
|---------------------------------------|----------------------------|-----------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------|---------------------------|
| <u>POOL</u> | | | | | | | |
| 021-9100-529.51-04 | PARTTIME | \$ 298 | \$ - | \$ - | \$ - | \$ - | |
| 021-9100-529.51-08 | LIFEGUARDS | \$ 38,539 | \$ 51,179 | \$ 43,500 | \$ 43,500 | \$ 43,500 | 0.00% |
| 021-9100-529.51-11 | AQUA AEROBICS | \$ 4,108 | \$ 385 | \$ - | \$ - | \$ - | |
| 021-9100-529.51-21 | FICA | \$ 2,874 | \$ 3,859 | \$ 2,601 | \$ 2,604 | \$ 3,328 | 27.94% |
| 021-9100-529.51-27 | WORKERS COMP | \$ 2,770 | \$ 2,392 | \$ 2,674 | \$ 2,674 | \$ 3,655 | 38.68% |
| 021-9100-529.51-31 | ERMA/EAP | \$ - | \$ 336 | \$ 257 | \$ 257 | \$ 296 | 15.05% |
| 021-9100-529.52-01 | OFFICE SUPPLIES/POSTAGE | \$ 945 | \$ 1,167 | \$ 800 | \$ 750 | \$ 750 | -6.25% |
| 021-9100-529.52-10 | DEPT TOOLS & SUPPLIES | \$ 23,566 | \$ 40,246 | \$ 20,500 | \$ 19,500 | \$ 22,000 | 7.32% |
| 021-9100-529.52-13 | CONCESSION STAND SUPPLIE | \$ 4,004 | \$ 11,145 | \$ 6,500 | \$ 6,400 | \$ 6,500 | 0.00% |
| 021-9100-529.52-16 | COMMUNICATIONS | \$ 865 | \$ 1,088 | \$ 2,050 | \$ 2,050 | \$ 2,000 | -2.44% |
| 021-9100-529.52-18 | UTILITIES | \$ 64,623 | \$ 32,068 | \$ 41,000 | \$ 46,000 | \$ 44,000 | 7.32% |
| 021-9100-529.52-26 | EQUIPMENT MAINTENANCE | \$ 7,449 | \$ 6,988 | \$ 5,000 | \$ 4,000 | \$ 5,000 | 0.00% |
| 021-9100-529.52-70 | PROFESSIONAL SERVICES | \$ 27,244 | \$ 35,730 | \$ 26,500 | \$ 26,500 | \$ 26,500 | 0.00% |
| 021-9100-529.52-91 | CONF/MEETINGS/TRAVEL | \$ 126 | \$ 400 | \$ 500 | \$ 500 | \$ 500 | 0.00% |
| 021-9100-529.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ 25,000 | \$ 34,732 | \$ 18,000 | -28.00% |
| | TOTAL | \$ 177,411 | \$ 186,983 | \$ 176,882 | \$ 189,487 | \$ 176,029 | -0.48% |
| <u>SENIOR CENTER-OUTREACH</u> | | | | | | | |
| 022-7100-529.51-04 | PARTTIME | \$ 19,918 | \$ 21,694 | \$ 24,000 | \$ 24,000 | \$ 24,000 | 0.00% |
| 022-7100-529.51-21 | FICA | \$ 1,345 | \$ 1,709 | \$ 1,836 | \$ 1,836 | \$ 1,836 | 0.00% |
| 022-7100-529.51-27 | WORKERS COMP | \$ 1,144 | \$ 1,336 | \$ 1,758 | \$ 1,758 | \$ 2,017 | 14.68% |
| 022-7100-529.51-31 | ERMA/EAP | \$ - | \$ 188 | \$ 169 | \$ 169 | \$ 163 | -3.46% |
| 022-7100-529.52-10 | DEPT TOOLS & SUPPLIES | \$ 2,242 | \$ 1,384 | \$ 1,550 | \$ 1,534 | \$ 2,000 | 29.03% |
| | TOTAL | \$ 24,649 | \$ 26,311 | \$ 29,313 | \$ 29,297 | \$ 30,016 | 2.40% |
| <u>SENIOR CENTER-NUTRITION</u> | | | | | | | |
| 022-7200-529.51-01 | SALARIES | \$ 11,349 | \$ 11,696 | \$ 11,970 | \$ 11,887 | \$ 12,039 | 0.58% |
| 022-7200-529.51-21 | FICA | \$ 986 | \$ 833 | \$ 916 | \$ 829 | \$ 882 | -3.66% |
| 022-7200-529.51-23 | PERS | \$ 1,434 | \$ 1,616 | \$ 1,923 | \$ 1,873 | \$ 2,400 | 24.83% |
| 022-7200-529.51-25 | MEDICAL | \$ 37 | \$ 9 | \$ 536 | \$ 383 | \$ 1,043 | 94.53% |
| 022-7200-529.51-27 | WORKERS COMP | \$ 682 | \$ 811 | \$ 877 | \$ 877 | \$ 1,002 | 14.21% |
| 022-7200-529.51-31 | ERMA/EAP | \$ - | \$ 114 | \$ 84 | \$ 84 | \$ 81 | -3.87% |
| 022-7200-529.52-10 | DEPT TOOLS & SUPPLIES | \$ 7,405 | \$ 5,545 | \$ 4,000 | \$ 4,000 | \$ 4,500 | 12.50% |
| 022-7200-529.52-16 | COMMUNICATIONS | \$ 1,632 | \$ 1,971 | \$ 1,500 | \$ 2,900 | \$ 2,000 | 33.33% |
| 022-7200-529.52-18 | UTILITIES | \$ 8,035 | \$ 6,460 | \$ 5,500 | \$ 5,400 | \$ 5,400 | -1.82% |
| 022-7200-529.52-70 | PROFESSIONAL SERVICES | \$ 455 | \$ 505 | \$ 500 | \$ 1,200 | \$ 950 | 90.00% |
| 022-7200-529.52-91 | CONF/MEETINGS/TRAVEL | \$ 10 | \$ 10 | \$ - | \$ - | \$ - | |
| | TOTAL | \$ 32,025 | \$ 29,570 | \$ 27,806 | \$ 29,432 | \$ 30,297 | 8.96% |
| | | \$ 234,085 | \$ 242,864 | \$ 234,001 | \$ 248,196 | \$ 236,341 | 1.00% |
| | Revenues | 260,341 | 260,341 | 227,300 | 233,400 | 236,300 | |
| | Expenses | 234,085 | 242,864 | 234,001 | 248,196 | 236,341 | |
| | | 26,256 | 17,477 | (6,701) | (14,796) | (41) | |

**CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-REVENUE
 FOR FISCAL YEAR 16/17**

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14</u> <u>ACTUALS</u> | <u>FY 14/15</u> <u>ACTUALS</u> | <u>FY 15/16</u> <u>BUDGET</u> | <u>PROJECTED</u> <u>YEAR END</u> | <u>FY 16/17</u> <u>Proposed</u> | <u>Percent</u> <u>Change</u> |
|-----------------------|----------------------------|-----------------------------------|-----------------------------------|----------------------------------|-------------------------------------|------------------------------------|---------------------------------|
| | <u>VEHICLE ABATEMENT</u> | | | | | | |
| 107-0000-403.09-00 | VEHICLE ABATEMENT | \$ 1,488 | \$ - | \$ - | \$ - | \$ - | 0% |
| 107-0000-451.01-01 | INTEREST | | | \$ - | | \$ - | 0% |
| | TOTAL ABANDONED VEHICLE | <u>\$ 1,488</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |

| | | | | | | |
|----------|-----------------|-------------------|-------------|-------------|-------------|-------------|
| Revenues | \$ 1,488 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Expenses | \$ 22 | \$ 1,000 | \$ - | \$ - | \$ - | \$ - |
| | <u>\$ 1,466</u> | <u>\$ (1,000)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

**CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-EXPENSES
 FOR FISCAL YEAR 16/17**

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14</u> <u>ACTUALS</u> | <u>FY 14/15</u> <u>ACTUALS</u> | <u>FY 15/16</u> <u>BUDGET</u> | <u>PROJECTED</u> <u>YEAR END</u> | <u>FY 16/17</u> <u>PROPOSED</u> | <u>Percent</u> <u>Change</u> |
|-----------------------|---------------------------------|-----------------------------------|-----------------------------------|----------------------------------|-------------------------------------|------------------------------------|---------------------------------|
| | <u>VEHICLE ABATEMENT</u> | | | | | | |
| 107-9100-549.53-10 | VEHICLE ABATEMENT COSTS | \$ 22 | \$ 1,000 | \$ - | \$ - | \$ - | 0% |
| 107-9100-549.55-05 | TRANSFER TO OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 107-9100-549.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | | <u>\$ 22</u> | <u>\$ 1,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |

| | | | | | |
|----------|-----------------|-------------------|-------------|-------------|-------------|
| Revenues | \$ 1,488 | \$ - | \$ - | \$ - | \$ - |
| Expenses | \$ 22 | \$ 1,000 | \$ - | \$ - | \$ - |
| | <u>\$ 1,466</u> | <u>\$ (1,000)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUES
FOR FISCAL YEAR 16-17**

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14 ACTUALS</u> | <u>FY 14/15 ACTUALS</u> | <u>FY 15/16 BUDGET</u> | <u>PROJECTED YEAR END</u> | <u>FY 16/17 PROPOSED</u> | <u>Percent Change</u> |
|---|----------------------------|-----------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------|---------------------------|
| <u>CDBG</u> | | | | | | | |
| 030-0000-423.05-03 | 19TH, 20TH & 21ST PROJECT | \$ - | \$ 158,491 | \$ - | \$ - | \$ - | 0% |
| 030-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | | <u>\$ -</u> | <u>\$ 158,491</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |
| <u>COPS SLESF</u> | | | | | | | |
| 034-0000-421.01-06 | COPS SLESF GRANT | \$ 100,000 | \$ 106,230 | \$ 100,000 | \$ 100,000 | \$ 100,000 | 0.00% |
| 034-0000-451.01-01 | INTEREST | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | | <u>\$ 100,000</u> | <u>\$ 106,230</u> | <u>\$ 100,000</u> | <u>\$ 100,000</u> | <u>\$ 100,000</u> | |
| <u>RSTP DOWNTOWN OVERLAYS-TE</u> | | | | | | | |
| 035-0000-423.06-03 | RSTP GRANTS | \$ 293,671 | \$ - | \$ - | \$ - | \$ - | 0% |
| 035-0000-424.06-01 | TE GRANT | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 035-0000-471.01-01 | FROM OTHER FUNDS | \$ 105,851 | \$ - | \$ - | \$ - | \$ - | 0% |
| 035-0000-471.01-03 | FROM LTF ART 8 | \$ 29,983 | \$ - | \$ - | \$ - | \$ - | 0% |
| | | <u>\$ 429,505</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |
| <u>CMAQ Madsen Ave Bike</u> | | | | | | | |
| 036-0000-423.06-04 | CMAQ GRANTS | \$ 39,854 | \$ - | \$ - | \$ - | \$ - | 0% |
| 036-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | | <u>\$ 39,854</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |
| <u>CML GRANTS</u> | | | | | | | |
| 037-0000-423.06.07 | CML GRANTS | \$ 181,822 | \$ 82,514 | \$ - | \$ - | \$ - | 0% |
| 037-0000-423.07-01 | STREET GRANTS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 037-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | | <u>\$ 181,822</u> | <u>\$ 82,514</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |
| <u>SIERRA ST SIGNAL SYNCHRO</u> | | | | | | | |
| 038-0000-423.06-07 | CMAQ GRANTS | \$ 41,613 | \$ 3,468 | \$ 6,587 | \$ 6,403 | \$ 274,759 | 4071.23% |
| 038-0000-471.01-01 | FROM OTHER FUNDS | \$ 560 | \$ - | \$ 27,172 | \$ - | \$ 9,000 | -66.88% |
| | | <u>\$ 42,173</u> | <u>\$ 3,468</u> | <u>\$ 33,759</u> | <u>\$ 6,403</u> | <u>\$ 283,759</u> | |
| <u>SIERRA ST TRANSIT STOP</u> | | | | | | | |
| 039-0000-423.06-07 | CMAQ GRANTS | \$ 640 | \$ 120 | \$ 49,379 | \$ 1,360 | \$ 53,525 | 0% |
| 039-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ 5,546 | \$ - | \$ 1,400 | 0% |
| | | <u>\$ 640</u> | <u>\$ 120</u> | <u>\$ 54,925</u> | <u>\$ 1,360</u> | <u>\$ 54,925</u> | |
| <u>14TH AVENUE BIKELINES</u> | | | | | | | |
| 040-0000-423.06-07 | CML GRANTS | \$ 18,714 | \$ 239,558 | \$ - | \$ - | \$ - | 0% |
| 040-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | | <u>\$ 18,714</u> | <u>\$ 239,558</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |
| <u>SIERRA ST SIDE LINC TO EL</u> | | | | | | | |
| 041-0000-423.06-07 | CML GRANTS | \$ 5,655 | \$ - | \$ - | \$ - | \$ - | 0% |
| 041-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | | <u>\$ 5,655</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |
| <u>LINCOLN ST RECONSTRUCT</u> | | | | | | | |
| 042-0000-423.06-08 | RSTP GRANTS | \$ 2,918 | \$ 121,496 | \$ - | \$ - | \$ - | 0% |
| 042-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | | <u>\$ 2,918</u> | <u>\$ 121,496</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |
| <u>SIERRA ST RECON RAF TO 99</u> | | | | | | | |
| 043-0000-423.06-08 | STPL GRANTS | \$ 20,489 | \$ 1,551 | \$ 102,529 | \$ 9,444 | \$ 228,917 | 123.27% |
| 043-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ 23,878 | \$ - | \$ 7,490 | -66.63% |
| | | <u>\$ 20,489</u> | <u>\$ 1,551</u> | <u>\$ 126,407</u> | <u>\$ 9,444</u> | <u>\$ 236,407</u> | |
| <u>10TH AND UNION LIGHTED CR</u> | | | | | | | |
| 044-0000-423.06-07 | CMAQ GRANTS | \$ 800 | \$ 600 | \$ 67,599 | \$ - | \$ 67,599 | 0.00% |
| 044-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | | <u>\$ 800</u> | <u>\$ 600</u> | <u>\$ 67,599</u> | <u>\$ -</u> | <u>\$ 67,599</u> | |
| <u>RAF/SIERRA ST LIGHTED CROSSWALK</u> | | | | | | | |
| 045-0000-423.06-07 | CMAQ GRANTS | \$ 640 | \$ 282 | \$ 67,599 | \$ - | \$ 67,599 | 0.00% |
| 045-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | | <u>\$ 640</u> | <u>\$ 282</u> | <u>\$ 67,599</u> | <u>\$ -</u> | <u>\$ 67,599</u> | |
| <u>EARL ST RECONSTRUCT</u> | | | | | | | |
| 046-0000-423.06-08 | STPL GRANTS | \$ 4,577 | \$ 1,266 | \$ 110,000 | \$ - | \$ - | 0% |
| | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | | <u>\$ 4,577</u> | <u>\$ 1,266</u> | <u>\$ 110,000</u> | <u>\$ -</u> | <u>\$ -</u> | |
| <u>SIERRA ST SIDEWALK 16-18</u> | | | | | | | |
| 048-0000-423.06-07 | CML GRANTS | \$ 66,869 | \$ - | \$ 167,325 | \$ - | \$ - | 0% |
| 048-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | | <u>\$ 66,869</u> | <u>\$ -</u> | <u>\$ 167,325</u> | <u>\$ -</u> | <u>\$ -</u> | |
| <u>6TH ST RECONSTRUCT</u> | | | | | | | |
| 049-0000-423.06-08 | RSTP GRANTS | \$ 960 | \$ 3,076 | \$ 198,815 | \$ - | \$ 198,815 | 0.00% |
| 049-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |

| | | | | | | | |
|--|------------------|------------|--------------|--------------|-------------|--------------|--------|
| HISTORIC DEPOT PROJECT | | \$ 980 | \$ 3,076 | \$ 198,815 | \$ - | \$ 198,815 | |
| 050-0000-423.06-09 | TE | \$ 5,791 | \$ 853,303 | \$ 250,000 | \$ - | \$ - | 0% |
| 10th AVENUE RECONSTRUCT | | | | | | | |
| 052-0000-423.06-10 | CML GRANTS | \$ - | \$ 9,610 | \$ - | \$ - | \$ 167,325 | 0.00% |
| 052-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | | \$ - | \$ 9,610 | \$ - | \$ - | \$ 167,325 | |
| 10th AVENUE RECONSTRUCT | | | | | | | |
| 053-0000-423.06-07 | RSTP GRANTS | \$ - | \$ 19,416 | \$ 313,358 | \$ - | \$ 360,000 | 14.88% |
| 053-0000-471.01-01 | FROM OTHER FUNDS | \$ - | \$ - | \$ 46,642 | \$ - | \$ - | 0% |
| | | \$ - | \$ 19,416 | \$ 380,000 | \$ - | \$ 360,000 | 0% |
| 18TH/KERN LIGHTED CROSSWALK | | | | | | | |
| 054-0000-423.06-07 | CMAQ GRANTS | | | \$ 61,496 | | \$ 61,496 | 0.00% |
| 054-0000-471.01-01 | FROM OTHER FUNDS | | | \$ - | | \$ - | 0% |
| | | \$ - | \$ - | \$ 61,496 | \$ - | \$ 61,496 | |
| BETHEL AVENUE IMPROVEMENTS | | | | | | | |
| 055-0000-423.06-07 | CMAQ GRANTS | | | \$ - | | \$ 353,364 | 0.00% |
| 055-0000-471.01-01 | FROM OTHER FUNDS | | | \$ - | | \$ 6,075 | 0.00% |
| | | \$ - | \$ - | \$ - | \$ - | \$ 359,439 | |
| DSEN AVE RECONST SIERRA TO STROUD | | | | | | | |
| 056-0000-423.06-07 | CMAQ GRANTS | | | \$ - | | \$ 186,035 | 0.00% |
| 056-0000-471.01-01 | FROM OTHER FUNDS | | | \$ - | | \$ 27,694 | 0.00% |
| | | \$ - | \$ - | \$ - | \$ - | \$ 213,730 | |
| DSEN AVE BIKE PATH-STROUD TO KAMM | | | | | | | |
| 057-0000-423.06-07 | CMAQ GRANTS | | | \$ - | | \$ 221,605 | |
| 057-0000-471.01-01 | FROM OTHER FUNDS | | | \$ - | | \$ 3,541 | |
| | | \$ - | \$ - | \$ - | \$ - | \$ 225,146 | |
| | | \$ 921,207 | \$ 1,600,981 | \$ 1,597,925 | \$ 117,207 | \$ 2,396,240 | |
| | Revenues | \$ 921,207 | \$ 1,600,981 | \$ 1,597,925 | \$ 117,207 | \$ 2,396,240 | |
| | Expenses | \$ 493,421 | \$ 1,393,213 | \$ 1,597,925 | \$ 132,712 | \$ 2,396,240 | |
| | | \$ 427,786 | \$ 207,768 | \$ - | \$ (15,505) | \$ 1 | |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-EXPENSE
 FOR FISCAL YEAR 16-17

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY 13/14 ACTUALS | FY 14/15 ACTUALS | FY 15/16 BUDGET | PROJECTED YEAR END | FY 16/17 Proposed | Percent Change |
|--|-----------------------------|---------------------|---------------------|--------------------|-----------------------|----------------------|-------------------|
| CDBG | | | | | | | |
| 030-9100-549.57-28 | SIERRA ST. SIDEWALK-LINC | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 030-9100-549.57-29 | SIERRA ST SIGNALS SYNCHRO | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 030-9100-549.57-30 | 19TH, 20TH & 21ST | \$ 150,637 | \$ 13,146 | \$ - | \$ - | \$ - | 0% |
| | TOTAL | \$ 150,637 | \$ 13,146 | \$ - | \$ - | \$ - | |
| COPS SLESF | | | | | | | |
| 034-9100-549.55-05 | TRANSFER TO OTHER FUNDS | \$ 90,000 | \$ 106,230 | \$ 100,000 | \$ 100,000 | \$ 100,000 | 0.00% |
| CMAQ TULARE ST SIDEWALK | | | | | | | |
| 036-9100-549.57-02 | PROJECT | \$ 639 | \$ - | \$ - | \$ - | \$ - | |
| CML GRANTS | | | | | | | |
| 037-9100-549.57-02 | PROJECT | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 037-9100-549.57-21 | MADSEN AVE BIKE-PED KAMM/ | \$ 5,230 | \$ 108,076 | \$ - | \$ - | \$ - | 0% |
| 037-9100-549.57-22 | LEWIS ST BIKE -CAL/18TH | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 037-9100-549.57-23 | SIERRA ST R/R CROSSING | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | TOTAL | \$ 5,230 | \$ 108,076 | \$ - | \$ - | \$ - | |
| SIERRA ST SIGNAL SYNCHRO | | | | | | | |
| 038-9100-549.57-29 | SIERRA ST SIGNALS SYNCHRO | \$ 16,170 | \$ 8,641 | \$ 33,759 | \$ - | \$ 283,759 | 740.54% |
| SIERRA ST TRANSIT STOP | | | | | | | |
| 039-9100-549.57-31 | SIERRA ST TRANSIT STOP | \$ 120 | \$ - | \$ 54,925 | \$ - | \$ 54,925 | 0% |
| 14TH AVENUE BIKELINES | | | | | | | |
| 040-9100-549.57-32 | 14TH AVE BIKELINES | \$ 14,853 | \$ 279,740 | \$ - | \$ - | \$ - | 0% |
| SIERRA ST SIDE LINC TO EL | | | | | | | |
| 041-9100-549.57-33 | SIERRA ST SIDE LINC TO EL | \$ 680 | \$ - | \$ - | \$ - | \$ - | 0% |
| LINCOLN ST RECONSTRUCT | | | | | | | |
| 042-9100-549.57-34 | LINCOLN ST RECON | \$ 7,853 | \$ 132,197 | \$ - | \$ - | \$ - | 0% |
| SIERRA ST RECON RAF TO 99 | | | | | | | |
| 043-9100-549.57-35 | SIERRA ST RECON RJD | \$ 251 | \$ 1,257 | \$ 126,407 | \$ 17,260 | \$ 236,407 | 87.02% |
| 10TH AND UNION LIGHTED CR | | | | | | | |
| 044-9100-549.57-36 | 10TH & UNION LIGHTED CROS | \$ 360 | \$ 288 | \$ 67,599 | \$ - | \$ 67,599 | 0.00% |
| SIERRA ST LIGHTED CROSSWALK | | | | | | | |
| 045-9100-549.57-42 | SIERRA ST LIGHTED CROSSWA | \$ 180 | \$ 150 | \$ 67,599 | \$ - | \$ 67,599 | 0.00% |
| EARL ST RECONSTRUCT | | | | | | | |
| 048-9100-549.57-38 | EARL ST RECONSTRUCT | \$ 4,451 | \$ 9,340 | \$ 110,000 | \$ - | \$ - | -100.00% |
| SIERRA ST SIDEWALK 16-18 | | | | | | | |
| 048-9100-549.57-40 | SIERRA ST SIDEWALK 16-18 | \$ 78,307 | \$ 138 | \$ 167,325 | \$ - | \$ - | 0% |
| 6TH ST RECONSTRUCT | | | | | | | |
| 049-9100-549.57-41 | 6TH ST RECONSTRUCT | \$ 200 | \$ 3,964 | \$ 198,815 | \$ 15,452 | \$ 198,815 | 0.00% |
| HISTORIC DEPOT PROJECT | | | | | | | |
| 050-9100-549.57-45 | HISTORIC TRAIN DEPOT | \$ 123,270 | \$ 682,542 | \$ 250,000 | \$ - | \$ - | 0% |
| 18TH AVE SIDEWALK | | | | | | | |
| 052-9100-549.57-47 | 18TH AVE SIDEWALK | \$ - | \$ 487 | \$ - | \$ - | \$ 167,325 | 0.00% |
| 10TH AVE RECONSTRUCT | | | | | | | |
| 053-9100-549.57-46 | 10TH AVE RECONSTRUCT | \$ 220 | \$ 36,398 | \$ 360,000 | \$ - | \$ 360,000 | 0% |
| 18TH/KERN LIGHTED CROSSWALK | | | | | | | |
| 054-9100-549.57-49 | 18TH/KERN LIGHTED CROSSWALK | \$ - | \$ 618 | \$ 61,496 | \$ - | \$ 61,496 | 0.00% |
| BETHEL AVENUE IMPROVEMENTS | | | | | | | |
| 055-9100-549.57-47 | 18TH AVE SIDEWALK | \$ - | \$ - | \$ - | \$ - | \$ 359,439 | 0.00% |
| DSEN AVE RECONST SIERRA TO STROUD | | | | | | | |
| 056-9100-549.57-48 | 10TH AVE RECONSTRUCT | \$ - | \$ - | \$ - | \$ - | \$ 213,729 | 0% |
| DSEN AVE BIKE PATH-STROUD TO KAMM | | | | | | | |
| 057-9100-549.57-49 | 18TH/KERN LIGHTED CROSSWALK | \$ - | \$ - | \$ - | \$ - | \$ 225,147 | |
| | | \$ 493,421 | \$ 1,393,213 | \$ 1,597,925 | \$ 132,712 | \$ 2,396,240 | |
| Revenues | | \$ 921,207 | \$ 1,600,981 | \$ 1,597,925 | \$ 117,207 | \$ 2,396,240 | |
| Expenses | | \$ 493,421 | \$ 1,393,213 | \$ 1,597,925 | \$ 132,712 | \$ 2,396,240 | |
| | | \$ 427,786 | \$ 207,768 | \$ - | \$ (15,505) | \$ 1 | |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-REVENUE
 FOR FISCAL YEAR 16-17

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14</u> <u>ACTUALS</u> | <u>FY 14/15</u> <u>ACTUALS</u> | <u>FY 15/16</u> <u>BUDGET</u> | <u>PROJECTED</u> <u>YEAR END</u> | <u>FY 16/17</u> <u>PROPOSED</u> | <u>Percent</u> <u>Change</u> |
|--|----------------------------|-----------------------------------|-----------------------------------|----------------------------------|-------------------------------------|------------------------------------|---------------------------------|
| <u>FINANCE AUTHORITY</u> | | | | | | | |
| 750-0000-451.01-01 | INTEREST | \$ 292,544 | \$ 276,115 | \$ 87,087 | \$ 123,709 | \$ 106,642 | 18% |
| | TOTAL | \$ 292,544 | \$ 276,115 | \$ 87,087 | \$ 123,709 | \$ 106,642 | 18% |
| <u>SPEC ASSESS 92-1 CAP PROJ</u> | | | | | | | |
| 751-0000-451.01-01 | INTEREST | \$ - | \$ - | \$ - | \$ - | \$ - | |
| <u>SPECIAL ASSESS DIST 1991-1</u> | | | | | | | |
| 754-0000-451.01-01 | INTEREST | \$ - | \$ - | \$ 200 | \$ 200 | \$ 200 | 0% |
| 754-0000-491.02-01 | ASSESSMENTS RECEIVED | \$ 60,382 | \$ 52,243 | \$ 69,754 | \$ 69,754 | \$ 71,435 | 2% |
| 754-0000-495.00-00 | PREPAYMENT REV | \$ 10,326 | \$ - | \$ - | \$ - | \$ - | 0% |
| | TOTAL | \$ 70,708 | \$ 52,243 | \$ 69,954 | \$ 69,954 | \$ 71,635 | 2% |
| <u>SPECIAL ASSESS 91-1 SUPP</u> | | | | | | | |
| 755-0000-451.01-01 | INTEREST | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 755-0000-491.02-01 | ASSESSMENTS RECEIVED | \$ 6,568 | \$ 2,811 | \$ 4,107 | \$ 4,107 | \$ 3,948 | -4% |
| | TOTAL | \$ 6,568 | \$ 2,811 | \$ 4,107 | \$ 4,107 | \$ 3,948 | -4% |
| <u>SPECIAL ASSESS 92-1</u> | | | | | | | |
| 756-0000-451.01-01 | INTEREST | \$ - | \$ - | \$ 10 | \$ 10 | \$ 10 | 0% |
| 756-0000-491.02-01 | ASSESSMENTS RECEIVED | \$ 73,883 | \$ 47,506 | \$ 42,083 | \$ 42,083 | \$ 40,332 | -4% |
| | TOTAL SPEC ASSESS 92-1 | \$ 73,883 | \$ 47,506 | \$ 42,093 | \$ 42,093 | \$ 40,342 | -4% |
| <u>SPECIAL ASSESS 92-2 AGENCY</u> | | | | | | | |
| 757-0000-451.01-01 | INTEREST | \$ - | \$ - | \$ 10 | \$ 10 | \$ 10 | 0% |
| 757-0000-491.02-01 | ASSESSMENTS RECEIVED | \$ 51,728 | \$ 41,982 | \$ 39,579 | \$ 39,579 | \$ 37,879 | -4% |
| 757-0000-495.00-00 | PREPAYMENT REV | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | TOTAL SPEC ASSESS 92-2 | \$ 51,728 | \$ 41,982 | \$ 39,589 | \$ 39,589 | \$ 37,889 | |
| | | \$ 495,431 | \$ 420,657 | \$ 242,830 | \$ 279,452 | \$ 260,455 | |
| | Revenues | \$ 495,431 | \$ 420,657 | \$ 242,830 | \$ 279,452 | \$ 260,455 | |
| | Expenses | \$ 707,350 | \$ 5,960,770 | \$ 482,808 | \$ 482,810 | \$ 486,818 | |
| | | \$ (211,919) | \$ (5,540,113) | \$ (239,979) | \$ (203,358) | \$ (206,363) | |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-EXPENSES
 FOR FISCAL YEAR 16-17

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14 ACTUALS</u> | <u>FY 14/15 ACTUALS</u> | <u>FY 15/16 BUDGET</u> | <u>PROJECTED YEAR END</u> | <u>FY 16/17 PROPOSED</u> | <u>Percent Change</u> |
|--|----------------------------|-----------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------|---------------------------|
| <u>KINGSBURG JOINT POWERS AUTHORITY</u> | | | | | | | |
| 750-9100-519.52-80 | MISC BOND FEES | \$ 10,584 | \$ (9,731) | \$ 11,000 | \$ 11,000 | \$ 11,000 | 0% |
| 750-9100-519.54-74 | BOND PRINCIPAL EXPENSE | \$ 285,000 | \$ 5,190,000 | \$ 306,200 | \$ 306,200 | \$ 277,600 | -10% |
| 750-9100-519.54-75 | INTEREST EXPENSE | \$ 337,315 | \$ 401,626 | \$ 87,087 | \$ 87,087 | \$ 108,642 | 18% |
| 750-9100-519.54-76 | ORIGINAL ISSUE DISCOUNT | \$ - | \$ 20,196 | \$ - | \$ - | \$ - | |
| 750-9100-519.54-77 | BOND ISSUANCE COST | \$ - | \$ 268,580 | \$ - | \$ - | \$ - | |
| | TOTAL | \$ 612,899 | \$ 5,870,871 | \$ 404,287 | \$ 404,287 | \$ 395,242 | -2% |
| <u>SPEC ASSESS 92-1 CAP PROJ</u> | | | | | | | |
| 751-9100-519.52-80 | MISC BOND FEES | \$ 792 | \$ 3,894 | \$ - | \$ - | \$ - | 0% |
| 751-9100-519.57-01 | CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | TOTAL | \$ 792 | \$ 3,894 | \$ - | \$ - | \$ - | 0% |
| <u>SPEC ASSESS 91-1 AGENCY</u> | | | | | | | |
| 754-9100-519.52-80 | MISC BOND FEES | \$ 4,085 | \$ 4,538 | \$ 7,048 | \$ 6,655 | \$ 6,655 | -6% |
| 754-9100-519.56-20 | ASSESSMENT BOND PAYMENTS | \$ 39,161 | \$ 34,294 | \$ 28,099 | \$ 28,099 | \$ 24,780 | -13% |
| | TOTAL | \$ 43,228 | \$ 38,832 | \$ 34,754 | \$ 34,754 | \$ 31,435 | -11% |
| <u>SPEC ASSESS 91-1 SUPP AGEN</u> | | | | | | | |
| 755-9100-519.52-80 | MISC BOND FEES | \$ 707 | \$ 791 | \$ 1,024 | \$ 956 | \$ 956 | -7% |
| 755-9100-519.56-20 | ASSESSMENT BOND PAYMENTS | \$ 1,460 | \$ 1,328 | \$ 1,151 | \$ 1,151 | \$ 974 | -18% |
| | TOTAL | \$ 2,167 | \$ 2,119 | \$ 2,107 | \$ 2,107 | \$ 1,930 | -9% |
| <u>SPEC ASSESS 92-1 AGENCY</u> | | | | | | | |
| 756-9100-519.52-80 | MISC BOND FEES | \$ 1,766 | \$ 1,967 | \$ 3,441 | \$ 3,270 | \$ 3,270 | -5% |
| 756-9100-519.56-20 | ASSESSMENT BOND PAYMENTS | \$ 23,188 | \$ 21,438 | \$ 18,813 | \$ 18,813 | \$ 17,063 | -10% |
| | TOTAL | \$ 24,954 | \$ 23,405 | \$ 22,083 | \$ 22,083 | \$ 20,333 | -9% |
| <u>SPEC ASSESS 92-2 AGENCY</u> | | | | | | | |
| 757-9100-519.52-80 | MISC BOND FEES | \$ 2,487 | \$ 2,724 | \$ 3,668 | \$ 3,429 | \$ 3,429 | -7% |
| 757-9100-519.56-20 | ASSESSMENT BOND PAYMENTS | \$ 20,825 | \$ 19,125 | \$ 16,150 | \$ 16,150 | \$ 14,450 | -12% |
| | TOTAL | \$ 23,312 | \$ 21,849 | \$ 19,579 | \$ 19,579 | \$ 17,879 | -10% |
| | | \$ 707,350 | \$ 5,960,770 | \$ 482,808 | \$ 482,810 | \$ 466,818 | |
| | Revenues | \$ 495,431 | \$ 420,657 | \$ 242,830 | \$ 279,452 | \$ 260,455 | |
| | Expenses | \$ 707,350 | \$ 5,960,770 | \$ 482,808 | \$ 482,810 | \$ 466,818 | |
| | | \$ (211,919) | \$ (5,540,113) | \$ (239,978) | \$ (203,358) | \$ (206,363) | |

**CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-REVENUE
 FOR FISCAL YEAR 16/17**

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14</u> <u>ACTUALS</u> | <u>FY 14/15</u> <u>ACTUALS</u> | <u>FY 15/16</u> <u>BUDGET</u> | <u>PROJECTED</u> <u>YEAR END</u> | <u>FY 16/17</u> <u>Proposed</u> | <u>Percent</u> <u>Change</u> |
|------------------------------------|----------------------------|-----------------------------------|-----------------------------------|----------------------------------|-------------------------------------|------------------------------------|---------------------------------|
| <u>SUCCESSOR AGENCY RDA</u> | | | | | | | |
| 740-0000-401.06-01 | AREA #1 | \$ 165,210 | \$ 174,435 | \$172,141 | \$ 172,141 | \$ 169,597 | -1% |
| 740-0000-401.06-02 | AREA #2 | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| 740-0000-451.01-01 | INTEREST | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| | TOTAL RDA | \$ 165,210 | \$ 174,435 | \$172,141 | \$ 172,141 | \$ 169,597 | |
| | Revenues | \$ 165,210 | \$ 174,435 | \$172,141 | \$ 172,141 | \$ 169,597 | |
| | Expenses | \$ 50,368 | \$ 44,269 | \$171,934 | \$ 171,934 | \$ 169,598 | |
| | | \$ 114,842 | \$ 130,166 | \$ 207 | \$ 207 | \$ (0) | |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-REVENUE
 FOR FISCAL YEAR 16-17

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14</u> <u>ACTUALS</u> | <u>FY 14/15</u> <u>ACTUALS</u> | <u>FY 15/16</u> <u>BUDGET</u> | <u>PROJECTED</u> <u>YEAR END</u> | <u>FY 16/17</u> <u>PROPOSED</u> | <u>Percent</u> <u>Change</u> |
|-----------------------|---|-----------------------------------|-----------------------------------|----------------------------------|-------------------------------------|------------------------------------|---------------------------------|
| | LANDSCAPE & LIGHT DIST 93-01 | | | | | | |
| 759-0000-491.02-01 | ASSESSMENTS RECEIVED | \$ 81,913 | \$ 83,319 | \$ 84,930 | \$ 84,930 | \$ 91,865 | 8% |
| | TOTAL LANDSCAPE & LIGHT | \$ 81,913 | \$ 83,319 | \$ 84,930 | \$ 84,930 | \$ 91,865 | 8% |
| | Revenues | \$ 81,913 | \$ 83,319 | \$ 84,930 | \$ 84,930 | \$ 91,865 | |
| | Expenses | \$ 82,008 | \$ 83,427 | \$ 84,933 | \$ 84,933 | \$ 91,865 | |
| | | \$ (95) | \$ (108) | \$ (3) | \$ (3) | \$ (0) | |

CITY OF KINGSBURG
 BUDGET PREPARATION WORKSHEET-EXPENSES
 FOR FISCAL YEAR 16-17

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>FY 13/14</u> <u>ACTUALS</u> | <u>FY 14/15</u> <u>ACTUALS</u> | <u>FY 15/16</u> <u>BUDGET</u> | <u>PROJECTED</u> <u>YEAR END</u> | <u>FY 16/17</u> <u>PROPOSED</u> | <u>Percent</u> <u>Change</u> |
|--|----------------------------|-----------------------------------|-----------------------------------|----------------------------------|-------------------------------------|------------------------------------|---------------------------------|
| <u>LANDSCAPE & LIGHT DIST 93-01</u> | | | | | | | |
| 759-9100-549.54-81 | ZONE 1 MAINTENANCE | \$ 5,933 | \$ 5,933 | \$ 5,933 | \$ 5,933 | \$ 5,933 | 0% |
| 759-9100-549.54-82 | ZONE 2 MAINTENANCE | \$ 2,499 | \$ 2,499 | \$ 2,499 | \$ 2,499 | \$ 2,499 | 0% |
| 759-9100-549.54-83 | ZONE 3 MAINTENANCE | \$ 6,026 | \$ 6,026 | \$ 6,026 | \$ 6,026 | \$ 6,026 | 0% |
| 759-9100-549.54-84 | ZONE 4 MAINTENANCE | \$ 5,069 | \$ 5,069 | \$ 5,069 | \$ 5,069 | \$ 5,069 | 0% |
| 759-9100-549.54-85 | ZONE 5 MAINTENANCE | \$ 4,421 | \$ 4,421 | \$ 4,421 | \$ 4,421 | \$ 4,421 | 0% |
| 759-9100-549.54-86 | ZONE 6 MAINTENANCE | \$ 2,915 | \$ 2,987 | \$ 3,065 | \$ 3,065 | \$ 3,154 | 3% |
| 759-9100-549.54-87 | ZONE 7 MAINTENANCE | \$ 6,245 | \$ 6,397 | \$ 6,559 | \$ 6,559 | \$ 6,756 | 3% |
| 759-9100-549.54-88 | ZONE 8 MAINTENANCE | \$ 5,477 | \$ 5,611 | \$ 5,752 | \$ 5,752 | \$ 5,926 | 3% |
| 759-9100-549.54-89 | ZONE 9 MAINTENANCE | \$ 21,180 | \$ 21,707 | \$ 22,257 | \$ 22,257 | \$ 22,927 | 3% |
| 759-9100-549.54-90 | ZONE 10 MAINTENANCE | \$ 7,186 | \$ 7,362 | \$ 7,548 | \$ 7,548 | \$ 7,775 | 3% |
| 759-9100-549.54-91 | ZONE 11 MAINTENANCE | \$ 8,893 | \$ 9,111 | \$ 9,341 | \$ 9,341 | \$ 9,622 | 3% |
| 759-9100-549.54-92 | ZONE 12 MAINTENANCE | \$ 6,154 | \$ 6,304 | \$ 6,463 | \$ 6,463 | \$ 6,657 | 3% |
| 759-9100-549.54-9 | ZONE 13 MAINTENANCE | \$ - | \$ - | \$ - | \$ - | \$ 5,099 | 100% |
| TOTAL | | \$ 82,008 | \$ 83,427 | \$ 84,933 | \$ 84,933 | \$ 91,865 | |
| Revenues | | 81,913 | 83,319 | 84,930 | 84,930 | 91,865 | |
| Expenses | | 82,008 | 83,427 | 84,933 | 84,933 | 91,865 | |
| | | \$ (95) | \$ (108) | \$ (3) | \$ (3) | \$ (0) | |

**CITY OF KINGSBURG
FINANCE COMMITTEE
MAY 19, 2016**

Item 7. 2016-2017 Proposed Budget Discussion

b. Financial Policy Recommendation

FINANCIAL POLICY RECOMMENDATION

Attachments:

1. Existing Financial Policies
2. Proposed Policies (Redline)
3. Proposed Policies (Clean)

Attachment 1

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.

2015-16 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 2015-16 budget will also incorporate the plans set forth in the City's strategic planning process, as well as a comprehensive employee survey. The proposed 2015-16 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 2015-16 budget. Identify non-dedicated fund balances, and define purpose or recommend usage alternatives.
- Fund long term future obligations and designated reserve accounts.
- Utilize one-time funds received to help pay down debt and purchase deferred capital equipment.
- Examine current and alternative revenue sources that promote long-term financial sustainability.
- Examine adequacy and equity of fees and revenues for services and programs.
- Examination of current street sweeping program to improve air quality and keep costs in line.

Citizen Commitment:

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

Personnel:

- Examine organizational structure and necessary staffing adjustments to meet growing organizational needs.
- Implement changes 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 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 other venues.
- 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 in 2015-16, the City's budget will be 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 budget guidelines approved by the City Council were used as the foundation to create the 2015-16 financial blueprint for the City. The 2015-16 budget is designed to provide ease of use to the reader, while acting as a financial conduit for all City related expenses. Overall, the budget hopes to achieve 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 2015-2016 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.

Kingsburg takes great pride in our performance measurement program as well.

The user will notice several different measurables, as well as how they are incorporated into goals 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. In addition, a maintenance and replacement schedule will be developed and updated on an annual basis. Estimated costs of each capital improvement projected for each year will be included in the annual budget, including the impact to annual operating expenditures./me
- 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 Clerk/Treasurer, or in one's absence, the Deputy Treasurer. All bank accounts shall be reconciled on a monthly basis and shall be completed in a reasonable time after the receipt of the monthly bank statement.

AUTHORIZED FINANCIAL INSTITUTIONS, 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 City Clerk/Treasurer.

B. Preferences for Local Financial Institutions:

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

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 Clerk/Treasurer 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 Clerk/Treasurer 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 considered 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. The provisions of California Statute take precedence over any portion of this policy that may be in conflict. More restrictive procurement procedures required by grants, aids, statutes or other external requirements or funding sources will take precedence.

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

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

ASSET VALUATION

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

- A. Purchased Assets - the recording of purchased assets shall be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation.
- B. Salvage Value – the recording of purchased assets that are expected to be sold at retirement should be recorded with the historical estimated sale value if in excess of \$5,000. If sale value is less than \$5,000, normal depreciation for the useful life will be used.

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

PURCHASING & EXPENDITURE/EXPENSE POLICY

Goal

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

Coverage

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

Ethical Standards

1. All procurement shall comply with applicable federal, state and local laws, regulations, policies and procedures.
2. Employees are not to engage in any procurement related activities that would actually or potentially create a conflict of interest, or which might reasonably be expected to contribute to the appearance of such conflict.

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

General Guidelines

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

1. Purchases under \$1,000

Purchases under \$1,000 may be made with the approval of City Department Heads prior to making the purchase.

Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment in an amount up to one-thousand dollars (\$1,000.00) shall be made only by purchase order approved by the department head.

Unbudgeted Supplies, Services and Equipment

Purchase of supplies, services and equipment not contained in the annual budget in an amount up to one thousand dollars (\$1,000.00) shall be made only by purchase order approved and signed by the department head and the City Manager or Finance Director.

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

2. Purchases of at least \$1,000 and under \$5,000

Purchases of at least \$1,000 and under \$5,000 may be made with the approval of the Department Head prior to making the purchase.

Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment between one thousand dollars (\$1,000.00) and five thousand dollars (\$5,000.00) shall be preceded by obtaining no less than two (2) quotations either received in writing or taken verbally and logged in writing from separate vendors for compatible items. Such purchases shall be made by purchase order with the approval of the City Manager or Finance Director.

Unbudgeted Supplies, Services and Equipment

Purchases of supplies, services and equipment not contained in the annual budget between one thousand dollars (\$1,000.00) and five thousand dollars (\$5,000.00) shall be with the approval of the City Council after presenting no less than two (2) quotations either in writing or taken verbally and logged in writing from separate vendors for compatible items.

The purchase order requisition for the item must be entered into the City's Finance Director within 4 days of making the purchase. If the selected vendor did not offer the lowest price, the request should include an explanation of why another vendor was chosen.

3. Purchases of a least \$5,000 and less than \$25,000

Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment between five thousand dollars (\$5,000.00) and twenty-five thousand dollars (\$25,000.00) 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 five thousand dollars (\$5,000.00) and twenty-five thousand (\$25,000.00) 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 request should include an explanation of why another vendor is recommended.

4. Purchases greater than \$25,000

Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment greater than twenty-five thousand dollars (\$25,000.00) 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 request should include an explanation of why another vendor is recommended.

Unbudgeted Supplies, Services and Equipment:

Purchases of supplies, services and equipment not contained in the annual budget greater than twenty-five thousand (\$25,000.00) 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 request should include an explanation of why another vendor is recommended.

The Finance Director reviews the request to determine compliance with the City's budget and purchasing policy and makes a recommendation to the City Manager who may approve or reject the request.

This purchase order requisition must be included with the invoice and forwarded to the Finance Director for processing of the payment.

Purchases of Services

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

- o Contractor services is defined as the furnishing of labor, time or effort by a contractor, usually not involving the delivery of specific goods or products other than those that are the end result of and incidental to the required performance. Examples of contractor service include: refuse and recycling collection, maintenance, mailing, or delivery services. Contractor services shall follow the competitive procurement policy for the purchase of goods subject to the same spending guidelines. The cost shall be determined by considering the maximum total expenditure over the term of the contract.

- 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.

Emergency Purchases Policy

When an emergency situation does not permit the use of the competitive purchasing process, the City Manager may determine the procurement methodology most appropriate to the situation. Appropriate documentation of the basis for the emergency should 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 not more than \$25,000 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 emergency expenditure under the provisions of this section. The City Council shall be notified of the emergency expenditure within 48 hours and at the next regularly scheduled Council meeting and shall be provided a copy of the written authorization required by this section.

Purchasing Authority

- The City Manager may make purchases of single items or amounts the purchase price of which is less than \$7,500. The City Manager may make purchases of commodities such as gas, diesel fuel, sand and gravel, asphalt and tar, cement, paving and crack filling materials and associated rental equipment, and drainage and sanitary sewer supplies such as culvert, pipe, and associated rental equipment for projects that are approved in the annual budget, providing that the purchases of single items or amounts in the foregoing categories do not exceed \$15,000.
- 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.
- The City Manager has the authority to make purchases/payments of landfill tipping fees, vehicle and building repair and maintenance, property insurance premiums, custodial and janitorial contracts, consultant contracts, equipment maintenance contracts and legal fees providing the purchases of single items or amounts in the foregoing categories does not exceed \$10,000.
- The City Manager has the authority to 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 on 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 collecting the delinquent funds owed to the City exceed the amount of the delinquency.
- E. Delinquent personal property tax bills that become a year overdue and are determined to be uncollectible by the Clerk/Treasurer will be presented to the Finance Committee and authorization to write-off will be required for any amounts over \$1,000. Delinquent personal property is exempt from any administrative fees or interest charges, as the interest and penalties associated with delinquent personal property taxes are set forth in state statutes.

SEGREGATION OF DUTIES & FINANCIAL CONTROLS POLICY

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

- A. Staff who create purchase orders shall not approve those purchase orders. That is, a person independent of the purchase order creation, must approve the purchase order.
- B. Staff who create purchase orders may approve receipt of goods for those purchase orders. However, where a variation to the original purchase order occurs, it must be approved by a person independent of the variation to the order.
- C. Staff who enter accounts payable invoices shall not approve payment of those invoices. A person independent of the invoice entry process must approve invoice payments. Payable checks shall be mailed by a person other than the person who created the checks.
- D. Staff who create accounts receivable invoices may also process credit notes and debt write-offs. However, these transactions are supported by documentation with sign-off authorized delegates, who do not have access to create account receivable invoices.
- E. Staff who create general journals and other system journals shall not approve those journals for posting to the general ledger. The City Manager, who is independent of the journal creation process, shall approve the posting of journals.

- F. Users with access to create accounts receivable invoices have retained access to add or change customer records in the address book. The City understands and recognizes the risk associated with this particular duty.
- G. Staff shall have a preference for system controlled on-line transactional environments with appropriate security and audit trails.
- H. Staff shall have end to end responsibility for any series of financially related transactions to be distributed among two or more staff members or departments.
- I. Non-compliance with established procedures are reported directly to the City Manager and the Finance Committee.
- J. At a minimum, payroll shall be reviewed by the appropriate designee by: Scanning the names of those paid for people who have been terminated or not hired, scanning the amounts paid to people to make sure they look reasonable in amount, and to review hours worked to validate that they are reasonable hours for the person doing the job.
- K. No one individual is to handle a cash transaction from receipt to deposit. If a department is unable to separate the receipt of cash and deposit function due to staffing limitations, a responsible employee independent from these functions (normally a department head or administrative senior employee) must be designated to verify that the total amount received equals the total amount deposited. This should be done daily, but no less than once a week.
- L. All deposits should be made intact; department receipts should never be used to replenish petty cash or other funds.
- M. All security and bid deposits received in negotiable form and escrowed funds or other funds requiring specialized handling should be held in the main vault at City Hall.
- N. The general operating standard for deposit of negotiable funds, cash and checks, to the primary depository shall be within twenty-four hours of receipt of those funds. Departments should weigh reasonableness and practicality versus security in determining the timing for the deposit of smaller amounts. All deposits not made daily should be held in a secured location such as a safe or vault.
- O. Segregation of deposit duties: The Clerk/Treasurer and/or Deputy Treasurer shall have the responsibility for creating all deposits for the City. The actual delivery of the deposits (in a sealed envelope) shall be the responsibility of the Finance Director or their designee.

Attachment 2

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.

2016-17 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 2016-17 budget will also incorporate the plans set forth in the City's strategic planning process, as well as a comprehensive employee survey. The proposed 2016-17 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 2016-17 budget. Identify non-dedicated fund balances, and define purpose or recommend usage alternatives.
- Fund long term future obligations and designated reserve accounts.
- Utilize one-time funds received to help pay down debt and purchase deferred capital equipment.
- Examine current and alternative revenue sources that promote long-term financial sustainability.
- Examine adequacy and equity of fees and revenues for services and programs.
- Examination of current street sweeping program to improve air quality and keep costs in line.

Citizen Commitment:

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

Personnel:

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

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

Explanation of Budgetary Process

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

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

Budget Overview

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

The budget guidelines approved by the City Council were used as the foundation to create the 2016-17 financial blueprint for the City. The 2016-17 budget is designed to provide ease of use to the reader, while acting as a financial conduit for all City related expenses. We anticipate submitting the document for review to the GFOA for the second consecutive year. Overall, the budget is designed and graded based upon the following:

The Budget as a Policy Document

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

The Budget as an Operations Guide

As an operations guide, the 2016-2017 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:
 - o Limiting investments to the types of securities listed in this Investment Policy.
 - o Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the City will do business.
 - o 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:
 - o 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 Clerk/Treasurer, or in one's absence, the Deputy Treasurer. All bank accounts shall be reconciled on a monthly basis and shall be completed in a reasonable time after the receipt of the monthly bank statement.

AUTHORIZED FINANCIAL INSTITUTIONS, 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 City Clerk/Treasurer.

B. Preferences for Local Financial Institutions:

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

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

The 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. The provisions of California Statute take precedence over any portion of this policy that may be in conflict. More

restrictive procurement procedures required by grants, aids, statutes or other external requirements or funding sources will take precedence.

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

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

ASSET VALUATION

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

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

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

PURCHASING & EXPENDITURE/EXPENSE POLICY

Goal

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

Coverage

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

Ethical Standards

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

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

General Guidelines

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

1. Purchases under \$1,000

Purchases under \$1,000 may ~~shall~~ be made as follows: ~~with the approval of City Department Heads prior to making the purchase.~~

Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment in an amount up to one-thousand dollars (\$1,000.00) shall be made only by purchase order approved by the City Department Head~~department head~~.

Unbudgeted Supplies, Services and Equipment

Purchase of supplies, services and equipment not contained in the annual budget in an amount up to one thousand dollars (\$1,000.00) shall be made only by purchase order approved and signed by the ~~Department Head~~ department head and the City Manager or Finance Director.

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

2. Purchases of at least \$1,000 and under \$25,000

Purchases of at least \$1,000 and under \$25,000 ~~may~~ shall be made as follows: ~~with the approval of the Department Head prior to making the purchase.~~

Budgeted Supplies, Services and Equipment

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

Unbudgeted Supplies, Services and Equipment

Purchases of supplies, services and equipment not contained in the annual budget between one thousand dollars (\$1,000.00) and ~~twenty-five~~ twenty-five thousand dollars (\$25,000.00) shall be with the approval of the City Council after presenting no less than two (2) quotations ~~either received in writing or taken verbally and logged 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 ~~requisition~~ for the item must be ~~entered into~~ provided to the City's Finance Director within 4 days ~~of making after approval of the purchase.~~ If the selected vendor did not offer the lowest price, the ~~request should~~ purchase order must include an explanation of why ~~another~~ the vendor offering the lowest price was not chosen.

3. Purchases of at least \$25,000 and under \$100 ~~less than \$100~~ 25,000

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

3.

Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment between ~~twenty-five~~ twenty-five thousand dollars (\$25,000.00) and ~~twenty-five one hundred~~ twenty-five one hundred thousand dollars (~~\$100,000~~ \$25,000.00) 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

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formal bid process is directed, such purchases shall be made by purchase order with the approval of the ~~Department Head~~ 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~~ twenty-five thousand dollars (\$25,000.00) and ~~one twenty-five~~ one hundred thousand (~~\$100,000~~ \$25,000.00) 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~~ 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 request should include with an explanation of why the another vendor offering the lowest price was not chosen. is recommended.~~

~~If the selected vendor does not offer the lowest price, the request should include an explanation of why another vendor is recommended.~~

6.4. Purchases greater than \$~~100,000~~25,000

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 twenty-five~~ one hundred thousand dollars (~~\$100,000~~ \$25,000.00) 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~~ department head and the City Manager. If the selected vendor does not offer the lowest price, ~~the request should purchase order must include an explanation of why the another vendor offering the lowest price was not chosen. is recommended.~~

Unbudgeted Supplies, Services and Equipment:

Purchases of supplies, services and equipment not contained in the annual budget greater than ~~one twenty-five~~ one hundred thousand (~~\$100,000~~ \$25,000.00) 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 request should include with an explanation of why the vendor offering the lowest price was not chosen. another vendor is recommended.~~

~~The Finance Director reviews the request to determine compliance with the City's budget and purchasing policy and makes a recommendation to the City Manager who may approve or reject the request.~~

~~This purchase order requisition must be included with the invoice and forwarded to the Finance Director for processing of the payment.~~

Emergency Purchases Policy

~~When an emergency situation does not permit the use of the competitive purchasing procedures identified above, process, the City Manager may determine the procurement methodology most appropriate method to the make the procurement of one hundred thousand dollars (\$100,000.00) or less to the situation. Appropriate documentation of the identifying the basis for the emergency and the method of procurement should 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. under the provisions of this section. The City Council shall be notified of the emergency expenditure within 48 hours after the decision to make the expenditure. and a Atat the next regularly scheduled City Council meeting the City Council and shall be provided with all the information and documentation regarding with expenditure including a copy of the written authorization required for the expenditure. required by this section~~

Purchases of Services

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

- o Contractor services is defined as the furnishing of labor, time or effort by a contractor, usually not involving the delivery of specific goods or products other than those that are the end result of and incidental to the required performance. Examples of contractor service include: refuse and recycling collection, maintenance, mailing, or delivery services. Contractor services shall follow the competitive procurement policy for the purchase of goods subject to the same spending guidelines. The cost shall be determined by considering the maximum total expenditure over the term of the contract.
- o Construction services is defined as substantial repair, remodeling, enhancement construction or other changes to any City owned land, building or infrastructure. Procedures found with in State of California Statute shall take precedence. In absence of guidance in these areas, construction services shall follow the competitive procurement policy for the purchase of goods subject to the same spending guidelines.

- o Combined Goods and Services in situations where the purchase combines goods and services (exclusive of construction and contractor services), such as many technology projects, the purchase shall be treated as a purchase of professional services.
 - o Professional services is defined as consulting and expert services provided by a company, organization or individual. Examples of professional services include: attorneys, certified public accountants, appraiser, financial and economic advisors, engineers, architect, planning and design. Professional services are generally measured by the professional competence and expertise of the provider rather than cost alone.
1. If it is estimated that the service being solicited has a total cost of over \$25,000 a formal Request for Proposal may be used to solicit vendor responses. The department head shall be responsible for the preparation of all Requests for Proposal specifications, notices and advertising. Prequalification of proposers may be done at the discretion of the department head.
- o The Purpose of an RFP is to solicit proposals with specific information on the proposer and the service offered which will allow the City to select the best proposal. The best proposal is not necessarily the proposal with the lowest cost.
 - o Based upon the services or project and the magnitude of the outcome a selection committee may be advisable.
 - o Requests for proposals shall be formally noticed. All notices and solicitations of proposals shall state the time and place of the proposal opening.
 - o 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.
 - o 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.
 - o 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.
 - o 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.
 - o 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.

Emergency Purchases Policy

~~When an emergency situation does not permit the use of the competitive purchasing process, the City Manager may determine the procurement methodology most appropriate to the~~

situation. Appropriate documentation of the basis for the emergency should 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 not more than \$25,000 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 emergency expenditure under the provisions of this section. The City Council shall be notified of the emergency expenditure within 48 hours and at the next regularly scheduled Council meeting and shall be provided a copy of the written authorization required by this section.

Purchasing Authority

- The City Manager may make approve purchases for the of single items or amounts the purchase price of which is less than \$7,500. The City Manager may make purchases of commodities such as gas, diesel fuel, sand and gravel, asphalt and tar, cement, paving and crack filling materials and associated rental equipment, and drainage and sanitary sewer supplies such as culvert, pipe, and associated rental equipment for projects that are approved in the annual budget, providing that the purchases of single items or amounts in the foregoing categories do not exceed \$15,000 as 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~~ manager shall be routinely reported to the City Council for informational purposes.
- ~~The City Manager has the authority to make purchases/payments of landfill tipping fees, vehicle and building repair and maintenance, property insurance premiums, custodial and janitorial contracts, consultant contracts, equipment maintenance contracts and legal fees providing the purchases of single items or amounts in the foregoing categories does not exceed \$10,000.~~
- The City Manager has the authority to 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 ~~on~~ 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 Clerk/Treasurer and/or Deputy Treasurer shall have the responsibility for creating all deposits for the City. The actual delivery of the deposits (in a sealed envelope) shall be the responsibility of the Finance Director or their designee.

Attachment 3

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.

2016-17 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 2016-17 budget will also incorporate the plans set forth in the City's strategic planning process, as well as a comprehensive employee survey. The proposed 2016-17 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 2016-17 budget. Identify non-dedicated fund balances, and define purpose or recommend usage alternatives.
- Fund long term future obligations and designated reserve accounts.
- Utilize one-time funds received to help pay down debt and purchase deferred capital equipment.
- Examine current and alternative revenue sources that promote long-term financial sustainability.
- Examine adequacy and equity of fees and revenues for services and programs.
- Examination of current street sweeping program to improve air quality and keep costs in line.

Citizen Commitment:

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

Personnel:

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

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

Explanation of Budgetary Process

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

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

Budget Overview

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

The budget guidelines approved by the City Council were used as the foundation to create the 2016-17 financial blueprint for the City. The 2016-17 budget is designed to provide ease of use to the reader, while acting as a financial conduit for all City related expenses. We anticipate submitting the document for review to the GFOA for the second consecutive year. Overall, the budget is designed and graded based upon the following:

The Budget as a Policy Document

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

The Budget as an Operations Guide

As an operations guide, the 2016-2017 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 Clerk/Treasurer, or in one's absence, the Deputy Treasurer. All bank accounts shall be reconciled on a monthly basis and shall be completed in a reasonable time after the receipt of the monthly bank statement.

AUTHORIZED FINANCIAL INSTITUTIONS, 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 City Clerk/Treasurer.

B. Preferences for Local Financial Institutions:

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

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. The provisions of California Statute take precedence over any portion of this policy that may be in conflict. More

restrictive procurement procedures required by grants, aids, statutes or other external requirements or funding sources will take precedence.

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

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

ASSET VALUATION

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, storm water management measures, streets, curb and gutter, street lights, street signs, sidewalks will be dedicated to the City upon completion. Recording of infrastructure assets will be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation provided by the Developer.

PURCHASING & EXPENDITURE/EXPENSE POLICY

Goal

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

Coverage

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

Ethical Standards

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

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

General Guidelines

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

1. Purchases under \$1,000

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

Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment in an amount up to one-thousand dollars (\$1,000.00) shall be made only by purchase order approved by the City Department Head.

Unbudgeted Supplies, Services and Equipment

Purchase of supplies, services and equipment not contained in the annual budget in an amount up to one thousand dollars (\$1,000.00) shall be made only by purchase order approved and signed by the Department Head and the City Manager or Finance Director.

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

2. Purchases of at least \$1,000 and under \$25,000

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

Budgeted Supplies, Services and Equipment

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

Unbudgeted Supplies, Services and Equipment

Purchases of supplies, services and equipment not contained in the annual budget between one thousand dollars (\$1,000.00) and twenty-five thousand dollars (\$25,000.00) shall be with the approval of the City Council after presenting no less than two (2) quotations received in writing from separate vendors for compatible items. Such purchases shall be made by purchase order with the approval of the Department Head and City Manager or Finance Director.

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

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

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

Budgeted Supplies, Services and Equipment

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

Unbudgeted Supplies, Services and Equipment

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

4. Purchases greater than \$100,000

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

Budgeted Supplies, Services and Equipment

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

Unbudgeted Supplies, Services and Equipment:

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

Emergency Purchases Policy

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

The City Mayor with the concurrence of one other council member may authorize the City Manager in writing to incur expenditures of more than one hundred thousand dollars (\$100,000.00) but not more than two hundred fifty thousand dollars (\$250,000.00) under

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

Purchases of Services

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

- o Contractor services is defined as the furnishing of labor, time or effort by a contractor, usually not involving the delivery of specific goods or products other than those that are the end result of and incidental to the required performance. Examples of contractor service include: refuse and recycling collection, maintenance, mailing, or delivery services. Contractor services shall follow the competitive procurement policy for the purchase of goods subject to the same spending guidelines. The cost shall be determined by considering the maximum total expenditure over the term of the contract.
 - o Construction services is defined as substantial repair, remodeling, enhancement construction or other changes to any City owned land, building or infrastructure. Procedures found with in State of California Statute shall take precedence. In absence of guidance in these areas, construction services shall follow the competitive procurement policy for the purchase of goods subject to the same spending guidelines.
 - o Combined Goods and Services in situations where the purchase combines goods and services (exclusive of construction and contractor services), such as many technology projects, the purchase shall be treated as a purchase of professional services.
 - o Professional services is defined as consulting and expert services provided by a company, organization or individual. Examples of professional services include: attorneys, certified public accountants, appraiser, financial and economic advisors, engineers, architect, planning and design. Professional services are generally measured by the professional competence and expertise of the provider rather than cost alone.
1. If it is estimated that the service being solicited has a total cost of over \$25,000 a formal Request for Proposal may be used to solicit vendor responses. The department head shall be responsible for the preparation of all Requests for Proposal specifications, notices and advertising. Prequalification of proposers may be done at the discretion of the department head.

- 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 Clerk/Treasurer and/or Deputy Treasurer shall have the responsibility for creating all deposits for the City. The actual delivery of the deposits (in a sealed envelope) shall be the responsibility of the Finance Director or their designee.