

CITY OF KINGSBURG

2010 – 2011

BUDGET



Mayor **Bruce Blayney**
Mayor Pro Tem **David Karstetter**
Councilmember **Leland Bergstrom**
Councilmember **Chet Reilly**
Councilmember **Milo Smith**

City Manager **Don Pauley**
Assistant City Manager/Finance Director **Don Jensen**



City of Kingsburg

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

June 2, 2010

Kingsburg Mayor and City Council:

Bruce Blayney
Mayor

David Karstetter
Mayor Pro-tem

COUNCIL MEMBERS
Leland E. Bergstrom
Dr. Milo Smith
Chet Reilly

Donald F. Pauley
City Manager

On behalf of all City staff we present to you the Fiscal Year 2010/2011 Budget for all funds. This document is truly a team effort led by Assistant City Manager/Finance Director Don Jensen with the participation of all members of the City's Management Team and City staff. This budget is a reflection of the commitment of your staff to maintain services during these difficult economic times.

Kingsburg continues to experience and this budget projects on-going impacts to revenues due to the continuing economic downturn. The most significant impacts are,

- A third year in the slow down of housing construction which negatively affects the receipt of planning, building permit and Development Impact fees
- Minimal or no growth in all other revenues sources including property taxes, sales tax, Motor Vehicle License and Franchise fees.

In preparing the 2010/2011 budget staff has assumed that the economy will not rebound during the fiscal year and therefore projected revenues conservatively. As a result, staff is proposing the following measures to assist in maintaining a balanced budget.

- All employee bargaining units, Police, Fire and Public Service, and unrepresented employees have generously agreed to no pay increases and an increase in the employee share of the cost of health insurance. Also, both public safety bargaining units, Police and Fire, have agreed to delay the implementation of an improved retirement plan. The employees of the City of Kingsburg recognize that the citizens of Kingsburg are being personally affected by the economic downturn and wish to continue to provide quality public services while avoiding increases in the cost of public service. To summarize, what the employees have agreed to is as follows.
 - Freeze all wages for all funds and departments for a second year.

- Increase the employee contribution for health insurance from 20% to 30% for a second year.
 - Delay the implementation of the contractually agreed to 3% at 55 retirement plan for Public Safety employees.
- No funding for General Fund supported capital outlay for a third year.
 - Continue to leave unfilled all vacant positions.
 - Continue reduced working hours of the Building Official to 16 hours per week.
 - Cancel the City's contract with California Consulting, an annual savings of \$13,000.

Following is a brief synopsis of the notable highlights in the expenditures section of the budget.

GENERAL FUND

- On-going expenditure reductions in the maintenance and operation expenses of all Departments
- Increases in the cost of retirement and Health, Liability, Workers Compensation and Employee Risk Management insurance.
- The City's Janitorial Service has voluntarily waived their annual increase in compensation as set forth in their contract for a second year.

CAPITAL PROJECTS

- This budget does not include any funding for capital projects that are not funded by grants or non-General Fund sources. A Capital Improvement Program is included in this proposed budget to document the City's on-going capital needs.

ENTERPRISE FUNDS

- Water
 - No fee increase.
 - The first year payment, \$61,000, to Consolidated Irrigation District for groundwater recharge.
- Solid Waste
 - No fee increase.

➤ Ambulance

- An on-going increase in the Fund deficit, \$506,780, primarily due to non-payment or less than full reimbursement of billable costs.

➤ Building Permit

- Even with significant reductions in personnel and operating costs this Fund continues to operate in a deficit. Only when building rebounds will revenues cover costs.

RECREATION FUND

➤ Pool

- With recent changes in staffing and operations instituted by the Community Services Coordinator this Fund has reduced its dependence on subsidies from the General Funded by nearly \$40,000 annually.

➤ Senior Center

- Dependence on General Fund transfers have been reduced by 15% through the receipt of stimulus grants and cost savings measures.

SPECIAL POLICE

➤ Abandoned Vehicle Abatement

- The City continues to charge the cost of vehicle abatement services directly to this fund reducing General Fund costs.

LANDSCAPE AND LIGHTING DISTRICTS

- The City's Public Works Department will continue to maintain all Lighting and Landscaping Districts reducing General Fund costs.

REDEVELOPMENT

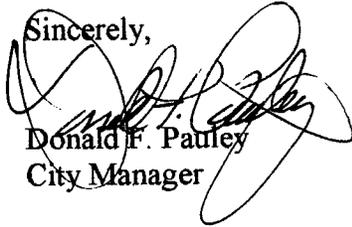
- The State will take redevelopment funds through SERAF this fiscal year in the amount of \$42,050 to offset the State's Prop 98 obligations.

This budget has one very significant unknown and that is the impact of any actions by the State to use other local revenue sources such as Gas Tax to balance the State's budget. We will continue to monitor the State's budget debate and advise our local elected legislators on the impacts of any proposed takes from local government, but only when

the budget is signed by the Governor will we know what if any monies they have taken, borrowed or reallocated.

While we continue to face the challenges of these difficult economic times your staff will continue to work to ensure the fiscal stability of the City and its programs and services.

Sincerely,

A handwritten signature in black ink, appearing to read 'Donald F. Pauley', is written over the typed name. The signature is stylized with large loops and flourishes.

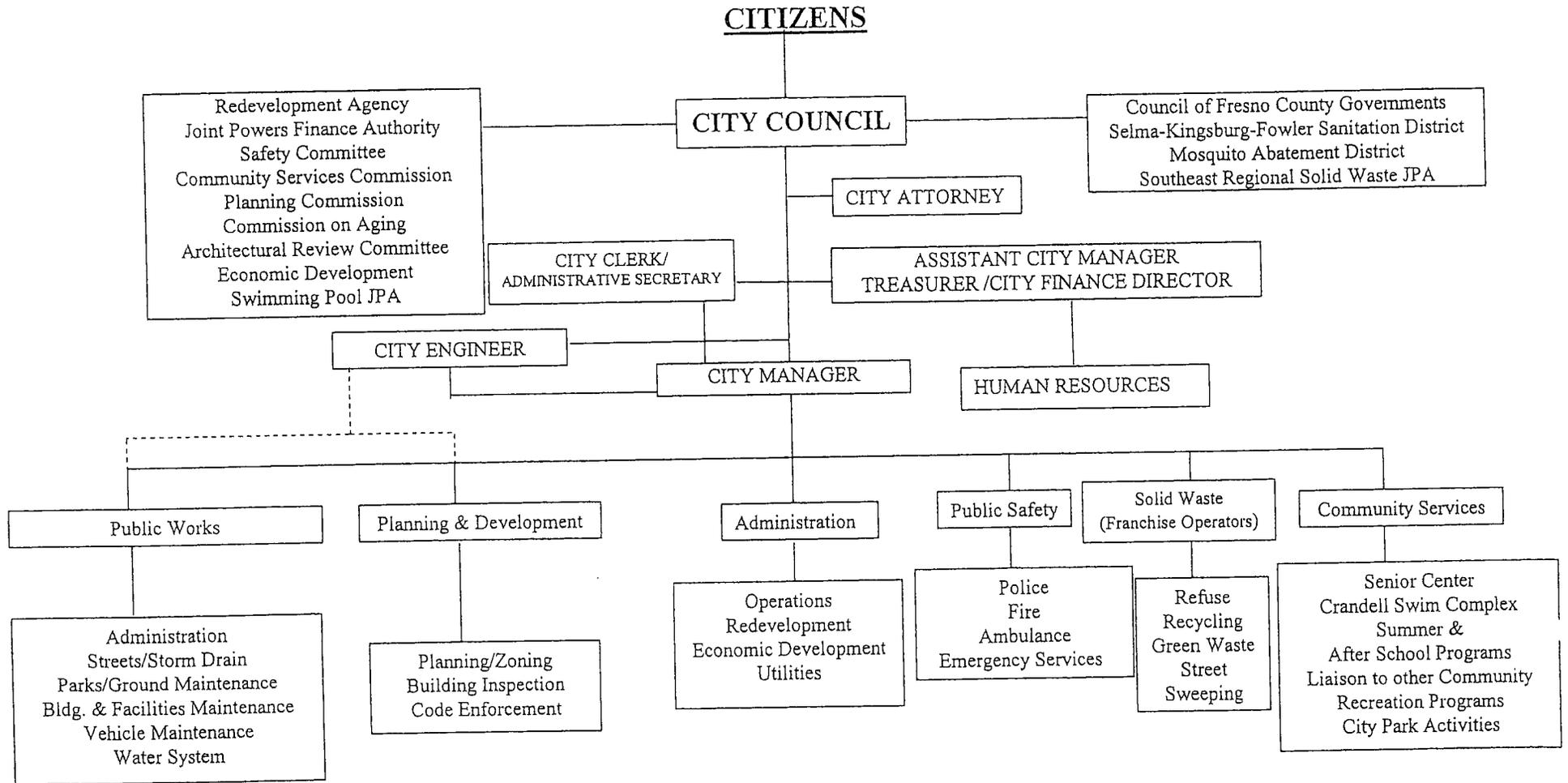
Donald F. Pauley
City Manager

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CITY OF KINGSBURG GOVERNMENTAL ORGANIZATIONAL CHART 2010-2011



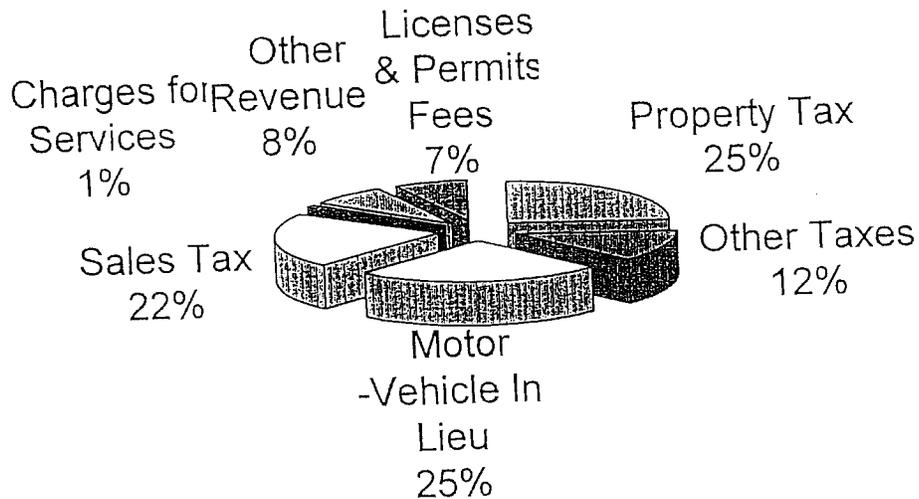
UND BALANCE PROJECTION							
FUNDS	EST FUND BALANCE 7/1/2010	2010-11 ESTIMATED REVENUE	2010-11 OPERATING BUDGET	2010-11 DEBT SERVICE	2010-11 CAPITAL PROJECTS	2010-11 TOTAL BUDGET	EST FUND BALANCE 06/30/11
GENERAL FUND	778,898	4,858,730	4,843,450	-	-	4,843,450	794,178
SPECIAL REVENUE							
Gas Tax	13,926	179,700	171,259	-	-	171,259	22,367
TF Article 3	46,191	7,000	10,000	-	-	10,000	43,191
TF Article 8	463,735	203,000	95,000	-	530,778	625,778	40,957
Measure C	413,236	285,000	149,000	-	415,788	564,788	133,448
Traffic Congestion Relief	11,804	116,694	107,954	-	-	107,954	20,544
CAPITAL PROJECTS							
Capital Facilities-Arterial Streets	590,834	7,000	-	-	91,000	91,000	506,834
Capital Facilities-Police	(414,548)	2,500	2,000	-	-	2,000	(414,048)
Capital Facilities-Fire/Amb	(218,531)	7,000	500	-	-	500	(212,031)
Capital Facilities-City Hall	189,689	4,500	-	-	-	-	194,189
Capital Facilities-Public Works Yard	11,407	3,700	-	-	-	-	15,107
Capital Facilities-Special Recreation	455,636	6,600	-	-	-	-	462,236
Capital Facilities-Library	87,554	4,500	-	-	-	-	92,054
Capital Facilities-Water Facilities	425,464	7,400	-	-	-	-	432,864
Sewer Connection	853,752	3,000	-	-	-	-	856,752
Storm Drain	250,054	1,000	-	-	75,000	75,000	176,054
Parks & Rec- Neighborhood	(140,884)	-	200	-	-	200	(141,084)
Parks & Rec- Community	159,881	-	-	-	-	-	159,881
Traffic Impact Zone	8,034	60	-	-	-	-	8,094
Equipment Reserve	85,262	300	-	-	-	-	85,562
ENTERPRISE							
Water	2,946,439	1,665,000	1,374,292	181,685	518,800	2,074,777	2,536,662
Solid Waste	(23,359)	1,630,100	1,601,044	-	-	1,601,044	5,697
Ambulance	(860,217)	2,349,085	2,711,865	144,000	-	2,855,865	(1,366,997)
Building Permit	(688,883)	111,600	172,996	-	-	172,996	(750,279)

FUND BALANCE PROJECTION							
FUNDS	EST FUND BALANCE 7/1/2010	2010-11 ESTIMATED REVENUE	2010-11 OPERATING BUDGET	2010-11 DEBT SERVICE	2010-11 CAPITAL PROJECTS	2010-11 TOTAL BUDGET	EST FUND BALANCE 06/30/11
RECREATION							
Pool	(54,796)	131,500	130,883	-	-	130,883	(54,179)
Senior Center	2,917	93,615	96,472	-	-	96,472	60
SPECIAL POLICE							
Abandoned Vehicle Abatement	15,248	5,000	-	-	5,000	5,000	15,248
GRANT FUNDS							
Community Development Block Grant	(2,381)	421,364	-	-	416,000	416,000	2,983
CMAQ Projects	(52,611)	1,673,140	-	-	1,590,204	1,590,204	30,325
TE Project	(14,481)	576,841	-	-	562,360	562,360	-
RSTP Grant Funds	(15,000)	342,720	-	-	327,720	327,720	-
ARRA Funds-Federal Stimulus	-	209,892	-	-	209,892	209,892	-
COPS-SLESF	2,760	100,000	102,760	-	-	102,760	-
FINANCE AUTHORITY							
Finance Authority	6,752,464	230,000	-	456,500	-	456,500	6,525,964
Special Assessment District 1991-1	(533,310)	73,010	-	53,300	-	53,300	(513,600)
Special Assessment District 1991-1 Sup	(12,529)	4,205	-	2,920	-	2,920	(11,244)
Special Assessment District 1992-1	(689,783)	107,015	-	66,350	-	66,350	(649,118)
Special Assessment District 1992-2	(241,623)	48,050	-	22,850	-	22,850	(216,423)
Special Assessment District 1992-1 Proj	-	-	-	-	-	-	-
REDEVELOPMENT AGENCY							
Capital Project Fund	230,294	3,000	-	-	160,000	160,000	73,294
Debt Service Fund	(218,852)	1,037,000	928,000	140,912	-	1,068,912	(250,764)
Low/Moderate Housing	1,457,745	147,000	2,200	-	1,000,000	1,002,200	602,545
LIGHTING & LANDSCAPING DISTRICT**	(5,146)	73,762	73,762	-	-	73,762	(5,146)
Subtotal	\$ 12,066,290	\$ 16,730,583	\$ 12,573,637	\$ 1,068,517	\$ 5,902,542	\$ 19,544,696	9,252,177
Net Transfers		(3,132,665)	(3,132,665)			(3,132,665)	
GRAND TOTAL	\$ 12,066,290	\$ 13,597,918	\$ 9,440,972	\$ 1,068,517	\$ 5,902,542	\$ 16,412,031	9,252,177

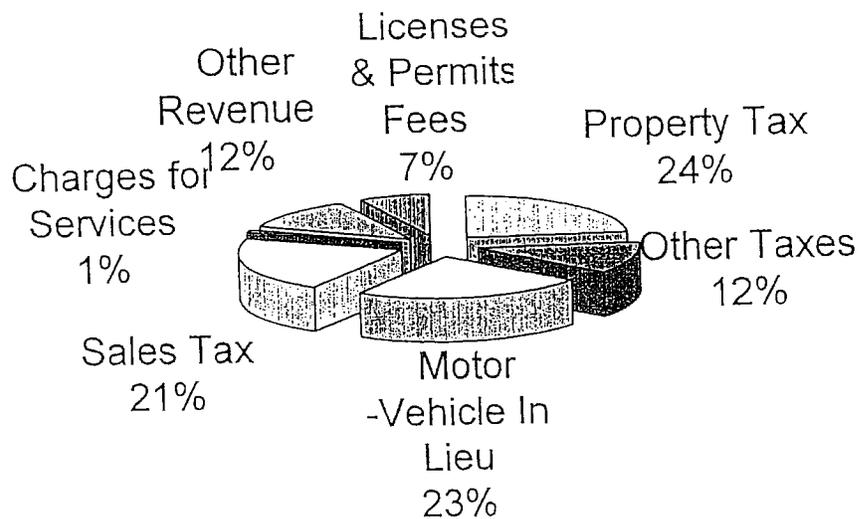
Staffing Allocation Worksheet											
10-11 Fiscal Year											
City Hall:	General Fund	Ambulance	Water	Solid Waste	Building Permit	Redevelopment	Measure C	Gas Tax	LTF Art 8	Traffic Congest	Senior Center
Don Pauley	76.1%	3.0%	5.4%	3.4%	4.0%	3.6%	1.5%	1.5%	1.5%		
Don Jensen	50.9%	5.3%	21.7%	9.4%	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%		
Terry Schmal	75.0%				25.0%						
Daryl Sonksen					100.0%						
Silvia Franco			50.0%	50.0%							
Grace Reyna			50.0%	50.0%							
Kathy Pickrell	66.1%	19.3%	10.6%	2.6%	1.4%						
Mary Colby	100.0%										
Ashlee Winslow	100.0%										
Klinda Stevens	25.0%		25.0%	25.0%	25.0%						
Barbara Carpenter-part time			50.0%	50.0%							
Joan Roehlk-part time			50.0%	50.0%							
Betty Ruegge-part time			50.0%	50.0%							
Sherry Gerds-part time			50.0%	50.0%							
Public Works:											
Darren Hays	35.0%		25.0%	25.0%			5.0%	5.0%	5.0%		
Valerie Hernandez	45.8%		25.0%	25.0%			1.4%	1.4%	1.4%		
Bob Stucky			100%								
Rob Bissett			100%								
James Kirk			100%								
The Crofoot			100%								
Dolph Beasley	100.0%										
Richard Griffin	85.0%							15.0%			
Larry Bierman	85.0%							15.0%			
Micheal Andrada	85.0%							15.0%			
Dan Brady								35.0%		65.0%	
David Green								35.0%		65.0%	
Fire & Ambulance:											
Gary Rocha	28.0%	72.0%									
Tim Ray	28.0%	72.0%									
Russ Davis	28.0%	72.0%									
Bob McGee	28.0%	72.0%									
Shaun Spradling	28.0%	72.0%									
Vernon Franklin	28.0%	72.0%									
Jeffrey Grisso	28.0%	72.0%									
Justin Vasquez	28.0%	72.0%									
Kevin Clark	28.0%	72.0%									
Wayne Osborne	28.0%	72.0%									
Melody Walls		100.0%									
Lorri Chavez		100.0%									
Senior Center:											
Hilda Rodriguez											100.0%
Lily Rodriguez											100.0%
Police:											
All Personnel	100.0%										

C:\Excel\StaffAlloc

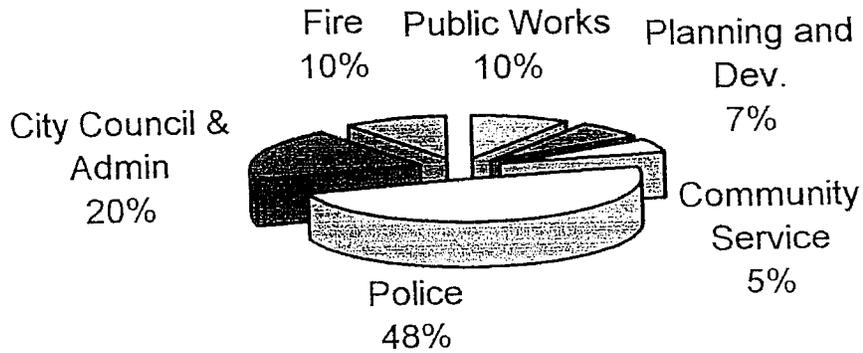
City of Kingsburg General Fd Revenue 2009-10 Estimates



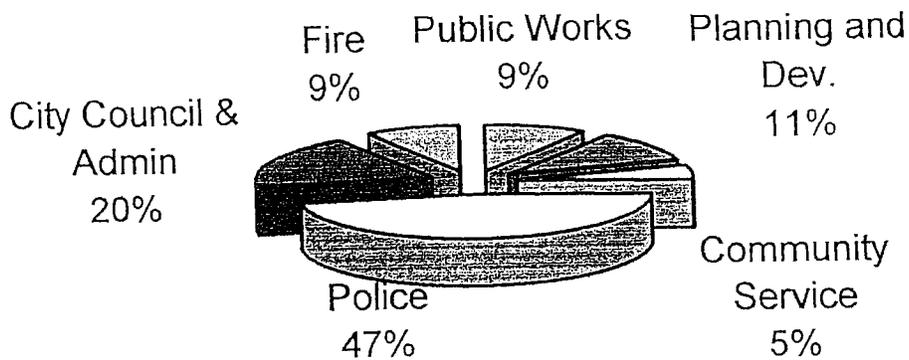
City of Kingsburg General Fd Revenue 2010-11 Estimates



City of Kingsburg General Fd Expenditures 2009- 10 Estimates



City of Kingsburg General Fd Expenditures 2010- 11 Estimates



PERSONNEL SUMMARY

DEPARTMENT	POSITION		2008-09 ACTUAL	2009-10 ACTUAL	2010-11 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 II	Full-time	1.00	1.00	1.00
	Account Clerk I	Full-time	1.00	1.00	1.00
	Clerical	Part-time	1.00	1.00	1.00
	Total Finance		4.00	4.00	4.00
HUMAN RESOURCES	Human Resource Coordinator	Full-time	1.00	1.00	1.00
PLANNING & DEV.	Planning & Develop Director	Full-time	1.00	1.00	1.00
	Building Official	Full-time	1.00	0.40	0.40
	Building Inspector/Code Enforce	Full-time	0.00	0.00	0.00
	Dept. Secretary II	Full-time	1.00	1.00	1.00
	Dept. Secretary I	Full-time	1.00	1.00	1.00
	Total Planning & Development		4.00	3.40	3.40
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	1.60	1.60	1.50
	Total Community Services		4.10	4.10	4.30
POLICE	Chief	Full-time	1.00	1.00	1.00
	Administrative Assistant	Full-time	0.00	1.00	1.00
	Lieutenant	Full-time	0.00	0.00	0.00
	Sergeants	Full-time	4.00	4.00	4.00
	Officers	Full-time	11.00	10.00	10.00
	Records Supervisor	Full-time	1.00	1.00	1.00
	Dispatchers	Full-time	5.00	5.00	5.00
	Total Police		22.00	22.00	22.00
FIRE & AMBULANCE	Chief	Full-time	1.00	1.00	1.00
	Fire Captain/Paramedics	Full-time	3.00	3.00	3.00
	Firefighter/Paramedic	Full-time	5.00	5.00	5.00
	Firefighter/Paramedic-Day	Full-time	1.00	1.00	1.00
	Amb Billing Clerk	Full-time	1.00	0.75	0.75
	Billing Clerk Assistant	Full-time	0.60	1.00	1.00
	Total Fire & Ambulance		11.60	11.75	11.75
PUBLIC WORKS	Director of Public Works/Engin	Full-time	0.00	0.00	0.00
	Assistant Public Works Director	Full-time	1.00	1.00	1.00
	Maint Worker III	Full-time	2.00	3.00	3.00
	Maint Worker II	Full-time	2.00	1.00	1.00
	Maint Worker I	Full-time	3.00	3.00	3.00
	Mechanic	Full-time	1.00	1.00	1.00
	Water Specialist	Full-time	2.00	2.00	2.00
	Secretary I	Full-time	1.00	1.00	1.00
	Administrative Analyst	Full-time	0.75	0.00	0.00
	Pool Maintenance Worker	Full-time	0.00	0.00	0.00
	Total P.W. Admin & Engin		12.75	12.00	12.00
	SENIOR CENTER	Senior Center Coordinator	Part-time	0.75	0.75
Nutrition Coordinator		Part-time	0.70	0.70	0.70
Total Senior Center			1.45	1.45	1.45
TOTAL-ALL DEPARTMENTS		Full-time	55.75	56.15	56.15
		Part-time	6.35	5.75	5.65
	Total Employees (F.T.E.)		62.10	61.90	61.80
		Elected	5.00	5.00	5.00
	GRAND TOTAL		67.10	66.90	66.80

ALL TRANSFERS
10-11

Fund	Out	Fund	In
<u>Overhead Transfers</u>			
Water	318	279,000	General Fund 1 279,000
Solid Waste	319	310,000	General Fund 1 310,000
RDA-Debt Service	746	304,000	General Fund 1 304,000
Ambulance	320	109,000	General Fund 1 109,000
Building Permit	317	41,000	General Fund 1 41,000
Gas Tax	102	15,000	General Fund 1 15,000
Measure C	105	15,000	General Fund 1 15,000
LTF Art 8	104	15,000	General Fund 1 15,000
<u>Operational Transfers</u>			
General Fund	1	77,000	Senior Center 22 77,000
General Fund	1	65,000	Pool 21 65,000
General Fund	1	418,085	Ambulance 320 418,085
COPS SLESF	34	100,000	General Fund 1 100,000
RDA Debt Service	746	480,000	General Fund 1 480,000
Capital Facil-Fire/Amb	210	215,000	Ambulance 320 215,000
Arra	38	209,892	CMAQ 36 209,892
LTF 8	104	80,778	Fed Grant Funds Fed Grants 80,778
Measure C Street Maint	105	365,788	Fed Grant Funds Fed Grants 365,788
LTF 3	103	33,122	Fed Grant Funds Fed Grants 33,122
Total Transfers Out		<u>3,132,665</u>	Total Transfers In <u>3,132,665</u>

**CITY OF KINGSBURG
Capital Improvement Program
Fiscal Year 2010-11 to
Fiscal Year 2014-15**

YR Purchase	2010-11	2011-12	2012-13	2013-14	2014-15
Fire & Ambulance:					
Fire:					
Station 1 Garage Floor		11-12	25,125		
Atmosphere Gas Monitor		11-12	3,100		
Personal Protection Equipment		11-12	17,750	8,600	5,000
Training Equipment		11-12	8750		
Treadmill		11-12	3500		
Narrowband Vehicle Radios		11-12	4,200		
New Ladder Truck		14-15			850,000
New Fire Engine		13-14		450,000	
Set Asides:					
Hose Replacement	ongoing		2,000	2,000	2,000
Turnout Gear ,pagers & Misc Equip Replacement set-aside	ongoing		8,400	8,400	8,400
SCBA Bottles	ongoing		1,500	1,500	1,500
Personal Protection Equipment	ongoing		2,500	2,500	2,500
Computer replacement set-aside	ongoing		800	800	800
Set-aside for Fire Trucks	ongoing		49,000	49,000	49,000
Fire Chief Car(set aside)	ongoing		2,250	2,250	2,250
Ambulance:					
New Ambulance		11-12	220000		
Office Furniture		11-12	920		
Computers		11-12	3000		
Ambulance Chassis		11-12	150,000		
New Power Gurney		11-12	14,500		
Ambulance Chassis		12-13		150,000	
Set Asides:					
Fire Chief Car set-aside	ongoing		2,250	2,250	2,250
Computer replacement set-aside	ongoing		900	900	900
Set Aside for Replacement Ambulance	ongoing		25,000	25,000	25,000
Total Fire & Ambulance			-	545,445	253,200
				549,600	949,600

YR Purchase		2010-11	2011-12	2012-13	2013-14	2014-15
City Hall:						
Laptop for City Clerk Dept	11-12		600			
Computer Replacement Set-aside	ongoing	-	4,200	4,200	4,200	4,200
Total City Hall		-	4,800	4,200	4,200	4,200
Building/Planning		-				
<i>Set-Asides:</i>						
Computer Replacement set-aside	ongoing	-	3,000	3,000	3,000	3,000
Total Building/Planning		-	3,000	3,000	3,000	3,000

	YR Purchase	2010-11	2011-12	2012-13	2013-14	2014-15
Community Services:						
Parks & Projects:						
Athwal Park Improvements	12-13	-		80,000		
Memorial Park Security Cameras	12-13	-		6,000		
Set-Asides:						
Computer replacement set-aside	ongoing	-	600	600	600	600
Total Parks & Projects		-	600	86,600	600	600
Pool:						
Replaster Pool				200,000		
Pool Covers/Lanelines	09-10/10-11	-	7,000			15,000
VFD	14-15					75,000
New Pool Heater	14-15					
Set-Asides:						
Re-Plaster-set aside	ongoing	-	5,000	5,000	5,000	5,000
Computer replacement set-aside	ongoing	-	600	600	600	600
Total Pool		-	12,600	205,600	5,600	95,600
Senior Center:						
Repaint Inside Building	11-12		6,000			
Retile Kitchen/General face lift of Kitchen	11-12		15,000			
Generator	11-12		6,000			
Repair Interior/Office Carpet&Lino/Mini Blinds/PA System	11-12		15,000			
Set-Asides:						
Computer replacement set-aside	ongoing	-	1,200	1,200	1,200	1,200
Total Senior Center		-	43,200	1,200	1,200	1,200
Total Community Services		-	56,400	293,400	7,400	97,400

YR Purchase	2010-11	2011-12	2012-13	2013-14	2014-15
Police:					
Red Foam Training Suit			1,200		
K-9 Training Suit			1,800		
Training Mats			1,560		
Entry Ballistic Vests		11,200			
New Department Phone System			23,450		
Itronix Laptop MDT's (regular replacement)	-	15,000	15,000	15,000	15,000
Set-Asides:					
Portable Police Radios (10 set-aside)	-	5,000			
Duty Weapons (45) (set-asides)	-	2,000	2,000	2,000	2,000
X26 Tasers (set-aside)	-	1,000	1,000	1,000	1,000
Law Enforcement Carbines		1,200	1,200		
Computer Set-asides	-	5,000	5,000	5,000	5,000
Python Series II Traffic Radar (4) (set-aside)	-	1,250	1,250	1,250	1,250
Ballistic Vests	-	2,000	2,000	2,000	2,000
Vehicle Replacement	-	32,000	32,000	32,000	32,000
Total Police	-	75,650	87,460	58,250	58,250

YR Purchase	2010-11	2011-12	2012-13	2013-14	2014-15
Water:					
Rehabilitate Water Tower	10-11	200,000			
Water Well Mag Meters	10-11	32,000			
Well 17 Test Well	11-12		40,000		
Well #17 Design & Construction	12-13			60,000	850,000
Remote water meters & software	10-11	100,000	100,000	100,000	100,000
Golden State Corridor Water Line	10-11	425,000			
18th Avenue Watermain-Sierra to Stroud	10-11	20,000	160,000		
Set-Asides:					
Computer upgrade set-aside	ongoing	1,800	1,800	1,800	1,800
Pickup set-aside	ongoing	5,000	5,000		
8" Water Main-Various Alleys (set-aside)	ongoing	6,000	6,000	6,000	6,000
Total Water		789,800	312,800	167,800	957,800
					107,800

YR Purchase	2010-11	2011-12	2012-13	2013-14	2014-15
Storm Drainage:					
19th Ave Lift Station Improvements	35,000	-	-	-	-
Total Storm Drain	35,000	-	-	-	-

	YR Purchase	2010-11	2011-12	2012-13	2013-14	2014-15
Streets:						
Surface Maintenance:						
Surface Seals:						
Street Striping and Traffic Sign Replacement	ongoing	45,000	11,000	11,000	11,000	11,000
Slurry Seals and Reclamite:						
Overlays: See attached list for detail		500,000	723,045	1,217,928	1,218,914	1,476,600
Reconstructions: See attached list for detail			443,020	568,920	468,000	682,630
Total Streets		545,000	1,177,065	1,797,848	1,697,914	2,170,230

2008-09
City of Kingsburg CIP

Street Name	From	To	2009-10	2010-11	2011-12	2012-13	2013-14
OVERLAYS				158,802			
6th-1	Kern	Sierra		51,003			
6th-2	Mehlert	Kern		43,695			
6th-3	Clarkson	Mehlert		47,073			
7th-1	Roosevelt	Mehlert		31,314			
7th-2	Orange	Mariposa		19,602			
7th-3	Orange	Plumas		18,513			
8th-1	Plumas	Orange		28,956			
8th-2	Rayser	Culd.		68,796			
8th-3	Orange	Kern		32,232			
9th-2	Rayser	Mehlert		132,261			
10th-4	Stroud	Kamm		6,204			
11th Ct.-1	Warkentin	Culd.		115,539			
12th-4	Winter	Sierra		48,330			
14th-4	Rayser	Kern		23,688			
14th-6	Stroud	North of Church		81,753			
15th-1	North end	Stroud		78,128			
16th-2	North end	Stroud		89,748			
16th-3	Winter	Sierra		76,418			
17th-2	Stroud	North end		57,246			
19th-4	Stroud	Winter		13,745			
20th-2	Winter	Windsor			89,199		
20th-4	Sierra	Marioposa			39,611		
21st-1	Winter	Carolyn			31,266		
22nd-3	Erling	Sophia			37,773		
22nd-4	Winter	Carolyn			34,074		
22nd-6	Sierra	House 1650			32,022		
22nd-7	House 1650	Orange			26,448		
23rd-3	Plumas	Orange			30,345		
24th-2	Stroud	Harold			44,766		
24th-3	Winter	Carolyn			40,608		
25th-2	Winter	Carolyn			20,298		
Bergren Ct	19th	Culd.			12,960		
Birch Ct	Madsen	Culd.			98,040		
California-1	North of Ellis	Earl			12,699		
Carolyn-2	22nd	23rd			24,084		
Carolyn-3	24th	Madsen			36,540		
Church-1	Draper	Lewis			31,110		
Clarkson-1	East city limit	10th			79,980		
Clarkson-2	10th	6th			279,615		
Draper-2	Freeway	Sierra			115,830		
Earl	18th	Frontage			12,852		
Ellis-1	Frontage	Simpson			34,913		
Ellis-2	California	Marion			30,456		
Erling-2	22nd	Culd.			22,440		
Erling-3	24th	Madsen				57,279	
Harold-1	22nd	Madsen				32,250	
Kern-2	Rafer Johnson Dr.	6th				14,400	
Kern-4	18th	East city limit				47,783	
Klepper-1	18th	21st				64,412	
Klepper-4	14th	18th				23,652	
Lake-1	8th	Culd.				25,806	
Lewis-1	Kern	East end				153,720	
Lewis-3	California	18th				132,528	
Lincoln	18th	Sierra				80,595	
Madsen-3	Alley	Stroud				101,205	
Madsen-4	Stroud	Sierra				12,960	
Magnolia	Madsen	Culd.					

2008-09
City of Kingsburg CIP

Street Name	From	To	2009-10	2010-11	2011-12	2012-13	2013-14
						72,252	
Mariposa-2	6th	10th				41,883	
Meadow-1	Sunset	6th				82,782	
Mehlert-2	10th	East city limit				9,072	
Mission	Simpson	Frontage				65,526	
Nevada-2	6th Ave. Dr.	10th				55,458	
Orange-1	6th Ave. Dr.	10th				17,658	
Orange-2	22nd	23rd				25,596	
Plumas-1	22nd	Past 23rd				53,472	
Plumas-2	18th	21st				21,978	
Plumas-3	7th	8th				26,648	
Quincy	6th	Freeway					64,812
Riverside	18th	Past 22nd					69,807
Roosevelt-1	6th	10th					11,664
Silverbrooke Cl	Silverbrooke	Culd.					59,562
Silverbrooke-2	14th	10th					150,948
Simpson-3	Kamm NB	Stroud NB					109,095
Simpson-4	Laurel SB	Stroud SB					109,095
Simpson-5	Laurel NB	Stroud NB					75,474
Simpson-6	Laurel	Sierra					121,968
Smith-1	Draper	Gilroy					67,002
Sophia-2	Madsen	Alley					119,262
Stroud-1	18th	Madsen					37,530
Sunset-2	House 554	6th					12,960
Tamarack	Madsen	Culd.					163,968
Tulare	10th	18th					104,840
Union-1	10th	16th					65,367
Warkentin	10th	14th					74,781
Washington	Sierra	18th					22,896
Williams-1	Marion	Sierra					22,260
Windsor-1	19th	20th					13,310
Windsor-2	23rd	24th					
RECONSTRUCTIONS				443,020			
10th-3	Sierra	Stroud			568,920		
14th-5	Sierra	Stroud				468,000	
18th-3	Sierra	Stroud					264,010
19th-5	Riverside	Mariposa					125,400
21st-2	Sierra	Plumas					35,750
21st-3	Plumas	Lindquist					43,250
21st-5	Lindquist	Mariposa					32,920
Laurel	Simpson	Culd.					181,300
Lindquist-1	18th	East end		1,666,065	1,786,848	1,686,914	2,159,230

YR Purchase	2010-11	2011-12	2012-13	2013-14	2014-15
Building Maintenance:					
Paint Historical Park Buildings					
over 3 years	-	5,000	10,000	5,000	
Total Building Maintenance	-	5,000	10,000	5,000	-
Public Works Equipment :					
Hydraulic Lift		4,000			
New Pickups and Cars (all years)		40,000			
Metal Storage Building		60,000			
Set-Asides:					
Shop Office & additional Service bay-mechanic-set aside	11-12	15,000	15,000		
Parks Mower set-aside	11-12	5,000	5,000	5,000	
Bobcat S300 set-aside	11-12	15,000	15,000	15,000	
Backhoe set aside for replacement	11-12	12,500	12,500		
Pickup set-aside	ongoing	10,000	10,000	10,000	10,000
Computer Equipment set-aside	ongoing	2,400	2,400	2,400	2,400
Total Public Works	-	163,900	59,900	32,400	12,400
Total of All Items Listed	1,970,467	2,525,060	3,896,808	4,647,084	3,600,880

GENERAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	787,606
2009-10 Fiscal Year	
Estimated Revenue	3,356,811
Transfers In	<u>1,234,747</u>
Estimated Funds Available	5,379,164
Estimated Expenditures	4,026,214
Transfers Out	<u>574,052</u>
Total Expenditures and Transfers Out	4,600,266
06/30/10 Estimated Fund Balance	<u><u>778,898</u></u>
06/30/10 Fund Balance	778,898
2010-11 Fiscal Year	
Estimated Revenue	3,665,730
Transfers In	<u>1,193,000</u>
Estimated Funds Available	5,637,628
Estimated Expenditures	4,283,365
Transfers Out	<u>560,085</u>
Total Expenditures and Transfers Out	4,843,450
06/30/11 Estimated Fund Balance	<u><u>794,178</u></u>

EXPLANATION OF RESERVES

	2008/09	2009/10	2010/11
Reserved Fund Balances:			
Reserved for Insurance Settlements	30,000	30,000	30,000
Unreserved Fund Balance	<u>757,606</u>	<u>748,898</u>	<u>764,178</u>
Total Reserves	<u>787,606</u>	<u>778,898</u>	<u>794,178</u>

REVENUE SUMMARY

GENERAL FUND REVENUE ACCOUNTS

	2008/09 ACTUAL	2009/10 ESTIMATE	2010/11 ESTIMATE
Property Tax	742,393	820,000	835,000
Secured/Unsecured Prop Tax	190,127	40,000	40,000
Supplemental Prop Tax	24,993	25,000	25,000
Real Prop Transfer			
Other Tax	11,480	11,000	11,000
Homeowner Property Tax Relief	611,824	568,000	596,000
Sales Tax	218,975	180,000	200,000
Sales Tax in-lieu	343,475	328,000	332,000
Franchises	112	100	100
Housing-in-lieu	885,886	854,000	880,000
Motor Vehicle-In-Lieu-of Fees	17,550	15,000	15,000
Local Public Safety	49,418	70,000	90,000
Transient Occupancy Tax			
Licenses, Permits and Fees	121,815	105,000	110,000
Business Licenses	258	200	200
Dog Licenses	7,358	8,000	8,000
Park Reservation Fees	85,766	75,000	75,000
After School/Summer Rec Program Fees	-	-	-
Offsite Plan Check & Inspec. Fees	8,782	10,000	10,000
Encroachments	6,570	4,000	5,000
Planning & Zoning Fees	2,425	-	-
Subdivision Maps			
Fines and Penalties	51,040	40,000	45,000
Police Fines	11,343	5,000	5,000
Parking Fines			
Use of Money and Property	7,067	6,000	5,000
Interest on Investments	18,787	21,600	24,000
Rents	2,942	5,000	2,000
Sale of Property			
Intergovernmental	16,543	4,481	-
Cal Grip	6,775	-	-
OES Grant	42	-	-
Domestic Violence Grant	-	-	-
OTS Grant	25,033	-	252,000
Charette Grant	-	-	-
State Mandates Reimb	1,079	3,000	-
DOJ Grants			
Charges for Services	13,348	6,000	10,000
Garage	6,788	5,430	5,430
State Route 201 Maint	35,286	30,000	30,000
Police Services			
Other Revenue	12,564	15,000	15,000
POST Reimbursement	76,054	102,000	40,000
Miscellaneous	1,091,000	1,128,242	1,088,000
Transfers In		5,000	5,000
Transfer -In-Abandoned Vehicles	100,402	101,505	100,000
Transfer In-Slesf			
TOTAL REVENUES	\$ 4,805,300	\$ 4,591,558	\$ 4,858,730

**EXPENDITURE SUMMARY
2010-11 CITY MANAGERS PROPOSED BUDGET
GENERAL FUND**

DEPARTMENTS	# OF PERSONNEL	PERSONNEL	MAINT & OPERATIONS	CAPITAL OUTLAY	GRAND TOTAL
Mayor & Council	5.00	16,800	9,500	-	26,300
City Attorney	0.00	-	40,000	-	40,000
Non-Departmental	0.00	-	701,133	-	701,133
City Manager	1.00	176,079	4,025	-	180,104
City Clerk	1.00	101,501	9,500	-	111,001
Finance	1.00	142,748	42,050	-	184,798
Human Resources	1.00	70,847	3,025	-	73,872
Planning & Development	2.00	197,887	347,800	-	545,687
Community Services & Recreation	2.60	94,634	165,800	-	260,434
Police	22.00	2,040,265	228,400	-	2,268,665
Public Works Administration	0.83	66,277	9,715	-	75,992
Landscape Maintenance	2.55	168,864	53,500	-	222,364
Building & Facility Maint	0.00	-	52,000	-	52,000
Vehicle & Equip Maint	1.00	66,100	35,000	-	101,100
GENERAL FUND TOTAL	39.98	\$ 3,142,002	\$ 1,701,448	\$ -	\$ 4,843,450
2009-10 FUND TOTAL (ESTIMATE)	39.18	\$ 3,203,912	\$ 1,396,363	\$ -	4,600,275
2008-09 FUND TOTAL (ACTUAL)	38.93	\$ 3,147,891	\$ 1,794,373	\$ 9,852	4,952,116

EXPENDITURE SUMMARY

CITY COUNCIL	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	5	5	5
Personnel	16,610	16,800	16,800
Maintenance and Operation	19,761	10,507	9,500
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 36,371	\$ 27,307	\$ 26,300

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, Redevelopment 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.

PERSONNEL DETAIL

City Council	Total Positions		2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
	2009-10 ACTUAL	2010-11 PROPOSED BUDGET			
Regular Positions Pay					
Councilmembers	5	5	15,430	15,600	15,600
Benefits					
FICA			1,180	1,200	1,200
PERS					
Med/Dent/Vision/Life					
Workers Comp					
	5	5	\$ 16,610	\$ 16,800	\$ 16,800

EXPENDITURE DETAIL

CITY COUNCIL	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Printing and Advertising	3,772	2,000	2,000
Conf/Meetings/Travel Exp	9,703	3,000	1,000
Memberships/Dues	6,286	5,507	6,500
Professional Services	-	-	-
TOTAL MAINTENANCE & OPERATION	\$ 19,761	\$ 10,507	\$ 9,500

EXPENDITURE SUMMARY

CITY ATTORNEY	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	86,846	35,000	40,000
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 86,846	\$ 35,000	\$ 40,000

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 Redevelopment, Water and Solid Waste funds.

Significant Changes:

None.

EXPENDITURE DETAIL

CITY ATTORNEY	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Professional Services	86,846	35,000	40,000
TOTAL MAINTENANCE & OPERATION	\$ 86,846	\$ 35,000	\$ 40,000

EXPENDITURE SUMMARY

NON-DEPARTMENTAL	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	823,424	761,366	701,133
Debt Service	-	-	-
Capital Outlay	2,000	-	-
Total	\$ 825,424	\$ 761,366	\$ 701,133

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:

None.

EXPENDITURE DETAIL

NON-DEPARTMENTAL	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	7,025	7,500	7,500
Communications	10,658	9,000	9,500
Utilities	47,515	13,200	-
Special Professional	143,818	147,421	124,169
Insurance-Liability	441,228	442,552	418,085
Fire Services Transfer to Ambulance	-	-	-
Transfer to Building Permit Fee Fund	1,024	-	-
Beautification Misc Projects	25,200	25,200	25,200
Council Chamber Lease Payment	2,907	1,500	1,500
City Website	9,887	6,900	7,000
CRM Program	2,395	2,753	2,800
Property Taxes	1,129	1,129	1,129
Employee Bonds	2,266	3,000	3,000
Tree Lights & Christmas	34,892	15,000	15,000
Miscellaneous	9,491	8,500	8,500
Copier & Leases	-	-	-
<i>Redevelopment Related Costs:</i>			
Professional Services	43,226	34,000	34,000
Conf/Mtgs/Travel	829	100	100
Memberships/Dues	4,932	8,611	8,650
Chamber Services	35,002	35,000	35,000
TOTAL MAINTENANCE & OPERATION	\$ 823,424	\$ 761,366	\$ 701,133

CAPITAL OUTLAY DETAIL

<i>Fire Purchases:</i>	-	-	-
Hose Replacement	-	-	-
Hose Testing Machine	-	-	-
<i>Fire Set-asides:</i>			
Fire Truck Set-aside	-	-	-
Fire Equip/Turnout Set-asides	-	-	-
SCBA Bottles	-	-	-
Computer Set Asides	-	-	-
Pager Replacement	-	-	-
Hose Replacement	-	-	-
<i>Overall City Set-asides:</i>			
Computer Set Asides	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-

EXPENDITURE SUMMARY

CITY MANAGER	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	180,604	172,087	176,079
Maintenance and Operation	13,195	4,025	4,025
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 193,799	\$ 176,112	\$ 180,104

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:

None.

PERSONNEL DETAIL

Total Positions

City Manager	2009-10 ACTUAL	2010-11 ADOPTED BUDGET	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
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Regular Positions Pay

City Manager	1	1	130,735	124,000	124,000
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Benefits*

FICA			8,571	8,200	8,200
PERS			20,850	20,500	22,000
Med/Dent/Vision/Life			9,028	8,500	8,250
Workers Comp			5,420	4,887	5,663
ERMA/EAP			-	-	1,966
Auto Allowance			6,000	6,000	6,000

	1	1	\$ 180,604	\$ 172,087	\$ 176,079
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EXPENDITURE DETAIL

CITY MANAGER	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
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MAINTENANCE & OPERATION DETAIL

Communications	437	525	525
Conf/Meetings/Travel	1,563	1,000	1,000
Memberships/Dues/Publications	1,295	1,000	1,000
Insurance Claims Settlement	9,500	1,500	1,500
Special Professional	400	-	-

TOTAL MAINTENANCE & OPERATION	\$ 13,195	\$ 4,025	\$ 4,025
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EXPENDITURE SUMMARY

CITY CLERK	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	106,679	97,198	101,501
Maintenance and Operation	15,288	3,000	9,500
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 121,967	\$ 100,198	\$ 111,001

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		2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
	2009-10 ACTUAL	2010-11 ADOPTED BUDGET			
Regular Positions Pay					
City Clerk	1	1	77,169	71,000	71,000
Benefits*					
FICA			5,606	5,400	5,400
PERS			11,447	11,000	12,500
Med/Dent/Vision/Life			9,347	7,000	8,250
ERMA/EAP			-	-	1,126
Workers Comp			3,110	2,798	3,225
	1	1	\$ 106,679	\$ 97,198	\$ 101,501

EXPENDITURE DETAIL

CITY CLERK	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	1,439	1,500	1,500
Conf/Meetings/Travel	2,171	500	1,000
Election Expense	4,346	-	4,000
Printing & Advertising	8,771	2,500	4,500
TOTAL MAINTENANCE & OPERATION	\$ 15,288	\$ 3,000	\$ 9,500

EXPENDITURE SUMMARY

FINANCE	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	148,010	142,652	142,748
Maintenance and Operation	46,489	43,750	42,050
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 194,499	\$ 186,402	\$ 184,798

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:

None.

PERSONNEL DETAIL

	<u>Total Positions</u>		2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
	2009-10	2010-11			
Finance					
Regular Positions Pay					
Finance Director	1	1	108,195	103,000	100,000
Benefits*					
FICA			7,708	7,800	7,500
PERS			16,082	16,500	17,300
Med/Dent/Vision/Life			11,705	11,600	11,820
ERMA/EAP			-	-	1,586
Workers Comp			4,320	3,752	4,542
	1	1	\$ 148,010	\$ 142,652	\$ 142,748

EXPENDITURE DETAIL

FINANCE	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	228	250	250
Comp/Maint & Supplies	24,525	24,000	24,000
Conf/Meetings/Travel/Education	3,063	500	500
Memberships/Dues/Publications	655	500	300
Audit	6,000	6,000	4,500
Special Professional Services	12,018	12,500	12,500
TOTAL MAINTENANCE & OPERATION	\$ 46,489	\$ 43,750	\$ 42,050

EXPENDITURE SUMMARY

HUMAN RESOURCES	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	66,096	65,989	70,847
Maintenance and Operation	9,934	2,910	3,025
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 76,030	\$ 68,899	\$ 73,872

Description:

The Human Resource Department is responsible for all of the personnel functions of the City of Kingsburg. This includes wage rates, recruitment, training, benefit administration and various other tasks.

Significant Changes:

None.

PERSONNEL DETAIL

Human Resources	<u>Total Positions</u>		2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
	2009-10	2010-11			
Regular Positions Pay					
Human Resource Coor	1	1	51,666	52,800	53,800
Benefits*					
FICA			3,952	4,040	4,100
PERS			8,328	7,000	9,550
Med/Dent/Vision/Life			68	100	100
ERMA/EAP			-	-	853
Workers Comp			2,082	2,049	2,444
	1	1	\$ 66,096	\$ 65,989	\$ 70,847

EXPENDITURE DETAIL

HUMAN RESOURCES	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	325	300	350
Conf/Meetings/Travel/Education	2,496	250	250
Memberships/Dues/Publications	2,829	1,460	1,425
Safety Committee	1,591	900	1,000
Special Professional Services	2,693	-	-
TOTAL MAINTENANCE & OPERATION	\$ 9,934	\$ 2,910	\$ 3,025

EXPENDITURE SUMMARY

PLANNING & DEVELOPMENT	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	1.25	1.5	2
Personnel	189,437	198,439	197,887
Maintenance and Operation	126,519	105,100	347,800
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 315,956	\$ 303,539	\$ 545,687

Description:

The Planning and Development Portion is responsible for the administration of the City's current land use and long range planning activities. These include development and implementation of the General Plan, coordination of environmental requirements, processing all new development applications and zoning code compliance. This budget also supports the Planning Commission expenses.

Significant Changes:

None.

PERSONNEL DETAIL

Planning & Development	2009-10 ACTUAL	2010-11 ADOPTED BUDGET	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Regular Positions Pay					
Planning & Build Director	0.5	0.75	136,827	145,000	138,000
Dept. Secretary II	1	1			
Dept. Secretary I	-	0.25			
Parttime Help	-	-	-	-	-
Benefits*					
FICA			10,043	11,100	10,200
PERS			20,729	21,000	24,500
Med/Dent/Vision/Life			17,475	15,900	16,730
ERMA/EAP			-	-	2,188
Workers Comp			4,363	5,439	6,269
	1.5	2	\$ 189,437	\$ 198,439	\$ 197,887

EXPENDITURE DETAIL

PLANNING & DEVELOPMENT	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Advertising	2,452	1,500	1,000
Communications	312	-	200
Fuels	-	-	-
Scanner Lease	1,602	2,100	2,100
Conf/Meetings/Travel/Training & Educ	4,378	1,500	1,500
Memberships/Dues/Publications	-	-	-
Outside Agency Fees (LAFCO Etc.)	2,371	-	1,000
Charrette Expenses	2,150	-	252,000
Special Professional	113,254	100,000	90,000
TOTAL MAINTENANCE & OPERATION	\$ 126,519	\$ 105,100	\$ 347,800

EXPENDITURE SUMMARY

COMMUNITY SERVICES	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	2.6	2.6	2.6
Personnel	99,834	91,210	94,634
Maintenance and Operation	224,508	154,100	165,800
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 324,342	\$ 245,310	\$ 260,434

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, and the July 4th Fireworks show. Both of these activities are operating functions of the Chamber of Commerce. The Department also oversees facilities and usage of all of the parks in the City.

Significant Changes:

None.

PERSONNEL DETAIL

Community Services	Total Positions		2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
	2009-10 ACTUAL	2010-11 ADOPTED BUDGET			
Regular Positions Pay					
Community Services Coor	1	1	36,616	37,600	37,800
Overtime					
Extra Help:					
After School/Summer Prog	1.6	1.6	41,950	36,000	37,000
Benefits*					
FICA			5,833	5,600	5,700
PERS			5,525	5,400	6,700
Med/Dent/Vision/Life			6,865	3,500	2,850
ERMA/EAP			-	-	1,186
Workers Comp			3,045	3,110	3,398
	2.6	2.6	\$ 99,834	\$ 91,210	\$ 94,634

EXPENDITURE DETAIL

COMMUNITY SERVICES	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Band Concerts	12,039	7,500	7,500
Weed Abatement	750	300	500
After School/Summer Rec Program Supplies	17,338	14,000	14,000
Office Supplies/Printing & Advertising	1,142	300	300
Rec Prog Conf/Meetings/Travel	1,839	500	1,000
Animal Control	-	-	500
Senior Center Operating Transfer	90,400	69,500	77,000
Pool Operating Transfer	101,000	62,000	65,000
TOTAL MAINTENANCE & OPERATION	\$ 224,508	\$ 154,100	\$ 165,800

EXPENDITURE SUMMARY

POLICE	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
	22	22	22
Number of Personnel	2,001,585	2,034,233	2,040,265
Personnel	220,911	220,500	228,400
Maintenance and Operation	-	-	-
Debt Service	7,273	-	-
Capital Outlay			
Total	\$ 2,229,769	\$ 2,254,733	\$ 2,268,665

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:

None.

PERSONNEL DETAIL

Police	2009-10 ACTUAL	2010-11 ADOPTED BUDGET	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Regular Positions Pay			1,311,863	1,325,000	1,303,000
Chief	1	1			
Lieutenant	0	0			
Sergeants	4	4			
Administrative Assistant	1	1			
Officers	10	10			
Records Supervisor	1	1			
Dispatchers	5	5			
Overtime			64,992	58,000	50,000
Extra Help:					
Reserve Officers(20) & Reserve Dispatchers			12,395	25,000	10,000
Benefits*					
FICA			104,173	108,000	100,000
PERS			217,620	230,000	254,000
Med/Dent/Vision/Life			209,293	216,000	222,000
ERMA/EAP			-	-	20,822
Workers Comp			55,311	51,433	59,643
Uniform Allowance			25,938	20,800	20,800
	22	22	\$ 2,001,585	\$ 2,034,233	\$ 2,040,265

EXPENDITURE DETAIL

POLICE	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Advertising	13,195	14,100	14,500
Dept Tools & Supplies	12,494	9,400	9,000
Weapons/flares/etc.	482	2,900	3,000
Reserve Expense	8,405	7,000	8,000
Screening Personnel	8,601	7,300	10,000
Communications	27,828	26,300	26,000
Utilities	24,436	22,000	21,000
Fuels	41,843	41,000	40,000
Office equip Maint	11,814	16,000	18,000
POST Training	17,512	15,000	15,000
Conferences/Meetings/Travel	5,789	4,500	3,000
Training and Education	2,295	7,100	8,000
Memberships/Dues/Pubs	1,440	1,200	1,500
Special Professional Services	24,878	19,000	19,000
Equipment Maintenance	2,960	8,300	8,000
Radio & Communication Maint	9,624	10,200	12,000
Photo Equip Expense	478	400	1,200
Jail Booking Fees	454	500	2,000
K-9 Unit	2,884	4,200	5,000
Pistol Range	119	1,100	1,200
Crime Prevention	3,380	3,000	3,000
TOTAL MAINTENANCE & OPERATION	\$ 220,911	\$ 220,500	\$ 228,400
CAPITAL OUTLAY DETAIL			
Vehicle Replacement Payback	5,084	-	-
Vehicle Replacement	-	-	-
Protective Vests	-	-	-
Itronix Laptop MDT's	2,189	-	-
Cal Grip Grant	-	-	-
Recording System-Interview Room	-	-	-
<i>Police Set-asides:</i>			
X-26 Tasers	-	-	-
Portable Radios	-	-	-
Traffic Radar	-	-	-
Computer set asides	-	-	-
Duty Weapons set-asides	-	-	-
Ballistic Vests	-	-	-
Misc Police Equipment (per CIP)	-	-	-
TOTAL CAPITAL OUTLAY	\$ 7,273	\$ -	\$ -

EXPENDITURE SUMMARY

P.W. ADMIN	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	0.83	0.83	0.83
Personnel	68,298	65,262	66,277
Maintenance and Operation	11,708	9,315	9,715
Debt Service	-	-	-
Capital Outlay	9,852	-	-
Total	\$ 89,858	\$ 74,577	\$ 75,992

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	<u>Total Positions</u>		2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
	2009-10 ACTUAL	2010-11 ADOPTED BUDGET			
Regular Positions Pay			46,081	45,000	44,900
P.W. Superintendent	0.33	0.33			
Secretary I	0.5	0.5			
Benefits*					
FICA			3,376	3,500	3,500
PERS			8,198	7,100	7,950
Med/Dent/Vision/Life			8,699	7,900	7,175
ERMA/EAP			-	-	712
Workers Comp			1,944	1,762	2,040
	0.83	0.83	\$ 68,298	\$ 65,262	\$ 66,277

EXPENDITURE DETAIL

P.W. ADMIN	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Advertising	3,986	2,500	2,500
Communications	747	500	500
Utilities	3,760	3,500	3,800
Office Equipment Maint	2,999	2,200	2,200
Conference/Meetings/Travel	216	400	500
Memberships/Dues/Pubs	-	215	215
TOTAL MAINTENANCE & OPERATION	\$ 11,708	\$ 9,315	\$ 9,715
CAPITAL OUTLAY DETAIL			
Misc General Equipment	-	-	-
Pickup	9,852	-	-
<i>PW Set-asides:</i>			
Bobcat S300	-	-	-
Parks Mower	-	-	-
Computer Set-aside	-	-	-
Pickup	-	-	-
Backhoe Set-aside	-	-	-
TOTAL CAPITAL OUTLAY	\$ 9,852	\$ -	\$ -

EXPENDITURE SUMMARY

LANDSCAPE MAINTENANCE	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	2.25	2.25	2.55
Personnel	207,172	165,580	168,864
Maintenance and Operation	82,948	48,500	53,500
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 290,120	\$ 214,080	\$ 222,364

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

Total Positions

Landscape Maintenance	2009-10 ACTUAL	2010-11 ADOPTED BUDGET	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Regular Positions Pay			135,262	110,300	112,000
Maint Worker III	0.75	1.7			
Maint Worker II	1.5	0.85			
Overtime			13,739	7,000	6,000
 Benefits*					
FICA			10,843	8,000	8,500
PERS			19,825	17,200	20,100
Med/Dent/Vision/Life			22,190	17,700	15,400
ERMA/EAP			-	-	1,776
Workers Comp			5,313	5,380	5,088
	2.25	2.55	\$ 207,172	\$ 165,580	\$ 168,864

EXPENDITURE DETAIL

LANDSCAPE MAINTENANCE	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept Tools and Supplies	12,750	19,000	19,000
Utilities	25,672	19,000	19,000
Fuels	5,956	5,500	5,500
Special Professional Services	38,570	5,000	10,000
TOTAL MAINTENANCE & OPERATION	\$ 82,948	\$ 48,500	\$ 53,500

EXPENDITURE SUMMARY

BUILDING & FACILITY MAINT	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	63,020	51,000	52,000
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 63,020	\$ 51,000	\$ 52,000

Description:

Building and Facility Maintenance provides upkeep and maintenance 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

BUILDING & FACILITY MAINT	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Janitorial	35,578	35,000	35,000
Dept Tools and Supplies	13,266	13,000	13,000
Historical Park Painting Project (phase 1)	-	-	-
Downtown Roofline Lights	-	-	-
Misc Maint & Repair	14,176	3,000	4,000
TOTAL MAINTENANCE & OPERATION	\$ 63,020	\$ 51,000	\$ 52,000

EXPENDITURE SUMMARY

VEHICLE MAINTENANCE	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	63,566	65,832	66,100
Maintenance and Operation	45,622	35,000	35,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 109,188	\$ 100,832	\$ 101,100

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		2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
	2009-10 ACTUAL	2010-11 ADOPTED BUDGET			
Regular Positions Pay			41,488	40,800	40,800
Mechanic	1	1			
Overtime			5,234	7,000	5,000
Benefits*					
FICA			3,397	3,400	3,400
PERS			6,266	5,500	7,200
Med/Dent/Vision/Life			5,280	7,500	7,200
ERMA/EAP			-	-	647
Workers Comp			1,901	1,632	1,853
	1	1	\$ 63,566	\$ 65,832	\$ 66,100

EXPENDITURE DETAIL

VEHICLE MAINTENANCE	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept Tools & Supplies	9,469	10,000	10,000
Vehicle Maintenance Expense	36,153	25,000	25,000
TOTAL MAINTENANCE & OPERATION	\$ 45,622	\$ 35,000	\$ 35,000

Summary of Street Funds

2010-2011 Fiscal Year Budget

	Gas Tax	LTF 3	LTF 8	Measure C Street Maint	Measure C ADA	Measure C Flex Fund	Traffic Cong Relief	Total
Estimated Beg Fund Balance 6/30/10	13,926	46,191	463,735	363,969	8,841	40,426	11,804	948,892
Revenues:								
Taxes	178,700	6,800	200,000	135,000	5,000	145,000	116,694	788,194
Interest	-	200	3,000	1,500	-	-	-	4,700
Total Revenue	178,700	7,000	203,000	136,500	5,000	145,000	116,694	792,894
Expenses:								
Salaries & Benefits	86,489					8,000		189,443
Tools & Supplies	1,000		5,000			82,000		14,000
Street Lighting	60,000		20,000			5,000	5,000	162,000
Professional Serv	4,000		10,000			4,000		24,000
Veh Maint						3,000		4,000
Fuels	5,000					1,000		8,000
Audit						1,000		1,000
Repair & Maint								-
Two ADA Ramps					5,000	25,000		30,000
Sidewalk Repair			45,000					45,000
Street Striping Program			15,000			15,000		45,000
Overhead	15,000							
Capital Outlay Projects:								500,000
Street Overlays			450,000	50,000				479,688
Transfer to Fed St Projects		33,122	80,778	365,788				-
Firestation Alley								-
Vehicle Repl.-set aside								-
Total Expenses	171,489	33,122	625,778	415,788	5,000	144,000	107,954	1,503,131
Net Result	8,211	(26,122)	(422,778)	(279,288)	-	1,000	8,740	(710,237)
Projected 6/30/11								
Ending Fund Balance	22,137	20,069	40,957	84,681	8,841	41,426	20,544	238,655

GAS TAX FUNDS SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	-
2009-10 Fiscal Year	
Estimated Revenue	178,000
Transfers In	<u>-</u>
Estimated Funds Available	178,000
Estimated Expenditures	156,660
Transfers Out	<u>7,414</u>
Total Expenditures and Transfers Out	164,074
06/30/10 Estimated Fund Balance	<u><u>13,926</u></u>
06/30/10 Fund Balance	13,926
2010-11 Fiscal Year	
Estimated Revenue	179,700
Transfers In	<u>-</u>
Estimated Funds Available	193,626
Estimated Expenditures	156,489
Transfers Out	<u>15,000</u>
Total Expenditures and Transfers Out	171,489
06/30/11 Estimated Fund Balance	<u><u>\$22,137</u></u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Unreserved	-	13,926	22,137
Fund Balances	<u><u>\$ -</u></u>	<u><u>\$ 13,926</u></u>	<u><u>\$ 22,137</u></u>

REVENUE SUMMARY

GAS TAX FUNDS SUMMARY	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Other Revenue			
Gas Taxes-Section 2105	60,487	59,000	59,800
Gas Taxes-Section 2106	37,534	37,000	37,300
Gas Taxes-Section 2107	80,503	79,000	79,600
Gas Taxes Section-2107.5	3,000	3,000	3,000
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 181,524	\$ 178,000	\$ 179,700

EXPENDITURE SUMMARY

GAS TAX FUNDS	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	2	0.70	0.70
Personnel	115,550	85,660	86,489
Maintenance and Operation	77,563	78,414	85,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 193,113	\$ 164,074	\$ 171,489

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:

None.

PERSONNEL DETAIL

Gas Tax Funds	2009-10 ACTUAL	2010-11 ADOPTED BUDGET	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Regular Positions Pay			68,330	53,300	54,000
Maintenance Worker III	0.7	0.7			
Overtime			7,083	4,000	4,000
Benefits*					
FICA			5,771	4,200	4,200
PERS			11,335	8,100	9,550
Med/Dent/Vision/Life			20,202	14,700	11,430
ERMA/EAP			-	-	856
Workers Comp			2,829	1,360	2,453
	0.7	0.7	\$ 115,550	\$ 85,660	\$ 86,489

EXPENDITURE DETAIL

GAS TAX FUNDS	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept Tools & Supplies	1,350	1,000	1,000
Street Lighting & Signals	40,784	60,000	60,000
Interest Expense	882	-	-
Professional Services	30,043	5,000	4,000
Fuel	4,504	5,000	5,000
Transfer Out-General Fund	-	7,414	15,000
TOTAL MAINTENANCE & OPERATION	\$ 77,563	\$ 78,414	\$ 85,000

LOCAL TRANSPORTATION FUND ARTICLE 3

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	39,182
2009-10 Fiscal Year	
Estimated Revenue	7,009
Transfers In	<u>-</u>
Estimated Funds Available	46,191
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/10 Estimated Fund Balance	<u>46,191</u>
06/30/10 Fund Balance	46,191
2010-11 Fiscal Year	
Estimated Revenue	7,000
Transfers In	<u>-</u>
Estimated Funds Available	53,191
Estimated Expenditures	33,122
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	33,122
06/30/11 Estimated Fund Balance	<u>\$ 20,069</u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Capital Improvements	39,182	46,191	20,069
Fund Balances	<u>\$ 39,182</u>	<u>\$ 46,191</u>	<u>\$ 20,069</u>

REVENUE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 3	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
OTHER REVENUE			
Allocation	7,947	6,759	6,800
Use of Money and Property			
Interest	672	250	200
TOTAL REVENUES	\$ 8,619	\$ 7,009	\$ 7,000

EXPENDITURE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 3	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	33,122
Total	\$ -	\$ -	\$ 33,122

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	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Professional Services	-	-	-
Transfer to Federal St Projects	-	-	33,122
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 33,122

LOCAL TRANSPORTATION FUND ARTICLE 8

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	574,959
2009-10 Fiscal Year	
Estimated Revenue	203,700
Transfers In	<u>-</u>
Estimated Funds Available	778,659
Estimated Expenditures	307,510
Transfers Out	<u>7,414</u>
Total Expenditures and Transfers Out	314,924
06/30/10 Estimated Fund Balance	<u><u>463,735</u></u>
06/30/10 Fund Balance	463,735
2010-11 Fiscal Year	
Estimated Revenue	203,000
Transfers In	<u>-</u>
Estimated Funds Available	666,735
Estimated Expenditures	530,000
Transfers Out	<u>95,778</u>
Total Expenditures and Transfers Out	625,778
06/30/11 Estimated Fund Balance	<u><u>\$40,957</u></u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Unreserved	<u>778,659</u>	<u>463,735</u>	<u>40,957</u>
Fund Balances	<u>\$ 778,659</u>	<u>\$ 463,735</u>	<u>\$ 40,957</u>

REVENUE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 8	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
OTHER REVENUE			
Allocation	196,666	200,000	200,000
Transfer in from Other Funds	-	-	-
Use of Money and Property Interest	<u>11,549</u>	<u>3,700</u>	<u>3,000</u>
TOTAL REVENUES	<u>\$ 208,215</u>	<u>\$ 203,700</u>	<u>\$ 203,000</u>

EXPENDITURE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 8	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	10,934	-	-
Maintenance and Operation	148,979	152,696	95,000
Debt Service	-	-	-
Capital Outlay	296,050	314,924	530,778
Total	\$ 455,963	\$ 467,620	\$ 625,778

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:

None.

EXPENDITURE DETAIL

LOCAL TRANSPORTATION FUND ARTICLE 8	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept. Tools and Supplies	28,379	5,000	5,000
Professional Services	53,146	42,000	10,000
Street Lighting	46,106	20,000	20,000
Street Striping Program	-	-	45,000
Firestation Alley	21,348	78,282	-
Transfer Out-General Fund	-	7,414	15,000
TOTAL MAINTENANCE & OPERATION	\$ 148,979	\$ 152,696	\$ 95,000
CAPITAL OUTLAY DETAIL			
Railroad Crossing Project	380	-	-
Slurry Seals/Overlays (See CIP for Detail)	125,343	76,532	450,000
Vehicle Replacement set aside	-	-	-
Pavement Mgmt Plan-Alleys	-	-	-
Transfer to Federal Street Project (matching Req.)	-	-	80,778
Transfer to CDBG Project	-	-	-
TOTAL CAPITAL OUTLAY	\$ 296,050	\$ 314,924	\$ 530,778

MEASURE C

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	285,050
2009-10 Fiscal Year	
Estimated Revenue	277,100
Transfers In	-
Estimated Funds Available	562,150
Estimated Expenditures	141,500
Transfers Out	7,414
Total Expenditures and Transfers Out	148,914
06/30/10 Estimated Fund Balance	<u>413,236</u>
06/30/10 Fund Balance	413,236
2010-11 Fiscal Year	
Estimated Revenue	286,500
Transfers In	-
Estimated Funds Available	699,736
Estimated Expenditures	184,000
Transfers Out	380,788
Total Expenditures and Transfers Out	564,788
06/30/11 Estimated Fund Balance	<u>\$134,948</u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Unreserved	-	-	-
Reserved:			
Street Maintenance	231,769	363,969	84,681
ADA Compliance	8,941	8,841	8,841
Flexible Funding	\$ 44,340	\$ 40,426	\$ 41,426
Fund Balances	<u>\$ 285,050</u>	<u>\$ 413,236</u>	<u>\$ 134,948</u>

REVENUE SUMMARY

MEASURE C	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
OTHER REVENUE			
Measure C Taxes-Streets	131,658	130,000	135,000
Measure C Taxes-ADA	4,435	4,900	5,000
Measure C Taxes-Flexible Funding	151,220	140,000	145,000
Use of Money and Property			
Interest	3,293	2,200	1,500
TOTAL REVENUES	\$ 290,606	\$ 277,100	\$ 286,500

EXPENDITURE SUMMARY

MEASURE C	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	0.75	0.75	0.75
Personnel	22,318	-	-
Maintenance and Operation	158,469	148,914	564,788
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 180,787	\$ 148,914	\$ 564,788

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:

This is the third budget year under the new requirements for Measure C funds since the adoption of the continuance of the Measure C Tax. There are now three categories of funding. The first is large street maintenance projects the second is American with Disabilities Act (ADA) Compliance and the third is Flexible Funding. A major portion of the matching requirements of our Federal Street Grants will be made from the Measure C Street Maintenance funds.

EXPENDITURE DETAIL

MEASURE C	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
<i>Street Maintenance:</i>			
Street Maintenance Projects	-	-	50,000
Transfer to Eligible Fed Street Projects (match Req)	37,185	-	365,788 ?
<i>Street Maintenance Total:</i>	37,185	-	415,788
 <i>ADA Compliance:</i>			
Two ADA Ramps	-	5,000	5,000
<i>ADA Compliance Total:</i>	-	5,000	5,000
 <i>Flexible Funding:</i>			
Dept. Tools & Supplies	8,027	8,000	8,000
Street Lighting & Signals	80,581	82,000	82,000
Repairs and Maintenance	-	1,000	1,000
Vehicle Maintenance	6,997	2,500	4,000
Fuels	3,140	3,000	3,000
Professional Services	-	4,000	5,000
Audit	1,000	1,000	1,000
Sidewalk Repair	21,539	35,000	25,000
Transfer Out-General Fund	-	7,414	15,000
<i>Flexible Funding Total:</i>	121,284	143,914	144,000
 TOTAL MAINTENANCE & OPERATION	 \$ 158,469	 \$ 148,914	 \$ 564,788

TRAFFIC CONGESTION RELIEF

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	679
2009-10 Fiscal Year	
Estimated Revenue	106,697
Transfers In	-
Estimated Funds Available	107,376
Estimated Expenditures	95,572
Transfers Out	-
Total Expenditures and Transfers Out	95,572
06/30/10 Estimated Fund Balance	<u>11,804</u>
06/30/10 Fund Balance	11,804
2010-11 Fiscal Year	
Estimated Revenue	116,694
Transfers In	-
Estimated Funds Available	128,498
Estimated Expenditures	107,954
Transfers Out	-
Total Expenditures and Transfers Out	107,954
06/30/11 Estimated Fund Balance	<u>20,544</u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Reserve for Projects	\$ 679	\$ 11,804	\$ 20,544

REVENUE SUMMARY

TRAFFIC CONGESTION RELIEF	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
REVENUE			
State Funds	95,591	106,697	116,694
Interest	737	-	-
TOTAL REVENUES	\$ 96,328	\$ 106,697	\$ 116,694

EXPENDITURE SUMMARY

TRAFFIC CONGESTION RELIEF	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 PROPOSED BUDGET
	1.3	1.3	1.3
Number of Personnel	-	-	-
Personnel	-	95,222	102,954
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	52,189	350	5,000
Total	\$ 52,189	\$ 95,572	\$ 107,954

Description:

This fund is set up to account for the State Traffic Congestion Relief money.
The funds must be used on qualified street projects.

Significant Changes:

Funds will be used to supplement other ongoing street projects.

PERSONNEL DETAIL

Traffic Congestion	<u>Total Positions</u> 2009-10 ACTUAL	2010-11 ADOPTED BUDGET	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNG PROPOSAL
Regular Positions Pay			29,468	62,400	62,900
Maintenance Worker	1.30	1.30			
Overtime			2,694	4,000	4,000
Benefits					
FICA			2,073	4,900	4,800
PERS			3,778	9,900	11,100
Med/Dent/Vision/Life			4,286	11,500	16,300
ERMA/EAP			-	-	997
Workers Compensation			1,404	2,522	2,857
Total Personnel	1.30	1.30	\$ 43,703	\$ 95,222	\$ 102,954

EXPENDITURE DETAIL

TRAFFIC CONGESTION RELIEF	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 PROPOSED BUDGET
CAPITAL OUTLAY			
Tools & Supplies	-	50	-
Professional Services	52,189	300	5,000
Transfer to Eligible Projects	-	-	-
TOTAL CAPITAL OUTLAY	\$ 52,189	\$ 350	\$ 5,000

Summary of Capital Project Funds

2010-2011 Fiscal Year Budget

	Cap Facil- Artenal Streets	Cap Facil- Police	Cap Facil- Fire/Amb	Cap Facil- City Hall	Cap Facil- PW/Yard	Cap Facil- Spec Recr	Cap Facil- Library	Cap Facil- Water Facilities	Sewer Connec- tion	Storm Drain	Park & Rec Neigh	Park & Rec Commun	Traffic Impact	Equip Repl Reserve	Total
Estimated Beg Fund Balance 6/30/10	590,834	(414,548)	(218,531)	189,689	11,407	455,636	87,554	425,464	853,752	250,054	(140,884)	159,881	8,034	85,262	2,343,604
Revenues:															34,500
Impact Fees	5,000	2,500	7,000	3,500	2,500	5,000	4,000	5,000							13,060
Interest	2,000	-		1,000	1,200	1,600	500	2,400	3,000	1,000					
Total Revenue	7,000	2,500	7,000	4,500	3,700	6,600	4,500	7,400	3,000	1,000			60	300	47,560
Expenses:															2,700
Interest		2,000	500												
Misc Improv/Dev Reimb										75,000					91,000
Professional Services	91,000														
Total Expenses	91,000	2,000	500	-	-	-	-	-	-	75,000	200	-	-	-	168,700
Net Result	(84,000)	500	6,500	4,500	3,700	6,600	4,500	7,400	3,000	(74,000)	(200)	-	60	300	(121,140)
Projected 6/30/11 Ending Fund Balance	506,834	(414,048)	(212,031)	194,189	15,107	462,236	92,054	432,864	856,752	176,054	(141,084)	159,881	8,094	85,562	2,222,464

CAPITAL FACILITIES-ARTERIAL STREETS

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	583,834
2009-10 Fiscal Year	
Estimated Revenue	7,000
Transfers In	-
Estimated Funds Available	590,834
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/10 Estimated Fund Balance	<u>590,834</u>
06/30/10 Fund Balance	590,834
2010-11 Fiscal Year	
Estimated Revenue	7,000
Transfers In	-
Estimated Funds Available	597,834
Estimated Expenditures	91,000
Transfers Out	-
Total Expenditures and Transfers Out	91,000
06/30/11 Estimated Fund Balance	<u>\$506,834</u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Reserve for Capital Improvements	583,834	590,834	506,834
Fund Balances	\$ 583,834	\$ 590,834	\$ 506,834

REVENUE SUMMARY

CAPITAL FACILITIES-ARTERIAL STREETS	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Charges for Services			
Capital Facilities Fees-Arterial Streets	51,268	5,000	5,000
Use of Money and Property			
Interest	11,917	2,000	2,000
TOTAL REVENUES	\$ 63,185	\$ 7,000	\$ 7,000

EXPENDITURE SUMMARY

CAPITAL FACILITES-ARTERIAL STREETS	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	91,000
Capital Outlay	-	-	-
Total	\$ -	\$ -	\$ 91,000

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:

See capital projects detail sheet.

EXPENDITURE DETAIL

CAPITAL FACILITES-ARTERIAL STREETS	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Professional Services	-	-	91,000
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 91,000

CAPITAL FACILITIES-POLICE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	(414,648)
2009-10 Fiscal Year	
Estimated Revenue	2,500
Transfers In	<u>-</u>
Estimated Funds Available	(412,148)
Estimated Expenditures	2,400
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	2,400
06/30/10 Estimated Fund Balance	<u>(414,548)</u>
06/30/10 Fund Balance	(414,548)
2010-11 Fiscal Year	
Estimated Revenue	2,500
Transfers In	<u>-</u>
Estimated Funds Available	(412,048)
Estimated Expenditures	2,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	2,000
06/30/11 Estimated Fund Balance	<u><u>-\$414,048</u></u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Reserve for Police Station	<u>(414,648)</u>	<u>(414,548)</u>	<u>(414,048)</u>
Fund Balances	<u>\$ (414,648)</u>	<u>\$ (414,548)</u>	<u>\$ (414,048)</u>

REVENUE SUMMARY

CAPITAL FACILITIES-POLICE	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Charges for Services			
Capital Facilities Fees-Police	6,700	2,500	2,500
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 6,700	\$ 2,500	\$ 2,500

EXPENDITURE SUMMARY

CAPITAL FACILITES-POLICE	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	8,933	2,400	2,000
Total	\$ 8,933	\$ 2,400	\$ 2,000

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	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Interest	8,933	2,400	2,000
TOTAL CAPITAL OUTLAY	\$ 8,933	\$ 2,400	\$ 2,000

CAPITAL FACILITIES-FIRE/AMB

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	(225,031)
2009-10 Fiscal Year	
Estimated Revenue	7,000
Transfers In	
Estimated Funds Available	(218,031)
Estimated Expenditures	500
Transfers Out	-
Total Expenditures and Transfers Out	500
06/30/10 Estimated Fund Balance	<u>(218,531)</u>
06/30/10 Fund Balance	(218,531)
2010-11 Fiscal Year	
Estimated Revenue	7,000
Transfers In	-
Estimated Funds Available	(211,531)
Estimated Expenditures	500
Transfers Out	-
Total Expenditures and Transfers Out	500
06/30/11 Estimated Fund Balance	<u><u>-\$212,031</u></u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Reserve for St. Remodel/Rolling	(225,031)	(218,531)	(212,031)
Fund Balances	<u>\$ (225,031)</u>	<u>\$ (218,531)</u>	<u>\$ (212,031)</u>

REVENUE SUMMARY

CAPITAL FACILITIES-FIRE/AMB	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Charges for Services			
Capital Facilities Fees-Fire	71,345	7,000	7,000
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 71,345	\$ 7,000	\$ 7,000

EXPENDITURE SUMMARY

CAPITAL FACILITES-FIRE/AMB	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	5,531	500	500
Total	\$ 5,531	\$ 500	\$ 500

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

CAPITAL FACILITES-FIRE/AMB	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Interest	5,531	500	500
TOTAL CAPITAL OUTLAY	\$ 5,531	\$ 500	\$ 500

CAPITAL FACILITIES-CITY HALL

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	185,189
2009-10 Fiscal Year	
Estimated Revenue	4,500
Transfers In	-
Estimated Funds Available	189,689
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/10 Estimated Fund Balance	<u>189,689</u>
06/30/10 Fund Balance	189,689
2010-11 Fiscal Year	
Estimated Revenue	4,500
Transfers In	-
Estimated Funds Available	194,189
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/11 Estimated Fund Balance	<u>\$194,189</u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Reserve for Capital Improvements	185,189	189,689	194,189
Fund Balances	\$ 185,189	\$ 189,689	\$ 194,189

REVENUE SUMMARY

CAPITAL FACILITIES-CITY HALL	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Charges for Services			
Capital Facilities Fees-City Hall	12,267	3,500	3,500
Use of Money and Property			
Interest	3,849	1,000	1,000
TOTAL REVENUES	\$ 16,116	\$ 4,500	\$ 4,500

EXPENDITURE SUMMARY

CAPITAL FACILITES-CITY HALL	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ -	\$ -	\$ -

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	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

CAPITAL FACILITIES-PUBLIC WORKS YARD

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	7,707
2009-10 Fiscal Year	
Estimated Revenue	3,700
Transfers In	<u>-</u>
Estimated Funds Available	11,407
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/10 Estimated Fund Balance	<u>11,407</u>
06/30/10 Fund Balance	11,407
2010-11 Fiscal Year	
Estimated Revenue	3,700
Transfers In	<u>-</u>
Estimated Funds Available	15,107
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/11 Estimated Fund Balance	<u>\$15,107</u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Reserve for Public Works Yard	<u>7,707</u>	<u>11,407</u>	<u>15,107</u>
Fund Balances	\$ 7,707	\$ 11,407	\$ 15,107

REVENUE SUMMARY

CAPITAL FACILITIES-PUBLIC WORKS YARD	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Charges for Services			
Capital Facilities Fees-Public Works Yard	9,438	2,500	2,500
Use of Money and Property			
Interest	697	1,200	1,200
TOTAL REVENUES	\$ 10,135	\$ 3,700	\$ 3,700

EXPENDITURE SUMMARY

CAPITAL FACILITES-PUBLIC WORKS YARD	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ -	\$ -	\$ -

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	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

CAPITAL FACILITIES-SPECIAL RECREATION

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	449,036
2009-10 Fiscal Year	
Estimated Revenue	6,600
Transfers In	-
Estimated Funds Available	455,636
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/10 Estimated Fund Balance	<u>455,636</u>
06/30/10 Fund Balance	455,636
2010-11 Fiscal Year	
Estimated Revenue	6,600
Transfers In	-
Estimated Funds Available	462,236
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/11 Estimated Fund Balance	<u>\$462,236</u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Res.Youth Ctr./Sports Comp	449,036	455,636	462,236
Fund Balances	\$ 449,036	\$ 455,636	\$ 462,236

REVENUE SUMMARY

CAPITAL FACILITIES-SPECIAL RECREATION	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Charges for Services			
Capital Facilities Fees-Special Recreation	4,954	5,000	5,000
Use of Money and Property			
Interest	9,535	1,600	1,600
TOTAL REVENUES	\$ 14,489	\$ 6,600	\$ 6,600

EXPENDITURE SUMMARY

CAPITAL FACILITES-SPECIAL RECREATION	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	25,280	-	-
Total	\$ 25,280	\$ -	\$ -

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	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Transfer to other Funds-Sierra/18th Project	25,280	-	-
TOTAL CAPITAL OUTLAY	\$ 25,280	\$ -	\$ -

CAPITAL FACILITIES-LIBRARY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	83,054
2009-10 Fiscal Year	
Estimated Revenue	4,500
Transfers In	-
Estimated Funds Available	87,554
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/10 Estimated Fund Balance	<u>87,554</u>
06/30/10 Fund Balance	87,554
2010-11 Fiscal Year	
Estimated Revenue	4,500
Transfers In	-
Estimated Funds Available	92,054
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/11 Estimated Fund Balance	<u>\$92,054</u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Reserve for Library Facilities	83,054	87,554	92,054
Fund Balances	\$ 83,054	\$ 87,554	\$ 92,054

REVENUE SUMMARY

CAPITAL FACILITIES-LIBRARY	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Charges for Services			
Capital Facilities Fees-Library	4,986	4,000	4,000
Use of Money and Property			
Interest	1,751	500	500
TOTAL REVENUES	\$ 6,737	\$ 4,500	\$ 4,500

EXPENDITURE SUMMARY

CAPITAL FACILITES-LIBRARY	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ -	\$ -	\$ -

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	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Library Facilities	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

CAPITAL FACILITIES-WATER FACILITIES

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	418,064
2009-10 Fiscal Year	
Estimated Revenue	7,400
Transfers In	-
Estimated Funds Available	425,464
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/10 Estimated Fund Balance	<u>425,464</u>
06/30/10 Fund Balance	425,464
2010-11 Fiscal Year	
Estimated Revenue	7,400
Transfers In	-
Estimated Funds Available	432,864
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/11 Estimated Fund Balance	<u>\$432,864</u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Reserve for Water Facilities	418,064	425,464	432,864
Fund Balances	<u>\$ 418,064</u>	<u>\$ 425,464</u>	<u>\$ 432,864</u>

REVENUE SUMMARY

CAPITAL FACILITIES-WATER FACILITIES	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Charges for Services			
Capital Facilities Fees-Water	124,248	5,000	5,000
Use of Money and Property			
Interest	7,650	2,400	2,400
TOTAL REVENUES	\$ 131,898	\$ 7,400	\$ 7,400

EXPENDITURE SUMMARY

CAPITAL FACILITES-WATER FACILITIES	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ -	\$ -	\$ -

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	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Water Facilities	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

SEWER CONNECTION FEES

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	825,952
2009-10 Fiscal Year	
Estimated Revenue	28,800
Transfers In	<u>-</u>
Estimated Funds Available	854,752
Estimated Expenditures	1,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	1,000
06/30/10 Estimated Fund Balance	<u><u>853,752</u></u>
06/30/10 Fund Balance	853,752
2010-11 Fiscal Year	
Estimated Revenue	3,000
Transfers In	<u>-</u>
Estimated Funds Available	856,752
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/11 Estimated Fund Balance	<u><u>\$856,752</u></u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Reserve for Capital Improvements	<u>825,952</u>	<u>853,752</u>	<u>856,752</u>
Fund Balances	<u>\$ 825,952</u>	<u>\$ 853,752</u>	<u>\$ 856,752</u>

REVENUE SUMMARY

SEWER CONNECTION FEES	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Charges for Services			
Sewer Connection Fes	52,556	25,000	-
Use of Money and Property			
Interest	3,996	3,800	3,000
TOTAL REVENUES	\$ 56,552	\$ 28,800	\$ 3,000

EXPENDITURE SUMMARY

SEWER CONNECTION	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	94,015	1,000	-
Total	\$ 94,015	\$ 1,000	\$ -

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	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Misc Improvements/Developer Reimbursements	38,384	-	-
Professional Services	8,624	1,000	-
Kem St Lift Station Refurbishment	47,007	-	-
Golden State Sewer Rehabilitation	-	-	-
TOTAL CAPITAL OUTLAY	\$ 94,015	\$ 1,000	\$ -

STORM DRAIN FEES

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	215,854
2009-10 Fiscal Year	
Estimated Revenue	34,200
Transfers In	-
Estimated Funds Available	250,054
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/10 Estimated Fund Balance	<u>250,054</u>
06/30/10 Fund Balance	250,054
2010-11 Fiscal Year	
Estimated Revenue	1,000
Transfers In	-
Estimated Funds Available	251,054
Estimated Expenditures	75,000
Transfers Out	-
Total Expenditures and Transfers Out	75,000
06/30/11 Estimated Fund Balance	<u>\$176,054</u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Reserve for Capital Improvements	215,854	250,054	176,054
Fund Balances	\$ 215,854	\$ 250,054	\$ 176,054

REVENUE SUMMARY

STORM DRAIN FEES	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Charges for Services			
Storm Drain Fees	-	33,000	-
Miscellaneous	3,237	-	-
Use of Money and Property			
Interest	6,187	1,200	1,000
TOTAL REVENUES	\$ 9,424	\$ 34,200	\$ 1,000

EXPENDITURE SUMMARY

STORM DRAIN	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	125,642	-	75,000
Total	\$125,642	\$ -	\$ 75,000

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	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Developer Reimbursement	104,023	-	75,000
Professional Services	21,619	-	-
Misc Improvements	-	-	-
TOTAL CAPITAL OUTLAY	\$125,642	\$ -	\$ 75,000

PARK & REC-NEIGHBORHOOD

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	(147,234)
2009-10 Fiscal Year	
Estimated Revenue	6,600
Transfers In	<u>-</u>
Estimated Funds Available	(140,634)
Estimated Expenditures	250
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	250
06/30/10 Estimated Fund Balance	<u>(140,884)</u>
06/30/10 Fund Balance	(140,884)
2010-11 Fiscal Year	
Estimated Revenue	-
Transfers In	<u>-</u>
Estimated Funds Available	(140,884)
Estimated Expenditures	200
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	200
06/30/11 Estimated Fund Balance	<u><u>-\$141,084</u></u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Reserve for Capital Improvements	<u>(147,234)</u>	<u>(140,884)</u>	<u>(141,084)</u>
Fund Balances	<u>\$ (147,234)</u>	<u>\$ (140,884)</u>	<u>\$ (141,084)</u>

REVENUE SUMMARY

PARK & REC-NEIGHBORHOOD 54%	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Charges for Services			
Park & Rec Fees-Neighborhood	4,436	6,600	-
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 4,436	\$ 6,600	\$ -

EXPENDITURE SUMMARY

PARK & REC-NEIGHBORHOOD	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	1,282	250	200
Total	\$ 1,282	\$ 250	\$ 200

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.

Significant Changes:

None.

EXPENDITURE DETAIL

PARK & REC-NEIGHBORHOOD	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Interest Expense	1,282	250	200
Professional Services	-	-	-
TOTAL CAPITAL OUTLAY	\$ 1,282	\$ 250	\$ 200

PARK & REC-COMMUNITY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	157,455
2009-10 Fiscal Year	
Estimated Revenue	6,000
Transfers In	-
Estimated Funds Available	163,455
Estimated Expenditures	3,574
Transfers Out	-
Total Expenditures and Transfers Out	3,574
06/30/10 Estimated Fund Balance	<u>159,881</u>
06/30/10 Fund Balance	159,881
2010-11 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	159,881
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/11 Estimated Fund Balance	<u>\$159,881</u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Reserve for Capital Improvements	145,455	159,881	159,881
Reserve for Concession Stand	12,000	-	-
Fund Balances	\$ 157,455	\$ 159,881	\$ 159,881

REVENUE SUMMARY

PARK & REC-COMMUNITY-46%	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Charges for Services			
Park & Rec Fees-Regional	3,779	6,000	-
CMAS Grant	168,195	-	-
Miscellaneous Revenue	38,839	-	-
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 210,813	\$ 6,000	\$ -

EXPENDITURE SUMMARY

PARK & REC-COMMUNITY	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	202,014	3,574	-
Total	\$ 202,014	\$ 3,574	\$ -

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	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Professional Services	-	3,574	-
Athwal Park Project	4,950	-	-
Heritage Park Equipment	31,874	-	-
Interest Expense	3	-	-
Downtown Park Equipment	165,187	-	-
TOTAL CAPITAL OUTLAY	\$ 202,014	\$ 3,574	\$ -

CAPITAL PROJECT TRAFFIC IMPACT ZONE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	7,974
2009-10 Fiscal Year	
Estimated Revenue	60
Transfers In	-
Estimated Funds Available	8,034
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/10 Estimated Fund Balance	<u>8,034</u>
06/30/10 Fund Balance	8,034
2010-11 Fiscal Year	
Estimated Revenue	60
Transfers In	-
Estimated Funds Available	8,094
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/11 Estimated Fund Balance	<u>\$8,094</u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Capital Improvements	7,974	8,034	8,094
Fund Balances	<u>\$ 7,974</u>	<u>\$ 8,034</u>	<u>\$ 8,094</u>

REVENUE SUMMARY

CAPITAL PROJECTS TRAFFIC IMPACT ZONE	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
OTHER REVENUE			
Developer Fees	-	-	-
Use of Money and Property			
Interest	1,880	60	60
TOTAL REVENUES	\$ 1,880	\$ 60	\$ 60

EXPENDITURE SUMMARY

CAPITAL PROJECTS TRAFFIC IMPACT ZONE	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	125,000	-	-
Total	\$ 125,000	\$ -	\$ -

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

CAPITAL PROJECTS TRAFFIC IMPACT ZONE	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Developer Reimbursement	125,000	-	-
TOTAL CAPITAL OUTLAY	\$ 125,000	\$ -	\$ -

EQUIPMENT REPLACEMENT RESERVE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	116,202
2009-10 Fiscal Year	
Estimated Revenue	540
Transfers In	<u>-</u>
Estimated Funds Available	116,742
Estimated Expenditures	31,480
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	31,480
06/30/10 Estimated Fund Balance	<u>85,262</u>
06/30/10 Fund Balance	85,262
2010-11 Fiscal Year	
Estimated Revenue	300
Transfers In	<u>-</u>
Estimated Funds Available	85,562
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/11 Estimated Fund Balance	<u><u>\$85,562</u></u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
<i>Reserved Balances:</i>			
City Hall Computers	4,635	4,635	4,635
Planning Computers	1,147	1,147	1,147
Community Services Computers	1,689	1,689	1,689
Senior Center Computers	(742)	(742)	(742)
Pool Computers	1,689	1,689	1,689
 <i>Police:</i>			
Computers	11,865	1,124	1,124
Misc Equipment	13,367	13,367	13,367
 <i>Fire:</i>			
Fire Equipment	9,344	(912)	(912)
Fire Truck	43,055	43,055	43,055
Computers	(164)	(164)	(164)
 <i>Public Works:</i>			
Equipment	2,396	-	-
Vehicle Replacement	20,221	16,693	16,893
Computers	1,688	1,688	1,688
Pool Replaster	5,912	1,993	2,093
Fund Balances	116,102	85,262	85,562

REVENUE SUMMARY

EQUIPMENT REPLACEMENT RESERVE	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
TRANSFERS			
Transfers from other funds	-	-	-
Use of Money and Property			
Interest	2,188	540	300
TOTAL REVENUES	\$ 2,188	\$ 540	\$ 300

EXPENDITURE SUMMARY

EQUIPMENT REPLACEMENT RESERVE	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	26,132	31,480	-
Total	\$ 26,132	\$ 31,480	\$ -

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	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Fire Vehicle	3,439	-	-
Police Computers	-	10,741	-
Public Works Computer	2,335	-	-
City Hall Computer	3,108	-	-
Fire Truck equipment	-	10,256	-
Pool Equipment	17,250	4,159	-
Public Works Equipment	-	6,324	-
TOTAL CAPITAL OUTLAY	\$ 26,132	\$ 31,480	\$ -

Summary of Enterprise Funds

2010-2011 Fiscal Year Budget

		Water	Solid Waste	Ambulance	Building Permit Fee	Total
Estimated Beg Fund Balance 6/30/10		2,946,439	(23,359)	(860,217)	(688,883)	1,373,980
Revenues:						
	Fees for Service	1,500,000	1,610,000	1,716,000	1,116,600	4,937,600
	Water Meter Sales	5,000	-	-	-	5,000
	Miscellaneous	6,000	15,000	-	-	21,000
	Transfers In From Other Funds	-	-	633,085	-	633,085
	Grants	-	5,000	-	-	5,000
	Loan Proceeds	150,000	-	-	-	150,000
	Interest	4,000	100	-	-	4,100
	Total Revenue	1,665,000	1,630,100	2,349,085	1,116,600	5,755,785
Expenses:						
	Salaries and Benefits	430,772	152,244	1,333,665	110,396	2,027,077
	Office Supplies	45,000	17,000	4,000	1,500	67,500
	Tools and Supplies	15,000	17,000	67,800	1,500	101,300
	Utilities/Communications	171,000	2,300	24,000	700	198,000
	Fuel/Veh Maint	9,000	-	32,100	1,100	42,200
	Write offs	1,500	3,000	940,000	-	944,500
	Conf/Mtgs/Travel/Train-Ed/Dues	3,000	1,500	14,000	1,000	19,500
	Special Professional Services	61,000	963,000	4,000	12,000	1,040,000
	Consolidated Irr./Large Syst Fee	17,500	-	-	-	17,500
	Strong Motion Tax	-	-	-	800	800
	Groundwater Recharge Fee	61,520	-	-	-	61,520
	Franchise Fees	-	104,000	-	-	104,000
	Safety Equipment	-	-	2,000	-	2,000
	Memberships/Uniforms	-	-	4,000	-	4,000
	Insurance-Equipment	-	-	15,300	-	15,300
	System Maintenance/Comp Maint	100,000	23,000	34,000	-	157,000
	Depreciation	180,000	9,000	128,000	3,000	320,000
	Transfer Out-Overhead	279,000	311,000	109,000	41,000	740,000
	Debt Service	181,685	-	144,000	-	325,685
	Capital Outlay	518,800	-	-	-	518,800
	Total Expenses	2,074,772	1,603,044	2,855,865	172,996	6,706,682
	Net Result	(409,772)	27,056	(506,780)	(61,396)	(950,897)
Projected 6/30/11	Ending Fund Balance	2,538,662	3,697	(1,366,997)	(750,279)	423,083

WATER SYSTEM

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	3,019,079
2009-10 Fiscal Year	
Estimated Revenue	2,115,703
Transfers In	<u>-</u>
Estimated Funds Available	5,134,782
Estimated Expenditures	1,816,343
Transfers Out	<u>372,000</u>
Total Expenditures and Transfers Out	2,188,343
06/30/10 Estimated Fund Balance	<u>2,946,439</u>
06/30/10 Fund Balance	2,946,439
2010-11 Fiscal Year	
Estimated Revenue	1,665,000
Transfers In	<u>-</u>
Estimated Funds Available	4,611,439
Estimated Expenditures	1,795,777
Transfers Out	<u>279,000</u>
Total Expenditures and Transfers Out	2,074,777
06/30/11 Estimated Fund Balance	<u>\$2,536,662</u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Retained Earnings	3,019,079	2,946,439	2,536,662
Fund Balances	<u>\$ 3,019,079</u>	<u>\$ 2,946,439</u>	<u>\$ 2,536,662</u>

REVENUE SUMMARY

WATER SYSTEM	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Charges for services			
Water Fees	1,505,874	1,502,000	1,500,000
Water Meter Sales	3,850	10,000	5,000
Miscellaneous Income	64,263	6,000	6,000
Other Income:			
Loan Proceeds	687,019	530,000	150,000
Use of Money and Property			
Sale of Property	-	63,703	-
Interest	20,130	4,000	4,000
TOTAL REVENUES	\$ 2,281,136	\$ 2,115,703	\$ 1,665,000

EXPENDITURE SUMMARY

WATER	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	5.68	6.8	6.68
Personnel	467,298	439,903	430,772
Maintenance and Operation	1,144,114	939,000	943,520
Debt Service	218,987	172,481	181,685
Capital Outlay	566,706	636,959	518,800
Total	\$ 2,397,105	\$ 2,188,343	\$ 2,074,777

Description:

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

Significant Changes:

The metering project for homes built after the 1992 state mandated deadline for meters was completed during the 09-10 fiscal year. The rest of the residences will be worked on in a phased program over a multi-year period.

PERSONNEL DETAIL

Water	Total Positions		2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
	2009-10 ACTUAL	2010-11 ADOPTED BUDGET			
Regular Positions Pay			293,907	281,000	270,000
P.W. Superintendent	0.33	0.33			
Secretary I	0.75	0.75			
Account Clerk II	1	1			
Water Specialist	2.00	3.00			
Maint Worker I	2.00	1.00			
Administrative Assistant	-	-			
Overtime			11,610	12,000	12,000
Extra Help:					
Parttime Clerks	0.6	0.6	23,485	20,000	20,000
Benefits*					
FICA			23,272	22,000	22,400
PERS			44,142	42,000	43,600
Med/Dent/Vision/Life			56,887	51,000	45,000
ERMA/EAP			-	-	4,599
Workers Comp			13,995	11,903	13,173
	6.68	6.68	\$ 467,298	\$ 439,903	\$ 430,772

EXPENDITURE DETAIL

WATER	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Comp Maint/Printing & Adver./Postage	60,839	44,000	45,000
Dept Tools & Supplies	11,308	15,500	15,000
Communications	892	1,000	1,000
Utilities	122,769	168,000	170,000
Vehicle Maintenance	3,235	500	1,500
Fuels	8,623	7,500	7,500
Write offs	1,078	1,500	1,500
Conference/Meetings/Travel/Training & Educ.	4,599	2,000	3,000
Audit	9,000	9,500	11,000
Special Professional Services	66,540	25,000	50,000
Groundwater Recharge Fee (CID)	-	-	61,520
Consolidated Irr Fee/Large Water System Fee	4,166	17,500	17,500
System Maintenance	335,221	100,000	100,000
Depreciation Expense	172,844	175,000	180,000
Transfer Out to other funds	-	-	-
Transfer Out-Overhead	343,000	372,000	279,000
TOTAL MAINTENANCE & OPERATION	\$ 1,144,114	\$ 939,000	\$ 943,520
DEBT SERVICE			
Water Imp Bond Payments	\$ 74,792	\$ 59,474	\$ 56,685
CIEDB Water Improvement Loan	\$ 144,195	\$ 113,007	\$ 125,000
TOTAL DEBT SERVICE	\$ 218,987	\$ 172,481	\$ 181,685

CAPITAL OUTLAY DETAIL

WATER	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 PROPOSED BUDGET
Well #16 Construction	469,510	118,159	-
Computer		-	-
Meter Interface Unit		-	-
Backflow Covers		-	-
Urban Water Mgmt Plan	-		-
Well 17 Test Well	-	-	-
Well Site Generators	45,051	500,000	200,000
Chlorination Feasibility Study	-		-
Rehabilitate Water Tower	-	-	200,000
Historical Park Project	10,891		-
Replacement Vehicles	9,852		-
8" Water Main-Various Alleys (Set Aside)	6,000	6,000	6,000
Computer set-asides	1,800	1,800	1,800
Scada System Upgrade set-aside	6,000	6,000	6,000
Pick up set-aside	5,000	5,000	5,000
Superintendent Truck set aside	-		-
18th Ave. watermain (Sierra to Stroud)	-	-	-
Remote Water Meters & Software	-		100,000
Golden State Corridor Water Line	12,602	-	-
TOTAL CAPITAL OUTLAY	\$ 566,706	\$ 636,959	\$ 518,800

SOLID WASTE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	(36,169)
2009-10 Fiscal Year	
Estimated Revenue	1,618,100
Transfers In	-
Estimated Funds Available	1,581,931
Estimated Expenditures	1,290,290
Transfers Out	315,000
Total Expenditures and Transfers Out	1,605,290
06/30/10 Estimated Fund Balance	<u>(23,359)</u>
06/30/10 Fund Balance	(23,359)
2010-11 Fiscal Year	
Estimated Revenue	1,630,100
Transfers In	-
Estimated Funds Available	1,606,741
Estimated Expenditures	1,292,044
Transfers Out	311,000
Total Expenditures and Transfers Out	1,603,044
06/30/11 Estimated Fund Balance	<u>\$3,697</u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Contingencies	(36,169)	(23,359)	3,697
Fund Balances	<u>\$ (36,169)</u>	<u>\$ (23,359)</u>	<u>\$ 3,697</u>

REVENUE SUMMARY

SOLID WASTE	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Charges for services			
Refuse Fees	1,233,911	1,333,000	1,340,000
Recycling Fees	133,399	134,000	137,000
Street Sweeping	103,685	131,000	133,000
KES	15,000	15,000	15,000
 Grants:			
Beverage Container	5,000	5,000	5,000
 Use of Money and Property			
Interest	23	100	100
 TOTAL REVENUES	\$ 1,491,018	\$ 1,618,100	\$ 1,630,100

EXPENDITURE SUMMARY

SOLID WASTE	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	2.20	2.77	2.65
Personnel	179,533	168,590	152,244
Maintenance and Operation	1,410,185	1,436,700	1,450,800
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 1,589,718	\$ 1,605,290	\$ 1,603,044

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:

None.

PERSONNEL DETAIL

Solid Waste	Total Positions		2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
	2009-10 ACTUAL	2010-11 PROPOSED BUDGET			
Regular Positions Pay			104,837	98,400	87,000
Refuse:					
P.W. Superintendent	0.25	0.25			
Secretary I	0.5	0.75			
Account Clerk II	1	1			
Administrative Assistant	0	-			
Recycling:					
Finance Director	0.05	0.05			
Overtime			-	-	-
Parttime Clerk	0.6	0.6	23,485	20,000	21,000
Benefits*					
FICA			9,114	8,500	8,000
PERS			16,502	16,700	15,300
Med/Dent/Vision/Life			19,706	20,300	15,000
ERMA/EAP			-	-	1,538
Workers Comp			5,889	4,690	4,406
	2.4	2.65	\$ 179,533	\$ 168,590	\$ 152,244

EXPENDITURE DETAIL

SOLID WASTE	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Utilities	1,447	1,500	1,500
Special Professional Services-Refuse	827,898	830,000	845,000
Special Professional Services-St. Sweeping	103,836	106,000	107,000
Office Supplies/Postage	26,597	18,000	17,000
Dept Tools and Supplies	9,076	17,000	17,000
Conference/Meetings/Travel	2,234	300	1,500
Audit	9,000	9,500	11,000
Communications	892	800	800
Bad Debt Expense	2,842	3,000	3,000
Depreciation Expense	8,909	9,000	9,000
Transfer To General Fund-Overhead	297,000	315,000	311,000
Franchise Fees-Ref/Rec	101,333	104,000	104,000
Computer System Maint	19,121	22,600	23,000
TOTAL MAINTENANCE & OPERATION	\$ 1,410,185	\$ 1,436,700	\$ 1,450,800

AMBULANCE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	(318,486)
2009-10 Fiscal Year	
Estimated Revenue	1,713,500
Transfers In	<u>666,136</u>
Estimated Funds Available	2,061,150
Estimated Expenditures	2,830,367
Transfers Out	<u>91,000</u>
Total Expenditures and Transfers Out	2,921,367
06/30/10 Estimated Fund Balance	<u>(860,217)</u>
06/30/10 Fund Balance	(860,217)
2010-11 Fiscal Year	
Estimated Revenue	1,716,000
Transfers In	<u>633,085</u>
Estimated Funds Available	1,488,868
Estimated Expenditures	2,746,865
Transfers Out	<u>109,000</u>
Total Expenditures and Transfers Out	2,855,865
06/30/11 Estimated Fund Balance	<u><u>-\$1,366,997</u></u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Unreserved	(318,486)	(860,217)	-\$1,366,997
Fund Balances	<u>\$ (318,486)</u>	<u>\$ (860,217)</u>	<u>\$ (1,366,997)</u>

REVENUE SUMMARY

AMBULANCE	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Charges for Services			
Ambulance Charge for Service	1,771,925	1,707,000	1,710,000
Miscellaneous	6,845	1,000	1,000
Fire Med	-	5,500	5,000
Transfer in from Other Funds:			
General Fund for Fire Services	441,228	451,052	418,085
Capital Facility Fees-Fire/Amb	-	215,084	215,000
Grants:			
Volunteer Fire Assistant Grant	7,015	-	-
Use of Money and Property			
Interest on Investments	-	-	-
 TOTAL REVENUES	 \$ 2,227,013	 \$ 2,379,636	 \$ 2,349,085

EXPENDITURE SUMMARY

AMBULANCE	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	10.6	11.1	12.25
Personnel	1,322,014	1,257,964	1,333,665
Maintenance and Operation	1,494,418	1,518,126	1,378,200
Debt Service	147,418	145,267	144,000
Capital Outlay	-	-	-
Total	\$ 2,963,850	\$ 2,921,357	\$ 2,855,865

Description:

The Fire/Ambulance Department is the 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, 5 Firefighter/Paramedics, 1 Firefighter/Emt, 2 Billing Clerks and up to 20 Paid Call Firefighter/EMT's.

Significant Changes:

The most significant change that began in Fiscal Year 01-02 is the transferring of all of the costs of the Fire Department to the Ambulance Fund. The General Fund transfers to the Ambulance Fund the costs associated for Fire Services.

2000-01	<i>Operating Transfer</i>	284,981
2001-02	<i>Operating Transfer</i>	270,000
2002-03	<i>Operating Transfer</i>	229,000
2003-04	<i>Operating Transfer</i>	257,000
2004-05	<i>Operating Transfer</i>	267,800
2005-06	<i>Operating Transfer</i>	292,462
2006-07	<i>Operating Transfer</i>	334,562
2007-08	<i>Operating Transfer</i>	432,175
2008-09	<i>Operating Transfer</i>	441,228
2009-10	<i>Operating Transfer</i>	451,052

2010-11 Operating Transfer

418,085

PERSONNEL DETAIL

Ambulance	<u>Total Positions</u>		2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
	2009-10 ACTUAL	2010-11 ADOPTED BUDGET			
Regular Positions Pay					
Fire Pay			188,964	190,000	180,000
Ambulance Pay			550,738	495,000	527,000
Chief	0.6	1			
Fire Captain/Paramedics	3	3			
Firefighter Paramedics	5	5			
Firefighter EMT	1	1			
Billing Clerk	1	1.75			
Overtime					
Fire OT			51,996	15,000	25,000
Ambulance OT			54,939	120,000	120,000
Paid Call Volunteers-					
Part Time	0.5	0.5	93,309	72,000	72,000
Paid Call Volunteers-Fire					
			22,631	20,000	20,000
Benefits*					
FICA					
Fire Fica			19,282	17,000	15,700
Ambulance Fica			54,676	52,300	54,000
PERS					
Fire Pers			27,805	34,000	37,000
Ambulance Pers			103,723	100,000	106,000
Med/Dent/Vision/Life					
Fire Medical			33,112	30,000	27,000
Ambulance Medical			68,292	71,000	91,000
Uniform Allowance					
Fire Uniform			5,522	2,800	2,800
Ambulance Uniform			12,179	7,200	7,200
ERMA/EAP					
Fire Workers Comp			-	-	3,172
Ambulance Workers Comp			-	-	9,499
Workers Comp					
Fire Workers Comp			7,807	8,395	9,085
Ambulance Workers Comp			27,039	23,269	27,209
	11.1	12.25	\$ 1,322,014	\$ 1,257,964	\$ 1,333,665

EXPENDITURE DETAIL

AMBULANCE	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Ambulance:			
Office Supplies	5,598	4,730	2,500
Special Departmental Supplies	4,694	3,218	5,300
Medical Supplies-Ambulance	24,875	47,836	23,000
Printing/Advertising	50	116	-
Communications	3,982	3,612	4,000
Write Offs-Ambulance	206,683	319,211	290,000
Write Downs-Ambulance	874,053	764,339	650,000
Vehicle Maintenance-Ambulance	12,602	2,337	12,800
Fuels	15,071	12,897	15,300
Equipment Maintenance	3,014	15,712	14,000
Office Equip Maint-Ambulance	7,466	8,005	8,000
Conference/Meetings/Travel	630	400	1,000
Training & Education	4,587	4,236	4,000
Personnel /Medical	197	572	2,000
Insurance	3,907	5,865	7,800
Depreciation Expenses-Ambulance	127,987	128,000	128,000
Overhead-Ambulance	91,000	91,000	109,000
<i>subtotal</i>	1,386,396	1,412,086	1,276,700
Fire:			
Office Supplies	2,747	1,195	1,500
Special Departmental Supplies	586	4,000	4,000
Dept Tools & Supplies	36,058	24,062	32,000
Printing/Advertising	-	2,033	1,500
Communications	3,435	3,896	5,000
Utilities-Fire	19,705	18,696	15,000
Memberships-Fire	682	2,588	2,000
PCF Uniforms	5,315	2,356	2,000
Fuels	7,391	5,052	4,000
Equipment Maintenance	12,159	25,000	12,000
Fire Prevention Expenses	2,703	-	2,000
Conference/Meetings/Travel	1,245	400	2,000
Training & Education	7,004	5,070	7,000
Personnel Medical/Phys Exams	226	4,078	2,000
Insurance	7,255	7,300	7,500
Safety Personal Protection Equipment	1,511	314	2,000
<i>subtotal</i>	108,022	106,040	101,500
TOTAL MAINTENANCE & OPERATION	\$ 1,494,418	\$ 1,518,126	\$ 1,378,200

AMBULANCE	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
DEBT SERVICE			
Fire Station Bond Payments	147,418	145,267	144,000
TOTAL DEBT SERVICE	\$ 147,418	\$ 145,267	\$ 144,000

BUILDING PERMIT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	(648,184)
2009-10 Fiscal Year	
Estimated Revenue	115,620
Transfers In	<u>-</u>
Estimated Funds Available	(532,564)
Estimated Expenditures	131,319
Transfers Out	<u>25,000</u>
Total Expenditures and Transfers Out	156,319
06/30/10 Estimated Fund Balance	<u>(688,883)</u>
06/30/10 Fund Balance	(688,883)
2010-11 Fiscal Year	
Estimated Revenue	111,600
Transfers In	<u>-</u>
Estimated Funds Available	(577,283)
Estimated Expenditures	131,996
Transfers Out	<u>41,000</u>
Total Expenditures and Transfers Out	172,996
06/30/11 Estimated Fund Balance	<u>(750,279)</u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Unreserved	<u>(648,184)</u>	<u>(688,883)</u>	<u>(750,279)</u>
Fund Balances	<u>\$(648,184)</u>	<u>\$(688,883)</u>	<u>\$(750,279)</u>

REVENUE SUMMARY

BUILDING PERMIT	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Charges for Services			
Building Permits	51,347	57,000	55,000
Plumb/Elec/Air Cond Permits	16,942	15,000	15,000
Strong Motion-Res	436	400	400
Strong Motion-Comm	321	120	200
Energy Surcharge	5,528	6,100	6,000
Plan Check Fees	31,004	32,000	30,000
Grading & Inspection	11,891	5,000	5,000
Transfer In from Other Fund	-	-	-
Use of Money and Property Interest	-	-	-
TOTAL REVENUES	\$ 117,469	\$ 115,620	\$ 111,600

EXPENDITURE SUMMARY

BUILDING PERMIT	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	3.50	2.50	0.90
Personnel	212,618	109,469	110,396
Maintenance and Operation	60,650	46,850	62,600
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 273,268	\$ 156,319	\$ 172,996

Description:

The Building Department Services include: 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 Official is now working a 16 hour week and the Secretary works at public works and her job is spread among four funds.

PERSONNEL DETAIL

Building Permit	2009-10 ACTUAL	2010-11 ADOPTED BUDGET	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Regular Positions Pay			145,677	71,000	75,000
Planning & Building Director	0.5	0.25			
Building Official	1	0.4			
Code Enforcement Officer	-	-			
Building Secretary I	1	0.25			
Overtime			-	-	-
Benefits*					
FICA			11,183	5,000	5,200
PERS			23,031	11,700	12,000
Med/Dent/Vision/Life			24,165	17,000	13,600
ERMA/EAP			-	-	1,189
Workers Comp			8,562	4,769	3,407
	2.5	0.9	\$ 212,618	\$ 109,469	\$ 110,396

EXPENDITURE DETAIL

BUILDING PERMIT	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	1,662	1,500	1,500
Communications	708	700	700
Tools & Supplies	67	100	1,500
Vehicle Maintenance	385	100	500
Fuel	1,555	600	600
Conf/Meeting/Travel	1,363	500	500
Dues	799	500	500
Special Professional	17,746	14,000	12,000
Strong Motion Tax	-	850	800
Lease Payments	2,273	-	-
Depreciation	3,092	3,000	3,000
Transfer Out-General Fund	31,000	25,000	41,000
TOTAL MAINTENANCE & OPERATION	\$ 60,650	\$ 46,850	\$ 62,600

Summary of Recreation Funds				
<i>2010-2011 Fiscal Year Budget</i>				
		Pool	Senior Center	Total
		(54,796)	2,917	(51,879)
Estimated Beg Fund Balance 6/30/10				
Revenues:				
	Charges for Service	51,500	6,600	58,100
	JPA Reimbursements	15,000	-	15,000
	Transfers In From Other Funds	65,000	77,000	142,000
	Grants		10,015	10,015
			-	-
	Total Revenue	131,500	93,615	225,115
Expenses:				
	Salaries and Benefits	38,683	87,372	126,055
	Office Supplies	1,000	1,600	2,600
	Tools and Supplies	28,000	1,000	29,000
	Utilities/Communications	18,700	5,400	24,100
	Fuel/Veh Maint		-	-
	Conf/Mtgs/Travel/Train-Ed/Dues	500	100	600
	Special Professional Services	23,000	1,000	24,000
	Concession Stand Supplies	6,000	-	6,000
	Safety Equipment		-	-
	Memberships/Uniforms		-	-
	Insurance-Equipment		-	-
	Equipment Maintenance	15,000	-	15,000
	Depreciation		-	-
	Transfer Out-Overhead		-	-
	Debt Service		-	-
	Capital Outlay		-	-
	Total Expenses	130,883	96,472	227,355
	Net Result	617	(2,857)	(2,240)
Projected 6/30/11	Ending Fund Balance	(54,179)	60	(54,119)

POOL

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	(57,206)
2009-10 Fiscal Year	
Estimated Revenue	227,000
Transfers In	<u>62,000</u>
Estimated Funds Available	231,794
Estimated Expenditures	286,590
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	286,590
06/30/10 Estimated Fund Balance	<u>(54,796)</u>
06/30/10 Fund Balance	(54,796)
2010-11 Fiscal Year	
Estimated Revenue	66,500
Transfers In	<u>65,000</u>
Estimated Funds Available	76,704
Estimated Expenditures	130,883
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	130,883
06/30/11 Estimated Fund Balance	<u><u>-\$54,179</u></u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Fund Balances	<u>\$ (57,206)</u>	<u>\$ (54,796)</u>	<u>\$ (54,179)</u>

REVENUE SUMMARY

POOL	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Charges for Services			
Public Swimming	26,707	26,000	26,000
Red Cross Lessons	5,879	6,000	6,000
Group Rentals	11,904	12,000	12,000
Concession Stand	8,214	7,000	7,500
Total Charges for Services	52,704	51,000	51,500
Hillbloom Grant	-	161,000	-
Other Revenue			
JPA Reimbursements (KHS & KES)	28,924	15,000	15,000
Transfer from Other Funds	-	-	-
Transfer from General Fund	101,000	62,000	65,000
TOTAL REVENUES	\$ 182,628	\$ 289,000	\$ 131,500

EXPENDITURE SUMMARY

POOL	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	2.35	2.50	1.50
Personnel	81,929	37,940	38,683
Maintenance and Operation	69,569	87,650	92,200
Debt Service	-	-	-
Capital Outlay	13,953	161,000	-
Total	\$ 165,451	\$ 286,590	\$ 130,883

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 is now using 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:

	2008-09 Actual	2009-10 Estimate	2010-11 Proposed Budget
Charges for Services	52,704	51,000	51,500
JPA Reimbursements	28,924	15,000	15,000
Hillbloom Grant	-	161,000	-
Total	81,628	227,000	66,500
 Total Expenditures	 165,451	 286,590	 130,883
 Net Cost to General Fund	 \$ (83,823)	 \$ (59,590)	 \$ (64,383)

PERSONNEL DETAIL

Pool	<u>Total Positions</u>		2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
	2009-10 ACTUAL	2010-11 ADOPTED BUDGET			
Regular Positions Pay			23,344		-
Pool Maintenance Worker	1	-			
Overtime			559		-
Extra Help: Lifeguards & Instructors	1.5	1.5	41,893	34,000	34,000
Benefits*					
FICA			5,175	2,600	2,600
PERS			3,647	-	-
Med/Dent/Vision/Life			4,352	-	-
ERMA/EAP			-	-	539
Workers Comp			2,959	1,340	1,544
	2.5	1.50	\$ 81,929	\$ 37,940	\$ 38,683

EXPENDITURE DETAIL

POOL	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Adv.	1,142	1,000	1,000
Dept Tool & Supplies	26,181	27,000	28,000
Communications	984	650	700
Utilities	15,804	18,000	18,000
Vehicle Maintenance	132	-	-
Equipment Maintenance	12,357	12,500	15,000
Fuel	777	-	-
Professional Services	4,120	23,000	23,000
Conference/Meetings/Travel/Training Educ.	752	500	500
Concession Stand Supplies	7,320	5,000	6,000
TOTAL MAINTENANCE & OPERATION	\$ 69,569	\$ 87,650	\$ 92,200
CAPITAL OUTLAY DETAIL			
Pool Improvement Set-Aside	-	-	-
Pool Grant Project	13,953	161,000	-
Computer set-aside	-	-	-
TOTAL CAPITAL OUTLAY	\$ 13,953	\$ 161,000	\$ -

SENIOR CENTER

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	11,130
2009-10 Fiscal Year	
Estimated Revenue	16,375
Transfers In	<u>69,500</u>
Estimated Funds Available	97,005
Estimated Expenditures	94,088
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	94,088
06/30/10 Estimated Fund Balance	<u><u>2,917</u></u>
06/30/10 Fund Balance	2,917
2010-11 Fiscal Year	
Estimated Revenue	16,615
Transfers In	<u>77,000</u>
Estimated Funds Available	96,532
Estimated Expenditures	96,472
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	96,472
06/30/11 Estimated Fund Balance	<u><u>\$60</u></u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Contingencies	<u>\$ 11,130</u>	<u>\$ 2,917</u>	<u>\$ 60</u>
Fund Balances	<u>\$ 11,130</u>	<u>\$ 2,917</u>	<u>\$ 60</u>

REVENUE SUMMARY

SENIOR CENTER	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Contributions			
Lunch Contributions	6,380	6,000	6,000
Homebound Lunch Contributions	588	600	600
Grants			
Fresno/Madera Outreach	4,573	1,195	1,195
Fresno/Madera Nutrition	5,496	5,820	5,820
Stimulus Grant	-	2,760	3,000
Other Revenue			
Transfer from General Fund	90,400	69,500	77,000
TOTAL REVENUES	\$ 107,437	\$ 85,875	\$ 93,615

EXPENDITURE SUMMARY

SENIOR CENTER	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	2	2	2
Personnel	86,126	85,238	87,372
Maintenance and Operation	10,045	8,850	9,100
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 96,171	\$ 94,088	\$ 96,472

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:

None.

EXPENDITURE SUMMARY

SENIOR CENTER	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	2	2	2
Personnel	86,126	85,238	87,372
Maintenance and Operation	10,045	8,850	9,100
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 96,171	\$ 94,088	\$ 96,472

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:

None.

PERSONNEL DETAIL

Senior Center	Total Positions		2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
	2009-10 ACTUAL	2010-11 ADOPTED BUDGET			
Regular Positions Pay					
Senior Center Coordinator	1	1	34,911	35,000	35,000
Nutrition Coordinator	1	1	26,783	23,300	23,300
Benefits*					
FICA			4,309	4,240	4,300
PERS			9,118	8,400	10,100
Med/Dent/Vision/Life			8,517	12,000	11,100
ERMA/EAP-Nutrition			-	-	369
ERMA/EAP-Outreach			-	-	555
Workers Comp-Nutrition			985	946	1,058
Workers Comp-Outreach			1,503	1,352	1,590
	2	2	\$ 86,126	\$ 85,238	\$ 87,372

EXPENDITURE DETAIL

SENIOR CENTER	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Nutrition			
Kitchen Supplies	730	800	1,000
Information & Referral			
Office Supplies, Equipment, Travel & Training	1,759	1,600	1,600
Communications	1,478	1,400	1,400
Utilities	5,096	4,000	4,000
Meetings/Travel Exp	5	50	100
Professional Services	977	1,000	1,000
TOTAL MAINTENANCE & OPERATION	\$ 10,045	\$ 8,850	\$ 9,100

ABANDONED VEHICLE ABATEMENT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	15,248
2009-10 Fiscal Year	
Estimated Revenue	5,000
Transfers In	-
Estimated Funds Available	20,248
Estimated Expenditures	5,000
Transfers Out	-
Total Expenditures and Transfers Out	5,000
06/30/10 Estimated Fund Balance	<u>15,248</u>
06/30/10 Fund Balance	15,248
2010-11 Fiscal Year	
Estimated Revenue	5,000
Transfers In	-
Estimated Funds Available	20,248
Estimated Expenditures	5,000
Transfers Out	-
Total Expenditures and Transfers Out	5,000
06/30/11 Estimated Fund Balance	<u>\$ 15,248</u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Capital Improvements	15,248	15,248	15,248
Fund Balances	\$ 15,248	\$ 15,248	\$ 15,248

REVENUE SUMMARY

ABANDONED VEHICLE ABATEMENT	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
OTHER REVENUE			
Allocation	4,020	5,000	5,000
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 4,020	\$ 5,000	\$ 5,000

EXPENDITURE SUMMARY

ABANDONED VEHICLE ABATEMENT	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	145	5,000	5,000
Total	\$ 145	\$ 5,000	\$ 5,000

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	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Abatement Costs	5,771	5,000	5,000
TOTAL CAPITAL OUTLAY	\$ 5,771	\$ 5,000	\$ 5,000

Summary of Grant Funds								
<i>2010-2011 Fiscal Year Budget</i>								
		CDBG	CMAQ	TE	RSTP	ARRA	COPS SLESF	Total
Estimated Beg Fund Balance 6/30/10		(2,381)	(52,611)	(14,481)	(15,000)	-	2,760	(81,713)
Revenues:								
	Grant Funds	326,000	1,284,531	508,000	306,000	209,892	100,000	2,734,423
	Transfer from ARRA	-	209,892	-	-	-	-	209,892
	Transfer from Measure C-Str Mt.	95,364	145,595	68,841	36,720	-	-	346,520
	Transfer from LTF 3	-	33,122	-	-	-	-	33,122
	Total Revenue	421,364	1,673,140	576,841	342,720	209,892	100,000	3,323,957
Expenses:								
	Transfer to General Fund	-	-	-	-	-	102,760	102,760
Capital Outlay Projects:								
	19th, 20th and 21st Projects	181,000	-	-	-	-	-	181,000
	Carlson Addition Phase I,II,III	235,000	-	-	-	-	-	235,000
	Golden State Bike Path Phase I	-	312,323	-	-	-	-	312,323
	Golden State Bike Path Phase II	-	342,000	-	-	-	-	342,000
	Lewis Street Bike Lanes	-	285,948	-	-	-	-	285,948
	Madsen Ave Bike/Ped Path	-	220,524	-	-	-	-	220,524
	10th Avenue Sidewalk Project	-	73,125	-	-	50,000	-	123,125
	Sierra/Simpson UP Ped Crossing	-	306,884	-	-	159,892	-	466,776
	Transit Stop (Sierra RD)	-	8,600	-	-	-	-	8,600
	14 Ave Bike Lanes	-	40,800	-	-	-	-	40,800
	Sierra Street Median	-	-	411,640	-	-	-	411,640
	18th Ave Median Island	-	-	150,720	-	-	-	150,720
	18 Ave Reconstruction Project	-	-	-	327,720	-	-	327,720
	Total Expenses	416,000	1,590,204	562,360	327,720	209,892	102,760	3,208,936
	Net Result	5,364	82,936	14,481	15,000	-	(2,760)	115,021
Projected 6/30/11 Ending Fund Balance		2,983	30,325	-	-	-	-	33,308

COMMUNITY DEVELOPMENT BLOCK GRANT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	(2,381)
2009-10 Fiscal Year	
Estimated Revenue	12,000
Transfers In	<u>-</u>
Estimated Funds Available	9,619
Estimated Expenditures	12,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	12,000
06/30/10 Estimated Fund Balance	<u>(2,381)</u>
06/30/10 Fund Balance	(2,381)
2010-11 Fiscal Year	
Estimated Revenue	326,000
Transfers In	<u>95,364</u>
Estimated Funds Available	418,983
Estimated Expenditures	416,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	416,000
06/30/11 Estimated Fund Balance	<u>2,983</u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
CDBG Projects	<u>-\$2,381</u>	<u>-\$2,381</u>	<u>\$2,983</u>

REVENUE SUMMARY

COMMUNITY DEVELOPMENT BLOCK GRANT	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
REVENUE			
CDBG Reimbursement 19th Ave	172,312	12,000	91,000
CDBG Reimbursement Carlson Addition I,II,III	-	-	235,000
Transfer from other Fund-Measure C	15,100	-	95,364
TOTAL REVENUES	\$ 187,412	\$ 12,000	\$ 421,364

EXPENDITURE SUMMARY

CDBG	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	179,673	12,000	416,000
Total	\$ 179,673	\$ 12,000	\$ 416,000

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 10-11 is the 19th, 20th and 21st Street Project phase II. The City will also begin the Carlson Addition project.

EXPENDITURE DETAIL

CDBG	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
19th, 20th, 21st Project	179,673	-	-
19th, 20th, 21st Project Phase III	-	12,000	181,000
Carlson Addition Phase I,II,III	-	-	235,000
TOTAL CAPITAL OUTLAY	\$ 179,673	\$ 12,000	\$ 416,000

CMAQ PROJECTS

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	(19,111)
2009-10 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	(19,111)
Estimated Expenditures	33,500
Transfers Out	-
Total Expenditures and Transfers Out	33,500
06/30/10 Estimated Fund Balance	<u>(52,611)</u>
06/30/10 Fund Balance	(52,611)
2010-11 Fiscal Year	
Estimated Revenue	1,284,531
Transfers In	388,609
Estimated Funds Available	1,620,529
Estimated Expenditures	1,590,204
Transfers Out	-
Total Expenditures and Transfers Out	1,590,204
06/30/11 Estimated Fund Balance	<u>30,325</u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Capital Projects	(19,111)	(52,611)	30,325
Fund Balances	<u>\$ (19,111)</u>	<u>\$ (52,611)</u>	<u>\$ 30,325</u>

REVENUE SUMMARY

CMAQ PROJECTS	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Intergovernmental Revenue Grants:			
CMAQ Funds	22,286	-	1,284,531
Transfer from ARRA Funds-(stimulus Package)	-	-	209,892
Transfer from Measure C-Street Maint	-	-	114,011
Transfer from LTF 3	-	-	33,122
Transfer from Measure C-Street Maint	-	-	31,584
TOTAL REVENUES	\$ 22,286	\$ -	\$ 1,673,140

EXPENDITURE SUMMARY

CMAQ Projects	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	32,465	33,500	1,590,204
Total	\$ 32,465	\$ 33,500	\$ 1,590,204

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

CMAQ Projects	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Golden State Bike Path (Phase I)	19,011	-	312,323
Golden State Bike Path (Phase II)	-	500	342,000
Lewis Street Bike Lanes	720	18,000	285,948
Madsen Ave Bike /Ped Path	-	15,000	220,524
10th Ave Sidewalk Project	450	-	73,125
Transit Stop (Sierra/RD)	-	-	8,600
14th Ave Bike Lanes	-	-	40,800
Sierra/Simpson UP Pedestrian Crossing.	12,284	-	306,884
TOTAL CAPITAL OUTLAY	\$ 32,465	\$ 33,500	\$ 1,590,204

TE PROJECT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	(9,481)
2009-10 Fiscal Year	
Estimated Revenue	-
Transfers In	<u>-</u>
Estimated Funds Available	(9,481)
Estimated Expenditures	5,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	5,000
06/30/10 Estimated Fund Balance	<u><u>(14,481)</u></u>
06/30/10 Fund Balance	(14,481)
2010-11 Fiscal Year	
Estimated Revenue	508,000
Transfers In	<u>68,841</u>
Estimated Funds Available	562,360
Estimated Expenditures	562,360
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	562,360
06/30/11 Estimated Fund Balance	<u><u>-</u></u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Capital Projects	<u>(9,481)</u>	<u>(14,481)</u>	-
Fund Balances	<u><u>\$ (9,481)</u></u>	<u><u>\$ (14,481)</u></u>	<u><u>\$ -</u></u>

REVENUE SUMMARY

TE PROJECTS	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Intergovernmental Revenue Grants:			
TE Funds	-	-	508,000
Transfer from Measure C-Street Maint	37,185	-	68,841
TOTAL REVENUES	\$ 37,185	\$ -	\$ 576,841

EXPENDITURE SUMMARY

TE Projects	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	6,195	5,000	562,360
Total	\$ 6,195	\$ 5,000	\$ 562,360

Description:

This fund is for the Federal Grants which are to be used on the 18th Ave Median Island and the Sierra St. median.

Significant Changes:

The projects should begin this fiscal year.

EXPENDITURE DETAIL

TE Projects	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Sierra Street Median	-	5,000	411,640
18th Ave Median Island	6,195	-	150,720
TOTAL CAPITAL OUTLAY	\$ 6,195	\$ 5,000	\$ 562,360

RSTP Grant Funds

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	-
2009-10 Fiscal Year	
Estimated Revenue	-
Transfers In	<u>-</u>
Estimated Funds Available	-
Estimated Expenditures	15,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	15,000
06/30/10 Estimated Fund Balance	<u><u>(15,000)</u></u>
06/30/10 Fund Balance	(15,000)
2010-11 Fiscal Year	
Estimated Revenue	306,000
Transfers In	<u>36,720</u>
Estimated Funds Available	327,720
Estimated Expenditures	327,720
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	327,720
06/30/11 Estimated Fund Balance	<u><u>-</u></u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Capital Projects	-	(15,000)	-
Fund Balances	<u>\$ -</u>	<u>\$ (15,000)</u>	<u>\$ -</u>

REVENUE SUMMARY

RSTP Grant Funds	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	36,720
Intergovernmental Revenue Grants:			
RSTP Funds	78,634	-	527,300
TOTAL REVENUES	\$ 78,634	\$ -	\$ 564,020

EXPENDITURE SUMMARY

RSTP Grant Funds	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	15,000	327,720
Capital Outlay	-	-	-
Total	\$ -	\$ 15,000	\$ 327,720

Description:

This fund is for the Federal Grant which is to be used on the 18th Ave Reconstruction.

Significant Changes:

None.

EXPENDITURE DETAIL

RSTP Grant Funds	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Sierra St Reconstruction (RJD to 99)	-	-	221,300
18th Ave Reconstruction Project	-	15,000	327,720
TOTAL CAPITAL OUTLAY	\$ -	\$ 15,000	\$ 327,720

ARRA Funds-Federal Stimulus

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	-
2009-10 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	-
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/10 Estimated Fund Balance	-
06/30/10 Fund Balance	-
2010-11 Fiscal Year	
Estimated Revenue	209,892
Transfers In	-
Estimated Funds Available	209,892
Estimated Expenditures	-
Transfers Out	209,892
Total Expenditures and Transfers Out	209,892
06/30/11 Estimated Fund Balance	-

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Capital Projects	-	-	-
Fund Balances	\$ -	\$ -	\$ -

REVENUE SUMMARY

ARRA Funds-Federal Stimulus	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Intergovernmental Revenue Grants:			
ARRA Funds	-	-	209,892
TOTAL REVENUES	\$ -	\$ -	\$ 209,892

EXPENDITURE SUMMARY

ARRA Funds-Federal Stimulus	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	209,892
Total	\$ -	\$ -	\$ 209,892

Description:

This fund is to account for the Federal Stimulus package money (ARRA) funds we receive thru the COG. It is to be used for street projects and the City will use it for the match to the CMAQ projects. (10th Ave Sidewalk Project and the Sierra/Simpson UP Pedestrian Crossing).

Significant Changes:

None.

EXPENDITURE DETAIL

ARRA Funds-Federal Stimulus	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Transfer to CMAQ Projects	-	-	209,892
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 209,892

COPS-SLESF

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	4,265
2009-10 Fiscal Year	
Estimated Revenue	100,000
Transfers In	<u>-</u>
Estimated Funds Available	104,265
Estimated Expenditures	-
Transfers Out	<u>101,505</u>
Total Expenditures and Transfers Out	101,505
06/30/10 Estimated Fund Balance	<u><u>2,760</u></u>
06/30/10 Fund Balance	2,760
2010-11 Fiscal Year	
Estimated Revenue	100,000
Transfers In	<u>-</u>
Estimated Funds Available	102,760
Estimated Expenditures	-
Transfers Out	<u>102,760</u>
Total Expenditures and Transfers Out	102,760
06/30/11 Estimated Fund Balance	<u><u>-</u></u>

EXPLANATION OF RESERVES

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
Reserve for Cops Officers	30,000	-	-
Contingency	(25,735)	2,760	-
	<u>4,265</u>	<u>2,760</u>	<u>-</u>

REVENUE SUMMARY

COPS SLESF	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Aid from other Government Agencies			
COPS SLESF Grant	100,000	100,000	100,000
Use of Money and Property			
Interest on Investments	116	-	-
TOTAL REVENUES	\$ 100,116	\$ 100,000	\$ 100,000

EXPENDITURE SUMMARY

COPS SLESF	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	96,806	101,505	102,760
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 96,806	\$ 101,505	\$ 102,760

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	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Transfer to General Fund for Personnel	96,806	101,505	102,760
TOTAL MAINTENANCE & OPERATION	\$ 96,806	\$ 101,505	\$ 102,760

Summary of Finance Authority Funds								
<i>2010-2011 Fiscal Year Budget</i>								
		Finance Authority	Spec Asst Dist 1991-1	Spec Asst Dist 1991-1 supp	Spec Asst Dist 1992-1	Spec Asst Dist 1992-2	Spec Asst Dist 1992-1 Proj	Total
Estimated Beg Fund Balance 6/30/10		6,752,464	(533,310)	(12,529)	(689,783)	(241,623)	-	5,275,219
<i>Revenues:</i>								
	Special Assessments		73,000	4,200	107,000	48,000	-	232,200
	Interest	230,000	10	5	15	50	-	230,080
	<i>Total Revenue</i>	230,000	73,010	4,205	107,015	48,050	-	462,280
<i>Expenses:</i>								
	Fiscal Agent Fees	15,000	-					15,000
	Principle Retirement	165,000						165,000
	Interest and Fiscal charges	276,500	53,300	2,920	66,350	22,850	-	421,920
	<i>Total Expenses</i>	456,500	53,300	2,920	66,350	22,850	-	601,920
	<i>Net Result</i>	(226,500)	19,710	1,285	40,665	25,200	-	(139,640)
Projected 6/30/11	Ending Fund Balance	6,525,964	(513,600)	(11,244)	(649,118)	(216,423)	-	5,135,579

FINANCE AUTHORITY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	7,025,864
2009-10 Fiscal Year	
Estimated Revenue	240,000
Transfers In	-
Estimated Funds Available	7,265,864
Estimated Expenditures	513,400
Transfers Out	-
Total Expenditures and Transfers Out	513,400
06/30/10 Estimated Fund Balance	<u>6,752,464</u>
06/30/10 Fund Balance	6,752,464
2010-11 Fiscal Year	
Estimated Revenue	230,000
Transfers In	-
Estimated Funds Available	6,982,464
Estimated Expenditures	456,500
Transfers Out	-
Total Expenditures and Transfers Out	456,500
06/30/11 Estimated Fund Balance	<u>6,525,964</u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Reserve for Future Debt Service	7,025,864	6,752,464	6,525,964
Fund Balances	<u>\$ 7,025,864</u>	<u>\$ 6,752,464</u>	<u>\$ 6,525,964</u>

REVENUE SUMMARY

FINANCE AUTHORITY	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Use of Money and Property Interest	441,612	240,000	230,000
TOTAL REVENUES	\$ 441,612	\$ 240,000	\$ 230,000

EXPENDITURE SUMMARY

FINANCE AUTHORITY	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	667,617	513,400	456,500
Capital Outlay	-	-	-
Total	\$ 667,617	\$ 513,400	\$ 456,500

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	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
DEBT SERVICE			
Fiscal Agent Fees	14,976	15,000	15,000
Principal Retirement	205,000	210,000	165,000
Interest and Fiscal Charges	447,641	288,400	276,500
TOTAL DEBT SERVICE	667,617	513,400	- 456,500 -

SPECIAL ASSESSMENT DISTRICT 1991-1

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	(572,447)
2009-10 Fiscal Year	
Estimated Revenue	94,887
Transfers In	<u>-</u>
Estimated Funds Available	(477,560)
Estimated Expenditures	55,750
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	55,750
06/30/10 Estimated Fund Balance	<u><u>(533,310)</u></u>
06/30/10 Fund Balance	(533,310)
2010-11 Fiscal Year	
Estimated Revenue	73,010
Transfers In	<u>-</u>
Estimated Funds Available	(460,300)
Estimated Expenditures	53,300
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	53,300
06/30/11 Estimated Fund Balance	<u><u>-\$513,600</u></u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Reserve for Future Debt	<u>(572,447)</u>	<u>(533,310)</u>	<u>(513,600)</u>
Fund Balances	<u><u>\$ (572,447)</u></u>	<u><u>\$ (533,310)</u></u>	<u><u>\$ (513,600)</u></u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
TAXES			
Special Assessments	67,294	73,760	73,000
Prepaid Assessments	-	21,117	-
Use of Money and Property			
Interest	21	10	10
TOTAL REVENUES	\$ 67,315	\$ 94,887	\$ 73,010

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	57,790	55,750	53,300
Capital Outlay	-	-	-
Total	\$ 57,790	\$ 55,750	\$ 53,300

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	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
DEBT SERVICE	-	-	-
Principal Retirement	57,790	55,750	53,300
Interest and Fiscal Charges	-	-	-
TOTAL DEBT SERVICE	57,790	55,750	53,300

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	(18,499)
2009-10 Fiscal Year	
Estimated Revenue	8,905
Transfers In	<u>-</u>
Estimated Funds Available	(9,594)
Estimated Expenditures	2,935
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	2,935
06/30/10 Estimated Fund Balance	<u>(12,529)</u>
06/30/10 Fund Balance	(12,529)
2010-11 Fiscal Year	
Estimated Revenue	4,205
Transfers In	<u>-</u>
Estimated Funds Available	(8,324)
Estimated Expenditures	2,920
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	2,920
06/30/11 Estimated Fund Balance	<u><u>-\$11,244</u></u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Reserve for Future Debt	(18,499)	(12,529)	(11,244)
Fund Balances	<u>\$ (18,499)</u>	<u>\$ (12,529)</u>	<u>\$ (11,244)</u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
TAXES			
Special Assessments	4,309	4,200	4,200
Prepaid Assessments	-	4,700	-
Use of Money and Property			
Interest	6	5	5
TOTAL REVENUES	\$ 4,315	\$ 8,905	\$ 4,205

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 PROPOSED BUDGET
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	2,937	2,935	2,920
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 2,937	\$ 2,935	\$ 2,920

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	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR PROPOSAL
DEBT SERVICE			
Principal Retirement	-	-	-
Interest and Fiscal Charges	2,937	2,935	2,920
TOTAL DEBT SERVICE	2,937	2,935	2,920

SPECIAL ASSESSMENT DISTRICT 1992-1

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	(739,943)
2009-10 Fiscal Year	
Estimated Revenue	119,360
Transfers In	<u>-</u>
Estimated Funds Available	(620,583)
Estimated Expenditures	69,200
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	69,200
06/30/10 Estimated Fund Balance	<u>(689,783)</u>
06/30/10 Fund Balance	(689,783)
2010-11 Fiscal Year	
Estimated Revenue	107,015
Transfers In	<u>-</u>
Estimated Funds Available	(582,768)
Estimated Expenditures	66,350
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	66,350
06/30/11 Estimated Fund Balance	<u><u>-\$649,118</u></u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Reserve for Future Debt	(739,943)	(689,783)	(649,118)
Fund Balances	<u><u>\$ (739,943)</u></u>	<u><u>\$ (689,783)</u></u>	<u><u>\$ (649,118)</u></u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-1	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
TAXES			
Special Assessments	63,310	107,700	107,000
Prepaid Assessments	-	11,645	-
Use of Money and Property			
Interest	65	15	15
TOTAL REVENUES	\$ 63,375	\$ 119,360	\$ 107,015

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-1	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	71,912	69,200	66,350
Capital Outlay	-	-	-
Total	\$ 71,912	\$ 69,200	\$ 66,350

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:

None.

EXPENDITURE DETAIL

SPECIAL ASSESSMENT DISTRICT 1992-1	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
DEBT SERVICE	-	-	-
Principal Retirement	71,912	69,200	66,350
Interest and Fiscal Charges	-	-	-
TOTAL DEBT SERVICE	71,912	69,200	66,350

SPECIAL ASSESSMENT DISTRICT 1992-2

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	(256,423)
2009-10 Fiscal Year	
Estimated Revenue	48,100
Transfers In	-
Estimated Funds Available	(208,323)
Estimated Expenditures	33,300
Transfers Out	-
Total Expenditures and Transfers Out	33,300
06/30/10 Estimated Fund Balance	<u>(241,623)</u>
06/30/10 Fund Balance	(241,623)
2010-11 Fiscal Year	
Estimated Revenue	48,050
Transfers In	-
Estimated Funds Available	(193,573)
Estimated Expenditures	22,850
Transfers Out	-
Total Expenditures and Transfers Out	22,850
06/30/11 Estimated Fund Balance	<u><u>-\$216,423</u></u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Reserve for Future Debt	(256,423)	(241,623)	(216,423)
Fund Balances	<u><u>\$ (256,423)</u></u>	<u><u>\$ (241,623)</u></u>	<u><u>\$ (216,423)</u></u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-2	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
TAXES			
Special Assessments	50,685	48,050	48,000
Use of Money and Property			
Interest	141	50	50
TOTAL REVENUES	\$ 50,826	\$ 48,100	\$ 48,050

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-2	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	34,714	33,300	22,850
Capital Outlay	-	-	-
Total	\$ 34,714	\$ 33,300	\$ 22,850

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	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	34,714	33,300	22,850
Interest and Fiscal Charges			
TOTAL DEBT SERVICE	34,714	33,300	22,850

SPECIAL ASSESSMENT DISTRICT 1992-1 PROJECTS

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	23,519
2009-10 Fiscal Year	
Estimated Revenue	25
Transfers In	<u>-</u>
Estimated Funds Available	23,544
Estimated Expenditures	23,544
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	23,544
06/30/10 Estimated Fund Balance	<u><u>-</u></u>
06/30/10 Fund Balance	-
2010-11 Fiscal Year	
Estimated Revenue	-
Transfers In	<u>-</u>
Estimated Funds Available	-
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/11 Estimated Fund Balance	<u><u>\$0</u></u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Contingency	23,519	-	-
Fund Balances	<u><u>\$ 23,519</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-1 PROJECTS	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Use of Money and Property Interest	69	25	-
TOTAL REVENUES	\$ 69	\$ 25	\$ -

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-1 PROJECTS	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	11,994	23,544	-
Capital Outlay	-	-	-
Total	\$ 11,994	\$ 23,544	\$ -

Description:

This fund accounts for the capital expenditures associated with the 1992-1 Assessment District. The Subdivision improvements not completed are in Brucker Estates.

Significant Changes:

None.

EXPENDITURE DETAIL

SPECIAL ASSESSMENT DISTRICT 1992-1 PROJECTS	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
DEBT SERVICE	-	-	-
Special Professional	11,994	23,544	-
Interest and Fiscal Charges	-	-	-
TOTAL DEBT SERVICE	11,994	23,544	-
CAPITAL OUTLAY DETAIL	-	-	-
Kingsburg Estates Project	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

Summary of Redevelopment Funds

2010-2011 Fiscal Year Budget

		RDA Cap Projects	RDA Debt Service	RDA Low/Mod Housing	Total
Estimated Beg Fund Balance 6/30/10		230,294	(218,852)	1,457,745	1,469,187
Revenues:					
	Tax Increment		557,000	138,000	
	RDA Sales Tax		480,000		
	Transfer from Debt Service		-		
	Interest	3,000	-	9,000	12,000
Total Revenue		3,000	1,037,000	147,000	1,187,000
Expenses:					
	SERAF Property Tax Shift		42,000		42,000
	County Admin Fees/Pass Throughs		102,000	2,200	104,200
	City Admin Fees		304,000		304,000
	Transfer out Sales Tax to Gen Fund		480,000		480,000
	Bond Retirement		27,405		
	Ciedb Loan payment		113,507		
	Depot Renovation Project offsites	160,000			
	Eligible Projects-Gong/Brucker			1,000,000	1,000,000
Total Expenses		160,000	1,068,912	1,002,200	2,231,112
Net Result		(157,000)	(31,912)	(855,200)	(1,044,112)
Projected 6/30/11	Ending Fund Balance	73,294	(250,764)	602,545	425,075

**CITY OF KINGSBURG RDA
CAPITAL PROJECT FUND**

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	238,794
2009-10 Fiscal Year	
Estimated Revenue	3,500
Transfers In	<u>-</u>
Estimated Funds Available	242,294
Estimated Expenditures	12,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	12,000
06/30/10 Estimated Fund Balance	<u>230,294</u>
06/30/10 Fund Balance	230,294
2010-11 Fiscal Year	
Estimated Revenue	3,000
Transfers In	<u>-</u>
Estimated Funds Available	233,294
Estimated Expenditures	160,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	160,000
06/30/11 Estimated Fund Balance	<u>\$73,294</u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Capital Projects	238,794	230,294	73,294
Fund Balances	<u>\$ 238,794</u>	<u>\$ 230,294</u>	<u>\$ 73,294</u>

REVENUE SUMMARY

CITY OF KINGSBURG RDA CAPITAL PROJECTS FUND	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Other Revenue			
Transfer in from Debt Service	-	-	-
Use of Money and Property			
Interest	9,408	3,500	3,000
TOTAL REVENUES	\$ 9,408	\$ 3,500	\$ 3,000

EXPENDITURE SUMMARY

RDA CAPITAL PROJECTS	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	657,856	-	-
Maintenance and Operation	-	-	-
Debt Service	158,461	12,000	160,000
Capital Outlay			
Total	\$ 816,317	\$ 12,000	\$ 160,000

Description:

This budget contains the activities of the Redevelopment Agency (RDA) excluding Debt Service. It receives it's funding from a transfer of tax increment after expenses from the RDA Debt Service Fund.

Significant Changes:

The City will fund a portion of the Depot Renovation and California Street Improvements related to the Depot.

EXPENDITURE DETAIL

RDA CAPITAL PROJECTS	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Chamber Services	-	-	-
Printing & Advertising	-	-	-
Conference/Meetings/Travel	-	-	-
Memberships/Dues/Pubs	-	-	-
Special Professional	657,856	-	-
Transfer Out to Other Funds	-	-	-
Transfer Out to General Fund	-	-	-
TOTAL MAINTENANCE & OPERATION	\$ 657,856	\$ -	\$ -
CAPITAL OUTLAY DETAIL			
Depot Renovation	158,461	12,000	160,000
TOTAL CAPITAL OUTLAY	\$ 158,461	\$ 12,000	\$ 160,000

**CITY OF KINGSBURG RDA
DEBT SERVICE FUND**

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	(15,563)
2009-10 Fiscal Year	
Estimated Revenue	1,006,700
Transfers In	<u>-</u>
Estimated Funds Available	991,137
Estimated Expenditures	446,989
Transfers Out	<u>763,000</u>
Total Expenditures and Transfers Out	1,209,989
06/30/10 Estimated Fund Balance	(218,852)
06/30/10 Fund Balance	(218,852)
2010-11 Fiscal Year	
Estimated Revenue	1,037,000
Transfers In	<u>-</u>
Estimated Funds Available	818,148
Estimated Expenditures	284,912
Transfers Out	<u>784,000</u>
Total Expenditures and Transfers Out	1,068,912
06/30/11 Estimated Fund Balance	<u><u>-\$250,764</u></u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Reserve for Future Debt Service	(15,563)	(218,852)	(250,764)
Fund Balances	<u>\$ (15,563)</u>	<u>\$ (218,852)</u>	<u>\$ (250,764)</u>

REVENUE SUMMARY

CITY OF KINGSBURG RDA DEBT SERVICE FUND	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Property Tax	460,177	487,200	495,000
Tax Increment Area 1	63,618	59,500	62,000
Tax Increment Area 2			
Sales Tax	442,693	460,000	480,000
RDA Sales Tax			
Transfer in from Other Funds	657,856	-	-
Revenue from the Use of Property			
Interest	-	-	-
TOTAL REVENUES	\$ 1,624,344	\$ 1,006,700	\$ 1,037,000

EXPENDITURE SUMMARY

RDA DEBT SERVICE	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	867,903	1,067,600	928,000
Maintenance and Operation	143,504	142,389	140,912
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 1,011,407	\$ 1,209,989	\$ 1,068,912

Description:

This budget contains the Debt Service and other required expenditures of the Redevelopment District. Those costs include Agency debt service, pass thru agreements and bond payments.

Significant Changes:

The Kingsburg RDA has reached the threshold of \$1,500,000 received in RDA Tax Increment and now per the agreement with Fresno County must share a 33% portion of the amount above the threshold of Tax Increment with the Fresno County.

EXPENDITURE DETAIL

RDA DEBT SERVICE	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
ERAF Property Tax Shift	-	204,000	42,000
County Admin Fees/Pass Throughs/County 1/3 share	96,210	100,600	102,000
City Admin Fees	329,000	303,000	304,000
Transfer Out to Capital Projects	-	-	-
Transfer Out to General Fund-Sales Tax	442,693	460,000	480,000
TOTAL MAINTENANCE & OPERATION	\$ 867,903	\$ 1,067,600	\$ 928,000
DEBT SERVICE DETAIL			
Bond Retirement	29,392	28,575	27,405
CIEDB Loan-New Police Facility	114,112	113,814	113,507
TOTAL DEBT SERVICE	\$ 143,504	\$ 142,389	\$ 140,912

**CITY OF KINGSBURG RDA
LOW/MODERATE HOUSING FUND**

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	1,313,545
2009-10 Fiscal Year	
Estimated Revenue	146,300
Transfers In	<u>-</u>
Estimated Funds Available	1,459,845
Estimated Expenditures	2,100
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	2,100
06/30/10 Estimated Fund Balance	<u>1,457,745</u>
06/30/10 Fund Balance	1,457,745
2010-11 Fiscal Year	
Estimated Revenue	147,000
Transfers In	<u>-</u>
Estimated Funds Available	1,604,745
Estimated Expenditures	1,002,200
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	1,002,200
06/30/11 Estimated Fund Balance	<u><u>\$602,545</u></u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Reserve for Future Projects	1,313,545	1,457,745	602,545
Fund Balances	<u><u>\$ 1,313,545</u></u>	<u><u>\$ 1,457,745</u></u>	<u><u>\$ 602,545</u></u>

REVENUE SUMMARY

CITY OF KINGSBURG RDA LOW/MODERATE HOUSING FUND	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
Property Tax			
Tax Increment Area 1	115,043	121,800	123,000
Tax Increment Area 2	15,905	14,900	15,000
Use of Money and Property Interest	24,595	9,600	9,000
TOTAL REVENUES	\$ 155,543	\$ 146,300	\$ 147,000

EXPENDITURE SUMMARY

RDA LOW/MODERATE HOUSING	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	2,715	2,100	2,200
Maintenance and Operation	-	-	-
Debt Service	-	-	1,000,000
Capital Outlay	-	-	-
Total	\$ 2,715	\$ 2,100	\$ 1,002,200

Description:

The RDA is 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 is to be used to increase and or maintain the supply of low and moderate income housing.

Significant Changes:

We are using a portion of this funding for Self-Help Enterprises Contract Services to assist citizens in applying for grant programs thru the county for home rehab and Firsttime Homebuyers. In the 08-09 budget we have budgeted assistance to a low income apartment housing project.

EXPENDITURE DETAIL

RDA LOW/MODERATE HOUSING	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Special Professional	563	-	-
County Prop Tax Fees	2,152	2,100	2,200
TOTAL MAINTENANCE & OPERATION	\$ 2,715	\$ 2,100	\$ 2,200
CAPITAL OUTLAY DETAIL			
Apartment Project-Gong	-	-	400,000
Senior Housing Project-Brucker	-	-	600,000
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 1,000,000

Landscape & Lighting District 93-01

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	(5,146)
2009-10 Fiscal Year	
Estimated Revenue	72,884
Transfers In	-
Estimated Funds Available	67,738
Estimated Expenditures	72,884
Transfers Out	-
Total Expenditures and Transfers Out	72,884
06/30/10 Estimated Fund Balance	<u>(5,146)</u>
06/30/10 Fund Balance	(5,146)
2010-11 Fiscal Year	
Estimated Revenue	73,762
Transfers In	-
Estimated Funds Available	68,616
Estimated Expenditures	73,762
Transfers Out	-
Total Expenditures and Transfers Out	73,762
06/30/11 Estimated Fund Balance	<u>(5,146)</u>

EXPLANATION OF RESERVES

	2008-09	2009-10	2010-11
Reserve for Repair & Improvement	\$ (5,146)	\$ (5,146)	\$ (5,146)

REVENUE SUMMARY

Landscape & Lighting District 93-01	2008-09 ACTUAL	2009-10 ESTIMATE	2010-11 ESTIMATE
TAXES			
Assessments	72,252	72,884	73,762
TOTAL REVENUES	<u>\$ 72,252</u>	<u>\$ 72,884</u>	<u>\$ 73,762</u>

EXPENDITURE SUMMARY

LANDSCAPE & LIGHTING DISTRICT 93-01	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	72,327	72,884	73,762
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 72,327	\$ 72,884	\$ 73,762

Description:

This fund provides the functions 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	2008-09 ACTUAL EXPENSE	2009-10 ESTIMATED EXPENSE	2010-11 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Zone 1-Pheasant Grove 1 & 2	5,933	5,933	5,933
Zone 2-Goldcreek	2,499	2,499	2,499
Zone 3-Pheasant Grove 3 & 4	6,026	6,026	6,026
Zone 4-Sierra Ranch West 1	5,069	5,069	5,069
Zone 5-Kng. Country Estates 1 & 2	4,421	4,421	4,421
Zone 6-Sierra Ranch West 2	5,652	5,718	5,820
Zone 7-Kng. Country Estates 3	2,639	2,669	2,717
Zone 8-Sierra Ranch West 3	4,958	5,015	5,104
Zone 9-Business Park	20,577	20,815	21,188
Zone 10-Tract 5087	6,504	6,579	6,697
Zone 11-Tract 5610	8,049	8,140	8,288
TOTAL MAINTENANCE & OPERATION	\$ 72,327	\$ 72,884	\$ 73,762

STAFF REPORT

Date: May 14, 2010
To: Mayor and Council Members
From: Don Jensen, Finance Director
Subject: Gann Limit Adoption for 2010-11 Fiscal Year-Budget Figures.

Recommendation:

Adopt our Gann Limit calculation for 2010-11 Fiscal Year using the City Growth percentage.

Discussion:

The statutes regarding the adoption of the Gann Appropriation Limit are contained in Government Code Section 7910. The adoption of the limit must be by resolution prior to the fiscal year in question and Prop 111 requires a recorded vote of the council regarding which of the annual adjustment factors should be chosen (City Growth or County Growth). Once the Limit is adopted the public has 45 days from the effective date of the resolution to challenge the calculation. If there is no protest within the 45 days the resolution is automatically passed.

We have the choice of using the City Growth percentage or the County Growth percentage for the calculation. The City growth percentage is .80% and the County percentage is 1.38%. The larger percentage gives us a higher limit. For the figures below I have used the County Growth percentage.

2010-11 Gann limit based on Budget figures	\$5,005,876
Appropriations subject to limitations	\$2,775,907

Under the limit for the 2010-11 fiscal year budget	\$2,229,969
	=====

The financial impact that results from this action is that we resolve that we do not have excess funds and do not need to return any funds. If we do not take action we would be out of compliance with state statutes.

Attachments:

Resolution for adoption of 2010-11 Gann Limit
Price and Population Letter from California State Department of Finance

RESOLUTION NO. 2010-31

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KINGSBURG
APPROVING THE 2010-11 FISCAL YEAR BUDGET**

WHEREAS, the City Manager has submitted the 2010-11 Fiscal Year Budget to the Kingsburg City Council for its review and consideration in accordance with budget policies and objectives established by the Council; and

WHEREAS, the 2010-11 Fiscal Year Budget is based upon public comment and direction of the City Council after Kingsburg Finance Committee budget meetings and public hearings.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Kingsburg hereby approves the 2010-11 Fiscal Year Budget and that the operating, debt service, and capital improvement plan budget for the fiscal year beginning July 1, 2010 and ending June 30, 2011 is hereby adopted.

I, Barbara Carpenter, Deputy City Clerk for the City of Kingsburg, do hereby certify that the foregoing resolution was duly passed and adopted at a regular meeting of the Kingsburg City Council held on the 16th day of June, 2010 by the following vote:

Ayes:	Council Members Bergstrom, Karstetter, Reilly, Smith, and Mayor Blayney
Noes:	Council Member(s) None
Absent:	Council Member(s) None
Abstain:	Council Member(s) None


Barbara Carpenter, Deputy City Clerk
City of Kingsburg

RESOLUTION NO. 2010-01

**A RESOLUTION OF THE OF THE CITY OF KINGSBURG
REDEVELOPMENT AGENCY BOARD
APPROVING THE 2010-11 FISCAL YEAR BUDGET**

WHEREAS, the Executive Director has submitted the 2010-11 Fiscal Year Budget to the Kingsburg Redevelopment Agency Board for its review and consideration in accordance with budget policies and objectives established by the Agency; and

WHEREAS, the 2010-11 Fiscal Year Budget is based upon public comment and direction of the Kingsburg Redevelopment Agency after Kingsburg Finance Committee budget meetings and public hearings.

NOW, THEREFORE, BE IT RESOLVED that the City of Kingsburg Redevelopment Agency hereby approves the 2010-11 Fiscal Year Budget and that the operating, and debt service plan budget for the fiscal year beginning July 1, 2010 and ending June 30, 2011 is hereby adopted.

I, Barbara Carpenter, Deputy Executive Secretary for the City of Kingsburg Redevelopment Agency, do hereby certify that the foregoing resolution was duly passed and adopted at a regular meeting of the Kingsburg Redevelopment Agency held on the 16th day of June, 2010 by the following vote:

Ayes:	Members Bergstrom, Karstetter, Reilly, Smith, and Blayney
Noes:	Members None
Absent:	Members None
Abstain:	Members None


Barbara Carpenter, Deputy Executive
Secretary, City of Kingsburg
Redevelopment Agency

RESOLUTION NO. 2010-01

**A RESOLUTION OF THE OF THE CITY OF KINGSBURG
PUBLIC FINANCE AUTHORITY
APPROVING THE 2010-11 FISCAL YEAR BUDGET**

WHEREAS, the Executive Director has submitted the 2010-11 Fiscal Year Budget to the Kingsburg Public Finance Authority for its review and consideration in accordance with budget policies and objectives established by the Authority; and

WHEREAS, the 2010-11 Fiscal Year Budget is based upon public comment and direction of the Public Finance Authority after Kingsburg Finance Committee budget meetings and public hearings.

NOW, THEREFORE, BE IT RESOLVED that the City of Kingsburg Public Finance Authority hereby approves the 2010-11 Fiscal Year Budget and that the operating, and debt service plan budget for the fiscal year beginning July 1, 2010 and ending June 30, 2011 is hereby adopted.

I, Barbara Carpenter, Deputy Executive Secretary for the City of Kingsburg Public Finance Authority, do hereby certify that the foregoing resolution was duly passed and adopted at a regular meeting of the Kingsburg Public Finance Authority held on the 16th day of June, 2010 by the following vote:

Ayes:	Members Bergstrom, Karstetter, Reilly, Smith, and Blayney
Noes:	Members None
Absent:	Members None
Abstain:	Members None


Barbara Carpenter, Deputy Executive
Secretary, City of Kingsburg Public
Finance Authority