CITY OF KINGSBURG

2015 2016

OPERATING & CAPITAL BUDGET

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RESOLUTIONS

2015-2016 City of Kingsburg Leadership Group

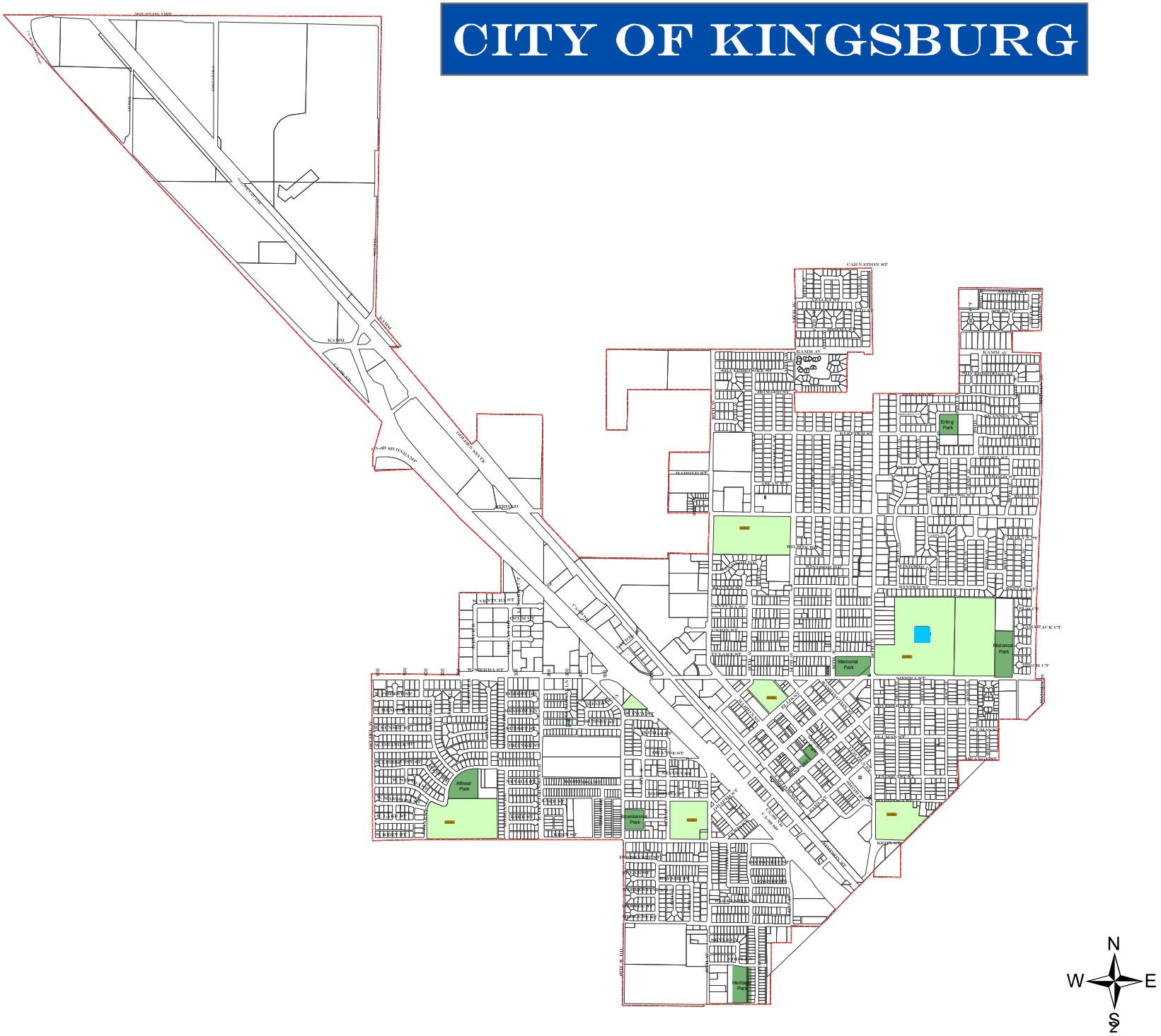
ELECTED OFFICIALS

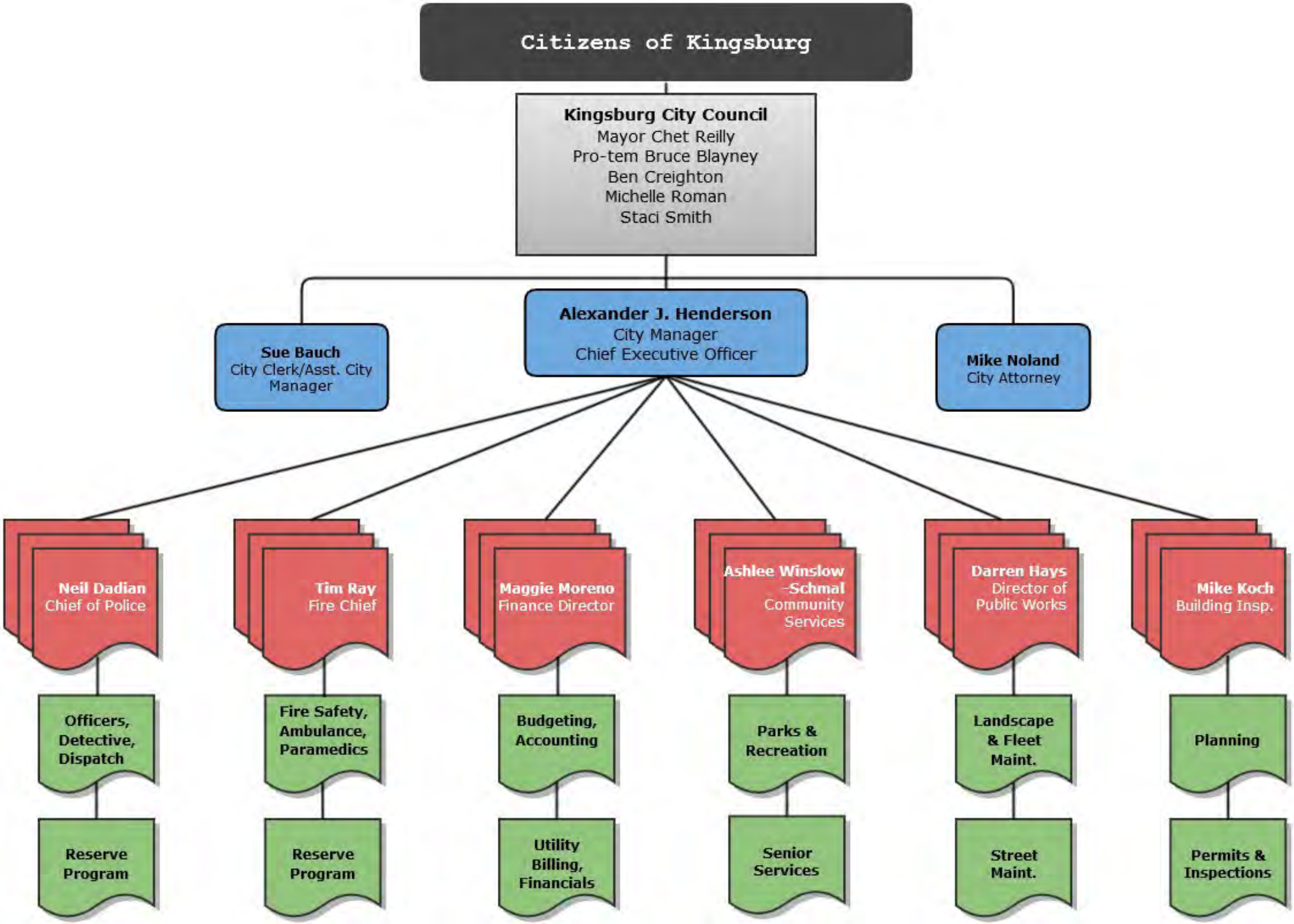
Chet Reilly	Mayor
Bruce Blayney	Mayor Pro-Tem
Ben Creighton	Council Member
Michelle Roman	Council Member
Staci Smith	Council Member

LARGE MANAGEMENT TEAM/ADMINISTRATIVE PERSONNEL

Alexander J. Henderson	City Manager
Susan Bauch	City Clerk/Assistant City Manager
Neil Dadian	Police Chief
Darren Hays	Director of Public Works
Michael Koch	Building Inspector
Margarita Moreno	Finance Director
Tim Ray	Fire Chief
Ashlee Winslow-Schmal	Community & Senior Services Coordinator
Michael Noland	City Attorney (KAHN, SOARES & CONWAY, LLP)
Holly Owen	City Planner (Consultant)
David Peters	City Engineer (Peters Engineering)
Jolene Polyack	Economic Development Coordinator (Consultant)

CITY OF KINGSBURG




Citizens of Kingsburg
Kingsburg City Council
Mayor Chet Reilly
Pro-tem Bruce Blayney
Ben Creighton
Michelle Roman
Staci Smith
Sue Bauch
City Clerk/Asst. City Manager
Alexander J. Henderson
City Manager
Chief Executive Officer
Mike Noland
City Attorney
Neil Dadian
Chief of Police
Tim Ray
Fire Chief
Maggie Moreno
Finance Director
Ashlee Winslow -Schmal
Community Services
Darren Hays
Director of Public Works
Mike Koch
Building Insp.
Officers, Detective, Dispatch
Fire Safety, Ambulance, Paramedics
Budgeting, Accounting
Parks & Recreation
Landscape & Fleet Maint.
Planning
Reserve Program
Reserve Program
Utility Billing, Financials
Senior Services
Street Maint.
Permits & Inspections

2015-2016 City of Kingsburg Budget Schedule

January 2015

29 Finance Committee meeting. 2014-2015 mid-year revenue and expenditure review.

February 2015

2 Draft budget guidelines and parameters discussed among City staff.

4 2015-2016 Budget schedule approved by the City Council

16 Begin personnel costing worksheets and 2014-15 year end revenue projections.

18 City Council 2014-2015 mid-year budget review and potential adjustments.

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

26 Finance Committee meeting.

March 2015

16 City staff discussion on long-term strategic goals.

26 Finance Committee meeting.

27 CIP department requests with supporting documentation due to Finance Director.

31 Personnel costing worksheets and 2014 revenue projections due from Finance Director.

April 2015

10 Department heads complete 2014-15 year to date and year end revenue and expenditure projections.

10 Department budget requests due.

13-17 Departmental meetings to discuss individual projections and 2015-2016 requests.

23 Finance Committee meeting.

24 2015-16 long term strategic goals from Department Heads due to City Manager.

May 2015

6 City Council approval of budget guidelines and parameters.

14 Final revenue and expenditure projections for 2014-15.

22 Distribution of the City Manager's recommended budget.

28 Finance Committee meeting. Final review of budget revenue and expenditure projections. Review and recommendation regarding City Financial Policies.

June 2015

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

17 Public hearing, final consideration and approval of 2015-2016 City Budget.

2015-2016 City of Kingsburg Budget Executive Summary

The Fiscal Year 2015-16 budget serves as our guiding organizational document for the new year. With an ambitious agenda outlined by 97 goals identified by each department. In addition, the City's strategic planning group outlined key initiatives for Kingsburg, and that has shaped the specifics of our annual budget. The FY15-16 budget process has been guided by these strategic principles, and meets our commitment to a high level of service, our cultural history, and coincides with the financial parameters set by the City Council. The budget is the most important document that City creates on an annual basis. It is our blueprint for a more successful future.

- Staffing and succession planning
- Financial Stability
- Managed Development/Growth

Some highlights of the upcoming budget include:

- Transition of part-time Fire Chief to full-time status.
- $450,500 for general fund related capital improvement projects. Several purchases being made on long-deferred equipment purchases.
- CalPERS "catch up" contribution for Classic members.
- Additional $600,000 is enterprise fund capital purchases related to equipment purchase, infrastructure replacement and software upgrades.
- Special revenue fund expenditures for street maintenance and repair (California St., Annual striping program, Preventative maint. Program)
- 15% increase in health insurance costs from 2014. Budget anticipates additional 15% increase for first half of 2016.
- One-time $412,000 debt payment to building department fund.

The City's dedication to expenditure restraint and commitment to making the City financially solvent has led to improved fund balances throughout our portfolio. Previous decision-making has allowed the City to continue to provide quality services and will maintain the level of staffing for 2015-16, while reorganizing key positions for more flexibility.

- $215,000 transfer to Ambulance Fund for multiple capital purchases.
- $176,000 four (4) new police vehicles purchased and outfitted.
- 15 capital improvement purchases for equipment, software and infrastructure.
- Minimum wage increases $1.00 on January 1, 2016.

The new fiscal year continues our emphasis on economic development, setting aside funding for P3 investment as well as internal software to improve the process from beginning to end.

- $30,000 Façade/Alley P3 program to reinvest in Central Commercial Corridor.
- $10,000 for building permit and business license software
- $115,000 for planning/engineering consultation services
- $15,000 for general plan housing element update through FCOG contract.

The City also expects to see one-time revenue increase for sales tax with the wind down of the State triple-flip program. These variances will be redistributed for one-time payments for debt, capital or maintained as unencumbered reserve.

In addition, the City Council will, for the first time, approve a full financial policy document that follows GAAP and GFOA best practices.

Letter from the City Manager

June 17, 2015

Honorable Mayor Chet Reilly, Members of City Council, and Residents of Kingsburg:

It is my pleasure to present the 2015-16 recommended executive budget for the City of Kingsburg. The budget presents in summary form the revenues and expenditures from each of the City's funds. The Finance Committee has reviewed each of the funds, financial policies and capital improvement requests over the past several months. From a developmental standpoint, the 2015-16 budget offers an opportunity to meet the expectations of our citizens through proper allocation of funds.

The City has experienced a groundswell of new opportunities over the past eighteen months. Several key leadership positions have transitioned, the most recent being our new Police Chief, Neil Dadian. In addition, we continue to see the upswing in the overall economy, with new businesses locating to Kingsburg, as well as significant investment and expansion of existing industry.

The City Council has made several key decisions over the past seven years to help weather economic factors that have led to the loss of revenue while still needing to address service delivery. As such, the 2014-2015 budget is expected to close with a significant general fund surplus of $1,095,166. This amount is the direct result of a one-time land sale that was completed between the City and the Kingsburg Gun Club. Historically, the City leased this property to the Del Monte Corp. With their closure, City Council chose to divest the land and completed the sale in early 2015. It should be noted, however, that without the associated proceeds and closing costs related to the sale, the general fund budget still would have experienced a surplus of $102,000 through prudent fiscal management.

In 2013, the City engaged in a strategic planning process that engaged council members, employees and consultants. The goal of the session was to align all the community has to offer with the vision for its' future. Financial stewardship and planning, economic incentives for growth, and the retention of our employees and succession planning for those who retire were key driving forces for the plan. The strategic planning group outlined key initiatives for Kingsburg, and that has shaped the specifics of our annual budget:

- Staffing and succession planning
- Financial Stability
- Managed Development/Growth

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

The FY15-16 budget process has been guided by these strategic principles, and meets our commitment to a high level of service, our cultural history, and coincides with the financial parameters set by the City Council. The budget is the most important document that City creates on an annual basis. It is our blueprint for a more successful future.

2015-16 Budget in Brief

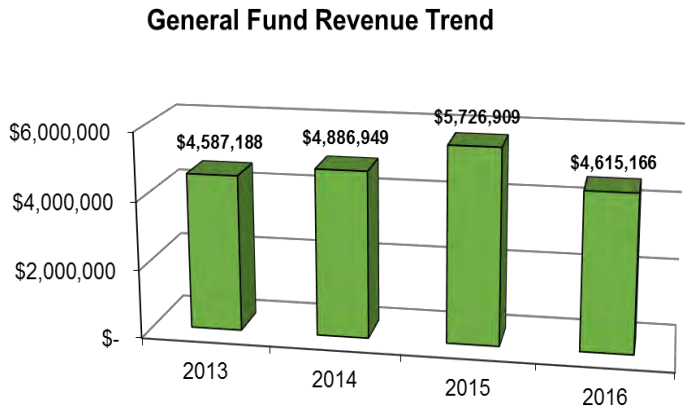
The City's overall budget is made up of the General Fund, Enterprise Funds, Capital Facilities Funds, Special Revenue Funds, Recreation Funds, Finance Authority, Grant Funds and Lighting and Landscaping Districts. The All Funds Budget totals $17,687,997 for 2015-16 – a 7.53% reduction from 2014-15. Some highlights of the 2015-16 budget include:

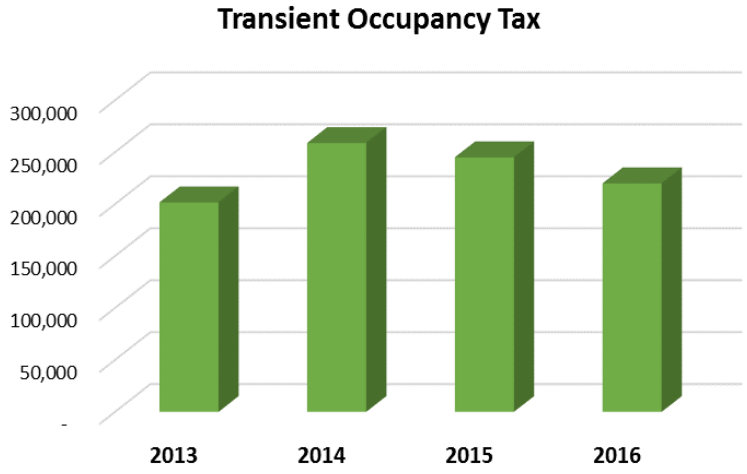
- $450,500 for general fund related capital improvement projects. Several purchases being made on long-deferred equipment purchases.
- CalPERS "catch up" contribution for Classic members.
- Additional $600,000 in enterprise fund capital purchases related to equipment purchase, infrastructure replacement and software upgrades.
- Special revenue fund expenditures for street maintenance and repair (California St., Annual striping program, Preventative maint. Program)
- 15% increase in health insurance costs from 2014. Budget anticipates additional 15% increase for first half of 2016.
- One-time $412,000 debt payment to building department fund.

General Fund

The General Fund revenue is conservatively projected at 4,615,166. This assumes relative stability in property tax and sales tax revenue, with some moderate increases in transient occupancy tax rates.

The General Fund will also be taking on additional revenues and expenditures from the reorganization of the current Building Dept. enterprise fund. The City completed a one-time transfer in of $412,000 to resolve outstanding debt and close the enterprise account in late FY15.

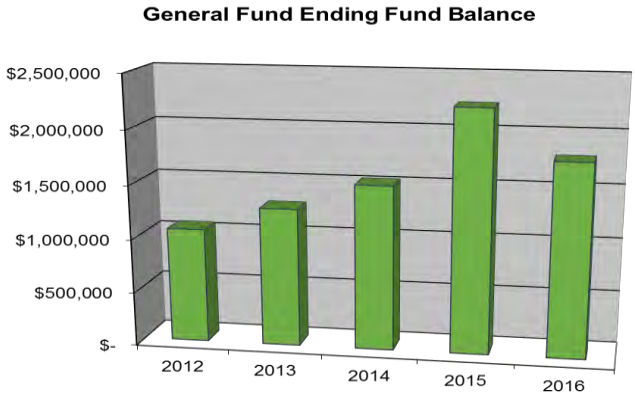




Fund Balance

The General Fund carries a larger than normal surplus as a direct result of a Tulare County land sale executed in early 2015. As part of the 15-16 budget process, for the first time, Council will approve a standard set of financial policies. Per the Governmental Finance Officers Association, agencies should develop and adopt a fiscal policy that maintains adequate levels of fund balance to mitigate current and future

risks (revenue shortfalls and unanticipated expenditures). The amount of needed fund reserve can vary based upon each agencies need - *The adequacy of unrestricted fund balance in the general fund should be assessed based upon a government's own specific circumstances. Nevertheless, GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures, which would be about 17%.*Current revenue and expenditure projections estimate the City will hold closer to 37.5% of fund balance in reserves by the end of 2016. The Finance Committee and City Council will ultimately set policy on how to address surplus amounts over the adopted reserve policy.



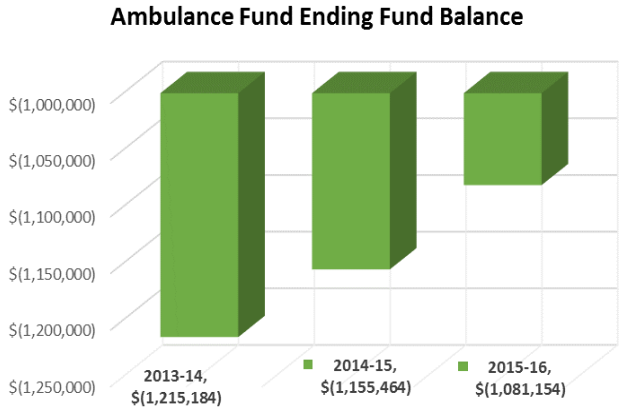
2015-16 Expenditures

As part of the projected budget, there are a number of impacts and expenditures to keep the City working efficiently and innovative in our approach. Along with normal operations, significant capital investment will be made as well.

- $30,000 Façade/Alley P3 program to reinvest in Central Commercial Corridor.
- $215,000 transfer to Ambulance Fund for multiple capital purchases.
- $15,000 for new general, payroll, and accounts payable software.
- $8,000 for part-time intern position.
- $5,000 for building permit tracking software to improve process efficiency
- $176,000 four (4) new police vehicles purchased and outfitted.

Enterprise Funds

The City now operates three business-type funds (Ambulance, Solid Waste, Water) with the close out of the building permit fund and reabsorption into the general fund. The Water and Solid Waste funds have historically operated at either a net break even or positive. The Ambulance fund, however, has historically operated at a net deficit. Critical changes in 2014-15 to billing procedures, paid call policy, and additional revenue generation have positioned the fund to net $74,309 in 2015-16. This continues a three-year positive trend in the overall fund. The City's Finance Committee will examine options to reduce the debt liability further by utilizing surplus fund balance and leveraging new revenue streams.



Ambulance Fund (320)

- Maintains 3-0 shift staffing.
- Promotes 30-hour week Chief to full-time status.
- $185,000 ambulance chassis retrofit.
- $15,000 new electronic gurney.
- $15,000 personal protective equipment for Reserve program.
- $184,000 debt payment for Station #2.
- $31,000 CalPERS savings from 14-15.

Solid Waste Fund (319)

- Second year of new contract with Mid Valley Disposal
- New Commercial 'right sizing' into effect.
- $25,000 for portion of new utility billing software.
- Month to month contract for street sweeping until new contract is approved.

Water Fund (318)

- $175,000 for service relocation and abandonment of cast iron line on Simpson Street.
- $35,000 for new water utility truck purchase.
- $25,000 for portion of new utility billing software.
- $270,000 for contractual payment to Consolidated Irrigation District for recharge fund.
- Estimated $200,000 revenue to offset water meter debt payment.
- $15,000 allocated to part-time employee to assist with water usage enforcement.

Special Revenue Funds

The City maintains special revenue funds through the Fresno Council of Governments, as well as the State Highway. These funds are allocated towards the salaries, benefits, equipment and contracts awarded to maintain local streets, sidewalks and alley repair.

Gas Taxes (102)

- $50,000 reduction in revenues from recalculation of State formula.
- $20,000 toward private landscape maint. Contract for newly annexed Golden State corridor.
- $15,000 for City owned street light maintenance.

Local Transportation Funds (104)

- $18,000 for Beautification Committee Sierra St. project request.
- $20,000 Street Striping program.
- $75,000 for City local match for several federally funded projects (see traffic capital improvement spreadsheet)
- $230,000 for California St. reconstruction (curb, gutter, road repaving)
- $28,000 for Sierra St. Traffic Synchronization (carryover from 14-15)

Measure C Funds (105)

- $125,000 for California St. reconstruction (curb, gutter, road repaving)
- $25,000 toward private landscape maint. For highly visible areas and median drip irrigation retro-fit.

- $25,000 for sidewalk replacement program & ADA accessibility.
- $30,000 for City local match for several federally funded projects (see traffic capital improvement spreadsheet)
- $120,000 for Preventative Road Maintenance Treatments.

Recreation Funds

The City's recreation funds account for revenues and expenditures for the Crandell Swim Complex and Senior Center activities, which include a lunch program and employees two part time positions.

Pool Fund (021)

- $25,000 for shower demo and rebuild per Health Dept. order.
- $43,500 for lifeguard wages – increase due to State minimum wage increases.

Finance Authority (750)

In April, 2015 the City Council authorized the refinancing of 1991 & 1992 assessment bonds to take advantage of historically low interest rates. These bonds were placed privately and will provide a net surplus to the City of $441,078 over the next seven years (maturity in 2022).

In addition, the City also refinanced a 2004 Lease-revenue bond. This bond was rated by Standard & Poors, and given an A+ rating based upon the City's existing financial policies and fund balance strength. With an interest rate of 3.25%, the city was able to greatly reduce annual obligations and improve overall cash flow to the Ambulance enterprise fund as well as the Fire Capital Facilities Fund.

- $183,482 total debt service payments for the 2015 Kingsburg JPA (former lease revenue bond) for Station #2.
- $209,804 total debt service payment for refunding revenue bond series (1991-1992 assessment series).

Capital Facilities Funds

The Capital Facilities Funds are specialized set-aside funds that collect revenues related to new development to offset the cost of necessary infrastructure build-outs. Each new development project pays a formulaic fee based upon use and total square footage.

- $50,000 for impact fee study by consulting firm (currently out for proposal).
- $184,000 for debt payment for Station #2. Down from $215,000 in 14-15.

A New Year

A number of great new initiatives are in process to improve the City's processes and provide the amenities and charm our residents have come to expect.

Water Meters: It's no secret that the State of California is in the midst of one of the worst droughts ever experienced. With record low rainfall and snowpack, Governor Brown has mandated water conservation across the State. With the installation of 1,800 meters on homes built before 1992, Kingsburg has positioned itself to be a leader in water conservation. With a mandate of 36% across the board cuts, the City has implemented new watering regulations as well as an incentive program to improve conservation participation City-wide. The State is entering a new normal in terms of construction requirements, outdoor landscaping and water recycling efforts. Kingsburg has positioned itself well to weather the dry spell and maintain the precious resource.

Train Depot: The Historic Train Depot is entering the final phases of complete renovation. A former passenger hub, the once run-down building has new life with the support of a private friends group and a $1.2mm Federal Highways Transportation Grant. The building, when complete, will bring the Depot back to 1912 era accuracy, and will be used as educational museum, serving over 25,000 school kids in the tri-county area. With a revitalized freight platform and large loading area, the Depot will also serve as a community gathering point, with the ability to host private events as well. Long term plans hope to host a permanent set of train cars and actual training videos from Union Pacific Railroad.

Train Depot renovation work continues.

Ambulance Service:The City's Ambulance fund is poised to have its second consecutive fiscal year of revenue collection over expenditures. During early 2015, the City completed a transition from former Ambulance billing collector Wittman, to government based Novato Fire Protection District. The new partnership is expected produce a 25% higher return on billing collections. In addition, the operational knowledge of Novato has provided new revenue stream options previously untapped. The continual Ground Emergency Medical Transportation and Intergovernmental Transfer revenue streams allow the City to maintain current 3-0 staffing models. In addition, the 15-16 budget will see the purchase of a new ambulance, along with the rollout of a revamped Reserve program designed to offer the citizens of Kingsburg more service on an as-needed basis.

Perhaps most important is that the 15-16 budget includes the promotion of current part-time Chief, Tim Ray, to full-time status. With the service-based industry continually changing, and an aging population, the need

for full-time supervision at the Department is more important now than ever.

Unit 501 - the newest in the existing fleet, will serve as the second out unit.

Capital Purchases: Perhaps one of the largest investments proposed in the 15-16 budget is the investment in several one-time capital items. Many of the purchases, long deferred, are drastically overdue, and stand to save the City significantly on an annual operational basis. Some of the main purchases include:

- Ambulance chassis rebuild;
- Water utility truck;
- Building Permit Software;
- Accounts Payable/Utility Billing software;
- PD Patrol Cars;
- Pool Shower Demo/rebuild;
- Water Main Service Relocation.

The majority of the purchases are being funded through one-time revenue stream from the recent Tulare Co. land sale. Proceeds from the sale are being used to pay down existing debt obligations as well as fund capital purchases in the 15-16 and future budget years.

Economic Development

Kingsburg continues to strive to find new ways to improve our overall economic outlook. While new incentives are used to target new businesses, we've continued our emphasis on promoting small businesses as well. Over the past year, we've seen the following businesses open up in Kingsburg:

- SportsFan Barbershop
- Lejon Hair Studio
- White Lily Day Spa
- K-9 Solutions
- Mitt I Dalen
- RJ Collections
- Envision Art Studio
- Gold Standard Mortgage

Our continued incentive programs have contributed to these successes, with over 500 new jobs created since the inception of the program.

- FASTER PERMITS – a streamlined 21 day administrative approval permitting process.
- LOWER FEES – 25% reduction in the City's Capital Facilities Fees.
- NEW INCENTIVES – 50% rebate of the City's real estate property taxes and sales taxes for three years

Public/Private Partnership (P3 Model): The City also initiated a public/private partnership PILOT program to rejuvenate renovation downtown. Non-residential properties located in the central corridor are eligible for a reimbursement matching grant of up to $5,000 to improve façades, awnings, windows, alleys and more. The Program is designed to encourage physical improvements to a building or business facades visible from the public right-of-way. The Program is also designed to encourage design improvements that preserve and promote the historical character and

integrity of the buildings within the District. Funding will be reimburse to project costs that meet specific design criteria. By coordinating improvements that preserve the historical elements within the District, the overall image of the District will remain consistent and preserve the unique character of the community.

Impact Fee Flexibility: The City also adopted new impact fee incentives for qualifying new construction projects. With the economy slowing recovering, staff has examined options for taking the next step in growing our commercial core, expanding new jobs, and experiencing the benefit of a local economic multiplier effect. The new program authorizes the City Manager to reduce and/or eliminate various impact fees for new development that meets a certain standard. The level of fee reduction would be based upon an analysis of permanency of the business, level of job creation, existing infrastructure, zoning and overall revenue increases to the City.

Business Park Focus: A major imitative for 2015-16 will be a renewed emphasis on development at the Kingsburg Business Park. The Park, developed in 2005, has remained relatively stagnant since the recession of 2008. The reasons for this are many, with several different property owners, a lack of cohesive planning and marketing, as well as disjointed land use designations. Many of the issues have been rectified:

- City-sponsored marketing and point of contact
- Large developer focused
- Ability to leverage existing infrastructure investments
- Mix-used land use designation for flexibility and protection of parcels

Aerial view of Kingsburg Business Park.

Ongoing/Future Projects: The City has once again begun to see new development spring up throughout town. There are several residential and commercial projects currently underway or prepared to begin:

Non-Residential:

1. Sacramento Container Expansion
   - The box supplier is currently constructing a 45,000 sq. ft. addition to their existing location. Their addition is to make room for expanding operations, providing 15-30 new full time jobs.
2. Marion Villas Complex
   - Expected to be completed in June, the mixed-use senior living complex includes 46 one and two bedroom apartment units, as well as over 3,200 sq. ft. of street level retail space.
3. Dollar Tree Complex
   - National developer Sterling Properties has engineered a 10,000 sq. ft. building that will accommodate Dollar Tree. An additional pad on-site offers another 5,000 sq. ft. for a future tenant.

4. Grace Church of the Valley
   - A new multi-purpose mega-church includes over 112,000 sq. ft. of new building, along with gymnasium, outdoor recreation fields and a public coffee house.

Residential

1. Kingsburg Crossings
   - A 46 parcel single family residential planned unit development is currently under construction. Several model homes have been permitted and phase II of the project includes additional SFR to be built upon completion of the first 46 units.
2. Lennar Annexation
   - A proposal for 34 single family homes located in the northeast section of town is currently underway. Lennar Homes is serving as the developer.
3. Hash Properties
   - The City has been approached about the possibility of adding 194 single family residential units along our southeastern border, including land in Tulare Co. While very early in the process, it offers opportunity for growth within walking distance of our downtown.

Tentative map of 197-unit SFR development

In Conclusion

The 2015-16 budget highlights the projects, people and goals that will guide the City of Kingsburg. Our creatively, innovation and improved efficiencies will guide our progress in the coming year. This budget document hopes to recognize the values that makes Kingsburg what it is today, and is a reflection of each of our employees. Each of our Department Heads participated and helped shape the upcoming fiscal year budget. I would like to give special thanks and recognition to City Finance Director, Maggie Moreno, for her hard work and long hours assisting with the development of this budget. I hope you'll find it a useful and beneficial tool.

Respectfully Submitted,

Alexander J. Henderson
City Manager

City Hall					
Goal	**Type**	**Metric of Success**	**Start Date**	**Status**	**Comments**
Promote the City's social media and smart phone App for improved connection with residents and visitors.	Operational	150 new downloads	2015		
Produce weekly City newsletter, Kingsburg Carrier.	Operational	Add 250 new subscribers	2015		
Complete Government Finance Officers' Association Reporting Prepare and submit Comprehensive Financial Report (CAFR) Distinguished Budget Award Review and approve annual finacial policies	Operational	Submit Submit Complete	2015/16		
Continued implementation of safety practices to reduce worker's compensation claims.	High Impact	No new claims	2015		
Increase website visits by 5%.	Operational	Complete	2015		
Enhance transparency by posting all meeting agendas/packets and minutes online prior to the next meeting.	Operational	Complete	2015		
Complete 2014-15 annual audit.	Operational	Complete	2015		
Complete 2016-17 Budget Process.	Operational	Complete	2015		
Research, purchase and implementation of new accounts payable, utility bililng and general ledger software.	High Impact	Complete	2015		
Administration of City awarded grants.	Operational	Complete	2015		
Complete the annual Fair Political Practices filing.	High Impact	Complete	2015		
Prioritization and purchase of capital equipment as determined by Department Heads.	High Impact	Complete	2015		
Create a City Clerks Binder - explaining the day to day operations for the Clerks office	High Impact	Complete	2015		
Continue implementation of Economic Development strategy and implement to attract and retain business.	Operational	Attract 3 new businesses	2015		
Examine new health insurance rate impacts for 2016	High Impact	Complete	2015		
Reorganization of payroll practices to implement new software for web-based timesheets and third party payroll processing.	High Impact	Complete	2015		
Coordinate the transition of banking services to West America Bank.	High Impact	Complete	2015		
Implement updated administrative fee schedule.	Operational	Complete	2015		
Coordinate the merger of building department funds and operations into the general fund budget.	Operational	Complete	2015		
Adminster new Façade/Alley improvement public/private partnership to promote reinvestment into downtown Kingsburg.	High Impact	Complete 3 applications	2015		
Examine the possibility of utilizing e-readers as a cost savings for City Council and department heads.	Operational	Complete	2015		
Incorporate performance measurement program into everyday operations and	Operational	Complete	2015		
Monitor and collect all City business licenses to ensure all are up to date.	Operational	Complete	2015		
Incorporate all MOU agreements in 15-16 & 16-17 budgets.	Operational	Complete	2015		
Tranistion HR position to new Management Assistant functions.	High Impact	Complete	2015		
Create Mayor's Rountable group consisting of local business leaders to help guide future strategic planning.	Operational	Complete	2016		
Attend Risk Management training, Conferences, and workshops to remain current in legal changes and organziational best practices.	Operational	Complete	2017		
Examine and budget for potential website enhancements to improve Citizen engagement and ease of use.	High Impact	Complete	2018		

Fire Department					
Goal	**Type**	**Metric for Success**	**Start Date**	**Status**	**Comments**
Reduce Ambulance Fund outstanding liability to reduce negative fund balance.	High Impact	Improve fund balance by 10%	2015		
Enroll in the Intergovernmental Managed Medi-Cal Program for additional funding	Operational	Complete	2015		
Increase staffing levels, training, and accountability with Reserves	Operational	Increase Reserve Ranks by 10 employees	2015		
Establish a succession plan for Captain's slot occurring late 2015	High Impact	Complete and implement	2015		
Use Reserves to staff Station #2 when possible	Operational	Staff station #2 at least 50 days	2015		
Meet requirements for continued safety and tactical training	Operational	Complete	2015		
Quarterly Multi-company drills with other agencies and required EOC training/exercise with all City employees.	Operational	Complete	2015		
Provide for supervisor's to attend local association meetings regularly to maintain close working relations with Op area. (Chief Assn., Prevention, Investigation, EMS committees.	Operational	Attend all meetings	2015		
National Incident Management (NIMS) compliancy training/refresher course taken by all employees.	Operational	Complete	2015		
Meet requirements for continued safety and tactical training.	Operational	Complete	2015		
Update Dept. SOPs and implement with council approval	High Impact	Complete	2015		
Create a Home Safety Program with a Social Media Plan	Operational	Implement	2015		
Restructure PCF training, ICS positions, scheduling and participation	Operational	Complete	2015		
Establish a departmental Strategic Plan and Standards of Coverage Plan	Operational	Implement	2015		
Purchase and coordinate implementation of new capital equipment, including ambulance, Reserve PPE, and new gurney.	Operational	Complete	2015		
Finalize all GEMT and IGT revenue streams to ensure annual compliance.	High Impact	Implement	2015		
Complete transition to Novato Fire District for all billings.	Operational	Complete; 25% increase in billing revenue	2015		

Department of Public Works					
Goal	**Type**	**Metric of Success**	**Start Date**	**Status**	**Comments**
Oversee maintenance of new dog park ensuring safety, signage, and accessibility	Operational	Complete	2015		
Increase training seminars through RMA	Operational	All Depts. Complete	2015		
Aid in water conservation by converting median to drip vs. sprinklers	Operational	Continual	2015		
Complete all State mandated well testing and monitoring	High Impact	Complete	2015		
Continue additional well testing, lead and copper, TCP	Operational	Continual	2015		
Evaluate and purchase new utility truck for water department services	High Impact	Continual	2015		
Continue with sidewalk replacement, repair, and ADA compliance	Operational	100%	2015		
Catch up and stay current with Citizen Complaints/Kingsburg Connection application.	Operational	Continual	2015		
Continue to monitor and address citizen requests pertaining to the meter project	Operational	Complete	2015		
Complete necessary City water system repairs as identified by the water department.	Operational	Complete	2015		
Address Staffing needs and alternatives like allocating LLD funds to contract City properties	Operational	Complete	2015		
Work with local organizations to hang respective marketing banners across	Operational	Complete	2015		
Catch up on street markings, crosswalks, STOP, stop bars, etc.	Operational		2015		
Examine use of new fertilizer to reduce watering at public facitlities 20%	High Impact	Complete	2015		
Prepare for annual festivals. Includes hanging Spring banners, downtown cleanup, sign placement and road closures.	High Impact	Complete	2015		
Monitor groundwater levels to comply with State mandated 36% reduction	High Impact	Complete	2015		

Community Services					
Goal	**Type**	**Metric for Success**	**Start Date**	**Status**	**Comments**
Promotion of After School Recreation program using flyers, letters and social media	Operational	Creation of marketing materials	2015		
Work with KESD to complete facility use permit and secure facilities for the program.	Operational	Complete	2015		
Contact EOC to program for the After School Meal program.	Operational	Complete	2015		
Coordinate and promote the Summer Recreation program and increase overall participation by 5%.	Operational	Complete	2015		
Work with KJUHSD to operate summer facilities for the Lunch and Rec. program.	Operational	Operation of program	2015		
Provide Recreation staff with the needed EOC training and Food safety certification.	Operational	Complete training	2015		
Complete the annual 2015-2016 FMAAA contract.	Operational	Complete	2015		
Work with the Senior Center to increase awareness and participation in the Congregate Meal Program.	Operational	5% participation increase	2015		
Work with the Kingsburg Senior Inc. Group to complete annual events	Operational	Complete	2015		
Assist in coordination of the annual Fireworks permitting. Ensure all vendors have proper registration and training.	Operational	Complete	2015		
Continue to recruit staffing, to make sure we have the appropriate number of leaders for the programs needs.	Operational	Full staffing and training	2015		
Develop a marketing strategy for the recreation program and pool and integrate technology advances when applicable to increase participation.	Operational	Complete	2015		
Coordinate and ensure all pool staff are trained and compliant with safety and policy procedures.	High Impact	Full training	2015		
Coordinate with the Kingsburg Seawolves and KHS Water Polo for pool use.	Operational	Complete	2015		
Implement credit card use at the Pool to improve options for users.	High Impact	Implement	2015		
Examine option of using Kingsburg lifeguards to train outside agency lifeguards for added revenue stream.	High Impact	Hold one training session	2015		
Oversee tallies for both Lap Swimming and Aqua Aerobics with the potential to extend the season to accommodate for loss of other area pools.	Operational	Complete	2015		
Work with Senior Center staff to increase awareness and participation in the Congregate Meal Program.	Operational	Increase participation by 5%	2015		
Complete monthly required Senior Center reporting for lunch program.	Operational	Reports completed on time	2015		
Work with Marion Village to encourage residential participation and utilization of Senior Center services.	Operational	Complete	2015		
Work with staff on the Vaccination and Licensing Clinic.	Operational	Hold Clinic	2015		
Work with the Chamber on promoting programs and events that can be mutually beneficial to the City and Chamber.	High Impact	Complete	2015		
Oversee demolition and rebuild of pool showers to meet ADA and Health Dept. standards.	High Impact	Complete	2015		

Police Department					
Goal	**Type**	**Metric of Success**	**Start Date**	**Status**	**Comments**
Evaluation of PILOT 12-hour shifts to reduce overtime costs.	Operational	Reduce OT costs by 10% vs. 2014-15	2015		
Increase staffing in KPD Reserve Officer Program	High Impact	3 new hires	2015		
Increase staffing in KPD Community Service Officer Program	High Impact	2 new hires	2015		
Full implementation of Citizens on Patrol program to improve relationship with residents and dept.	High Impact	12 C.O.P. particpants	2015		
Improve electronic presence with continued App development	Operational	150 App downloads	2015		
Shooting range facility improvement with use of Fresno Co. prisoner crew.	Operational	Complete	2015		
Continue full departmental audit with new Chief. Examine opportunities for efficiency improvement, service increase and cost reductions.	High Impact	Complete	2015		
Purchase four new Interceptor Utility vehicles and plan for full fleet replacement through financing options.	High Impact	Complete	2015		
Integrate MAGEC and HEAT program into Kingsburg operations through relationship building	High Impact	Complete	2015		
Examine the pros/cons of a public safety tax as it pertains to staffing, equipment replacement and long-term funding.	High Impact	Complete	2015		
Improve departmental training to prepare for necessary succession planning at all levels.	High Impact	Cross training of personnel	2015		
Integration of public safety committee recommendations to improve departmental standing within community.	Operational	Assist PSC as needed	2015		
Complete evidence room inventory. Document and destroy unneccessary items. Implement organized system for future.	High Impact	Complete	2015		
Ensure all personnel are attending necessary training provided by CSJVRMA/POST	Operational	Participation	2015		

FUND BALANCE PROJECTION	EST FUND BALANCE 7/1/2015	2015-16 ESTIMATED REVENUE	2015-16 OPERATING BUDGET	2015-16 DEBT SERVICE	2015-16 CAPITAL PROJECTS	2015-16 TOTAL BUDGET	EST FUND BALANCE 06/30/16
FUNDS							
GENERAL	2,238,316	4,615,166	4,613,921		450,500	5,064,421	1,789,061
SPECIAL REVENUE							
Gas Tax	430,339	253,177	255,378	-	-	255,378	428,138
LTF Article 3	40,804	7,908	-	-	-	-	48,712
LTF Article 8	1,259,799	349,877	93,300	-	305,000	398,300	1,211,376
Measure C	639,702	343,697	181,000	-	275,000	456,000	527,399
CAPITAL PROJECTS							
Capital Facilities-Arterial Streets	706,870	10,639	30,000	-	-	30,000	687,509
Capital Facilities-Police	(413,494)	5,000	250	-	-	250	(408,744)
Capital Facilities-Fire/Amb	(1,128,303)	20,000	18,000	-	-	18,000	(1,126,303)
Capital Facilities-City Hall	259,338	8,000	10,000	-	-	10,000	257,338
Capital Facilities-Public Works Yard	45,616	5,010	1,836	-	-	1,836	48,790
Capital Facilities-Special Recreation	535,288	10,300	10,000	-	-	10,000	535,588
Capital Facilities-Library	184,312	10,100	4,500	-	-	4,500	189,912
Capital Facilities-Water Facilities	587,074	20,300	40,000	-	-	40,000	567,374
Sewer Connection	945,756	15,600	15,000	-	-	15,000	946,356
Storm Drain	13,471	-	137	-	-	137	13,334
Parks & Rec- Neighborhood	(48,903)	10,000	7,241	-	-	7,241	(46,144)
Parks & Rec- Community	193,238	5,000	-	-	-	-	198,238
Traffic Impact Zone	13,416	30	-	-	-	-	13,446
Equipment Reserve	66,895	120	-	-	-	-	67,015
ENTERPRISE							
Water	3,662,412	2,105,800	1,831,349	257,122	235,000	2,323,471	3,444,740
Solid Waste	(1,303)	1,721,175	1,693,367	-	25,000	1,718,367	1,505
Ambulance	(1,155,464)	2,806,639	2,461,348	53,482	217,500	2,732,330	(1,081,154)
Building Permit	-	-	-	-	-	-	-
RECREATION							
Pool	(73,329)	184,500	175,682	-	-	175,682	(64,512)
Senior Center	(3,248)	46,800	55,204	-	-	55,204	(11,652)
SPECIAL POLICE						-	
Abandoned Vehicle Abatement	14,870	-	-	-	-	-	14,870
GRANT FUNDS							
Community Development Block Grant	(85,346)	85,346	-	-	-	-	-
Madsen Ave Bikepath	(106,203)	106,203	-	-	-	-	-
Sierra Street Signals Synchonization	(6,102)	289,861	-	-	283,759	283,759	-
Sierra Street Transit Stop	5,532	49,393	-	-	54,925	54,925	-
14th Ave Bikelanes	(287,829)	287,829	-	-	-	-	-
Sierra Street Sidewalk-Lincoln	(1,424)	1,424	-	-	-	-	-
Lincoln Street Reconstruction	(118,495)	118,495	-	-	-	-	-
Sierra Street Reconstruction	25,544	210,863	-	-	236,407	236,407	-
10th and Union Lighted Crosswalk	(368)	67,967	-	-	67,599	67,599	
Rafer Johnson Drive/Sierra St.	(1,488)	69,087	-	-	67,599	67,599	-
Earl Street Reconstruction	(860)	860	-	-	-	-	-
Sierra Street Sidewalk-16th to 18th	(10,332)	10,332	-	-	-	-	-
18th Avenue Sidewalks	-	167,325	-		167,325	167,325	-
6th Avenue Reconstruction	(1,368)	200,183	-	-	198,815	198,815	-
COPS-SLESF	10,000	100,000			100,000	100,000	10,000
Historic Depot Project	(604,832)	604,832	-	-	-	-	-
10TH Avenue Reconstruction	(25,161)	385,161	-	-	360,000	360,000	-
18th/Kern Lighted Crosswalk	-	61,496	-	-	61,496	61,496	-
FINANCE AUTHORITY							-
Finance Authority	4,840,510	87,087	-	404,287	-	404,287	4,523,310
Special Assessment 92-1 Cap Proj	(6,044)	-			-	-	(6,044)
Special Assessment District 1991-1	(395,256)	69,954	-	34,754	-	34,754	(360,056)
Special Assessment District 1991-1 Sup	(8,127)	4,107	-	2,107	-	2,107	(6,127)
Special Assessment District 1992-1	(115,731)	42,093	-	22,083	-	22,083	(95,721)
Special Assessment District 1992-2	(99,710)	39,589	-	19,579	-	19,579	(79,700)
REDEVELOPMENT SUCCESSOR AGENCY							-
RDA Successor Agency	(508,138)	172,141	15,544	156,390	-	171,934	(507,930)
Low/Moderate Housing Successor Agncy	(81,134)	-	-				(81,134)
LIGHTING & LANDSCAPING DISTRICT	2,753	84,930	84,930	-	-	84,930	2,754
Subtotal	$ 11,433,862	$15,871,395	$11,597,988	$ 949,802	$3,105,925	$ 15,653,715	$ 11,651,543
Net Transfers		2,034,282	2,034,282			2,034,282	-
							-
GRAND TOTAL	**$ 11,433,862**	**$17,905,677**	**$13,632,270**	**$ 949,802**	**$3,105,925**	**$ 17,687,997**	**$ 11,651,543**

Staffing Allocation Worksheet											
15-16 Fiscal Year											
City Hall:											
	General Fund	**Ambulance**	**Water**	**Solid Waste**	**Building Permit**	**Redevelopment**	**Measure C**	**Gas Tax**	**LTF Art 8**	**Traffic Congest**	**Senior Center**
Alex Henderson	76.1%	3.0%	5.4%	3.4%	4.0%	3.6%	1.5%	1.5%	1.5%		
Maggie Moreno	50.9%	5.3%	21.7%	9.4%	2.7%	5.8%	1.4%	1.4%	1.4%		
Sue Bauch	54.3%	8.3%	11.8%	7.6%	7.6%	3.5%	2.3%	2.3%	2.3%		
Silvia Franco			50.0%	50.0%							
Grace Reyna			50.0%	50.0%							
Management Assistant	66.1%	19.3%	10.6%	2.6%	1.4%						
Mary Colby	50.0%		25.0%	25.0%							
Mike Koch	100.0%										
Ashlee Winslow	100.0%										
Kristin Hernandez			50.0%	50.0%							
Public Works:											
Darren Hays	35.0%		25.0%	25.0%			5.0%	5.0%	5.0%		
Bob Stucky			100%								
Rob Bissett			100%								
James Kirk			100%								
Jim Crofoot			100%								
Dolph Beasley	100.0%										
Richard Griffin	85.0%							15.0%			
Larry Bierman	85.0%							15.0%			
Dan Brady								35.0%		65.0%	
David Green								35.0%		65.0%	
Fire & Ambulance:											
Tim Ray		100.0%									
Russ Davis		100.0%									
Bob McGee		100.0%									
Wayne Osborne		100.0%									
Jacob Torosian		100.0%									
Vernon Franklin		100.0%									
Kevin Clark		100.0%									
Three Grant Paramedic		100.0%									
Senior Center:											
Partime Nutrition Coordinators											100.0%
Police:											
All Personnel	100.0%										

PERSONNEL SUMMARY

DEPARTMENT	POSITION		2013-14 ACTUAL	2014-15 ACTUAL	2015-16 PROPOSED BUDGET
CITY COUNCIL	Mayor	Elected	1.00	1.00	1.00
	Council Members	Elected	4.00	4.00	4.00
	Total City Council		5.00	5.00	5.00
CITY MANAGER	City Manager	Full-time	1.00	1.00	1.00
CITY CLERK	City Clerk	Full-time	1.00	1.00	1.00
	Clerical	Part-time	0.20	0.20	0.20
	Total City Clerk		1.20	1.20	1.20
FINANCE	Finance Director	Full-time	1.00	1.00	1.00
	Account Clerk III	Full-time	1.00	1.00	1.00
	Account Clerk II/AP	Full-time	1.00	1.00	1.00
	Account Clerk I	Full-time	1.00	1.00	1.00
	Clerical	Part-time	0.80	0.80	0.00
	Total Finance		3.80	3.80	4.00
HUMAN RESOURCES	Management Assistant	Full-time	1.00	1.00	1.00
PLANNING & BUILDING	Planning & Develop Director	Full-time	0.00	0.00	0.00
	Building Official	Full-time	0.00	1.00	1.00
	Dept. Secretary II	Full-time	1.00	1.00	0.50
	Dept. Secretary I	Full-time	0.00	0.00	0.00
	Total Planning & Development		1.00	2.00	1.50
COMMUNITY SERVICES	Community Serv Coordinator	Full-time	1.00	1.00	1.00
	Lifeguards & Instructors	Part-time	1.50	1.50	1.50
	Summer/After School Leaders	Part-time	1.50	1.50	1.50
	Total Community Services		4.00	4.00	4.00
POLICE	Chief	Full-time	1.00	0.75	1.00
	Administrative Assistant	Full-time	1.00	1.00	1.00
	Lieutenant	Full-time	0.00	0.00	0.00
	Sergeants	Full-time	3.00	3.00	3.00
	Officers	Full-time	8.00	8.00	8.00
	Records Supervisor	Full-time	1.00	1.00	1.00
	Dispatchers	Full-time	4.00	4.00	4.00
	Total Police		18.00	17.75	18.00
FIRE & AMBULANCE	Chief	Full-time	0.75	0.75	1.00
	Fire Captain/Paramedics/EMT	Full-time	3.00	3.00	3.00
	Firefighter/Paramedic	Full-time	6.00	6.00	6.00
	Firefighter/Paramedic Per Diem	Full-time	0.50	0.50	0.50
	Amb Billing Clerk	Full-time	0.00	0.00	0.00
	Billing Clerk Assistant	Full-time	0.00	0.00	0.00
	Total Fire & Ambulance		10.25	10.25	10.50
PUBLIC WORKS	Director of Public Works/Engin	Full-time	0.00	1.00	1.00
	Assistant Public Works Director	Full-time	1.00	0.00	0.00
	Maint Worker III	Full-time	3.00	3.00	3.00
	Maint Worker II	Full-time	1.00	1.00	1.00
	Maint Worker I	Full-time	2.00	2.00	2.00
	Mechanic	Full-time	1.00	1.00	1.00
	Water Specialist	Full-time	2.00	2.00	2.00
	Secretary II	Full-time	0.50	0.50	0.50
	Administrative Analyst	Full-time	0.00	0.00	0.00
	Pool Maintenance Worker	Full-time	0.00	0.00	0.00
	Total P.W. Admin & Engin		10.50	10.50	10.50
SENIOR CENTER	Senior Center Coordinator	Part-time	0.00	0.00	0.00
	Nutrition Coordinator	Part-time	0.70	0.70	0.70
	Total Senior Center		0.70	0.70	0.70
TOTAL-ALL DEPARTMENTS		**Full-time**	46.75	47.50	45.50
		Part-time	5.20	5.20	4.90
	Total Employees (F.T.E.)*		51.95	52.70	50.40
		Elected	5.00	5.00	5.00
	GRAND TOTAL		**56.95**	**57.70**	**55.40**

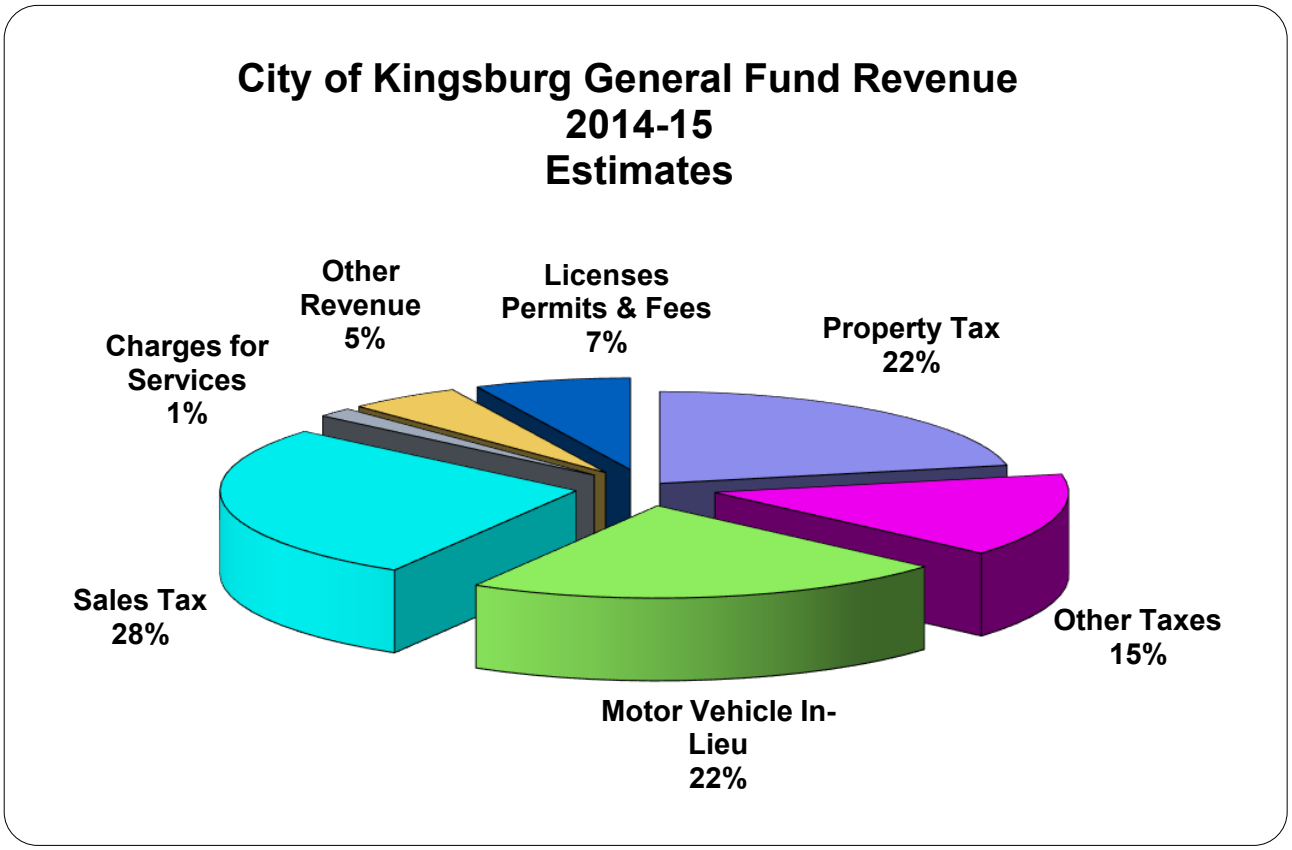
ALL TRANSFERS

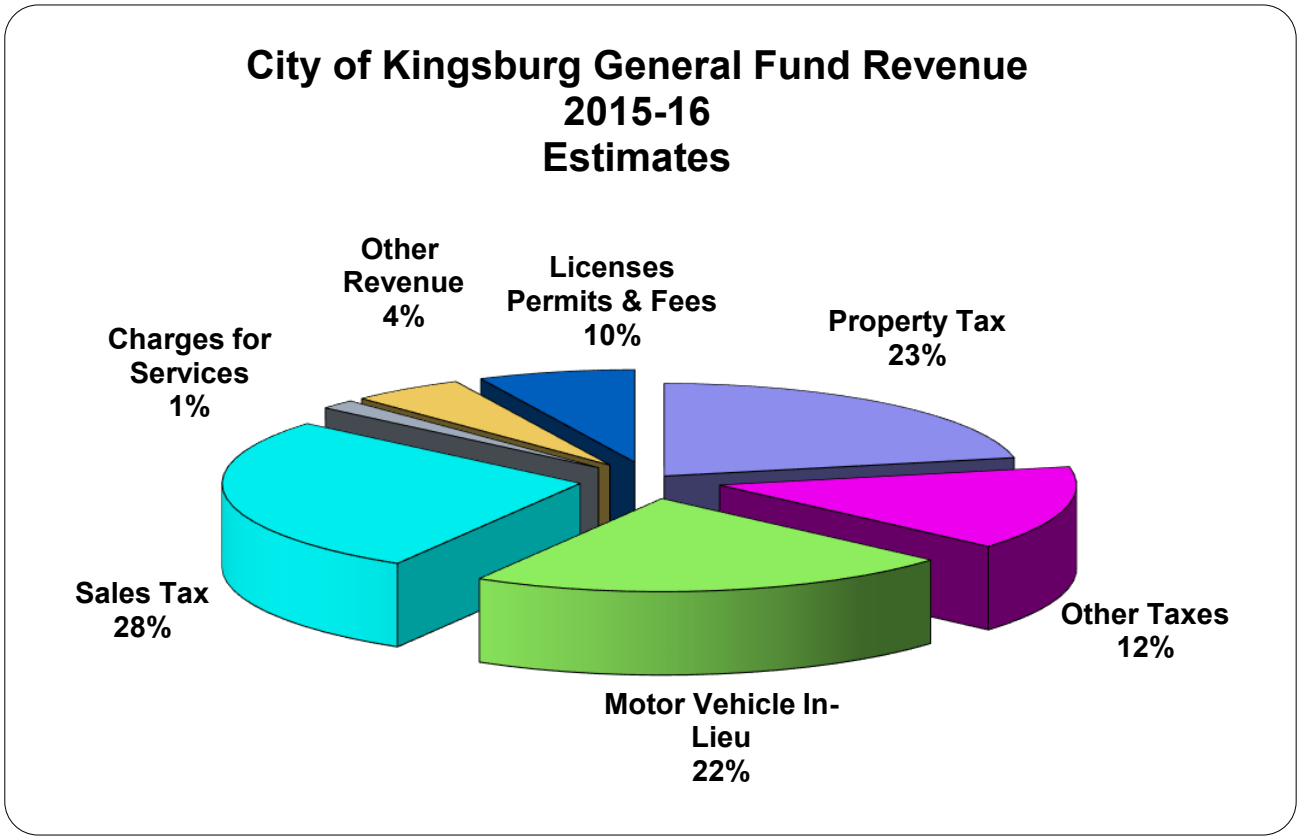
Fund		Out	Fund		In
Overhead					
Water	318	300,000	General Fund	001	300,000
Solid Waste	319	310,000	General Fund	001	310,000
RDA Successor Agency	740	15,544	General Fund	001	15,544
Ambulance	320	70,000	General Fund	001	70,000
Gas Tax	102	15,500	General Fund	001	15,500
Measure C	105	20,500	General Fund	001	20,500
LTF Art 8	104	20,500	General Fund	001	20,500
Operational					
General Fund	001	30,000	Senior Center	22	30,000
General Fund	001	100,000	Pool	21	100,000
General Fund	001	765,000	Ambulance	320	765,000
Water	318	166,000	Ambulance	320	166,000
Capital Facility-Fire/Amb	210	18,000	Ambulance	320	18,000
Measure C Street	105	30,000	Federal Grant Funds		30,000
LTF 8	103	73,238	Federal Grant Funds		73,238
COPS Grant	034	100,000	General Fund	001	100,000
Total Transfers Out		**$ 2,034,282**	***Total Transfers In***		**$ 2,034,282**

Summary of General Fund Segments

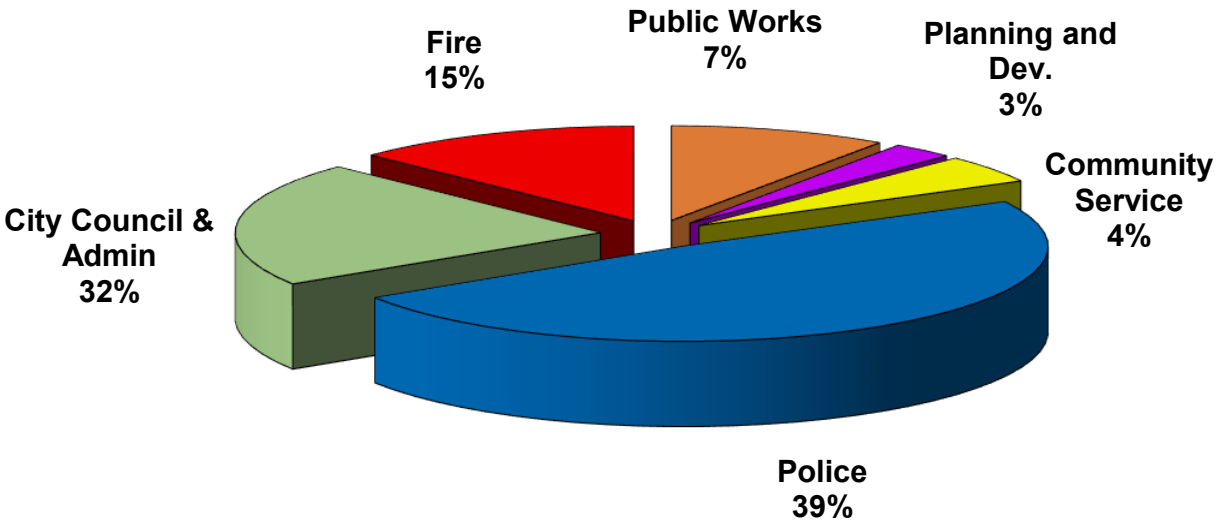
2015-2016 Fiscal Year Budget

		General Fund	Pool	Senior Center	Ambulance Fire	Building	Total
Actual Fund Balance 06/30/14		1,527,193	(89,087)	(6,373)	(1,215,184)	(470,231)	**(253,683)**
Estimated Beg Fund Balance 6/30/15		**2,238,316**	**(73,329)**	**(3,248)**	**(1,155,464)**	-	**1,006,275**
						-	
Revenues:						-	
	Taxes	3,193,500				-	3,193,500
	Licenses, Permits and Fees	362,900				-	362,900
	Fines and Penalties	25,000				-	25,000
	Use of Money and Property	68,292				-	68,292
	Intergovernmental	-				-	-
	Charges for Services	48,430	84,500	16,800	1,591,514	-	1,741,244
	Transfer in from General Fund	-	100,000	30,000	949,000	-	1,079,000
	Transfer in from Other Funds	852,044		-		-	852,044
	Other Revenue	65,000			266,125		331,125
	Total Revenue	4,615,166	184,500	46,800	2,806,639	-	7,653,105
Expenses:							
	Personnel	3,008,846	49,032	42,604	1,164,348	-	4,264,830
	Maintenance and Operation	1,605,075	126,650	12,600	1,297,000	-	3,041,325
	Debt Service				53,482	-	53,482
	Transfer to General Fund				217,500	-	217,500
	Capital Outlay	450,500				-	450,500
	Total Expenses	5,064,421	175,682	55,204	2,732,330	-	8,027,638
	Projected Net Result	*(449,255)*	*8,818*	*(8,404)*	*74,309*	-	*(374,533)*
Projected 6/30/16	**Ending Fund Balance**	**1,789,061**	**(64,512)**	**(11,652)**	**(1,081,154)**	-	**631,743**

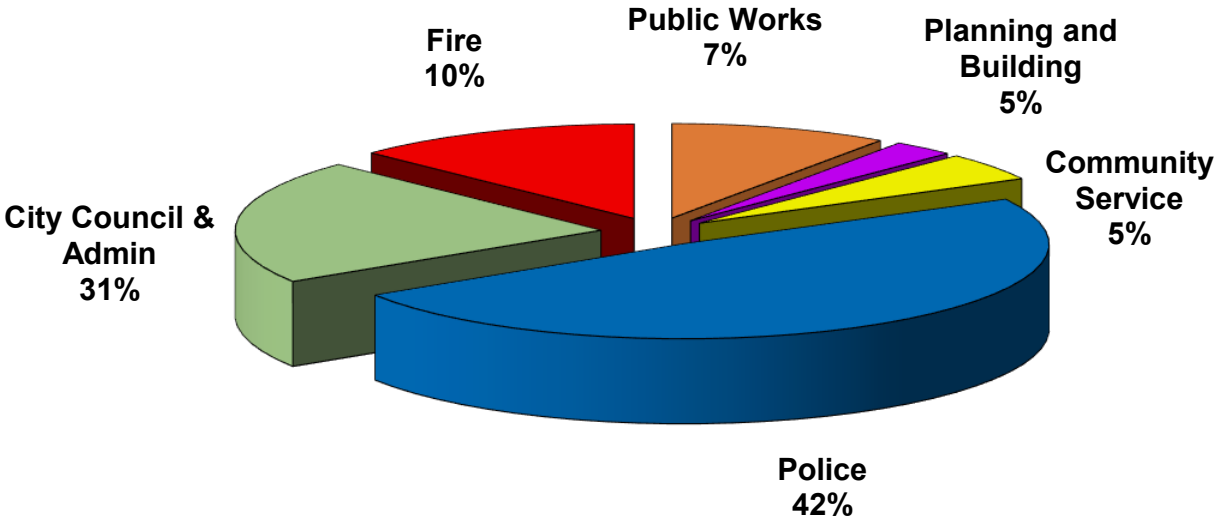

City of Kingsburg General Fund Revenue
2014-15
Estimates
Other Revenue 5%
Licenses Permits & Fees 7%
Property Tax 22%
Charges for Services 1%
Sales Tax 28%
Other Taxes 15%
Motor Vehicle In-Lieu 22%


City of Kingsburg General Fund Revenue
2015-16
Estimates
Other Revenue 4%
Licenses Permits & Fees 10%
Property Tax 23%
Charges for Services 1%
Sales Tax 28%
Other Taxes 12%
Motor Vehicle In-Lieu 22%

City of Kingsburg General Fund Expenditures
2014-15
Estimates



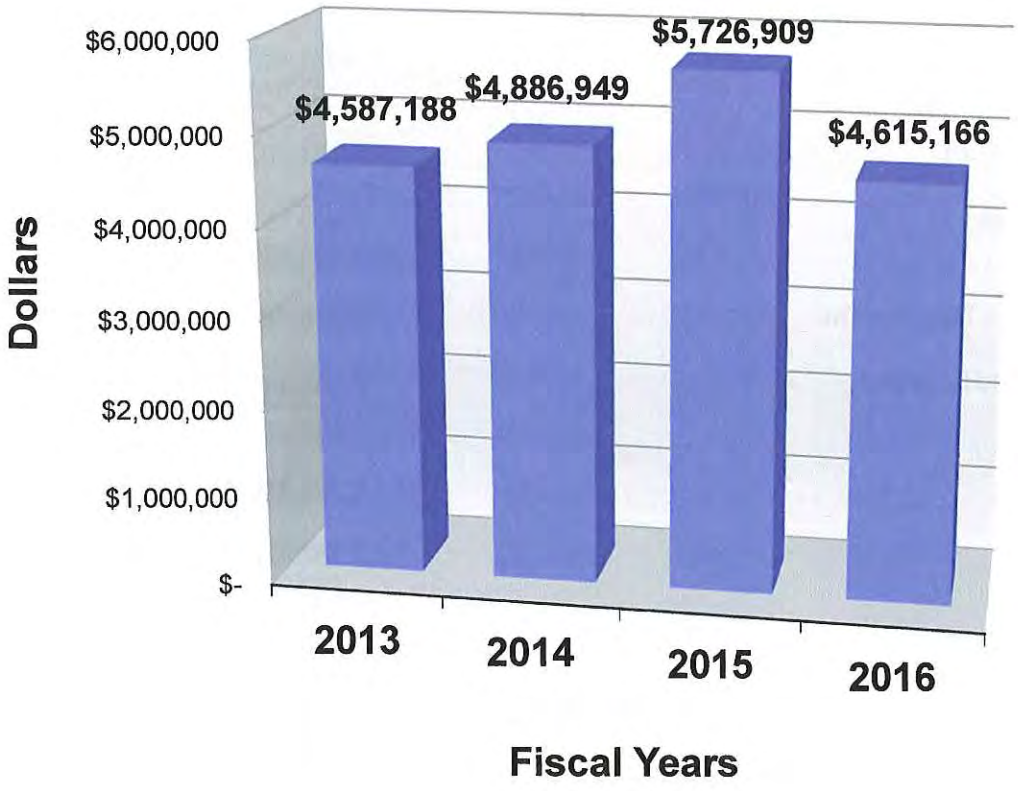
City of Kingsburg General Fund Expenditures
2015-16
Estimates



REVENUE SUMMARY

GENERAL FUND REVENUE ACCOUNTS	2013/14 ACTUAL	2014/15 BUDGETED	2014/15 ACTUAL	2014/15 PROJECTED	2015/16 PROPOSED
Property Tax					
Secured/Unsecured Prop Tax	827,730	816,000	785,144	846,454	830,000
Supplemental Prop Tax	15,723	10,000	16,149	16,149	10,000
Real Prop Transfer	23,016	18,000	21,506	21,506	18,500
Other Tax	-		-		
Homeowner Property Tax Relief	10,785	10,000	5,152	10,304	10,000
Sales Tax	752,394	750,000	577,590	760,000	780,000
Sales Tax in-lieu	350,331	275,000	129,022	258,044	260,000
Franchises	329,884	335,000	147,833	210,000	210,000
Housing-in-lieu	-	-	-	-	-
Motor Vehicle-In-Lieu-of Fees	852,912	835,000	447,690	885,802	835,000
Sales Tax/Local Public Safety	21,058	20,000	14,752	20,000	20,000
Transient Occupancy Tax	258,838	209,000	189,020	245,000	220,000
Licenses, Permits and Fees	-	-	-	-	-
Business Licenses	150,675	141,000	149,706	148,366	143,000
Dog Licenses	1,052	1,400	1,834	1,659	1,400
Park Reservation Fees	13,209	14,500	1,016	1,000	1,000
Summer Program Fees	12,105	-	515		
After School Program Fees	54,768	58,000	61,493	59,515	60,500
Offsite Plan Check & Inspec. Fees	20,652	-	-	-	-
Home Occupation/Conditional Use Permit	2,950	-	3,400	7,005	8,000
Encroachments	15,537	17,500	12,721	15,500	14,500
Planning & Zoning Fees	48,609	12,000	6,702	94,013	6,500
Site Plan Review/Parcel Maps/Tract Maps	16,960	5,000	6,730		
Subdivision Monuments	-	-	8,500	8,500	
Misc Planning Fees	2,400	1,000	49,283	3,680	
Building Permits	-	-	-	-	75,000
Plumb Elec/Air Conditioning	-	-	-	-	8,500
Strong Motion Tax-Resident	-	-	-	-	750
Strong Motion Tax-Comm\	-	-	-	-	750
Energy Surcharge	-	-	-	-	4,500
Plan Check Fee	-	-	-	-	34,000
Grading & Inspec-Comm	-	-	-	-	2,500
BSC Fees	-	-	-	-	2,000
Fines and Penalties			-		
Police Fines	24,094	23,000	10,362	23,000	23,000
Parking Fines	836	2,000	2,569	2,064	2,000
Use of Money and Property			-		
Interest on Investments	98	500	469	500	500
Sale of Maps & Pubs	3,000	-	20		
Rents	16,140	20,000	5,112	20,000	17,500
Sale of Property	123	2,800	-	1,035,374	50,292
Intergovernmental			-		
Cal Grip	5,142	-	-	-	-
State Emergency Telephone Grant	5,406	-	-	-	-
OES Grant	11,508	-	-	-	-
State Mandates Reimb		-	-	-	-
Charette Grant		-	-	-	-
Planned Unit Development	1,500	-	-	-	-
Other	34,181	45,000	26,263	35,000	-
State Homeland Security Grant		-	-		
DOJ Grants	1,561	-	-	-	-
Charges for Services			-		
Garage	9,995	8,000	5,520	8,000	8,000
State Route 201 Maint	5,430	5,430	4,073	5,430	5,430
Police Services	48,371	38,000	17,630	38,000	35,000
Other Revenue					
Weed Cleanup		-	-	-	-
POST Reimbursement	5,421	15,000	7,739	15,000	15,000
Miscellaneous	85,255	105,000	36,265	75,000	50,000
Transfers In	757,300	777,044	627,290	757,044	752,044
Transfer -In-Abandoned Vehicles		-	0	-	-
Transfer In-Other	90,000	1,035,000	3,191	100,000	100,000
TOTAL REVENUES	**$ 4,886,949**	**$ 5,605,174**	**$ 3,382,261**	**$ 5,726,909**	**$ 4,615,166**

General Fund Revenue Trend



GENERAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	**1,527,193**
2014-15 Fiscal Year	
Estimated Revenue	4,869,865
Transfers In	857,044
Estimated Funds Available	7,254,102
Estimated Expenditures	3,904,197
Transfers Out	1,111,589
Total Expenditures and Transfers Out	5,015,786
06/30/15 Estimated Fund Balance	**2,238,316**
06/30/15 Fund Balance	2,238,316
2015-16 Fiscal Year	
Estimated Revenue	3,763,122
Transfers In	852,044
Estimated Funds Available	6,853,482
Estimated Expenditures	4,169,421
Transfers Out	895,000
Total Expenditures and Transfers Out	5,064,421
06/30/16 Estimated Fund Balance	**1,789,061**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Reserved Fund Balances:			
Reserved for Insurance Settlements	-	-	-
Unreserved Fund Balance	1,527,193	2,238,316	1,789,061
Total Reserves	**1,527,193**	**2,238,316**	**1,789,061**

EXPENDITURE SUMMARY
2015-16 CITY MANAGERS PROPOSED BUDGET
GENERAL FUND

DEPARTMENTS	# OF PERSONNEL	PERSONNEL	MAINT & OPERATIONS	CAPITAL OUTLAY	GRAND TOTAL
Mayor & Council	5.00	12,272	8,700	-	20,972
City Attorney	0.00	-	95,000	-	95,000
Non-Departmental	0.00	-	814,525	260,000	1,074,525
City Manager	1.00	158,065	13,850	-	171,915
City Clerk	1.00	119,632	6,500	-	126,132
Finance	1.00	128,725	31,000	-	159,725
Human Resources	1.00	63,353	3,850		67,203
Planning & Building Permit	1.50	149,768	122,450	5,000	277,218
Community Services & Recreation	2.35	99,060	153,500	-	252,560
Police	18.00	2,018,612	209,400	176,000	2,404,012
Public Works Administration	0.34	47,292	5,000	7,500	59,792
Landscape Maintenance	1.70	129,311	42,800	2,000	174,111
Building & Facility Maint	0.00	-	53,000	-	53,000
Vehicle & Equip Maint	1.00	82,759	45,500	-	128,259
GENERAL FUND TOTAL	**33.89**	**$ 3,008,846**	**$ 1,605,075**	**$ 450,500**	**$ 5,064,421**
2014-15 FUND TOTAL (ESTIMATE)	**32.93**	**$ 2,777,094**	**$ 1,902,036**	**$ 89,500**	**4,768,630**
2013-14 FUND TOTAL (ESTIMATE)	**32.63**	**$ 2,819,506**	**$ 1,715,195**	**$ 109,818**	**4,644,519**

CITY OF KINGSBURG
BUDGET PREPRARATION WORKSHEET-REVENUES
FOR FISCAL YEAR 15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13 ACTUALS	FY 13/14 ACTUALS	FY 14/15 BUDGET	FY 14/15 ACTUALS	Projected Year End	FY15-16 Proposed	Percent Change
001-0000-401.01-00	PROPERTY TAX TEETER	$ 704,821	$ 782,591	$ 816,000	$ 743,690	$ 805,000	$ 805,000	-1.35%
001-0000-401.01-01	LOW/MOD DISTRIBUTION	$ 125,357	$ -	$ -	$ -	$ -		
001-0000-401.02-01	UNSECURED/CURRENT	$ 42,174	$ 1,094	$ -	$ 39,064	$ 39,064	$ 25,000	
001-0000-401.02-02	UNSECURED/PRIOR	$ (34,993)	$ 44,045	$ -	$ 2,390	$ 2,390		
001-0000-401.03-01	SUPPLEMENTAL/CURRENT	$ 10,255	$ 14,723	$ 10,000	$ 15,094	$ 15,094	$ 10,000	0.00%
001-0000-401.03-02	SUPPLEMENTAL/PRIOR	$ 2,220	$ 1,000	$ -	$ 1,055	$ 1,055		
001-0000-401.04-00	REAL PROPTY TRANSFER TAX	$ 19,819	$ 23,016	$ 18,000	$ 21,506	$ 21,506	$ 18,500	2.78%
001-0000-401.05-00	HOMEOWNERS	$ 10,893	$ 10,785	$ 10,000	$ 5,152	$ 10,304	$ 10,000	0.00%
001-0000-402.01-01	SALES TAX	$ 670,748	$ 752,394	$ 750,000	$ 577,590	$ 760,000	$ 780,000	4.00%
001-0000-402.01-02	IN-LIEU SALES TAX	$ 256,390	$ 350,331	$ 275,000	$ 129,022	$ 258,044	$ 260,000	-5.45%
001-0000-402.01-03	LOCAL PUBLIC SAFETY	$ 19,856	$ 21,058	$ 20,000	$ 14,752	$ 20,000	$ 20,000	0.00%
001-0000-403.01-01	MVLF	$ 417,635	$ 4,917	$ 835,000	$ 447,690	$ 885,802	$ 835,000	0.00%
001-0000-403.01-02	MVLF IN-LIEU	$ 411,721	$ 847,995	$ -	$ -			
001-0000-403.02-00	FRANCHISE TAX	$ 332,448	$ 329,884	$ 335,000	$ 147,833	$ 210,000	$ 210,000	-37.31%
001-0000-403.03-00	TRANSIENT OCCUPANCY TAX	$ 201,606	$ 258,838	$ 209,000	$ 189,020	$ 245,000	$ 220,000	5.26%
001-0000-411.01-01	BUSINESS LICENSES	$ 142,088	$ 150,675	$ 141,000	$ 149,706	$ 148,366	$ 143,000	1.42%
001-0000-411.02-00	DOG LICENSES	$ 1,236	$ 1,052	$ 1,400	$ 1,834	$ 1,659	$ 1,400	0.00%
001-0000-421.01-03	DOMESTIC VIOLENCE GRANT	$ 52	$ 33	$ -	$ -	$ -	$ -	0.00%
001-0000-421.01-05	STATE EMERG TELEPHONE GRT	$ -	$ 5,400	$ -	$ -	$ -	$ -	0.00%
001-0000-421.01-10	DOJ GRANTS	$ 2,038	$ 1,567	$ -	$ -	$ -	$ -	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	$ 6,499	$ 13,209	$ 6,000	$ 6,702	$ 12,500	$ 12,000	100.00%
001-0000-431.01-01	OFF-SITE PLAN CHECK FEE	$ -	$ 20,652	$ -	$ -		$ -	0.00%
001-0000-431.01-02	REZONE	$ -	$ 35,400	$ 6,000	$ -	$ -	$ -	-100.00%
001-0000-431.01-03	GENERAL PLAN AMENDMENT	$ -	$ 5,500	$ -	$ -		$ -	0.00%
001-0000-431.01-05	HOME OCCUPATION	$ 1,050	$ 1,800	$ -	$ 1,400	$ 1,400	$ 1,000	0.00%
001-0000-431.01-06	CONDITIONAL USE PERMIT	$ -	$ 1,150	$ -	$ 2,000	$ 2,000	$ -	0.00%
001-0000-431.01-07	SITE PLAN REVIEW	$ 5,910	$ 9,860	$ 5,000	$ 6,730	$ 6,730	$ 5,000	0.00%
001-0000-431-01-09	TRACT MAPS				$ 4,330	$ 4,330	$ 4,000	0.00%
001-0000-431.01-08	PARCEL MAPS	$ -	$ 1,600	$ -	$ -		$ -	0.00%
001-0000-431.01-10	ENCROACHMENTS	$ 19,201	$ 15,537	$ 17,500	$ 12,721	$ 15,500	$ 14,500	-17.14%
001-0000-431.01-12	SUBDIVISION MONUMENTS	$ -	$ -		$ 8,500	$ 8,500	$ -	0.00%
001-0000-431-01-14	ANNEXATION DEPOSITS	$ -	$ -	$ -	$ 3,680	$ 3,680	$ -	0.00%
001-0000-431.01-15	MISC PLANNING FEES	$ 400	$ 2,400	$ 1,000	$ 49,283	$ 83,283	$ 1,500	50.00%
001-0000-431.01-16	PLANNED UNIT DEVELOPMENT	$ -	$ 1,500	$ -	$ 2,000	$ 2,000	$ -	0.00%
001-0000-431-01-18	CONSTRUCT & DEBRIS DEMO	$ -	$ -	$ -	$ 1,725	$ 1,275	$ 3,000	0.00%
001-0000-431.01-20	OTHER	$ -	$ 34,181	$ 45,000	$ 26,263	$ 35,000	$ -	-100.00%
001-0000-431-01-30	BUILDING PERMITS	$ -	$ -	$ -	$ -	$ -	$ 75,000	0.00%
001-0000-431-01-31	PLUMB ELEC/AIR COND	$ -	$ -	$ -	$ -	$ -	$ 8,500	0.00%
001-0000-431-01-32	STRONG MOTION TAX-RESIDENT	$ -	$ -	$ -	$ -	$ -	$ 750	0.00%
001-0000-431-01-33	STRONG MOTION TAX-COMM	$ -	$ -	$ -	$ -	$ -	$ 750	0.00%
001-0000-431-01-34	ENERGY SURCHARGE	$ -	$ -	$ -	$ -	$ -	$ 4,500	0.00%
001-0000-431-01-35	PLAN CHECK FEE	$ -	$ -	$ -	$ -	$ -	$ 34,000	0.00%
001-0000-431-01-36	GRADING & INSPECTION-COMM	$ -	$ -	$ -	$ -	$ -	$ 2,500	0.00%
001-0000-431-01-37	BSC FEES	$ -	$ -	$ -	$ -	$ -	$ 2,000	0.00%
001-0000-432.01-01	POLICE FINES	$ 24,566	$ 24,094	$ 23,000	$ 10,362	$ 23,000	$ 23,000	0.00%
001-0000-432.01-02	POLICE SERVICES	$ 40,858	$ 48,371	$ 38,000	$ 17,630	$ 38,000	$ 35,000	-7.89%
001-0000-432.01-04	PARKING FINES	$ 4,346	$ 836	$ 2,000	$ 2,569	$ 2,064	$ 2,000	0.00%
001-0000-432.01-05	POST REIMBURSEMENT	$ 11,660	$ 5,421	$ 15,000	$ 7,739	$ 15,000	$ 15,000	0.00%
001-0000-433.01-01	PARK RESERVATION FEES	$ 11,163	$ 13,209	$ 14,500	$ 1,016	$ 1,000	$ 1,000	-93.10%
001-0000-433.01-02	SUMMER PROGRAM FEES	$ 9,890	$ 12,105	$ -	$ 2,115	$ 515	$ 500	0.00%
001-0000-433.01-03	AFTER SCHOOL PROGRAM FEES	$ 52,913	$ 54,768	$ 58,000	$ 61,493	$ 59,000	$ 60,000	3.45%
001-0000-433-03-2	SPEC EVENTS INS CITY FEE	$ -	$ -	$ -	$ 25	$ -	$ -	0.00%
001-0000-434.01-00	GARAGE	$ 8,837	$ 9,995	$ 8,000	$ 5,520	$ 8,000	$ 8,000	0.00%
001-0000-451.01-01	INTEREST	$ 540	$ 98	$ 500	$ 469	$ 500	$ 500	0.00%
001-0000-451.01-02	UNDERGROUND ELECTRIC RES	$ 73	$ -	$ -	$ -	$ -		0.00%
001-0000-452.01-01	SALE OF PROPERTY	$ 477	$ 123	$ 937,800	$ 1,022,854	$ 1,022,854	$ 38,292	-95.92%
001-0000-452.01-02	SALE OF MAPS & PUBS	$ 915	$ 3,000	$ -	$ 20	$ 20		0.00%
001-0000-453.01-00	RENTS	$ 23,809	$ 16,140	$ 20,000	$ 5,112	$ 20,000	$ 17,500	-12.50%
001-0000-462.01-00	MISCELLANEOUS	$ 136,862	$ 85,255	$ 105,000	$ 36,265	$ 75,000	$ 50,000	-52.38%
001-0000-463.01-01	ST ROUTE 201 MAINT	$ 5,430	$ 5,430	$ 5,430	$ 4,073	$ 5,430	$ 5,430	0.00%
001-0000-471.01-01	FROM OTHER FUNDS	$ 100,025	$ 90,000	$ 100,000	$ 3,191	$ 100,000	$ 100,000	0.00%
001-0000-471.01-02	FROM RDA	$ -	$ -	$ 15,544	$ 14,249	$ 15,544	$ 15,544	0.00%
001-0000-471.01-03	FROM LTF ART 8	$ 16,800	$ 15,500	$ 15,500	$ 14,208	$ 15,500	$ 20,500	32.26%
001-0000-471.01-04	FROM MEASURE C	$ 16,800	$ 15,500	$ 15,500	$ 14,208	$ 15,500	$ 20,500	32.26%
001-0000-471.01-05	FROM AMBULANCE	$ 98,000	$ 102,800	$ 75,000	$ 68,750	$ 75,000	$ 70,000	-6.67%
001-0000-471.01-06	FROM GAS TAX	$ 16,800	$ 15,500	$ 15,500	$ 14,208	$ 15,500	$ 15,500	0.00%
001-0000-471.01-08	FROM WATER	$ 306,000	$ 296,000	$ 300,000	$ 275,000	$ 300,000	$ 300,000	0.00%
001-0000-471.01-09	FROM SOLID WASTE	$ 331,000	$ 312,000	$ 320,000	$ 311,667	$ 320,000	$ 310,000	-3.13%
		$4,587,188	$ 4,886,949	$ 5,585,174	$ 4,503,475	$ 5,726,909	$4,615,166	-17.37%

Revenues	5,726,909	4,615,166
Expenses	4,603,197	5,064,421
	1,123,712	-449,255

CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13 ACTUALS	FY 13/14 ACTUALS	FY 14/15 BUDGET	FY 14/15 ACTUALS	Projected Year End	FY15-16 Proposed	Percent Change
City Council								
001-1000-519.51-01	SALARIES	$ 8,008	$ 10,170	$ 10,800	$ 9,630	$ 10,800	$ 11,400	5.26%
001-1000-519.51-21	FICA	$ 612	$ 734	$ 826	$ 780	$ 826	$ 872	5.26%
001-1000-519.52-14	PRINTING & ADVERTISING	$ 754	$ 178	$ 250	$ 119	$ 250	$ 250	0.00%
001-1000-519.52-70	PROFESSIONAL SERVICES	$ 1,200	$ 743	$ 250	$ 50	$ 250	$ 250	0.00%
001-1000-519.52-91	CONF/MEETINGS/TRAVEL	$ 25	$ 647	$ 3,000	$ 728	$ 1,000	$ 2,200	-36.36%
001-1000-519.52-92	MEMBERSHIPS/DUES	$ 5,000	$ 6,757	$ 6,000	$ 5,639	$ 6,000	$ 6,000	0.00%
		$ 15,599	$ 19,229	$ 21,126	$ 16,946	$ 19,126	$ 20,972	-0.73%
City Attorney								
001-1200-519.52-70	PROFESSIONAL SERVICES	$ 117,581	$ 173,835	$ 90,110	$ 68,472	$ 90,000	$ 95,000	
		$ 117,581	$ 173,835	$ 90,110	$ 68,472	$ 90,000	$ 95,000	5.15%
Non-Departmental								
001-1400-519.52-01	OFFICE SUPPLIES/POSTAGE	$ -	$ 1,720	$ -	$ -	$ -	$ -	
001-1400-519.52-02	CITY WEBSITE	$ 3,173	$ 857	$ 3,200	$ 2,359	$ 3,200	$ 3,200	0.00%
001-1400-519.52-03	CRM PROGRAM	$ 1,000	$ 1,000	$ 1,000	$ -	$ -	$ -	0.00%
001-1400-519.52-15	INSURANCE	$ 105,212	$ 106,688	$ 125,000	$ 116,673	$ 125,000	$ 120,000	-4.17%
001-1400-519.52-16	COMMUNICATIONS	$ 5,434	$ 5,583	$ 5,500	$ 6,204	$ 7,200	$ 5,800	5.17%
001-1400-519.52-18	UTILITIES	$ 9,535	$ 10,491	$ 10,000	$ 8,580	$ 10,200	$ 10,000	0.00%
001-1400-519.52-31	COUNCIL CHAMBER LEASE	$ 25,200	$ 25,200	$ 25,200	$ 24,013	$ 25,200	$ 29,000	13.10%
001-1400-519.52-32	OTHER LEASES	$ 12,262	$ 9,367	$ 13,000	$ 9,163	$ 13,000	$ 13,000	0.00%
001-1400-519.52-33	PROPERTY TAXES	$ 959	$ 2,904	$ 2,200	$ 3,061	$ 3,061	$ 3,061	28.13%
001-1400-519.52-34	EMPLOYEE BONDS	$ 1,214	$ 1,214	$ 1,200	$ 1,214	$ 1,214	$ 1,214	1.15%
001-1400-519.52-70	PROFESSIONAL SERVICES	$ 3,825	$ 1,800	$ 10,000	$ 9,995	$ 9,995	$ 6,500	-53.85%
001-1400-519.53-40	MISCELLANEOUS	$ 12,593	$ 12,958	$ 12,000	$ 31,666	$ 31,666	$ 10,000	-20.00%
001-1400-519.54-01	TREE LIGHTS & CHRISTMAS	$ 2,774	$ 1,248	$ 2,300	$ 1,625	$ 1,625	$ 1,750	-31.43%
001-1400-519.54-70	RDA PROF SERV	$ 48,862	$ 26,258	$ 25,000	$ 12,750	$ 22,000	$ 26,000	3.85%
001-1400-519.54-80	RDA CHAMBER SERVICES	$ 30,000	$ 28,800	$ 30,000	$ 24,000	$ 30,000	$ 30,000	0.00%
001-1400-519.54-92	RDA MEM/DUES	$ 6,094	$ 5,004	$ 5,000	$ 2,936	$ 5,000	$ 5,000	0.00%
001-1400-519.55-16	TRANSFER OUT AMB-(FIRE)	$ 613,500	$ 580,000	$ 825,000	$ 536,250	$ 585,000	$ 765,000	-7.84%
001-1400-519.57-01	CAPITAL OUTLAY	$ -	$ 34,310	$ 30,000	$ 17,189	$ 28,000	$ 45,000	33.33%
		$ 881,637	$ 855,402	$ 1,125,600	$ 807,678	$ 901,361	$ 1,074,525	-4.75%
City Manager								
001-1600-519.51-01	SALARIES	$ 120,933	$ 110,429	$ 114,004	$ 93,314	$ 114,285	$ 116,004	1.72%
001-1600-519.51-21	FICA	$ 8,696	$ 8,079	$ 8,987	$ 7,128	$ 8,450	$ 8,755	-2.65%
001-1600-519.51-23	PERS	$ 19,423	$ 10,576	$ 16,698	$ 5,208	$ 6,180	$ 7,138	-133.94%
001-1600-519.51-25	MEDICAL	$ 14,886	$ 4,610	$ 9,202	$ 7,411	$ 9,301	$ 10,851	15.20%
001-1600-519.51-27	WORKERS COMP	$ 6,699	$ 7,593	$ 8,019	$ 8,019	$ 8,019	$ 8,498	5.64%
001-1600-519.51-31	ERMA/EAP	$ 2,070	$ 1,429	$ 1,128	$ 1,128	$ 1,128	$ 818	-37.88%
001-1600-519.51-40	AUTO ALLOWANCE	$ 6,000	$ 7,423	$ 6,000	$ 5,000	$ 6,000	$ 6,000	0.00%
001-1600-519.52-16	COMMUNICATIONS	$ 189	$ 728	$ 850	$ 366	$ 850	$ 850	0.00%
001-1600-519.52-70	PROFESSIONAL SERVICES	$ -	$ 17,875	$ 8,100	$ 5,445	$ 6,800	$ 9,000	10.00%
001-1600-519.52-91	CONF/MEETINGS/TRAVEL	$ (1,142)	$ 12,554	$ 2,250	$ 1,379	$ 2,000	$ 2,500	10.00%
001-1600-519.52-92	MEMBERSHIPS/DUES	$ 79	$ 844	$ 1,500	$ 1,338	$ 1,500	$ 1,500	0.00%
		$ 177,833	$ 182,140	$ 176,739	$ 135,736	$ 164,514	$ 171,915	-2.81%
City Clerk								
001-1800-519.51-01	SALARIES	$ 70,666	$ 72,348	$ 79,344	$ 67,006	$ 81,901	$ 84,024	5.57%
001-1800-519.51-21	FICA	$ 4,936	$ 4,551	$ 5,503	$ 4,722	$ 5,592	$ 6,308	12.77%
001-1800-519.51-23	PERS	$ 10,301	$ 7,651	$ 10,303	$ 9,743	$ 11,537	$ 13,495	23.65%
001-1800-519.51-25	MEDICAL	$ 13,156	$ 13,779	$ 10,154	$ 7,636	$ 9,250	$ 9,056	-12.13%
001-1800-519.51-27	WORKERS COMP	$ 3,815	$ 4,236	$ 4,948	$ 4,948	$ 4,948	$ 6,155	19.61%
001-1800-519.51-31	ERMA/EAP	$ 1,179	$ 797	$ 696	$ 696	$ 696	$ 593	-17.47%
001-1800-519.52-01	OFFICE SUPPLIES/POSTAGE	$ 3,089	$ 1,972	$ 3,000	$ 2,709	$ 3,000	$ 3,000	0.00%
001-1800-519.52-14	PRINTING & ADVERTISING	$ 1,605	$ 1,564	$ 2,000	$ 1,936	$ 2,000	$ 2,500	20.00%
001-1800-519.52-91	CONF/MEETINGS/TRAVEL	$ 370	$ 336	$ 1,000	$ 641	$ 641	$ 1,000	0.00%
001-1800-519.53-60	ELECTION EXPENSE	$ 4,469	$ -	$ 4,000	$ 2,944	$ 2,944	$ -	0.00%
		$ 113,586	$ 107,234	$ 120,949	$ 102,981	$ 122,509	$ 126,132	4.11%
Finance								
001-2000-519.51-01	SALARIES	$ 93,999	$ 156,820	$ 85,272	$ 73,452	$ 90,314	$ 97,367	12.42%
001-2000-519.51-21	FICA	$ 6,770	$ 9,658	$ 6,792	$ 5,349	$ 6,361	$ 7,763	12.50%
001-2000-519.51-23	PERS	$ 13,771	$ 6,821	$ 12,592	$ 10,909	$ 12,933	$ 15,638	19.48%
001-2000-519.51-25	MEDICAL	$ 14,016	$ 5,171	$ 34	$ 36	$ 43	$ 137	75.00%
001-2000-519.51-27	WORKERS COMP	$ 5,264	$ 5,842	$ 5,998	$ 5,998	$ 5,998	$ 7,133	15.91%
001-2000-519.51-31	ERMA/EAP	$ 1,627	$ 1,100	$ 844	$ 844	$ 844	$ 687	-22.91%
001-2000-519.52-01	OFFICE SUPPLIES/POSTAGE	$ 87	$ 932	$ 1,000	$ 544	$ 750	$ 800	-25.00%
001-2000-519.52-25	OFFICE EQUIP MAINT	$ 24,355	$ 25,094	$ 23,000	$ 17,353	$ 21,000	$ 10,000	-130.00%
001-2000-519.52-70	PROFESSIONAL SERVICES	$ 11,283	$ 17,679	$ 10,000	$ 8,410	$ 10,000	$ 10,000	0.00%
001-2000-519.52-91	CONF/MEETINGS/TRAVEL	$ -	$ 423	$ 1,500	$ 1,047	$ 1,047	$ 1,500	0.00%
001-2000-519.52-92	MEMBERSHIPS/DUES	$ 609	$ 110	$ 1,500	$ 872	$ 1,200	$ 1,000	-50.00%
001-2000-519.52-94	AUDIT	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 7,700	45.45%
		$ 175,981	$ 233,850	$ 152,732	$ 129,014	$ 154,690	$ 159,725	4.38%
Human Resources/ Management Assistant								
001-2200-519.51-01	SALARIES	$ 53,334	$ 57,517	$ 56,770	$ 49,644	$ 55,130	$ 40,560	-39.97%
001-2200-519.51-21	FICA	$ 3,932	$ 4,002	$ 4,323	$ 3,661	$ 3,600	$ 2,984	-44.90%
001-2200-519.51-23	PERS	$ 7,802	$ 7,027	$ 8,233	$ 6,684	$ 7,200	$ 5,701	-44.42%
001-2200-519.51-25	MEDICAL	$ 689	$ 779	$ 682	$ 663	$ 682	$ 10,851	93.72%
001-2200-519.51-27	WORKERS COMP	$ 2,916	$ 3,384	$ 3,954	$ 3,954	$ 3,954	$ 2,971	-33.06%

001-2200-519.51-31	ERMA/EAP	$	901	$	637	$	556	$	-	$	556	$	286	-94.44%
001-2200-519.51-45	SAFETY COMMITTEE	$	-	$	63	$	-	$	-	$	-	$	-	0.00%
001-2200-519.52-01	OFFICE SUPPLIES/POSTAGE	$	-	$	49	$	100	$	74	$	74	$	100	0.00%
001-2200-519.52-70	PROFESSIONAL SERVICES	$	-	$	-	$	-			$	-	$	-	0.00%
001-2200-519.52-91	CONF/MEETINGS/TRAVEL	$	155	$	62	$	1,500	$	1,431	$	1,431	$	2,000	25.00%
001-2200-519.52-92	MEMBERSHIPS/DUES	$	149	$	3,127	$	1,750	$	149	$	149	$	1,750	0.00%
		$	69,878	$	76,647	$	77,868	$	66,260	$	72,776	$	67,203	-15.87%
Planning/Building Pemit														
001-2600-519.51-01	SALARIES	$	13,262	$	7,961	$	32,247	$	21,523	$	27,367	$	93,030	65.34%
001-2600-519.51-02	OVERTIME	$	-	$	-	$	100	$	315	$	315			0.00%
001-2600-519.51-21	FICA	$	907	$	859	$	2,412	$	1,742	$	2,082	$	6,938	65.24%
001-2600-519.51-23	PERS	$	1,800	$	1,535	$	4,904	$	2,637	$	3,340	$	14,942	67.18%
001-2600-519.51-25	MEDICAL	$	3,956	$	2,816	$	7,972	$	5,505	$	9,291	$	27,387	70.89%
001-2600-519.51-27	WORKERS COMP	$	715	$	801	$	2,246	$	2,246	$	2,246	$	6,815	67.05%
001-2600-519.51-31	ERMA/EAP	$	221	$	151	$	316	$	316	$	316	$	656	51.85%
001-2600-519.52-01	OFFICE SUPPLIES/POSTAGE	$	2,135	$	528	$	1,200	$	1,337	$	1,500	$	3,000	60.00%
001-2600-519.52-06	LAFCO FEES	$	8,552	$	6,666	$	2,000	$	2,150	$	2,150	$	2,150	6.98%
001-2600-519-52-24	FUELS	$	-	$	-	$	-	$	-	$	-	$	2,000	
001-2600-519.52-32	OTHER LEASES	$	1,345	$	1,198	$	2,111	$	584	$	1,500	$	-	0.00%
001-2600-519.52-70	PROFESSIONAL SERVICES	$	92,581	$	114,904	$	115,000	$	145,132	$	160,000	$	112,000	-2.68%
001-2600-519.52-75	CHARRETTE EXPENSE	$	-	$	-	$	-			$	-	$	-	0.00%
001-2600-519.52-91	CONF/MEETINGS/TRAVEL	$	12	$	13	$	-			$	-	$	2,500	0.00%
001-2600-519.52-92	MEMBERSHIPS/DUES	$	125	$	36	$	125	$	-	$	125	$	800	84.38%
001-2600-519-57-01	CAPITAL OUTLAY	$	-	$	-	$	-	$	-	$	-	$	5,000	
		$	125,611	$	137,468	$	170,633	$	183,487	$	210,232	$	277,218	38.45%
Community Services														
001-2800-529.51-01	SALARIES	$	32,670	$	35,377	$	34,933	$	28,670	$	35,038	$	35,910	2.80%
001-2800-529.51-05	AFTER SCHOOL PARTTIME	$	31,760	$	34,888	$	35,500	$	38,843	$	41,000	$	41,000	13.41%
001-2800-529-51-06	SUMMER PROGRAM PARTTIME	$	-	$	7,215	$	-	$	-	$	-	$	6,000	0.00%
001-2800-529.51-21	FICA	$	4,662	$	5,575	$	5,397	$	5,203	$	5,800	$	6,419	15.92%
001-2800-529.51-23	PERS	$	4,491	$	4,303	$	5,117	$	4,094	$	5,117	$	5,768	11.28%
001-2800-529.51-25	MEDICAL	$	4,566	$	110	$	27	$	(109)	$	-	$	108	75.00%
001-2800-529.51-27	WORKERS COMP	$	4,801	$	4,040	$	5,071	$	5,071	$	5,071	$	3,516	-44.20%
001-2800-529.51-31	ERMA/EAP	$	1,300	$	760	$	713	$	713	$	713	$	339	-110.72%
001-2800-529.52-01	OFFICE SUPPLIES/POSTAGE	$	137	$	368	$	200	$	-	$	200	$	-	0.00%
001-2800-529.52-11	AFTER SCHL PROG SUPPLIES	$	12,551	$	10,450	$	12,000	$	8,445	$	12,000	$	10,000	-20.00%
001-2800-529.52-14	PRINTING & ADVERTISING	$	-	$	253	$	400	$	-	$	-	$	1,000	60.00%
001-2800-529.52-16	COMMUNICATIONS	$	-	$	220	$	800	$	321	$	650	$	-	0.00%
001-2800-529.52-91	CONF/MEETINGS/TRAVEL	$	1,088	$	513	$	750	$	646	$	725	$	1,500	50.00%
001-2800-529.52-92	MEMBERSHIPS/DUES	$	170	$	-	$	500	$	339	$	500	$	500	0.00%
001-2800-529.53-70	WEED ABATEMENT & REIMB	$	350	$	-	$	2,000	$	1,330	$	1,750	$	1,500	-33.33%
001-2800-529.53-71	ANIMAL CONTROL COSTS	$	1,126	$	1,746	$	1,000	$	1,030	$	1,300	$	2,000	50.00%
001-2800-529.54-06	BAND CONCERTS	$	7,000	$	-	$	7,000	$	7,000	$	-	$	7,000	0.00%
001-2800-529.55-17	TRANSFER TO SENIOR CENTER	$	58,000	$	34,000	$	37,000	$	33,917	$	37,000	$	30,000	-23.33%
001-2800-529.55-18	TRANSFER OUT TO POOL	$	78,000	$	77,000	$	77,000	$	70,583	$	77,000	$	100,000	23.00%
		$	242,672	$	216,818	$	225,408	$	206,096	$	223,864	$	252,560	10.75%
Police														
001-3400-539.51-01	SALARIES/FT	$	1,139,729	$	1,128,071	$	1,128,109	$	995,073	$	1,200,498	$	1,192,357	5.39%
001-3400-539.51-02	OVERTIME/FT	$	94,399	$	159,213	$	70,000	$	112,668	$	120,000	$	70,000	0.00%
001-3400-539.51-03	CONTRACT RESERVES	$	-	$	25,085	$	48,500	$	22,910	$	35,000	$	48,500	0.00%
001-3400-539.51-04	PT/PER DIEM/DISPATCH	$	48,199	$	78,843	$	35,000	$	16,087	$	21,000	$	20,000	-75.00%
001-3400-539.51-21	FICA	$	100,618	$	95,200	$	98,043	$	79,005	$	95,092	$	94,127	-4.16%
001-3400-539.51-23	PERS	$	309,116	$	267,080	$	278,901	$	215,438	$	255,653	$	298,232	6.48%
001-3400-539.51-25	MEDICAL	$	159,404	$	159,201	$	171,146	$	141,361	$	176,517	$	178,136	3.92%
001-3400-539.51-27	WORKERS COMP	$	71,625	$	83,579	$	78,567	$	78,567	$	78,567	$	92,367	14.94%
001-3400-539.51-28	RESERVE EXPENSE	$	4,286	$	3,526	$	5,500	$	-	$	-	$	8,000	31.25%
001-3400-539.51-29	UNIFORM ALLOWANCE	$	14,800	$	15,719	$	16,000	$	13,592	$	16,000	$	16,000	0.00%
001-3400-539.51-30	RESERVE UNIFORM ALLOW	$	-	$	344	$	-	$	-	$	-	$	-	
001-3400-539.51-31	ERMA/EAP	$	15,661	$	16,711	$	11,052	$	11,052	$	11,052	$	8,892	-24.29%
001-3400-539.51-32	UNEMPLOYMENT	$	-	$	443	$	500	$	-	$	-	$	-	0.00%
001-3400-539.52-01	OFFICE SUPPLIES/POSTAGE	$	8,104	$	10,666	$	8,000	$	8,460	$	8,800	$	8,500	5.88%
001-3400-539.52-08	WEAPONS/FLARES/ETC.	$	2,974	$	6,773	$	4,000	$	3,828	$	4,000	$	6,500	38.46%
001-3400-539.52-09	SCREENING PERSONNEL	$	4,268	$	13,374	$	9,000	$	3,116	$	5,000	$	8,000	-12.50%
001-3400-539.52-10	DEPT TOOLS & SUPPLIES	$	10,148	$	6,483	$	9,500	$	9,321	$	9,506	$	9,500	0.00%
001-3400-539.52-16	COMMUNICATIONS	$	20,980	$	26,586	$	23,000	$	22,814	$	25,000	$	23,000	0.00%
001-3400-539.52-18	UTILITIES	$	23,438	$	26,032	$	22,000	$	20,016	$	23,500	$	23,500	6.38%
001-3400-539.52-22	VEHICLE MAINTENANCE	$	689	$	2,073	$	-	$	-			$	-	
001-3400-539.52-24	FUELS	$	50,038	$	45,806	$	48,000	$	28,738	$	40,000	$	42,000	-14.29%
001-3400-539.52-25	OFFICE EQUIP MAINT	$	15,429	$	14,087	$	15,000	$	12,171	$	14,500	$	15,000	0.00%
001-3400-539.52-26	EQUIPMENT MAINTENANCE	$	1,263	$	812	$	2,800	$	1,845	$	2,500	$	2,800	0.00%
001-3400-539.52-27	RADIO & COMM MAINT	$	12,067	$	11,285	$	12,000	$	7,315	$	11,000	$	12,000	0.00%
001-3400-539.52-28	PHOTO EQUIP MAINT	$	-	$	1,134	$	-	$	-	$	-	$	-	0.00%
001-3400-539.52-70	PROFESSIONAL SERVICES	$	33,972	$	26,659	$	40,000	$	12,900	$	18,000	$	19,000	-110.53%
001-3400-539.52-81	K-9 UNIT COSTS	$	703	$	1,065	$	500	$	369	$	369	$	500	0.00%
001-3400-539.52-82	PISTOL RANGE	$	139	$	-	$	500	$	623	$	623	$	1,500	66.67%
001-3400-539.52-91	CONF/MEETINGS/TRAVEL	$	482	$	2,241	$	1,500	$	1,500	$	1,500	$	2,500	40.00%
001-3400-539.52-92	MEMBERSHIPS/DUES	$	1,991	$	704	$	1,500	$	1,603	$	1,603	$	1,500	0.00%
001-3400-539.52-96	TRAINING & EDUCATION	$	1,370	$	3,296	$	2,500	$	2,490	$	2,800	$	7,500	66.67%
001-3400-539.52-97	POST TRAINING	$	10,399	$	15,230	$	15,000	$	10,129	$	15,000	$	15,000	0.00%
001-3400-539.52-98	JAIL BOOKING FEES	$	160	$	192	$	400	$	120	$	400	$	600	33.33%
001-3400-539.53-25	CRIME PREVENTION & DARE	$	2,366	$	1,746	$	2,500	$	1,408	$	2,000	$	2,500	0.00%
001-3400-539.57-01	CAPITAL OUTLAY	$	3,500	$	10,770	$	30,000	$	30,880	$	30,880	$	176,000	82.95%
		$	2,162,317	$	2,260,029	$	2,189,019	$	1,865,399	$	2,226,359	$	2,404,012	8.94%

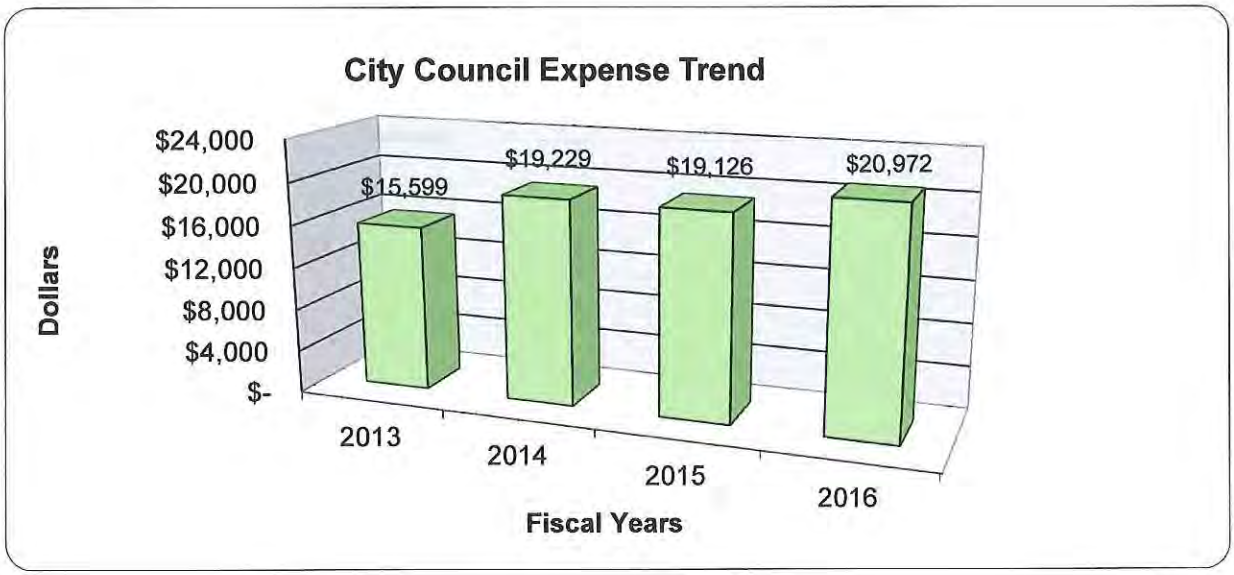
PW Administration														
001-3800-549.51-01	SALARIES	$	26,955	$	32,439	$	30,890	$	27,484	$	33,401	$	35,905	13.97%
001-3800-549.51-21	FICA	$	1,946	$	2,258	$	2,199	$	2,011	$	2,370	$	2,706	18.74%
001-3800-549.51-23	PERS	$	3,873	$	4,016	$	4,051	$	4,636	$	5,355	$	5,616	27.87%
001-3800-549.51-25	MEDICAL	$	1,561	$	267	$	144	$	150	$	186	$	180	20.19%
001-3800-549.51-27	WORKERS COMP	$	1,441	$	1,650	$	2,044	$	2,044	$	2,044	$	2,630	0.00%
001-3800-549.51-31	ERMA/EAP	$	445	$	311	$	288	$	288	$	288	$	253	0.00%
001-3800-549.52-01	OFFICE SUPPLIES/POSTAGE	$	491	$	934	$	500	$	479	$	500	$	-	0.00%
001-3800-549.52-16	COMMUNICATIONS	$	4,111	$	4,199	$	3,600	$	4,020	$	4,300	$	3,800	5.26%
001-3800-549.52-18	UTILITIES	$	522	$	517	$	700	$	601	$	700	$	700	0.00%
001-3800-549.52-25	OFFICE EQUIP MAINT	$	669	$	443	$	750	$	608	$	750	$	500	-50.00%
001-3800-549.52-91	CONF/MEETINGS/TRAVEL	$	-	$	246	$	-	$	-	$	-	$	-	
001-3800-549.57-01	CAPITAL OUTLAY	$	-	$	47,056	$	29,500	$	21,113	$	27,500	$	7,500	-293.33%
		$	42,014	$	94,336	$	74,666	$	63,434	$	77,394	$	59,792	-24.88%
Landscape Maintenance														
001-4200-549.51-01	SALARIES	$	82,572	$	83,029	$	82,993	$	68,575	$	83,906	$	86,516	4.07%
001-4200-549.51-02	OVERTIME	$	2,407	$	-	$	1,500	$	2,021	$	-			0.00%
001-4200-549.51-21	FICA	$	5,941	$	8,958	$	6,528	$	4,894	$	5,786	$	6,416	-1.76%
001-4200-549.51-23	PERS	$	12,055	$	10,859	$	11,410	$	10,064	$	11,944	$	13,895	17.89%
001-4200-549.51-25	MEDICAL	$	16,192	$	17,280	$	18,371	$	13,358	$	16,157	$	15,535	-18.26%
001-4200-549.51-27	WORKERS COMP	$	5,013	$	4,968	$	5,780	$	5,780	$	5,780	$	6,338	8.80%
001-4200-549.51-31	ERMA/EAP	$	1,549	$	935	$	813	$	813	$	813	$	610	-33.26%
001-4200-549.52-10	DEPT TOOLS & SUPPLIES	$	11,005	$	20,635	$	15,000	$	13,449	$	15,000	$	16,500	9.09%
001-4200-549.52-18	UTILITIES	$	23,187	$	20,248	$	24,000	$	10,999	$	20,000	$	22,500	-6.67%
001-4200-549.52-24	FUELS	$	3,668	$	3,101	$	4,000	$	2,783	$	3,500	$	3,800	-5.26%
001-4200-549.52-70	PROFESSIONAL SERVICES	$	-	$	218	$	-	$	-	$	-	$	-	
001-4200-549.57-01	CAPITAL OUTLAY	$	-	$	11,508	$	-	$	-	$	-	$	2,000	
		$	163,589	$	181,739	$	170,396	$	132,736	$	162,886	$	174,111	2.13%
Facility Maintenance														
001-4600-549.52-10	DEPT TOOLS & SUPPLIES	$	19,168	$	13,401	$	9,750	$	9,182	$	10,000	$	10,000	2.50%
001-4600-549.52-20	JANITORIAL	$	32,367	$	35,535	$	36,000	$	30,399	$	36,000	$	36,000	0.00%
001-4600-549.52-21	REPAIRS & MAINTENANCE	$	1,887	$	6,728	$	6,500	$	6,796	$	6,796	$	7,000	7.14%
001-4600-549.57-01	CAPITAL OUTLAY	$	-	$	7,743	$	4,000	$	350	$	2,350	$	-	0.00%
		$	53,422	$	63,407	$	56,250	$	46,727	$	55,146	$	53,000	-6.13%
Vehicle Maintenance														
001-4800-549.51-01	SALARIES	$	40,152	$	42,335	$	42,206	$	36,593	$	43,472	$	48,892	13.68%
001-4800-549.51-02	OVERTIME	$	3,178	$	4,006	$	3,400	$	3,289	$	3,400	$	3,000	-13.33%
001-4800-549.51-21	FICA	$	3,062	$	3,123	$	3,489	$	2,885	$	3,489	$	3,544	1.57%
001-4800-549.51-23	PERS	$	5,736	$	5,028	$	5,974	$	5,470	$	6,472	$	7,773	23.14%
001-4800-549.51-25	MEDICAL	$	12,096	$	13,252	$	14,013	$	11,840	$	14,853	$	15,623	10.31%
001-4800-549.51-27	WORKERS COMP	$	2,928	$	2,457	$	2,939	$	2,939	$	2,939	$	3,582	17.93%
001-4800-549.51-31	ERMA/EAP	$	812	$	462	$	414	$	414	$	414	$	345	-19.92%
001-4800-549.52-10	DEPT TOOLS & SUPPLIES	$	11,670	$	12,809	$	14,000	$	9,021	$	13,800	$	12,000	-16.67%
001-4800-549.52-22	VEHICLE MAINTENANCE	$	35,344	$	38,860	$	33,500	$	30,596	$	33,500	$	33,500	0.00%
		$	114,978	$	122,332	$	119,935	$	103,047	$	122,339	$	128,259	6.49%
	Totals		4,456,698		4,724,466		4,771,429		3,928,013		4,603,197		5,064,421	
											4,843,197			
									Revenues		5,726,909		4,615,166	
									Expenses		4,603,197		5,064,421	
											1,123,712		-449,255	

EXPENDITURE SUMMARY

CITY COUNCIL	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	5	5	5
Personnel	10,904	11,626	12,272
Maintenance and Operation	8,325	7,500	8,700
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 19,229**	**$ 19,126**	**$ 20,972**

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

Significant Changes:
None.



EXPENDITURE DETAIL

CITY COUNCIL	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Printing and Advertising	178	250	250
Conf/Meetings/Travel Exp	647	1,000	2,200
Memberships/Dues	6,757	6,000	6,000
Professional Services	743	250	250
TOTAL MAINTENANCE & OPERATION	**$ 8,325**	**$ 7,500**	**$ 8,700**

PERSONNEL DETAIL

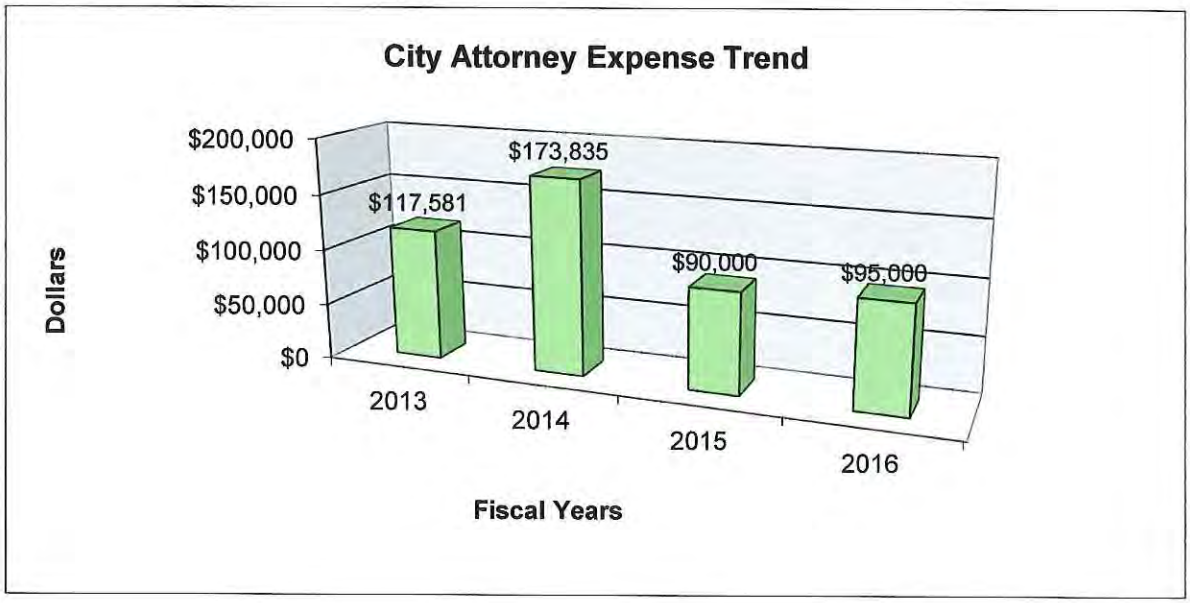
City Council	Total Positions 2014-15 ACTUAL	Total Positions 2015-16 PROPOSED BUDGET	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Regular Positions Pay					
Councilmembers	5	5	10,170	10,800	11,400
Benefits					
FICA			734	826	872
PERS					
Med/Dent/Vision/Life					
Workers Comp					
	5	**5**	**$ 10,904**	**$ 11,626**	**$ 12,272**

EXPENDITURE SUMMARY

CITY ATTORNEY	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	173,835	90,000	95,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 173,835**	**$ 90,000**	**$ 95,000**

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

Significant Changes:
Legal expenses can trend higher based upon unforeseen legal requirements.



EXPENDITURE DETAIL

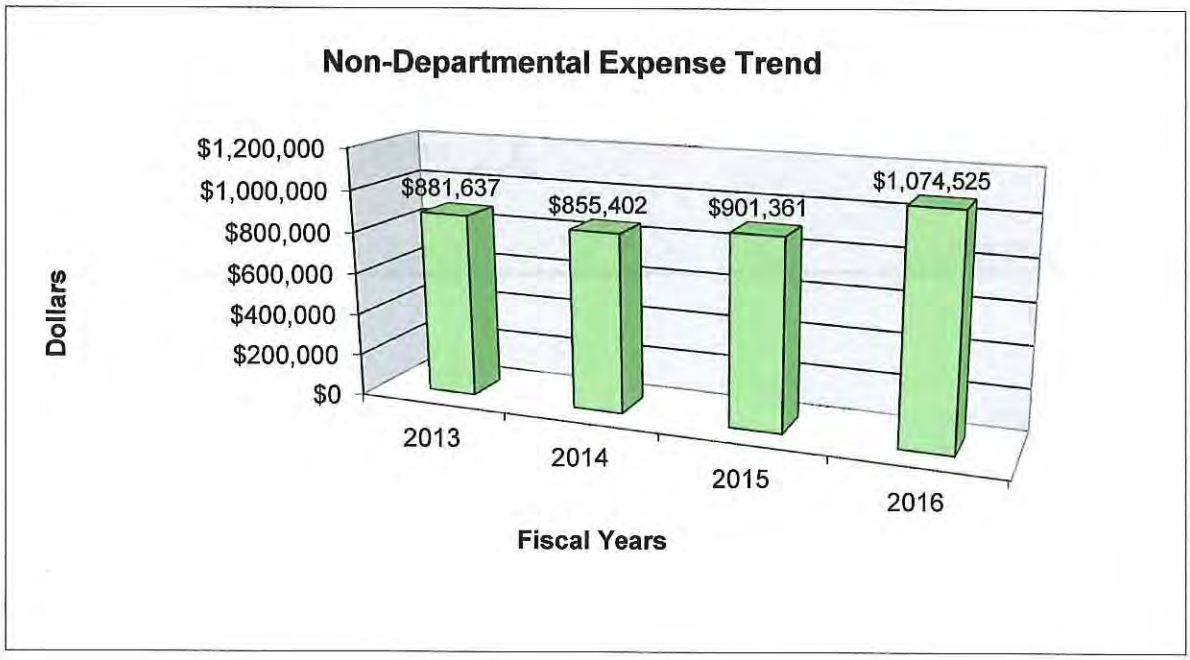
CITY ATTORNEY	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Professional Services	173,835	90,000	95,000
TOTAL MAINTENANCE & OPERATION	**$ 173,835**	**$ 90,000**	**$ 95,000**

EXPENDITURE SUMMARY

NON-DEPARTMENTAL	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	821,092	873,361	1,029,525
Debt Service	-	-	-
Capital Outlay	34,310	28,000	45,000
Total	**$ 855,402**	**$ 901,361**	**$ 1,074,525**

Description:
This department includes expenses that affect many areas of the City. Insurance/risk management costs are included in this budget. This budget represents cost not easily identified with any other particular departments.

Significant Changes:
The FY16 budget includes the transfer of funds to the ambulance fund for the purchase of an ambulance retrofit. In addition, capital funding has been added for the upgrading of utility billing, business license and accounts payable software.



EXPENDITURE DETAIL

NON-DEPARTMENTAL	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Communications	5,583	7,200	5,800
Utilities	10,491	10,200	10,000
Special Professional	1,800	9,995	6,500
Insurance-Liability	106,688	125,000	120,000
Fire Services Transfer to Ambulance	580,000	585,000	765,000
Council Chamber Lease Payment	25,200	25,200	29,000
City Website/Kingsburg App	857	3,200	3,200
CRM Program	1,000	-	-
Property Taxes	2,904	3,061	3,061
Employee Bonds	1,214	1,214	1,214
Tree Lights & Christmas	1,248	1,625	1,750
Miscellaneous	14,678	31,666	10,000
Copier & Leases	9,367	13,000	13,000
	-	-	-
Successor Agency (Redevelopment) Related Costs:			
Professional Services	26,258	22,000	26,000
Conf/Mtgs/Travel	-	-	-
Memberships/Dues	5,004	5,000	5,000
Chamber Services	28,800	30,000	30,000
TOTAL MAINTENANCE & OPERATION	**$ 821,092**	**$ 873,361**	**$ 1,029,525**

CAPITAL OUTLAY DETAIL

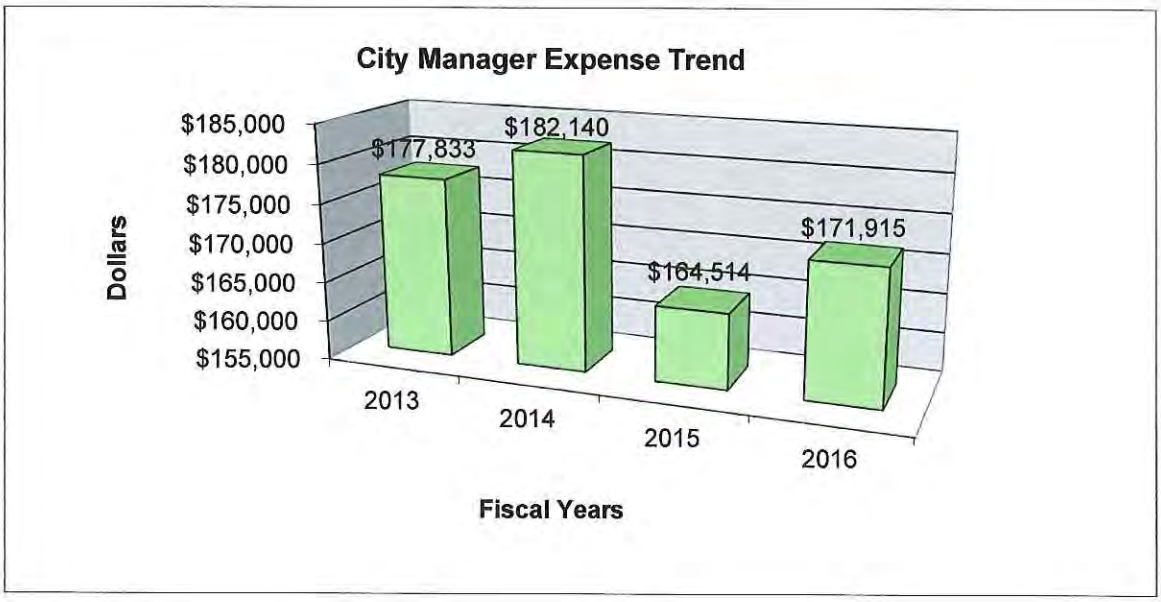
Façade Grant	-	-	30,000
Software	-	-	15,000
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ 45,000**

EXPENDITURE SUMMARY

CITY MANAGER	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	150,139	153,364	158,065
Maintenance and Operation	32,001	11,150	13,850
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 182,140**	**$ 164,514**	**$ 171,915**

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

Significant Changes:
The professional services fund includes limited funding for an intern position.



PERSONNEL DETAIL

Total Positions

City Manager	Total Positions 2014-15 ACTUAL	2015-16 PROPOSED BUDGET	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Regular Positions Pay					
City Manager	1	1	110,429	114,285	116,004
Benefits*					
FICA			8,079	8,450	8,755
PERS			10,576	6,180	7,138
Med/Dent/Vision/Life			4,610	9,301	10,851
Workers Comp			7,593	8,019	8,498
ERMA/EAP			1,429	1,128	818
Auto Allowance			7,423	6,000	6,000
	1	**1**	**$ 150,139**	**$ 153,364**	**$ 158,065**

EXPENDITURE DETAIL

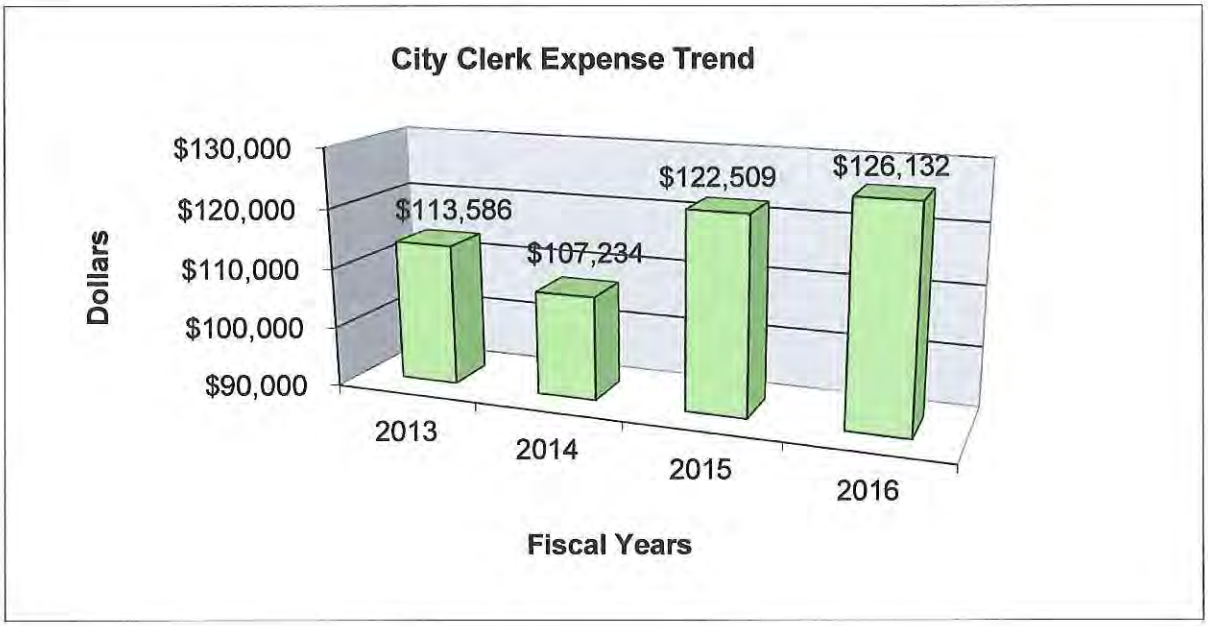
CITY MANAGER	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Communications	728	850	850
Conf/Meetings/Travel	12,554	2,000	2,500
Memberships/Dues/Publications	844	1,500	1,500
Insurance Claims Settlement	-	-	-
Professional Services	17,875	6,800	9,000
TOTAL MAINTENANCE & OPERATION	**$ 32,001**	**$ 11,150**	**$ 13,850**
CAPITAL OUTLAY DETAIL			
	-	-	-
	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**

EXPENDITURE SUMMARY

CITY CLERK	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	103,362	113,924	119,632
Maintenance and Operation	3,872	8,585	6,500
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 107,234**	**$ 122,509**	**$ 126,132**

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

Significant Changes:
None.



PERSONNEL DETAIL

City Clerk	Total Positions 2014-15 ACTUAL	2015-16 PROPOSED BUDGET	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Regular Positions Pay					
City Clerk	1	1	72,348	81,901	84,024
Benefits*					
FICA			4,551	5,592	6,308
PERS			7,651	11,537	13,495
Med/Dent/Vision/Life			13,779	9,250	9,056
ERMA/EAP			4,236	4,948	6,155
Workers Comp			797	696	593
	1	**1**	**$ 103,362**	**$ 113,924**	**$ 119,632**

EXPENDITURE DETAIL

CITY CLERK	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	1,972	3,000	3,000
Conf/Meetings/Travel	336	641	1,000
Election Expense	-	2,944	-
Printing & Advertising	1,564	2,000	2,500
TOTAL MAINTENANCE & OPERATION	**$ 3,872**	**$ 8,585**	**$ 6,500**

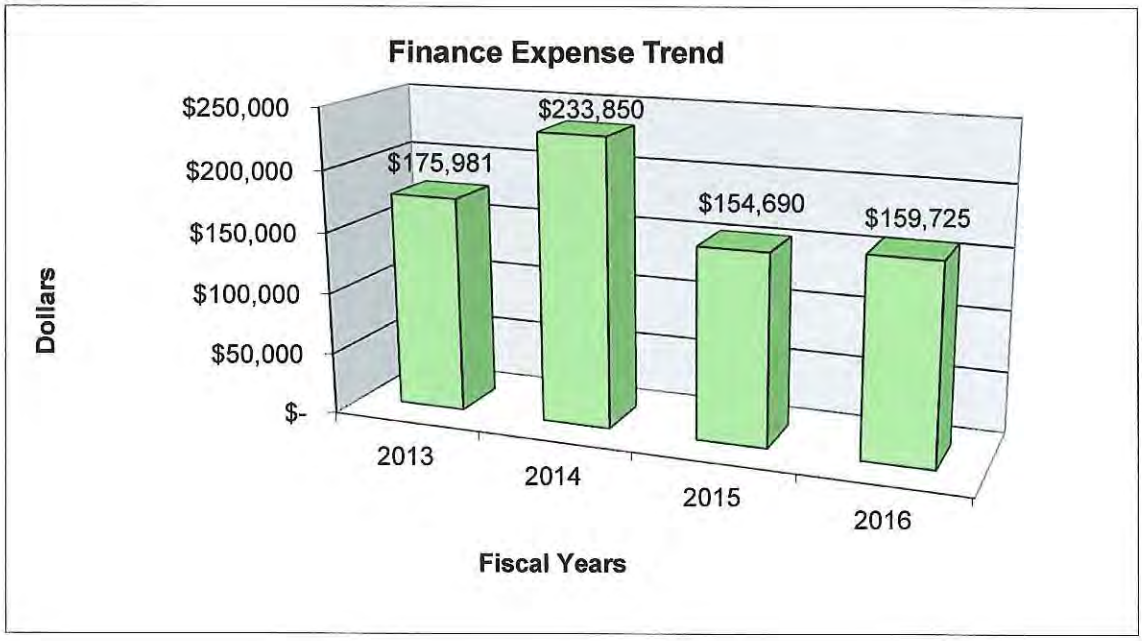
CAPITAL OUTLAY DETAIL			
Laptop Computer	-	-	-
Fax Machine	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**

EXPENDITURE SUMMARY

FINANCE	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	185,412	116,493	128,725
Maintenance and Operation	48,438	38,197	31,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 233,850**	**$ 154,690**	**$ 159,725**

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

Significant Changes:
The implementation of new payroll and accounting software will reduce the annual maintenance liability significantly.



PERSONNEL DETAIL

Finance	Total Positions 2014-15 ACTUAL	2015-16 PROPOSED BUDGET	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Regular Positions Pay					
Finance Director	1	1	156,820	90,314	97,367
Benefits*					
FICA			9,658	6,361	7,763
PERS			6,821	12,933	15,638
Med/Dent/Vision/Life			5,171	43	137
ERMA/EAP			1,100	844	687
Workers Comp			5,842	5,998	7,133
	1	**1**	**$ 185,412**	**$ 116,493**	**$ 128,725**

EXPENDITURE DETAIL

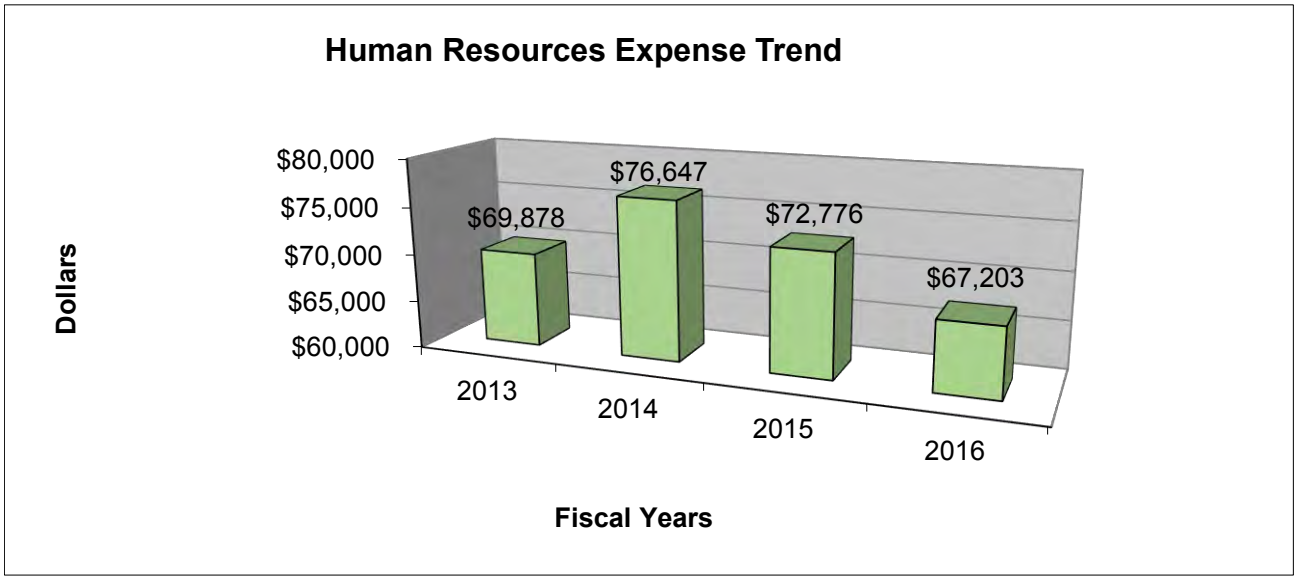
FINANCE	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	932	750	800
Comp/Maint & Supplies	25,094	21,000	10,000
Conf/Meetings/Travel/Education	423	1,047	1,500
Memberships/Dues/Publications	110	1,200	1,000
Audit	4,200	4,200	7,700
Special Professional Services	17,679	10,000	10,000
TOTAL MAINTENANCE & OPERATION	**$ 48,438**	**$ 38,197**	**$ 31,000**
CAPITAL OUTLAY DETAIL			
	$ -	$ -	$ -
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**

EXPENDITURE SUMMARY

HUMAN RESOURCES	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	73,346	71,122	63,353
Maintenance and Operation	3,301	1,654	3,850
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 76,647**	**$ 72,776**	**$ 67,203**

Description:
The Management Assistant position is responsible for all of the personnel functions of the City. The MA also oversees special projects, performs analytics and provide input and policy recommendations for City Council.

Significant Changes:
The MA position is a new position after the reorganization of the former Human Resource Coordinator position was vacated.



PERSONNEL DETAIL

Human Resources	Total Positions 2014-15 ACTUAL	2015-16 PROPOSED BUDGET	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Regular Positions Pay					
Management Assistant	1	1	57,517	55,130	40,560
Benefits*					
FICA			4,002	3,600	2,984
PERS			7,027	7,200	5,701
Med/Dent/Vision/Life			779	682	10,851
ERMA/EAP			637	556	286
Workers Comp			3,384	3,954	2,971
	1	**1**	**$ 73,346**	**$ 71,122**	**$ 63,353**

EXPENDITURE DETAIL

HUMAN RESOURCES	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	49	74	100
Conf/Meetings/Travel/Education	62	1,431	2,000
Memberships/Dues/Publications	3,127	149	1,750
Safety Committee	63	-	-
Special Professional Services	-	-	-
TOTAL MAINTENANCE & OPERATION	**$ 3,301**	**$ 1,654**	**$ 3,850**

CAPITAL OUTLAY DETAIL			
Computer	$ -	$ -	$ -
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**

EXPENDITURE SUMMARY

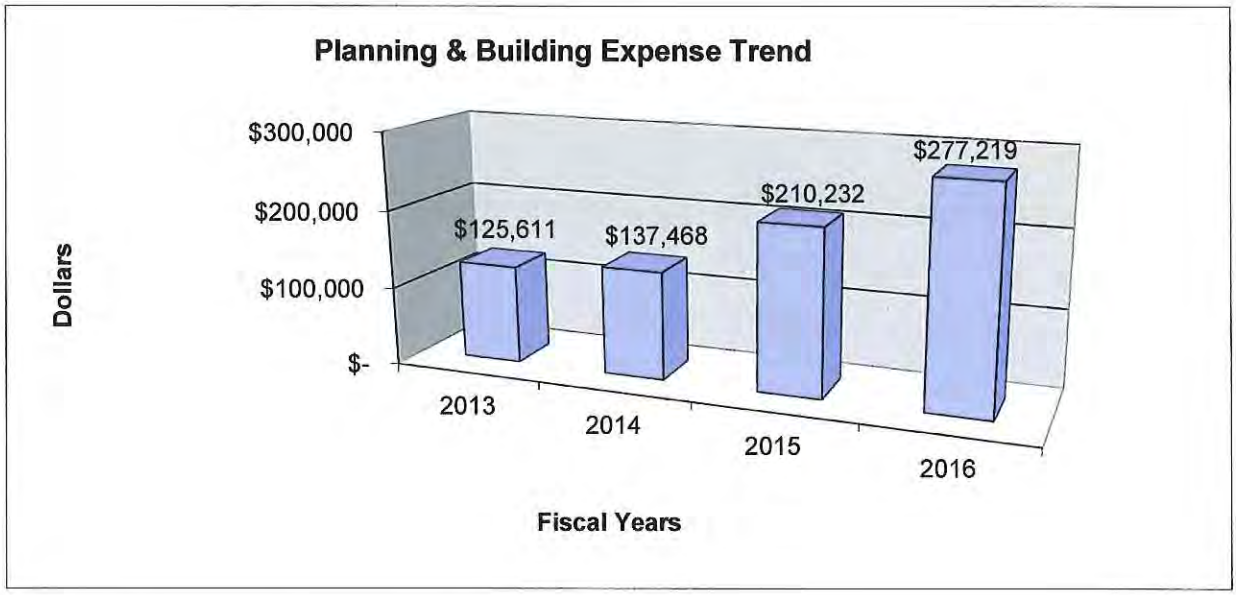
PLANNING & BUILDING PERMIT	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	0.25	0.25	1.50
Personnel	14,123	44,957	149,768
Maintenance and Operation	123,345	165,275	122,450
Debt Service	-	-	-
Capital Outlay	-	-	5,000
Total	**$ 137,468**	**$ 210,232**	**$ 277,219**

Description:

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

Significant Changes:

The 2015-16 budget includes the incorporation of all Building Dept. fund accounts. The Building Dept. enterprise fund was closed and reabsorbed into the general fund. The associated revenues and expenditures reflect this change.



PERSONNEL DETAIL

Planning & Building Permit	Total Positions 2014-15 ACTUAL	2015-16 PROPOSED BUDGET	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Regular Positions Pay					
Planning & Build Director		1.00			
Dept. Secretary II	0.25	0.50			
			7,961	27,367	93,030
Overtime	-	-	-	315	-
Benefits*					
FICA			859	2,082	6,938
PERS			1,535	3,340	14,942
Med/Dent/Vision/Life			2,816	9,291	27,387
ERMA/EAP			151	316	656
Workers Comp			801	2,246	6,815
	0.25	**1.5**	**$ 14,123**	**$ 44,957**	**$ 149,768**

EXPENDITURE DETAIL

PLANNING & BUILDING PERMIT	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Advertising	528	1,500	3,000
Communications	-	-	-
Scanner Lease	1,198	1,500	-
Conf/Meetings/Travel/Training & Educ	13	-	2,500
Fuels			2,000
Memberships/Dues/Publications	36	125	800
Outside Agency Fees (LAFCO Etc.)	6,666	2,150	2,150
Charrette Expenses	-	-	-
Special Professional	114,904	160,000	112,000
TOTAL MAINTENANCE & OPERATION	**$ 123,345**	**$ 165,275**	**$ 122,450**

CAPITAL OUTLAY DETAIL

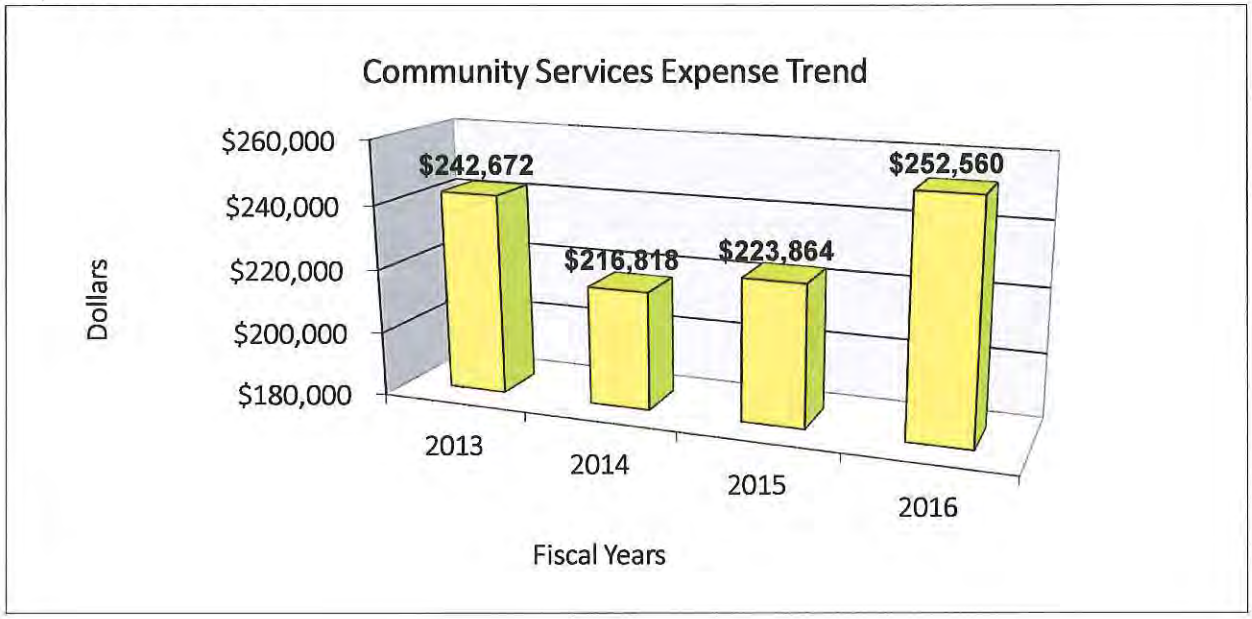
Computer Replacement Set-aside	-	-	5,000
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ 5,000**

EXPENDITURE SUMMARY

COMMUNITY SERVICES	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	2.35	2.35	2.35
Personnel	92,268	92,739	99,060
Maintenance and Operation	124,550	131,125	153,500
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 216,818**	**$ 223,864**	**$ 252,560**

Description:
The Community Services Department includes the General Fund's funding of the Senior Center and Crandell Swim Complex. It also includes funding for summer Band Concerts. This activity is an operating function of the Chamber of Commerce. The Department also oversees facilities and usage of all of the parks in the City, and the After School and Summer Recreation Programs.

Significant Changes:
The 2015-16 budget includes a large one-time operational transfer for the demolition and rebuild of the Crandall Swim Complex shower facilities.



PERSONNEL DETAIL

Community Services	Total Positions 2014-15 ACTUAL	2015-16 PROPOSED BUDGET	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Regular Positions Pay					
Community Services Coordinator	0.75	0.75	35,377	35,038	35,910
Overtime			-	-	-
Extra Help:					
After School/Summer Prog	1.6	1.6	42,103	41,000	47,000
Benefits*					
FICA			5,575	5,800	6,419
PERS			4,303	5,117	5,768
Med/Dent/Vision/Life			110	-	108
ERMA/EAP			760	713	339
Workers Comp			4,040	5,071	3,516
	2.35	**2.35**	**$ 92,268**	**$ 92,739**	**$ 99,060**

EXPENDITURE DETAIL

COMMUNITY SERVICES	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Band Concerts	-	-	7,000
Weed Abatement	-	1,750	1,500
After School/Summer Rec Program Supplies	10,450	12,000	10,000
Office Supplies/Printing & Advertising	621	200	1,000
Communications	220	650	-
Rec Prog Conf/Meetings/Travel	513	725	1,500
Dues	-	500	500
Animal Control	1,746	1,300	2,000
Senior Center Operating Transfer	34,000	37,000	30,000
Pool Operating Transfer	77,000	77,000	100,000
TOTAL MAINTENANCE & OPERATION	**$ 124,550**	**$ 131,125**	**$ 153,500**
CAPITAL OUTLAY DETAIL			
Computer replacement set-aside	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**

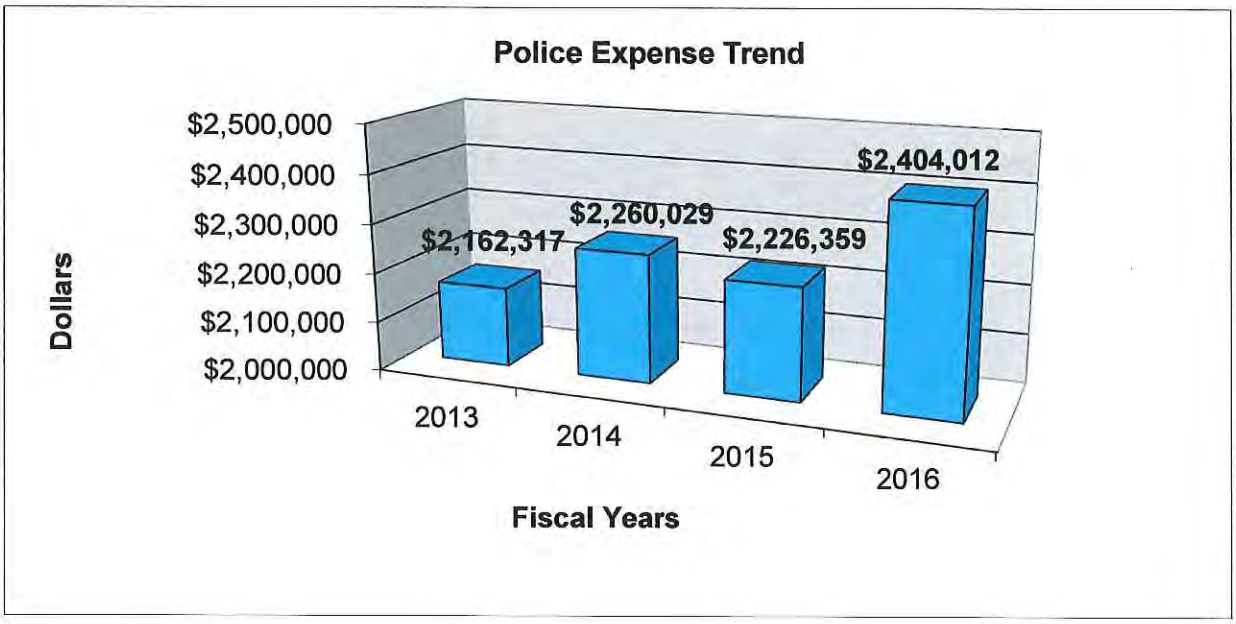
EXPENDITURE SUMMARY

POLICE	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	20	18	18
Personnel	2,029,489	2,009,378	2,018,612
Maintenance and Operation	219,770	186,101	209,400
Debt Service	-	-	-
Capital Outlay	10,770	30,880	176,000
Total	**$ 2,260,029**	**$ 2,226,359**	**$ 2,404,012**

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

Significant Changes:

A new Police Chief was hired in early 2015 and will oversee new administration and policy coordination of the Department. A large one-time capital purchase of four (4) new Police Vehicles is also included in the 15-16 budget.



PERSONNEL DETAIL

Police	Total Positions 2014-15 ACTUAL	2015-16 PROPOSED BUDGET	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Regular Positions Pay			1,128,071	1,200,498	1,192,357
Cashouts					
Chief	1	1			
Lieutenant	0	0			
Sergeants	3	3			
Administrative Assistant	1	1			
Officers	8	8			
Records Supervisor	1	1			
Dispatchers	4	4			
Overtime			159,213	120,000	70,000
Extra Help:					
Reserve Officers(20) & Reserve Dispatchers			25,085	35,000	48,500
Parttime officers			78,843	21,000	20,000
Benefits*					
FICA			95,200	95,092	94,127
PERS			267,080	255,653	298,232
Med/Dent/Vision/Life			159,201	176,517	178,136
ERMA/EAP			16,711	11,052	8,892
Workers Comp			83,579	78,567	92,367
Unemployment			443	-	-
Uniform Allowance			16,063	16,000	16,000
	18	**18**	**$ 2,029,489**	**$ 2,009,378**	**$ 2,018,612**

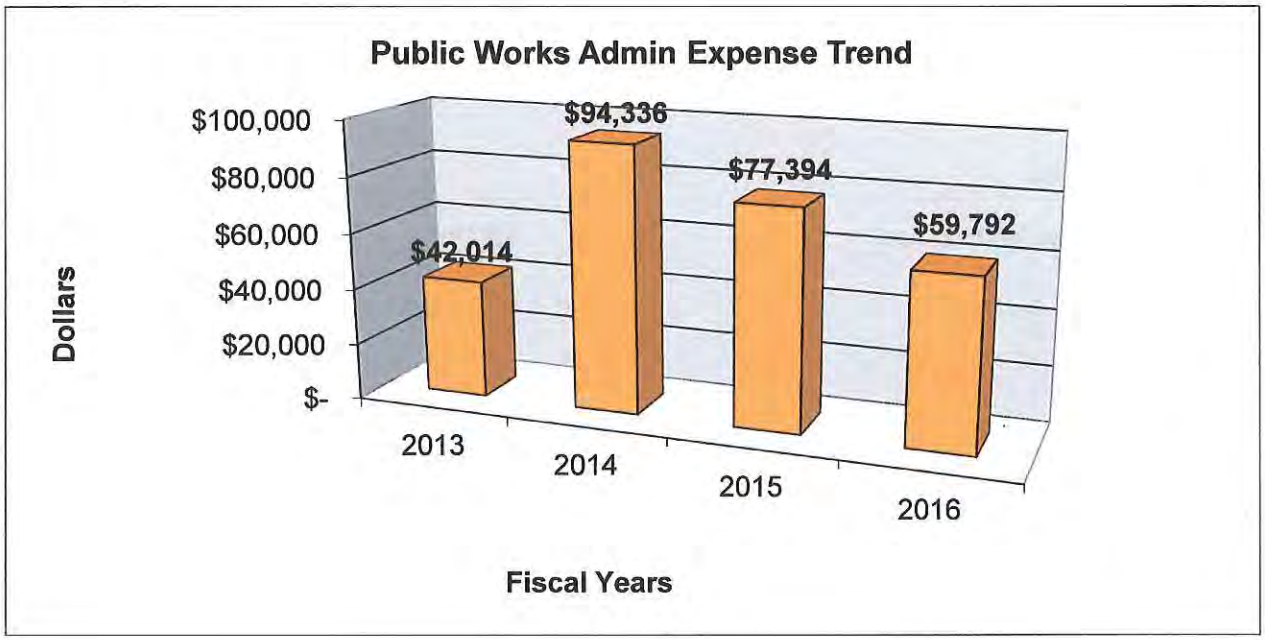
POLICE	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Advertising	10,666	8,800	8,500
Dept Tools & Supplies	6,483	9,506	9,500
Weapons/flares/etc.	6,773	4,000	6,500
Reserve Expense	3,526	-	8,000
Screening Personnel (Fulltime/Reserves/Volunteer)	13,374	5,000	8,000
Communications (Phone/Cell/911 System)	26,586	25,000	23,000
Utilities	26,032	23,500	23,500
Fuels	45,806	40,000	42,000
Office equip Maint	14,087	14,500	15,000
POST Funded Training	15,230	15,000	15,000
Conferences/Meetings/Travel	2,241	1,500	2,500
Training and Education	3,296	2,800	7,500
Memberships/Dues/Pubs	704	1,603	1,500
Special Professional Services	26,659	18,000	19,000
Equipment Maintenance	812	2,500	2,800
Radio & Communication Maint	11,285	11,000	12,000
Photo Equip Expense	1,134	-	-
Jail Booking Fees	192	400	600
K-9 Unit	1,065	369	500
Pistol Range	-	623	1,500
Vehicle Maintenance	2,073	-	-
Crime Prevention	1,746	2,000	2,500
TOTAL MAINTENANCE & OPERATION	**$ 219,770**	**$ 186,101**	**$ 209,400**
CAPITAL OUTLAY DETAIL			
	-	-	-
Vehicle Replacement/Phones/Computers	10,770	30,880	176,000
Police Set-asides:			
X-26 Tasers	-	-	-
Portable Radios	-	-	-
Traffic Radar	-	-	-
Computer set asides	-	-	-
Duty Weapons set-asides	-	-	-
Ballistic Vests	-	-	-
Misc Police Equipment (per CIP)	-	-	-
TOTAL CAPITAL OUTLAY	**$ 10,770**	**$ 30,880**	**$ 176,000**

EXPENDITURE SUMMARY

P.W. ADMIN	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	0.83	0.34	0.34
Personnel	40,941	43,644	47,292
Maintenance and Operation	6,339	6,250	5,000
Debt Service	-	-	-
Capital Outlay	47,056	27,500	7,500
Total	**$ 94,336**	**$ 77,394**	**$ 59,792**

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

Significant Changes:
None.



PERSONNEL DETAIL

P.W. Admin	Total Positions 2014-15 ACTUAL	Total Positions 2015-16 PROPOSED BUDGET	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Regular Positions Pay			32,439	33,401	35,905
P.W. Superintendent	0.34	0.34			
Secretary I					
Benefits*					
FICA			2,258	2,370	2,706
PERS			4,016	5,355	5,616
Med/Dent/Vision/Life			267	186	180
ERMA/EAP			311	288	253
Workers Comp			1,650	2,044	2,630
Unemployment			-	-	-
	0.34	**0.34**	**$ 40,941**	**$ 43,644**	**$ 47,292**

EXPENDITURE DETAIL

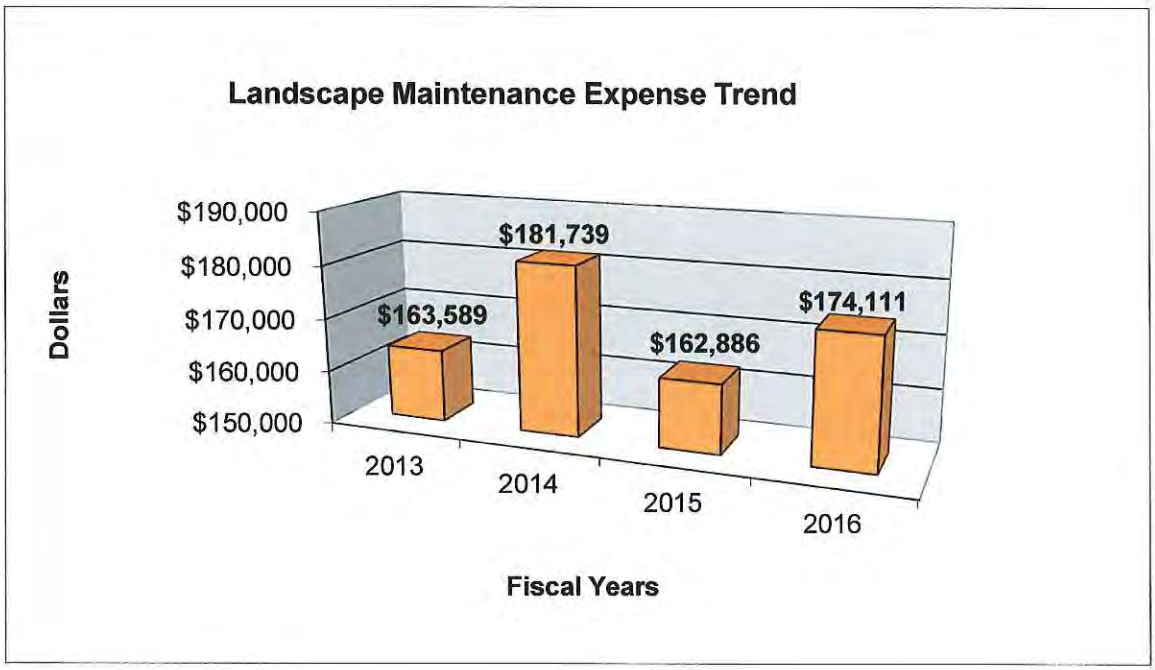
P.W. ADMIN	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Advertising	934	500	-
Communications	4,199	4,300	3,800
Utilities	517	700	700
Office Equipment Maint	443	750	500
Conference/Meetings/Travel	246	-	-
Memberships/Dues/Pubs	-	-	-
TOTAL MAINTENANCE & OPERATION	**$ 6,339**	**$ 6,250**	**$ 5,000**
CAPITAL OUTLAY DETAIL			
Phone System	-	6,500	-
Christmas Tree Replacement		20,000	-
Computers		1,000	-
2 mowers for park and property maintenance	47,056		
Ice Machine/Building Permits	-		7,500
TOTAL CAPITAL OUTLAY	**$ 47,056**	**$ 27,500**	**$ 7,500**

EXPENDITURE SUMMARY

LANDSCAPE MAINTENANCE	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	2.55	1.7	1.7
Personnel	126,029	124,386	129,311
Maintenance and Operation	44,202	38,500	42,800
Debt Service	-	-	-
Capital Outlay	11,508	-	2,000
Total	**$ 181,739**	**$ 162,886**	**$ 174,111**

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

Significant Changes:
None.



PERSONNEL DETAIL

Landscape Maintenance	Total Positions 2014-15 ACTUAL	2015-16 PROPOSED BUDGET	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Regular Positions Pay			83,029	83,906	86,516
Maint Worker III	1.7	1.7			
Maint Worker II					
Overtime			-	-	-
Benefits*					
FICA			8,958	5,786	6,416
PERS			10,859	11,944	13,895
Med/Dent/Vision/Life			17,280	16,157	15,535
ERMA/EAP			935	813	610
Workers Comp			4,968	5,780	6,338
Unemployment			-	-	-
	1.7	**1.7**	**$ 126,029**	**$ 124,386**	**$ 129,311**

EXPENDITURE DETAIL

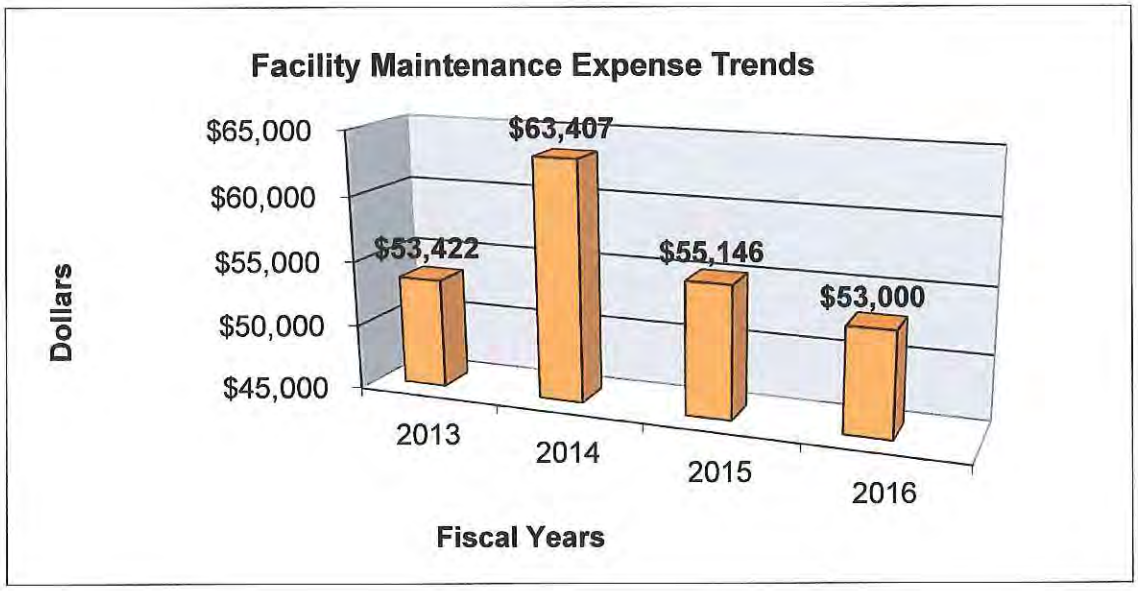
LANDSCAPE MAINTENANCE	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept Tools and Supplies	20,635	15,000	16,500
Utilities	20,248	20,000	22,500
Fuels	3,101	3,500	3,800
Special Professional Services	218	-	-
TOTAL MAINTENANCE & OPERATION	**$ 44,202**	**$ 38,500**	**$ 42,800**
CAPITAL OUTLAY DETAIL			
Riding Mower	**11,508**	-	
Various Misc	-	-	**2,000**
TOTAL CAPITAL OUTLAY	**$ 11,508**	**$ -**	**$ 2,000**

EXPENDITURE SUMMARY

FACILITY MAINTENANCE	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel			
Personnel	-	-	-
Maintenance and Operation	55,664	52,796	53,000
Debt Service	-	-	-
Capital Outlay	7,743	2,350	-
Total	**$ 63,407**	**$ 55,146**	**$ 53,000**

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

Significant Changes:
None.



EXPENDITURE DETAIL

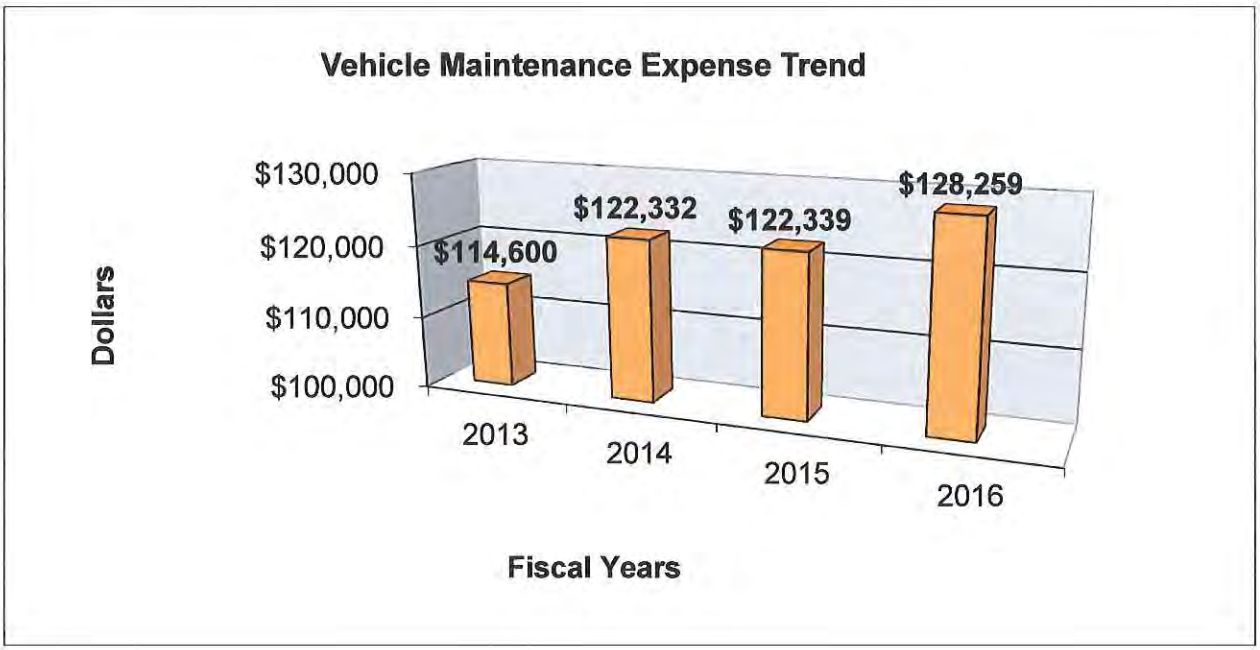
FACILITY MAINTENANCE	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Janitorial	35,535	36,000	36,000
Dept Tools and Supplies	13,401	10,000	10,000
Misc Maint & Repair	6,728	6,796	7,000
TOTAL MAINTENANCE & OPERATION	**$ 55,664**	**$ 52,796**	**$ 53,000**
CAPITAL OUTLAY DETAIL			
Various Misc	7,743	2,350	-
	-	-	-
	-	-	-
	-	-	-
TOTAL CAPITAL OUTLAY	**$ 7,743**	**$ 2,350**	**$ -**

EXPENDITURE SUMMARY

VEHICLE MAINTENANCE	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	70,663	75,039	82,759
Maintenance and Operation	51,669	47,300	45,500
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 122,332**	**$ 122,339**	**$ 128,259**

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

Significant Changes:
None.



PERSONNEL DETAIL

Vehicle Maintenance	Total Positions 2014-15 ACTUAL	2015-16 PROPOSED BUDGET	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Regular Positions Pay			42,335	43,472	48,892
Mechanic	1	1			
Overtime			4,006	3,400	3,000
Benefits*					
FICA			3,123	3,489	3,544
PERS			5,028	6,472	7,773
Med/Dent/Vision/Life			13,252	14,853	15,623
ERMA/EAP			462	414	345
Workers Comp			2,457	2,939	3,582
	1	**1**	**$ 70,663**	**$ 75,039**	**$ 82,759**

EXPENDITURE DETAIL

VEHICLE MAINTENANCE	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept Tools & Supplies	12,809	13,800	12,000
Vehicle Maintenance Expense	38,860	33,500	33,500
TOTAL MAINTENANCE & OPERATION	**$ 51,669**	**$ 47,300**	**$ 45,500**
CAPITAL OUTLAY DETAIL			
Misc Shop equip	-	-	-
Fleet Maint Software	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**

Summary of Street Funds

2015-2016 Fiscal Year Budget

		Gas Tax	LTF 3	LTF 8	Measure C Street Maint	Measure C ADA	Measure C Flex Fund	Total
Actual Fund Balance 06/30/14		349,914	33,381	1,055,939	524,343	21,278	62,822	2,047,677
Estimated Beg Fund Balance 6/30/15		430,339	40,804	1,259,799	522,902	16,578	100,222	2,370,644
Revenues:								
	Taxes	253,177	7,733	349,177	155,248	5,434	181,615	952,384
	Interest	-	175	700	1,400	-	-	2,275
	Total Revenue	253,177	7,908	349,877	156,648	5,434	181,615	954,659
Expenses:								
	Salaries & Benefits	197,078						197,078
	Tools & Supplies	-		3,000			15,000	18,000
	Utilities			3,800				
	Street Lighting	15,000		28,000			85,000	128,000
	Professional Service	20,000		18,000			25,000	63,000
	Vehicle Maintenance						4,000	4,000
	Fuels	7,800						7,800
	Audit						1,500	1,500
	Repair & Maint						5,000	5,000
	Sidewalk Repair					5,000	20,000	25,000
	Street Striping Program			20,000				20,000
	Overhead	15,500		20,500			20,500	56,500
Capital Outlay Projects:								
	Street Projects			-	125,000			125,000
	Transfer to Fed St Projects		-	305,000	150,000			455,000
	20th St Project							-
	Vehicle Repl.-set aside							-
								-
	Total Expenses	255,378	-	398,300	275,000	5,000	176,000	1,109,678
	Net Result	*(2,201)*	*7,908*	*(48,423)*	*(118,352)*	*434*	*5,615*	*(155,019)*
Projected 6/30/16	**Ending Fund Balance**	**428,138**	**48,712**	**1,211,376**	**404,550**	**17,012**	**105,837**	**2,215,625**

CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUE
FOR FISCAL YEAR 15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13 ACTUALS	FY 13/14 ACTUALS	FY 14/15 BUDGET	FY 14/15 ACTUALS	Projected Year End	FY 15/16 Prosposed	Percent Change
GAS TAX								
102-0000-403.06-01	2105	$ 49,913	$ 78,162	$ 57,307	$ 51,800	$ 57,307	$ 66,759	14%
102-0000-403.06-02	2106	$ 34,843	$ 35,518	$ 49,398	$ 30,696	$ 49,398	$ 39,218	-26%
102-0000-403.06-03	2107	$ 81,790	$ 83,627	$ 70,415	$ 67,824	$ 70,415	$ 91,272	23%
102-0000-403.06-04	2107.5	$ 3,000	$ 3,000	$ 3,000	$ -	$ 3,000	$ 3,000	0%
102-0000-403.06-05	2103	$ 90,630	$160,136	$ 124,700	$ 88,104	$ 124,700	$ 52,928	-136%
102-0000-451.01-01	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	0%
		$ 260,176	$360,443	$ 304,820	$ 238,424	$ 304,820	$ 253,177	
LTF 3								
103-0000-403.07-01	ARTICLE 3	$ 6,677	$ 6,906	$ 7,248	$ 7,248	$ 7,248	$ 7,733	6%
103-0000-451.01-01	INTEREST	$ 120	$ 49	$ 175	$ 34	$ 175	$ 175	0%
103-0000-471-01-01	FROM OTHER FUNDS	$ -	$ 639	$ -	$ -	$ -	$ -	
		$ 6,797	$ 7,594	$ 7,423	$ 7,282	$ 7,423	$ 7,908	
LTF 8								
104-0000-403.07-02	ARTICLE 8	$ 370,133	$443,382	$ 305,360	$ 233,778	$ 305,360	$ 349,177	13%
104-0000-451.01-01	INTEREST	$ 415	$ 257	$ 700	$ 162	$ 700	$ 700	0%
104-0000-471.01-01	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	0%
		$ 370,548	$443,639	$ 306,060	$ 233,940	$ 306,060	$ 349,877	
MEASURE C								
105-0000-403.08-00	MEASURE C	$ -	$ -	$ -	$ -	$ -	$ -	0%
105-0000-403.08-01	STREET MAINTENANCE	$ 142,372	$148,036	$ 152,500	$ 119,787	$ 152,500	$ 155,248	2%
105-0000-403.08-02	ADA COMPLIANCE	$ 4,784	$ 4,972	$ 5,300	$ 4,454	$ 5,300	$ 5,434	2%
105-0000-403.08-03	FLEXIBLE FUNDING	$ 165,503	$172,695	$ 178,000	$ 180,240	$ 178,000	$ 181,615	2%
105-0000-451.01-01	INTEREST	$ 1,092	$ 689	$ 1,400	$ 479	$ 1,400	$ 1,400	0%
		$ 313,751	$326,392	$ 337,200	$ 304,960	$ 337,200	$ 343,697	
		951,272	1,138,068	955,503	784,606	955,503	954,659	

Revenues	955,503	954,659
Expenses	632,536	456,000
	$ 322,967	498,659

CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13 ACTUALS	FY 13/14 ACTUALS	FY 14/15 BUDGET	FY 14/15 ACTUALS	Projected Year End	FY 15/16 Prosposed	Percent Change
GAS TAX								
102-9100-549.51-01	SALARIES	$ 31,603	$ 38,741	$ 112,373	$ 81,644	$ 112,373	$ 126,052	10.85%
102-9100-549.51-02	OVERTIME	$ 832	$ 2,338	$ 3,000	$ 2,998	$ 3,000	$ -	0.00%
102-9100-549.51-21	FICA	$ 3,004	$ 3,186	$ 8,826	$ 6,246	$ 8,826	$ 9,368	5.79%
102-9100-549.51-23	PERS	$ 5,372	$ 5,671	$ 16,469	$ 12,088	$ 16,469	$ 10,088	-63.25%
102-9100-549.51-25	MEDICAL	$ 12,537	$ 11,541	$ 29,232	$ 28,745	$ 29,232	$ 41,447	29.47%
102-9100-549.51-27	WORKERS COMP	$ 6,442	$ 6,609	$ 7,886	$ 7,886	$ 7,886	$ 9,234	14.60%
102-9100-549.51-31	ERMA/EAP	$ 1,991	$ 1,286	$ 1,109	$ 1,109	$ 1,109	$ 889	-24.80%
102-9100-549.52-10	DEPT TOOLS & SUPPLIES	$ 1,344	$ 1,088	$ 2,500	$ 1,801	$ 2,500	$ -	0.00%
102-9100-549.52-19	STREET LIGHTS & SIGNALS	$ 8,702	$ 20,928	$ 50,000	$ 8,853	$ 20,000	$ 15,000	-233.33%
102-9100-549.52-22	VEHICLE MAINTENANCE	$ -	$ -		$ -	$ -	$ -	
102-9100-549.52-24	FUELS	$ 7,706	$ 8,184	$ 8,000	$ 5,045	$ 7,500	$ 7,800	-2.56%
102-9100-549.52-70	PROFESSIONAL SERVICES	$ 8,457	$ -		$ -	$ -	$ 20,000	
102-9100-549.52-94	AUDIT	$ -	$ -		$ -	$ -	$ -	
102-9100-549.55-01	TRANSFER OUT-OVERHEAD	$ 16,800	$ 15,500	$ 15,500	$ 14,208	$ 15,500	$ 15,500	0.00%
102-9100-549.57-01	CAPITAL OUTLAY	$ -	$ -		$ -	$ -		
	TOTAL	$ 104,790	$ 115,072	$ 254,896	$ 170,623	$ 224,395	$ 255,378	
STREET MAINTENANCE								
102-9200-549.51-01	SALARIES	$ 63,208	$ 60,456	$ -	$ -	$ -	$ -	
102-9200-549.51-02	OVERTIME	$ 873	$ 4,669	$ -	$ -	$ -	$ -	
102-9200-549.51-21	FICA	$ 3,633	$ 4,016	$ -	$ -	$ -	$ -	
102-9200-549.51-23	PERS	$ 7,542	$ 6,909	$ -	$ -	$ -	$ -	
102-9200-549.51-25	MEDICAL	$ 15,645	$ 15,460	$ -	$ -	$ -	$ -	
102-9200-549.51-27	WORKERS COMP	$ -	$ -	$ -	$ -	$ -	$ -	
102-9200-549.51-31	ERMA/EAP	$ -	$ -	$ -	$ -	$ -	$ -	
102-9200-549.52-10	DEPT TOOLS & SUPPLIES	$ 532	$ 599	$ -	$ -	$ -	$ -	
102-9200-549.52-70	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ 91,433	$ 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	$ 2,087	$ -	$ 3,000	$ -	$ 3,000	$ 3,000	0.00%
104-9100-549.52-18	UTILITIES	$ 3,738	$ 3,860	$ 3,200	$ 2,990	$ 3,200	$ 3,800	15.79%
104-9100-549.52-19	STREET LIGHTS & SIGNALS	$ -	$ -	$ 28,000	$ -	$ -	$ 28,000	0.00%
104-9100-549.52-24	FUELS	$ -	$ -		$ -	$ -	$ -	
104-9100-549.52-70	PROFESSIONAL SERVICES	$ 53,127	$ 617	$ 14,000	$ 5,800	$ 10,500	$ 18,000	22.22%
104-9100-549.52-75	STREET STRIPING PROGRAM	$ -	$ -		$ -	$ -	$ 20,000	
104-9100-549.55-01	TRANSFER OUT-OVERHEAD	$ 16,800	$ 15,500	$ 15,500	$ 14,208	$ 15,500	$ 20,500	24.39%
104-9100-549.55-05	TRANSFER TO OTHER FUNDS	$ -	$ 29,983		$ -	$ -	$ -	
104-9100-549.57-01	CAPITAL OUTLAY	$ -	$ 494,465	$ 138,689	$ 37,312	$ 70,000	$ 305,000	54.53%
	TOTAL	$ 75,752	$ 544,425	$ 202,389	$ 60,310	$ 102,200	$ 398,300	
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	$ 154,142	$ 153,941	$ 153,941	$ 125,000	-23.31%
105-9200-549.52-70	PROFESSIONAL SERVICES	$ -	$ (9,160)		$ -	$ -	$ -	
105-9200-549.55-01	TRANSFER OUT-OVERHEAD	$ -	$ -		$ -	$ -	$ -	
105-9200-549.57-01	CAPITAL OUTLAY	$ 189,246	$ 106,211	$ 110,000	$ -	$ -	$ 150,000	26.67%
	TOTAL	$ 189,246	$ 106,314	$ 264,142	$ 153,941	$ 153,941	$ 275,000	3.95%

ADA COMPLIANCE									
105-9300-549.52-10	DEPT TOOLS & SUPPLIES	$ -	$ -		$ -	$ -	$ -		
105-9300-549.52-29	REPAIRS & MAINTENANCE	$ -	$ -		$ -	$ -	$ -		
105-9300-549.52-30	SIDEWALK REPAIR	$ -	$ 30,668	$ 10,000	$ -	$ 10,000	$ 5,000	-100.00%	
105-9300-549.55-01	TRANSFER OUT-OVERHEAD	$ -	$ -		$ -	$ -			
	TOTAL	$ -	$ 30,668	$ 10,000	$ -	$ 10,000	$ 5,000	-100.00%	
FLEXIBLE FUNDING									
105-9400-549.52-10	DEPT TOOLS & SUPPLIES	$ 32,149	$ 23,458	$ 28,000	$ 681	$ 7,500	$ 15,000	-86.67%	
105-9400-549.52-19	STREET LIGHTS & SIGNALS	$ 82,655	$ 105,204	$ 83,000	$ 78,158	$ 83,000	$ 85,000	2.35%	
105-9400-549.52-22	VEHICLE MAINTENANCE	$ 4,226	$ 3,254	$ 3,500	$ 3,500	$ 3,500	$ 4,000	12.50%	
105-9400-549.52-24	FUELS	$ -	$ -		$ -	$ -	$ -		
105-9400-549.52-29	REPAIRS & MAINTENANCE	$ -	$ 536	$ 2,000	$ 1,863	$ 2,000	$ 5,000	60.00%	
105-9400-549.52-30	SIDEWALK REPAIR	$ 28,785	$ 16,108	$ 20,000	$ 9,497	$ 24,000	$ 20,000	0.00%	
105-9400-549.52-70	PROFESSIONAL SERVICES	$ 681	$ 618	$ 10,000	$ 3,500	$ 5,000	$ 25,000	60.00%	
105-9400-549.52-94	AUDIT	$ 1,000	$ 1,500	$ 1,500	$ -	$ 1,500	$ 1,500	0.00%	
105-9400-549.55-01	TRANSFER OUT-OVERHEAD	$ 16,800	$ 15,500	$ 15,500	$ 14,208	$ 15,500	$ 20,500	24.39%	
	TOTAL	$ 166,296	$ 166,178	$ 163,500	$ 111,407	$ 142,000	$ 176,000	7.10%	
	TOTAL MEAS C	$ 355,542	$ 303,160	$ 437,642	$ 265,348	$ 305,941	$ 456,000	4.03%	
		$ 627,517	$ 1,054,766	$ 894,927	$ 496,281	$ 632,536	$ 1,109,678		

TOTAL REVENUE	$ 955,503	$ 954,659
TOTAL EXPENSE	$ 632,536	$ 1,109,678
	$ 322,967	$ (155,019)

GAS TAX FUNDS SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	349,914
2014-15 Fiscal Year	
Estimated Revenue	304,820
Transfers In	-
Estimated Funds Available	654,734
Estimated Expenditures	208,895
Transfers Out	15,500
Total Expenditures and Transfers Out	224,395
06/30/15 Estimated Fund Balance	**$430,339**
06/30/15 Fund Balance	430,339
2015-16 Fiscal Year	
Estimated Revenue	253,177
Transfers In	-
Estimated Funds Available	683,516
Estimated Expenditures	239,878
Transfers Out	15,500
Total Expenditures and Transfers Out	255,378
06/30/16 Estimated Fund Balance	**$428,138**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Unreserved	349,914	430,339	428,138
Fund Balances	**$ 349,914**	**$ 430,339**	**$ 428,138**

REVENUE SUMMARY

GAS TAX FUNDS SUMMARY	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Other Revenue			
Gas Taxes-Section 2105	78,162	57,307	66,759
Gas Taxes-Section 2106	35,518	49,398	39,218
Gas Taxes-Section 2107	83,627	70,415	91,272
Gas Taxes Section-2107.5	3,000	3,000	3,000
Gas Taxes Section-2103	160,136	124,700	52,928
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	**$ 360,443**	**$ 304,820**	**$ 253,177**

EXPENDITURE SUMMARY

GAS TAX FUNDS	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	2.30	2.30	2.30
Personnel	69,372	178,895	197,078
Maintenance and Operation	45,700	45,500	58,300
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 115,072**	**$ 224,395**	**$ 255,378**

Description:
The primary function of the Gas Tax Funds is the maintenance and repair of City streets in a safe manner. Activities include major and minor street repair, reconstruction, new street construction, street lights and personnel. Gas Tax funds are received from taxes imposed on gasoline sales.

Significant Changes:
Gas Tax revenue is expected to be approximately $50,000 less in 2015-16.

PERSONNEL DETAIL

Gas Tax Funds	2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Regular Positions Pay			38,741	112,373	126,052
Maintenance Worker III	2.3	2.3			
Overtime			2,338	3,000	-
Benefits*					
FICA			3,186	8,826	9,368
PERS			5,671	16,469	10,088
Med/Dent/Vision/Life			11,541	29,232	41,447
ERMA/EAP			1,286	1,109	889
Workers Comp			6,609	7,886	9,234
	2.3	**2.3**	**$ 69,372**	**$ 178,895**	**$ 197,078**

EXPENDITURE DETAIL

GAS TAX FUNDS	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept Tools & Supplies	1,088	2,500	-
Street Lighting & Signals	20,928	20,000	15,000
Professional Services	-	-	20,000
Fuel	8,184	7,500	7,800
Transfer Out-General Fund	15,500	15,500	15,500
Transfer to Other Funds	-	-	-
TOTAL MAINTENANCE & OPERATION	**$ 45,700**	**$ 45,500**	**$ 58,300**
CAPITAL OUTLAY DETAIL			
	-	-	-
Misc Maintenance	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**

LOCAL TRANSPORTATION FUND ARTICLE 3

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	33,381
2014-15 Fiscal Year	
Estimated Revenue	7,423
Transfers In	-
Estimated Funds Available	40,804
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/15 Estimated Fund Balance	**$ 40,804**
06/30/15 Fund Balance	40,804
2015-16 Fiscal Year	
Estimated Revenue	7,908
Transfers In	-
Estimated Funds Available	48,712
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/16 Estimated Fund Balance	**$ 48,712**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Capital Improvements	33,381	40,804	48,712
Fund Balances	**$ 33,381**	**$ 40,804**	**$ 48,712**

REVENUE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 3	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
OTHER REVENUE			
Allocation	6,906	7,248	7,733
Transfer in from Other Funds	639		
Use of Money and Property			
Interest	49	175	175
TOTAL REVENUES	**$ 7,594**	**$ 7,423**	**$ 7,908**

EXPENDITURE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 3	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	$ -	$ -	$ -

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

Significant Changes:
None.

EXPENDITURE DETAIL

LOCAL TRANSPORTATION FUND ARTICLE 3	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Professional Services	-	-	-
Transfer to Federal St Projects	-	-	-
TOTAL CAPITAL OUTLAY	$ -	$ -	$ -

LOCAL TRANSPORTATION FUND ARTICLE 8

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	1,055,939
2014-15 Fiscal Year	
Estimated Revenue	306,060
Transfers In	-
Estimated Funds Available	1,361,999
Estimated Expenditures	86,700
Transfers Out	15,500
Total Expenditures and Transfers Out	102,200
06/30/15 Estimated Fund Balance	**$1,259,799**
06/30/15 Fund Balance	1,259,799
2015-16 Fiscal Year	
Estimated Revenue	349,877
Transfers In	-
Estimated Funds Available	1,609,676
Estimated Expenditures	377,800
Transfers Out	20,500
Total Expenditures and Transfers Out	398,300
06/30/16 Estimated Fund Balance	**$1,211,376**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Unreserved	1,055,939	$1,259,799	$1,211,376
Fund Balances	**$ 1,055,939**	**$ 1,259,799**	**$ 1,211,376**

REVENUE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 8	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
OTHER REVENUE			
Allocation	443,382	305,360	349,177
Transfer in from Other Funds	-	-	-
Use of Money and Property			
Interest	257	700	700
TOTAL REVENUES	**$ 443,639**	**$ 306,060**	**$ 349,877**

EXPENDITURE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 8	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	49,960	32,200	93,300
Debt Service	-	-	-
Capital Outlay	494,465	70,000	305,000
Total	**$ 544,425**	**$ 102,200**	**$ 398,300**

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

Significant Changes:
Funding is allocated for the California Street reconstruction, as well as for a portion of the City's Federal match requirement.

EXPENDITURE DETAIL

LOCAL TRANSPORTATION FUND ARTICLE 8	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept. Tools and Supplies	-	3,000	3,000
Utilities	3,860	3,200	3,800
Professional Services	617	10,500	18,000
Street Lighting	-	-	28,000
Street Striping Program	-	-	20,000
Firestation Alley			
Transfer Out-General Fund	15,500	15,500	20,500
Transfer to Other Funds	29,983	-	-
TOTAL MAINTENANCE & OPERATION	**$ 49,960**	**$ 32,200**	**$ 93,300**
CAPITAL OUTLAY DETAIL			
Slurry Seals/Overlays		-	-
20th Avenue Project	-		
Pavement Mgnt Plan-Alleys	-	-	-
Transfer to Federal Street Project (matching Req.)	494,465	70,000	305,000
Transfer to CDBG Project	-	-	-
TOTAL CAPITAL OUTLAY	**$ 494,465**	**$ 70,000**	**$ 305,000**

MEASURE C

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	608,443
2014-15 Fiscal Year	
Estimated Revenue	337,200
Transfers In	-
Estimated Funds Available	945,643
Estimated Expenditures	290,441
Transfers Out	15,500
Total Expenditures and Transfers Out	305,941
06/30/15 Estimated Fund Balance	**$639,702**
06/30/15 Fund Balance	639,702
2015-16 Fiscal Year	
Estimated Revenue	343,697
Transfers In	-
Estimated Funds Available	983,399
Estimated Expenditures	435,500
Transfers Out	20,500
Total Expenditures and Transfers Out	456,000
06/30/16 Estimated Fund Balance	**$527,399**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Unreserved	-	-	-
Reserved:			
Street Maintenance	524,343	522,902	403,150
ADA Compliance	21,278	16,578	17,012
Flexible Funding	$ 62,822	$ 100,222	$ 107,237
Fund Balances	**$ 608,443**	**$ 639,702**	**$527,399**

REVENUE SUMMARY

MEASURE C	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
OTHER REVENUE			
Measure C Taxes-Street Maintenance	148,036	152,500	155,248
Measure C Taxes-ADA	4,972	5,300	5,434
Measure C Taxes-Flexible Funding	172,695	178,000	181,615
Use of Money and Property			
Interest	689	1,400	1,400
TOTAL REVENUES	**$ 326,392**	**$ 337,200**	**$ 343,697**

EXPENDITURE SUMMARY

MEASURE C	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	0.75	0	0
Personnel	-	-	-
Maintenance and Operation	303,160	305,941	456,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 303,160**	**$ 305,941**	**$ 456,000**

Description:

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

Significant Changes:

A major portion of the matching requirements of our Federal Street Grants will be made from the Measure C Street Maintenance funds. Funding also exists for the California Street reconstruction.

EXPENDITURE DETAIL

MEASURE C	2013-14 ESTIMATED EXPENSE	2014-15 DEPT HEAD REQUEST	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Street Maintenance:			
Street Maintenance Projects	-	-	125,000
Transfer to Eligible Fed Street Projects (match Req)	106,314	153,941	150,000
Street Maintenance Total:	*106,314*	*153,941*	*275,000*
ADA Compliance:			
Sidewalk Repair	-	10,000	5,000
Transfer to Eligible Fed Street Projects (match Req)	30,668	-	-
ADA Compliance Total:	*30,668*	*10,000*	*5,000*
Flexible Funding:			
Dept. Tools & Supplies	23,458	7,500	15,000
Street Lighting & Signals	105,204	83,000	85,000
Repairs and Maintenance	536	2,000	5,000
Vehicle Maintenance	3,254	3,500	4,000
Fuels	-	-	-
Professional Services	618	5,000	25,000
Audit	1,500	1,500	1,500
Sidewalk Repair	16,108	24,000	20,000
Transfer Out-General Fund	15,500	15,500	20,500
Flexible Funding Total:	*166,178*	*142,000*	*176,000*
TOTAL MAINTENANCE & OPERATION	**$ 303,160**	**$ 305,941**	**$ 456,000**
CAPITAL OUTLAY DETAIL (Previous Funding)			
Transfer to Tulare St Project	-	-	-
Reagan School Street Project	-	-	-
Sidewalk Repair	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**

Summary of Capital Project Funds

2015-2016 Fiscal Year Budget

	Capital Facilities-Traffic	Capital Facilities-Police	Capital Facilities-Fire/Amb	Capital Facilities-City Hall	Capital Facilities-PW Yard	Capital Facilities-Spec Rec	Capital Facilities-Library	Capital Facilities-Water	Sewer Connection	Storm Drain	Park & Rec Neigh	Park & Rec Comm	Traffic Impact	Equip Repl Reserve	Total
Actual Fund Balance 06/30/14	684,468	(418,494)	(1,132,370)	251,238	40,257	530,365	174,212	561,760	930,156	(24,806)	(58,803)	196,681	13,386	66,895	
Estimated Beg Fund 06/30/15	706,870	(413,494)	(1,128,303)	259,338	45,616	535,288	184,312	587,074	945,756	13,471	(48,903)	193,238	13,416	66,895	1,960,574
Revenues:															
Impact Fees	10,000	5,000	20,000	8,000	5,000	10,000	10,000	20,000	15,000	-	10,000	5,000			118,000
Interest	639	-	-	-	10	300	100	300	600	-	-	-	30	120	2,099
Total Revenue	10,639	5,000	20,000	8,000	5,010	10,300	10,100	20,300	15,600	-	10,000	5,000	30	120	120,099
Expenses:															
Interest	-	250	-				-								250
															-
Misc Improv/Dev Reimb										-					-
Professional Services	30,000			10,000	1,836	10,000	4,500	40,000	15,000	137	7,241				96,336
Transfer Out	-		18,000												18,000
Total Expenses	30,000	250	18,000	10,000	1,836	10,000	4,500	40,000	15,000	137	7,241	-	-	-	136,964
Net Result	*(19,361)*	*4,750*	*2,000*	*(2,000)*	*3,174*	*300*	*5,600*	*(19,700)*	*600*	*(137)*	*2,759*	*5,000*	*30*	*120*	*(16,865)*
Projected 6/30/15 Ending Fund Balance	**687,509**	**(408,744)**	**(1,126,303)**	**257,338**	**48,790**	**535,588**	**189,912**	**567,374**	**946,356**	**13,334**	**(46,144)**	**198,238**	**13,446**	**67,015**	**1,943,709**

CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUES
FOR FISCAL YEAR 15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13 ACTUALS	FY 13/14 ACTUALS	FY 14/15 BUDGET	FY 14/15 ACTUALS	FY 15/16 Projected to Budget	FY 15/16 Proposed	Percent Change
	CAPITAL FACILITIES							
210-0000-451.01-01	INTEREST	$ -	$ -	$ -	$ 139	$ 139	$ 139	0%
210-0000-481.01-01	HOLDING	$ -	$ -	$ -	$ -	$ -	$ -	0%
		$ -	$ -	$ -	$ 139	$ 139	$ 139	
210-0000-451.02-01	INTEREST	$ 304	$ 37	$ 500	$ -	$ 500	$ 500	0%
210-0000-481.01-02	TRAFFIC	$ 18,550	$ 39,253	$ 10,000	$ 21,902	$ 21,902	$ 10,000	0%
		$ 18,854	$ 39,290	$ 10,500	$ 21,902	$ 22,402	$ 10,500	
210-0000-451.02-02	INTEREST	$ (451)	$ (56)	$ -	$ -	$ -	$ -	0%
210-0000-481.01-03	FIRE/AMBULANCE	$ 23,947	$ 63,779	$ 20,000	$ 22,067	$ 22,067	$ 20,000	0%
		$ 23,496	$ 63,723	$ 20,000	$ 22,067	$ 22,067	$ 20,000	
210-0000-451.02-03	INTEREST	$ (189)	$ (22)	$ -	$ -	$ -	$ -	0%
210-0000-481.01-04	POLICE	$ 4,425	$ 13,750	$ 5,000	$ 3,756	$ 5,000	$ 5,000	0%
		$ 4,236	$ 13,728	$ 5,000	$ 3,756	$ 5,000	$ 5,000	
210-0000-451.02-04	INTEREST	$ 107	$ 13	$ 100	$ -	$ 100	$ -	0%
210-0000-481.01-05	CITY HALL	$ 8,480	$ 23,929	$ 8,000	$ 7,189	$ 8,000	$ 8,000	0%
		$ 8,587	$ 23,942	$ 8,100	$ 7,189	$ 8,100	$ 8,000	
210-0000-451.02-05	INTEREST	$ 10	$ 29	$ 10	$ -	$ 10	$ 10	0%
210-0000-481.01-06	PUBLIC WORKS	$ 6,390	$ 27,652	$ 5,000	$ 5,349	$ 5,349	$ 5,000	0%
		$ 6,400	$ 27,681	$ 5,010	$ 5,349	$ 5,359	$ 5,010	
210-0000-451.02-06	INTEREST	$ 238	$ 1	$ 300	$ -	$ 300	$ 300	0%
210-0000-481.01-07	SPEC RECREATION	$ 9,600	$ 18,465	$ 10,000	$ 7,623	$ 4,623	$ 10,000	0%
		$ 9,838	$ 18,466	$ 10,300	$ 7,623	$ 4,923	$ 10,300	
210-0000-451.02-07	INTEREST	$ 65	$ 8	$ 100	$ -	$ 100	$ 100	0%
210-0000-481.01-08	LIBRARY	$ 11,846	$ 34,600	$ 10,000	$ 9,427	$ 10,000	$ 10,000	0%
		$ 11,911	$ 34,608	$ 10,100	$ 9,427	$ 10,100	$ 10,100	
210-0000-451.02-08	INTEREST	$ 241	$ 29	$ 300	$ -	$ 300	$ 300	0%
210-0000-481.01-09	WATER FACILITIES	$ 22,109	$ 48,016	$ 15,000	$ 25,014	$ 25,014	$ 20,000	25%
		$ 22,350	$ 48,045	$ 15,300	$ 25,014	$ 25,314	$ 20,300	
	TOTAL	$105,672	$ 269,483	$ 84,310	$ 102,466	$ 103,404	$ 89,349	
	SEWER CONNECTION							
211-0000-451.01-01	INTEREST	$ 648	$ 379	$ 600	$ 278	$ 600	$ 600	0%
211-0000-481.02-01	CONNECTION FEES	$ 12,510	$ 66,178	$ 15,000	$ 11,410	$ 15,000	$ 15,000	0%
	TOTAL	$ 13,158	$ 66,557	$ 15,600	$ 11,688	$ 15,600	$ 15,600	
	STORM DRAIN							
212-0000-451.01-01	INTEREST	$ (11)	$ -	$ -	$ -	$ -	$ -	0%
212-0000-481.03-01	STORM DRAIN FEES	$ -	$ 20,176	$ -	$ 38,276	$ 38,276	$ -	0%
	TOTAL	$ (11)	$ 20,176	$ -	$ 38,276	$ 38,276	$ -	
	NEIGHBORHOOD/PARK REC							
214-0000-422.04-01	CMAS GRANT	$ -	$ (327)	$ -	$ -	$ -	$ -	0%
214-0000-451.01-01	INTEREST	$ -	$ -	$ 20	$ 128	$ 128	$ -	0%
214-0000-481.04-01	HOLDING	$ -	$ -		$ -	$ -	$ -	0%
214-0000-451.03-01	INTEREST	$ -	$ -		$ -	$ -	$ -	0%
214-0000-481.04-02	NEIGHBORHOOD	$ 7,979	$ 38,220	$ 10,000	$ 12,852	$ 12,852	$ 10,000	0%
214-0000-451.03-02	INTEREST	$ 104	$ 181		$ -	$ -	$ -	0%
214-0000-481.04-03	REGIONAL	$ 6,797	$ -	$ 5,000	$ -	$ 5,000	$ 5,000	0%
	TOTAL	$ 14,880	$ 38,074	$ 15,020	$ 12,980	$ 17,980	$ 15,000	
	TRAFFIC IMPACT							
216-0000-451.01-01	INTEREST	$ 29	$ 25	$ 30	$ 17	$ 30	$ 30	0%
216-0000-481.05-01	TRAFFIC IMPACT FEES	$ -	$ -		$ -	$ -		0%
	TOTAL	$ 29	$ 25	$ 30	$ 17	$ 30	$ 30	
	EQUIPMENT RESERVE							
243-0000-451.01-01	INTEREST	$ -	$ (111)	$ 120	$ -	$ 120	$ 120	0%
243-0000-451.05-04	POOL	$ 6	$ 111		$ 33	$ 33	$ -	0%
243-0000-451.05-09	FIRE TRUCK	$ 87	$ 111		$ -	$ -	$ -	0%
	TOTAL	$ 93	$ 111	$ 120	$ 33	$ 153	$ 120	
		$133,821	$ 394,426	$ 115,080	$ 165,460	$ 175,443	$ 120,099	

Revenues	$ 175,443	$ 120,099
Expenses	$ 215,000	$ 136,964
	$ (39,557)	$ (16,865)

CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13 ACTUALS	FY 13/14 ACTUALS	FY 14/15 BUDGET	FY 14/15 ACTUALS	Projected to Budget	FY 15/16 Proposed	Percent Change
	TRAFFIC FACILITIES							
210-0100-549.55-05	TRANSFER TO OTHER FUNDS	$ -	$ -		$ -	$ -		
210-0100-549-52.70	PROFESSIONAL SERVCIES	$ -	$ -	$ -	$ -	$ -	$ 30,000	100%
210-0100-549.57-10	CAPITAL OUTLAY-GENERAL FD	$ -	$ -	$ 66,000	$ -	$ -	$ -	0%
	TOTAL	$ -	$ -	$ 66,000	$ -	$ -	$ 30,000	
	FIRE/AMB							
210-0200-549.55-05	TRANSFER TO OTHER FUNDS	$ 212,555	$ 214,706	$ 215,000	$ 211,665	$ 215,000	$ 18,000	-1094%
210-0200-549.56-06	CAPITAL LEASE	$ -	$ -	$ 500	$ -	$ -	$ -	0%
210-0200-549.57-01	CAPITAL OUTLAY	$ -	$ -		$ -	$ -	$ -	0%
	TOTAL	$ 212,555	$ 214,706	$ 215,500	$ 211,665	$ 215,000	$ 18,000	
	POLICE							
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	
	CITY HALL							
210-0400-549.52-70	PROFESSIONAL SERVICES	$ -	$ -	$ 15,643	$ -	$ -	$ 10,000	-56%
210-0400-549.55-05	TRANSFER TO OTHER FUNDS	$ -	$ -		$ -	$ -		0%
210-0400-549.57-01	CAPITAL OUTLAY	$ -	$ -		$ -	$ -		0%
	TOTAL	$ -	$ -	$ 15,643	$ -	$ -	$ 10,000	
	CAPITAL FACILITES							
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	0%
	SPECIAL EDUCATION							
210-0600-549.52-70	PROFESSIONAL SERVICES	$ -	$ -	$ 33,999	$ -	$ -	$ 10,000	-240%
210-0600-549.55-05	TRANSFER TO OTHER FUNDS	$ -	$ -		$ -	$ -		0%
210-0600-549.57-01	CAPITAL OUTLAY	$ -	$ -		$ -	$ -		0%
	TOTAL	$ -	$ -	$ 33,999	$ -	$ -	$ 10,000	-240%
	LIBRARY							
210-0700-549.52-70	PROFESSIONAL SERVICES	$ -	$ -	$ 9,987	$ -	$ -	$ 4,500	-122%
210-0700-549.55-05	TRANSFER TO OTHER FUNDS	$ -	$ -		$ -	$ -	$ -	0%
210-0700-549.57-01	CAPITAL OUTLAY	$ -	$ -		$ -	$ -	$ -	0%
	TOTAL	$ -	$ -	$ 9,987	$ -	$ -	$ 4,500	-122%
	WATER FACILITIES							
210-0800-549.52-70	PROFESSIONAL SERVICES	$ -	$ -	$ 35,094	$ -	$ -	$ 40,000	12%
210-0800-549.55-05	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	0%
210-0800-549.57-01	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	0%
	TOTAL	$ -	$ -	$ 35,094	$ -	$ -	$ 40,000	12%
	SEWER CONNECTION							
211-9100-549.52-70	PROFESSIONAL SERVICES	$ 227	$ 206	$ 119,298	$ -	$ -	$ 15,000	-695%
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	$ 227	$ 57,493	$ 119,298	$ -	$ -	$ 15,000	
	STORM DRAIN							
212-9100-549.52-70	PROFESSIONAL SERVICES	$ 75,857	$ 137	$ 137	$ -	$ -	$ 137	0%
212-9100-549.54-25	DEVELOPER REIMBURSEMENTS	$ -	$ -		$ -	$ -	$ -	0%
212-9100-549.55-05	TRANSFER TO OTHER FUNDS	$ -	$ -		$ -	$ -	$ -	0%
212-9100-549.57-01	CAPITAL OUTLAY	$ -	$ -		$ -	$ -	$ -	0%
	TOTAL	$ 75,857	$ 137	$ 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	0%
	PARK & RECREATION							
214-8200-549.52-70	PROFESSIONAL SERVICES	$ -	$ -		$ -	$ -	$ -	0%
214-8200-549.55-05	TRANSFER TO OTHER FUNDS	$ -	$ -		$ -	$ -	$ -	0%
214-8200-549.57-01	CAPITAL OUTLAY	$ -	$ 3,443	$ -	$ -	$ -	$ -	0%
	TOTAL	$ -	$ 3,443	$ -	$ -	$ -	$ -	0%
		$ 288,639	$ 275,779	$ 504,985	$ 211,665	$ 215,000	$ 136,964	

Revenues	$ 175,443	$ 120,099
Expenses	$ 215,000	$ 136,964
	$ (39,557)	$ (16,865)

CAPITAL FACILITIES-TRAFFIC

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	684,468
2014-15 Fiscal Year	
Estimated Revenue	22,402
Transfers In	-
Estimated Funds Available	706,870
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/15 Estimated Fund Balance	**$706,870**
06/30/15 Fund Balance	706,870
2015-16 Fiscal Year	
Estimated Revenue	10,639
Transfers In	-
Estimated Funds Available	717,509
Estimated Expenditures	30,000
Transfers Out	-
Total Expenditures and Transfers Out	30,000
06/30/16 Estimated Fund Balance	**$687,509**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Reserve for Capital Improvements	684,468	706,870	687,509
Fund Balances	**$ 684,468**	**$ 706,870**	**$ 687,509**

REVENUE SUMMARY

CAPITAL FACILITIES-ARTERIAL STREETS	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Charges for Services			
Capital Facilities Fees-Arterial Streets	39,253	21,902	500
Use of Money and Property			
Interest	37	500	10,139
TOTAL REVENUES	**$ 39,290**	**$ 22,402**	**$ 10,639**

EXPENDITURE SUMMARY

CAPITAL FACILITES-TRAFFIC	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	30,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	$ -	$ -	$ 30,000

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

Significant Changes:
None.

EXPENDITURE DETAIL

CAPITAL FACILITES-TRAFFIC	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Professional Services	-	-	30,000
Capital Outlay-General Fund		-	-
Total	$ -	$ -	$ 30,000

CAPITAL FACILITIES-POLICE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(418,494)
2014-15 Fiscal Year	
Estimated Revenue	5,000
Transfers In	-
Estimated Funds Available	(413,494)
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/15 Estimated Fund Balance	**$ (413,494)**
06/30/15 Fund Balance	(413,494)
2015-16 Fiscal Year	
Estimated Revenue	5,000
Transfers In	-
Estimated Funds Available	(408,494)
Estimated Expenditures	250
Transfers Out	-
Total Expenditures and Transfers Out	250
06/30/16 Estimated Fund Balance	**$ (408,744)**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Reserve for Police Station	(418,494)	(413,494)	(408,744)
Fund Balances	**$ (418,494)**	**$ (413,494)**	**$ (408,744)**

REVENUE SUMMARY

CAPITAL FACILITIES-POLICE	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Charges for Services			
Capital Facilities Fees-Police	13,750	5,000	5,000
Use of Money and Property			
Interest	(22)	-	-
TOTAL REVENUES	**$ 13,728**	**$ 5,000**	**$ 5,000**

EXPENDITURE SUMMARY

CAPITAL FACILITES-POLICE	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	250
Total	**$ -**	**$ -**	**$ 250**

Description:
These are fees charged to new development to mediate their impact on Police Services. This portion of the fee is for the Police Station.

Significant Changes:
The balance in this account is in the negative and will be replenished with fees over the life of the Capital Facility fee. The fees were used for expenditures related to the remodel of the New Police Facility.

EXPENDITURE DETAIL

CAPITAL FACILITES-POLICE	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Interest	-	-	250
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ 250**

CAPITAL FACILITIES-FIRE/AMB

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(1,132,370)
2014-15 Fiscal Year	
Estimated Revenue	22,067
Transfers In	
Estimated Funds Available	(1,110,303)
Estimated Expenditures	-
Transfers Out	18,000
Total Expenditures and Transfers Out	18,000
06/30/15 Estimated Fund Balance	**$ (1,128,303)**
06/30/15 Fund Balance	(1,128,303)
2015-16 Fiscal Year	
Estimated Revenue	20,000
Transfers In	-
Estimated Funds Available	(1,108,303)
Estimated Expenditures	-
Transfers Out	18,000
Total Expenditures and Transfers Out	18,000
06/30/16 Estimated Fund Balance	**$ (1,126,303)**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Reserve for St. Remodel/Rolling	(1,132,370)	(1,128,303)	(1,126,303)
Fund Balances	**$ (1,132,370)**	**$ (1,128,303)**	**$ (1,126,303)**

REVENUE SUMMARY

CAPITAL FACILITIES-FIRE/AMB	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Charges for Services			
Capital Facilities Fees-Fire	63,779	22,067	20,000
Use of Money and Property			
Interest	(56)	-	-
TOTAL REVENUES	**$ 63,723**	**$ 22,067**	**$ 20,000**

EXPENDITURE SUMMARY

CAPITAL FACILITES-FIRE/AMB	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	214,706	215,000	18,000
Total	**$ 214,706**	**$ 215,000**	**$ 18,000**

Description:
These are fees charged to new development to mediate their impact on Fire Services.

Significant Changes:
None.

EXPENDITURE DETAIL

CAPITAL FACILITES-FIRE/AMB	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Transfer out to Other Funds	214,706	215,000	18,000
Interest	-	-	-
TOTAL CAPITAL OUTLAY	**$ 214,706**	**$ 215,000**	**$ 18,000**

CAPITAL FACILITIES-CITY HALL

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	251,238
2014-15 Fiscal Year	
Estimated Revenue	8,100
Transfers In	-
Estimated Funds Available	259,338
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/15 Estimated Fund Balance	**$259,338**
06/30/15 Fund Balance	259,338
2015-16 Fiscal Year	
Estimated Revenue	8,000
Transfers In	-
Estimated Funds Available	267,338
Estimated Expenditures	10,000
Transfers Out	-
Total Expenditures and Transfers Out	10,000
06/30/16 Estimated Fund Balance	**$257,338**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Reserve for Capital Improvements	251,238	259,338	257,338
Fund Balances	**$ 251,238**	**$ 259,338**	**$ 257,338**

REVENUE SUMMARY

CAPITAL FACILITIES-CITY HALL	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Charges for Services			
Capital Facilities Fees-City Hall	23,929	8,000	8,000
Use of Money and Property			
Interest	13	100	-
TOTAL REVENUES	**$ 23,942**	**$ 8,100**	**$ 8,000**

EXPENDITURE SUMMARY

CAPITAL FACILITES-CITY HALL	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	10,000
Debt Service	-	-	-
Capital Outlay		-	-
Total	$ -	$ -	$ 10,000

Description:
These are fees charged to new development to mediate their impact on the City of Kingsburg City Hall services. This portion of the fee is for the expansion or construction of a new City Hall and Council Chamber.

Significant Changes:
None.

EXPENDITURE DETAIL

CAPITAL FACILITES-CITY HALL	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Professional Services-Plan Lines	-	-	10,000
Capital Outlay-General Fund		-	-
Total	$ -	$ -	$ 10,000

CAPITAL FACILITIES-PUBLIC WORKS YARD

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	40,257
2014-15 Fiscal Year	
Estimated Revenue	5,359
Transfers In	-
Estimated Funds Available	45,616
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/15 Estimated Fund Balance	**$45,616**
06/30/15 Fund Balance	45,616
2015-16 Fiscal Year	
Estimated Revenue	5,010
Transfers In	-
Estimated Funds Available	50,626
Estimated Expenditures	1,836
Transfers Out	-
Total Expenditures and Transfers Out	1,836
06/30/16 Estimated Fund Balance	**$48,790**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Reserve for Public Works Yard	40,257	45,616	48,790
Fund Balances	**$ 40,257**	**$ 45,616**	**$ 48,790**

REVENUE SUMMARY

CAPITAL FACILITIES-PUBLIC WORKS YARD	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Charges for Services			
Capital Facilities Fees-Public Works Yard	27,652	5,349	5,000
Use of Money and Property			
Interest	29	10	10
TOTAL REVENUES	**$ 27,681**	**$ 5,359**	**$ 5,010**

EXPENDITURE SUMMARY

CAPITAL FACILITES-PUBLIC WORKS YARD	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	1,836
Total	$ -	$ -	$ 1,836

Description:
These are fees charged to new development to mediate their impact on Public Works Operations. This portion of the fee is for the expansion of the Public Works Yard.

Significant Changes:
None.

EXPENDITURE DETAIL

CAPITAL FACILITES-PUBLIC WORKS YARD	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Professional Services	-	-	1,836
Capital Outlay-General Fund	-	-	-
Total	$ -	$ -	$ 1,836

CAPITAL FACILITIES-SPECIAL RECREATION

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	530,365
2014-15 Fiscal Year	
Estimated Revenue	4,923
Transfers In	-
Estimated Funds Available	535,288
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/15 Estimated Fund Balance	**$535,288**
06/30/15 Fund Balance	535,288
2015-16 Fiscal Year	
Estimated Revenue	10,300
Transfers In	-
Estimated Funds Available	545,588
Estimated Expenditures	10,000
Transfers Out	-
Total Expenditures and Transfers Out	10,000
06/30/16 Estimated Fund Balance	**$535,588**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Res.Youth Ctr./Sports Comp	530,365	535,288	535,588
Fund Balances	**$ 530,365**	**$ 535,288**	**$ 535,588**

REVENUE SUMMARY

CAPITAL FACILITIES-SPECIAL RECREATION	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Charges for Services			
Capital Facilities Fees-Special Recreation	18,465	4,623	10,000
Use of Money and Property			
Interest	1	300	300
TOTAL REVENUES	**$ 18,466**	**$ 4,923**	**$ 10,300**

CAPITAL FACILITIES-LIBRARY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	174,212
2014-15 Fiscal Year	
Estimated Revenue	10,100
Transfers In	-
Estimated Funds Available	184,312
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/15 Estimated Fund Balance	**$184,312**
06/30/15 Fund Balance	184,312
2015-16 Fiscal Year	
Estimated Revenue	10,100
Transfers In	-
Estimated Funds Available	194,412
Estimated Expenditures	4,500
Transfers Out	-
Total Expenditures and Transfers Out	4,500
06/30/16 Estimated Fund Balance	**$189,912**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Reserve for Library Facilities	174,212	184,312	189,912
Fund Balances	**$ 174,212**	**$ 184,312**	**$ 189,912**

EXPENDITURE SUMMARY

CAPITAL FACILITES-SPECIAL RECREATION	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	10,000
Total	$ -	$ -	$ **10,000**

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

Significant Changes:
None.

EXPENDITURE DETAIL

CAPITAL FACILITES-SPECIAL RECREATION	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Professional Services	-	-	10,000
Capital Outlay	-	-	-
Total	$ -	$ -	$ **10,000**

REVENUE SUMMARY

CAPITAL FACILITIES-LIBRARY	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Charges for Services			
Capital Facilities Fees-Library	34,600	10,000	10,000
Use of Money and Property			
Interest	8	100	100
TOTAL REVENUES	**$ 34,608**	**$ 10,100**	**$ 10,100**

EXPENDITURE SUMMARY

CAPITAL FACILITES-LIBRARY	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	4,500
Total	$ -	$ -	$ 4,500

Description:
These are fees charged to new development to supplement the cost of a new library facility in Kingsburg.

Significant Changes:
None.

EXPENDITURE DETAIL

CAPITAL FACILITES-LIBRARY	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Professional Services	-	-	4,500
Capital Outlay	-	-	-
Total	$ -	$ -	$ 4,500

CAPITAL FACILITIES-WATER FACILITIES

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	561,760
2014-15 Fiscal Year	
Estimated Revenue	25,314
Transfers In	-
Estimated Funds Available	587,074
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/15 Estimated Fund Balance	**$587,074**
06/30/15 Fund Balance	587,074
2015-16 Fiscal Year	
Estimated Revenue	20,300
Transfers In	-
Estimated Funds Available	607,374
Estimated Expenditures	40,000
Transfers Out	-
Total Expenditures and Transfers Out	40,000
06/30/16 Estimated Fund Balance	**$567,374**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Reserve for Water Facilities	561,760	587,074	567,374
Fund Balances	**$ 561,760**	**$ 587,074**	**$ 567,374**

REVENUE SUMMARY

CAPITAL FACILITIES-WATER FACILITIES	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Charges for Services			
Capital Facilities Fees-Water	48,016	25,014	20,000
Use of Money and Property			
Interest	29	300	300
TOTAL REVENUES	**$ 48,045**	**$ 25,314**	**$ 20,300**

EXPENDITURE SUMMARY

CAPITAL FACILITES-WATER FACILITIES	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	40,000
Debt Service	-	-	-
Capital Outlay		-	-
Total	**$ -**	**$ -**	**$ 40,000**

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

Significant Changes:
None.

EXPENDITURE DETAIL

CAPITAL FACILITES-WATER FACILITIES	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Professional Services	-	-	40,000
Capital Outlay		-	-
Total	**$ -**	**$ -**	**$ 40,000**

SEWER CONNECTION FEES

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	930,156
2014-15 Fiscal Year	
Estimated Revenue	15,600
Transfers In	-
Estimated Funds Available	945,756
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/15 Estimated Fund Balance	**$945,756**
06/30/15 Fund Balance	945,756
2015-16 Fiscal Year	
Estimated Revenue	15,600
Transfers In	-
Estimated Funds Available	961,356
Estimated Expenditures	15,000
Transfers Out	-
Total Expenditures and Transfers Out	15,000
06/30/16 Estimated Fund Balance	**$946,356**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Reserve for Capital Improvements	930,156	945,756	946,356
Fund Balances	**$ 930,156**	**$ 945,756**	**$ 946,356**

REVENUE SUMMARY

SEWER CONNECTION FEES	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Charges for Services			
Sewer Connection Fes	66,178	15,000	15,000
Use of Money and Property			
Interest	379	600	600
TOTAL REVENUES	**$ 66,557**	**$ 15,600**	**$ 15,600**

EXPENDITURE SUMMARY

SEWER CONNECTION	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	57,493	-	15,000
Total	**$ 57,493**	**$ -**	**$ 15,000**

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

Significant Changes:
None.

SEWER CONNECTION	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Misc Improvements/Developer Reimbursements	-	-	-
Professional Services	206	-	15,000
Kern St Lift Station Refurbishment	-	-	-
Golden State Sewer Rehabilitation	57,287	-	-
TOTAL CAPITAL OUTLAY	**$ 57,493**	**$ -**	**$ 15,000**

STORM DRAIN FEES

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(24,806)
2014-15 Fiscal Year	
Estimated Revenue	38,276
Transfers In	-
Estimated Funds Available	13,471
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/15 Estimated Fund Balance	**$ 13,471**
06/30/15 Fund Balance	13,471
2015-16 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	13,471
Estimated Expenditures	137
Transfers Out	-
Total Expenditures and Transfers Out	137
06/30/16 Estimated Fund Balance	**$ 13,334**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Reserve for Capital Improvements	(24,806)	13,471	13,334
Fund Balances	**$ (24,806)**	**$ 13,471**	**$ 13,334**

REVENUE SUMMARY

STORM DRAIN FEES	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Charges for Services			
Storm Drain Fees	20,176	38,276	-
Miscellaneous	-	-	-
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	**$ 20,176**	**$ 38,276**	**$ -**

EXPENDITURE SUMMARY

STORM DRAIN	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	137	-	137
Total	**$ 137**	**$ -**	**$ 137**

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

Significant Changes:
None.

EXPENDITURE DETAIL

STORM DRAIN	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Developer Reimbursement		-	-
Professional Services	137	-	137
Misc Improvements	-	-	-
TOTAL CAPITAL OUTLAY	**$ 137**	**$ -**	**$ 137**

PARK & REC-NEIGHBORHOOD

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(58,803)
2014-15 Fiscal Year	
Estimated Revenue	10,000
Transfers In	-
Estimated Funds Available	(48,803)
Estimated Expenditures	100
Transfers Out	-
Total Expenditures and Transfers Out	100
06/30/15 Estimated Fund Balance	$ (48,903)
06/30/15 Fund Balance	(48,903)
2015-16 Fiscal Year	
Estimated Revenue	10,000
Transfers In	-
Estimated Funds Available	(38,903)
Estimated Expenditures	7,241
Transfers Out	-
Total Expenditures and Transfers Out	7,241
06/30/16 Estimated Fund Balance	**$ (46,144)**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Reserve for Capital Improvements	(58,803)	(48,903)	(46,144)
Fund Balances	**$ (58,803)**	**$ (48,903)**	**$ (46,144)**

REVENUE SUMMARY

PARK & REC-NEIGHBORHOOD 54%	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Charges for Services			
Park & Rec Fees-Neighborhood	38,220	12,852	10,000
CMAS Grant		327	
Use of Money and Property			
Interest	-	122	-
TOTAL REVENUES	**$ 38,220**	**$ 13,301**	**$ 10,000**

EXPENDITURE SUMMARY

PARK & REC-NEIGHBORHOOD	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	7,241
Total	$ -	$ -	$ 7,241

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

Significant Changes:
None.

EXPENDITURE DETAIL

PARK & REC-NEIGHBORHOOD	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Interest Expense	-	100	-
Professional Services	-	-	7,241
TOTAL CAPITAL OUTLAY	$ -	$ 100	$ 7,241

PARK & REC-COMMUNITY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	196,681
2014-15 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	196,681
Estimated Expenditures	3,443
Transfers Out	-
Total Expenditures and Transfers Out	3,443
06/30/15 Estimated Fund Balance	**$193,238**
06/30/15 Fund Balance	193,238
2015-16 Fiscal Year	
Estimated Revenue	5,000
Transfers In	-
Estimated Funds Available	198,238
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/16 Estimated Fund Balance	**$198,238**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Reserve for Capital Improvements	184,681	193,238	198,238
Reserve for Concession Stand	12,000	-	-
Fund Balances	**$ 196,681**	**$ 193,238**	**$ 198,238**

REVENUE SUMMARY

PARK & REC-COMMUNITY-46%	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Charges for Services			
Park & Rec Fees-Regional	6,797	-	5,000
	-	-	-
Miscellaneous Revenue	-	-	-
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	**$ 6,797**	**$ -**	**$ 5,000**

EXPENDITURE SUMMARY

PARK & REC-COMMUNITY	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	104	3,443	-
Total	**$ 104**	**$ 3,443**	**$ -**

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

Significant Changes:
See Capital Outlay for detail.

EXPENDITURE DETAIL

PARK & REC-COMMUNITY	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Professional Services	-	-	-
Athwal Park Project	-	-	-
Heritage Park Equipment	-	-	-
Interest Expense	104	-	-
Downtown Park	-	-	-
TOTAL CAPITAL OUTLAY	**$ 104**	**$ -**	**$ -**

CAPITAL PROJECT TRAFFIC IMPACT ZONE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	13,386
2014-15 Fiscal Year	
Estimated Revenue	30
Transfers In	-
Estimated Funds Available	13,416
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/15 Estimated Fund Balance	**$13,416**
06/30/15 Fund Balance	13,416
2015-16 Fiscal Year	
Estimated Revenue	30
Transfers In	-
Estimated Funds Available	13,446
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/16 Estimated Fund Balance	**$13,446**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Capital Improvements	13,386	13,416	13,446
Fund Balances	**$ 13,386**	**$ 13,416**	**$ 13,446**

EQUIPMENT REPLACEMENT RESERVE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	
2014-15 Fiscal Year	66,895
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	66,895
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/15 Estimated Fund Balance	66,895
06/30/15 Fund Balance	66,895
2015-16 Fiscal Year	
Estimated Revenue	120
Transfers In	-
Estimated Funds Available	67,015
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/16 Estimated Fund Balance	67,015

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Reserved Balances:			
City Hall Computers	4,661	4,661	4,661
Planning Computers	1,153	1,153	1,153
Community Services Computers	576	576	576
Senior Center Computers	-		
Pool Computers	954	953	953
Police:			
Computers	-		
Misc Equipment	(3,227)	(3,227)	(3,227)
Fire:			
Fire Equipment	9,231	9,231	9,231
Fire Truck	33,309	33,274	33,394
Computers	-		
Public Works:			
Equipment	-		
Vehicle Replacement	16,485	16,485	16,485
Computers	1,698	1,698	1,698
Pool Replaster	1,971	1,981	1,981
Fund Balances	**66,811**	**66,784**	**66,904**

REVENUE SUMMARY

EQUIPMENT REPLACEMENT RESERVE	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
TRANSFERS			
Transfers from other funds	-	-	-
Use of Money and Property			
Interest	93	216	120
TOTAL REVENUES	**$ 93**	**$ 216**	**$ 120**

EXPENDITURE SUMMARY

EQUIPMENT REPLACEMENT RESERVE	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	17,384	-	-
Total	**$ 17,384**	**$ -**	**$ -**

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

Significant Changes:
See Capital Outlay for detail.

EXPENDITURE DETAIL

EQUIPMENT REPLACEMENT RESERVE	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Police Computers	11,384	-	-
Fire Truck equipment	-	-	-
Police Cars	6,000	-	-
Public Works Equipment	-	-	-
TOTAL CAPITAL OUTLAY	**$ 17,384**	**$ -**	**$ -**

Summary of Enterprise Funds

2015-16 Fiscal Year Budget

	Water	Solid Waste	Ambulance	Building Permit Fund	Total
Actual Fund Balance 06/30/14	3,527,992	(59,952)	(1,215,184)	(470,231)	1,782,624
Estimated Beg Fund Balance 6/30/15	3,662,412	(1,303)	(1,155,464)		2,505,645
Revenues:					
Charges for Service	2,105,000	1,716,175	1,591,514	-	5,412,689
Water Meter Sales	-				-
Miscellaneous	-		-		-
Transfers in from Other Funds			949,000		
Grants		5,000	266,125		271,125
Interest	800	-			800
Total Revenue	2,105,800	1,721,175	2,806,639	-	6,633,614
Expenses:					
Salaries and Benefits	525,049	175,167	1,164,348	-	1,864,564
Office Supplies	33,000	21,000	32,500	-	86,500
Tools and Supplies	20,000	7,000	21,000	-	48,000
Utilities/Communications	184,600	1,800	30,000	-	216,400
Fuel/Veh Maint	14,000	-	57,500	-	71,500
Write offs/Write downs	-	-	925,000	-	925,000
Conf/Mtgs/Travel/Train-Ed/Dues	3,000	-	13,700	-	16,700
Special Professional Services	40,700	1,119,700	30,000	-	1,190,400
Groundwater Recharge	240,000	-		-	240,000
Franchise Fees	-	48,000		-	48,000
Safety Equipment/Fire Prevention	-	-	1,000	-	1,000
Consolidated Irr. Large System Fee	-	-		-	-
Insurance-Equipment Maintenance	-	-	12,100	-	12,100
System/Computer Maintenance	35,000	8,000	-	-	43,000
Depreciation	270,000	2,700	100,000	-	372,700
Reserve Uniform	-	-	4,200	-	
Transfer Out-Overhead	466,000	310,000	70,000	-	846,000
Debt Service	257,122	-	53,482	-	310,604
Capital Outlay	235,000	25,000	217,500	-	477,500
Total Expenses	2,323,471	1,718,367	2,732,330	-	6,774,168
Net Result	*(217,671)*	*2,808*	*74,309*	-	*(140,554)*
Projected Ending Fund Balance	3,444,740	1,505	(1,081,154)	-	2,365,091

CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUES
FOR FISCAL YEAR 15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13 ACTUALS	FY 13/14 ACTUALS	FY 14/15 BUDGET	FY 14/15 ACTUALS	FY 14/15 Projected Year End	FY 15/16 Proposed	Percent Change
BUILDING PERMIT								
317-0000-412.01-01	BUILDING PERMITS	$ 43,369	$ 110,767	$ 62,000	$ 85,367	$ 88,000	$ -	0.00%
317-0000-412.01-02	PLUMB/ELEC/AIR COND	$ 17,114	$ 11,985	$ 15,000	$ 7,150	$ 10,000	$ -	0.00%
317-0000-412.01-03	STRONG MOTION TAX-RESIDEN	$ 659	$ 1,335	$ -	$ 1,138	$ 1,138	$ -	0.00%
317-0000-412.01-04	STRONG MOTION TAX-COMM	$ -	$ 19	$ -	$ 1,060	$ 1,060	$ -	0.00%
317-0000-412.01-05	ENERGY SURCHARGE	$ 2,402	$ 13,274	$ 4,500	$ 8,522	$ 8,522	$ -	0.00%
317-0000-412.01-06	PLAN CHECK FEE	$ 20,012	$ 94,141	$ 25,000	$ 44,055	$ 46,000	$ -	0.00%
317-0000-412.01-08	GRADING & INSPECTION-COMM	$ -	$ 9,931	$ 2,500	$ 4,600	$ 4,600	$ -	0.00%
317-0000-412.01-09	BSC FEES	$ 1,622	$ 3,012	$ 2,000	$ 2,313	$ 2,313	$ -	0.00%
	TOTAL BUILDING PERMIT	$ 85,178	$ 244,464	$ 111,000	$ 154,205	$ 161,633	$ -	
WATER								
318-0000-435.01-01	WATER SALES	$ 1,770,410	$ 1,863,192	$ 1,950,000	$ 1,608,362	$ 1,950,000	$ 1,885,000	-3.45%
318-0000-435-01-08	METER PROJECT	$ -	$ -	$ -	$ 311,557	$ 321,000	$ 200,000	100.00%
318-0000-435.02-01	PENALTY CHARGES	$ 38,150	$ 42,346	$ 15,000	$ 43,904	$ 45,000	$ 20,000	25.00%
	TOTAL CHARGES FOR SERVICES	$ 1,808,560	$ 1,905,538	$ 1,965,000	$ 1,963,823	$ 2,316,000	$ 2,105,000	6.65%
318-0000-451.01-01	INTEREST	$ 738	$ 891	$ 800	$ 607	$ 800	$ 800	0.00%
318-0000-451.04-01	WATER CONN	$ 90	$ -	$ -	$ -	$ -	$ -	0.00%
318-0000-451.04-02	WATER MAINS	$ 147	$ 71	$ -	$ -	$ -	$ -	0.00%
318-0000-451.04-03	FIRE HYDRANTS	$ 46	$ 22	$ -	$ -	$ -	$ -	0.00%
318-0000-451.04-04	WATER FACILITIES	$ 86	$ 93	$ -	$ -	$ -	$ -	0.00%
	TOTAL INTEREST	$ 1,107	$ 1,077	$ 800	$ 607	$ 800	$ 800	
318-0000-462.01-00	MISCELLANEOUS	$ 3,212	$ 3,774	$ 5,000	$ 1,506	$ 127,165	$ -	0.00%
318-0000-462.01-01	WATER METERS	$ (89)	$ -		$ 2,190	$ 2,190	$ -	0.00%
	TOTAL OTHER REVENUE	$ 3,123	$ 3,774	$ 5,000	$ 3,696	$ 129,355	$ -	
	TOTAL WATER	$ 1,812,790	$ 1,910,389	$ 1,970,800	$ 1,968,126	$ 2,446,155	$ 2,105,800	
SOLID WASTE								
319-0000-422.02-01	RECYCLING BEV CONT	$ 5,000	$ 5,000	$ 5,000	$ -	$ 5,000	$ 5,000	0.00%
319-0000-422.02-02	ZERO EMISSION GRANT	$ -	$ -	$ -	$ -			
	FEDERAL/STATE GRANT TOTAL	$ 5,000	$ 5,000	$ 5,000	$ -	$ 5,000	$ 5,000	
319-0000-435.01-02	REFUSE CHARGES	$ 1,377,699	$ 1,403,659	$ 1,400,000	$ 1,178,045	$ 1,413,654	$ 1,425,175	1.77%
319-0000-435.01-03	RECYCLING CHARGES	$ 135,616	$ 139,139	$ 139,000	$ 117,642	$ 141,170.40	$ 139,000	0.00%
319-0000-435.01-04	STREET SWEEPING CHARGES	$ 130,141	$ 132,791	$ 133,000	$ 111,853	$ 134,223.60	$ 133,000	0.00%
319-0000-435.02-02	REFUSE PENALTY	$ 30,793	$ 33,452	$ 10,000	$ 31,043	$ 31,043	$ 15,000	33.33%
319-0000-435.02-03	RECYCLING PENALTY	$ 3,027	$ 3,276	$ -	$ 3,324	$ 3,324		0.00%
319-0000-435.02-04	STREET SWEEPING PENALTY	$ 2,812	$ 3,062	$ -	$ 2,569	$ 2,569		0.00%
319-0000-435.03-01	PM 10 CREDITS	$ 15,000	$ 15,000	$ 4,000	$ 7,335	$ 7,335	$ 4,000	0.00%
319-0000-435.03-02	OTHER REVENUE	$ -	$ -	$ -	$ -			0.00%
		$ 1,695,088	$ 1,730,379	$ 1,686,000	$ 1,451,811	$ 1,733,319	$ 1,716,175	1.76%
319-0000-451.01-01	INTEREST	- 171-	$ -		$ -	$ -		0.00%
	TOTAL SOLID WASTE	$ 1,699,917	$ 1,735,379	$ 1,691,000	$ 1,451,811	$ 1,738,319	$ 1,721,175	1.75%
FIRE/AMB								
320-0000-422.03-02	HOMELAND SECURITY	$ 32,226	$ 16,780	$ -	$ -	$ -	$ -	0.00%
320-0000-422.03-03	FEMA GRANT	$ -	$ 12,321	$ -	$ -	$ -	$ -	0.00%
320-0000-422.03-08	OES GRANTS	$ -	$ 10,885	$ -	$ 52,703	$ 52,703	$ -	0.00%
320-0000-422.03-09	SAFER GRANT	$ -	$ 190,871	$ 222,750	$ 101,543	$ 222,750	$ 37,125	-500.00%
	TOTAL	$ 32,226	$ 230,857	$ 222,750	$ 154,246	$ 275,453	$ 37,125	
320-0000-435.01-05	AMBULANCE CHARGES	$ 1,379,251	$ 1,461,929	$ 1,600,000	$ 1,006,676	$ 1,475,014	$ 1,575,014	-1.59%
320-0000-435.01-06	FIRE MED	$ 18,067	$ 18,700	$ 15,000	$ 16,995	$ 16,995	$ 16,500	9.09%
320-000-435-01-07	GEMT/IGT	$ -	$ 109,849	$ -	$ 55,492	$ 55,492	$ 229,000	100.00%
	TOTAL	$ 1,397,318	$ 1,590,478	$ 1,615,000	$ 1,079,163	$ 1,547,501	$ 1,820,514	
320-0000-462.01-00	MISCELLANEOUS	$ 110	$ 135	$ -	$ 116	$ -	$ -	0.00%
	TOTAL OTHER REVENUE	$ 110	$ 135	$ -	$ 116	$ -	$ -	0.00%
320-0000-471.01-01	FROM OTHER FUNDS	$ 212,555	$ 214,706	$ 215,000	$ 211,665	$ 215,000	$ 184,000	-16.85%
320-0000-471.01-10	FROM GENERAL FUND	$ 613,500	$ 580,000	$ 825,000	$ 667,083	$ 585,000	$ 765,000	-7.84%
320-0000-471.01-11	FROM IMPACT FEE	$ -	$ -		$ -	$ -		
	TOTAL INTERFUND OPER TRANS	$ 826,055	$ 794,706	$ 1,040,000	$ 878,748	$ 800,000	$ 949,000	-9.59%
	TOTA FIRE/AMB	$ 2,255,709	$ 2,616,176	$ 2,877,750	$ 2,112,273	$ 2,622,954	$ 2,806,639	
		$ 5,853,594	$ 6,506,408	$ 6,650,550	$ 5,686,415	$ 6,969,061	$ 6,633,614	

Revenues	$ 6,969,061	$ 6,633,614
Expenses	$ 6,658,899	$ 6,774,168
	$ 310,162	$ (140,554)

CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13 ACTUALS	FY 13/14 ACTUALS	FY 14/15 BUDGET	FY 14/15 ACTUALS	FY14-15 Projected Year End	FY15-16 Proposed	Percent Change
BUILDING PERMIT								
317-9100-519.51-01	SALARIES	$ 12,644	$ 12,868	$ 49,984	$ 36,772	$ 47,416	$ -	0%
317-9100-519.51-02	OVERTIME	$ -	$ 371	$ 200	$ 315	$ 315	$ -	0%
317-9100-519.51-21	FICA	$ 907	$ 859	$ 4,355	$ 3,105	$ 3,730	$ -	0%
317-9100-519.51-23	PERS	$ 1,800	$ 1,535	$ 8,840	$ 7,244	$ 8,532	$ -	0%
317-9100-519.51-25	MEDICAL	$ (1,084)	$ (325)	$ 15,893	$ 14,562	$ 17,603	$ -	0%
317-9100-519.51-27	WORKERS COMP	$ 720	$ 813	$ 3,991	$ 3,991	$ 3,991	$ -	0%
317-9100-519.51-31	ERMA/EAP	$ 223	$ 153	$ 561	$ 561	$ 561	$ -	0%
317-9100-519.52-01	OFFICE SUPPLIES/POSTAGE	$ 185	$ 2,908	$ 750	$ 760	$ 850		0%
317-9100-519.52-10	TOOLS AND SUPPLIES	$ 95	$ -	$ -	$ -	$ -		0%
317-9100-519.52-16	COMMUNICATIONS	$ -	$ -	$ -	$ -	$ -		0%
317-9100-519.52-22	VEHICLE MAINTENANCE	$ 630	$ -	$ 500	$ 391	$ 500		0%
317-9100-519.52-24	FUELS	$ 312	$ 355	$ 350	$ 337	$ 375		0%
317-9100-519.52-70	PROFESSIONAL SERVICES	$ 28,062	$ 35,393	$ 10,000	$ 14,480	$ 16,000		0%
317-9100-519.52-76	Plan Check Outsource	$ -	$ 6,683	$ -	$ -	$ -		0%
317-9100-519.52-91	CONF/MEETINGS/TRAVEL	$ -	$ -	$ -	$ -	$ -		0%
317-9100-519.52-92	MEMBERSHIPS/DUES	$ -	$ -	$ 250	$ 288	$ 288		0%
317-9100-519.53-01	DEPRECIATION	$ 2,106	$ 4,513	$ 2,100	$ -	$ 2,100		0%
317-9100-519.53-50	STRONG MOTION TAX	$ 581	$ 754	$ 500	$ 1,999	$ 1,999		0%
317-9100-519.53-51	BSC TAX	$ -	$ -	$ 500	$ -	$ -	$ -	0%
317-9100-519.55-01	TRANSFER OUT-OVERHEAD	$ -	$ -	$ -	$ -	$ -	$ -	0%
317-9100-519.57-01	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	0%
	TOTAL	$ 47,181	$ 66,880	$ 98,774	$ 84,805	$ 104,260	$ -	
WATER								
318-5100-549.51-01	SALARIES	$ 286,784	$ 279,216	$ 281,815	$ 244,088	$ 296,776	$ 332,652	15.28%
318-5100-549.51-02	OVERTIME	$ 19,329	$ 36,958	$ 20,000	$ 18,265	$ 20,000	$ 20,000	0.00%
318-5100-549.51-04	PARTTIME	$ 12,247	$ 18,409	$ 12,500	$ 21,597	$ 23,000	$ 15,000	16.67%
318-5100-549.51-21	FICA	$ 21,793	$ 23,031	$ 24,286	$ 20,411	$ 24,343	$ 24,790	2.03%
318-5100-549.51-23	PERS	$ 40,149	$ 37,350	$ 41,019	$ 37,017	$ 44,546	$ 51,860	20.90%
318-5100-549.51-25	MEDICAL	$ 42,745	$ 35,858	$ 41,520	$ 41,203	$ 45,434	$ 54,032	23.16%
318-5100-549.51-27	WORKERS COMP	$ 16,653	$ 15,656	$ 19,627	$ 19,627	$ 19,627	$ 24,369	19.46%
318-5100-549.51-31	ERMA/EAP	$ 5,147	$ 2,947	$ 2,761	$ 2,761	$ 2,761	$ 2,346	-17.69%
318-5100-549.52-01	OFFICE SUPPLIES/POSTAGE	$ 26,907	$ 45,753	$ 40,000	$ 32,499	$ 40,000	$ 33,000	-21.21%
318-5100-549.52-10	DEPT TOOLS & SUPPLIES	$ 11,952	$ 22,868	$ 16,000	$ 17,687	$ 20,000	$ 20,000	20.00%
318-5100-549.52-16	COMMUNICATIONS	$ 570	$ 470	$ 700	$ 380	$ 700	$ 600	-16.67%
318-5100-549.52-18	UTILITIES	$ 189,384	$ 208,164	$ 184,000	$ 150,724	$ 180,869	$ 184,000	0.00%
318-5100-549.52-22	VEHICLE MAINTENANCE	$ 3,627	$ 1,863	$ 2,000	$ 807	$ 2,000	$ 2,000	0.00%
318-5100-549.52-23	WATER SYSTEM MAINT	$ 30,395	$ 48,570	$ 44,000	$ 31,921	$ 42,000	$ 35,000	-25.71%
318-5100-549.52-24	FUELS	$ 10,883	$ 13,020	$ 12,000	$ 8,870	$ 11,000	$ 12,000	0.00%
318-5100-549.52-25	OFFICE EQUIP MAINT	$ 21,835	$ 3,536	$ -	$ -	$ -	$-	0.00%
318-5100-549.52-50	A/R WRITE OFF	$ -	$ -	$ -	$ 1	$ -	$-	0.00%
318-5100-549.52-70	PROFESSIONAL SERVICES	$ 46,756	$ 87,063	$ 40,000	$ 43,109	$ 46,000	$ 25,000	-60.00%
318-5100-549.52-80	GROUNDWATER RECHARGE FEE	$ 169,000	$ 222,043	$ 220,000	$ 2,400	$ 220,000	$ 240,000	8.33%
318-5100-549.52-90	LARGE WATER SYSTEM/CONS I	$ 14,689	$ 8,012	$ -	$ -	$ -	$-	0.00%
318-5100-549.52-91	CONF/MEETINGS/TRAVEL	$ 1,940	$ 3,454	$ 3,000	$ 1,672	$ 2,000	$ 3,000	0.00%
318-5100-549.52-94	AUDIT	$ 12,080	$ 13,000	$ 13,000	$ 13,000	$ 13,000	$ 15,700	17.20%
318-5100-549.53-01	DEPRECIATION	$ 268,060	$ 257,404	$ 270,000	$ -	$ 270,000	$ 270,000	0.00%
318-5100-549.55-01	TRANSFER OUT-OVERHEAD	$ 306,000	$ 296,000	$ 300,000	$ 275,000	$ 300,000	$ 300,000	0.00%
318-5100-549.55-05	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ 166,000	100.00%
318-5100-549.56-01	WATER IMP BOND PYMNTS 1991	$ 29,768	$ 27,540	$ 26,325	$ 25,110	$ 26,325	$ 22,477	-17.12%
318-5100-549.56-02	SAFE DRINK WATER BOND 1992	$ 20,730	$ 19,355	$ 17,775	$ 17,775	$ 17,775	$ 16,195	-9.76%
318-5100-549.56-05	CIEDB WATER IMP LOAN	$ 83,837	$ 79,157	$ 81,175	$ 78,434	$ 81,175	$ 75,611	-7.36%
318-5100-549.56-06	CAPITAL LEASE-WATER METERS	$ -	$ 36,718	$ 142,839	$ 36,739	$ 142,839	$ 142,839	0.00%
318-5100-549.57-01	CAPITAL OUTLAY	$ -	$ 43,282	$ 412,000	$ 419,565	$ 419,565	$ 235,000	-75.32%
318-5100-549-57-02	WATER METERS	$ -	$ -	$ 260,000	$ 219,938	$ 219,938	$ 65,195	-298.80%
318-5100-549-57-03	WATER METERS-GOVT CAPITAL	$ -	$ -	$ 203,148	$ 203,148	$ 203,148	$ -	0.00%
	TOTAL	$ 1,693,260	$ 1,886,697	$ 2,731,490	$ 1,983,748	$ 2,311,735	$ 2,323,471	-17.56%
318-5200-549.52-70	PROFESSIONAL SERVICES	$ 7,569	$ -	$ -	$ -	$ -	$ -	
318-5200-549.54-25	DEVELOPER REIMBURSEMENTS	$ 190,017	$ -	$ -	$ -	$ -	$ -	
*	TOTAL WATER CONNECTION	$ 197,586	$ -	$ -	$ -	$ -	$ -	
	TOTAL	$ 1,890,846	$ 1,886,697	$ 2,731,490	$ 1,983,748	$ 2,311,735	$ 2,323,471	
SOLID WASTE								
319-9100-549.51-01	SALARIES	$ 91,791	$ 100,191	$ 94,355	$ 79,522	$ 96,289	$ 120,214	21.51%
319-9100-549.51-02	OVERTIME	$ 57	$ 1,862	$ 500	$ 813	$ 813	$ -	0.00%
319-9100-549.51-04	PARTTIME	$ 12,247	$ 13,909	$ 12,500	$ 12,088	$ 12,500	$ -	0.00%
319-9100-549.51-21	FICA	$ 7,040	$ 7,848	$ 8,256	$ 6,265	$ 7,730	$ 9,028	8.55%
319-9100-549.51-23	PERS	$ 12,973	$ 12,590	$ 13,416	$ 11,027	$ 13,224	$ 17,407	22.93%
319-9100-549.51-25	MEDICAL	$ 15,648	$ 13,033	$ 16,015	$ 12,922	$ 16,589	$ 18,864	15.10%
319-9100-549.51-27	WORKERS COMP	$ 5,878	$ 5,558	$ 6,571	$ 6,571	$ 6,571	$ 8,807	25.39%
319-9100-549.51-31	ERMA/EAP	$ 1,817	$ 1,046	$ 924	$ 924	$ 924	$ 848	-8.99%
319-9100-549.52-01	OFFICE SUPPLIES/POSTAGE	$ 20,575	$ 25,926	$ 20,000	$ 20,567	$ 22,000	$ 21,000	4.76%
319-9100-549.52-10	DEPT TOOLS & SUPPLIES	$ 1,354	$ 12	$ 14,000	$ 6,225	$ 6,500	$ 7,000	-100.00%
319-9100-549.52-14	PRINTING & ADVERTISING	$ -	$ 772	$ -	$ -	$ -	$ -	0.00%
319-9100-549.52-16	COMMUNICATIONS	$ 570	$ 470	$ 500	$ 253	$ 253	$ 500	0.00%
319-9100-549.52-18	UTILITIES	$ 1,412	$ 1,399	$ 1,250	$ 1,191	$ 1,250	$ 1,300	3.85%
319-9100-549.52-24	FUELS	$ 533	$ 569	$ -	$ -	$ -	$ -	0.00%
319-9100-549.52-25	OFFICE EQUIP MAINT	$ 19,620	$ 20,693	$ 18,000	$ 17,358	$ 18,500	$ 8,000	-125.00%
319-9100-549.52-50	A/R WRITE OFF	$ -	$ -	$ -	$ -	$ -	$ -	0.00%

319-9100-549.52-71	PROF SERV-REFUSE	$	892,667	$	947,918	$	950,000	$	852,168	$	1,022,602	$	984,000	3.46%
319-9100-549.52-72	PROF SERV-ST SWEEPING	$	130,421	$	115,919	$	120,000	$	107,723	$	120,000	$	122,000	1.64%
319-9100-549.52-85	FRANCHISE FEES	$	110,773	$	107,104	$	-	$	-	$	-	$	48,000	0.00%
319-9100-549.52-91	CONF/MEETINGS/TRAVEL	$	34	$	20	$	-	$	-	$	-	$	-	0.00%
319-9100-549.52-94	AUDIT	$	11,500	$	8,300	$	11,500	$	10,300	$	10,300	$	13,700	16.06%
319-9100-549.53-01	DEPRECIATION	$	645	$	516	$	2,700	$	-	$	2,700	$	2,700	0.00%
319-9100-549.55-01	TRANSFER OUT-OVERHEAD	$	331,000	$	312,000	$	320,000	$	311,667	$	320,000	$	310,000	-3.23%
319-9100-549.55-05	TRANSFER TO OTHER FUNDS	$	-	$	-	$	-	$	-	$	-	$	-	0.00%
319-9100-549.57-01	CAPITAL OUTLAY	$	-	$	-	$	5,000	$	926	$	926	$	25,000	80.00%
	TOTAL SOLID WASTE	$	1,668,555	$	1,697,655	$	1,615,487	$	1,458,510	$	1,679,670	$	1,718,367	5.99%
AMBULANCE														
320-6100-539.51-01	SALARIES/FT	$	317,987	$	442,067	$	420,234	$	357,400	$	436,407	$	471,578	10.89%
320-6100-539.51-02	OVERTIME/FT	$	63,945	$	68,518	$	45,000	$	74,068	$	82,000	$	55,000	18.18%
320-6100-539.51-04	PT PCFS	$	31,803	$	49,967	$	35,000	$	29,540	$	33,207	$	-	9.98%
320-6100-539.51-05	RESERVE OFFICERS	$	73,795	$	17,113	$	17,170	$	13,500	$	-	$	38,880	55.04%
320-6100-539.51-21	FICA	$	35,334	$	38,512	$	39,581	$	33,881	$	39,285	$	38,191	-3.64%
320-6100-539.51-23	PERS	$	83,485	$	97,681	$	142,311	$	101,212	$	120,514	$	121,745	-16.89%
320-6100-539.51-25	MEDICAL	$	61,824	$	65,233	$	79,243	$	52,229	$	74,099	$	76,075	-4.16%
320-6100-539.51-27	WORKERS COMP	$	25,066	$	30,138	$	29,267	$	29,267	$	29,267	$	34,547	15.28%
320-6100-539.51-29	UNIFORM ALLOWANCE	$	5,920	$	6,007	$	4,900	$	1,800	$	3,200	$	5,800	15.52%
320-6100-539.51-31	ERMA/EAP	$	8,721	$	1,487	$	4,117	$	4,117	$	4,117	$	3,326	-23.79%
320-6100-539.52-01	OFFICE SUPPLIES/POSTAGE	$	1,001	$	789	$	750	$	653	$	750	$	500	-50.00%
320-6100-539.52-04	SPEC DEPT/LAUNDRY	$	5,377	$	5,815	$	5,500	$	4,858	$	5,500	$	7,500	26.67%
320-6100-539.52-10	DEPT TOOLS & SUPPLIES	$	22,198	$	23,290	$	22,500	$	23,205	$	24,500	$	24,000	6.25%
320-6100-539.52-14	PRINTING & ADVERTISING	$	3,335	$	-	$	-	$	-	$	-	$	-	0.00%
320-6100-539.52-15	INSURANCE	$	3,106	$	3,230	$	8,000	$	2,900	$	2,900	$	3,500	-128.57%
320-6100-539.52-16	COMMUNICATIONS	$	2,752	$	4,442	$	4,000	$	4,457	$	5,100	$	5,000	20.00%
320-6100-539.52-22	VEHICLE MAINTENANCE	$	9,483	$	13,259	$	14,000	$	13,260	$	14,000	$	15,500	9.68%
320-6100-539.52-24	FUELS	$	18,692	$	20,397	$	16,000	$	13,160	$	16,200	$	16,500	3.03%
320-6100-539.52-25	OFFICE EQUIP MAINT	$	836	$	580	$	1,000	$	945	$	1,100	$	500	-100.00%
320-6100-539.52-26	EQUIPMENT MAINTENANCE	$	8,604	$	2,995	$	8,000	$	6,651	$	7,500	$	8,000	0.00%
320-6100-539.52-50	A/R WRITE OFF	$	230,583	$	212,680	$	250,000	$	104,818	$	235,000	$	235,000	-6.38%
320-6100-539.52-51	A/R WRITE DOWN	$	637,335	$	696,688	$	700,000	$	441,815	$	690,000	$	690,000	-1.45%
320-6100-539.52-70	PROFESSIONAL SERVICES	$	38,900	$	44,551	$	30,000	$	30,653	$	33,000	$	30,000	0.00%
320-6100-539.52-91	CONF/MEETINGS/TRAVEL	$	621	$	1,148	$	1,500	$	553	$	1,000	$	2,000	25.00%
320-6100-539.52-96	TRAINING & EDUCATION	$	2,638	$	3,750	$	3,000	$	2,879	$	3,000	$	4,000	25.00%
320-6100-539.53-01	DEPRECIATION	$	97,538	$	97,414	$	115,000	$	-	$	115,000	$	100,000	-15.00%
320-6100-539.55-01	TRANSFER OUT-OVERHEAD	$	98,000	$	102,800	$	75,000	$	68,750	$	75,000	$	70,000	-7.14%
320-6100-539.55-05	TRANSFER TO OTHER FUNDS	$	-	$	-	$	-	$	-	$	-	$	-	0.00%
320-6100-539.56-14	FIRE STATION BOND PAYMNTS	$	137,555	$	134,705	$	136,205	$	131,665	$	131,665	$	53,482	-154.67%
320-6100-539.57-01	CAPITAL OUTLAY	$	-	$	4,015	$	240,000	$	2,290	$	2,290	$	215,000	-11.63%
	TOTAL	$	2,026,434	$	2,189,271	$	2,447,278	$	1,550,526	$	2,185,601	$	2,325,625	-5.23%
FIRE														
320-6200-539.51-01	SALARIES/FT	$	139,085	$	165,869	$	170,201	$	137,959	$	168,684	$	176,124	3.36%
320-6200-539.51-02	OVERTIME/FT	$	24,908	$	25,930	$	20,000	$	29,253	$	-	$	22,000	9.09%
320-6200-539.51-04	PT/PCFS	$	3,417	$	3,031	$	7,000	$	11,176	$	12,926	$	-	0.00%
320-6200-539.51-05	RESERVE OFFICERS	$	15,987	$	-	$	5,000	$	5,003	$	-	$	14,000	64.29%
320-6200-539.51-21	FICA	$	11,844	$	13,172	$	15,623	$	13,301	$	15,404	$	14,296	-9.28%
320-6200-539.51-23	PERS	$	31,028	$	50,328	$	57,709	$	44,248	$	52,175	$	46,157	-25.03%
320-6200-539.51-25	MEDICAL	$	21,002	$	24,323	$	28,015	$	20,049	$	28,349	$	29,583	5.30%
320-6200-539.51-27	WORKERS COMP	$	8,075	$	11,320	$	11,854	$	11,854	$	11,854	$	12,902	8.13%
320-6200-539.51-29	UNIFORM ALLOWANCE	$	660	$	504	$	1,900	$	1,540	$	1,900	$	2,900	34.48%
320-6200-539.51-31	ERMA/EAP	$	3,783	$	304	$	1,668	$	1,668	$	1,668	$	1,242	-34.29%
320-6200-539.52-01	OFFICE SUPPLIES/POSTAGE	$	1,744	$	1,370	$	500	$	757	$	800	$	500	0.00%
320-6200-539.52-04	SPEC DEPT/LAUNDRY	$	365	$	427	$	-	$	-	$	-	$	-	0.00%
320-6200-539.52-05	PERSONNEL/MEDICAL	$	1,060	$	-	$	1,500	$	-	$	-	$	1,000	-50.00%
320-6200-539.52-10	DEPT TOOLS & SUPPLIES	$	21,553	$	18,709	$	18,000	$	20,221	$	23,000	$	20,000	10.00%
320-6200-539.52-11	RESERVE UNIFORMS	$	23	$	524	$	2,500	$	49	$	50	$	4,200	40.48%
320-6200-539.52-12	SAFETY PERS PROTEC EQUIP	$	816	$	240	$	1,000	$	-	$	-	$	-	0.00%
320-6200-539.52-14	PRINTING & ADVERTISING	$	-	$	433	$	300	$	73	$	200	$	100	-200.00%
320-6200-539.52-15	INSURANCE	$	5,656	$	5,742	$	6,000	$	1,962	$	1,962	$	-	0.00%
320-6200-539.52-16	COMMUNICATIONS	$	3,317	$	2,539	$	5,000	$	4,438	$	5,500	$	5,500	9.09%
320-6200-539.52-18	UTILITIES	$	21,349	$	20,711	$	19,500	$	16,047	$	19,256.40	$	19,500	0.00%
320-6200-539.52-24	FUELS	$	10,574	$	11,391	$	8,500	$	6,416	$	8,555	$	8,000	-6.25%
320-6200-539.52-26	EQUIPMENT MAINTENANCE	$	33,706	$	11,476	$	17,500	$	14,324	$	15,500	$	17,500	0.00%
320-6200-539.52-70	PROFESSIONAL SERVICES	$	2,940	$	(2,940)	$	-	$	-	$	-	$	-	0.00%
320-6200-539.52-91	CONF/MEETINGS/TRAVEL	$	755	$	1,120	$	1,500	$	731	$	1,000	$	1,500	0.00%
320-6200-539.52-92	MEMBERSHIPS/DUES	$	1,425	$	1,458	$	2,400	$	1,840	$	2,100	$	3,200	25.00%
320-6200-539.52-96	TRAINING & EDUCATION	$	690	$	1,782	$	1,500	$	1,311	$	1,500	$	3,000	50.00%
320-6200-539.53-24	FIRE PREVENTION	$	135	$	145	$	1,000	$	145	$	250	$	1,000	0.00%
320-6200-539.57-01	CAPITAL OUTLAY	$	-	$	-	$	5,000	$	617	$	5,000	$	2,500	-100.00%
	TOTAL FIRE	$	365,897	$	369,908	$	410,670	$	344,982	$	377,633	$	406,705	-0.97%
	TOTAL FIRE/AMB	$	2,392,331	$	2,559,179	$	2,857,948	$	1,895,508	$	2,563,234	$	2,732,330	-4.60%
		$	5,998,913	$	6,210,411	$	7,303,699	$	5,422,571	$	6,658,899	$	6,774,168	-7.82%

Revenues	$ 6,969,061	$ 6,633,614	$ 2,806,639
Expenses	$ 6,658,899	$ 6,774,168	$ 2,732,330
	$ 310,162	$ (140,554)	$ 74,309

WATER SYSTEM

ANALYSIS OF CHANGE IN FUND BALANCE:

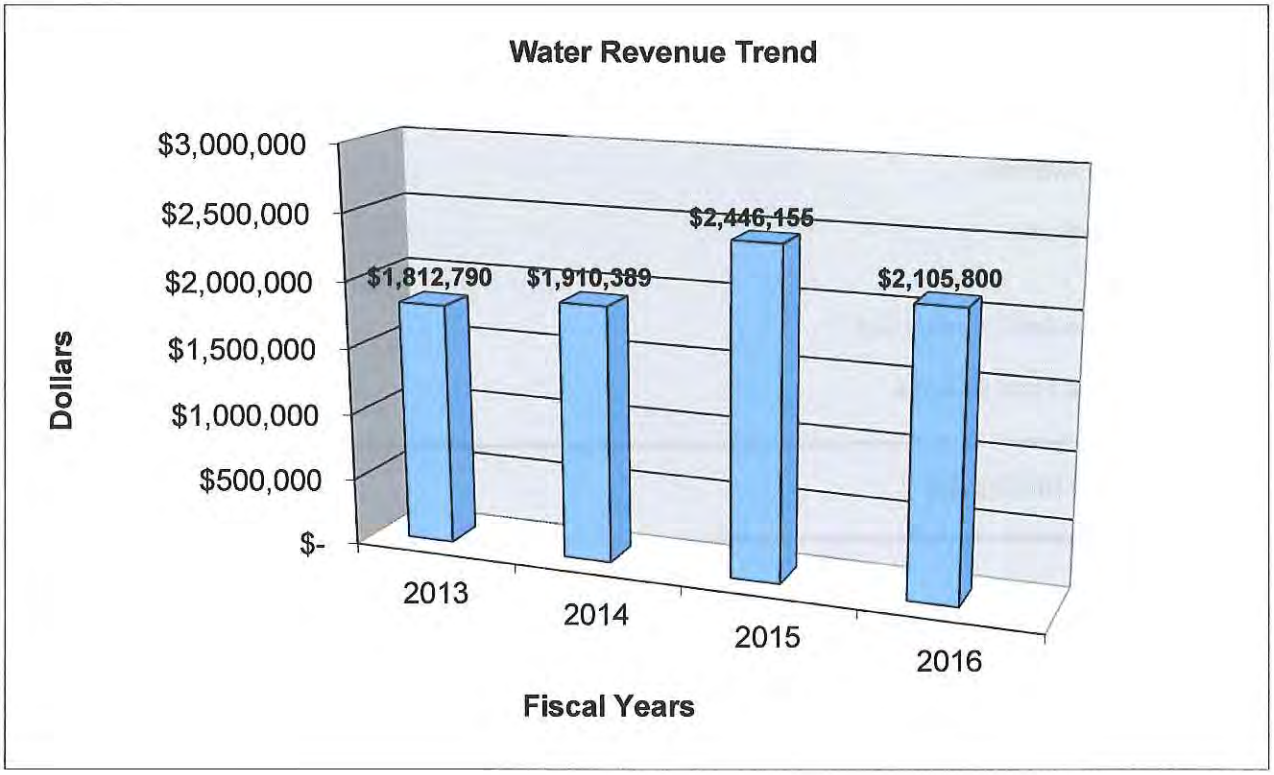
06/30/14 Fund Balance	3,527,992
2014-15 Fiscal Year	
Estimated Revenue	2,446,155
Transfers In	-
Estimated Funds Available	5,974,147
Estimated Expenditures	2,011,735
Transfers Out	300,000
Total Expenditures and Transfers Out	2,311,735
06/30/15 Estimated Fund Balance	3,662,412
06/30/15 Fund Balance	3,662,412
2015-16 Fiscal Year	
Estimated Revenue	2,105,800
Transfers In	-
Estimated Funds Available	5,768,212
Estimated Expenditures	2,023,471
Transfers Out	300,000
Total Expenditures and Transfers Out	2,323,471
06/30/16 Estimated Fund Balance	**$3,444,740**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Retained Earnings	3,527,992	3,662,412	3,444,740
Fund Balances	**$ 3,527,992**	**$ 3,662,412**	**$ 3,444,740**

REVENUE SUMMARY

WATER SYSTEM	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Charges for services			
Water Fees	1,905,538	2,316,000	2,105,000
Water Meter Sales	-	2,190	
Miscellaneous Income	3,774	127,165	
			-
Use of Money and Property			
Sale of Property	-	-	-
Interest	1,077	800	800
TOTAL REVENUES	**$ 1,910,389**	**$ 2,446,155**	**$ 2,105,800**

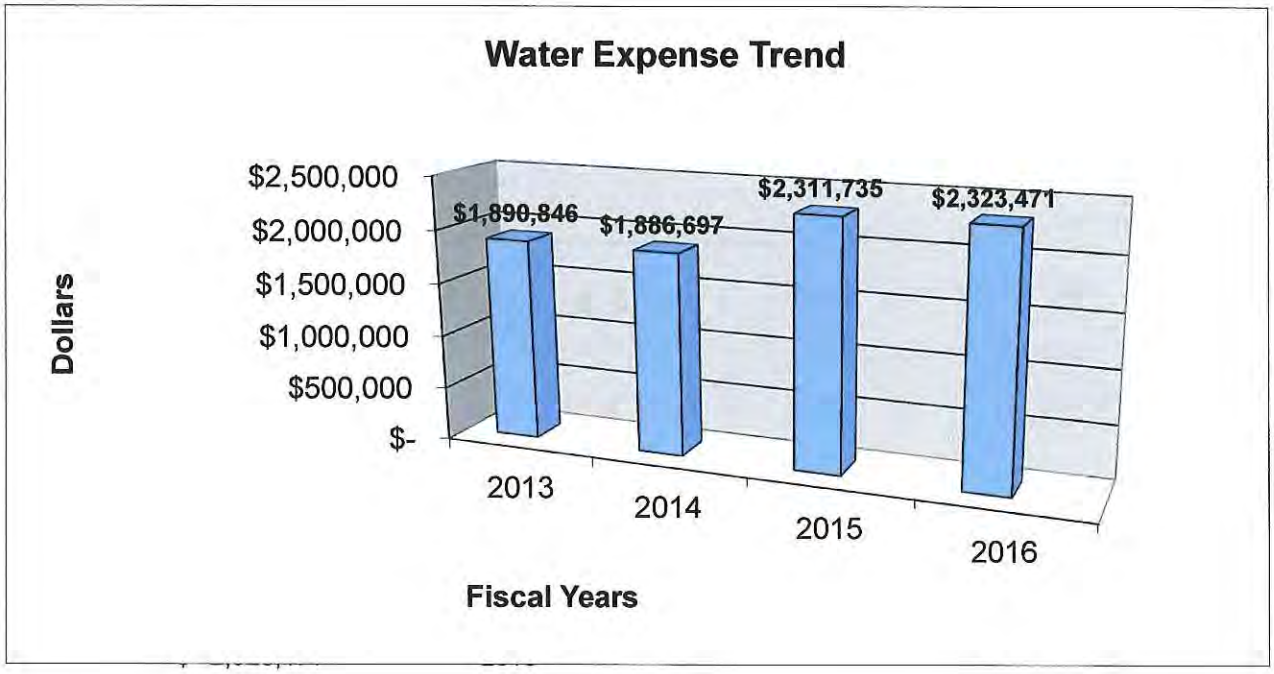


EXPENDITURE SUMMARY

WATER	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	5.93	5.83	5.83
Personnel	449,425	476,487	525,049
Maintenance and Operation	1,231,220	1,147,569	1,306,300
Debt Service	162,770	268,114	257,122
Capital Outlay	43,282	419,565	235,000
Total	**$ 1,886,697**	**$ 2,311,735**	**$ 2,323,471**

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

Significant Changes:
The Water fund expenditures include a one-time software purchase to update the City's utility billing program. In addition, the City contract with Consolidated Irrigation District continues the contracted escalation. A new water utility vehicle is also planned.



PERSONNEL DETAIL

Water	Total Positions 2014-15 ACTUAL	Total Positions 2015-16 ADOPTED BUDGET	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Regular Positions Pay			279,216	296,776	332,652
P.W. Superintendent	0.33	0.33			
Account Clerk 1	0.50	0.50			
Account Clerk II/III	1.00	1.00			
Water Specialist	3.00	3.00			
Maint Worker I	1.00	1.00			
Overtime			36,958	20,000	20,000
Extra Help:					
Parttime Clerks	0.5	0.5	18,409	23,000	15,000
Benefits*					
FICA			23,031	24,343	24,790
PERS			37,350	44,546	51,860
Med/Dent/Vision/Life			35,858	45,434	54,032
ERMA/EAP			2,947	2,761	2,346
Workers Comp			15,656	19,627	24,369
Unemployment			-	-	-
	6.33	**6.33**	**$ 449,425**	**$ 476,487**	**$ 525,049**

EXPENDITURE DETAIL

WATER	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Comp Maint/Printing & Adver./Postage	45,753	40,000	33,000
Dept Tools & Supplies	22,868	20,000	20,000
Communications	470	700	600
Utilities	208,164	180,869	184,000
Vehicle Maintenance	1,863	2,000	2,000
Fuels	13,020	11,000	12,000
Office Equipment	3,536	-	
Conference/Meetings/Travel/Training & Educ.	3,454	2,000	3,000
Audit	13,000	13,000	15,700
Special Professional Services	87,063	46,000	25,000
Groundwater Recharge Fee (CID)	222,043	220,000	240,000
Consolidated Irr Fee/Large Water System Fee	8,012	-	
System Maintenance	48,570	42,000	35,000
Depreciation Expense	257,404	270,000	270,000
Transfer Out-Other Funds	-	-	166,000
Transfer Out-Overhead	296,000	300,000	300,000
TOTAL MAINTENANCE & OPERATION	**$ 1,231,220**	**$ 1,147,569**	**$ 1,306,300**
DEBT SERVICE			
Water Imp Bond 1991	$ 27,540	$ 26,325	$ 22,477
Safe Drink Water Bond 1992	$ 19,355	$ 17,775	$ 16,195
Capital Lease-Water Meter	$ 36,718	$ 142,839	$ 142,839
CIEDB Water Improvement Loan	$ 79,157	$ 81,175	$ 75,611
TOTAL DEBT SERVICE	**$ 162,770**	**$ 268,114**	**$ 257,122**

CAPITAL OUTLAY DETAIL

WATER	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 PROPOSED BUDGET
		419,565	
Water Valve Repairs	-	-	-
Phone System		-	-
Denny's Waterline project	43,282	-	-
Simpson Street Work		-	175,000
Truck Replacement	-	-	35,000
New Software	-	-	25,000
TOTAL CAPITAL OUTLAY	**$ 43,282**	**$ 419,565**	**$ 235,000**

SOLID WASTE

ANALYSIS OF CHANGE IN FUND BALANCE:

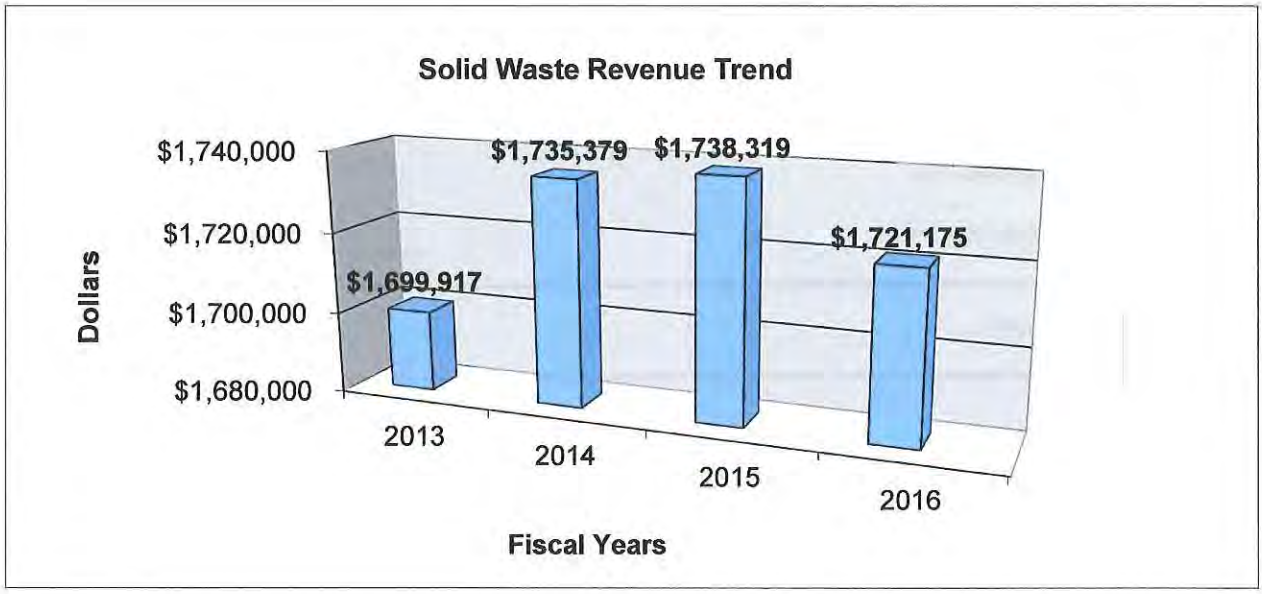
06/30/14 Fund Balance	(59,952)
2014-15 Fiscal Year	
Estimated Revenue	1,738,319
Transfers In	-
Estimated Funds Available	1,678,367
Estimated Expenditures	1,359,670
Transfers Out	320,000
Total Expenditures and Transfers Out	1,679,670
06/30/15 Estimated Fund Balance	$ (1,303)
06/30/15 Fund Balance	(1,303)
2015-16 Fiscal Year	
Estimated Revenue	1,721,175
Transfers In	-
Estimated Funds Available	1,719,872
Estimated Expenditures	1,408,367
Transfers Out	310,000
Total Expenditures and Transfers Out	1,718,367
06/30/16 Estimated Fund Balance	**$1,505**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Contingencies	(59,952)	(1,303)	1,505
Fund Balances	**$ (59,952)**	**$ (1,303)**	**$ 1,505**

REVENUE SUMMARY

SOLID WASTE	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Charges for services			
Refuse Fees	1,403,659	1,413,654	1,425,175
Recycling Fees	139,139	141,170	139,000
Street Sweeping Fees	132,791	134,224	133,000
Refuse Penalty	33452	31043	15000
Recylcing Penalty	3,276	3,324	-
Street Sweeping Penalty	3,062	2,569	-
PM 10 Credits	15,000	7,335	4,000
Grants:			
Beverage Container	5,000	5,000	5,000
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	**$ 1,735,379**	**$ 1,738,319**	**$ 1,721,175**

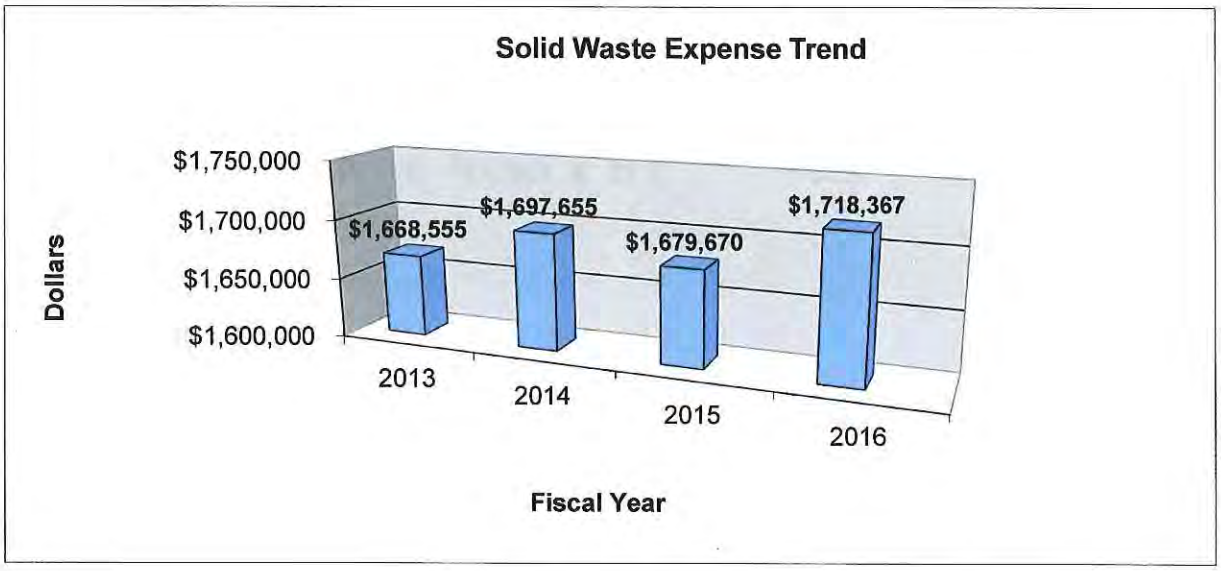


EXPENDITURE SUMMARY

SOLID WASTE	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	2.15	2.05	2.05
Personnel	156,037	154,640	175,167
Maintenance and Operation	1,541,618	1,524,105	1,518,200
Debt Service	-	-	-
Capital Outlay	-	926	25,000
Total	**$ 1,697,655**	**$ 1,679,670**	**$ 1,718,367**

Description:
The Solid Waste Fund handles all refuse, recycling and street sweeping services. It is an enterprise fund and the responsibilities for the accounting division and operations division for the water system are shared between the Finance Department and Public Works Department respectively.

Significant Changes:
The Solid Waste fund expenditures include a one-time software purchase to update the City's utility billing program.



PERSONNEL DETAIL

Solid Waste	Total Positions 2014-15 ACTUAL	Total Positions 2015-16 ADOPTED BUDGET	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Regular Positions Pay			100,191	96,289	120,214
Refuse:					
P.W. Superintendent	0.33	0.33			
Secretary I	0.25	0.25			
Account Clerk I-II	0.50	1.00			
Account Clerk III	0.50	0.50			
Recycling:					
Finance Director	0.05	0.05			
Overtime			1,862	813	-
Parttime Clerk	0.5	0	13,909	12,500	-
Benefits*					
FICA			7,848	7,730	9,028
PERS			12,590	13,224	17,407
Med/Dent/Vision/Life			13,033	16,589	18,864
ERMA/EAP			1,046	924	848
Workers Comp			5,558	6,571	8,807
Unemployment			-	-	-
	2.13	**2.13**	**$ 156,037**	**$ 154,640**	**$ 175,167**

EXPENDITURE DETAIL

SOLID WASTE	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Utilities	1,399	1,250	1,300
Special Professional Services-Refuse	947,918	1,022,602	984,000
Special Professional Services-St. Sweeping	115,919	120,000	122,000
Fuels	569	-	-
Office Supplies/Postage	25,926	22,000	21,000
Dept Tools and Supplies	12	6,500	7,000
Printing & Advertising	772	-	-
Conference/Meetings/Travel	20	-	-
Audit	8,300	10,300	13,700
Communications	470	253	500
Bad Debt Expense	-	-	-
Depreciation Expense	516	2,700	2,700
Transfer To General Fund-Overhead	312,000	320,000	310,000
Franchise Fees-Ref/Rec	107,104	-	48,000
Computer System Maint	20,693	18,500	8,000
TOTAL MAINTENANCE & OPERATION	**$ 1,541,618**	**$ 1,524,105**	**$ 1,518,200**
CAPITAL OUTLAY DETAIL			
Accounting Software	-	926	25,000
TOTAL CAPITAL OUTLAY	**$ -**	**$ 926**	**$ 25,000**

AMBULANCE

ANALYSIS OF CHANGE IN FUND BALANCE:

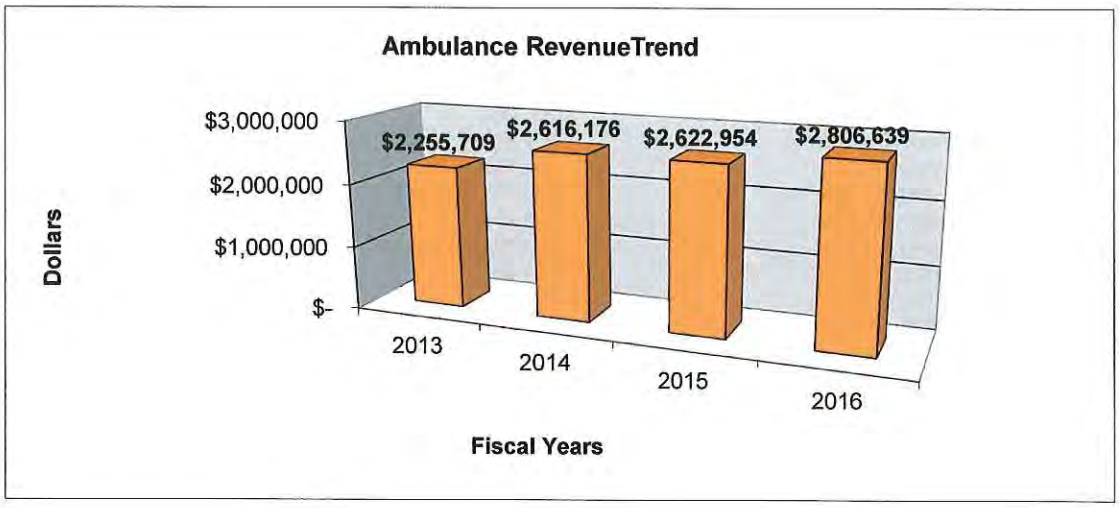
06/30/14 Fund Balance	(1,215,184)
2014-15 Fiscal Year	
Estimated Revenue	2,037,954
Transfers In	585,000
Estimated Funds Available	1,407,770
Estimated Expenditures	2,488,233.57
Transfers Out	75,000
Total Expenditures and Transfers Out	2,563,234
06/30/15 Estimated Fund Balance	**$ (1,155,464)**
06/30/15 Fund Balance	(1,155,464)
2015-16 Fiscal Year	
Estimated Revenue	1,857,639
Transfers In	949,000
Estimated Funds Available	1,651,175
Estimated Expenditures	2,662,330
Transfers Out	70,000
Total Expenditures and Transfers Out	2,732,330
06/30/16 Estimated Fund Balance	**$ (1,081,154)**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Unreserved	(1,215,184)	(1,155,464)	(1,081,154)
Fund Balances	**$ (1,215,184)**	**$ (1,155,464)**	**$ (1,081,154)**

REVENUE SUMMARY

AMBULANCE	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Charges for Services			
Ambulance Charge for Service	1,461,929	1,475,014	1,575,014
Miscellaneous	135	-	-
Fire Med	18,700	16,995	16,500
Transfer in from Other Funds:			
General Fund for Fire Services	580,000	585,000	765,000
Capital Facility Fees-Fire/Amb	214,706	215,000	184,000
Grants:			
Homeland Security Grant	16,780	-	-
GEMT	109,849	55,492	229,000
FEMA	12,321	-	-
OES Grant	10,885	52,703	-
Safer Grant (3 FF/Para)	190,871	222,750	37,125
Use of Money and Property			
Interest on Investments	-	-	-
TOTAL REVENUES	**$ 2,616,176**	**$ 2,622,954**	**$ 2,806,639**



EXPENDITURE SUMMARY

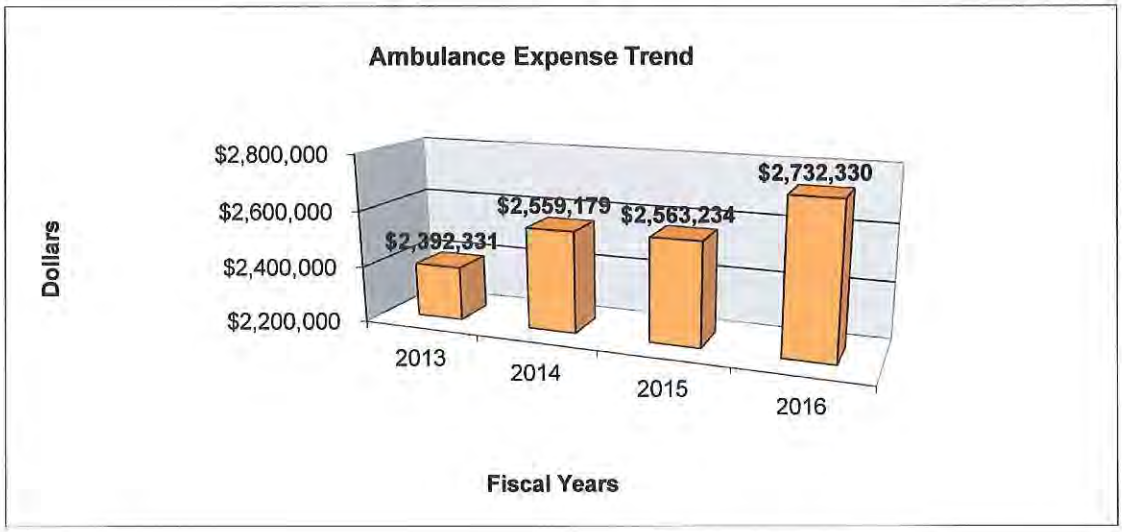
AMBULANCE	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	11.1	9.5	9.5
Personnel	1,111,504	1,115,056	1,164,348
Maintenance and Operation	1,308,955	1,309,223	1,297,000
Debt Service	134,705	131,665	53,482
Capital Outlay	4,015	7,290	217,500
Total	**$ 2,559,179**	**$ 2,563,234**	**$ 2,732,330**

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

The Fire Department is currently staffed by a Fire Chief, 3 Fire Captain/Paramedics/EMT's, 3 Firefighter/Paramedics and up to 12 Paid Call Firefighter/EMT's.

Significant Changes:
The 15-16 Ambulance budget includes the promotion of our part-time Chief to full-time status and continues our 3-0 staffing model.

2001-02	*Operating Transfer*	270,000	
2002-03	*Operating Transfer*	229,000	
2003-04	*Operating Transfer*	257,000	
2004-05	*Operating Transfer*	267,800	
2005-06	*Operating Transfer*	292,462	
2006-07	*Operating Transfer*	334,562	
2007-08	*Operating Transfer*	432,175	
2008-09	*Operating Transfer*	441,228	
2009-10	*Operating Transfer*	451,052	
2010-11	*Operating Transfer*	418,085	
2011-12	*Operating Transfer*	761,080	
2012-13	*Operating Transfer*	613,500	
2013-14	Operating Transfer	580,000	
2014-15	Operating Transfer	585,000	
2015-16	***Operating Transfer***		***550,000***



PERSONNEL DETAIL

Ambulance	Total Positions 2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Regular Positions Pay					
Fire Pay			165,869	168,684	176,124
Ambulance Pay			442,067	436,407	471,578
Chief	1	1			
Fire Captain/PM/EMT	3	3			
Firefighter Paramedics	3	6			
Overtime					
Fire OT			25,930	-	22,000
Ambulance OT			68,518	82,000	55,000
Paid Call Volunteers-					
Part Time	0.5	0.5	49,967	33,207	-
Per Diem Fire	1	1	-	-	14,000
Per Diem Ambulance	1	1	17,113	-	38,880
Paid Call Volunteers-Fire			3,031	12,926	-
Benefits*					
FICA					
Fire Fica			13,172	15,404	14,296
Ambulance Fica			38,512	39,285	38,191
PERS					
Fire Pers			50,328	52,175	46,157
Ambulance Pers			97,681	120,514	121,745
Med/Dent/Vision/Life					
Fire Medical			24,323	28,349	29,583
Ambulance Medical			65,233	74,099	76,075
Uniform Allowance					
Fire Uniform			504	1,900	2,900
Ambulance Uniform			6,007	3,200	5,800
ERMA/EAP					
Fire			304	1,668	1,242
Ambulance			1,487	4,117	3,326
Workers Comp					
Fire Workers Comp			11,320	11,854	12,902
Ambulance Workers Comp			30,138	29,267	34,547
Unemployment			-	-	-
	9.5	**12.5**	**$ 1,111,504**	**$ 1,115,056**	**$ 1,164,348**
Total Fire Payroll Costs			*294,781*	*292,960*	*319,205*
Total Ambulance Payroll Costs			*816,723*	*822,096*	*845,143*

EXPENDITURE DETAIL

AMBULANCE	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Ambulance:			
Office Supplies	789	750	500
Special Departmental Supplies	5,815	5,500	7,500
Medical Supplies-Ambulance	23,290	24,500	24,000
Printing/Advertising	-	-	-
Communications	4,442	5,100	5,000
Professional Services	44,551	33,000	30,000
Write Offs-Ambulance	212,680	235,000	235,000
Write Downs-Ambulance	696,688	690,000	690,000
Vehicle Maintenance-Ambulance	13,259	14,000	15,500
Fuels	20,397	16,200	16,500
Equipment Maintenance	2,995	7,500	8,000
Office Equip Maint-Ambulance	580	1,100	500
Conference/Meetings/Travel	1,148	1,000	2,000
Training & Education	3,750	3,000	4,000
Insurance	3,230	2,900	3,500
Depreciation Expenses-Ambulance	97,414	115,000	100,000
Overhead-Ambulance	102,800	75,000	70,000
subtotal	1,233,828	1,229,550	1,212,000
Fire:			
Office Supplies	1,370	800	500
Special Departmental Supplies	427	-	20,000
Dept Tools & Supplies	18,709	23,000	1,000
Printing/Advertising	433	200	100
Communications	2,539	5,500	5,500
Utilities-Fire	20,711	19,256	19,500
Memberships-Fire	1,458	2,100	3,200
Reserve Uniforms	524	50	4,200
Fuels	11,391	8,555	8,000
Equipment Maintenance	11,476	15,500	17,500
Fire Prevention Expenses	145	250	1,000
Professional Services	(2,940)	-	-
Conference/Meetings/Travel	1,120	1,000	1,500
Training & Education	1,782	1,500	3,000
Insurance	5,742	1,962	-
Safety Personal Protection Equipment	240	-	-
subtotal	75,127	79,673	85,000
TOTAL MAINTENANCE & OPERATION	**$ 1,308,955**	**$ 1,309,223**	**$ 1,297,000**
DEBT SERVICE			
Fire Station Bond Payments	134,705	131,665	53,482
TOTAL DEBT SERVICE	**$ 134,705**	**$ 131,665**	**$ 53,482**
CAPITAL OUTLAY DETAIL			
Equipment Repair	4,015	2,290	-
Various Misc		5,000	2,500
Ambulance Purchase	-	0	215,000
LifePack 12 Heart Monitor-Homeland Security Grant	-		-
TOTAL CAPITAL OUTLAY	**$ 4,015**	**$ 7,290**	**$ 217,500**

BUILDING PERMIT

ANALYSIS OF CHANGE IN FUND BALANCE:

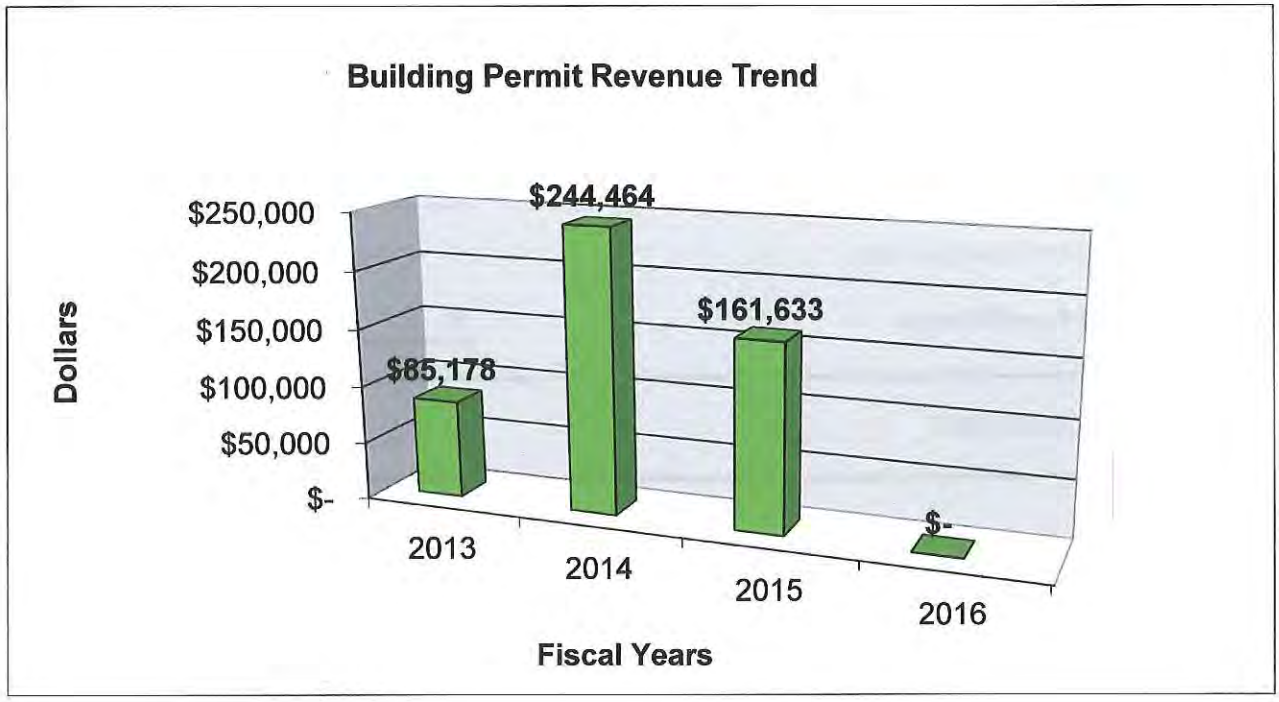
06/30/14 Fund Balance	(470,231)
2014-15 Fiscal Year	
Estimated Revenue	161,633
Transfers In	-
Estimated Funds Available	(308,598)
Estimated Expenditures	104,260
Transfers Out	-
Total Expenditures and Transfers Out	104,260
06/30/15 Estimated Fund Balance	**$ (412,859)**
06/30/15 Fund Balance	-
2015-16 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	-
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/16 Estimated Fund Balance	**$ -**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Unreserved	(470,231)	(412,859)	-
Fund Balances	**$ (470,231)**	**$ (412,859)**	**$ -**

REVENUE SUMMARY

BUILDING PERMIT	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Charges for Services			
Building Permits	110,767	88,000	-
Plumb/Elec/Air Cond Permits	11,985	10,000	-
Strong Motion-Res	1,335	1,138	-
Strong Motion-Comm	19	1,060	-
Energy Surcharge	13,274	8,522	-
Plan Check Fees	94,141	46,000	-
Grading & Inspection	9,931	4,600	-
BSC Fees	3,012	2,313	-
Transfer In from Other Fund	-	-	-
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	**$ 244,464**	**$ 161,633**	**$ -**

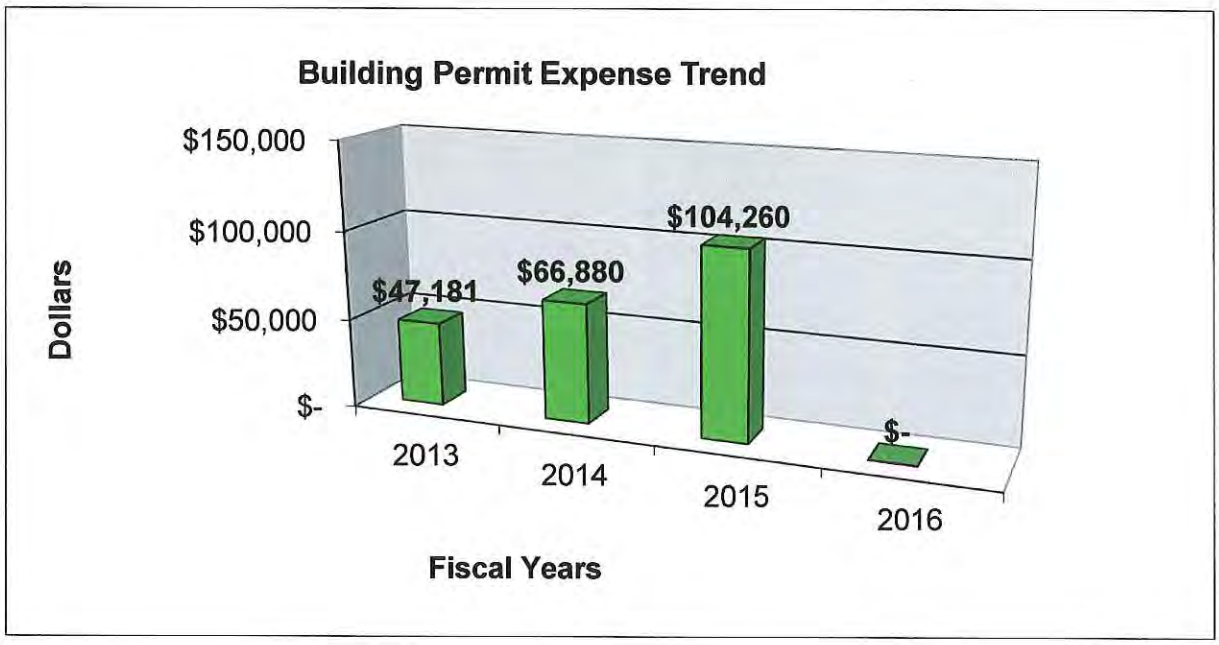


EXPENDITURE SUMMARY

BUILDING PERMIT	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	0.90	0.65	-
Personnel	16,274	82,148	-
Maintenance and Operation	50,606	22,112	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 66,880**	**$ 104,260**	**$ -**

Description:
The Building Department Services include the issuance of permits, plan checks, and field inspections involving new and remodel building construction and enforcement of the Building and Safety Code.

Significant Changes:
The Building Permt fund was financially balanced and closed as an enterprise fund. The associated revenues and expenditures are now accounted for as part of a general fund account.



PERSONNEL DETAIL

Building Permit	Total Positions 2014-15 ACTUAL	2015-16 ADOPTED BUDGET	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Regular Positions Pay			12,868	47,416	-
Planning & Building Director	0	0			
Code Enforcement Officer	-	-			
Building Secretary I	0.25	0			
Overtime			371	315	-
Benefits*					
FICA			859	3,730	-
PERS			1,535	8,532	-
Med/Dent/Vision/Life			(325)	17,603	-
ERMA/EAP			153	561	-
Workers Comp			813	3,991	-
Unemployment			-	-	-
	0.25	**0**	**$ 16,274**	**$ 82,148**	**$ -**

EXPENDITURE DETAIL

BUILDING PERMIT	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	2,908	850	-
Communications	-	-	-
Tools & Supplies	-	-	-
Vehicle Maintenance	-	500	-
Fuel	355	375	-
Plan Ck Outsource	6,683	-	-
Dues	-	288	-
Special Professional	35,393	16,000	-
Strong Motion Tax	754	1,999	-
Depreciation	4,513	2,100	-
BCS Tax	-	-	-
TOTAL MAINTENANCE & OPERATION	**$ 50,606**	**$ 22,112**	**$ -**
CAPITAL OUTLAY DETAIL			
Vehicle Replacement	-	-	-
Computer-set aside	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**

Summary of Recreation Funds

2015-2016 Fiscal Year Budget

		Pool	Senior Center	Total
Actual Fund Balance 06/30/14		(89,087)	(6,373)	(95,460)
Estimated Beg Fund Balance 6/30/15		(73,329)	(3,248)	(76,577)
Revenues:				
	Charges for Service	52,500	6,800	59,300
	JPA Reimbursements	32,000	-	32,000
	Transfers In From Other Funds	100,000	30,000	130,000
	Grants		10,000	10,000
		-	-	-
	Total Revenue	$ 184,500	$ 46,800	$ 231,300
Expenses:				
	Salaries and Benefits	49,032	42,604	91,637
	Office Supplies	800	4,000	4,800
	Tools and Supplies	20,500	1,100	21,600
	Utilities/Communications	41,850	7,000	48,850
	Fuel/Veh Maint	-	-	-
	Conf/Mtgs/Travel/Train-Ed/Dues	500	-	500
	Special Professional Services	26,500	500	27,000
	Concession Stand Supplies	6,500	-	6,500
	Safety Equipment	-	-	-
	Memberships/Uniforms	-	-	-
	Insurance-Equipment	-	-	-
	Equipment Maintenance	5,000	-	5,000
	Depreciation	-	-	-
	Transfer Out-Overhead	-	-	-
	Debt Service	-	-	-
	Capital Outlay	25,000	-	25,000
	Total Expenses	175,682	55,204	230,887
	Net Result	*8,818*	*(8,404)*	*413*
Projected 6/30/16	**Ending Fund Balance**	**$ (64,512)**	**$ (11,652)**	**$ (76,164)**

CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUES
FOR FISCAL YEAR 15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13 ACTUALS	FY 13/14 ACTUALS	FY 14/15 BUDGET	FY 14/15 ACTUALS	Projected Year End	FY 15/16 Proposed	Percent Change
	POOL							
021-0000-433.02-01	PUBLIC SWIMMING	$ 17,817	$ 15,450	$ 15,000	$ 8,905	$ 8,905	$ 15,500	3%
021-0000-433.02-02	RED CROSS LESSONS	$ 10,950	$ 12,610	$ 10,000	$ 6,780	$ 6,660	$ 10,000	0%
021-0000-433.02-03	LAP SWIMMING	$ 4,453	$ 3,500	$ 1,999	$ 3,248	$ 3,196	$ 3,500	43%
021-0000-433.02-04	GROUP RENTALS	$ 14,310	$ 10,992	$ 13,000	$ 10,227	$ 10,227	$ 11,500	-13%
021-0000-433.02-06	CONCESSION STAND SAL	$ 8,369	$ 7,210	$ 8,000	$ 4,069	$ 4,069	$ 7,500	-7%
021-0000-433.02-07	AQUA AEROBICS	$ 4,930	$ 5,445	$ 2,540	$ 4,221	$ 4,221	$ 4,500	44%
021-0000-463.02-01	POOL REIMB	$ 33,480	$ 31,900	$ 32,117	$ 49,453	$ 49,453	$ 32,000	0%
021-0000-471.01-10	FROM GENERAL FUND	$ 78,000	$ 77,000	$ 77,000	$ 70,583	$ 77,000	$ 100,000	23%
	TOTAL POOL	$ 172,309	$ 164,107	$ 159,656	$ 157,486	$ 163,731	$ 184,500	
	SENIOR CENTER							
022-0000-422.04-04	SENIOR NUTRITION	$ 6,289	$ 8,042	$ 6,800	$ 12,202	$ 12,202	$ 10,000	32%
022-0000-461.01-01	LUNCH CONTRIBUTIONS	$ 6,057	$ 6,107	$ 7,000	$ 5,739	$ 7,000	$ 6,800	-3%
		$ 12,346	$ 14,149	$ 13,800	$ 17,941	$ 19,202	$ 16,800	
022-0000-471.01-10	FROM GENERAL FUND	$ 58,000	$ 34,000	$ 37,000	$ 33,917	$ 37,000	$ 30,000	
	TOTAL SENIOR	$ 70,346	$ 48,149	$ 50,800	$ 51,858	$ 56,202	$ 46,800	
		$ 242,655	$ 212,256	$ 210,456	$ 209,344	$ 219,933	$ 231,300	
					Revenues	219,933	231,300	
					Expenses	198,050	230,887	
						21,883	413	

CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13 ACTUALS	FY 13/14 ACTUALS	FY 14/15 BUDGET	FY 14/15 ACTUALS	Projected Year End	FY 15/16 Proposed	Percent Change
	POOL							
021-9100-529.51-04	PARTTIME	$ 94	$ 298	$ -	$ -	$ -	$ -	0%
021-9100-529.51-08	LIFEGUARDS	$ 41,750	$ 38,539	$ 34,000	$ 33,160	$ 38,000	$ 43,500	22%
021-9100-529.51-11	AQUA AEROBICS	$ 3,273	$ 4,108	$ -	$ -	$ -	$ -	0%
021-9100-529.51-21	FICA	$ 3,445	$ 2,874	$ 3,101	$ 2,891	$ 3,101	$ 2,601	-19%
021-9100-529.51-27	WORKERS COMP	$ 2,651	$ 2,770	$ 2,392	$ 2,392	$ 2,392	$ 2,674	11%
021-9100-529.51-31	ERMA/EAP	$ 819	$ -	$ 336	$ 336	$ 336	$ 257	-31%
021-9100-529.52-01	OFFICE SUPPLIES/POSTAGE	$ 814	$ 945	$ 850	$ 419	$ 850	$ 800	-6%
021-9100-529.52-10	DEPT TOOLS & SUPPLIES	$ 17,988	$ 23,566	$ 20,000	$ 21,233	$ 21,233	$ 20,500	2%
021-9100-529.52-13	CONCESSION STAND SUPPLIE	$ 7,441	$ 4,004	$ 6,500	$ 7,797	$ 7,797	$ 6,500	0%
021-9100-529.52-16	COMMUNICATIONS	$ 876	$ 865	$ 750	$ 864	$ 864	$ 850	12%
021-9100-529.52-18	UTILITIES	$ 45,130	$ 64,623	$ 42,000	$ 31,563	$ 42,000	$ 41,000	-2%
021-9100-529.52-26	EQUIPMENT MAINTENANCE	$ 7,293	$ 7,449	$ 6,000	$ 2,884	$ 5,000	$ 30,000	80%
021-9100-529.52-70	PROFESSIONAL SERVICES	$ 27,312	$ 27,244	$ 26,000	$ 25,544	$ 26,000	$ 26,500	2%
021-9100-529.52-91	CONF/MEETINGS/TRAVEL	$ 187	$ 126	$ 400	$ 400	$ 400	$ 500	20%
	TOTAL	$ 159,073	$ 177,411	$ 142,329	$129,483	$ 147,973	$ 175,682	19%
	SENIOR CENTER-OUTREACH							0%
022-7100-529.51-04	PARTTIME	$ 18,783	$ 19,918	$ 19,000	$ 18,024	$ 19,000	$ 24,000	21%
022-7100-529.51-21	FICA	$ 1,373	$ 1,345	$ 1,454	$ 1,467	$ 1,454	$ 1,836	21%
022-7100-529.51-27	WORKERS COMP	$ 1,049	$ 1,144	$ 1,336	$ 1,336	$ 1,336	$ 1,758	24%
022-7100-529.51-31	ERMA/EAP	$ 324	$ -	$ 188	$ 188	$ 188	$ 169	-11%
022-7100-529.52-10	DEPT TOOLS & SUPPLIES	$ 1,176	$ 2,242	$ 800	$ 999	$ 1,000	$ 1,100	27%
	TOTAL	$ 22,705	$ 24,649	$ 22,778	$ 22,014	$ 22,978	$ 28,863	21%
	SENIOR CENTER-NUTRITION							
022-7200-529.51-01	SALARIES	$ 10,890	$ 11,349	$ 11,529	$ 9,570	$ 11,529	$ 11,970	4%
022-7200-529.51-21	FICA	$ 891	$ 986	$ 882	$ 703	$ 882	$ 916	4%
022-7200-529.51-23	PERS	$ 1,497	$ 1,434	$ 1,689	$ 1,364	$ 1,689	$ 958	-76%
022-7200-529.51-25	MEDICAL	$ (410)	$ 37	$ 9	$ 9	$ 9	$ 36	75%
022-7200-529.51-27	WORKERS COMP	$ 580	$ 682	$ 811	$ 811	$ 811	$ 877	8%
022-7200-529.51-31	ERMA/EAP	$ -	$ -	$ 114	$ 114	$ 114	$ 84	0%
022-7200-529.52-10	DEPT TOOLS & SUPPLIES	$ 4,831	$ 7,405	$ 4,200	$ 4,539	$ 4,540	$ 4,000	-5%
022-7200-529.52-16	COMMUNICATIONS	$ 1,533	$ 1,632	$ 1,500	$ 1,637	$ 1,750	$ 1,500	0%
022-7200-529.52-18	UTILITIES	$ 4,488	$ 8,035	$ 5,500	$ 5,053	$ 5,400	$ 5,500	0%
022-7200-529.52-70	PROFESSIONAL SERVICES	$ 1,197	$ 455	$ 350	$ 365	$ 365	$ 500	30%
022-7200-529.52-91	CONF/MEETINGS/TRAVEL	$ 144	$ 10	$ 10	$ 10	$ 10	$ -	0%
	TOTAL	$ 25,641	$ 32,025	$ 26,594	$ 24,175	$ 27,099	$ 26,341	-1%
		$ 207,419	$ 234,085	$ 191,701	$175,672	$ 198,050	$ 230,887	17%
					Revenues	219,933	231,300	9%
					Expenses	198,050	230,887	17%
						21,883	413	

POOL

ANALYSIS OF CHANGE IN FUND BALANCE:

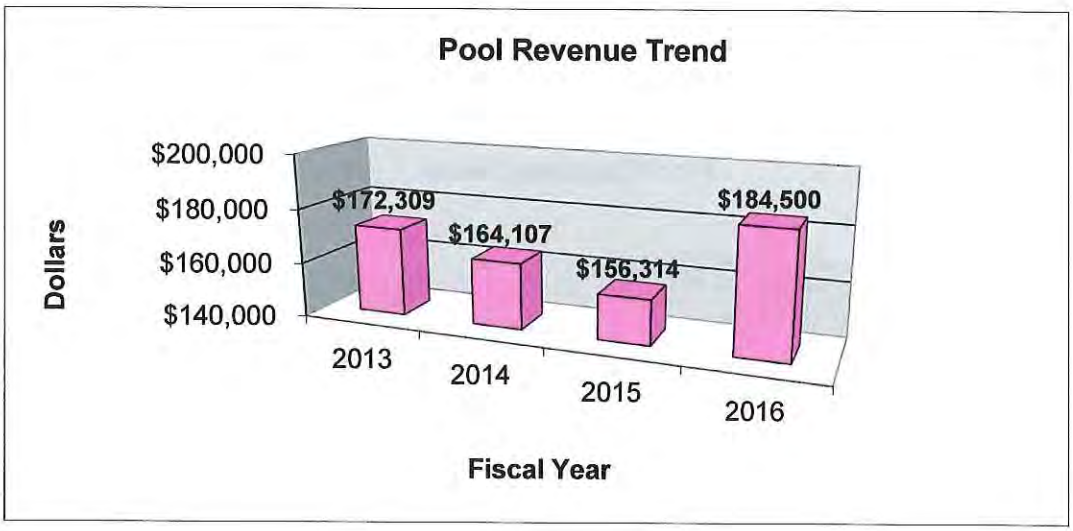
06/30/14 Fund Balance	(89,087)
2014-15 Fiscal Year	
Estimated Revenue	86,731
Transfers In	77,000
Estimated Funds Available	74,644
Estimated Expenditures	147,973
Transfers Out	-
Total Expenditures and Transfers Out	147,973
06/30/15 Estimated Fund Balance	$ (73,329)
06/30/15 Fund Balance	(73,329)
2015-16 Fiscal Year	
Estimated Revenue	84,500
Transfers In	100,000
Estimated Funds Available	111,171
Estimated Expenditures	175,682
Transfers Out	-
Total Expenditures and Transfers Out	175,682
06/30/16 Estimated Fund Balance	**$ (64,512)**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Fund Balances	**$ (89,087)**	**$ (73,329)**	**$ (64,512)**

REVENUE SUMMARY

POOL	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Charges for Services			
Public Swimming	15,450	8,905	15,500
Red Cross Lessons	21,555	6,660	18,000
Group Rentals	10,992	10,227	11,500
Concession Stand	7,210	4,069	7,500
Total Charges for Services	55,207	29,861	52,500
	-	-	-
Other Revenue			
JPA Reimbursements (KHS & KES)	31,900	49,453	32,000
Transfer from Other Funds	-	-	-
Transfer from General Fund	77,000	77,000	100,000
TOTAL REVENUES	**$ 164,107**	**$ 156,314**	**$ 184,500**

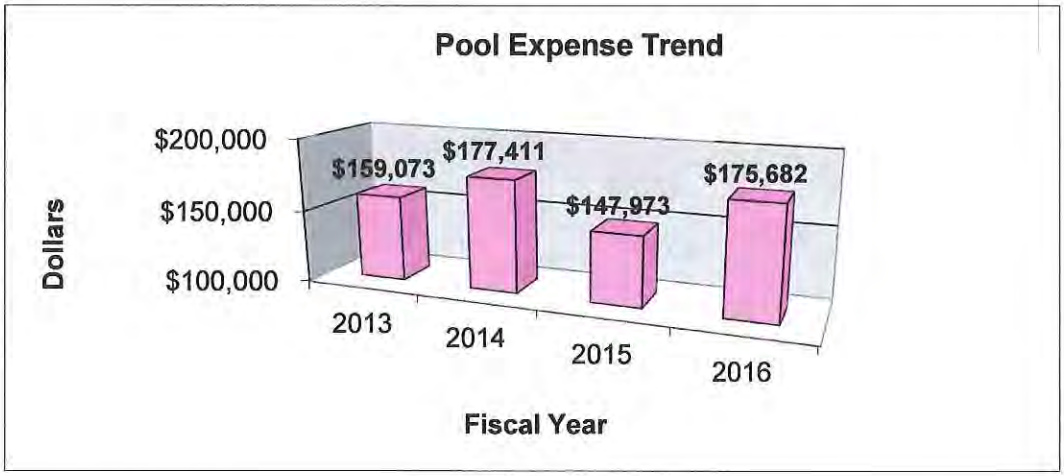


EXPENDITURE SUMMARY

POOL	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	1.5	1.50	1.50
Personnel	48,589	43,829	49,032
Maintenance and Operation	128,822	104,144	101,650
Debt Service	-	-	-
Capital Outlay	-	-	25,000
Total	**$ 177,411**	**$ 147,973**	**$ 175,682**

Description:
This department takes care of all the functions and expenses of the City Pool. These include public swimming, Red Cross lessons, Group & Team Rentals and all the maintenance of the pool.

Significant Changes:
The City continues to use a contractor to perform the required ongoing maintenance of the pool chemicals and operations. The Public Works department performs the landscape maintenance for cost savings.



NET COST SUMMARY:

	2013-14 Actual	2014-15 Estimate	2015-16 Proposed Budget
Charges for Services	55,207	47,999	52,500
JPA Reimbursements	31,900	32,117	32,000
	-	-	-
Total	87,107	80,116	84,500
Total Expenditures	177,411	147,973	175,682
Net Cost to General Fund	**$ (90,304)**	**$ (67,857)**	**$ (91,182)**

PERSONNEL DETAIL

Pool	Total Positions 2014-15 ACTUAL	Total Positions 2015-16 ADOPTED BUDGET	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Regular Positions Pay			-	-	-
Pool Maintenance Worker	0	-			
Overtime			-	-	-
Extra Help:					
Lifeguards & Instructors	1.5	1.5	42,945	38,000	43,500
Benefits*					
FICA			2,874	3,101	2,601
PERS			-	-	-
Med/Dent/Vision/Life			-	-	-
ERMA/EAP			-	336	257
Workers Comp			2,770	2,392	2,674
	1.5	**1.50**	**$ 48,589**	**$ 43,829**	**$ 49,032**

EXPENDITURE DETAIL

POOL	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Adv.	945	850	800
Dept Tool & Supplies	23,566	21,233	20,500
Communications	865	864	850
Utilities	64,623	42,000	41,000
Vehicle Maintenance	-	-	-
Equipment Maintenance	7,449	5,000	30,000
Fuel	-	-	-
Professional Services	27,244	26,000	26,500
Conference/Meetings/Travel/Training Educ.	126	400	500
Concession Stand Supplies	4,004	7,797	6,500
TOTAL MAINTENANCE & OPERATION	**$ 128,822**	**$ 104,144**	**$ 126,650**
CAPITAL OUTLAY DETAIL			
Pool Improvement Set-Aside	-	-	-
Pool Grant Project	-	-	-
Computer set-aside	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**

SENIOR CENTER

ANALYSIS OF CHANGE IN FUND BALANCE:

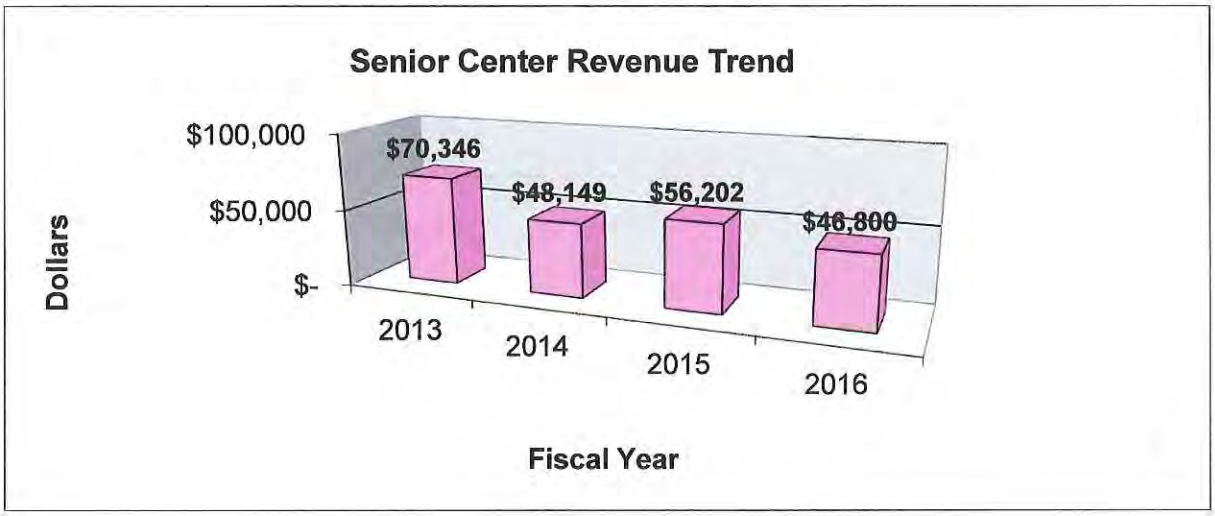
06/30/14 Fund Balance	(6,373)
2014-15 Fiscal Year	
Estimated Revenue	19,202
Transfers In	34,000
Estimated Funds Available	46,829
Estimated Expenditures	50,077
Transfers Out	-
Total Expenditures and Transfers Out	50,077
06/30/15 Estimated Fund Balance	$ (3,248)
06/30/15 Fund Balance	(3,248)
2015-16 Fiscal Year	
Estimated Revenue	16,800
Transfers In	30,000
Estimated Funds Available	43,552
Estimated Expenditures	55,204
Transfers Out	-
Total Expenditures and Transfers Out	55,204
06/30/16 Estimated Fund Balance	$ (11,652)

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Contingencies	$ (6,373)	$ (3,248)	$ (11,652)
Fund Balances	**$ (6,373)**	**$ (3,248)**	**$ (11,652)**

REVENUE SUMMARY

SENIOR CENTER	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Contributions			
Lunch Contributions	6,107	12,202	6,800
Homebound Lunch Contributions	-	-	-
Grants			
Fresno/Madera Outreach	-	-	-
Fresno/Madera Nutrition	8,042	7,000	10,000
Stimulus Grant	-	-	-
Other Revenue			
Transfer from General Fund	34,000	37,000	30,000
TOTAL REVENUES	**$ 48,149**	**$ 56,202**	**$ 46,800**

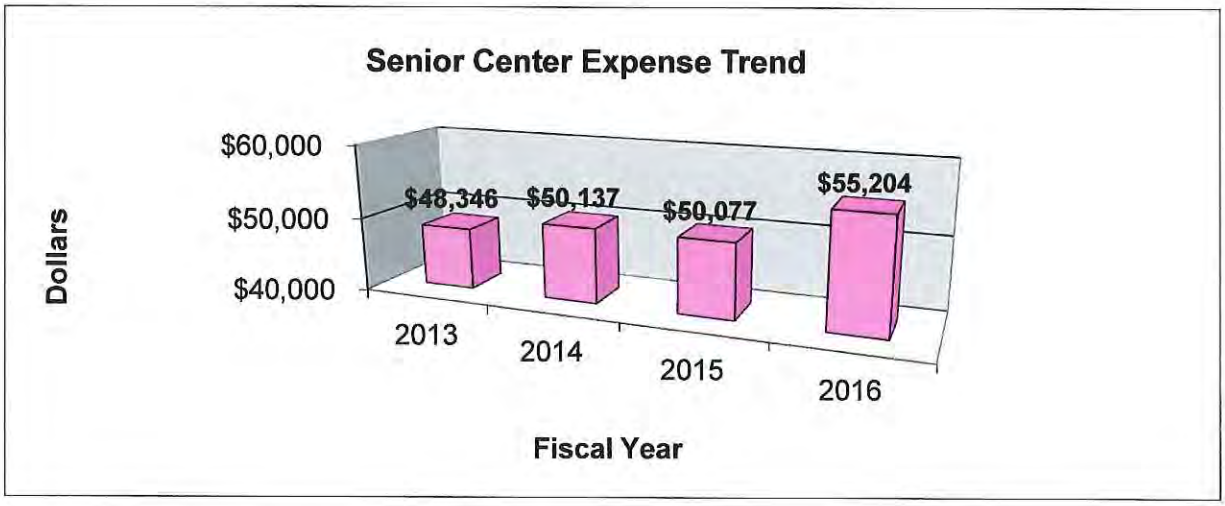


EXPENDITURE SUMMARY

SENIOR CENTER	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	1.8	1.05	1.05
Personnel	36,895	37,012	42,604
Maintenance and Operation	13,242	13,065	12,600
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 50,137**	**$ 50,077**	**$ 55,204**

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

Significant Changes:
The Recreation Coordinator runs the day to day operations of the Senior Center. The Nutrition function is now staffed by two parttime employees who work a combined 35 hours per week.



PERSONNEL DETAIL

Senior Center	Total Positions 2014-15 ACTUAL	Total Positions 2015-16 ADOPTED BUDGET	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Regular Positions Pay					
Senior Center Coordinator	0.25	0.25	11,349	11,529	11,970
Nutrition Coordinator/Parttime (2)	0.7	0.7	19,918	19,000	24,000
Benefits*					
FICA			2,331	2,336	2,752
PERS			1,434	1,689	958
Med/Dent/Vision/Life			37	9	36
ERMA/EAP-Nutrition			-	114	169
ERMA/EAP-Outreach			-	188	84
Workers Comp-Nutrition			682	811	1,758
Workers Comp-Outreach			1,144	1,336	877
Unemployment			-	-	-
	0.95	**0.95**	**$ 36,895**	**$ 37,012**	**$ 42,604**

EXPENDITURE DETAIL

SENIOR CENTER	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Nutrition			
Kitchen Supplies	2,242	1,000	1,100
Information & Referral			
Office Supplies, Equipment	5,000	4,540	4,000
Communications	1,500	1,750	1,500
Utilities	2,500	5,400	5,500
Meetings/Travel Exp	-	10	-
Professional Services	2,000	365	500
TOTAL MAINTENANCE & OPERATION	**$ 13,242**	**$ 13,065**	**$ 12,600**
CAPITAL OUTLAY DETAIL			
Generator	-	-	-
Computer Set-aside	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**

CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13 ACTUALS	FY 13/14 ACTUALS	FY 14/15 BUDGET	FY 14/15 ACTUALS	FY 14/15 Projected Year End	FY 15/16 Proposed	Percent Change
	VEHICLE ABATEMENT							
107-9100-549.53-10	VEHICLE ABATEMENT COSTS	$ -	$ 22	$ -	$ 1,000	$ 1,000	$ -	0%
107-9100-549.55-05	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -		$ -	$ -	0%
107-9100-549.57-01	CAPITAL OUTLAY	$ -	$ -	$ -		$ -	$ -	0%
		$ -	$ 22	$ -	$ 1,000	$ 1,000	$ -	

Revenues	0	0
Expenses	1,000	0
	-1,000	0

CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUE
FOR FISCAL YEAR 15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13 ACTUALS	FY 13/14 ACTUALS	FY 14/15 BUDGET	FY 14/15 ACTUALS	FY 14/15 Projected Year End	FY 15/16 Proposed	Percent Change
	VEHICLE ABATEMENT							
107-0000-403.09-00	VEHICLE ABATEMENT	$ 3,472	$ 1,488	$ -	$ -	$ -	$ -	0%
107-0000-451.01-01	INTEREST	$ -		$ -			$ -	0%
	TOTAL ABANDONED VEHICLE	$ 3,472	$ 1,488	$ -	$ -	$ -	$ -	

Revenues	0	0
Expenses	1,000	0
	-1,000	0

ABANDONED VEHICLE ABATEMENT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	15,870
2014-15 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	15,870
Estimated Expenditures	1,000
Transfers Out	-
Total Expenditures and Transfers Out	1,000
06/30/15 Estimated Fund Balance	**$ 14,870**
06/30/15 Fund Balance	14,870
2015-16 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	14,870
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/16 Estimated Fund Balance	**$ 14,870**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Capital Improvements	14,404	14,870	14,870
Fund Balances	**$ 14,404**	**$ 14,870**	**$ 14,870**

REVENUE SUMMARY

ABANDONED VEHICLE ABATEMENT	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
OTHER REVENUE			
Allocation	1,488	-	-
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	**$ 1,488**	**$ -**	**$ -**

EXPENDITURE SUMMARY

ABANDONED VEHICLE ABATEMENT	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	22	1,000	-
Total	**$ 22**	**$ 1,000**	**$ -**

Description:
This fund accounts for the abandoned vehicle abatement program in which the City receives funds from the Council of Fresno County Governments. These funds will be used to abate any abandoned vehicles in the City of Kingsburg.

Significant Changes:
None.

EXPENDITURE DETAIL

ABANDONED VEHICLE ABATEMENT	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Abatement Costs	22	1,000	-
TOTAL CAPITAL OUTLAY	**$ 22**	**$ 1,000**	**$ -**

CITY HALL

Summary of Grant Funds

2015-2016 Fiscal Year Budget

		Est Beg Fund Balance 6/30/2015	Grant Funds CMAQ	Transfers from other Funds	Total Revenue	Capital Projects	Total Expenses	Net Result	Projected Fund Balance 6/30/2016
	CDBG								
030	**20th Street Project**	(85,346)	85,346	-	85,346	-	-	85,346	-
	SLESF								
034	**COPS**	10,000		100,000	100,000	100,000	100,000	-	10,000
	CMAQ/RSTP								
037	**Madsen Ave Bikepath**	(106,203)	106,203	-	106,203	-	-	106,203	0
038	**Sierra St. Signals Synchronization**	(6,102)	262,689	27,172	289,861	283,759	283,759	6,102	0
039	**Sierra St. Transit Stop**	- 5,532	43,847	5,546	49,393	54,925	54,925	(5,532)	0
040	**14th Avenue Bikelanes**	(287,829)	287,829	-	287,829	-	-	287,829	0
041	**Sierra St. Sidewalk (Lincoln to Ellis)**	(1,424)	1,424	-	1,424	-	-	1,424	0
042	**Lincoln St Reconstruction**	(118,495)	118,495	-	118,495	-	-	118,495	0
043	**Sierra St. Reconstruction**	25,544	186,985	23,878	210,863	236,407	236,407	(25,544)	0
044	**10th and Union Lighted Crosswalk**	(368)	67,967	-	67,967	67,599	67,599	- 368	0
045	**Rafer Johnson Drive/Sierra St.**	(1,488)	69,087	-	69,087	67,599	67,599	1,488	0
046	**Earl St. Reconstruction**	- (860)	860	-	860	-	-	860	0
048	**Sierra St. Sidewalk 16th to 18th**	(10,332)	10,332	-	10,332			10,332	0
048	**18th Avenue Sidewalks**	-	167,325		167,325	167,325	167,325		0
049	**6th Avenue Reconstruction**	(1,368)	200,183	-	200,183	198,815	198,815	1,368	0
050	**Historic Train Depot Restoration**	- (604,832)	604,832	-	604,832	-	-	604,832	0
053	**10TH Avenue Reconstruction**	- (25,161)	338,519	46,642	385,161	360,000	360,000	25,161	0
054	**18th/Kern Lighted Crosswalk**	- -	61,496	-	61,496	61,496	61,496	-	0

CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUES
FOR FISCAL YEAR 15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13 ACTUALS	FY 13/14 ACTUALS	FY 14/15 BUDGET	FY 14/15 ACTUALS	Projected to Budget	FY 15-16 Proposed	Percent Change
CDBG								
030-0000-423.05-03	19TH, 20TH & 21ST PROJEC'	$ 117,682	$ -	$ 85,000	$ 78,472	$ 78,472	$ -	0%
030-0000-471.01-01	FROM OTHER FUNDS	$ 19,699	$ -		$ -	$ -		0%
		$ 137,381	$ -	$ 85,000	$ 78,472	$ 78,472	$ -	
COPS SLESF								
034-0000-421.01-06	COPS SLESF GRANT	$ 100,025	$ 100,000	$ 100,000	$ 86,230	$ 96,230	$ 100,000	0%
034-0000-451.01-01	INTEREST	$ -	$ -		$ -	$ -		0%
		$ 100,025	$ 100,000	$ 100,000	$ 86,230	$ 96,230	$ 100,000	
RSTP DOWNTOWN OVERLAYS-TE								0%
035-0000-423.06-03	RSTP GRANTS	$ -	$ 293,671	$ -	$ -	$ -	$ -	0%
035-0000-424.06-01	TE GRANT	$ 6,225	$ -	$ -	$ -	$ -	$ -	0%
035-0000-471-01-01	FROM OTHER FUNDS	$ -	$ 105,651	$ -	$ -	$ -	$ -	
035-0000-471.01-03	FROM LTF ART 8	$ -	$ 29,983	$ -	$ -	$ -	$ -	0%
		$ 6,225	$ 429,305	$ -	$ -	$ -	$ -	
CMAQ Madsen Ave Bike								
036-0000-423.06-04	CMAQ GRANTS	$ (43,341)	$ 39,854		$ -	$ -	$ -	0%
036-0000-471.01-01	FROM OTHER FUNDS	$ -	$ -		$ -	$ -	$ -	0%
		$ (43,341)	$ 39,854	$ -	$ -	$ -	$ -	
CML GRANTS								
037-0000-423-06.07	CML GRANTS	$ 690,296	$ 181,822	$ 185,039	$ 1,410	$ 1,410	$ -	0%
037-0000-423.07-01	STREET GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	0%
037-0000-471.01-01	FROM OTHER FUNDS	$ 169,547	$ -	$ 23,973	$ -	$ 23,973	$ -	
		$ 859,843	$ 181,822	$ 209,012	$ 1,410	$ 25,383	$ -	
SIERRA ST SIGNAL SYNCHRO								
038-0000-423.06-07	CMAQ GRANTS	$ 17,341	$ 41,613	$ 221,437	$ -	$ -	$ 256,587	0%
038-0000-471.01-01	FROM OTHER FUNDS	$ -	$ 560	$ 28,690	$ -	$ -	$ 27,172	0%
		$ 17,341	$ 42,173	$ 250,127	$ -	$ -	$ 283,759	
SIERRA ST TRANSIT STOP								
039-0000-423.06-07	CMAQ GRANTS	$ 4,489	$ 640	$ 48,250	$ 120	$ 120	$ 49,379	0%
039-0000-471.01-01	FROM OTHER FUNDS	$ -	$ -	$ 6,252	$ -	$ 6,252	$ 5,546	0%
		$ 4,489	$ 640	$ 54,502	$ 120	$ 6,372	$ 54,925	
14TH AVENUE BIKELINES								
040-0000-423.06-07	CML GRANTS	$ 36,043	$ 18,714	$ 279,684	$ 3,260	$ 3,260	$ -	0%
040-0000-471.01-01	FROM OTHER FUNDS	$ -	$ -	$ 36,235	$ -	$ -	$ -	0%
		$ 36,043	$ 18,714	$ 315,919	$ 3,260	$ 3,260	$ -	
SIERRA ST SIDE LINC TO EL								
041-0000-423.06-07	CML GRANTS	$ 1,017	$ 5,655	$ -	$ -	$ -	$ -	0%
041-0000-471.01-01	FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	0%
		$ 1,017	$ 5,655	$ -	$ -	$ -	$ -	
LINCOLN ST RECONSTRUCT								
042-0000-423.06-08	RSTP GRANTS	$ 18,053	$ 2,918	$ 127,186	$ 3,998	$ 3,998	$ -	0%
042-0000-471.01-01	FROM OTHER FUNDS	$ -	$ -	$ 16,479	$ -	$ 16,479	$ -	0%
		$ 18,053	$ 2,918	$ 143,665	$ 3,998	$ 20,477	$ -	
SIERRA ST RECON RAF TO 99								
043-0000-423-06-08	STPL GRANTS	$ 13,760	$ 20,489	$ 198,835	$ 1,551	$ 1,551	$ 212,529	0%
043-0000-471.01-01	FROM OTHER FUNDS	$ -	$ -	$ 25,761	$ -	$ 25,761	$ 23,878	0%
		$ 13,760	$ 20,489	$ 224,596	$ 1,551	$ 27,312	$ 236,407	
10TH AND UNION LIGHTED CR								
044-0000-423-06-07	CMAQ GRANTS	$ 3,127	$ 800	$ 55,926	$ 600	$ 600	$ 67,599	0%
044-0000-471.01-01	FROM OTHER FUNDS	$ -	$ -	$ 7,246	$ -	$ -	$ -	0%
		$ 3,127	$ 800	$ 63,172	$ 600	$ 600	$ 67,599	
AF/SIERRA ST LIGHTED CROSSWALK								
045-0000-423-06-07	CMAQ GRANTS	$ 3,769	$ 640	$ 55,499	$ 282	$ 282	$ 67,599	
045-0000-471-01-01	FROM OTHER FUNDS	$ -	$ -	$ 7,191	$ -	$ -	$ -	0%
		$ 3,769	$ 640	$ 62,690	$ 282	$ 282	$ 67,599	
EARL ST RECONSTRUCT								
046-0000-423.06-08	STPL GRANTS	$ 1,080	$ 4,577	$ 115,006	$ 1,266	$ 1,266	$ -	0%
	FROM OTHER FUNDS	$ -	$ -	$ 14,900	$ -	$ -	$ -	
		$ 1,080	$ 4,577	$ 129,906	$ 1,266	$ 1,266	$ -	
SIERRA ST SIDEWALK 16-18								
048-0000-423.06-07	CML GRANTS	$ 1,088	$ 66,869	$ 139,212	$ 9,610	$ 9,610	$ 167,325	
048-0000-471.01-01	FROM OTHER FUNDS	$ -	$ -	$ 18,037	$ -		$ -	
		$ 1,088	$ 66,869	$ 157,249	$ 9,610	$ 9,610	$ 167,325	17%
6TH ST RECONSTRUCT								
049-0000-423.06-08	RSTP GRANTS	$ 13,159	$ 960	$ 163,051	$ 3,076	$ 3,076	$ 198,815	0%
049-0000-471.01-01	FROM OTHER FUNDS	$ -	$ -	$ 21,125	$ -	$ -	$ -	0%
		$ 13,159	$ 960	$ 184,176	$ 3,076	$ 3,076	$ 198,815	
HISTORIC DEPOT PROJECT								
050-0000-423.06-09	TE	$ -	$ 5,791	$ 926,920	$ 4,280	$ 4,280	$ -	0%
10th AVENUE RECONSTRUCT								
053-0000-423.06-07	RSTP GRANTS			$ 46,957			$ 313,358	
053-0000-471-01-01	FROM OTHER FUNDS			$ 6,083			$ 46,642	
		$ -	$ -	$ 53,040	$ -	$ -	$ 360,000	0%
18TH/KERN LIGHTED CROSSWALK								
054-0000-423.06-07	CMAQ GRANTS			$ 7,101			$ 61,496	
054-0000-471.01-01	FROM OTHER FUNDS			$ 920			$ -	0%
		$ -	$ -	$ 8,021	$ -	$ -	$ 61,496	
		$ 1,173,059	$ 921,207	$ 2,967,995	$ 194,155	$ 276,620	$ 1,597,925	

Revenues	276,620	$ 1,597,925
Expenses	1,086,515	$ 1,597,925
	-809,895	$ -

CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSE
FOR FISCAL YEAR 15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13 ACTUALS	FY 13/14 ACTUALS	FY 14/15 BUDGET	FY 14/15 ACTUALS	Projected to Budget	FY 15/16 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	$ 128,847	$ 150,637	$ 85,000	$ 13,095	$ 13,095	$ -	0%
	TOTAL	$ 128,847	$ 150,637	$ 85,000	$ 13,095	$ 13,095	$ -	
COPS SLESF								
034-9100-549.55-05	TRANSFER TO OTHER FUNDS	$ 100,025	$ 90,000	$ 100,000	$ -	$ 100,000	$ 100,000	
RSTP DOWNTOWN OVERLAYS-TE								
035-9100-549.55-05	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	0%
035-9100-549.57-01	CAPITAL OUTLAY	$ 424,132	$ -	$ -	$ -	$ -	$ -	0%
035-9100-549.57-34	LINCOLN ST RECON	$ -	$ -	$ -	$ -	$ -	$ -	0%
035-9100-549.57-35	SIERRA ST RECON RJD	$ -	$ -	$ -	$ -	$ -	$ -	0%
	TOTAL	$ 424,132	$ -	$ -	$ -	$ -	$ -	
CMAQ TULARE ST SIDEWALK								
036-9100-549.57-02	PROJECT	$ -	$ -	$ -	$ -	$ -	$ -	
CML GRANTS								
037-9100-549.57-02	PROJECT	$ 44,408	$ -		$ -	$ -		0%
037-9100-549.57-21	MADSEN AVE BIKE-PED KAMM/	$ 1,797	$ 5,230	$ 209,012	$ 101,992	$ 101,992	$ -	0%
037-9100-549.57-22	LEWIS ST BIKE -CAL/18TH	$ (7,658)	$ -		$ -	$ -		0%
037-9100-549.57-23	SIERRA ST R/R CROSSING	$ 150	$ -		$ -	$ -		0%
		$ 38,697	$ 5,230	$ 209,012	$ 101,992	$ 101,992	$ -	
SIERRA ST SIGNAL SYNCHRO								
038-9100-549.57-29	SIERRA ST SIGNALS SYNCHRO	$ 35,479	$ 16,170	$ 250,127	$ 4,812	$ 4,812	$ 283,759	0%
SIERRA ST TRANSIT STOP								
039-9100-549.57-31	SIERRA ST TRANSIT STOP	$ 2,730	$ 120	$ 54,502	$ -	$ -	$ 54,925	0%
14TH AVENUE BIKELINES								
040-9100-549.57-32	14TH AVE BIKELINES	$ 43,478	$ 14,853	$ 315,919	$ 279,740	$ 279,740	$ -	0%
SIERRA ST SIDE LINC TO EL								
041-9100-549.57-33	SIERRA ST SIDE LINC TO EL	$ 6,457	$ 680		$ -	$ -		0%
LINCOLN ST RECONSTRUCT								
042-9100-549.57-34	LINCOLN ST RECON	$ 16,020	$ 7,853	$ 143,665	$ 132,197	$ 132,197	$ -	0%
SIERRA ST RECON RAF TO 99								
043-9100-549.57-35	SIERRA ST RECON RJD	$ 22,958	$ 251	$ 224,596	$ 137	$ 137	$ 236,407	0%
10TH AND UNION LIGHTED CR								
044-9100-549.57-36	10TH & UNION LIGHTED CROS	$ 3,927	$ 360	$ 63,172	$ 288	$ 288	$ 67,599	0%
SIERRA ST LIGHTED CROSSWALK								
045-9100-549.57-42	SIERRA ST LIGHTED CROSSWA	$ 4,409	$ 180	$ 62,690	$ 1,270	$ 1,270	$ 67,599	0%
EARL ST RECONSTRUCT								
046-9100-549.57-38	EARL ST RECONSTRUCT	$ 1,272	$ 4,451	$ 129,906	$ 2,060	$ 2,060	$ -	0%
SIERRA ST SIDEWALK 16-18								
048-9100-549.57-40	SIERRA ST SIDEWALK 16-18	$ 8,785	$ 78,307	$ 157,249	$ 487	$ 487	$ 167,325	0%
6TH ST RECONSTRUCT								
049-9100-549.57-41	6TH ST RECONSTRUCT	$ 14,119	$ 200	$ 184,176	$ 3,924	$ 3,924	$ 198,815	0%
HISTORIC DEPOT PROJECT								
050-9100-549.57-45	HISTORIC TRAIN DEPOT	$ 70,061	$ 123,270	$ 926,920	$ 421,572	$ 421,572	$ -	0%
10th AVENUE RECONSTRUCT								
053-9100-549.57-48	10TH AVE RECONSTRUCT	$ -	$ 220	$ 53,040	$ 24,941	$ 24,941	$ 360,000	0%
18TH/KERN LIGHTED CROSSWALK								
054-9100-549.57-49	18TH/KERN LIGHTED CROSSWALK	$ -	$ -	$ 8,021	$ -	$ -	$ 61,496	
		$ 921,396	$ 492,782	$ 2,967,995	$ 986,515	$ 1,086,515	$ 1,597,925	

Revenues	276,620	1,597,925
Expenses	1,086,515	1,597,925
	-809,895	0

2015-2016
FEDERAL PROJECT BUDGET

Fund Type	Kingsburg Fund No.	Federal Aid Project No.	Project Title	Phase	Project Budget (including local match and /or non-participating items)	Reimbursement Ratio	Actual Federal Funds Avail (maximum reimbursement)	Local Match FY 15/16
RSTP	035-9100-549.57-35	STPL 5170 (043)	Sierra Street Reconstruction	PRELIMINARY ENGINEERING	$52,107.00	100.00%	$52,107.00	$0.00
				CONSTRUCTION ENGINEERING	$20,818.00	88.53%	$18,430.00	$2,388.00
				CONSTRUCTION	$187,360.00	88.53%	$165,870.00	$21,490.00
				TOTAL:	**$260,285.00**	**-**	**$236,407.00**	**$23,878.00**
CMAQ	039-9100-549.57-31	CML 5170 (039)	Sierra Street Transit Stop	PRELIMINARY ENGINEERING	$12,125.00	100.00%	$12,125.00	$0.00
				CONSTRUCTION ENGINEERING	$4,835.00	88.52%	$4,280.00	$555.00
				CONSTRUCTION	$43,511.00	88.53%	$38,520.00	$4,991.00
				TOTAL:	**$60,471.00**	**-**	**$54,925.00**	**$5,546.00**
CMAQ	038-9100-579.57-29	CML 5170 (038)	Sierra Street Traffic Signal Synchronization	PRELIMINARY ENGINEERING	$74,031.00	100.00%	$74,031.00	$0.00
				CONSTRUCTION ENGINEERING	$30,900.00	88.53%	$27,356.00	$3,544.00
				CONSTRUCTION	$206,000.00	88.53%	$182,372.00	$23,628.00
				TOTAL:	**$310,931.00**	**-**	**$283,759.00**	**$27,172.00**
RSTP	049-9100-549.57-41	STPL 5170 (049)	Sixth Street Reconstruction	PRELIMINARY ENGINEERING	$31,392.00	100.00%	$31,392.00	$0.00
				CONSTRUCTION ENGINEERING	$16,742.00	100.00%	$16,742.00	$0.00
				CONSTRUCTION	$150,681.00	100.00%	$150,681.00	$0.00
				TOTAL:	**$198,815.00**	**-**	**$198,815.00**	**$0.00**
CMAQ	044-9100-549.57-36	CML 5170 (044)	10th / Union Lighted Crosswalk	PRELIMINARY ENGINEERING	$10,673.00	100.00%	$10,673.00	$0.00
				CONSTRUCTION ENGINEERING	$5,693.00	100.00%	$5,693.00	$0.00
				CONSTRUCTION	$51,233.00	100.00%	$51,233.00	$0.00
				TOTAL:	**$67,599.00**	**-**	**$67,599.00**	**$0.00**
CMAQ	045-9100-549.57-42	CML 5170 (045)	Rafer Johnson Drive / Sierra Street Lighted Crosswalk	PRELIMINARY ENGINEERING	$10,673.00	100.00%	$10,673.00	$0.00
				CONSTRUCTION ENGINEERING	$5,693.00	100.00%	$5,693.00	$0.00
				CONSTRUCTION	$51,233.00	100.00%	$51,233.00	$0.00
				TOTAL:	**$67,599.00**	**-**	**$67,599.00**	**$0.00**

2015-2016
FEDERAL PROJECT BUDGET

Fund Type	Kingsburg Fund No.	Federal Aid Project No.	Project Title	Phase	Project Budget (including local match and /or non-participating items)	Reimbursement Ratio	Actual Federal Funds Avail (maximum reimbursement)	Local Match FY 15/16
CMAQ	048-9100-549.57-38	CML 5170 (052)	18th Avenue Sidewalks	PRELIMINARY ENGINEERING	$33,465.00	100.00%	$33,465.00	$0.00
				CONSTRUCTION ENGINEERING	$17,460.00	100.00%	$17,460.00	$0.00
				CONSTRUCTION	$116,400.00	100.00%	$116,400.00	$0.00
				TOTAL:	**$167,325.00**	**-**	**$167,325.00**	**$0.00**
CMAQ	053-9100-549.57-48	CML 5170 (053)	10th Avenue Reconstruction	PRELIMINARY ENGINEERING	$53,040.00	88.53%	$46,956.00	$6,084.00
				CONSTRUCTION ENGINEERING	$53,040.00	88.53%	$46,956.00	$6,084.00
				CONSTRUCTION	$300,562.00	88.53%	$266,088.00	$34,474.00
				TOTAL:	**$406,642.00**	**-**	**$360,000.00**	**$46,642.00**
CMAQ	054-9100-549.57-49	CML 5170 (054)	18th and Kern Lighted Crosswalks	PRELIMINARY ENGINEERING	$8,021.00	100.00%	$8,021.00	$0.00
				CONSTRUCTION ENGINEERING	$8,021.00	100.00%	$8,021.00	$0.00
				CONSTRUCTION	$45,454.00	100.00%	$45,454.00	$0.00
				TOTAL:	**$61,496.00**	**-**	**$61,496.00**	**$0.00**

GRAND TOTAL:	**$1,601,163.00**	**-**	**$1,497,925.00**	**$103,238.00**

COMMUNITY DEVELOPMENT BLOCK GRANT FUND 030

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(150,723)
2014-15 Fiscal Year	
Estimated Revenue	78,472
Transfers In	-
Estimated Funds Available	(72,251)
Estimated Expenditures	13,095
Transfers Out	-
Total Expenditures and Transfers Out	13,095
06/30/15 Estimated Fund Balance	$ (85,346)
06/30/15 Fund Balance	(85,346)
2015-16 Fiscal Year	
Estimated Revenue	85,346
Transfers In	-
Estimated Funds Available	(0)
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/16 Estimated Fund Balance	**$ (0)**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
CDBG Projects	$ (150,723)	$ (85,346)	$ (0)

REVENUE SUMMARY

COMMUNITY DEVELOPMENT BLOCK GRANT	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
REVENUE			
CDBG Reimbursement 20th Ave.	-	78,472	-
Transfer from other Fund-Measure C	-	-	-
TOTAL REVENUES	$ -	$ 78,472	$ -

EXPENDITURE SUMMARY

CDBG	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	150,637	13,095	-
Total	**$ 150,637**	**$ 13,095**	**$ -**

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

Significant Changes:
The budgeted project for fiscal year 12-13 is the 20th Street Project. (Sierra to Plumas)

EXPENDITURE DETAIL

CDBG	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
20th St. Project	150,637	13,095	-
Carlson Addition Phase I,II,III	-	-	-
TOTAL CAPITAL OUTLAY	**$ 150,637**	**$ 13,095**	**$ -**

TE PROJECT FUND 035

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	-
2014-15 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	-
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/15 Estimated Fund Balance	$ -
06/30/15 Fund Balance	-
2015-16 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	-
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/16 Estimated Fund Balance	$ -

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Capital Projects	-	-	-
Fund Balances	$ -	$ -	$ -

REVENUE SUMMARY

TE PROJECTS	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Intergovernmental Revenue Grants:			
RSTP Grants	293,671	-	-
From Other Funds	105,651		
Transfer from LTF Article 8	29,983	-	-
TOTAL REVENUES	**$ 429,305**	**$ -**	**$ -**

EXPENDITURE SUMMARY

TE Projects	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	$ -	$ -	$ -

Description:
This fund is for the Federal Grants which have been used on the 18th Ave Median Island and will be used . on the Sierra St median.

Significant Changes:
The Sierra St. Median project should be completed in fiscal year 2012-13.

EXPENDITURE DETAIL

TE Projects	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Sierra Street Median	-	-	-
		-	-
TOTAL CAPITAL OUTLAY	$ -	$ -	$ -

COPS-SLESF

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	10,000
2014-15 Fiscal Year	
Estimated Revenue	100,000
Transfers In	-
Estimated Funds Available	110,000
Estimated Expenditures	-
Transfers Out	100,000
Total Expenditures and Transfers Out	100,000
06/30/15 Estimated Fund Balance	**$ 10,000**

06/30/15 Fund Balance	10,000
2015-16 Fiscal Year	
Estimated Revenue	90,000
Transfers In	-
Estimated Funds Available	100,000
Estimated Expenditures	-
Transfers Out	100,000
Total Expenditures and Transfers Out	100,000
06/30/16 Estimated Fund Balance	**$ -**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Reserve for Cops Officers	-	-	-
Contingency	10,000	10,000	-
	$ 10,000	**$ 10,000**	**$ -**

REVENUE SUMMARY

COPS SLESF	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Aid from other Government Agencies			
COPS SLESF Grant	100,000	96,230	100,000
Use of Money and Property			
Interest on Investments	-	-	-
TOTAL REVENUES	**$ 100,000**	**$ 96,230**	**$ 100,000**

EXPENDITURE SUMMARY

COPS SLESF	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	90,000	100,000	100,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 90,000**	**$ 100,000**	**$ 100,000**

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

Significant Changes:
None.

EXPENDITURE DETAIL

COPS SLESF	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Transfer to General Fund for Personnel	90,000	100,000	100,000
TOTAL MAINTENANCE & OPERATION	**$ 90,000**	**$ 100,000**	**$ 100,000**
CAPITAL OUTLAY DETAIL			
Vehicle Laptops	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**

CML/CMAQ GRANTS FUND 036/037

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(29,594)
2014-15 Fiscal Year	
Estimated Revenue	25,383
Transfers In	-
Estimated Funds Available	(4,211)
Estimated Expenditures	101,992
Transfers Out	-
Total Expenditures and Transfers Out	101,992
06/30/15 Estimated Fund Balance	**$ (106,203)**
06/30/15 Fund Balance	(106,203)
2015-16 Fiscal Year	
Estimated Revenue	106,203
Transfers In	-
Estimated Funds Available	(0)
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/16 Estimated Fund Balance	**$ (0)**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Capital Projects	(29,594)	(106,203)	(0)
Fund Balances	**$ (29,594)**	**$ (106,203)**	**$ (0)**

REVENUE SUMMARY

CML/CMAQ	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Intergovernmental Revenue Grants:			
CML	181,822	1,410	-
CMAQ Madsen Ave Bike	39,854		
Transfer from Measure C-LTF Article 4	-	23,973	-
Transfer from LTF 3	-	-	-
Transfer from Water	-	-	-
Transfer from Measure C-Street Maint	-	-	-
TOTAL REVENUES	**$ 221,676**	**$ 25,383**	**$ -**

EXPENDITURE SUMMARY

CML/CMAQ	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	5,230	101,992	-
Total	**$ 5,230**	**$ 101,992**	**$ -**

Description:
This fund is for the Federal Grants which have been used on the Golden State (Sierra to Kamm) Trail, the 10th Ave Sidewalk, the Sierra/Simpson UP Pedestrian Crossing, Lewis Street Bike lanes and are to be used on the Madsen Avenue Bike/Ped Path.

Significant Changes:
There are five projects in different stages of progress in this fund-see below for detail.

EXPENDITURE DETAIL

CML/CMAQ	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Golden State Bike Path (Phase II)	-	-	-
Lewis Street Bike Lanes	-	-	-
Madsen Ave Bike /Ped Path	5,230	101,992	-
10th Ave Sidewalk Project	-	-	-
18th Ave Reconstruction (Tulare to Stroud)	-	-	-
Sierra/Simpson UP Pedestrian Crossing.	-	-	-
TOTAL CAPITAL OUTLAY	**$ 5,230**	**$ 101,992**	**$ -**

Sierra St. Signals Synchronization Grant Fund
CML 5170 (038)

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(1,290)
2014-15 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	(1,290)
Estimated Expenditures	4,812
Transfers Out	
Total Expenditures and Transfers Out	4,812
06/30/15 Estimated Fund Balance	**$ (6,102)**
06/30/15 Fund Balance	(6,102)
2015-16 Fiscal Year	
Estimated Revenue	262,689
Transfers In	27,172
Estimated Funds Available	283,759
	-
Estimated Expenditures	283,759
Transfers Out	-
Total Expenditures and Transfers Out	283,759
06/30/16 Estimated Fund Balance	**$ -**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Capital Projects	(1,290)	(6,102)	-
Fund Balances	**$ (1,290)**	**$ (6,102)**	**$ -**

REVENUE SUMMARY

Sierra St. Signals Synchronization Grant Fund	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	560	-	27,172
Intergovernmental Revenue Grants:			
CMAQ Grant Funds	41,613	-	256,587
TOTAL REVENUES	**$ 42,173**	**$ -**	**$ 283,759**

EXPENDITURE SUMMARY

Sierra St. Signals Synchronization Grant Fund

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	16,170	4,812	283,759
Total	**$ 16,170**	**$ 4,812**	**$ 283,759**

Description:
This fund is for the Federal Grant which is to be used on the Sierra St. Signals Synchronization Project

Significant Changes:
None.

EXPENDITURE DETAIL

Sierra St. Signals Synchronization Grant Fund

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Sierra St. Signals Synchronization	**16,170**	4,812	283,759
TOTAL CAPITAL OUTLAY	**$ 16,170**	**$ 4,812**	**$ 283,759**

Sierra St. Transit Stop Grant Fund
CML 5170 (039)

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(840)
2014-15 Fiscal Year	
Estimated Revenue	6,372
Transfers In	-
Estimated Funds Available	5,532
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/15 Estimated Fund Balance	**$ 5,532**
06/30/15 Fund Balance	5,532
2015-16 Fiscal Year	
Estimated Revenue	43,847
Transfers In	5,546
Estimated Funds Available	54,925
Estimated Expenditures	54,925
Transfers Out	-
Total Expenditures and Transfers Out	54,925
06/30/16 Estimated Fund Balance	**$ -**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Capital Projects	(840)	5,532	-
Fund Balances	**$ (840)**	**$ 5,532**	**$ -**

REVENUE SUMMARY

Sierra St. Transit Stop Grant Fund	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	49,379
Intergovernmental Revenue Grants:			
Grant Funds	640	6,372	5,546
TOTAL REVENUES	**$ 640**	**$ 6,372**	**$ 54,925**

EXPENDITURE SUMMARY

Sierra St. Transit Stop Grant Fund

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	120	-	54,925
Total	**$ 120**	**$ -**	**$ 54,925**

Description:
This fund is for the Federal Grant which is to be used on Sierra St Transit Stop.

Significant Changes:
None.

EXPENDITURE DETAIL

Sierra St. Transit Stop Grant Fund

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Sierra St. Transit Stop	120	-	54,925
TOTAL CAPITAL OUTLAY	**$ 120**	**$ -**	**$ 54,925**

14th Avenue Bikelanes Grant Fund
CML 5170 (040)

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(8,089)
2014-15 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	(8,089)
Estimated Expenditures	279,740
Transfers Out	
Total Expenditures and Transfers Out	279,740
06/30/15 Estimated Fund Balance	**$ (287,829)**
06/30/15 Fund Balance	(287,829)
2015-16 Fiscal Year	
Estimated Revenue	287,829
Transfers In	-
Estimated Funds Available	(0)
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/16 Estimated Fund Balance	**$ (0)**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Capital Projects	(8,089)	(287,829)	(0)
Fund Balances	**$ (8,089)**	**$ (287,829)**	**$ (0)**

REVENUE SUMMARY

14th Ave Bikelanes Grant Fund	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	-
Intergovernmental Revenue Grants:			
Grant Funds	18,714	3,260	-
TOTAL REVENUES	**$ 18,714**	**$ 3,260**	**$ -**

EXPENDITURE SUMMARY

14th Ave Bikelanes Grant Fund

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	14,853	279,740	-
Total	**$ 14,853**	**$ 279,740**	**$ -**

Description:
This fund is for the Federal Grant which is to be used on the 14th Ave. Bikelane project. (Sierra to Stroud)

Significant Changes:
None.

EXPENDITURE DETAIL

14th Ave Bikelanes Grant Fund

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
14th Ave Bikelanes	14,853	279,740	-
TOTAL CAPITAL OUTLAY	**$ 14,853**	**$ 279,740**	**$ -**

Sierra St. Side Linc to EL
CML 5170 (041)

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(1,424)
2014-15 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	(1,424)
Estimated Expenditures	-
Transfers Out	
Total Expenditures and Transfers Out	-
06/30/15 Estimated Fund Balance	**$ (1,424)**
06/30/15 Fund Balance	(1,424)
2015-16 Fiscal Year	
Estimated Revenue	1,424
Transfers In	-
Estimated Funds Available	(0)
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/16 Estimated Fund Balance	**$ (0)**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Capital Projects	(1,424)	(1,424)	(0)
Fund Balances	**$ (1,424)**	**$ (1,424)**	**$ (0)**

REVENUE SUMMARY

Sierra St. Side Linc to EL	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	-
Intergovernmental Revenue Grants:			
Grant Funds	5,655	-	-
TOTAL REVENUES	**$ 5,655**	**$ -**	**$ -**

EXPENDITURE SUMMARY

Sierra St. Side Linc to EL

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	680	-	-
Total	**$ 680**	**$ -**	**$ -**

Description:
This fund is for the Federal Grant which is to be used on the Sierra St. Sidewalk Project

Significant Changes:
None.

EXPENDITURE DETAIL

Sierra St. Sidewalk

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Sierra St. Side Linc to EL	**680**	-	-
TOTAL CAPITAL OUTLAY	**$ 680**	**$ -**	**$ -**

Lincoln St. Reconstruction Grant Fund
CML 5170 (042)

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(6,775)
2014-15 Fiscal Year	
Estimated Revenue	20,477
Transfers In	-
Estimated Funds Available	13,702
Estimated Expenditures	132,197
Transfers Out	
Total Expenditures and Transfers Out	132,197
06/30/15 Estimated Fund Balance	**$ (118,495)**
06/30/15 Fund Balance	(118,495)
2015-16 Fiscal Year	
Estimated Revenue	118,495
Transfers In	-
Estimated Funds Available	(0)
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/16 Estimated Fund Balance	**$ (0)**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Capital Projects	(6,775)	(118,495)	(0)
Fund Balances	**$ (6,775)**	**$ (118,495)**	**$ (0)**

REVENUE SUMMARY

Lincoln St. Reconstruction Grant Fund	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	-
Intergovernmental Revenue Grants:			
Grant Funds	2,918	20,477	-
TOTAL REVENUES	**$ 2,918**	**$ 20,477**	**$ -**

EXPENDITURE SUMMARY

Lincoln St. Reconstruction Grant Fund

	2012-13 ACTUAL EXPENSE	2013-14 ESTIMATED EXPENSE	2014-15 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	7,853	132,197	-
Total	**$ 7,853**	**$ 132,197**	**$ -**

Description:
This fund is for the Federal Grant which is to be used on the Lincoln St. Reconstruction Project. (Sierra to 18th)

Significant Changes:
None.

EXPENDITURE DETAIL

Lincoln St. Reconstruction Grant Fund

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Lincoln St. Reconstruction	7,853	132,197	-
TOTAL CAPITAL OUTLAY	**$ 7,853**	**$ 132,197**	**$ -**

Sierra St Reconstruction (Rafer Johnson Dr to 99) Grant Fund
STPL 5170 (043)

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(1,631)
2014-15 Fiscal Year	
Estimated Revenue	27,312
Transfers In	-
Estimated Funds Available	25,681
Estimated Expenditures	137
Transfers Out	
Total Expenditures and Transfers Out	137
06/30/15 Estimated Fund Balance	25,544
06/30/15 Fund Balance	25,544
2015-16 Fiscal Year	
Estimated Revenue	186,985
Transfers In	21,050
Estimated Funds Available	233,579
Estimated Expenditures	236,407
Transfers Out	-
Total Expenditures and Transfers Out	236,407
06/30/16 Estimated Fund Balance	**(2,828)**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Capital Projects	(1,631)	25,544	(2,828)
Fund Balances	**$ (1,631)**	**$ 25,544**	**$ (2,828)**

EXPENDITURE SUMMARY

Sierra St Reconstruction (Rafer Johnson Dr to 99) Grant Fund

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	251	137	236,407
Total	**$ 251**	**$ 137**	**$ 236,407**

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

Significant Changes:
None.

EXPENDITURE DETAIL

Sierra St Reconstruction (Rafer Johnson Dr to 99) Grant Fund

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Sierra St. Reconstruction (RJD to 99)	251	137	236,407
TOTAL CAPITAL OUTLAY	**$ 251**	**$ 137**	**$ 236,407**

REVENUE SUMMARY

Sierra ST Reconstruction (Rafer Johnson Dr to 99) Grant Fund	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Transfer from other Funds:			
Transfer from Art 8 funds	-	-	23,878
Intergovernmental Revenue Grants:			
Grant Funds	20,489	27,312	212,529
TOTAL REVENUES	**$ 20,489**	**$ 27,312**	**$ 236,407**

10th and Union Lighted Crosswalk Grant Fund
CML 5170 (044)

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(680)
2014-15 Fiscal Year	
Estimated Revenue	600
Transfers In	-
Estimated Funds Available	(80)
Estimated Expenditures	288
Transfers Out	
Total Expenditures and Transfers Out	288
06/30/15 Estimated Fund Balance	**$ (368)**
06/30/15 Fund Balance	(368)
2015-16 Fiscal Year	
Estimated Revenue	67,967
Transfers In	-
Estimated Funds Available	67,599
Estimated Expenditures	67,599
Transfers Out	-
Total Expenditures and Transfers Out	67,599
06/30/16 Estimated Fund Balance	**$ -**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Capital Projects	(680)	(368)	-
Fund Balances	**$ (680)**	**$ (368)**	**$ -**

REVENUE SUMMARY

10th and Union Lighted Crosswalk Grant Fund	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	-
Intergovernmental Revenue Grants:			
Grant Funds	800	600	67,599
TOTAL REVENUES	**$ 800**	**$ 600**	**$ 67,599**

EXPENDITURE SUMMARY

10th and Union Lighted Crosswalk Grant Fund

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	360	288	67,599
Total	**$ 360**	**$ 288**	**$ 67,599**

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

Significant Changes:
None.

EXPENDITURE DETAIL

10th and Union Lighted Crosswalk Grant Fund

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
10th and Union Lighted Crosswalk	360	288	67,599
TOTAL CAPITAL OUTLAY	**$ 360**	**$ 288**	**$ 67,599**

Rafer Johnson Drive/Sierra Street Lighted Crosswalk
CML 5170 (045)

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(500)
2014-15 Fiscal Year	
Estimated Revenue	-
Transfers In	282
Estimated Funds Available	(218)
Estimated Expenditures	1,270
Transfers Out	
Total Expenditures and Transfers Out	1,270
06/30/15 Estimated Fund Balance	**$ (1,488)**
06/30/15 Fund Balance	(1,488)
2015-16 Fiscal Year	
Estimated Revenue	69,087
Transfers In	-
Estimated Funds Available	67,599
Estimated Expenditures	67,599
Transfers Out	-
Total Expenditures and Transfers Out	67,599
06/30/16 Estimated Fund Balance	**$ -**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Capital Projects	(500)	(1,488)	-
Fund Balances	**$ (500)**	**$ (1,488)**	**$ -**

REVENUE SUMMARY

Rafer Johnson Drive/Sierra Street Lighted Crosswalk	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	640	282	67,599
Intergovernmental Revenue Grants:			
Grant Funds	-	-	-
TOTAL REVENUES	**$ 640**	**$ 282**	**$ 67,599**

EXPENDITURE SUMMARY

Rafer Johnson Drive/Sierra Street Lighted Crosswalk

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	180	1,270	67,599
Total	**$ 180**	**$ 1,270**	**$ 67,599**

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

Significant Changes:
None.

EXPENDITURE DETAIL

Rafer Johnson Drive/Sierra Street Lighted Crosswalk

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Rafer Johnson Drive/Sierra Street Lighted Crosswalk	180	1,270	67,599
TOTAL CAPITAL OUTLAY	**$ 180**	**$ 1,270**	**$ 67,599**

Earl St. Reconstruction Grant Fund

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(66)
2014-15 Fiscal Year	
Estimated Revenue	1,266
Transfers In	-
Estimated Funds Available	1,200
Estimated Expenditures	2,060
Transfers Out	
Total Expenditures and Transfers Out	2,060
06/30/15 Estimated Fund Balance	**$ (860)**
06/30/15 Fund Balance	(860)
2015-16 Fiscal Year	
Estimated Revenue	860
Transfers In	-
Estimated Funds Available	-
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/16 Estimated Fund Balance	**$ -**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Capital Projects	(66)	(860)	-
Fund Balances	**$ (66)**	**$ (860)**	**$ -**

REVENUE SUMMARY

Earl St. Reconstruction Grant Fund	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	-
Intergovernmental Revenue Grants:			
Grant Funds	4,577	1,266	-
TOTAL REVENUES	**$ 4,577**	**$ 1,266**	**$ -**

Earl St. Reconstruction Grant Fund
STPL 5170 (046)

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(66)
2014-15 Fiscal Year	
Estimated Revenue	1,266
Transfers In	-
Estimated Funds Available	1,200
Estimated Expenditures	2,060
Transfers Out	
Total Expenditures and Transfers Out	2,060
06/30/15 Estimated Fund Balance	**$ (860)**
06/30/15 Fund Balance	(860)
2015-16 Fiscal Year	
Estimated Revenue	860
Transfers In	-
Estimated Funds Available	-
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/16 Estimated Fund Balance	**$ -**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Capital Projects	(66)	(860)	-
Fund Balances	**$ (66)**	**$ (860)**	**$ -**

REVENUE SUMMARY

Earl St. Reconstruction Grant Fund	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	-
Intergovernmental Revenue Grants:			
Grant Funds	4,577	1,266	-
TOTAL REVENUES	**$ 4,577**	**$ 1,266**	**$ -**

EXPENDITURE SUMMARY

Earl St. Reconstruction Grant Fund

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	4,451	2,060	-
Total	**$ 4,451**	**$ 2,060**	**$ -**

Description:
This fund is for the Federal Grant which is to be used on the Earl St. Reconstruction Project. (California to 18th)

Significant Changes:
None.

EXPENDITURE DETAIL

Earl St. Reconstruction Grant Fund

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Earl St. Reconstruction	**4,451**	2,060	-
			-
TOTAL CAPITAL OUTLAY	**$ 4,451**	**$ 2,060**	**$ -**

Sierra St. Sidewalk 16th to 18th Grant Fund 048
CML 5170 (048)

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(19,455)
2014-15 Fiscal Year	
Estimated Revenue	9,610
Transfers In	-
Estimated Funds Available	(9,845)
Estimated Expenditures	487
Transfers Out	
Total Expenditures and Transfers Out	487
06/30/15 Estimated Fund Balance	(10,332)
06/30/15 Fund Balance	(10,332)
2015-16 Fiscal Year	
Estimated Revenue	10,332
Transfers In	-
Estimated Funds Available	0
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/16 Estimated Fund Balance	**0**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Capital Projects	(19,455)	(10,332)	0
Fund Balances	**$ (19,455)**	**$ (10,332)**	**$ 0**

REVENUE SUMMARY

Sierra St. Sidewalk 16th to 18th Grant Fund	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	-
Intergovernmental Revenue Grants:			
Grant Funds	66,869	9,610	-
TOTAL REVENUES	**$ 66,869**	**$ 9,610**	**$ -**

EXPENDITURE SUMMARY

Sierra St. Sidewalk 16th to 18th Grant Fund

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	78,307	487	-
Total	**$ 78,307**	**$ 487**	**$ -**

Description:
This fund is for the Federal Grant which is to be used on the Sierra St. Sidewalk Project. (16th to 18th)

Significant Changes:
None.

EXPENDITURE DETAIL

Sierra St. Sidewalk 16th to 18th Grant Fund

	-19454 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Sierra St. Sidewalk 16th to 18th	**78,307**	487	-
TOTAL CAPITAL OUTLAY	**$ 78,307**	**$ 487**	**$ -**

18th Avenue Sidewalks Fund 048
CML 5170 (052)

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	-
2014-15 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	-
Estimated Expenditures	-
Transfers Out	
Total Expenditures and Transfers Out	-
06/30/15 Estimated Fund Balance	-
06/30/15 Fund Balance	-
2015-16 Fiscal Year	
Estimated Revenue	167,325
Transfers In	-
Estimated Funds Available	167,325
Estimated Expenditures	167,325
Transfers Out	-
Total Expenditures and Transfers Out	167,325
06/30/16 Estimated Fund Balance	-

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Capital Projects	-	-	-
Fund Balances	$ -	$ -	$ -

REVENUE SUMMARY

18th Avenue Sidewalks

	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	-
Intergovernmental Revenue Grants:			
Grant Funds	-	-	167,325
TOTAL REVENUES	**$ -**	**$ -**	**$ 167,325**

EXPENDITURE SUMMARY

18th Avenue Sidewalks	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	167,325
Total	**$ -**	**$ -**	**$ 167,325**

Description:
This fund is for the Federal Grant which is to be used on the Sierra St. Sidewalk Project. (16th to 18th)

Significant Changes:
None.

EXPENDITURE DETAIL

18th Avenue Sidewalks	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
18th Avenue Sidewalks	-	-	167,325
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ 167,325**

6th Avenue Reconstruction Grant Fund
STPL 5170 (049)

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(520)
2014-15 Fiscal Year	
Estimated Revenue	3,076
Transfers In	-
Estimated Funds Available	2,556
Estimated Expenditures	3,924
Transfers Out	
Total Expenditures and Transfers Out	3,924
06/30/15 Estimated Fund Balance	$ (1,368)
06/30/15 Fund Balance	(1,368)
2015-16 Fiscal Year	
Estimated Revenue	200,183
Transfers In	-
Estimated Funds Available	198,815
Estimated Expenditures	198,815
Transfers Out	-
Total Expenditures and Transfers Out	198,815
06/30/16 Estimated Fund Balance	$ -

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Capital Projects	(520)	(1,368)	-
Fund Balances	$ (520)	$ (1,368)	$ -

REVENUE SUMMARY

6th Avenue Reconstruction Grant Fund	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	-
Intergovernmental Revenue Grants:			
Grant Funds	960	3,076	198,815
TOTAL REVENUES	**$ 960**	**$ 3,076**	**$ 198,815**

EXPENDITURE SUMMARY

6th Avenue Reconstruction Grant Fund

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	200	3,924	198,815
Total	**$ 200**	**$ 3,924**	**$ 198,815**

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

Significant Changes:
None.

EXPENDITURE DETAIL

6th Avenue Reconstruction Grant Fund

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
6th Avenue Reconstruction Grant Fund	**200**	3,924	198,815
TOTAL CAPITAL OUTLAY	**$ 200**	**$ 3,924**	**$ 198,815**

Historic Depot Project Fund 050

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(187,540)
2014-15 Fiscal Year	
Estimated Revenue	4,280
Transfers In	-
Estimated Funds Available	(183,260)
Estimated Expenditures	421,572
Transfers Out	
Total Expenditures and Transfers Out	421,572
06/30/15 Estimated Fund Balance	**$ (604,832)**
06/30/15 Fund Balance	(604,832)
2015-16 Fiscal Year	
Estimated Revenue	604,832
Transfers In	-
Estimated Funds Available	0
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/16 Estimated Fund Balance	**$ 0**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Capital Projects	(187,540)	(604,832)	0
Fund Balances	**$ (187,540)**	**$ (604,832)**	**$ 0**

REVENUE SUMMARY

Historic Depot Project	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	-
Intergovernmental Revenue Grants:			
Grant Funds	5,791	4,280	-
TOTAL REVENUES	**$ 5,791**	**$ 4,280**	**$ -**

EXPENDITURE SUMMARY

Historic Depot Project

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	123,270	421,572	-
Total	**$ 123,270**	**$ 421,572**	**$ -**

Significant Changes:
None.

EXPENDITURE DETAIL

Historic Depot Project

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Historic Depot Project	**123,270**	421,572	-
TOTAL CAPITAL OUTLAY	**$ 123,270**	**$ 421,572**	**$ -**

10TH Ave Reconstruction
CML 5170 (053)

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(220)
2014-15 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	(220)
Estimated Expenditures	24,941
Transfers Out	
Total Expenditures and Transfers Out	24,941
06/30/15 Estimated Fund Balance	**$ (25,161)**
06/30/15 Fund Balance	(25,161)
2015-16 Fiscal Year	
Estimated Revenue	338,519
Transfers In	46,642
Estimated Funds Available	360,000
Estimated Expenditures	360,000
Transfers Out	-
Total Expenditures and Transfers Out	360,000
06/30/16 Estimated Fund Balance	**$ -**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Capital Projects	(220)	(25,161)	-
Fund Balances	**$ (220)**	**$ (25,161)**	**$ -**

EXPENDITURE SUMMARY

10TH Ave Reconstruction

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	220	24,941	360,000
Total	**$ 220**	**$ 24,941**	**$ 360,000**

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

Significant Changes:
None.

EXPENDITURE DETAIL

10TH Ave Reconstruction

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
10TH Ave Reconstruction	**220**	24,941	360,000
TOTAL CAPITAL OUTLAY	**$ 220**	**$ 24,941**	**$ 360,000**

REVENUE SUMMARY

10TH Ave Reconstruction

	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	46,642
Intergovernmental Revenue Grants:			
Grant Funds	-	-	313,358
TOTAL REVENUES	**$ -**	**$ -**	**$ 360,000**

18th and Kern Lighted Crosswalks
CML 5170 (054)

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	-
2014-15 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	-
Estimated Expenditures	-
Transfers Out	
Total Expenditures and Transfers Out	-
06/30/15 Estimated Fund Balance	$ -
06/30/15 Fund Balance	-
2015-16 Fiscal Year	
Estimated Revenue	61,496
Transfers In	-
Estimated Funds Available	61,496
Estimated Expenditures	61,496
Transfers Out	-
Total Expenditures and Transfers Out	61,496
06/30/16 Estimated Fund Balance	$ -

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Capital Projects	-	-	-
Fund Balances	$ -	$ -	$ -

REVENUE SUMMARY

18th and Kern Lighted Crosswalks	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	-
Intergovernmental Revenue Grants:			
Grant Funds	-	-	61,496
TOTAL REVENUES	**$ -**	**$ -**	**$ 61,496**

EXPENDITURE SUMMARY

18th and Kern Lighted Crosswalks

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	61,496
Total	**$ -**	**$ -**	**$ 61,496**

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

Significant Changes:
None.

EXPENDITURE DETAIL

18th and Kern Lighted Crosswalks

	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
10TH Ave Reconstruction	-	-	61,496
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ 61,496**

Summary of Finance Authority Funds

2015-2016 Fiscal Year Budget

		Finance Authority	Spec Assess 92-1 Cap Proj	Spec Asst Dist 1991-1	Spec Asst Dist 1991-1 supp	Spec Asst Dist 1992-1	Spec Asst Dist 1992-2	Total
Actual Fund Balance 06/30/14		5,235,002	(6,044)	(412,306)	(7,807)	(131,859)	(123,123)	
Estimated Beg Fund Balance 6/30/15		4,840,510	(6,044)	(395,256)	(8,127)	(115,731)	(99,710)	4,215,641
Revenues:								
	Special Assessments	-	-	69,954	4,107	42,083	39,579	155,723
	Interest	87,087	-	-		10	10	87,107
	Total Revenue	87,087	-	69,954	4,107	42,093	39,589	242,829
Expenses:								
	Fiscal Agent Fees	11,000		-	-			11,000
	Principle Retirement	306,200						306,200
	Interest and Fiscal charges	87,087	-	34,754	2,107	22,083	19,579	165,608
								-
	Total Expenses	404,287	-	34,754	2,107	22,083	19,579	482,808
	Net Result	*(317,200)*	-	*35,200*	*2,000*	*20,011*	*20,010*	*(239,979)*
Projected 6/30/16	**Ending Fund Balance**	**$ 4,523,310**	**$ (6,044)**	**$ (360,056)**	**$ (6,127)**	**$ (95,721)**	**$ (79,700)**	**$ 3,975,662**

CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUE
FOR FISCAL YEAR 15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13 ACTUALS	FY 13/14 ACTUALS	FY 14/15 BUDGET	FY 14/15 ACTUALS	FY 14/15 Projected to Budget	FY 15/16 Proposed	Percent Change
	FINANCE AUTHORITY							
750-0000-451.01-01	INTEREST	$ 369,091	$ 292,544	$ 291,000	$ 276,113	$ 276,113	$ 87,087	-234%
	TOTAL	$ 369,091	$ 292,544	$ 291,000	$ 276,113	$ 276,113	$ 87,087	-234%
	SPEC ASSESS 92-1 CAP PROJ							
751-0000-451.01-01	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
	SPECIAL ASSESS DIST 1991-1							
754-0000-451.01-01	INTEREST	$ -	$ -	$ 200	$ -	$ -	$ 200	0%
754-0000-491.02-01	ASSESSEMENTS RECEIVED	$ 59,448	$ 60,382	$ 74,200	$ 49,622	$ 65,000	$ 69,754	-6%
754-0000-495.00-00	PREPAYMENT REV	$ -	$ 10,326	$ -	$ -	$ -	$ -	0%
	TOTAL	$ 59,448	$ 70,708	$ 74,400	$ 49,622	$ 65,000	$ 69,954	-6%
	SPECIAL ASSESS 91-1 SUPP							
755-0000-451.01-01	INTEREST	$ 1	$ -	$ -	$ -	$ -	$ -	0%
755-0000-491.02-01	ASSESSMENTS RECEIVED	$ 2,986	$ 6,568	$ 2,500	$ 2,670	$ 2,670	$ 4,107	39%
	TOTAL	$ 2,987	$ 6,568	$ 2,500	$ 2,670	$ 2,670	$ 4,107	39%
	SPECIAL ASSESS 92-1							
756-0000-451.01-01	INTEREST	$ -	$ -	$ 10	$ -	$ -	$ 10	0%
756-0000-491.02-01	ASSESSMENTS RECEIVED	$ 53,875	$ 73,883	$ 43,200	$ 24,723	$ 43,200	$ 42,083	-3%
	TOTAL SPEC ASSESS 92-1	$ 53,875	$ 73,883	$ 43,210	$ 24,723	$ 43,200	$ 42,093	-3%
	SPECIAL ASSESS 92-2 AGENCY							
757-0000-451.01-01	INTEREST	$ -	$ -	$ 10	$ -	$ -	$ 10	0%
757-0000-491-02-01	ASSESSMENTS RECEIVED	$ 46,413	$ 51,728	$ 49,574	$ 39,882	$ 49,574	$ 39,579	-25%
757-0000-495.00-00	PREPAYMENT REV	$ 21,794	$ -	$ -	$ -	$ -	$ -	0%
	TOTAL SPEC ASSESS 92-2	$ 68,207	$ 51,728	$ 49,584	$ 39,882	$ 49,574	$ 39,589	
					$ -			
					$ -			
		$ 553,608	$ 495,431	$ 460,694	$ 393,010	$ 436,557	$ 242,829	
					Revenues	$ 436,557	$ 242,829	
					Expenses	$ 774,922	$ 482,808	
						$ (338,365)	$ (239,979)	

CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13 ACTUALS	FY 13/14 ACTUALS	FY 14/15 BUDGET	FY 14/15 ACTUALS	FY 14/15 Projected to Budget	FY 15/16 Proposed	Percent Change
	KINGSBURG JOINT POWERS AUTHORITY							
750-9100-519.52-80	MISC BOND FEES	$ 12,134	$ 10,584	$ 11,000	$ 10,601	$ 11,000	$ 11,000	0%
750-9100-519.54-74	BOND PRINCIPAL EXPENSE	$ 265,000	$ 265,000	$ 270,000	$ 345,000	$ 345,000	$ 306,200	12%
750-9100-519.54-75	INTEREST EXPENSE	$ 382,795	$ 337,315	$ 337,588	$ 314,605	$ 314,605	$ 87,087	-288%
	TOTAL	$ 659,929	$ 612,899	$ 618,588	$ 670,206	$ 670,605	$ 404,287	-53%
	SPEC ASSESS 92-1 CAP PROJ							
751-9100-519.52-80	MISC BOND FEES	$ 2,030	$ 792	$ 760	$ 144	$ 144	$ -	0%
751-9100-519.57-01	CAPITAL OUTLAY	$ 220	$ -	$ 220	$ -	$ -	$ -	0%
	TOTAL	$ 2,250	$ 792	$ 980	$ 49,622	$ 144	$ -	0%
	SPEC ASSESS 91-1 AGENCY							
754-9100-519.52-80	MISC BOND FEES	$ 4,737	$ 4,065	$ 3,690	$ 3,776	$ 4,550	$ 6,655	45%
754-9100-519.56-20	ASSESSMENT BOND PAYMENTS	$ 42,038	$ 39,161	$ 43,400	$ 34,294	$ 43,400	$ 28,099	-54%
	TOTAL	$ 46,775	$ 43,226	$ 47,090	$ 2,670	$ 47,950	$ 34,754	-35%
	SPEC ASSESS 91-1 SUPP AGEN							
755-9100-519.52-80	MISC BOND FEES	$ 837	$ 707	$ 643	$ 658	$ 790	$ 956	33%
755-9100-519.56-20	ASSESSMENT BOND PAYMENTS	$ 1,549	$ 1,460	$ 2,200	$ 1,328	$ 2,200	$ 1,151	-91%
	TOTAL	$ 2,386	$ 2,167	$ 2,843	$ 24,723	$ 2,990	$ 2,107	-35%
	SPEC ASSESS 92-1 AGENCY							
756-9100-519.52-80	MISC BOND FEES	$ 2,084	$ 1,766	$ 1,598	$ 1,636	$ 1,972	$ 3,270	51%
756-9100-519.56-20	ASSESSMENT BOND PAYMENTS	$ 24,719	$ 23,188	$ 25,100	$ 21,438	$ 25,100	$ 18,813	-33%
	TOTAL	$ 26,803	$ 24,954	$ 26,698	$ 39,882	$ 27,072	$ 22,083	-21%
	SPEC ASSESS 92-2 AGENCY							
757-9100-519.52-80	MISC BOND FEES	$ 2,929	$ 2,487	$ 2,213	$ 2,265	$ 2,711	$ 3,429	35%
757-9100-519.56-20	ASSESSMENT BOND PAYMENTS	$ 25,075	$ 20,825	$ 23,450	$ 19,125	$ 23,450	$ 16,150	-45%
	TOTAL	$ 28,004	$ 23,312	$ 25,663	$ 21,390	$ 26,161	$ 19,579	-31%
		$ 721,862	$ 707,350	$ 721,862	$ 808,493	$ 774,922	$ 482,808	

Revenues	$ 436,557	$ 242,829
Expenses	$ 774,922	$ 482,808
	$ (338,365)	$ (239,979)

FINANCE AUTHORITY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	5,235,002
2014-15 Fiscal Year	
Estimated Revenue	276,113
Transfers In	-
Estimated Funds Available	5,511,115
Estimated Expenditures	670,605
Transfers Out	-
Total Expenditures and Transfers Out	670,605
06/30/15 Estimated Fund Balance	**$ 4,840,510**
06/30/15 Fund Balance	4,840,510
2015-16 Fiscal Year	
Estimated Revenue	87,087
Transfers In	-
Estimated Funds Available	4,927,597
Estimated Expenditures	404,287
Transfers Out	-
Total Expenditures and Transfers Out	404,287
06/30/16 Estimated Fund Balance	**$ 4,523,310**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Reserve for Future Debt Service	5,235,002	4,840,510	4,523,310
Fund Balances	**$ 5,235,002**	**$ 4,840,510**	**$ 4,523,310**

REVENUE SUMMARY

FINANCE AUTHORITY	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Use of Money and Property			
Interest	292,544	276,113	87,087
TOTAL REVENUES	**$ 292,544**	**$ 276,113**	**$ 87,087**

EXPENDITURE SUMMARY

FINANCE AUTHORITY	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	612,899	670,605	404,287
Capital Outlay	-	-	-
Total	**$ 612,899**	**$ 670,605**	**$ 404,287**

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

Significant Changes:
None.

EXPENDITURE DETAIL

FINANCE AUTHORITY	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
DEBT SERVICE			
Fiscal Agent Fees	10,584	11,000	11,000
Principal Retirement	265,000	345,000	306,200
Interest and Fiscal Charges	337,315	314,605	87,087
TOTAL DEBT SERVICE	**$ 612,899**	**$ 670,605**	**$ 404,287**
CAPITAL OUTLAY DETAIL			
	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**

SPEC ASSESS 92-1 CAP PROJ

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(6,044)
2014-15 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	(6,044)
Estimated Expenditures	980
Transfers Out	-
Total Expenditures and Transfers Out	980
06/30/15 Estimated Fund Balance	$ (7,024)
06/30/15 Fund Balance	-
2015-16 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	-
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/16 Estimated Fund Balance	$ -

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Reserve for Future Debt	(6,044)	(7,024)	-
Fund Balances	**$ (6,044)**	**$ (7,024)**	**$ -**

REVENUE SUMMARY

SPEC ASSESS 92-1 CAP PROJ	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
TAXES			
Special Assessments	-	-	-
Special Assessments	-	-	-
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	$ -	$ -	$ -

EXPENDITURE SUMMARY

SPEC ASSESS 92-1 CAP PROJ	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	792	144	-
Capital Outlay	-	-	-
Total	**$ 792**	**$ 144**	**$ -**

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

Significant Changes:
None.

EXPENDITURE DETAIL

SPEC ASSESS 92-1 CAP PROJ	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	-		
Interest and Fiscal Charges	792	144	-
TOTAL DEBT SERVICE	**$ 792**	**$ 144**	**$ -**
CAPITAL OUTLAY DETAIL	-	-	-
	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**

SPECIAL ASSESSMENT DISTRICT 1991-1

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(412,306)
2014-15 Fiscal Year	
Estimated Revenue	65,000
Transfers In	-
Estimated Funds Available	(347,306)
Estimated Expenditures	47,950
Transfers Out	-
Total Expenditures and Transfers Out	47,950
06/30/15 Estimated Fund Balance	$ **(395,256)**
06/30/15 Fund Balance	(395,256)
2015-16 Fiscal Year	
Estimated Revenue	69,954
Transfers In	-
Estimated Funds Available	(325,302)
Estimated Expenditures	34,754
Transfers Out	-
Total Expenditures and Transfers Out	34,754
06/30/16 Estimated Fund Balance	$ **(360,056)**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Reserve for Future Debt	(412,306)	(395,256)	(360,056)
Fund Balances	**$ (412,306)**	**$ (395,256)**	**$ (360,056)**

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
TAXES			
Special Assessments	60,382	65,000	69,754
Special Assessments	10,326	-	-
Use of Money and Property			
Interest	-	-	200
TOTAL REVENUES	**$ 70,708**	**$ 65,000**	**$ 69,954**

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	43,226	47,950	34,754
Capital Outlay	-	-	-
Total	**$ 43,226**	**$ 47,950**	**$ 34,754**

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

Significant Changes:
None.

EXPENDITURE DETAIL

SPECIAL ASSESSMENT DISTRICT 1991-1	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	-		
Interest and Fiscal Charges	43,226	47,950	34,754
TOTAL DEBT SERVICE	**$ 43,226**	**$ 47,950**	**$ 34,754**
CAPITAL OUTLAY DETAIL			
	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(7,807)
2014-15 Fiscal Year	
Estimated Revenue	2,670
Transfers In	-
Estimated Funds Available	(5,137)
Estimated Expenditures	2,990
Transfers Out	-
Total Expenditures and Transfers Out	2,990
06/30/15 Estimated Fund Balance	$ (8,127)
06/30/15 Fund Balance	(8,127)
2015-16 Fiscal Year	
Estimated Revenue	4,107
Transfers In	-
Estimated Funds Available	(4,020)
Estimated Expenditures	2,107
Transfers Out	-
Total Expenditures and Transfers Out	2,107
06/30/16 Estimated Fund Balance	**$ (6,127)**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Reserve for Future Debt	(7,807)	(8,127)	(6,127)
Fund Balances	**$ (7,807)**	**$ (8,127)**	**$ (6,127)**

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
TAXES			
Special Assessments	6,568	2,670	4,107
Prepaid Assessments	-	-	-
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	**$ 6,568**	**$ 2,670**	**$ 4,107**

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	2,167	2,990	2,107
Capital Outlay	-	-	
Total	**$ 2,167**	**$ 2,990**	**$ 2,107**

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

Significant Changes:
None.

EXPENDITURE DETAIL

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	-	-	-
Interest and Fiscal Charges	2,167	2,990	2,107
TOTAL DEBT SERVICE	**2,167**	**2,990**	**2,107**
CAPITAL OUTLAY DETAIL			
	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**

SPECIAL ASSESSMENT DISTRICT 1992-1

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(131,859)
2014-15 Fiscal Year	
Estimated Revenue	43,200
Transfers In	-
Estimated Funds Available	(88,659)
Estimated Expenditures	27,072
Transfers Out	-
Total Expenditures and Transfers Out	27,072
06/30/15 Estimated Fund Balance	**$ (115,731)**
06/30/15 Fund Balance	(115,731)
2015-16 Fiscal Year	
Estimated Revenue	42,093
Transfers In	-
Estimated Funds Available	(73,638)
Estimated Expenditures	22,083
Transfers Out	-
Total Expenditures and Transfers Out	22,083
06/30/16 Estimated Fund Balance	**$ (95,721)**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Reserve for Future Debt	(131,859)	(115,731)	(95,721)
Fund Balances	**$ (131,859)**	**$ (115,731)**	**$ (95,721)**

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-1	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
TAXES			
Special Assessments	73,883	43,200	42,083
Prepaid Assessments	-	-	-
Use of Money and Property			
Interest	-		10
TOTAL REVENUES	**$ 73,883**	**$ 43,200**	**$ 42,093**

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-1	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	24,954	27,072	22,083
Capital Outlay	-	-	-
Total	**$ 24,954**	**$ 27,072**	**$ 22,083**

Description:
This fund accounts for the capital expenditures associated with the 1992-1 Assessment District. Subdivisions included are Silverbrooke, Brucker Estates, Nelson Estates II and the K-Mart property. The improvements in Brucker Estates have not been completed.

Significant Changes:
In the 2010-11 Fiscal Year the Brucker Estates project bonds were paid off by the KRDA. The project is now a proposed Low/Mod Senior Housing Project.

EXPENDITURE DETAIL

SPECIAL ASSESSMENT DISTRICT 1992-1	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	-		
Interest and Fiscal Charges	24,954	27,072	22,083
TOTAL DEBT SERVICE	**$ 24,954**	**$ 27,072**	**$ 22,083**
CAPITAL OUTLAY DETAIL			
	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**

SPECIAL ASSESSMENT DISTRICT 1992-2

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(123,123)
2014-15 Fiscal Year	
Estimated Revenue	49,574
Transfers In	-
Estimated Funds Available	(73,549)
Estimated Expenditures	26,161
Transfers Out	-
Total Expenditures and Transfers Out	26,161
06/30/15 Estimated Fund Balance	**$ (99,710)**
06/30/15 Fund Balance	(99,710)
2015-16 Fiscal Year	
Estimated Revenue	39,589
Transfers In	-
Estimated Funds Available	(60,121)
Estimated Expenditures	19,579
Transfers Out	-
Total Expenditures and Transfers Out	19,579
06/30/16 Estimated Fund Balance	**$ (79,700)**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Reserve for Future Debt	(123,123)	(99,710)	(79,700)
Fund Balances	**$ (123,123)**	**$ (99,710)**	**$ (79,700)**

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-2	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
TAXES			
Special Assessments	51,728	49,574	39,579
Prepaid Assessments	-	-	
Use of Money and Property			
Interest	-	-	10
TOTAL REVENUES	**$ 51,728**	**$ 49,574**	**$ 39,589**

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-2	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	23,312	26,161	19,579
Capital Outlay	-	-	-
Total	**$ 23,312**	**$ 26,161**	**$ 19,579**

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

Significant Changes:
None.

EXPENDITURE DETAIL

SPECIAL ASSESSMENT DISTRICT 1992-2	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement			
Interest and Fiscal Charges	23,312	26,161	19,579
TOTAL DEBT SERVICE	**23,312**	**26,161**	**19,579**
CAPITAL OUTLAY DETAIL			
	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**

MITCHELL
RANCH

Summary of Redevelopment Successor Agency Funds

2015-2016 Fiscal Year Budget

		RDA Successor Agency	RDA Low/Mod Housing Successor Agency	Total
Actual Fund Balance 06/30/14		$ (511,388)	$ (81,134)	$ (592,522)
Estimated Beg Fund Balance 6/30/15		$ (508,138)	$ (81,134)	$ (589,272)
Revenues:				$ -
	Tax Increment	$ 172,141	$ -	$ 172,141
	Interest	$ -	$ -	$ -
				$ -
				$ -
	Total Revenue	$ 172,141	$ -	$ 172,141
Expenses:				
	SERAF Property Tax Shift	$ -	$ -	$ -
	County Admin Fees/Pass Throughs	$ -	$ -	$ -
	City Admin Fees	$ 15,544	$ -	$ 15,544
	Special Professional	$ -	$ -	$ -
	RDA Bond Retirement (2015 SERIES)	$ 44,553	$ -	$ 44,553
	CIEDB Police Facility Loan	$ 111,837	$ -	$ 111,837
	Total Expenses	$ 171,934	$ -	$ 171,934
	Net Result	*$ 207*	*$ -*	$ 207
Projected 6/30/16	**Ending Fund Balance**	**$ (507,930)**	**$ (81,134)**	**$ (589,064)**

CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUE
FOR FISCAL YEAR 15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13 ACTUALS	FY 13/14 ACTUALS	FY 14/15 BUDGET	FY 14/15 ACTUALS	Projected to Budget	FY 15/16 Proposed	Percent Change
	SUCCESSOR AGENCY RDA							
740-0000-401.06-01	AREA #1	$ 306,784	$ 165,210	$165,210	$ 21,111	$ 174,435	$ 172,141	4%
740-0000-401.06-02	AREA #2	$ -	$ -	$ -	$ -	$ -	$ -	0%
740-0000-451.01-01	INTEREST	$ (100)	$ -	$ -	$ -	$ -	$ -	0%
	TOTAL	$ 306,684	$ 165,210	$165,210	$ 21,111	$ 174,435	$ 172,141	
741-0000-401.06-01	AREA #1	$ -	$ -	$ -	$ -	$ -	$ -	0%
741-0000-451.01-01	INTEREST	$ 721						0%
		$ 721	$ -	$ -	$ -	$ -	$ -	
	TOTAL RDA	$ 307,405	$ 165,210	$165,210	$ 21,111	$ 174,435	$ 172,141	
					Revenues	174,435	172,141	
					Expenses	$ 171,944	$ 171,934	
						$ 2,491	$ 207	

CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 14/15

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13 ACTUALS	FY 13/14 ACTUALS	FY 14/15 BUDGET	FY 14/15 ACTUALS	Projected to Budget	FY 15/16 Proposed	Percent Change
	SUCCESSOR AGENCY RDA							
740-9100-519.52-14	PRINTING & ADVERTISING	$ 670	$ 68	$ -	$ -	$ -	$ -	0%
740-9100-519.52-70	PROFESSIONAL SERVICES	$ 29,079	$ 15,667	$ 16,844	$ 13,098	$ 16,844	$ 15,544	-8%
740-9100-519.56-06	RDA BOND RETIREMENT	$ 31,393	$ 22,449	$ 42,910	$ 21,330	$ 42,910	$ 44,553	4%
740-9100-519.56-15	CIEDB POLICE FACILITY LOAN	$ 18,374	$ 12,184	$ 112,190	$ 8,570	$ 112,190	$ 111,837	0%
740-9100-519.57-01	CAPITAL OUTLAY	$ 25,801	$ -	$ -	$ -	$ -	$ -	0%
	TOTAL	$ 105,317	$ 50,368	$ 171,944	$ 42,998	$ 171,944	$ 171,934	
	SUCCESSOR LOW/MOD AGENCY							
741-9100-519.52-70	PROFESSIONAL SERVICES	$ 4,255	$ -	$ -	$ -	$ -	$ -	0%
741-9100-519.57-01	CAPITAL OUTLAY	$ 845,337	$ -	$ -	$ -	$ -	$ -	0%
		849,592	0	0	0	0	0	0%
	TOTAL	$ 954,909	$ 50,368	$ 171,944	$ 42,998	$ 171,944	$ 171,934	

Revenues	$ 174,435	$ 172,141
Expenses	$ 171,944	$ 171,934
	$ 2,491	$ 207

CITY OF KINGSBURG RDA
SUCCESSOR AGENCY FUND

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(511,388)
2014-15 Fiscal Year	
Estimated Revenue	174,435
Transfers In	-
Estimated Funds Available	(336,953)
Estimated Expenditures	155,444
Transfers Out	15,544
Total Expenditures and Transfers Out	171,185
06/30/15 Estimated Fund Balance	$ (508,138)
06/30/15 Fund Balance	(508,138)
2015-16 Fiscal Year	
Estimated Revenue	172,141
Transfers In	-
Estimated Funds Available	(335,997)
Estimated Expenditures	156,390
Transfers Out	15,544
Total Expenditures and Transfers Out	171,934
06/30/16 Estimated Fund Balance	$ (507,930)

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Reserve for Future Debt Service	(511,388)	(508,138)	(507,930)
Fund Balances	**$ (511,388)**	**$ (508,138)**	**$ (507,930)**

REVENUE SUMMARY

CITY OF KINGSBURG RDA SUCCESSOR AGENCY FUND	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Property Tax			
Tax Increment	165,210	174,435	172,141
Revenue from the Use of Property			
Interest	-	-	-
TOTAL REVENUES	**$ 165,210**	**$ 174,435**	**$ 172,141**

EXPENDITURE SUMMARY

RDA SUCCESSOR AGENCY	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	15,735	16,844	15,544
Debt Service	34,633	155,100	156,390
Capital Outlay	-	-	-
Total	**$ 50,368**	**$ 171,944**	**$ 171,934**

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

Significant Changes:
See above.

EXPENDITURE DETAIL

RDA SUCCESSOR AGENCY	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Special Professional	68	-	-
County Pass-Thru Agreements	-	-	-
City Admin Fees	15,667	16,844	15,544
TOTAL MAINTENANCE & OPERATION	**$ 15,735**	**$ 16,844**	**$ 15,544**
DEBT SERVICE DETAIL			
Bond Retirement	22,449	42,910	44,553
CIEDB Loan-New Police Facility	12,184	112,190	111,837
TOTAL DEBT SERVICE	**$ 34,633**	**$ 155,100**	**$ 156,390**

CITY OF KINGSBURG RDA
LOW/MODERATE HOUSING SUCCESSOR AGENCY FUND

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	(81,134)
2014-15 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	(81,134)
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/15 Estimated Fund Balance	**$ (81,134)**
06/30/15 Fund Balance	(81,134)
2015-16 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	(81,134)
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/16 Estimated Fund Balance	**$ (81,134)**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Reserve for Future Projects	(77,447)	(81,134)	(81,134)
Fund Balances	**$ (77,447)**	**$ (81,134)**	**$ (81,134)**

REVENUE SUMMARY

CITY OF KINGSBURG RDA LOW/MODERATE HOUSING SUCCESSOR AGENCY FUND	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
Property Tax			
Tax Increment	-	-	-
		-	-
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	$ -	$ -	$ -

EXPENDITURE SUMMARY

RDA LOW/MODERATE HOUSING SUCCESSOR AGENCY FUND	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	$ -	$ -	$ -

Description:
The former RDA was required by law to set aside 20% of the total tax increment received in the Kingsburg project area into a low/moderate income housing fund. The 20% set aside was to be used to increase and or maintain the supply of low and moderate income housing.
This has now changed to the Successor Housing Agency and no new funds will be received. Pending the adoption of proposed legislation the Successor Agency will be able to use these funds per Low/Mod rules until they are all dispersed.

Significant Changes:
See above.

EXPENDITURE DETAIL

RDA LOW/MODERATE HOUSING SUCCESSOR AGENCY FUND	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Professional Services	-	-	-
TOTAL MAINTENANCE & OPERATION	$ -	$ -	$ -
CAPITAL OUTLAY DETAIL			
Apartment Project-*Gong*	-	-	-
Senior Housing Project	-	-	-
TOTAL CAPITAL OUTLAY	$ -	$ -	$ -

CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUE
FOR FISCAL YEAR 15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13 ACTUALS	FY 13/14 ACTUALS	FY 14/15 BUDGET	FY 14/15 ACTUALS	Projected to Budget	FY 15/16 Proposed	Percent Change
	LANDSCAPE & LIGHT DIST 93-01							
759-0000-491.02-01	ASSESSMENTS RECEIVED	$ 80,529	$ 81,913	$ 83,425	$ 79,148	$ 83,425	84,930	2%
	TOTAL LANDSCAPE & LIGHT	$ 80,529	$ 81,913	$ 83,425	$ 79,148	$ 83,425	$ 84,930	2%

Revenues	$ 83,425	$ 84,930
Expenses	$ 83,425	$ 84,930
	$ -	$ 0

CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 15/16

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13 ACTUALS	FY 13/14 ACTUALS	FY 14/15 BUDGET	FY 14/15 ACTUALS	Projected to Budget	FY 15/16 Proposed	Percent Change
	LANDSCAPE & LIGHT DIST 93-01							
759-9100-549.54-81	ZONE 1 MAINTENANCE	$ 5,933	$ 5,933	$ 5,933	$ 449	$ 5,933	$ 5,933	0%
759-9100-549.54-82	ZONE 2 MAINTENANCE	$ 2,499	$ 2,499	$ 2,498	$ 203	$ 2,498	$ 2,499	0%
759-9100-549.54-83	ZONE 3 MAINTENANCE	$ 6,026	$ 6,026	$ 6,026	$ 359	$ 6,026	$ 6,026	0%
759-9100-549.54-84	ZONE 4 MAINTENANCE	$ 3,492	$ 5,069	$ 5,069	$ 326	$ 5,069	$ 5,069	0%
759-9100-549.54-85	ZONE 5 MAINTENANCE	$ 4,421	$ 4,421	$ 4,421	$ 271	$ 4,421	$ 4,421	0%
759-9100-549.54-86	ZONE 6 MAINTENANCE	$ 2,846	$ 2,915	$ 2,986	$ 153	$ 2,986	$ 3,062	2%
759-9100-549.54-87	ZONE 7 MAINTENANCE	$ 6,096	$ 6,245	$ 6,397	$ 311	$ 6,397	$ 6,559	2%
759-9100-549.54-88	ZONE 8 MAINTENANCE	$ 5,346	$ 5,477	$ 5,611	$ 276	$ 5,611	$ 5,752	2%
759-9100-549.54-89	ZONE 9 MAINTENANCE	$ 20,685	$ 21,190	$ 21,707	$ 1,041	$ 21,707	$ 22,257	2%
759-9100-549.54-90	ZONE 10 MAINTENANCE	$ 7,014	$ 7,186	$ 7,362	$ 291	$ 7,362	$ 7,548	2%
759-9100-549.54-91	ZONE 11 MAINTENANCE	$ 8,681	$ 8,893	$ 9,111	$ 297	$ 9,111	$ 9,341	2%
759-9100-549.54-92	ANNEXATION NO 12	$ 6,007	$ 6,154	$ 6,304	$ 587	$ 6,304	$ 6,463	2%
	TOTAL	$ 79,046	$ 82,008	$ 83,425	$ 4,564	$ 83,425	$ 84,930	

Revenues	83,425	84,930
Expenses	83,425	84,930
	$ -	$ 0

Landscape & Lighting District 93-01

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/14 Fund Balance	2,753
2014-15 Fiscal Year	
Estimated Revenue	83,425
Transfers In	-
Estimated Funds Available	86,178
Estimated Expenditures	83,425
Transfers Out	-
Total Expenditures and Transfers Out	83,425
06/30/15 Estimated Fund Balance	**$ 2,753**
06/30/15 Fund Balance	2,753
2015-16 Fiscal Year	
Estimated Revenue	84,930
Transfers In	-
Estimated Funds Available	87,683
Estimated Expenditures	84,930
Transfers Out	-
Total Expenditures and Transfers Out	84,930
06/30/16 Estimated Fund Balance	**$ 2,754**

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16
Reserve for Repair & Improvement	$ 2,753	$ 2,753	$ 2,754

REVENUE SUMMARY

Landscape & Lighting District 93-01	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ESTIMATE
TAXES			
Assessments	82,008	83,425	84,930
TOTAL REVENUES	**$ 82,008**	**$ 83,425**	**$ 84,930**

EXPENDITURE SUMMARY

LANDSCAPE & LIGHTING DISTRICT 93-01	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	82,008	83,425	84,930
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	**$ 82,008**	**$ 83,425**	**$ 84,930**

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

Significant Changes:
None.

EXPENDITURE DETAIL

LANDSCAPE & LIGHTING DISTRICT 93-01	2013-14 ACTUAL EXPENSE	2014-15 ESTIMATED EXPENSE	2015-16 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Zone 1-Pheasant Grove 1 & 2	5,933	$ 5,933	5,933
Zone 2-Goldcreek	2,499	$ 2,498	2,499
Zone 3-Pheasant Grove 3 & 4	6,026	$ 6,026	6,026
Zone 4-Kng. Country Estates 1 & 2	5,069	$ 5,069	5,069
Zone 5-Sierra Ranch West 1	4,421	$ 4,421	4,421
Zone 6-Kng. Country Estates 3	2,915	$ 2,986	3,062
Zone 7-Sierra Ranch West 2	6,245	$ 6,397	6,559
Zone 8-Sierra Ranch West 3	5,477	$ 5,611	5,752
Zone 9-Business Park	21,190	$ 21,707	22,257
Zone 10-Tract 5087	7,186	$ 7,362	7,548
Zone 11-Tract 5610	8,893	$ 9,111	9,341
Zone 12-Weibe/Crinklaw	6,154	$ 6,304	6,463
TOTAL MAINTENANCE & OPERATION	**$ 82,008**	**$ 83,425**	**$ 84,930**
CAPITAL OUTLAY DETAIL			
	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**

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
    - 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:

- 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 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.

2015-16 Capital Projects

Fund #
001-1400-519.57-01
318-5100-549.57-01
319-9100-549.57-01

Accounts Payable/Utility Billing Software

City Hall

$65,000

Accounts Payable/Utility Billing Software

The City's existing software has been in place since 2005. Unfortunately, it does not offer many of the required features to allow the City to remain flexible with our ever changing landscape. An improved utility billing process will improve internal efficiencies and provide more information for Kingsburg residents.

ongoing impact

The acquisition of new software will provide a positive benefit to ongoing operations with reduced maintenance costs. An annual fee is associated with the upkeep of the software.

2015-16 Capital Projects

001-0000-452.01-01

Debt Payoff

General Fund – Building Permit

$412,000

Debt Payoff

Historically, the City has categorized building permit functions as a spearate enterprise entity. As such, during the recession years, the fund became insolvent. With the influx of one-time proceeds from a land sale, the City will remove the liability and absorb the operations into the General Fund.

ongoing impact

The payoff of the unfunded liability allows the City to close the enterprise account and move the operations back to the general fund.

2015-16 Capital Projects

001-2600-519-57-01

Building Permit/Code Enforcement Software

Planning & Building Dept.

$5,000

Building Permit/Code Enforcement Software

As the economy continues to improve, the City continues to see more requests for building permits. New software will allow the internal tracking and accountability required for making sure all timelines are met.

ongoing impact

The purchase of a new vehicle will incur no additional expenses on regular permit funds. The software does not carry any ongoing system maintenance funding.

2015-16 Capital Projects

001-3400-539.57-01

New Vehicle Purchase

Police Department

$176,000

Police Utility Interceptors

The purchase of four (4) new police vehicles will begin the necessary turnover of our police vehicle fleet. The department last purchased a new vehicle in the mid-1990s.

ongoing impact

The purchase of new vehicles will greatly reduce our maintenance budget, specifically the need to replace transmissions on older used vehicles.

2015-16 Capital Projects

021-9100-529.57.01

Pool Shower Demo and Rebuild

Community Services - Pool

$25,000

Pool Showers Demo/Rebuild

The City co-operates a public pool facility along with the Kingsburg Union High School District. The existing showers require an update to meet ADA and Health Dept. standards in order to continue operation.

ongoing impact

There are no ongoing costs associated with the shower construction project.

2015-16 Capital Projects

104-9100-549.52-75

Street Striping Program

Planning - Engineering

$20,000

Annual Road Striping Program

Several of the City's roads are in need of new/refresh of road striping. The improvement will provide needed safety and maintenance to several City streets.

ongoing impact

There are no operational costs associated with the striping program.

2015-16 Capital Projects

104-9100-549.57-01
105-9200-549.57-01

Federal Projects Local Match

Planning - Engineering

$104,000

Federal Project Local Match

The City has been fortunate enough to garner Federal funding to help offset the cost for several projects. In 2015-16 thos projects include:

- Sierra St. Reconstruction
- Sierra Street Transit Stop
- Sierra Street Traffic Synchronization
- Sixth Street Reconstruction
- 10th/Union Lighted Crosswalk
- Rafer Johnson Drive/Sierra St. Lighted Crosswalk
- 18th Ave. Sidewalks
- 10th Ave. Reconstruction
- 18th/Kern Lighted Crosswalks

ongoing impact

Ongoing impacts include normal maintenance repairs associated with the respective projects.

2015-16 Capital Projects

104-9100-549.52-75

Sidewalk Repair Program

Public Works

$20,000

Sidewalk Repair

The sidewalk repair program allows for the removal and refurbishment of sidwalks throughout town that are either in need of ADA improvement or are potential trip/fall hazards. The program is funded though the Measure C tax revenue.

ongoing impact

There are no operational costs associated with the repair of sidewalks.

2015-16 Capital Projects

318-5100-549.57-01

Water Infrastructure Repairs

Public Works – Water Department

$175,000

Water Infrastructure Repairs

The City's Water Department has indentified a failing cast iron pipe located in an alley that will be abandoned, with services relocated to the front on Simpson Street. The repairs may help with recent positive 'total coliform' tests experienced in the City.

ongoing impact

There are no operational costs associated with the abandonment of failing water pipe.

2015-16 Capital Projects

318-5100-549.57-01

Utility Vehicle Purchase

Public Works – Water Department

$35,000

Utility Truck – Water Dept.

The City will purchase a new vehicle to replace a 1999 water utliity truck. The vehicle is used for several water related job functions, including the gather of meter reads on a monthly basis.

ongoing impact

There are minimal ongoing maintenance costs associated with the vehicle purchase. It's likely the maintenance costs will be reduced compared to the current vehicle.

2015-16 Capital Projects

320-6100-539.57-01

Reserve PPE

Fire Department

$15,000

Electric Gurney

With the purchase of a new ambulance, a new electric gurney will be required to keep our fleet fully functional. The electric gurneys provide great assistance for transporting patients, ensuring their safety and minimizing the possibility of a work related injury.

ongoing impact

There are no ongoing costs to maintain the gurneys outside of potential repairs.

2015-16 Capital Projects

320-6100-539.57-01

Reserve PPE

Fire Department

$15,000

Reserve Personal Protective Equipment (PPE)

In early 2015, the City's Fire Department revamped the Paid Call Fire program to provide more managerial control and improve overall participation in the program. The newly named Reserve Program requires the purchase of new protective equipment with the incoming hires.

ongoing impact

There are no ongoing costs to maintain the PPE.

2015-16 Capital Projects

Fund # 320-6100-539.57-01

Ambulance Replacement

Kingsburg Fire Department

$185,000

New Ambulance Purchase

The purchase of a new ambulance (or chassis retrofit) will provide a new frontline emergency response vehicle to the City's fleet. Currently, the newest unit (501) is twelve years old. Life expectancy of ambulance units are 12-15 years. The current vehicle will serve as the main backup unit.

ongoing impact

The purchase of a new vehicle will incur no additional expenses on the everyday ambulance operations budget. The project is funded through one-time capital funds.

CITY JAIL
1925
OPEN

GLOSSARY

Glossary:

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

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

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

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

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

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

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

Assess. To establish an official property value for taxation

Assets. Property owned by the City which has monetary value

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

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

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

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

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

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

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

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

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

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

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

Glossary:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary:

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

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

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

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

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

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

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

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

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

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

Encumbrances. Commitments related to unperformed contracts for goods or services

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

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

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

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

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

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

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

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

Glossary:

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

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

Forecasting. A process of analyzing data to determine future trends

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary:

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

Obligations. Amounts which are owed including liabilities and encumbrances

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

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

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

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

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

PERS. Public Employees Retirement System

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

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

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

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

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

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

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

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

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

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

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

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

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

Revenue. Sources of income financing the operations of government

RFP. Request for Proposal

Glossary:

ROI. Return on Investment

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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