

# **CITY OF KINGSBURG**

## **2011-2012**

### **BUDGET**



**Mayor Bruce Blayney**  
**Mayor Pro Tem David Karstetter**  
**Councilmember Leland Bergstrom**  
**Councilmember Chet Reilly**  
**Councilmember Michelle Roman**

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

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# City of Kingsburg

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

June 8, 2011

Kingsburg Mayor and City Council:

On behalf of the City's Management Team it is our privilege to present to you the Fiscal Year 2011/2012 Budget for all funds. This budget is a team effort led by Assistant City Manager/Finance Director/Treasurer Don Jensen who has skillfully crafted a budget that meets the basic needs of each department, program and service with the City's limited financial resources.

This budget projects a fifth year of shrinking revenues and modestly increasing expenses. As a result, staff with guidance from the City Council has pursued and secured wage and benefit concessions from the City's management and unrepresented employees and two of the three bargaining units, Kingsburg Public Service Employees Association (KPSEA) and Kingsburg Professional Firefighters Association (KPPFA). Those concessions include,

- Wage reductions of 6% for management, 3% for Public Works and 5% for all other employees.
- Continuation of the 30% employee contribution for health insurance.
- A delay in the implementation of the contractually agreed to 3% at 55 retirement plan for firefighters.
- Miscellaneous additional concessions from the firefighters that along with other concessions are projected to generate a total wage and benefit savings of 10%.

Since the City has been unsuccessful in securing concessions from the Kingsburg Police Officers Association (KPOA) the City was forced to lay off one probationary dispatcher and one probationary Police Officer to generate savings equal to the value of the requested concessions. In addition, the City continues to pursue the consolidation of positions or outsourcing of work in other departments that will result in the lay off of additional personnel.

Finally, City staff continues to review and adjust operating expenses including contracts for services such as cell phones and fuel purchasing. It has been and continues to be our goal to secure reductions in operating costs to avoid reductions in the essential services the City provides our residents.

Following is a brief synopsis of the notable highlights in the various funds contained with the budget.

Bruce Blayney  
Mayor

David Karstetter  
Mayor Pro-tem

COUNCIL MEMBERS  
Leland E. Bergstrom

Dr. Milo Smith  
Chet Reilly

Donald F. Pauley  
City Manager

## GENERAL FUND

- A net reduction in non-grant revenues of \$209,000.
- A net reduction of \$486,000 in expenditures.
- A surplus of revenues over expenditures (contingency) of \$33,819 or .76 % of the General Fund Budget.
- Reduction in the transfer to the Senior Center Fund of \$56,000 due to the elimination of the Senior Citizens Coordinator position and transfer of duties to the Community Services Coordinator and other miscellaneous reductions.
- An 80% increase in the General Fund transfer to the Ambulance Fund to offset the cost of fire protection services for a total transfer of \$761,080.
- A reduction in Police Sergeant staffing from 4 to 3 through attrition to offset the loss of State COPS funding in the amount of \$100,000.
- An increase in prisoner booking fees due to the loss of State funded reimbursements to Fresno County.
- A reduction in the reimbursement of Police Officer training (POST) costs from the State.

## CAPITAL PROJECTS

The Fiscal Year 2011/2012 Budget does not include any funding for capital projects that are not funded by grants or non-General Fund revenues sources.

## ENTERPRISE FUNDS

- Water
  - A \$4 per month fee increase due to the second year payment to Consolidated Irrigation District for ground water recharge estimated at \$174,000.
- Solid Waste
  - No fee increase.
  - Staff has included in the budget a memorandum regarding the City's annual curbside leaf pickup program and a request for direction on continuing the service and the revenue source for doing so.

NOTE: the City's Franchise Agreement with Waste Management for solid waste, green waste and recycling collection and disposal will expire on June 30, 2013. In early 2012 staff will be preparing, in consultation with the City Council and community, a Request For Proposals that will be issued in the Fall of 2012 to secure proposals and cost quotes for these services from qualified vendors.

➤ Ambulance

- Due to the receipt of less than full reimbursement of billable costs the City continues to explore options for reducing expenses while increasing the General Fund transfer to offset the cost of fire protection services.

➤ Building Permits

- This fund continues to operate in a deficit due to the continuing downturn in building construction and even with significant reductions in personnel and operating costs. Staff continues to explore options for further cost reductions.

### RECREATION FUND

➤ Pool

- The increase in the General Fund transfer to the Pool Fund is due primarily to an aging facility requiring greater maintenance and repair.

➤ Senior Center

- The reduction in General Fund transfer to the Senior Center Fund is due to the elimination of the Senior Citizens Coordinator position and transfer of duties to the Community Services Coordinator.

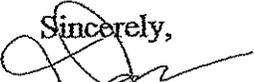
### REDEVELOPMENT

The future of redevelopment in California is in question due to the Governor's proposal to eliminate redevelopment. The Redevelopment Agency's budget focuses on entering into Development Agreements for or completing projects that were underway before the Governor's announcement and can continue to be funded with redevelopment revenues.

As has been the case for most of the City's budgets during the past decade, this budget is based on a number of assumptions and unknowns including the impacts of the State budget and the ability of the City to identify and implement opportunities that will generate revenue or savings to offset revenue shortfalls and increased expenses.

While the City continues 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,



Don Pauley  
City Manager

CITY OF KINGSBURG

CITIZENS

**CITY COUNCIL**

Fresno County Council of Governments  
 Selma-Kingsburg-Fowler County  
 Sanitation District  
 Mosquito Abatement District  
 Southeast Regional Solid Waste JPA  
 Five Cities Economic Development Authority  
 San Joaquin Valley Power Authority

ASSISTANT CITY MANAGER/TREASURER/  
 CITY FINANCE DIRECTOR  
 UTILITY BILLING  
 ADMINISTRATIVE & ACCOUNTING OPERATIONS  
 -----  
 2-Account Clerks  
 3-Part Time Clerks

HUMAN RESOURCES COORDINATOR  
 HUMAN RESOURCES  
 PAYROLL  
 WORKERS COMPENSATION

CONTRACT  
 CITY ATTORNEY

CITY CLERK/  
 ADMINISTRATIVE ASSISTANT  
 BUSINESS LICENSE CLERK  
 HEALTH INSURANCE CLERK  
 -----  
 Part Time Deputy City Clerk

CITY MANAGER  
 PUBLIC WORKS DIRECTOR  
 RDA EXECUTIVE DIRECTOR

Redevelopment Agency  
 Joint Powers Finance Authority  
 Traffic Safety Committee  
 Community Services Commission  
 Planning Commission  
 Architectural Design Review Committee  
 Economic Development Committee  
 Swimming Pool JPA

CONTRACT CITY ENGINEER  
 (Coordinates with departments connected  
 by dashes below)

Solid Waste  
 (Franchise Operators)

Public Safety

Administration

Planning & Development

Public Works

Administration  
 Streets/Storm Drain  
 Parks/Ground Maintenance  
 Bldg. & Facilities Maintenance  
 Vehicle Maintenance  
 Water System  
 -----  
 Lighting & Landscaping Maintenance  
 Assistant Public Works Director  
 3-Water Maintenance Workers  
 2-Streets Maintenance Workers  
 3-Parks/Grounds Maint. Workers  
 1-Mechanic

Redevelopment  
 Economic Development  
 -----  
 Contract Economic  
 Development Coordinator  
 Contract Janitorial Service

Police  
 Fire  
 Ambulance  
 Emergency Services  
 -----

Refuse  
 Recycling  
 Green Waste  
 Street  
 Sweeping

Community Services

Senior Center  
 Crandell Swim Complex  
 Summer & After School Programs  
 City Park Activities  
 Animal Control  
 -----  
 Community Services Coordinator  
 (35 hours/week)  
 Senior Center Coordinator  
 (30 hours/week)  
 Senior Center Nutrition Coordinator  
 (28 hours/week)  
 Contract Pool Maintenance  
 Part Time Summer Rec/After School  
 Part Time Lifeguards  
 Part Time Aquatics Instructors

Police Chief  
 Administrative Assistant  
 3-Sergeants  
 11-Police Officers  
 1-Records Supervisor  
 5-Dispatchers  
 Police Reserves (Volunteer)  
 Community Service Officers (Volunteer)  
 Police Explorers

Fire Chief  
 3-Captains/Paramedics  
 4-Firefighter/Paramedics  
 1-Firefighter/EMT  
 Billing Clerk  
 (30 hours/week)  
 Billing Clerk  
 (40 hours/week)  
 Fire Explorers  
 Paid Call Firefighters

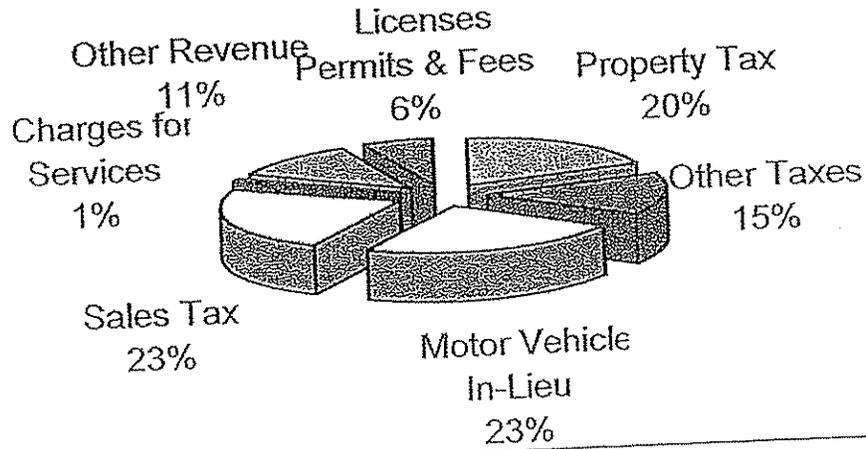
FUND BALANCE PROJECTION									
FUNDS	EST FUND	2011-12	2011-12	2011-12	2011-12	2011-12	2011-12	2011-12	EST FUND
	BALANCE 7/1/2011	ESTIMATED REVENUE	OPERATING BUDGET	DEBT SERVICE	CAPITAL PROJECTS	TOTAL BUDGET	BALANCE 06/30/12		
GENERAL FUND	696,948	4,496,980	4,463,161	-	-	4,463,161	730,767		
SPECIAL REVENUE									
Gas Tax	39,492	181,220	163,493	-	-	163,493	57,219		
LTF Article 3	52,163	6,000	33,122	-	-	33,122	25,041		
LTF Article 8	724,581	177,000	49,400	-	325,000	374,400	527,181		
Measure C	393,697	274,530	143,900	-	250,000	393,900	274,327		
Traffic Congestion Relief	25,518	115,000	107,881	-	-	107,881	32,637		
CAPITAL PROJECTS									
Capital Facilities-Arterial Streets	613,733	7,000	-	-	91,000	91,000	529,733		
Capital Facilities-Police	(406,862)	2,500	1,600	-	-	1,600	(404,962)		
Capital Facilities-Fire/Amb	(610,315)	7,000	214,500	-	-	214,500	(817,815)		
Capital Facilities-City Hall	207,093	3,900	-	-	-	-	210,993		
Capital Facilities-Public Works Yard	7,500	2,520	-	-	-	-	10,020		
Capital Facilities-Special Recreation	479,683	9,000	-	-	-	-	488,683		
Capital Facilities-Library	111,621	4,500	-	-	-	-	116,121		
Capital Facilities-Water Facilities	458,135	7,000	-	-	-	-	465,135		
Sewer Connection	880,115	6,500	-	-	-	-	886,615		
Storm Drain	54,368	-	-	-	25,000	25,000	29,368		
Parks & Rec- Neighborhood	(126,324)	-	100	-	-	100	(126,424)		
Parks & Rec- Community	215,458	-	-	-	-	-	215,458		
Traffic Impact Zone	8,067	40	-	-	-	-	8,107		
Equipment Reserve	72,516	100	-	-	-	-	72,616		
ENTERPRISE									
Water	4,183,546	1,744,000	1,468,247	140,122	300,000	1,908,369	4,019,177		
Solid Waste	(16,427)	1,624,000	1,595,186	-	-	1,595,186	13,387		
Ambulance	(840,148)	2,632,080	2,490,362	141,718	-	2,632,080	(840,148)		
Building Permit	(690,190)	109,350	68,173	-	-	68,173	(649,013)		

FUND BALANCE PROJECTION		EST FUND	2011-12	2011-12	2011-12	2011-12	2011-12	2011-12	2011-12	EST FUND
BALANCE		BALANCE	ESTIMATED	OPERATING	DEBT	CAPITAL	TOTAL	BALANCE	BALANCE	06/30/12
7/1/2011		REVENUE	BUDGET	SERVICE	PROJECTS	BUDGET		06/30/12		
FUNDS										
RECREATION										(86,116)
Pool	(90,129)	146,100	142,087	-	-	-	142,087			1,885
Senior Center	11,131	34,400	43,646	-	-	-	43,646			
SPECIAL POLICE	16,352	5,000	-	-	-	6,000	5,000			16,352
Abandoned Vehicle Abatement										
GRANT FUNDS	(15,910)	161,000	-	-	-	141,000	141,000			4,090
Community Development Block Grant	(1,004,364)	1,673,140	-	-	-	566,900	566,900			101,876
CMAQ Projects	(131,603)	576,841	-	-	-	401,000	401,000			44,238
TE Project	(8,000)	564,020	-	-	-	541,020	541,020			15,000
RSTP Grant Funds	-	209,892	-	-	-	209,892	209,892			-
ARRA Funds-Federal Stimulus	-	-	-	-	-	-	-			-
COPS-SLESF	-	-	-	-	-	-	-			-
FINANCE AUTHORITY	6,501,974	212,000	-	452,450	-	-	452,450			6,261,524
Finance Authority	(502,636)	74,710	-	44,700	-	-	44,700			(472,626)
Special Assessment District 1991-1	(12,605)	2,642	-	1,637	-	-	1,637			(11,600)
Special Assessment District 1991-1 Sup	(694,826)	93,865	-	58,850	-	-	58,850			(659,811)
Special Assessment District 1992-1	(219,617)	46,825	-	26,775	-	-	26,775			(199,567)
Special Assessment District 1992-2	-	-	-	-	-	-	-			-
Special Assessment District 1992-1 Proj	-	-	-	-	-	-	-			-
REDEVELOPMENT AGENCY	211,811	-	-	-	-	140,000	140,000			71,811
Capital Project Fund	(250,117)	1,034,000	903,000	113,192	-	-	1,016,192			(232,309)
Debt Service Fund	945,053	147,800	6,000	-	-	400,000	406,000			686,653
Low/Moderate Housing	469	78,978	79,447	-	-	-	79,447			-
LIGHTING & LANDSCAPING DISTRICT**	\$11,292,951	\$16,471,433	\$11,973,305	\$ 979,444	\$ 3,395,812	\$	\$ 16,348,561			11,415,823
Subtotal		(3,206,050)	(3,206,050)				(3,206,050)			-
Net Transfers			\$ 8,767,255	\$ 979,444	\$ 3,395,812	\$	\$ 13,142,511			11,415,823
GRAND TOTAL	\$11,292,951	\$13,265,383	\$ 8,767,255	\$ 979,444	\$ 3,395,812	\$	\$ 13,142,511			11,415,823

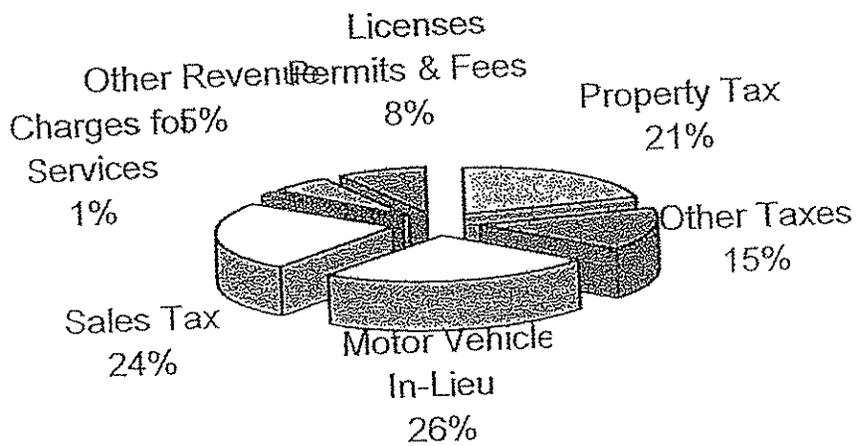
Staffing Allocation Worksheet											
11-12 Fiscal Year											
City Hall:	General Fund	Ambulance	Water	Solid Waste	Building Permit	Redevelopment	Measure C	Gas Tax	LTF Art 8	Traffic Congest	Senior Center
Don Pauley	76.1%	3.0%	5.4%	3.4%	4.0%	3.6%	1.5%	1.5%	1.5%		
Don Jensen	50.9%	5.3%	21.7%	9.4%	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%		
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	25.0%		25.0%	25.0%	25.0%						
Ashlee Winslow	100.0%										
Barbara Carpenter-part time			50.0%	50.0%							
Joan Roehrk-part time			50.0%	50.0%							
Betty Ruegge-part time			50.0%	50.0%							
Sherry Gerdt-part time			50.0%	50.0%							
<b>Public Works:</b>											
Damen Hays	35.0%		25.0%	25.0%			5.0%	5.0%	5.0%		
Bob Stucky			100%								
Rob Bissett			100%								
James Kirk			100%								
The Crofoot			100%								
Dolph Beasley	100.0%										
Richard Griffin	85.0%							15.0%			
Lary Bierman	85.0%							15.0%			
Dan Brady								35.0%		65.0%	
David Green								35.0%		65.0%	
<b>Fire &amp; Ambulance:</b>											
Gary Rocha		100.0%									
Tim Ray		100.0%									
Russ Davis		100.0%									
Bob McGee		100.0%									
Shaun Spradling		100.0%									
Vernon Franklin		100.0%									
Justin Vasquez		100.0%									
Kevin Clark		100.0%									
Wayne Osborne		100.0%									
<b>Senior Center:</b>											
Lily Rodriguez											100.0%
<b>Police:</b>											
All Personnel	100.0%										

CAE\ExecStaff\Allor

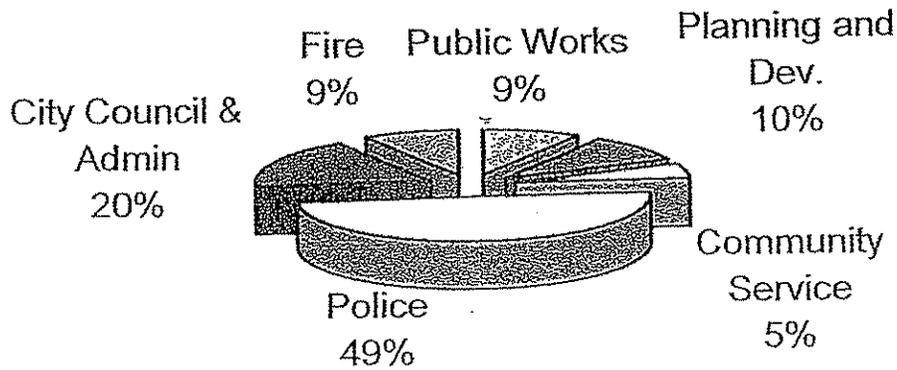
## City of Kingsburg General Fd Revenue 2010- 11 Estimates



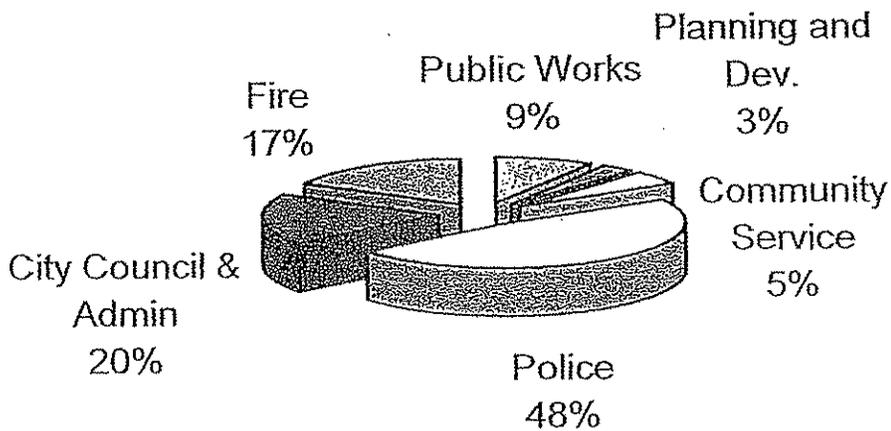
## City of Kingsburg General Fd Revenue 2011- 12 Estimates



## City of Kingsburg General Fd Expenditures 2010- 11 Estimates



## City of Kingsburg General Fd Expenditures 2011- 12 Estimates



**PERSONNEL SUMMARY**

DEPARTMENT	POSITION		2009-10 ACTUAL	2010-11 ACTUAL	2011-12 PROPOSED BUDGET
CITY COUNCIL	Mayor	Elected	1.00	1.00	1.00
	Council Members	Elected	4.00	4.00	4.00
	<b>Total City Council</b>		<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
CITY MANAGER	City Manager	Full-time	1.00	1.00	1.00
CITY CLERK	City Clerk	Full-time	1.00	1.00	1.00
	Clerical	Part-time	0.20	0.20	0.20
	<b>Total City Clerk</b>		<b>1.20</b>	<b>1.20</b>	<b>1.20</b>
FINANCE	Finance Director	Full-time	1.00	1.00	1.00
	Account Clerk 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
	<b>Total Finance</b>		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
HUMAN RESOURCES	Human Resource Coordinator	Full-time	1.00	1.00	1.00
PLANNING & DEV.	Planning & Develop Director	Full-time	1.00	1.00	0.00
	Building Official	Part-time	0.40	0.40	0.00
	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	0.50	0.00
	<b>Total Planning &amp; Development</b>		<b>3.40</b>	<b>2.90</b>	<b>1.00</b>
COMMUNITY SERVICES	Community Serv Coordinator	Full-time	0.88	0.88	1.00
	Lifeguards & Instructors	Part-time	1.50	1.50	1.50
	Summer/After School Leaders	Part-time	1.60	1.50	1.50
	<b>Total Community Services</b>		<b>3.98</b>	<b>3.88</b>	<b>4.00</b>
POLICE	Chief	Full-time	1.00	1.00	1.00
	Administrative Assistant	Full-time	1.00	1.00	1.00
	Lieutenant	Full-time	0.00	0.00	0.00
	Sergeants	Full-time	4.00	3.00	3.00
	Officers	Full-time	10.00	10.00	9.00
	Records Supervisor	Full-time	1.00	1.00	1.00
	Dispatchers	Full-time	5.00	5.00	4.00
	<b>Total Police</b>		<b>22.00</b>	<b>21.00</b>	<b>19.00</b>
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	4.50	4.00
	Firefighter/EMT	Full-time	1.00	1.00	1.00
	Amb Billing Clerk	Full-time	0.75	0.75	0.00
	Billing Clerk Assistant	Full-time	1.00	1.00	0.00
	<b>Total Fire &amp; Ambulance</b>		<b>11.75</b>	<b>11.25</b>	<b>9.00</b>
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	2.00
	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	0.50	0.00
	Administrative Analyst	Full-time	0.00	0.00	0.00
	Pool Maintenance Worker	Full-time	0.00	0.00	0.00
	<b>Total P.W. Admin &amp; Engin</b>		<b>12.00</b>	<b>11.50</b>	<b>10.00</b>
SENIOR CENTER	Senior Center Coordinator	Part-time	0.75	0.75	0.00
	Nutrition Coordinator	Part-time	0.70	0.70	0.70
	<b>Total Senior Center</b>		<b>1.45</b>	<b>1.45</b>	<b>0.70</b>
TOTAL-ALL DEPARTMENTS		Full-time	55.63	53.13	46.00
		Part-time	6.15	6.05	4.90
	<b>Total Employees (F.T.E.)</b>		<b>61.78</b>	<b>59.18</b>	<b>50.90</b>
		Elected	5.00	5.00	5.00
<b>GRAND TOTAL</b>			<b>66.78</b>	<b>64.18</b>	<b>55.90</b>

**ALL TRANSFERS**  
**11-12**

<b>Fund</b>	<b>Out</b>		<b>Fund</b>	<b>In</b>	
<b><u>Overhead Transfers</u></b>					
Water	318	288,000	General Fund	1	288,000
Solid Waste	319	314,000	General Fund	1	314,000
RDA-Debt Service	746	307,000	General Fund	1	307,000
Ambulance	320	105,000	General Fund	1	105,000
Gas Tax	102	14,400	General Fund	1	14,400
Measure C	105	14,400	General Fund	1	14,400
LTF Art 8	104	14,400	General Fund	1	14,400
<b><u>Operational Transfers</u></b>					
General Fund	1	21,000	Senior Center	22	21,000
General Fund	1	75,600	Pool	21	75,600
General Fund	1	761,080	Ambulance	320	761,080
RDA Debt Service	746	465,000	General Fund	1	465,000
Capital Facil-Fire/Amb	210	212,000	Ambulance	320	212,000
Arra	38	209,892	CMAQ	36	209,892
LTF 8	104	100,000	Fed Grant Funds	Fed Grants	100,000
Measure C Street Maint	105	271,156	Fed Grant Funds	Fed Grants	271,156
LTF 3	103	33,122	Fed Grant Funds	Fed Grants	33,122
<b><i>Total Transfers Out</i></b>		<b><u>3,206,050</u></b>	<b><i>Total Transfers In</i></b>		<b><u>3,206,050</u></b>

# GENERAL FUND SUMMARY

## ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/10 Fund Balance	626,541
2010-11 Fiscal Year	
Estimated Revenue	3,735,638
Transfers In	1,193,000
Estimated Funds Available	5,555,179
Estimated Expenditures	4,298,146
Transfers Out	560,085
Total Expenditures and Transfers Out	4,858,231
06/30/11 Estimated Fund Balance	<u>696,948</u>
06/30/11 Fund Balance	696,948
2011-12 Fiscal Year	
Estimated Revenue	3,434,780
Transfers In	1,062,200
Estimated Funds Available	5,193,928
Estimated Expenditures	3,605,481
Transfers Out	857,680
Total Expenditures and Transfers Out	4,463,161
06/30/12 Estimated Fund Balance	<u>730,767</u>

## EXPLANATION OF RESERVES

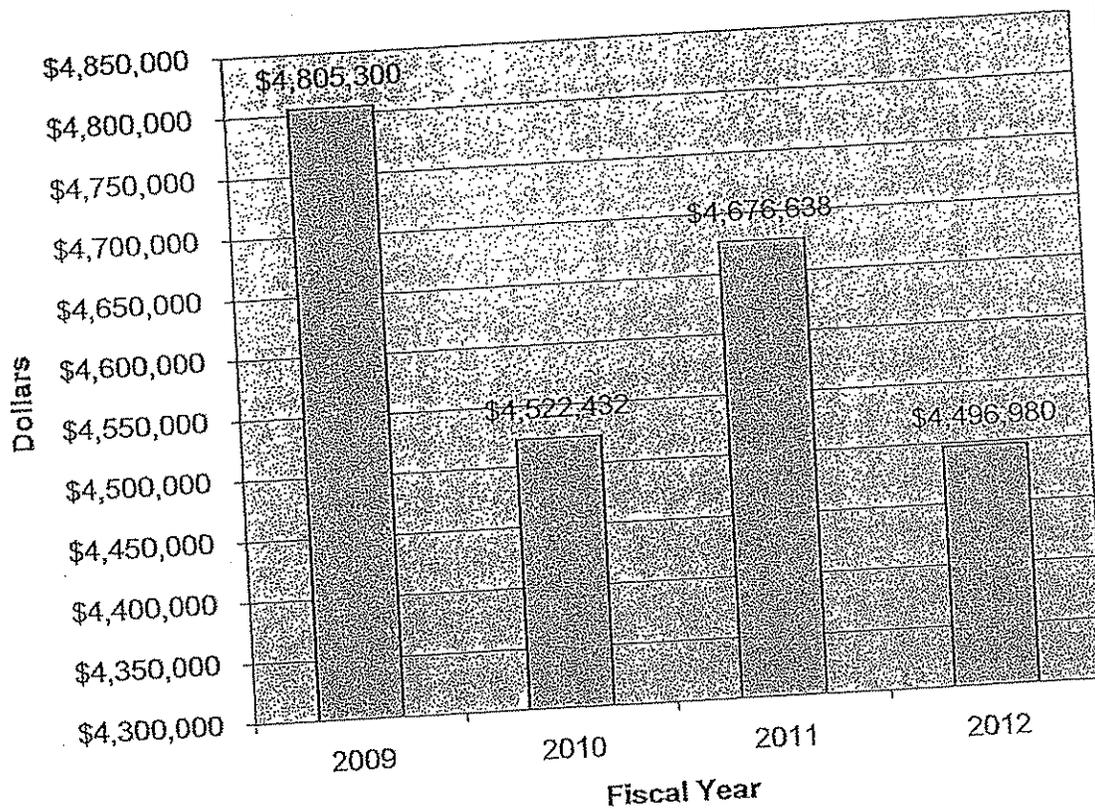
	2009/10	2010/11	2011/12
Reserved Fund Balances:			
Reserved for Insurance Settlements	30,000	30,000	30,000
Unreserved Fund Balance	626,541	666,948	700,767
Total Reserves	<u>626,541</u>	<u>696,948</u>	<u>730,767</u>

**REVENUE SUMMARY**

**GENERAL FUND REVENUE ACCOUNTS**

	2009/10 ACTUAL	2010/11 ESTIMATE	2011/12 ESTIMATE
<b>Property Tax</b>			
Secured/Unsecured Prop Tax	690,162	700,000	710,000
Supplemental Prop Tax	17,182	15,000	15,000
Real Prop Transfer	22,268	16,000	16,000
<b>Other Tax</b>			
Homeowner Property Tax Relief	11,287	11,000	11,000
Sales Tax	589,932	635,000	640,000
Sales Tax in-lieu	181,045	211,000	211,000
Franchises	325,924	365,000	338,000
Housing-in-lieu	7,410	400	400
Motor Vehicle-In-Lieu-of Fees	856,422	870,000	870,000
Local Public Safety	16,556	15,000	15,000
Transient Occupancy Tax	71,704	150,000	150,000
<b>Licenses, Permits and Fees</b>			
Business Licenses	98,630	130,000	135,000
Dog Licenses	309	400	400
Park Reservation Fees	7,508	9,000	9,000
After School/Summer Rec Program Fees	80,600	71,000	70,000
Offsite Plan Check & Inspec. Fees	-	-	-
Encroachments	12,381	10,000	10,000
Planning & Zoning Fees	6,573	10,000	-
Subdivision Maps	-	-	-
<b>Fines and Penalties</b>			
Police Fines	43,087	43,000	43,000
Parking Fines	6,240	5,000	5,000
<b>Use of Money and Property</b>			
Interest on Investments	1,411	1,500	1,000
Rents	21,288	21,500	21,500
Sale of Property	7,249	3,000	2,000
<b>Intergovernmental</b>			
Cal Grip	4,461	-	-
State Emergency Telephone Grant	-	735	-
Domestic Violence Grant	86	59	30
State Mandates Reimb	-	3,140	-
Charette Grant	25,033	252,000	-
'80/20 Grant	-	3,474	-
DOJ Grants	2,418	2,000	-
<b>Charges for Services</b>			
Garage	2,047	12,000	6,000
State Route 201 Maint	5,430	5,430	5,430
Police Services	50,833	40,000	40,000
<b>Other Revenue</b>			
POST Reimbursement	9,700	10,000	10,000
Miscellaneous	121,187	114,000	100,000
Transfers In	1,128,212	1,088,000	1,057,200
Transfer -In-Abandoned Vehicles	4,030	5,000	5,000
Transfer In-Slesf	101,505	100,000	-
<b>TOTAL REVENUES</b>	<b>\$ 4,522,432</b>	<b>\$ 4,928,638</b>	<b>\$ 4,896,980</b>

### General Fund Revenue Trend

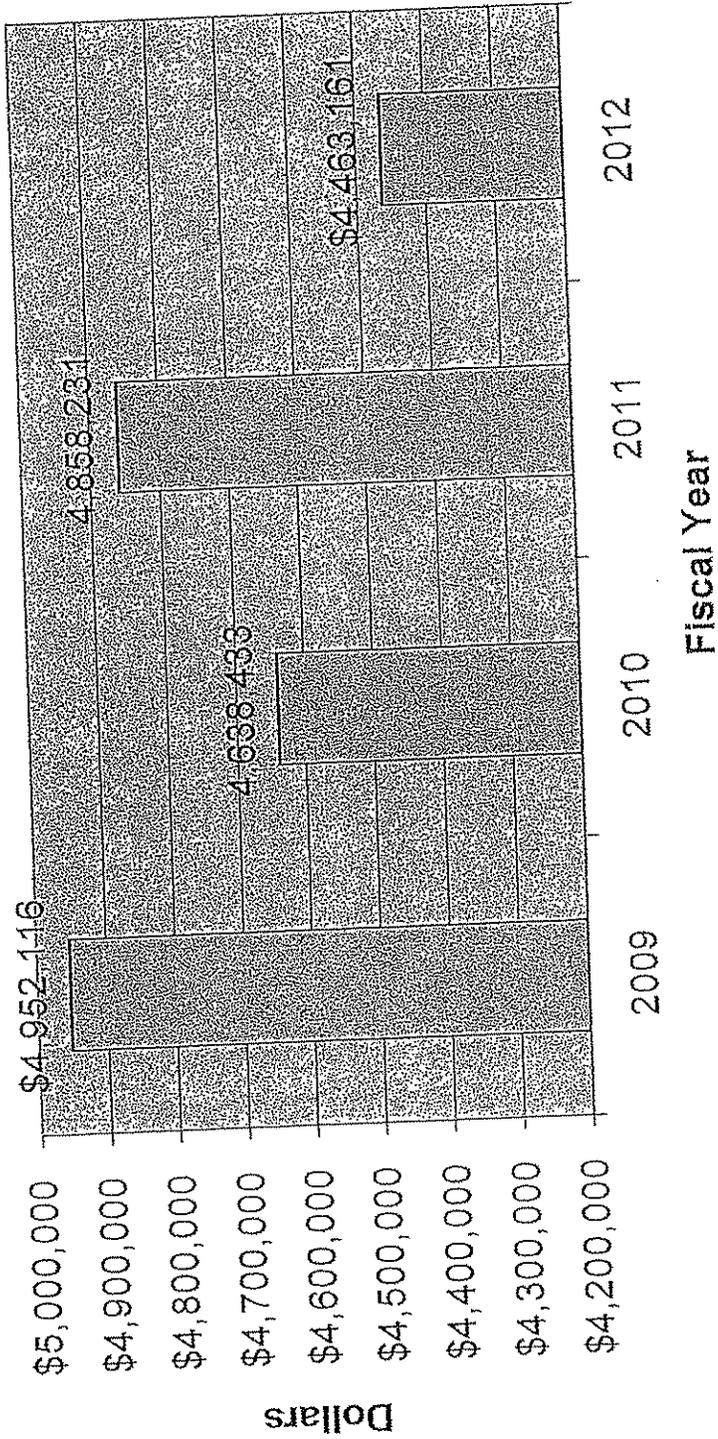


\*\* The Charette Grant Revenue was taken out of the total Revenue for Fiscal Year 2011 for a more accurate comparison.

**EXPENDITURE SUMMARY  
2011-12 CITY MANAGERS PROPOSED BUDGET  
GENERAL FUND**

DEPARTMENTS	# OF PERSONNEL	PERSONNEL	MAINT & OPERATIONS	CAPITAL OUTLAY	GRAND TOTAL
Mayor & Council	500	11,950	8,000	-	19,950
City Attorney	000	-	38,000	-	38,000
Non-Departmental	000	-	1,002,926	-	1,002,926
City Manager	100	171,151	2,300	-	173,451
City Clerk	100	98,298	5,500	-	103,798
Finance	100	136,524	39,525	-	176,049
Human Resources	100	68,402	1,925	-	70,327
Planning & Development	025	24,319	118,800	-	143,119
Community Services & Recreation	260	99,829	119,650	-	219,479
Police	1900	1,905,918	221,000	-	2,126,918
Public Works Administration	033	34,751	6,500	-	41,251
Landscape Maintenance	170	145,386	51,000	-	196,386
Building & Facility Maint	000	-	49,500	-	49,500
Vehicle & Equip Maint	100	67,907	39,000	-	106,907
<b>GENERAL FUND TOTAL</b>	<b>3388</b>	<b>\$ 2,764,435</b>	<b>\$ 1,698,726</b>	<b>\$ -</b>	<b>\$ 4,463,161</b>
<b>2010-11 FUND TOTAL (ESTIMATE)</b>	<b>3943</b>	<b>\$ 3,339,012</b>	<b>\$ 1,519,219</b>	<b>\$ -</b>	<b>\$ 4,858,231</b>
<b>2009-10 FUND TOTAL (ACTUAL)</b>	<b>3893</b>	<b>\$ 3,122,961</b>	<b>\$ 1,483,258</b>	<b>\$ 32,214</b>	<b>\$ 4,638,433</b>

# General Fund Expense Trend



**EXPENDITURE SUMMARY**

CITY COUNCIL	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	5	5	5
Personnel	16,793	15,502	11,950
Maintenance and Operation	9,912	7,607	8,000
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 26,705</b>	<b>\$ 23,109</b>	<b>\$ 19,950</b>

**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.

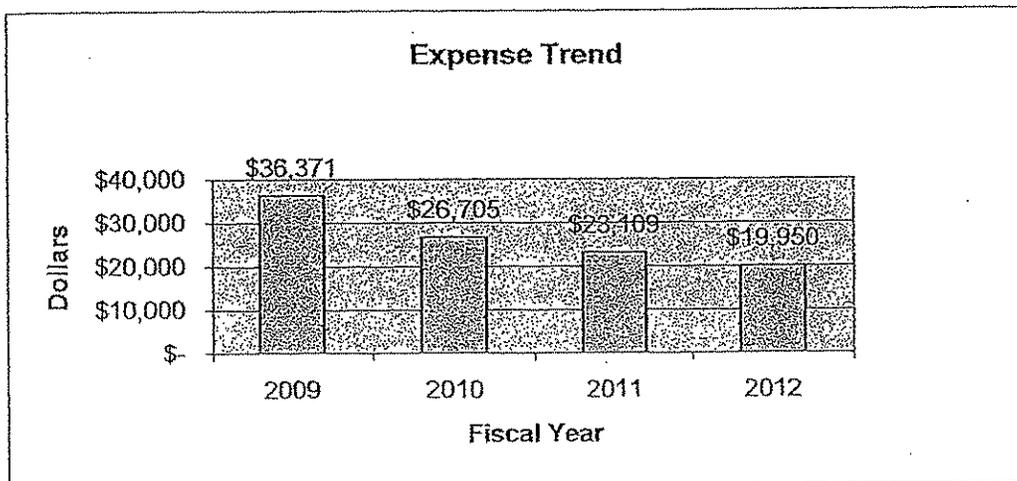
**Significant Changes:**

None.

**EXPENDITURE DETAIL**

CITY COUNCIL	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Printing and Advertising	1,811	1,000	1,000
Conf/Meetings/Travel Exp	2,594	500	500
Memberships/Dues	5,507	6,107	6,500
Professional Services	-	-	-
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 9,912</b>	<b>\$ 7,607</b>	<b>\$ 8,000</b>

**MAINTENANCE & OPERATION DETAIL**



PERSONNEL DETAIL

City Council	Total Positions		2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
	2010-11 ACTUAL	2011-12 PROPOSED BUDGET			
<b>Regular Positions Pay</b>					
Councilmembers	5	5	15,600	14,400	11,100
<b>Benefits</b>					
FICA			1,193	1,102	850
PERS					
Med/Dent/Vision/Life					
Workers Comp					
	5	5	\$ 16,793	\$ 15,502	\$ 11,950

**EXPENDITURE SUMMARY**

CITY ATTORNEY	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	28,893	38,000	38,000
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 28,893</b>	<b>\$ 38,000</b>	<b>\$ 38,000</b>

**Description:**

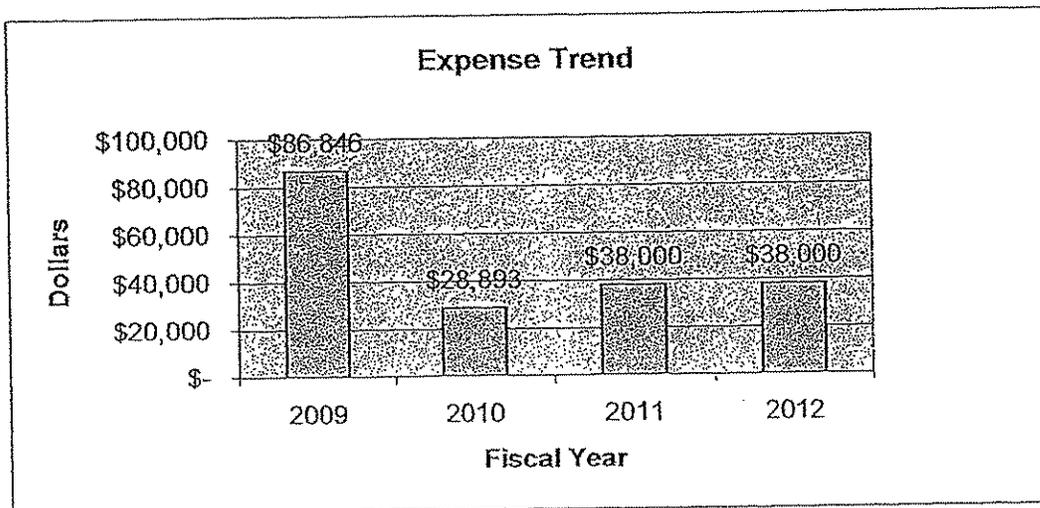
The City Attorney is chief legal advisor to the City Council. The City attorney's services include drafting and reviewing ordinances, contracts, resolutions and providing assistance on a variety of legal matters affecting general operations of the City. Legal expenses are also budgeted directly to the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

**Significant Changes:**

None.

**EXPENDITURE DETAIL**

CITY ATTORNEY	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Professional Services	28,893	38,000	38,000
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 28,893</b>	<b>\$ 38,000</b>	<b>\$ 38,000</b>



**EXPENDITURE SUMMARY**

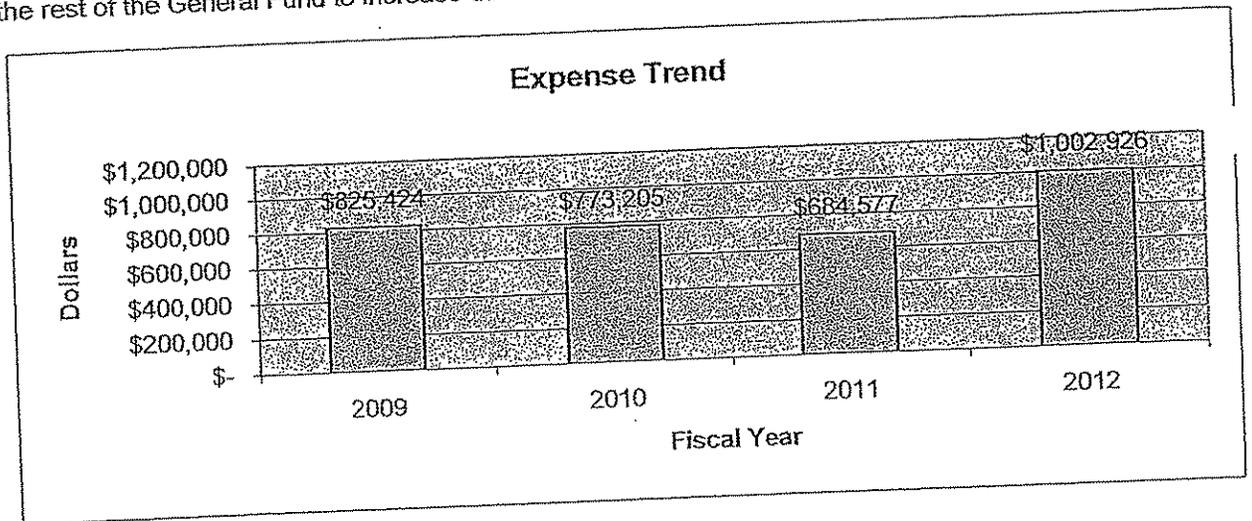
NON-DEPARTMENTAL	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	773,205	684,577	1,002,926
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 773,205</b>	<b>\$ 684,577</b>	<b>\$ 1,002,926</b>

**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:**

This department includes the increased transfer to the Ambulance/Fire Fund for operations. The City has made reductions in the rest of the General Fund to increase this transfer. The reductions are shown in the affected dept.



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**EXPENDITURE DETAIL**

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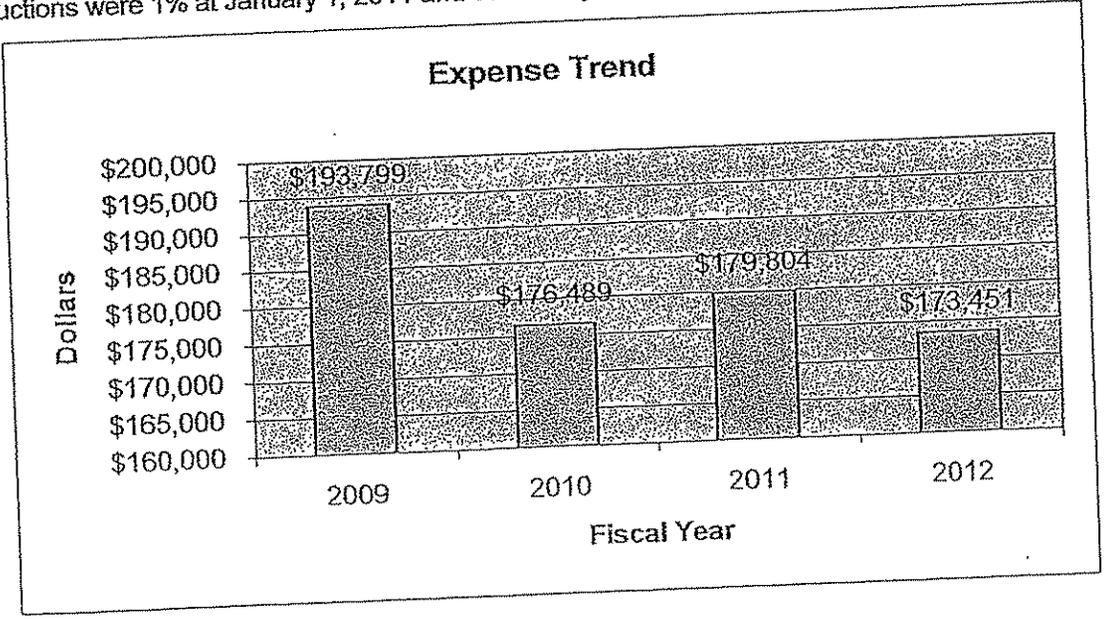
<b>NON-DEPARTMENTAL</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
<b>MAINTENANCE &amp; OPERATION DETAIL</b>			
Communications	6,871	7,000	7,000
Utilities	9,274	7,000	7,000
Special Professional	13,132	-	-
Insurance-Liability	152,411	120,738	104,346
Fire Services Transfer to Ambulance	442,552	418,085	761,080
Council Chamber Lease Payment	25,200	25,200	25,200
City Website	2,057	1,825	2,000
CRM Program	13,800	7,000	1,000
Property Taxes	2,753	2,200	2,200
Employee Bonds	1,129	1,129	1,200
Tree Lights & Christmas	1,766	500	2,000
Miscellaneous	14,765	15,000	15,000
Copier & Leases	7,969	8,500	8,500
<i>Redevelopment Related Costs:</i>			
Professional Services	38,248	32,000	28,000
Conf/Mtgs/Travel	33	-	-
Memberships/Dues	6,662	8,400	8,400
Chamber Services	34,583	30,000	30,000
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 773,205</b>	<b>\$ 684,577</b>	<b>\$ 1,002,926</b>

**EXPENDITURE SUMMARY**

CITY MANAGER	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	171,459	177,379	171,151
Maintenance and Operation	5,030	2,425	2,300
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 176,489</b>	<b>\$ 179,804</b>	<b>\$ 173,451</b>

**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:**  
 All management has taken 6% pay reductions since January 1, 2011 including the City Manager. These reductions were 1% at January 1, 2011 and 5% at July 1, 2011.



**PERSONNEL DETAIL**

**Total Positions**

City Manager	2010-11 ACTUAL	2011-12 ADOPTED BUDGET	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
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**Regular Positions Pay**

City Manager	1	1	125,030	124,500	116,250
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**Benefits\***

FICA			8,433	8,500	8,500
PERS			19,171	21,000	22,000
Med/Dent/Vision/Life			7,938	9,750	9,575
Workers Comp			4,887	5,663	6,325
ERMA/EAP			-	1,966	2,501
Auto Allowance			6,000	6,000	6,000

	<b>1</b>	<b>1</b>	<b>\$ 171,459</b>	<b>\$ 177,379</b>	<b>\$ 171,151</b>
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**EXPENDITURE DETAIL**

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<b>CITY MANAGER</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
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**MAINTENANCE & OPERATION DETAIL**

Communications	529	525	400
Conf/Meefings/Travel	892	500	500
Memberships/Dues/Publications	2,109	1,400	1,400
Insurance Claims Settlement	1,500	-	-
Special Professional	-	-	-
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 5,030</b>	<b>\$ 2,425</b>	<b>\$ 2,300</b>

**EXPENDITURE SUMMARY**

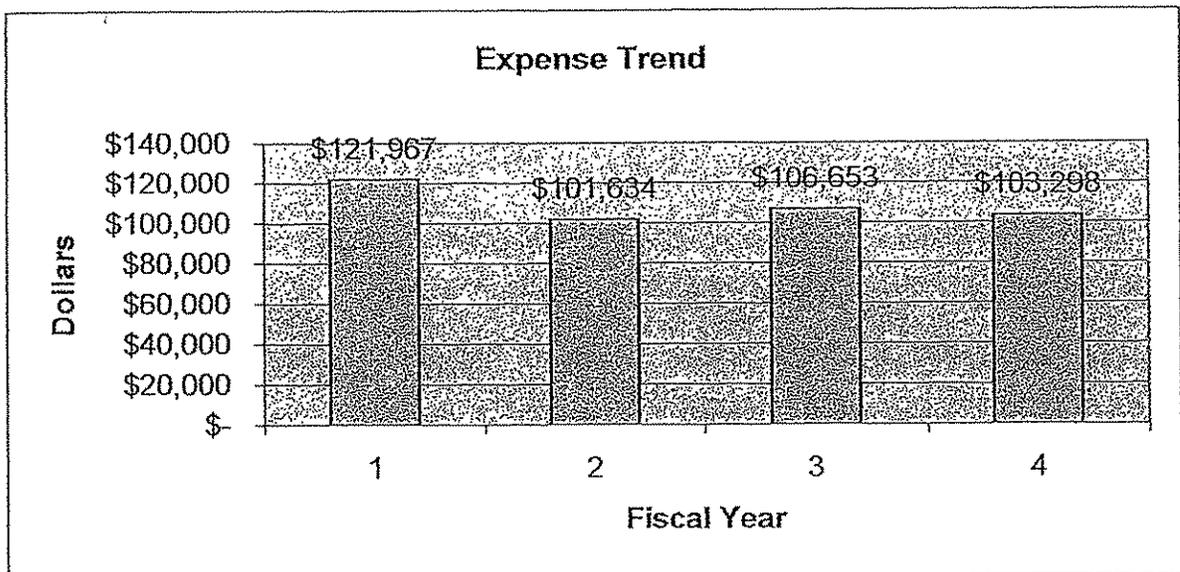
CITY CLERK	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	97,991	102,953	98,298
Maintenance and Operation	3,643	3,700	5,000
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$101,634</b>	<b>\$ 106,653</b>	<b>\$ 103,298</b>

**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:**

All management has taken 6% pay reductions since January 1, 2011 including the City Clerk. These reductions were 1% at January 1, 2011 and 5% at July 1, 2011.



PERSONNEL DETAIL

City Clerk	Total Positions		2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
	2010-11 ACTUAL	2011-12 ADOPTED BUDGET			
<b>Regular Positions Pay</b>					
City Clerk	1	1	72,724	71,400	66,200
<b>Benefits*</b>					
FICA			5,181	5,100	5,000
PERS			10,534	13,500	12,500
ed/Dent/Vision/Life			6,754	8,600	9,572
ERMA/EAP			-	1,128	1,424
Workers Comp			2,798	3,225	3,602
	<b>1</b>	<b>1</b>	<b>\$ 97,991</b>	<b>\$ 102,953</b>	<b>\$ 98,298</b>

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**EXPENDITURE DETAIL**

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<b>CITY CLERK</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
<b>MAINTENANCE &amp; OPERATION DETAIL</b>			
Office Supplies	1,389	1,500	1,500
Conf/Meetings/Travel	494	500	500
Election Expense	-	-	-
Printing & Advertising	3,149	3,200	4,500
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 3,643</b>	<b>\$ 3,700</b>	<b>\$ 5,000</b>

**EXPENDITURE SUMMARY**

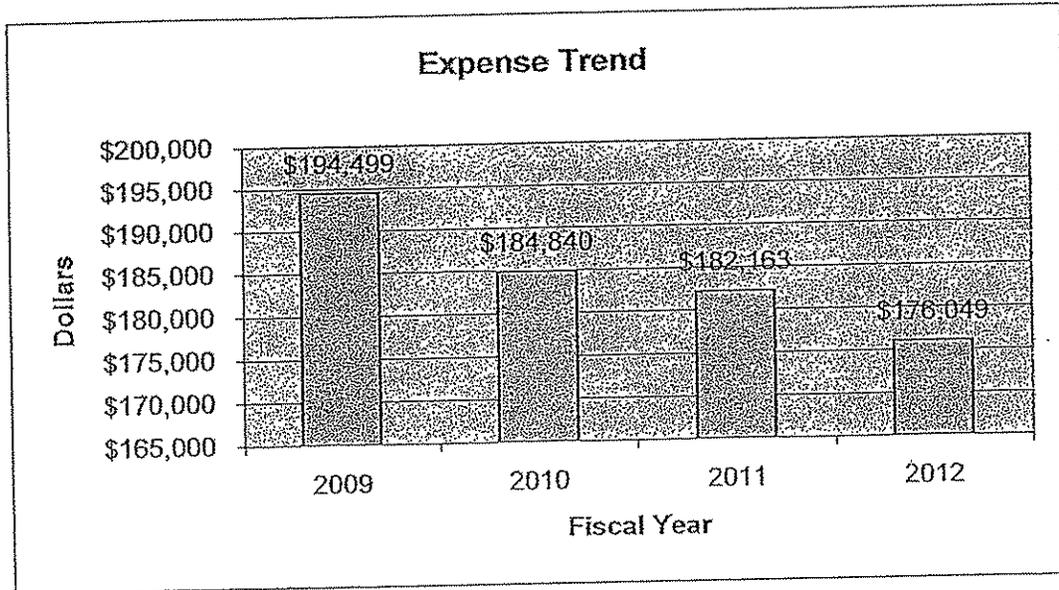
FINANCE	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	141,889	141,803	136,524
Maintenance and Operation	42,951	40,360	39,525
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 184,840</b>	<b>\$ 182,163</b>	<b>\$ 176,049</b>

**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:**

All management has taken 6% pay reductions since Jan. 1, 2011 including the ACM Finance Director. These reductions were 1% at January 1, 2011 and 5% at July 1, 2011.



PERSONNEL DETAIL

Finance	<u>Total Positions</u>		2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
	2010-11	2011-12			
<b>Regular Positions Pay</b>					
Finance Director	1	1	104,048	97,700	91,250
<b>Benefits*</b>					
ICA			7,410	7,475	7,000
ERS			15,748	16,700	17,250
Med/Dent/Vision/Life			10,931	13,800	14,100
IRMA/EAP			-	1,586	1,963
Workers Comp			3,752	4,542	4,961
	<b>1</b>	<b>1</b>	<b>\$ 141,889</b>	<b>\$ 141,803</b>	<b>\$ 136,524</b>

EXPENDITURE DETAIL

FINANCE	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>MAINTENANCE &amp; OPERATION DETAIL</b>			
Office Supplies	207	200	200
Comp/Maint & Supplies	24,283	24,000	23,000
Conf/Meetings/Travel/Education	455	450	200
Memberships/Dues/Publications	655	110	125
Audit	6,000	4,100	4,200
Special Professional Services	11,351	11,500	11,800
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 42,951</b>	<b>\$ 40,360</b>	<b>\$ 39,525</b>

**EXPENDITURE SUMMARY**

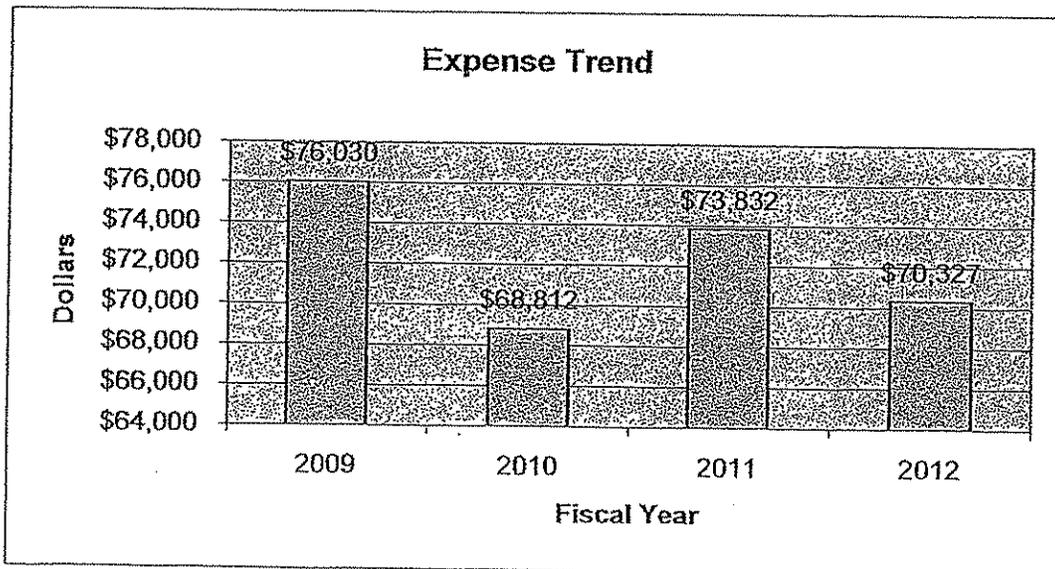
HUMAN RESOURCES	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	65,925	71,207	68,402
Maintenance and Operation	2,887	2,625	1,925
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 68,812</b>	<b>\$ 73,832</b>	<b>\$ 70,327</b>

**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:**

All management has taken 6% pay reductions since Jan 1, 2011 including the Human Res. Coord. These reductions were 1% at January 1, 2011 and 5% at July 1, 2011.



PERSONNEL DETAIL

	<u>Total Positions</u>		2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
	2010-11	2011-12			
Human Resources					
Regular Positions Pay					
Human Resource Coord	1	1	52,840	53,600	50,600
Benefits*					
FICA			4,042	4,100	3,850
PERS			6,913	9,600	9,500
Med/Dent/Vision/Life			81	610	610
ERP/EAP			-	853	1,089
Numbers Comp			2,049	2,444	2,753
	1	1	\$ 65,925	\$ 71,207	\$ 68,402

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**EXPENDITURE DETAIL**

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<b>HUMAN RESOURCES</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
<b>MAINTENANCE &amp; OPERATION DETAIL</b>			
Office Supplies	252	50	150
Conf/Meetings/Travel/Education	330	150	150
Memberships/Dues/Publications	1,407	1,425	1,425
Safety Committee	898	1,000	200
Special Professional Services	-	-	-
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 2,887</b>	<b>\$ 2,625</b>	<b>\$ 1,925</b>

**EXPENDITURE SUMMARY**

PLANNING & DEVELOPMENT	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	1.25	1.5	0.25
Personnel	197,002	176,657	24,319
Maintenance and Operation	78,115	311,300	113,800
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 275,117</b>	<b>\$ 487,957</b>	<b>\$ 138,119</b>

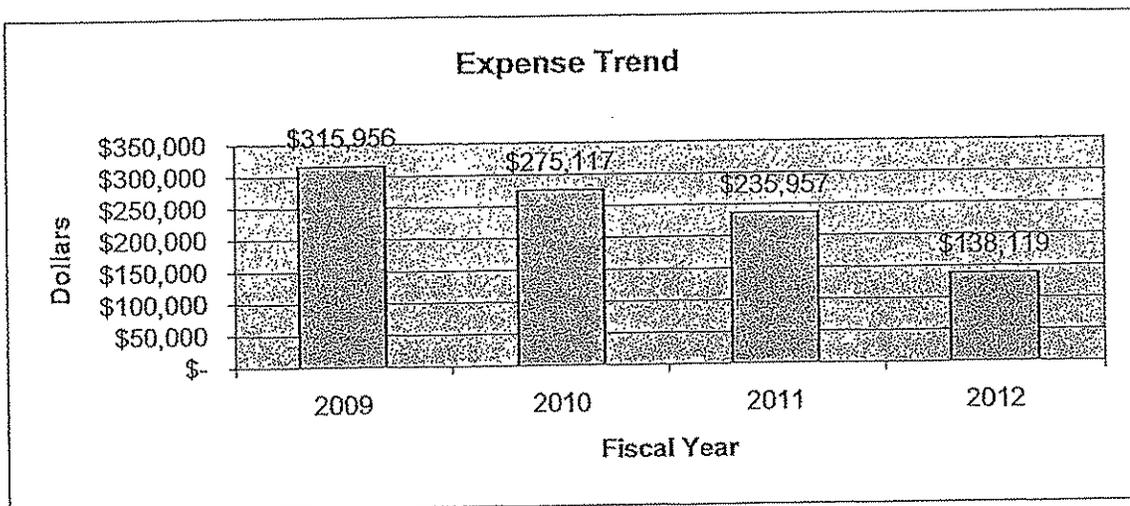
**Description:**

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:**

All management has taken 6% pay reductions since January 1, 2011 including the Planning Director. These were in the form of 1% January 1st and 5% July 1st. Planning is now being done by a consultant planner as of July 1, 2011. The cost savings in wages and the cost addition in Prof Services are reflected in this budget for the Fiscal Year 2012.

In addition, all staff in this department have a 5% pay reduction starting July 1, 2011. Also, the Planning Secretary has taken on additional duties of the Building Secretary and the Public Works Secretary who were laid off. During the 2011 Fiscal Year the Charette Grant Process was completed. Other large budget reductions were made in the Engineers funding and that is reflected in the Special Professional Account. Also, the Economic Development Coordinator position cost was reduced by 50% in the same account.



\*\* The Charette Grant was taken out of the operating expenses for a more accurate comparison.

**PERSONNEL DETAIL**

	2010-11 ACTUAL	2011-12 ADOPTED BUDGET	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR PROPOSAL
<b>Regular Positions Pay</b>					
Planning & Build Director	0	0.75	145,299	120,000	12,400
Dept. Secretary II	0.25	0.25			
Parttime Help	-	-	-	-	-
<b>Benefits*</b>					
FICA			10,468	9,200	880
PERS			20,875	22,000	2,300
Med/Dent/Vision/Life			14,921	17,000	2,400
ERMA/EAP			-	2,188	1,796
Workers Comp			5,439	6,269	4,543
	<b>0.25</b>	<b>1</b>	<b>\$ 197,002</b>	<b>\$ 176,657</b>	<b>\$ 24,319</b>

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**EXPENDITURE DETAIL**

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<b>PLANNING &amp; DEVELOPMENT</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
<b>MAINTENANCE &amp; OPERATION DETAIL</b>			
Office Supplies/Printing & Advertising	1,408	1,200	1,200
Communications	128	-	-
Scanner Lease	2,092	2,100	2,100
Conf/Meetings/Travel/Training & Educ	1,385	1,000	500
Memberships/Dues/Publications	-	-	-
Outside Agency Fees (LAFCO Etc.)	-	-	-
Charrette Expenses	-	252,000	-
Special Professional	73,102	55,000	110,000
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 78,115</b>	<b>\$ 311,300</b>	<b>\$ 113,800</b>

**EXPENDITURE SUMMARY**

<b>COMMUNITY SERVICES</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
<b>Number of Personnel</b>	2.6	2.6	2.6
<b>Personnel</b>	93,047	95,330	99,829
<b>Maintenance and Operation</b>	154,649	165,525	119,650
<b>Debt Service</b>	-	-	-
<b>Capital Outlay</b>	-	-	-
<b>Total</b>	<b>\$ 247,696</b>	<b>\$ 260,855</b>	<b>\$ 219,479</b>

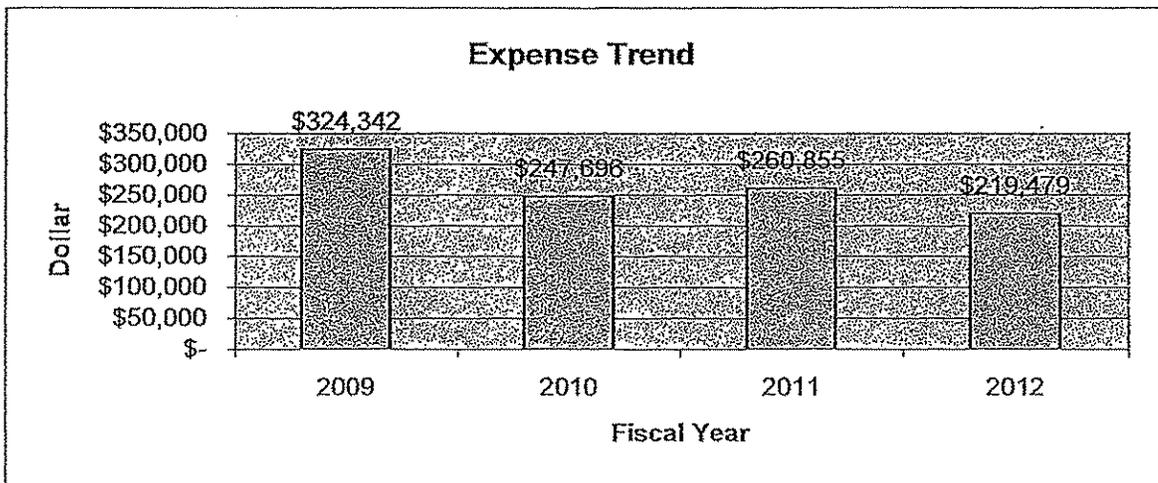
**Description:**

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:**

All management has taken 6% pay reductions since January 1, 2011 including the Community Services Coordinator.

These reductions were 1% at January 1, 2011 and 5% at July 1, 2011.



PERSONNEL DETAIL

Community Services	Total Positions		2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
	2010-11 ACTUAL	2011-12 ADOPTED BUDGET			
<b>Regular Positions Pay</b>					
Community Services Coor	1	1	37,523	38,246	43,000
<b>Overtime</b>					
Extra Help: After School/Summer Prog	1.6	1.6	38,484	35,000	34,000
<b>Benefits*</b>					
FICA			5,685	5,600	5,650
PENSIONS			4,927	7,400	8,100
Health/Dent/Vision/Life			3,318	4,500	3,750
LCRMA/EAP			-	1,186	1,510
Workers Comp			3,110	3,398	3,819
	2.6	2.6	\$ 93,047	\$ 95,330	\$ 99,829

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**EXPENDITURE DETAIL**

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<b>COMMUNITY SERVICES</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
<b>MAINTENANCE &amp; OPERATION DETAIL</b>			
Band Concerts	7,287	7,000	7,000
Weed Abatement	68	875	900
After School/Summer Rec Program Supplies	14,618	14,000	14,000
Office Supplies/Printing & Advertising	589	400	400
Rec Prog Conf/Meetings/Travel	487	1,000	500
Animal Control	100	250	250
Senior Center Operating Transfer	69,500	77,000	21,000
Pool Operating Transfer	62,000	65,000	75,600
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 154,649</b>	<b>\$ 165,525</b>	<b>\$ 119,650</b>

**EXPENDITURE SUMMARY**

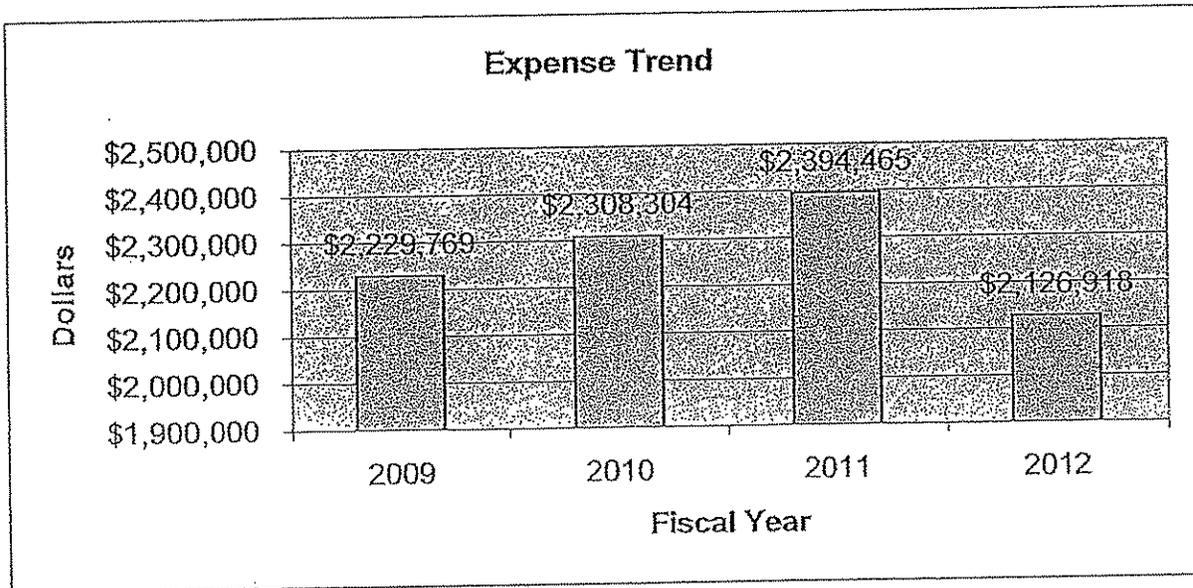
POLICE	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	22	22	19
Personnel	2,043,781	2,188,765	1,905,918
Maintenance and Operation	232,309	205,700	221,000
Debt Service	-	-	-
Capital Outlay	32,214	-	-
<b>Total</b>	<b>\$ 2,308,304</b>	<b>\$ 2,394,465</b>	<b>\$ 2,126,918</b>

**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:**

All management has taken 6% pay reductions since January 1, 2011 including the Police Chief and Administrative Assistant. The Police Association bargaining unit also agreed to a 5% pay reduction, along with additional concessions for retirement, cash outs and employee cost of health insurance. The Police Association would not agree to concessions for retirement and 5% pay cuts so, two employees will be laid off at 7/1/11. The two layoffs were an officer and one dispatcher.



PERSONNEL DETAIL

Office	2010-11 ACTUAL	2011-12 ADOPTED BUDGET	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Regular Positions Pay			1,377,654	1,451,000	1,116,000
Chief	1	1			
Lieutenant	0	0			
Sergeants	4	3 *			
Administrative Assistant	1	1			
Officers	10	9			
Records Supervisor	1	1			
Dispatchers	5	4			
One Sergeant position left unfilled in the 11-12 Fiscal Year Budget.					
Overtime			63,401	65,000	65,000
Extra Help:					
Reserve Officers(20) & Reserve Dispatchers			21,687	5,000	5,000
Benefits*					
ICA			105,998	111,000	87,000
ERS			200,186	225,000	305,000
d/Dent/Vision/Life			202,622	230,500	220,000
RMA/EAP			-	20,822	25,244
Workers Comp			51,433	59,643	63,874
Uniform Allowance			20,800	20,800	18,800
	<b>22</b>	<b>19</b>	<b>\$ 2,043,781</b>	<b>\$ 2,188,765</b>	<b>\$ 1,905,918</b>

POLICE	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>MAINTENANCE &amp; OPERATION DETAIL</b>			
Office Supplies/Printing & Advertising	10,547	8,600	9,000
Dept Tools & Supplies	12,612	8,300	9,000
Weapons/flares/etc.	3,231	7,500	4,000
Reserve Expense	6,323	5,000	6,000
Screening Personnel	6,073	8,600	9,000
Communications	28,981	23,000	23,000
Utilities	22,622	20,500	20,000
Fuels	51,835	45,000	46,000
Office equip Maint	11,341	11,500	12,000
POST Training	11,169	10,000	15,000
Conferences/Meetings/Travel	1,701	4,900	800
Training and Education	6,957	3,500	5,000
Memberships/Dues/Pubs	1,160	1,100	1,200
Special Professional Services	34,238	28,000	29,000
Equipment Maintenance	4,765	5,500	6,000
Radio & Communication Maint	4,658	5,000	6,000
Photo Equip Expense	250	1,000	-
Jail Booking Fees	819	600	14,000
K-9 Unit	1,144	1,400	2,000
Pistol Range	107	700	1,000
CalGrip Grant	8,496	3,000	-
Crime Prevention	3,280	3,000	3,000
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 232,309</b>	<b>\$ 205,700</b>	<b>\$ 221,000</b>

**EXPENDITURE SUMMARY**

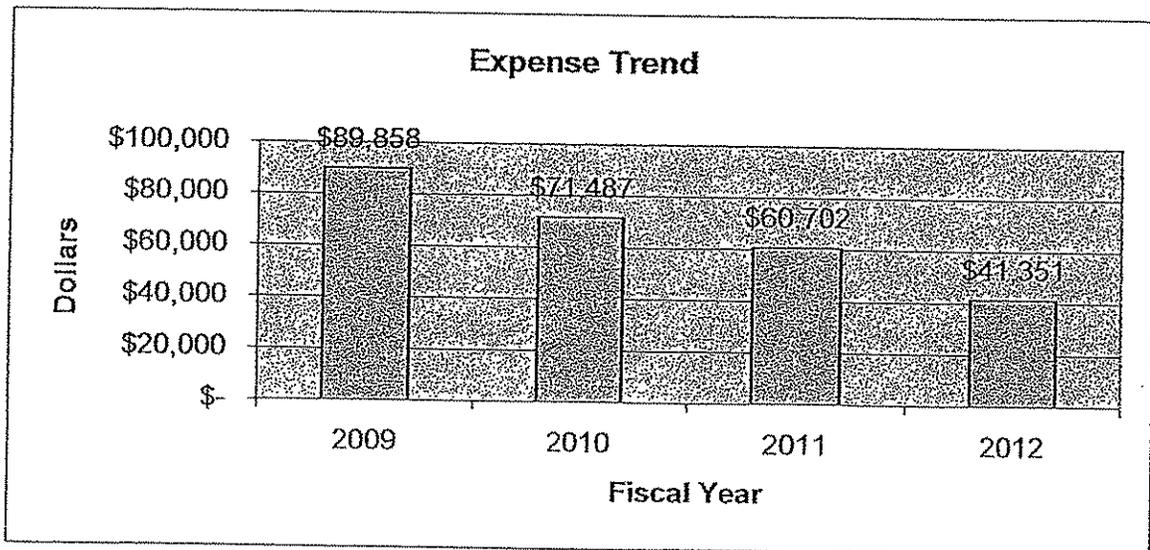
P.W. ADMIN	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	0.83	0.33	0.33
Personnel	64,815	53,802	34,751
Maintenance and Operation	6,672	6,900	6,600
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 71,487</b>	<b>\$ 60,702</b>	<b>\$ 41,351</b>

**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:**

All management has taken 6% pay reductions since January 1, 2011 including the Assistant Public Works Director. These reduction were 1% at January 1, 2011 and 5% at July 1, 2011. Also, the Public Works Secretary was laid off December 31, 2010 and her work has been transferred to various City Hall employees.



PERSONNEL DETAIL

	Total Positions		2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR PROPOSAL
	2010-11 ACTUAL	2011-12 ADOPTED BUDGET			
P.W. Admin					
Regular Positions Pay			45,648	35,700	25,000
P.W. Superintendent	0.33	0.33			
Secretary I	0.5				
Benefits*					
FICA			3,272	3,400	1,900
PEP			6,611	6,150	4,715
Health/ent/Vision/Life			7,522	5,800	1,238
ERMA/EAP			-	712	538
Workers Comp			1,762	2,040	1,360
	<b>0.83</b>	<b>0.33</b>	<b>\$ 64,815</b>	<b>\$ 53,802</b>	<b>\$ 34,751</b>

**EXPENDITURE DETAIL**

<b>P.W. ADMIN</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
<b>MAINTENANCE &amp; OPERATION DETAIL</b>			
Office Supplies/Printing & Advertising	2,686	1,100	1,000
Communications	533	2,500	2,500
Utilities	1,047	1,100	1,100
Office Equipment Maint	2,406	2,200	2,000
Conference/Meefings/Travel	-		
Memberships/Dues/Pubs	-		
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 6,672</b>	<b>\$ 6,900</b>	<b>\$ 6,600</b>

**EXPENDITURE SUMMARY**

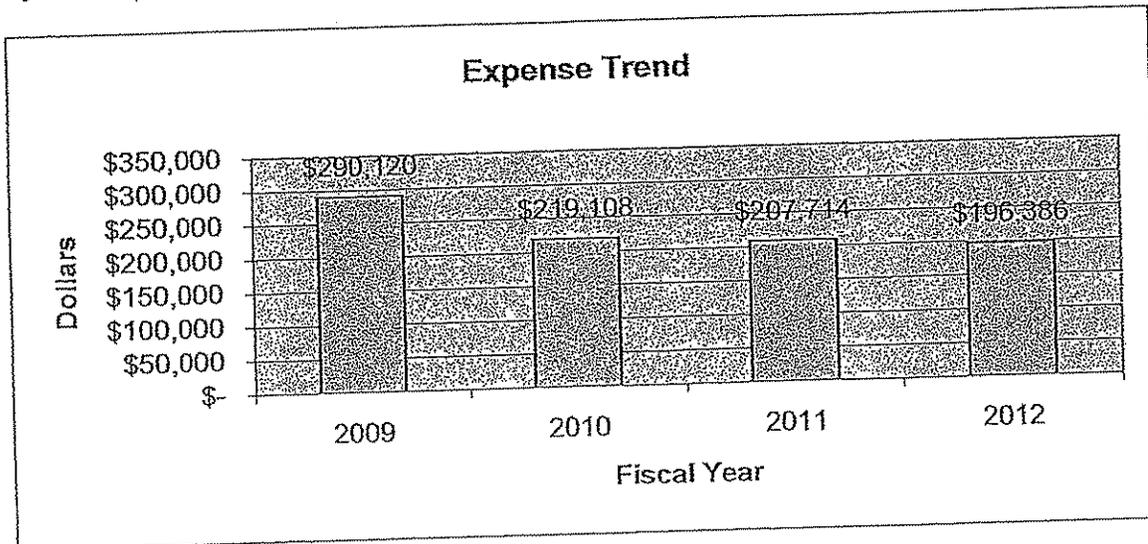
LANDSCAPE MAINTENANCE	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	3	2.55	1.7
Personnel	165,312	158,214	145,386
Maintenance and Operation	53,796	49,500	51,000
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 219,108</b>	<b>\$ 207,714</b>	<b>\$ 196,386</b>

**Description:**

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

**Significant Changes:**

All staff in this Department have agreed to a 3% pay reduction. One Maintenance Worker was laid off and his portion of salary that was included in this department has been taken out of total costs.



**PERSONNEL DETAIL**

	<u>Total Positions</u>				
Landscape Maintenance	2010-11 ACTUAL	2011-12 ADOPTED BUDGET	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>Regular Positions Pay</b>			113,913	103,000	94,000
Maint Worker III	1.5	1.7			
Maint Worker II	1.5				
<b>Overtime</b>			4,666	4,500	4,000
<b>Benefits*</b>					
FICA			8,375	8,250	7,500
PERS			16,495	18,800	17,600
Med/Dent/Vision/Life			16,483	16,800	15,150
ERMA/EAP			-	1,776	2,022
Workers Comp			5,380	5,088	5,114
	<b>3</b>	<b>1.7</b>	<b>\$ 165,312</b>	<b>\$ 158,214</b>	<b>\$ 145,386</b>

EXPENDITURE DETAIL

LANDSCAPE MAINTENANCE	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>MAINTENANCE &amp; OPERATION DETAIL</b>			
Dept Tools and Supplies	20,648	14,000	15,000
Utilities	24,318	25,000	25,000
Fuels	5,735	5,500	6,000
Special Professional Services	3,095	5,000	5,000
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 53,796</b>	<b>\$ 49,500</b>	<b>\$ 51,000</b>

**EXPENDITURE SUMMARY**

BUILDING & FACILITY MAINT	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	47,614	51,500	49,500
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 47,614</b>	<b>\$ 51,500</b>	<b>\$ 49,500</b>

**Description:**

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

**Significant Changes:**

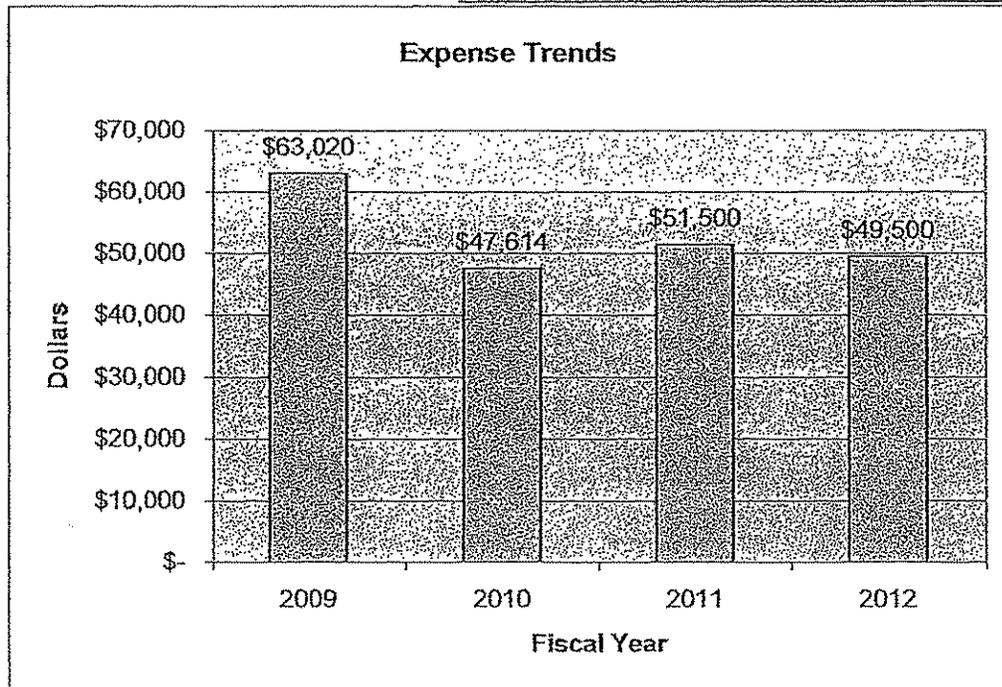
There have been no contract increases in the Janitorial contract for 3 years.

**EXPENDITURE DETAIL**

BUILDING & FACILITY MAINT	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
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**MAINTENANCE & OPERATION DETAIL**

Janitorial	35,308	35,500	35,500
Dept Tools and Supplies	10,604	13,000	11,000
Misc Maint & Repair	1,702	3,000	3,000
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 47,614</b>	<b>\$ 51,500</b>	<b>\$ 49,500</b>



**EXPENDITURE SUMMARY**

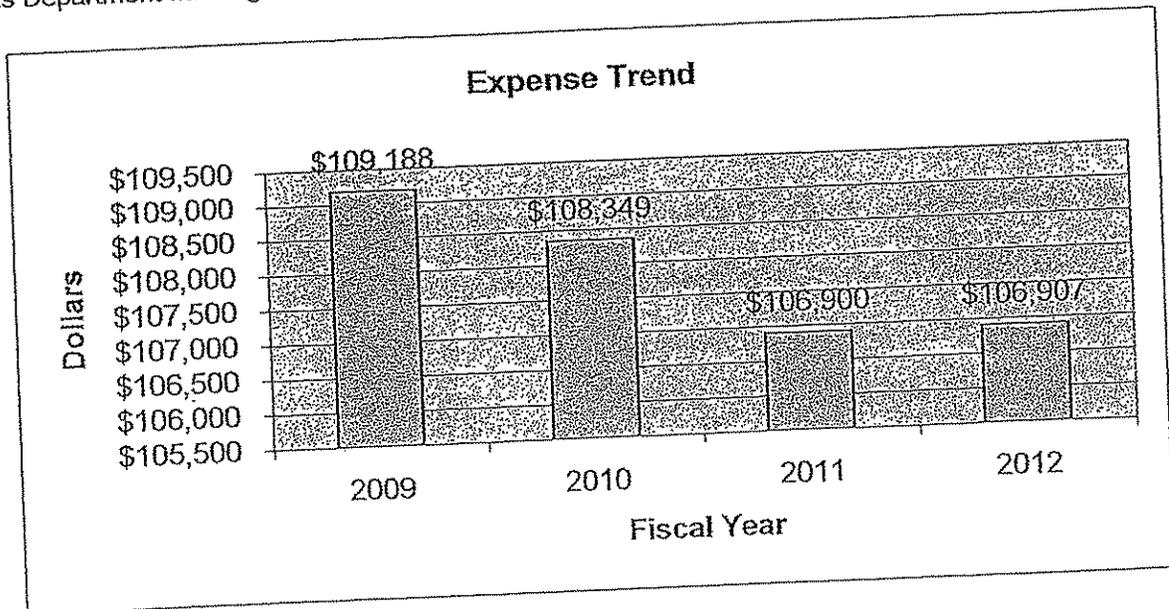
VEHICLE MAINTENANCE	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	64,767	67,900	67,907
Maintenance and Operation	43,582	39,000	39,000
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 108,349</b>	<b>\$ 106,900</b>	<b>\$ 106,907</b>

**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:**

All staff in this Department have agreed to a 3% pay reduction.



PERSONNEL DETAIL

Vehicle Maintenance	<u>Total Positions</u>		2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
	2010-11 ACTUAL	2011-12 ADOPTED BUDGET			
Regular Positions Pay			40,794	40,800	39,600
Mechanic	1	1			
Overtime			7,448	6,200	6,000
Benefits*					
FICA			3,428	3,600	3,500
PERS			4,778	7,000	7,400
Med/Dent/Vision/Life			6,687	7,800	8,400
ERMA/EAP			-	647	852
Workers Comp			1,632	1,853	2,155
	1	1	\$ 64,767	\$ 67,900	\$ 67,907

EXPENDITURE DETAIL

VEHICLE MAINTENANCE	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>MAINTENANCE &amp; OPERATION DETAIL</b>			
Dept Tools & Supplies	14,725	14,000	14,000
Vehicle Maintenance Expense	28,857	25,000	25,000
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 43,582</b>	<b>\$ 39,000</b>	<b>\$ 39,000</b>

Summary of Street Funds									
2011-2012 Fiscal Year Budget									
	Gas Tax	LTF 3	STP 18	Measure C Street Maint	Measure C ADA	Measure C Flex Fund	Traffic Signal	Total	
Estimated Beg Fund Balance 6/30/11	36,582	52,163	25,581	280,776	78,836	95,086	35,518	1,235,451	
Revenues:									
Taxes	5,800		56,900	125,196	382	142,952	18,000	749,550	
Interest	200		2,000	2,000		-		4,200	
Total Revenue	6,000	6,000	177,000	127,196	4382	142,952	115,000	758,750	
Expenses:									
Salaries & Benefits	3,595							182,474	
Tools & Supplies	1,000		5,000			8,000		14,000	
Street Lighting	60,000		20,000			80,000		160,000	
Professional Serv	1,500		15,000			4,000		19,500	
Veh Maint	1,000					5,000		5,000	
Fuels	5,000					1,000		9,000	
Audit						1,000		1,000	
Repair & Maint						500		500	
Two ADA Ramps						25,000		30,000	
Sidewalk Repair									
Street Striping Program						14,400		43,200	
Overhead									
Capital Outlay Projects:									
Street Overlays			25,000					225,000	
Transfer to Fed St Projects		33,122	100,000	250,000				353,122	
Firestation Alley									
Vehicle Repl.-set aside									
Total Expenses	684,995	33,122	314,000	250,000	5,000	138,900	17,838	1,072,796	
Net Result	7,005	(27,122)	(197,400)	(122,804)	6,382	4,052	7,162	(319,046)	
Projected 6/30/12	57,219	25,041	527,181	167,972	117,217	99,138	32,637	916,406	

## GAS TAX FUNDS SUMMARY

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### ANALYSIS OF CHANGE IN FUND BALANCE:

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06/30/10 Fund Balance	25,958
2010-11 Fiscal Year	
Estimated Revenue	184,765
Transfers In	<u>          -</u>
Estimated Funds Available	210,723
Estimated Expenditures	156,231
Transfers Out	<u>15,000</u>
Total Expenditures and Transfers Out	171,231
06/30/11 Estimated Fund Balance	<u><u>39,492</u></u>
06/30/11 Fund Balance	39,492
2011-12 Fiscal Year	
Estimated Revenue	181,220
Transfers In	<u>          -</u>
Estimated Funds Available	220,712
Estimated Expenditures	149,093
Transfers Out	<u>14,400</u>
Total Expenditures and Transfers Out	163,493
06/30/12 Estimated Fund Balance	<u><u>\$57,219</u></u>

### EXPLANATION OF RESERVES

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	2009-10	2010-11	2011-12
Unreserved	<u>25,958</u>	<u>39,492</u>	<u>57,219</u>
<b>Fund Balances</b>	<u><u>\$ 25,958</u></u>	<u><u>\$ 39,492</u></u>	<u><u>\$ 57,219</u></u>

REVENUE SUMMARY

GAS TAX FUNDS SUMMARY	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
Other Revenue	62,344	61,855	60,655
Gas Taxes-Section 2105	38,688	37,554	36,846
Gas Taxes-Section 2106	83,092	82,356	80,719
Gas Taxes-Section 2107	3,000	3,000	3,000
Gas Taxes Section-2107.5			
Use of Money and Property Interest			
TOTAL REVENUES	<u>\$ 187,124</u>	<u>\$ 184,765</u>	<u>\$ 181,220</u>

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**EXPENDITURE SUMMARY**

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<b>GAS TAX FUNDS</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
<b>Number of Personnel</b>	2	0.70	0.70
<b>Personnel</b>	83,775	86,831	78,593
<b>Maintenance and Operation</b>	77,391	84,400	84,900
<b>Debt Service</b>	-	-	-
<b>Capital Outlay</b>	-	-	-
<b>Total</b>	<b>\$ 161,166</b>	<b>\$ 171,231</b>	<b>\$ 163,493</b>

**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:**

The employees that are coded to this fund have agreed to 3% pay reductions.

PERSONNEL DETAIL

Gas Tax Funds	2010-11 ACTUAL	2011-12 ADOPTED BUDGET	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Regular Positions Pay			53,680	53,120	47,000
Maintenance Worker III	0.7	0.7			
Overtime			3,095	3,000	3,000
Benefits*					
FICA			4,057	4,100	3,700
PERS			7,525	9,200	8,800
Med/Dent/Vision/Life			14,058	14,100	12,525
ERMA/EAP			-	858	1,011
Workers Comp			1,360	2,453	2,557
	0.7	0.7	\$ 83,775	\$ 86,831	\$ 78,593

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**EXPENDITURE DETAIL**

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<b>GAS TAX FUNDS</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
<b>MAINTENANCE &amp; OPERATION DETAIL</b>			
Dept Tools & Supplies	967	700	1,000
Street Lighting & Signals	60,000	60,000	60,000
Professional Services	2,906	1,000	1,500
Fuel	6,104	7,700	8,000
Transfer Out-General Fund	7,414	15,000	14,400
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 77,391</b>	<b>\$ 84,400</b>	<b>\$ 84,900</b>

## LOCAL TRANSPORTATION FUND ARTICLE 3

### ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/10 Fund Balance	46,175
2010-11 Fiscal Year	
Estimated Revenue	5,988
Transfers In	<u>          -</u>
Estimated Funds Available	52,163
Estimated Expenditures	-
Transfers Out	<u>          -</u>
Total Expenditures and Transfers Out	-
06/30/11 Estimated Fund Balance	<u>52,163</u>
06/30/11 Fund Balance	52,163
2011-12 Fiscal Year	
Estimated Revenue	6,000
Transfers In	<u>          -</u>
Estimated Funds Available	58,163
Estimated Expenditures	-
Transfers Out	<u>33,122</u>
Total Expenditures and Transfers Out	33,122
06/30/12 Estimated Fund Balance	<u>\$ 25,041</u>

### EXPLANATION OF RESERVES

	2009-10	2010-11	2011-12
Capital Improvements	46,175	52,163	25,041
Fund Balances	<u>\$ 46,175</u>	<u>\$ 52,163</u>	<u>\$ 25,041</u>

REVENUE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 3	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
<b>OTHER REVENUE</b>			
Allocation	6,759	5,758	5,800
<b>Use of Money and Property</b>			
Interest	234	230	200
<b>TOTAL REVENUES</b>	<b>\$ 6,993</b>	<b>\$ 5,988</b>	<b>\$ 6,000</b>

**EXPENDITURE SUMMARY**

LOCAL TRANSPORTATION FUND ARTICLE 3	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	33,122
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,122</b>

**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	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>CAPITAL OUTLAY DETAIL</b>			
Professional Services	-	-	33,122
Transfer to Federal St Projects	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,122</b>

**LOCAL TRANSPORTATION FUND ARTICLE 8**

**ANALYSIS OF CHANGE IN FUND BALANCE:**

06/30/10 Fund Balance	594,381
2010-11 Fiscal Year	
Estimated Revenue	177,200
Transfers In	-
Estimated Funds Available	771,581
Estimated Expenditures	32,000
Transfers Out	15,000
Total Expenditures and Transfers Out	47,000
06/30/11 Estimated Fund Balance	<u>724,581</u>
06/30/11 Fund Balance	724,581
2011-12 Fiscal Year	
Estimated Revenue	177,000
Transfers In	-
Estimated Funds Available	901,581
Estimated Expenditures	260,000
Transfers Out	114,400
Total Expenditures and Transfers Out	374,400
06/30/12 Estimated Fund Balance	<u>\$527,181</u>

**EXPLANATION OF RESERVES**

	2009-10	2010-11	2011-12
Unreserved	771,581	724,581	527,181
<b>Fund Balances</b>	<u>\$ 771,581</u>	<u>\$ 724,581</u>	<u>\$ 527,181</u>

REVENUE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 8	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
<b>OTHER REVENUE</b>	153,769	175,000	175,000
Allocation	-	-	-
Transfer in from Other Funds	-	-	-
Use of Money and Property	3,042	2,200	2,000
Interest	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 156,811</b>	<b>\$ 177,200</b>	<b>\$ 177,000</b>

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**EXPENDITURE SUMMARY**

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<b>LOCAL TRANSPORTATION FUND ARTICLE 8</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
<b>Number of Personnel</b>	-	-	-
<b>Personnel</b>	10,934	-	-
<b>Maintenance and Operation</b>	132,507	47,000	49,400
<b>Debt Service</b>	-	-	-
<b>Capital Outlay</b>	80,907	-	325,000
<b>Total</b>	<b>\$ 224,348</b>	<b>\$ 47,000</b>	<b>\$ 374,400</b>

**Description:**

This program receives its funding from State Local Transportation Funds which are administered 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	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL	2010-11 ADOPTED BUDGET
<b>MAINTENANCE &amp; OPERATION DETAIL</b>				
Dept. Tools and Supplies	1,028	2,500	5,000	5,000
Professional Services	25,783	1,500	10,000	10,000
Street Lighting	20,000	-	20,000	20,000
Street Striping Program	-	28,000	-	-
Firestation Alley	78,282	-	-	-
Transfer Out-General Fund	7,414	15,000	14,400	14,400
	<u>\$ 132,507</u>	<u>\$ 47,000</u>	<u>\$ 49,400</u>	<u>\$ 49,400</u>
<b>T MAINTENANCE &amp; OPERATION</b>				
<b>CAPITAL OUTLAY DETAIL</b>				
Slurry Seals/Overlays (See CIP for Detail)	80,907	-	225,000	225,000
Vehicle Replacement set aside	-	-	-	-
Pavement Mgmt Plan-Alleys	-	-	-	-
Transfer to Federal Street Project (matching Req.)	-	-	100,000	100,000
Transfer to CDBG Project	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$ 80,907</u>	<u>\$ -</u>	<u>\$ 325,000</u>	<u>\$ 325,000</u>

**MEASURE C**

**ANALYSIS OF CHANGE IN FUND BALANCE:**

06/30/10 Fund Balance	431,772
2010-11 Fiscal Year	
Estimated Revenue	286,500
Transfers In	-
Estimated Funds Available	718,272
Estimated Expenditures	109,575
Transfers Out	215,000
Total Expenditures and Transfers Out	324,575
06/30/11 Estimated Fund Balance	<u>393,697</u>
06/30/11 Fund Balance	393,697
2011-12 Fiscal Year	
Estimated Revenue	274,530
Transfers In	-
Estimated Funds Available	668,227
Estimated Expenditures	129,500
Transfers Out	264,400
Total Expenditures and Transfers Out	393,900
06/30/12 Estimated Fund Balance	<u>\$274,327</u>

**EXPLANATION OF RESERVES**

	2009-10	2010-11	2011-12
Unreserved	-	-	-
Reserved:			
Street Maintenance	354,776	280,776	157,972
ADA Compliance	13,085	17,835	17,217
Flexible Funding	\$ 63,911	\$ 95,086	\$ 99,138
<b>Fund Balances</b>	<u>\$ 431,772</u>	<u>\$ 393,697</u>	<u>\$ 274,327</u>

## REVENUE SUMMARY

MEASURE C	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
<b>OTHER REVENUE</b>			
Measure C Taxes-Streets	121,981	124,000	125,196
Measure C Taxes-ADA	4,110	5,500	4,382
Measure C Taxes-Flexible Funding	136,704	155,000	142,952
<b>Use of Money and Property</b>			
Interest	2,212	2,000	2,000
<b>TOTAL REVENUES</b>	<u>\$265,007</u>	<u>\$286,500</u>	<u>\$274,530</u>

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**EXPENDITURE SUMMARY**

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MEASURE C	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	0.75	0.75	0.75
Personnel	22,318	-	-
Maintenance and Operation	118,285	324,575	393,900
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 140,603</b>	<b>\$ 324,575</b>	<b>\$ 393,900</b>

**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	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>MAINTENANCE &amp; OPERATION DETAIL</b>			
<i>Street Maintenance:</i>	-	-	-
Street Maintenance Projects	-	200,000	250,000
Transfer to Eligible Fed Street Projects (match Req)	-	200,000	250,000
<i>Street Maintenance Total:</i>	-	-	-
<i>ADA Compliance:</i>	-	750	5,000
Two ADA Ramps	-	750	5,000
<i>ADA Compliance Total:</i>	-	750	5,000
<i>Flexible Funding:</i>	8,243	6,000	8,000
Dept. Tools & Supplies	58,733	75,325	80,000
Street Lighting & Signals	757	500	500
Repairs and Maintenance	1,743	7,000	5,000
Vehicle Maintenance	3,714	1,000	1,000
Fuels	3,481	3,000	4,000
Professional Services	1,000	1,000	1,000
Audit	33,200	15,000	25,000
Sidewalk Repair	7,414	15,000	14,400
Transfer Out-General Fund	-	-	-
<i>Flexible Funding Total:</i>	118,285	123,825	138,900
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 118,285</b>	<b>\$ 324,575</b>	<b>\$ 393,900</b>

**TRAFFIC CONGESTION RELIEF**

**ANALYSIS OF CHANGE IN FUND BALANCE:**

06/30/10 Fund Balance	10,328
2010-11 Fiscal Year	
Estimated Revenue	116,694
Transfers In	<u>-</u>
Estimated Funds Available	127,022
Estimated Expenditures	101,504
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	101,504
06/30/11 Estimated Fund Balance	<u>25,518</u>
06/30/11 Fund Balance	25,518
2011-12 Fiscal Year	
Estimated Revenue	115,000
Transfers In	<u>-</u>
Estimated Funds Available	140,518
Estimated Expenditures	107,881
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	107,881
06/30/12 Estimated Fund Balance	<u>32,637</u>

**EXPLANATION OF RESERVES**

	2009-10	2010-11	2011-12
Reserve for Projects	<u>\$ 10,328</u>	<u>\$ 25,518</u>	<u>\$ 32,637</u>

REVENUE SUMMARY

TRAFFIC CONGESTION RELIEF	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
REVENUE			
State Funds	103,528	116,694	115,000
Interest	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 103,528</b>	<b>\$ 116,694</b>	<b>\$ 115,000</b>

**EXPENDITURE SUMMARY**

<b>TRAFFIC CONGESTION RELIEF</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 PROPOSED BUDGET</b>
	1.3	1.3	1.3
Number of Personnel	-	-	-
Personnel	-	99,804	103,881
Maintenance and Operation	588	1,700	4,000
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 588</b>	<b>\$ 101,504</b>	<b>\$ 107,881</b>

**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:**

The employees that are coded to this fund have agreed to 3% pay reductions.

**PERSONNEL DETAIL**

Traffic Congestion	Total Positions 2010-11 ACTUAL	2011-12 ADOPTED BUDGET	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	1999-00 CITY MNG PROPOSAL
Regular Positions Pay			62,360	63,500	61,000
Maintenance Worker	1.30	1.30			
Overtime			4,218	4,000	4,000
Benefits			4,790	4,850	4,500
FICA			9,164	11,000	11,450
PERS.			10,161	12,600	18,300
Med/Dent/Vision/Life			-	997	1,312
SRMA/EAP			2,522	2,857	3,319
Workers Compensation					
Total Personnel	1.30	1.30	\$ 93,215	\$ 99,804	\$103,881

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**EXPENDITURE DETAIL**

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<b>TRAFFIC CONGESTION RELIEF</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 PROPOSED BUDGET</b>
<b>Maintenance and Operations</b>			
Tools & Supplies	273	1,200	1,000
Professional Services	315	500	3,000
Transfer to Eligible Projects	-	-	-
<b>TOTAL MAINTENANCE AND OPERATIONS</b>	<b>\$ 588</b>	<b>\$ 1,700</b>	<b>\$ 4,000</b>

Summary of Capital Project Funds												
2011-2012 Fiscal Year Budget												
	Cap Proj- Arterial Streets	Cap Proj- Police	Cap Proj- Fire/Am B	Cap Proj- City Hall	Cap Proj- PW	Cap Proj- Spec Rec	Cap Proj- Water Facilities					
Estimated Beg Fund Balance 6/30/10	8,276	(406,762)	(6,032)	207,093	300	479,683	458,135	54,368	215,458	3,069	72,516	1964,868
Revenues:	5,000	2,500	3,000	3,000	2,500	7,000	5,000	-	-	-	100	21,000
Impact Fees	2,000	-	-	900	-	2,000	2,000	-	-	-	-	91,660
Interest	2,000	-	-	-	-	-	-	-	-	-	100	50,060
Total Revenue	9,000	2,500	3,000	3,900	2,500	9,000	7,000	-	-	-	100	162,720
Expenses:												
Interest		1,600	2,500									
Misc Improv/Dev Reimb												
Professional Services												
Transfer Out		1,600	2,120,000									
Total Expenses		1,600	2,122,500									
Net Result		900	(207,500)	3,900	9,000	9,000	7,000	(25,000)	(25,424)		100	(25,424)
Projected 6/30/11 Ending Fund Balance	529,733	(405,862)	(817,816)	210,993	10,020	488,683	465,135	29,368	215,458	3,107	72,616	1,662,743

**CAPITAL FACILITIES-ARTERIAL STREETS**

**ANALYSIS OF CHANGE IN FUND BALANCE:**

06/30/10 Fund Balance	603,733
2010-11 Fiscal Year	
Estimated Revenue	10,000
Transfers In	<u>-</u>
Estimated Funds Available	613,733
Estimated Expenditures	
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/11 Estimated Fund Balance	<u>613,733</u>
06/30/11 Fund Balance	613,733
2011-12 Fiscal Year	
Estimated Revenue	7,000
Transfers In	<u>-</u>
Estimated Funds Available	620,733
Estimated Expenditures	91,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	91,000
06/30/12 Estimated Fund Balance	<u>\$529,733</u>

**EXPLANATION OF RESERVES**

	2009-10	2010-11	2011-12
Reserve for Capital Improvements	<u>603,733</u>	<u>613,733</u>	<u>529,733</u>
Fund Balances	<u>\$ 603,733</u>	<u>\$ 613,733</u>	<u>\$ 529,733</u>

REVENUE SUMMARY

CAPITAL FACILITIES-ARTERIAL STREETS	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
Charges for Services Capital Facilities Fees-Arterial Streets	16,593	8,000	5,000
Use of Money and Property Interest	3,307	2,000	2,000
<b>TOTAL REVENUES</b>	<b>\$ 19,900</b>	<b>\$ 10,000</b>	<b>\$ 7,000</b>

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**EXPENDITURE SUMMARY**

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<b>CAPITAL FACILITES-ARTERIAL STREETS</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	91,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 91,000</b>

**Description:**

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

**Significant Changes:**

None.

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**EXPENDITURE DETAIL**

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<b>CAPITAL FACILITES-ARTERIAL STREETS</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
<b>CAPITAL OUTLAY DETAIL</b>			
Professional Services	-	-	91,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 91,000</b>

**CAPITAL FACILITIES-POLICE**

**ANALYSIS OF CHANGE IN FUND BALANCE:**

06/30/10 Fund Balance	(408,662)
2010-11 Fiscal Year	
Estimated Revenue	3,500
Transfers In	-
Estimated Funds Available	(405,162)
Estimated Expenditures	1,600
Transfers Out	-
Total Expenditures and Transfers Out	1,600
06/30/11 Estimated Fund Balance	<u>(406,762)</u>
06/30/11 Fund Balance	(406,762)
2011-12 Fiscal Year	
Estimated Revenue	2,500
Transfers In	-
Estimated Funds Available	(404,262)
Estimated Expenditures	1,600
Transfers Out	-
Total Expenditures and Transfers Out	1,600
06/30/12 Estimated Fund Balance	<u>-\$405,862</u>

**EXPLANATION OF RESERVES**

	2009-10	2010-11	2011-12
Reserve for Police Station	(408,662)	(406,762)	(405,862)
Fund Balances	<u>\$ (408,662)</u>	<u>\$ (406,762)</u>	<u>\$ (405,862)</u>

**REVENUE SUMMARY**

<b>CAPITAL FACILITIES-POLICE</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ESTIMATE</b>
<b>Charges for Services</b>			
Capital Facilities Fees-Police	8,284	3,500	2,500
<b>Use of Money and Property</b>			
Interest	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 8,284</b>	<b>\$ 3,500</b>	<b>\$ 2,500</b>

**EXPENDITURE SUMMARY**

CAPITAL FACILITES-POLICE	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	2,297	1,600	1,600
<b>Total</b>	<b>\$ 2,297</b>	<b>\$ 1,600</b>	<b>\$ 1,600</b>

**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	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>CAPITAL OUTLAY DETAIL</b>			
Interest	2,297	1,600	1,600
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 2,297</b>	<b>\$ 1,600</b>	<b>\$ 1,600</b>

**CAPITAL FACILITIES-FIRE/AMB**

**ANALYSIS OF CHANGE IN FUND BALANCE:**

06/30/10 Fund Balance	(409,931)
2010-11 Fiscal Year	
Estimated Revenue	15,000
Transfers In	
	<hr/>
Estimated Funds Available	(394,931)
Estimated Expenditures	2,500
Transfers Out	212,884
	<hr/>
Total Expenditures and Transfers Out	215,384
06/30/11 Estimated Fund Balance	<u>(610,315)</u>
06/30/11 Fund Balance	(610,315)
2011-12 Fiscal Year	
Estimated Revenue	7,000
Transfers In	-
	<hr/>
Estimated Funds Available	(603,315)
Estimated Expenditures	2,500
Transfers Out	212,000
	<hr/>
Total Expenditures and Transfers Out	214,500
06/30/12 Estimated Fund Balance	<u><u>-\$817,815</u></u>

**EXPLANATION OF RESERVES**

	2009-10	2010-11	2011-12
Reserve for St. Remodel/Rolling	(409,931)	(610,315)	(817,815)
<b>Fund Balances</b>	<u><u>\$ (409,931)</u></u>	<u><u>\$ (610,315)</u></u>	<u><u>\$ (817,815)</u></u>

REVENUE SUMMARY

CAPITAL FACILITIES-FIRE/AMB	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
Charges for Services Capital Facilities Fees-Fire	31,508	15,000	7,000
Use of Money and Property Interest	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 31,508</b>	<b>\$ 15,000</b>	<b>\$ 7,000</b>

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**EXPENDITURE SUMMARY**

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<b>CAPITAL FACILITES-FIRE/AMB</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	216,408	215,384	214,500
<b>Total</b>	<b>\$ 216,408</b>	<b>\$ 215,384</b>	<b>\$ 214,500</b>

**Description:**

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

**Significant Changes:**

None.

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**EXPENDITURE DETAIL**

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<b>CAPITAL FACILITES-FIRE/AMB</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
<b>CAPITAL OUTLAY DETAIL</b>			
Transfer out to Other Funds	215,084	212,884	212,000
Interest	1,324	2,500	2,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 216,408</b>	<b>\$ 215,384</b>	<b>\$ 214,500</b>

## CAPITAL FACILITIES-CITY HALL

### ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/10 Fund Balance	200,193
2010-11 Fiscal Year	
Estimated Revenue	6,900
Transfers In	-
Estimated Funds Available	207,093
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/11 Estimated Fund Balance	<u>207,093</u>
06/30/11 Fund Balance	207,093
2011-12 Fiscal Year	
Estimated Revenue	3,900
Transfers In	-
Estimated Funds Available	210,993
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/12 Estimated Fund Balance	<u>\$210,993</u>

### EXPLANATION OF RESERVES

	2009-10	2010-11	2011-12
Reserve for Capital Improvements	200,193	207,093	210,993
Fund Balances	<u>\$ 200,193</u>	<u>\$ 207,093</u>	<u>\$ 210,993</u>

REVENUE SUMMARY

<b>CAPITAL FACILITIES-CITY HALL</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ESTIMATE</b>
<b>Charges for Services</b>			
Capital Facilities Fees-City Hall	13,936	6,000	3,000
<b>Use of Money and Property</b>			
Interest	1,068	900	900
<b>TOTAL REVENUES</b>	<b>\$ 15,004</b>	<b>\$ 6,900</b>	<b>\$ 3,900</b>

**EXPENDITURE SUMMARY**

CAPITAL FACILITES-CITY HALL	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
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**CAPITAL OUTLAY DETAIL**

**TOTAL CAPITAL OUTLAY**

-	-	-
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## CAPITAL FACILITIES-PUBLIC WORKS YARD

### ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/10 Fund Balance	2,480
2010-11 Fiscal Year	
Estimated Revenue	5,020
Transfers In	-
Estimated Funds Available	7,500
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/11 Estimated Fund Balance	<u>7,500</u>
06/30/11 Fund Balance	7,500
2011-12 Fiscal Year	
Estimated Revenue	2,520
Transfers In	-
Estimated Funds Available	10,020
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/12 Estimated Fund Balance	<u>\$10,020</u>

### EXPLANATION OF RESERVES

	2009-10	2010-11	2011-12
Reserve for Public Works Yard	2,480	7,500	10,020
<b>Fund Balances</b>	<b>\$ 2,480</b>	<b>\$ 7,500</b>	<b>\$ 10,020</b>

REVENUE SUMMARY

CAPITAL FACILITIES-PUBLIC WORKS YARD	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
Charges for Services			
Capital Facilities Fees-Public Works Yard	13,180	5,000	2,500
Use of Money and Property			
Interest	75	20	20
<b>TOTAL REVENUES</b>	<b>\$ 13,255</b>	<b>\$ 5,020</b>	<b>\$ 2,520</b>

**EXPENDITURE SUMMARY**

<b>CAPITAL FACILITES-PUBLIC WORKS YARD</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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**

<b>CAPITAL FACILITES-PUBLIC WORKS YARD</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
<b>CAPITAL OUTLAY DETAIL</b>	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## CAPITAL FACILITIES-SPECIAL RECREATION

### ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/10 Fund Balance	470,083
2010-11 Fiscal Year	
Estimated Revenue	9,600
Transfers In	-
Estimated Funds Available	479,683
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/11 Estimated Fund Balance	<u>479,683</u>
06/30/11 Fund Balance	479,683
2011-12 Fiscal Year	
Estimated Revenue	7,000
Transfers In	-
Estimated Funds Available	486,683
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/12 Estimated Fund Balance	<u>\$486,683</u>

### EXPLANATION OF RESERVES

	2009-10	2010-11	2011-12
Res.Youth Ctr./Sports Comp	470,083	479,683	486,683
Fund Balances	<u>\$ 470,083</u>	<u>\$ 479,683</u>	<u>\$ 486,683</u>

**REVENUE SUMMARY**

<b>CAPITAL FACILITIES-SPECIAL RECREATION</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ESTIMATE</b>
<b>Charges for Services</b>			
Capital Facilities Fees-Special Recreation	15,440	7,500	5,000
<b>Use of Money and Property</b>			
Interest	2,540	2,100	2,000
<b>TOTAL REVENUES</b>	<b>\$ 17,980</b>	<b>\$ 9,600</b>	<b>\$ 7,000</b>

**EXPENDITURE SUMMARY**

CAPITAL FACILITES-SPECIAL RECREATION	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL	-	-	-
Transfer to other Funds-Sierra/18th Project	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CAPITAL FACILITIES-LIBRARY**

**ANALYSIS OF CHANGE IN FUND BALANCE:**

06/30/10 Fund Balance	102,121
2010-11 Fiscal Year	
Estimated Revenue	9,500
Transfers In	<u>-</u>
Estimated Funds Available	111,621
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/11 Estimated Fund Balance	<u><u>111,621</u></u>
06/30/11 Fund Balance	111,621
2011-12 Fiscal Year	
Estimated Revenue	4,500
Transfers In	<u>-</u>
Estimated Funds Available	116,121
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/12 Estimated Fund Balance	<u><u>\$116,121</u></u>

**EXPLANATION OF RESERVES**

	2009-10	2010-11	2011-12
Reserve for Library Facilities	<u>102,121</u>	<u>111,621</u>	<u>116,121</u>
<b>Fund Balances</b>	<u><u>\$ 102,121</u></u>	<u><u>\$ 111,621</u></u>	<u><u>\$ 116,121</u></u>

REVENUE SUMMARY

<b>CAPITAL FACILITIES-LIBRARY</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ESTIMATE</b>
<b>Charges for Services</b>			
Capital Facilities Fees-Library	18,562	9,000	4,000
<b>Use of Money and Property</b>			
Interest	504	500	500
<b>TOTAL REVENUES</b>	<b>\$ 19,066</b>	<b>\$ 9,500</b>	<b>\$ 4,500</b>

**EXPENDITURE SUMMARY**

<b>CAPITAL FACILITES-LIBRARY</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Description:**

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

**Significant Changes:**

None.

**EXPENDITURE DETAIL**

<b>CAPITAL FACILITES-LIBRARY</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
<b>CAPITAL OUTLAY DETAIL</b>			
Library Facilities	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## CAPITAL FACILITIES-WATER FACILITIES

### ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/09 Fund Balance	444,135
2009-10 Fiscal Year	
Estimated Revenue	14,000
Transfers In	-
Estimated Funds Available	458,135
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/10 Estimated Fund Balance	<u>458,135</u>
06/30/10 Fund Balance	458,135
2010-11 Fiscal Year	
Estimated Revenue	7,000
Transfers In	-
Estimated Funds Available	465,135
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/11 Estimated Fund Balance	<u>\$465,135</u>

### EXPLANATION OF RESERVES

	2009-10	2010-11	2011-12
Reserve for Water Facilities	444,135	458,135	465,135
Fund Balances	<u>\$ 444,135</u>	<u>\$ 458,135</u>	<u>\$ 465,135</u>

**REVENUE SUMMARY**

<b>CAPITAL FACILITIES-WATER FACILITIES</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ESTIMATE</b>
<b>Charges for Services</b>			
Capital Facilities Fees-Water	23,683	12,000	5,000
<b>Use of Money and Property</b>			
Interest	2,389	2,000	2,000
<b>TOTAL REVENUES</b>	<b>\$ 26,072</b>	<b>\$ 14,000</b>	<b>\$ 7,000</b>

**EXPENDITURE SUMMARY**

CAPITAL FACILITES-WATER FACILITIES	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>CAPITAL OUTLAY DETAIL</b>			
Water Facilities	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## SEWER CONNECTION FEES

### ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/10 Fund Balance	880,662
2010-11 Fiscal Year	
Estimated Revenue	16,400
Transfers In	-
Estimated Funds Available	897,062
Estimated Expenditures	16,947
Transfers Out	-
Total Expenditures and Transfers Out	16,947
06/30/11 Estimated Fund Balance	<u>880,115</u>
06/30/11 Fund Balance	880,115
2011-12 Fiscal Year	
Estimated Revenue	6,500
Transfers In	-
Estimated Funds Available	886,615
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/12 Estimated Fund Balance	<u>\$886,615</u>

### EXPLANATION OF RESERVES

	2009-10	2010-11	2011-12
Reserve for Capital Improvements	880,662	880,115	886,615
<b>Fund Balances</b>	<b>\$ 880,662</b>	<b>\$ 880,115</b>	<b>\$ 886,615</b>

REVENUE SUMMARY

SEWER CONNECTION FEES	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
Charges for Services Sewer Connection Fes	35,533	15,000	5,000
Use of Money and Property Interest	3,475	1,400	1,500
<b>TOTAL REVENUES</b>	<b>\$ 39,008</b>	<b>\$ 16,400</b>	<b>\$ 6,500</b>

**EXPENDITURE SUMMARY**

<b>SEWER CONNECTION</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	746	16,947	-
<b>Total</b>	<b>\$ 746</b>	<b>\$ 16,947</b>	<b>\$ -</b>

**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.

<b>SEWER CONNECTION</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
<b>CAPITAL OUTLAY DETAIL</b>			
Misc Improvements/Developer Reimbursements	-	16,447	-
Professional Services	746	500	-
Kern St Lift Station Refurbishment	-	-	-
Golden State Sewer Rehabilitation	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 746</b>	<b>\$ 16,947</b>	<b>\$ -</b>

## STORM DRAIN FEES

### ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/10 Fund Balance	215,618
2010-11 Fiscal Year	
Estimated Revenue	150
Transfers In	-
Estimated Funds Available	215,768
Estimated Expenditures	161,400
Transfers Out	-
Total Expenditures and Transfers Out	161,400
06/30/11 Estimated Fund Balance	<u>54,368</u>
06/30/11 Fund Balance	54,368
2011-12 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	54,368
Estimated Expenditures	25,000
Transfers Out	-
Total Expenditures and Transfers Out	25,000
06/30/12 Estimated Fund Balance	<u>\$29,368</u>

### EXPLANATION OF RESERVES

	2009-10	2010-11	2011-12
Reserve for Capital Improvements	215,618	54,368	29,368
Fund Balances	<u>\$ 215,618</u>	<u>\$ 54,368</u>	<u>\$ 29,368</u>

REVENUE SUMMARY

STORM DRAIN FEES	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
<b>Charges for Services</b>			
Storm Drain Fees	31,315	-	-
Miscellaneous	-	-	-
<b>Use of Money and Property</b>			
Interest	1,093	150	-
<b>TOTAL REVENUES</b>	<b>\$ 32,408</b>	<b>\$ 150</b>	<b>\$ -</b>

EXPENDITURE SUMMARY

STORM DRAIN	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	25,000
Capital Outlay	71,922	161,400	
<b>Total</b>	<b>\$ 71,922</b>	<b>\$ 161,400</b>	<b>\$ 25,000</b>

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	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>CAPITAL OUTLAY DETAIL</b>			
Developer Reimbursement	-	153,400	25,000
Professional Services	8,514	8,000	-
Misc Improvements	63,408	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 71,922</b>	<b>\$ 161,400</b>	<b>\$ 25,000</b>

**PARK & REC-NEIGHBORHOOD**

**ANALYSIS OF CHANGE IN FUND BALANCE:**

06/30/10 Fund Balance	(130,660)
2010-11 Fiscal Year	
Estimated Revenue	4,436
Transfers In	-
Estimated Funds Available	(126,224)
Estimated Expenditures	100
Transfers Out	-
Total Expenditures and Transfers Out	100
06/30/11 Estimated Fund Balance	<u>(126,324)</u>
06/30/11 Fund Balance	(126,324)
2011-12 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	(126,324)
Estimated Expenditures	100
Transfers Out	-
Total Expenditures and Transfers Out	100
06/30/12 Estimated Fund Balance	<u><u>-\$126,424</u></u>

**EXPLANATION OF RESERVES**

	2009-10	2010-11	2011-12
Reserve for Capital Improvements	(130,660)	(126,324)	(126,424)
<b>Fund Balances</b>	<u><u>\$ (130,660)</u></u>	<u><u>\$ (126,324)</u></u>	<u><u>\$ (126,424)</u></u>

REVENUE SUMMARY

PARK & REC-NEIGHBORHOOD 54%	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
Charges for Services Park & Rec Fees-Neighborhood	16,744	4,436	-
Use of Money and Property Interest	-	-	-
TOTAL REVENUES	\$ 16,744	\$ 4,436	\$ -

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**EXPENDITURE SUMMARY**

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PARK & REC-NEIGHBORHOOD	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	171	100	100
<b>Total</b>	<b>\$ 171</b>	<b>\$ 100</b>	<b>\$ 100</b>

**Description:**

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

**Significant Changes:**

None.

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**EXPENDITURE DETAIL**

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PARK & REC-NEIGHBORHOOD	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>CAPITAL OUTLAY DETAIL</b>			
Interest Expense	171	100	100
Professional Services	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 171</b>	<b>\$ 100</b>	<b>\$ 100</b>

**PARK & REC-COMMUNITY**

**ANALYSIS OF CHANGE IN FUND BALANCE:**

06/30/10 Fund Balance	171,400
2010-11 Fiscal Year	
Estimated Revenue	47,779
Transfers In	-
Estimated Funds Available	219,179
Estimated Expenditures	3,721
Transfers Out	-
Total Expenditures and Transfers Out	3,721
06/30/11 Estimated Fund Balance	<u>215,458</u>
06/30/11 Fund Balance	215,458
2011-12 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	215,458
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/12 Estimated Fund Balance	<u>\$215,458</u>

**EXPLANATION OF RESERVES**

	2009-10	2010-11	2011-12
Reserve for Capital Improvements	159,400	215,458	215,458
Reserve for Concession Stand	12,000	-	-
<b>Fund Balances</b>	<b>\$ 171,400</b>	<b>\$ 215,458</b>	<b>\$ 215,458</b>

REVENUE SUMMARY

<b>PARK &amp; REC-COMMUNITY-46%</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ESTIMATE</b>
<b>Charges for Services</b>			
Park & Rec Fees-Regional	14,264	3,779	-
<b>CMAS Grant</b>	-	44,000	-
Miscellaneous Revenue	-	-	-
<b>Use of Money and Property</b>			
Interest	10	-	-
<b>TOTAL REVENUES</b>	<b>\$ 14,274</b>	<b>\$ 47,779</b>	<b>\$ -</b>

**EXPENDITURE SUMMARY**

<b>PARK &amp; REC-COMMUNITY</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	52,134	3,721	-
<b>Total</b>	<b>\$ 52,134</b>	<b>\$ 3,721</b>	<b>\$ -</b>

**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**

<b>PARK &amp; REC-COMMUNITY</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
<b>CAPITAL OUTLAY DETAIL</b>			
Professional Services	11,150	3,721	-
Athwal Park Project	-	-	-
Heritage Park Equipment	-	-	-
Interest Expense	-	-	-
Downtown Park	40,984	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 52,134</b>	<b>\$ 3,721</b>	<b>\$ -</b>

## CAPITAL PROJECT TRAFFIC IMPACT ZONE

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### ANALYSIS OF CHANGE IN FUND BALANCE:

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06/30/10 Fund Balance	8,027
2010-11 Fiscal Year	
Estimated Revenue	40
Transfers In	<u>-</u>
Estimated Funds Available	8,067
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/11 Estimated Fund Balance	<u>8,067</u>
06/30/11 Fund Balance	8,067
2011-12 Fiscal Year	
Estimated Revenue	40
Transfers In	<u>-</u>
Estimated Funds Available	8,107
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/12 Estimated Fund Balance	<u>\$8,107</u>

### EXPLANATION OF RESERVES

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	2009-10	2010-11	2011-12
Capital Improvements	8,027	8,067	8,107
<b>Fund Balances</b>	<b>\$ 8,027</b>	<b>\$ 8,067</b>	<b>\$ 8,107</b>

REVENUE SUMMARY

CAPITAL PROJECTS TRAFFIC IMPACT ZONE	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
OTHER REVENUE	-	-	-
Developer Fees			
Use of Money and Property Interest	52	40	40
TOTAL REVENUES	\$ 52	\$ 40	\$ 40

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**EXPENDITURE SUMMARY**

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CAPITAL PROJECTS TRAFFIC IMPACT ZONE	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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.

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**EXPENDITURE DETAIL**

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CAPITAL PROJECTS TRAFFIC IMPACT ZONE	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>CAPITAL OUTLAY DETAIL</b>			
Developer Reimbursement	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## EQUIPMENT REPLACEMENT RESERVE

### ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/10 Fund Balance	83,726
2010-11 Fiscal Year	
Estimated Revenue	174
Transfers In	<u>-</u>
Estimated Funds Available	83,900
Estimated Expenditures	11,384
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	11,384
06/30/11 Estimated Fund Balance	<u><u>72,516</u></u>
06/30/11 Fund Balance	72,516
2011-12 Fiscal Year	
Estimated Revenue	100
Transfers In	<u>-</u>
Estimated Funds Available	72,616
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/12 Estimated Fund Balance	<u><u>\$72,616</u></u>

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**EXPLANATION OF RESERVES**

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	2009-10	2010-11	2011-12
<i>Reserved Balances:</i>			
City Hall Computers	4,652	4,661	4,661
Planning Computers	1,151	1,153	1,153
Community Services Computers	575	576	576
Senior Center Computers	(745)	(746)	(746)
Pool Computers	1,695	1,699	1,699
<i>Police:</i>			
Computers	723	-	-
Misc Equipment	13,417	2,772	2,772
<i>Fire:</i>			
Fire Equipment	9,378	9,231	9,231
Fire Truck	32,945	33,198	33,298
Computers	(165)	(165)	(165)
<i>Public Works:</i>			
Equipment	(623)	(624)	(624)
Vehicle Replacement	17,076	17,109	17,109
Computers	1,695	1,698	1,698
Pool Replaster	1,952	1,954	1,954
<b>Fund Balances</b>	<b>83,726</b>	<b>72,516</b>	<b>72,616</b>

**REVENUE SUMMARY**

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<b>EQUIPMENT REPLACEMENT RESERVE</b>	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
<b>TRANSFERS</b>			
Transfers from other funds	-	-	-
Use of Money and Property			
Interest	540	175	100
<b>TOTAL REVENUES</b>	<b>\$ 540</b>	<b>\$ 175</b>	<b>\$ 100</b>

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**EXPENDITURE SUMMARY**

EQUIPMENT REPLACEMENT RESERVE	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	33,028	11,384	-
<b>Total</b>	<b>\$ 33,028</b>	<b>\$ 11,384</b>	<b>\$ -</b>

**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	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>CAPITAL OUTLAY DETAIL</b>			
Police Computers	12,289	11,384	-
Fire Truck equipment	10,256	-	-
Pool Equipment	4,159	-	-
Public Works Equipment	6,324	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 33,028</b>	<b>\$ 11,384</b>	<b>\$ -</b>



**WATER SYSTEM**

**ANALYSIS OF CHANGE IN FUND BALANCE:**

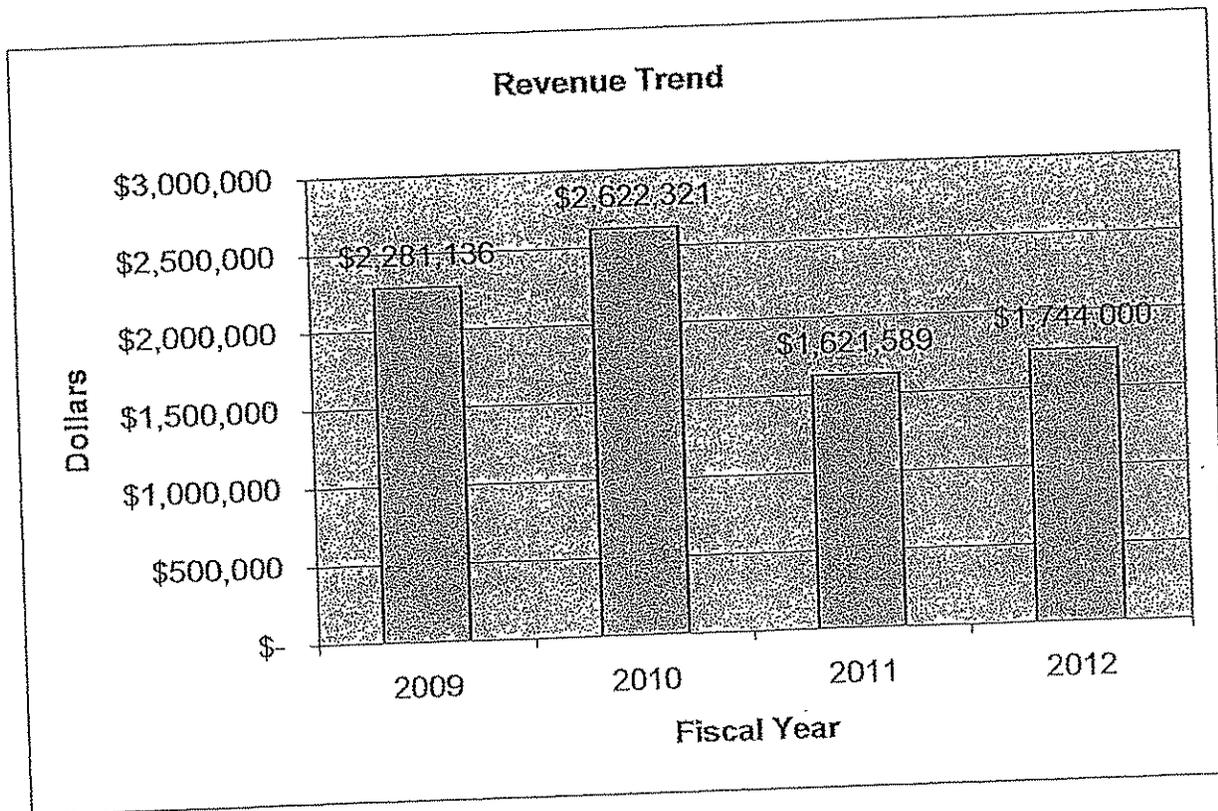
06/30/10 Fund Balance	4,248,702
2010-11 Fiscal Year	
Estimated Revenue	1,621,589
Transfers In	<u>-</u>
Estimated Funds Available	5,870,291
Estimated Expenditures	1,407,745
Transfers Out	<u>279,000</u>
Total Expenditures and Transfers Out	1,686,745
06/30/11 Estimated Fund Balance	<u>4,183,546</u>
06/30/11 Fund Balance	4,183,546
2011-12 Fiscal Year	
Estimated Revenue	1,744,000
Transfers In	<u>-</u>
Estimated Funds Available	5,927,546
Estimated Expenditures	1,620,369
Transfers Out	<u>288,000</u>
Total Expenditures and Transfers Out	1,908,369
06/30/12 Estimated Fund Balance	<u>\$4,019,177</u>

**EXPLANATION OF RESERVES**

	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Retained Earnings	4,248,702	4,183,546	4,019,177
Fund Balances	<u>\$4,248,702</u>	<u>\$4,183,546</u>	<u>\$4,019,177</u>

**REVENUE SUMMARY**

WATER SYSTEM	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
<b>Charges for services</b>	1,510,076	1,590,000	1,737,000
Water Fees	4,621	-	-
Water Meter Sales	9,764	6,000	6,000
Miscellaneous Income			
<b>Other Income:</b>	1,030,502	25,489	-
Loan Proceeds			
<b>Use of Money and Property</b>	63,703	-	-
Sale of Property	3,655	100	1,000
Interest			
<b>TOTAL REVENUES</b>	<u>\$ 2,622,321</u>	<u>\$ 1,621,589</u>	<u>\$ 1,744,000</u>



**EXPENDITURE SUMMARY**

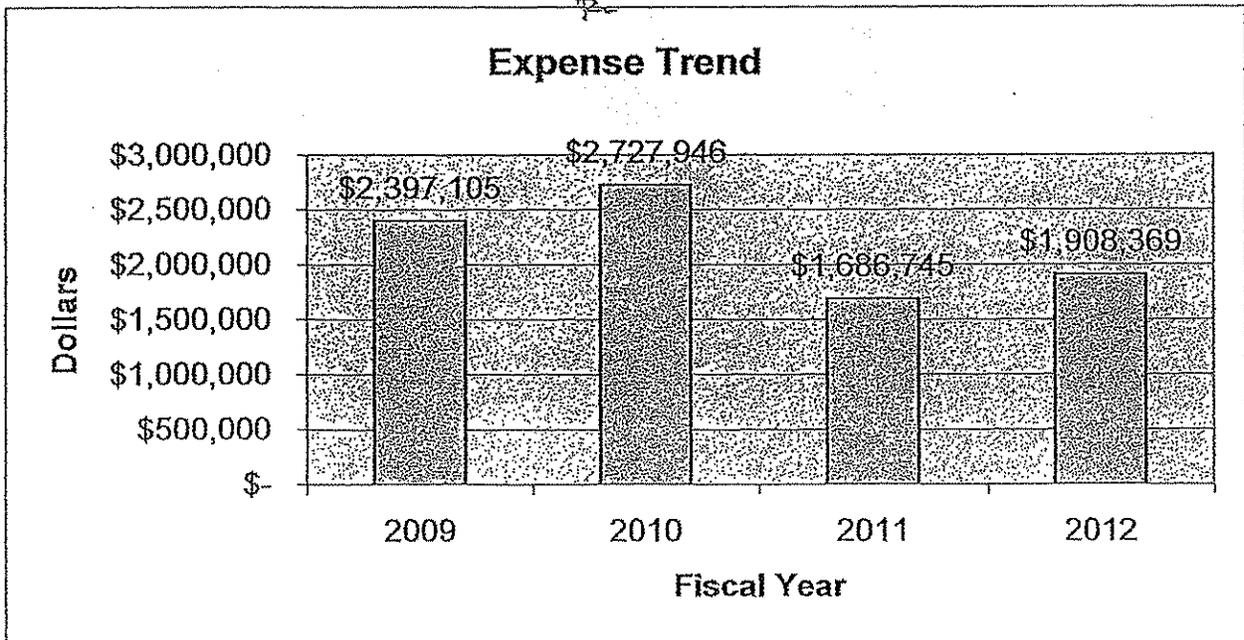
WATER	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	5.68	6.8	6.68
Personnel	446,058	426,772	414,347
Maintenance and Operation	930,823	967,597	1,053,900
Debt Service	175,896	121,929	140,122
Capital Outlay	1,175,169	170,447	300,000
<b>Total</b>	<b>\$ 2,727,946</b>	<b>\$ 1,686,745</b>	<b>\$ 1,908,369</b>

**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. That process is still ongoing. Included in this fund is the charge for CID Groundwater. The total amount for the year is \$147,000 and is approximately \$4.00 per water account. This will be charged on the base rate of the account. In addition employees have agreed to 3% and 5% pay reductions.



PERSONNEL DETAIL

Water	Total Positions		2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
	2010-11 ACTUAL	2011-12 ADOPTED BUDGET			
Regular Positions Pay			289,340	260,000	248,000
P.W. Superintendent	0.33	0.33			
Secretary I	0.75	0			
Account Clerk II	1	1			
Water Specialist	3.00	3.00			
Maint Worker I	1.00	1.00			
Overtime			14,149	16,000	15,000
Ext Help: Pne Clerks	0.6	0.6	21,404	20,000	20,000
Benefits*					
FICA			22,454	22,000	17,550
PERS			41,438	41,000	46,450
Med/Dent/Vision/Life			45,370	50,000	47,000
ERMA/EAP			-	4,599	5,766
Workers Comp			11,903	13,173	14,581
	6.68	5.93	\$ 446,058	\$ 426,772	\$ 414,347

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**EXPENDITURE DETAIL**

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<b>WATER</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
<b>MAINTENANCE &amp; OPERATION DETAIL</b>			
Office Supplies/Comp Maint/Printing & Adver./Postage	46,907	43,000	43,000
Dept Tools & Supplies	16,781	18,000	18,000
Communications	904	900	900
Utilities	166,891	173,000	178,000
Vehicle Maintenance	264	4,000	1,500
Fuels	8,974	11,000	14,000
Write offs	100	500	500
Conference/Meetings/Travel/Training & Educ.	1,888	2,000	1,500
Audit	9,500	11,000	11,500
Special Professional Services	19,662	35,000	40,000
Groundwater Recharge Fee (CID)	-	93,817	147,000
Consolidated Irr Fee/Large Water System Fee	19,039	21,380	20,000
System Maintenance	53,018	60,000	75,000
Depreciation Expense	214,895	215,000	215,000
Transfer Out-Overhead	372,000	279,000	288,000
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 930,823</b>	<b>\$ 967,597</b>	<b>\$ 1,053,900</b>
<b>DEBT SERVICE</b>			
Water Imp Bond Payments	\$ 62,490	\$ 71,200	\$ 53,700
CIEDB Water Improvement Loan	\$ 113,406	\$ 50,729	\$ 86,422
<b>TOTAL DEBT SERVICE</b>	<b>\$ 175,896</b>	<b>\$ 121,929</b>	<b>\$ 140,122</b>

CAPITAL OUTLAY DETAIL

WATER	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 PROPOSED BUDGET
Well #16 Construction	221,639	-	-
Computer	-	-	-
Meter Interface Unit	-	-	-
Backflow Covers	-	-	-
Urban Water Mgmt Plan	-	-	-
Well 17 Test Well	-	-	-
Well Site Generators	953,530	11,647	-
Chlorination Feasibility Study	-	-	200,000
Rehabilitate Water Tower	-	-	-
Historical Park Project	-	-	-
Replacement Vehicles	-	-	-
8" Water Main-Variou Alleys (Set Aside)	-	-	-
Computer set-asides	-	-	-
ada System Upgrade set-aside	-	-	-
pick up set-aside	-	-	-
uperintendent Truck set aside	-	-	-
18th Ave. watermain (Sierra to Stroud)	-	-	-
Remote Water Meters & Software	-	158,800	100,000
Golden State Corridor Water Line	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 1,175,169</b>	<b>\$ 170,447</b>	<b>\$ 300,000</b>

## SOLID WASTE

### ANALYSIS OF CHANGE IN FUND BALANCE:

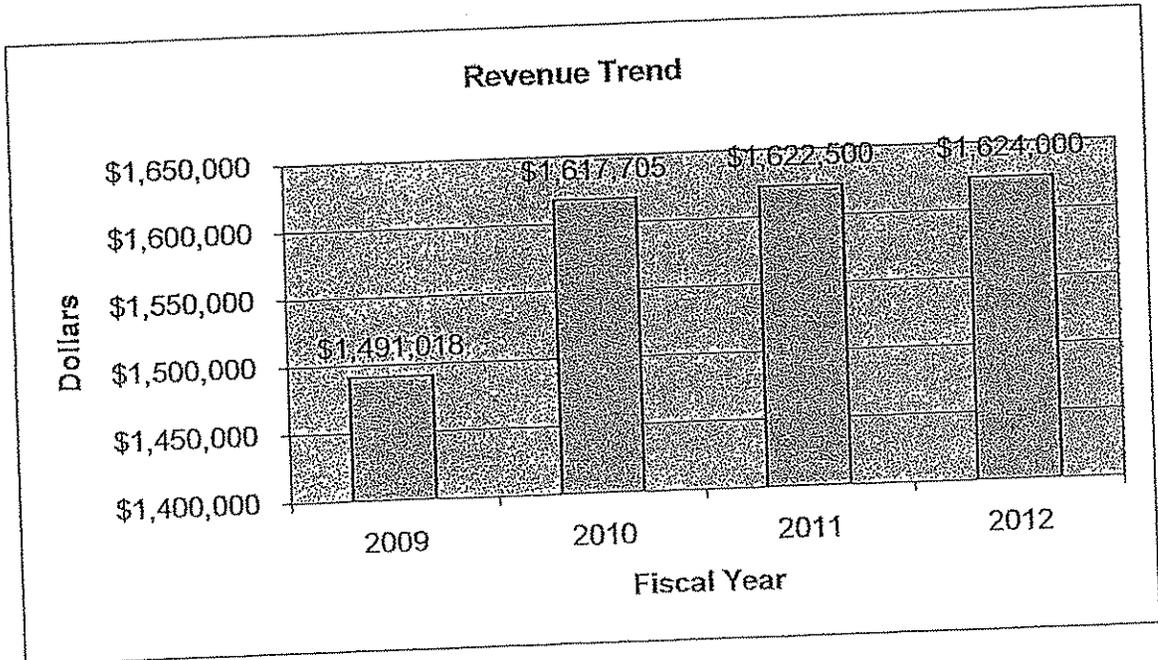
06/30/10 Fund Balance	(37,112)
2010-11 Fiscal Year	
Estimated Revenue	1,622,500
Transfers In	-
Estimated Funds Available	1,585,388
Estimated Expenditures	1,289,815
Transfers Out	311,000
Total Expenditures and Transfers Out	1,600,815
06/30/11 Estimated Fund Balance	<u>(15,427)</u>
06/30/11 Fund Balance	(15,427)
2011-12 Fiscal Year	
Estimated Revenue	1,624,000
Transfers In	-
Estimated Funds Available	1,608,573
Estimated Expenditures	1,281,186
Transfers Out	314,000
Total Expenditures and Transfers Out	1,595,186
06/30/12 Estimated Fund Balance	<u>\$13,387</u>

### EXPLANATION OF RESERVES

	2009-10	2010-11	2011-12
Contingencies	(37,112)	(15,427)	13,387
Fund Balances	<u>\$ (37,112)</u>	<u>\$ (15,427)</u>	<u>\$ 13,387</u>

REVENUE SUMMARY

SOLID WASTE	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
Charges for services	1,332,007	1,334,000	1,335,000
Refuse Fees	134,515	137,500	137,500
Recycling Fees	131,183	131,000	131,500
Street Sweeping	15,000	15,000	15,000
KES			
Grants:			
Beverage Container	5,000	5,000	5,000
Use of Money and Property	-	-	-
Interest	-	-	-
<b>TOTAL REVENUES</b>	<b>\$1,617,705</b>	<b>\$1,622,500</b>	<b>\$1,624,000</b>



**EXPENDITURE SUMMARY**

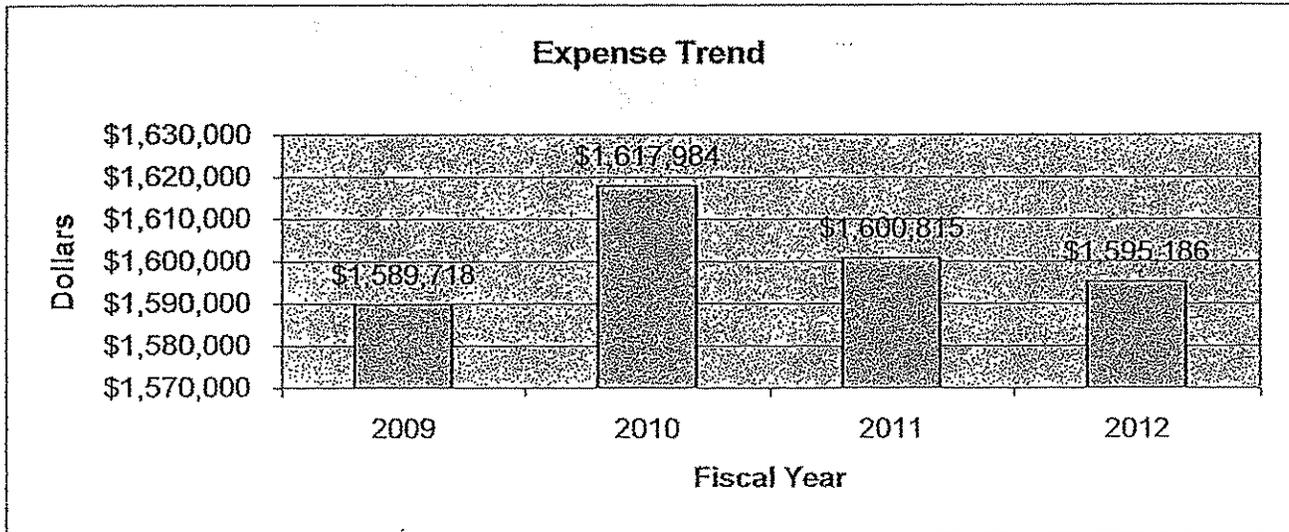
<b>SOLID WASTE</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
Number of Personnel	2.20	2.77	2.65
Personnel	172,287	156,415	136,786
Maintenance and Operation	1,445,697	1,444,400	1,458,400
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 1,617,984</b>	<b>\$ 1,600,815</b>	<b>\$ 1,595,186</b>

**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:**

Employees have agreed to 5% pay reductions.



PERSONNEL DETAIL

Solid Waste	Total Positions		2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
	2010-11 ACTUAL	2011-12 PROPOSED BUDGET			
Regular Positions Pay			103,448	87,000	74,000
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			
One			260	771	-
Parttime Clerk	0.6	0.6	21,404	19,500	20,000
Benefits*					
FICA			8,628	8,200	6,900
PERS			15,682	17,000	13,750
Med/Dent/Vision/Life			18,175	18,000	15,000
ERMA/EAP			-	1,538	2,022
Workers Comp			4,690	4,406	5,114
	2.4	2.65	\$ 172,287	\$ 156,415	\$ 136,786

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**EXPENDITURE DETAIL**

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<b>SOLID WASTE</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
<b>MAINTENANCE &amp; OPERATION DETAIL</b>			
Utilities	1,504	1,500	1,500
Special Professional Services-Refuse	829,755	835,000	845,000
Special Professional Services-St. Sweeping	113,322	114,000	115,000
Office Supplies/Postage	18,200	22,000	22,000
Dept Tools and Supplies	23,959	15,000	15,000
Conference/Meetings/Travel	118	100	100
Audit	9,500	11,000	11,000
Communications	906	900	900
Bad Debt Expense	845	900	900
Depreciation Expense	7,592	8,000	8,000
Transfer To General Fund-Overhead	315,000	311,000	314,000
Franchise Fees-Ref/Rec	102,804	103,000	103,000
Computer System Maint	22,192	22,000	22,000
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 1,445,697</b>	<b>\$ 1,444,400</b>	<b>\$ 1,458,400</b>

## AMBULANCE

### ANALYSIS OF CHANGE IN FUND BALANCE:

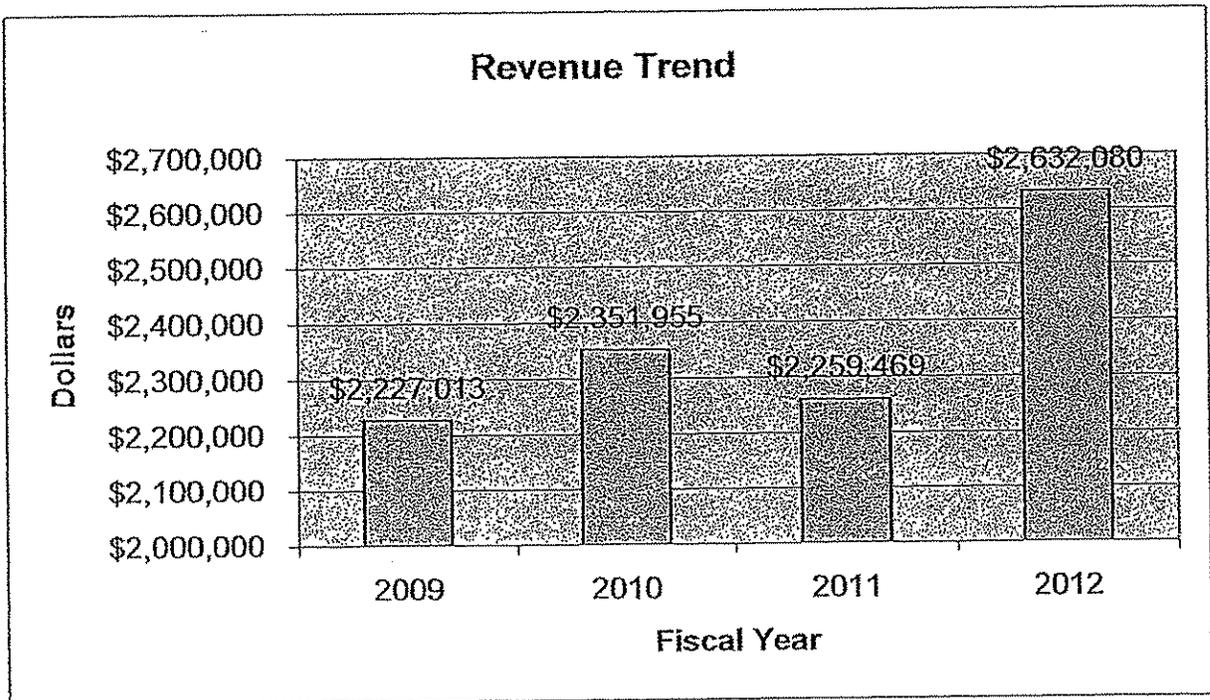
06/30/10 Fund Balance	(840,148)
2010-11 Fiscal Year	
Estimated Revenue	1,628,500
Transfers In	<u>630,969</u>
Estimated Funds Available	1,419,321
Estimated Expenditures	2,770,405
Transfers Out	<u>109,000</u>
Total Expenditures and Transfers Out	2,879,405
06/30/11 Estimated Fund Balance	<u>(1,460,084)</u>
06/30/11 Fund Balance	(1,460,084)
2011-12 Fiscal Year	
Estimated Revenue	1,659,000
Transfers In	<u>973,080</u>
Estimated Funds Available	1,171,996
Estimated Expenditures	2,527,080
Transfers Out	<u>105,000</u>
Total Expenditures and Transfers Out	2,632,080
06/30/12 Estimated Fund Balance	<u>-\$1,460,084</u>

### EXPLANATION OF RESERVES

	2009-10	2010-11	2011-12
Unreserved	(840,148)	(1,460,084)	-\$1,460,084
Fund Balances	<u>\$ (840,148)</u>	<u>\$ (1,460,084)</u>	<u>\$ (1,460,084)</u>

**REVENUE SUMMARY**

AMBULANCE	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
<b>Charges for Services</b>			
Ambulance Charge for Service	1,687,698	1,620,000	1,650,000
Miscellaneous	906	1,000	1,000
Fire Med	5,715	7,500	8,000
<b>Transfer in from Other Funds:</b>			
General Fund for Fire Services	442,552	418,085	761,080
Capital Facility Fees-Fire/Amb	215,084	212,884	212,000
<b>Grants:</b>			
Volunteer Fire Assistant Grant	-	-	-
<b>Use of Money and Property</b>			
Interest on Investments	-	-	-
<b>TOTAL REVENUES</b>	<b>\$2,351,955</b>	<b>\$ 2,259,469</b>	<b>\$ 2,632,080</b>



EXPENDITURE SUMMARY

AMBULANCE	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	11.1	12.25	11.25
Personnel	1,246,549	1,259,465	999,087
Maintenance and Operation	1,481,799	1,477,000	1,491,275
Debt Service	145,267	142,940	141,718
Capital Outlay	-	-	-
<b>Total</b>	<b>\$2,873,615</b>	<b>\$ 2,879,405</b>	<b>\$ 2,632,080</b>

Description:

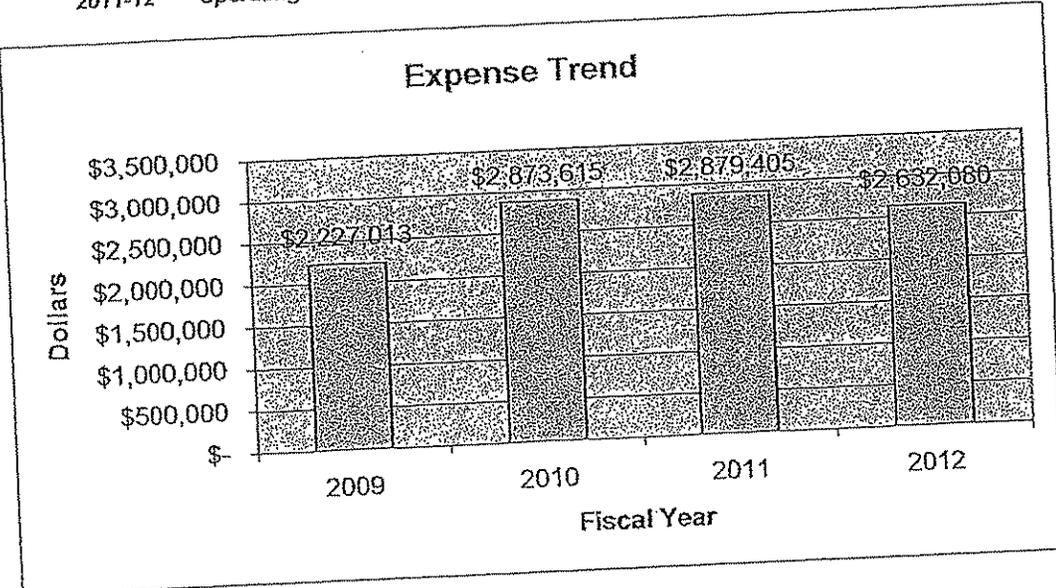
The Fire/Ambulance Department is the funding source for the Fire Department. Revenues for the fund are obtained from the General Fund, Ambulance transport fees, grants and various miscellaneous fees. The Fire Department handles all activities related to fire services, emergency transport services and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

The Fire Department is currently staffed by a Fire Chief, 3 Fire Captain/Paramedics, 4 Firefighter/Paramedics, 1 Firefighter/Emt, 2 Billing Clerks and up to 20 Paid Call Firefighter/EMT's.

Significant Changes:

In Fiscal Year 10-11 one Fireman/Paramedic was laid off. The employees agreed to 5% pay cuts and other concessions through the bargaining process. Overtime was also capped in the negotiation process. The billing function of the ambulance department will be contracted out as of July 1, 2011. The two billing clerks will be laid off as of that date also. The PCF's pay was also reduced by the City Council to \$12.50 per hour and to only stand by and night crew pay. The General Fund transfers to the Ambulance Fund the costs associated for Fire Services.

2000-01	Operating Transfer	284,981
2001-02	Operating Transfer	270,000
2002-03	Operating Transfer	229,000
2003-04	Operating Transfer	257,000
2004-05	Operating Transfer	267,800
2005-06	Operating Transfer	292,462
2006-07	Operating Transfer	334,562
2007-08	Operating Transfer	432,175
2008-09	Operating Transfer	441,228
2009-10	Operating Transfer	451,052
2009-11	Operating Transfer	418,085
2011-12	Operating Transfer	<u>761,080</u>



PERSONNEL DETAIL

	Total Positions		2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
	2010-11 ACTUAL	2011-12 ADOPTED BUDGET			
Ambulance					
Regular Positions Pay					
Fire Pay			197,703	175,000	157,000
Ambulance Pay			519,842	497,500	403,000
Chief	1	1			
Fire Captain/Paramedics	3	3			
Firefighter Paramedics	5	4			
Firefighter EMT	1	1			
Billing Clerk	1.75	1.75			
Overtime					
Fire OT			457	32,000	23,000
Ambulance OT			104,614	80,000	37,000
Emergency Call Volunteers-					
Part Time	0.5	0.5	66,546	70,000	15,000
Emergency Call Volunteers-Fire			19,016	18,000	25,000
Benefits*					
CA					
Fire Fica			17,626	17,500	13,300
Ambulance Fica			51,496	50,000	29,200
PERS					
Fire Pers			30,804	39,000	37,500
Ambulance Pers			89,068	90,000	96,300
Dental/Vision/Life					
Fire Medical			35,886	37,000	36,500
Ambulance Medical			71,729	95,000	70,400
Uniform Allowance					
Fire Uniform			3,555	2,660	1,500
Ambulance Uniform			8,555	6,840	3,900
RMA/EAP					
Fire Workers Comp			-	3,172	3,915
Ambulance Workers Comp			-	9,499	10,391
Workers Comp					
Fire Workers Comp			8,395	9,085	9,902
Ambulance Workers Comp			21,257	27,209	26,279
	12.25	11.25	\$ 1,246,549	\$ 1,259,465	\$ 999,087

EXPENDITURE DETAIL

AMBULANCE	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
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MAINTENANCE & OPERATION DETAIL

Ambulance:	4,380	3,000	3,600
Office Supplies	4,262	4,700	4,000
Special Departmental Supplies	38,510	20,000	23,000
Medical Supplies-Ambulance	77	-	-
Printing/Advertising	3,755	3,200	3,500
Communications	4,833	5,200	42,500
Professional Services	261,655	285,000	285,000
Write Offs-Ambulance	814,598	750,000	750,000
Write Downs-Ambulance	13,264	20,000	19,000
Vehicle Maintenance-Ambulance	16,491	15,000	16,400
Fuels	8,275	10,000	12,000
Equipment Maintenance	5,268	7,000	7,000
Office Equip Maint-Ambulance	165	500	1,000
Conference/Meetings/Travel	2,998	3,000	3,700
Training & Education	682	1,000	2,000
Personnel /Medical	11,286	7,800	8,000
Insurance	113,102	115,000	115,000
Depreciation Expenses-Ambulance	91,000	109,000	105,000
Overhead-Ambulance	1,394,601	1,359,400	1,400,700
<i>subtotal</i>			

Fire:	1,498	1,500	1,200
Office Supplies	-	-	-
Special Departmental Supplies	19,444	31,000	32,000
Dept Tools & Supplies	1,355	-	1,500
Printing/Advertising	3,735	2,600	2,000
Communications	19,587	17,500	17,500
Utilities-Fire	1,875	2,000	2,000
Memberships-Fire	(762)	500	2,000
PCF Uniforms	4,458	8,500	5,600
Fuels	16,168	35,000	12,000
Equipment Maintenance	253	500	2,000
Fire Prevention Expenses	265	1,000	1,000
Conference/Meetings/Travel	5,081	7,000	1,275
Training & Education	2,969	2,500	2,000
Personnel Medical/Phys Exams	11,063	7,500	7,500
Insurance	209	500	1,000
Safety Personal Protection Equipment	87,198	117,600	90,575
<i>subtotal</i>			

TOTAL MAINTENANCE & OPERATION

\$ 1,481,799	\$ 1,477,000	\$ 1,491,275
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DEBT SERVICE

Fire Station Bond Payments	145,267	142,940	141,718
TOTAL DEBT SERVICE	\$ 145,267	\$ 142,940	\$ 141,718

**BUILDING PERMIT**

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**ANALYSIS OF CHANGE IN FUND BALANCE:**

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06/30/10 Fund Balance	(690,190)
2010-11 Fiscal Year	
Estimated Revenue	108,350
Transfers In	-
Estimated Funds Available	(581,840)
Estimated Expenditures	121,146
Transfers Out	-
Total Expenditures and Transfers Out	121,146
06/30/11 Estimated Fund Balance	<u>(702,986)</u>
06/30/11 Fund Balance	(702,986)
2011-12 Fiscal Year	
Estimated Revenue	109,350
Transfers In	-
Estimated Funds Available	(593,636)
Estimated Expenditures	68,173
Transfers Out	-
Total Expenditures and Transfers Out	68,173
06/30/12 Estimated Fund Balance	<u>(661,809)</u>

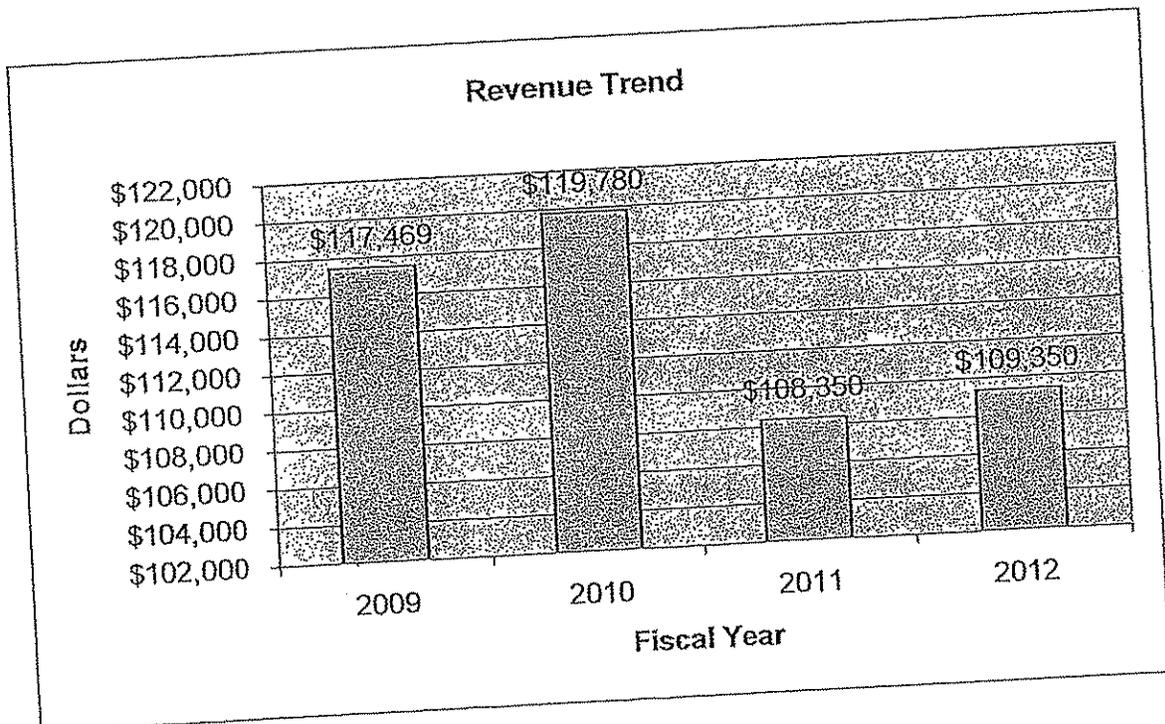
**EXPLANATION OF RESERVES**

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	2009-10	2010-11	2011-12
Unreserved	(690,190)	(702,986)	(661,809)
Fund Balances	<u>\$ (690,190)</u>	<u>\$ (702,986)</u>	<u>\$ (661,809)</u>

REVENUE SUMMARY

BUILDING PERMIT	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
Charges for Services	60,734	59,000	60,000
Building Permits	16,412	12,000	12,000
Plumb/Elec/Air Cond Permits	518	300	300
Strong Motion-Res	178	500	500
Strong Motion-Comm	6,625	5,000	5,000
Energy Surcharge	30,516	27,000	27,000
Plan Check Fees	4,797	4,500	4,500
Grading & Inspection	-	50	50
BSC Fees	-	-	-
Transfer In from Other Fund	-	-	-
Use of Money and Property	-	-	-
Interest	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 119,780</b>	<b>\$ 108,350</b>	<b>\$ 109,350</b>



**EXPENDITURE SUMMARY**

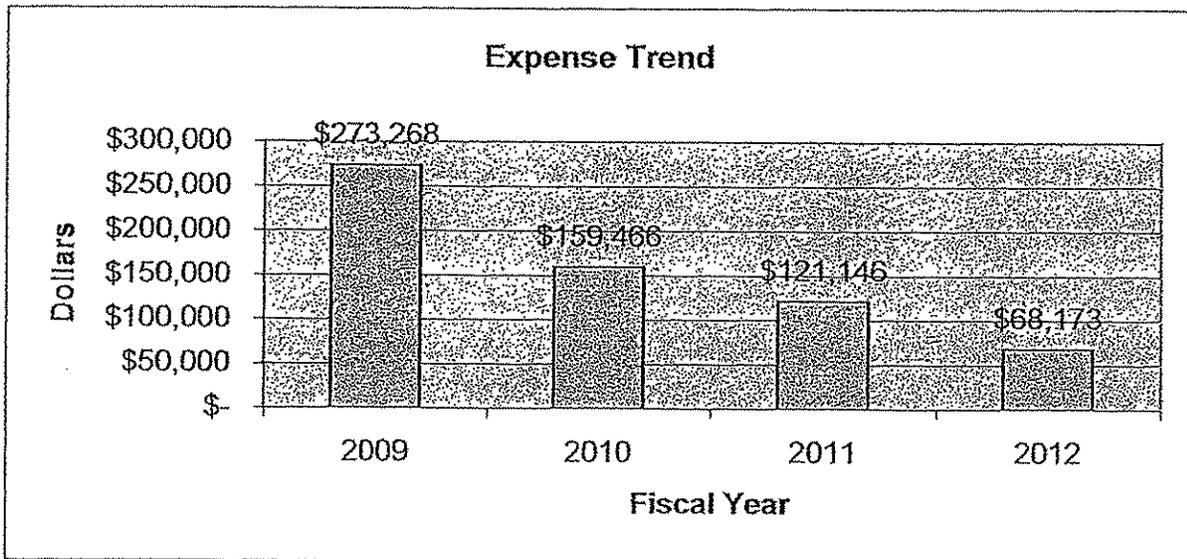
BUILDING PERMIT	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	3.50	2.50	0.90
Personnel	113,599	97,996	22,473
Maintenance and Operation	45,867	23,150	45,700
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 159,466</b>	<b>\$ 121,146</b>	<b>\$ 68,173</b>

**Description:**

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

**Significant Changes:**

The Building Official and the Building Department Secretary have been laid off with the Building Dept Sec. duties spread amongst other departments and positions in the City. The duties of the Building Official contracted out.



PERSONNEL DETAIL

Building Permit	2010-11 ACTUAL	2011-12 ADOPTED BUDGET	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Regular Positions Pay			76,570	65,000	12,000
Planning & Building Director	0.5	0.25			
Building Official	1	0.4			
Code Enforcement Officer	-	-			
Building Secretary I	1	0.25			
Overtime					
Benefits*					
FICA			5,340	5,000	990
PERS			10,854	9,600	2,300
Med/Dent/Vision/Life			16,066	13,800	2,400
ERMA/EAP			-	1,189	1,355
Workers Comp			4,769	3,407	3,428
	2.5	0.9	\$ 113,599	\$ 97,996	\$ 22,473

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**EXPENDITURE DETAIL**

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<b>BUILDING PERMIT</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
<b>MAINTENANCE &amp; OPERATION DETAIL</b>			
Office Supplies	1,536	2,500	1,000
Communications	800	650	650
Tools & Supplies	114	900	900
Vehicle Maintenance	40	250	500
Fuel	582	750	850
Conf/Meeting/Travel	730	400	500
Dues	283	300	300
Special Professional	13,186	14,400	39,000
Strong Motion Tax	1,177	500	500
Depreciation	2,419	2,500	1,500
Transfer Out-General Fund	25,000	-	-
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 45,867</b>	<b>\$ 23,150</b>	<b>\$ 45,700</b>

**Summary of Recreation Funds**

2011-2012 Fiscal Year Budget

	Pool	Senior Center	Total
Estimated Beg Fund Balance 6/30/11	(92,129)	11,131	(80,998)
Revenues:			
Charges for Service	65,300	7,600	72,900
JPA Reimbursements	15,000	-	15,000
Transfers In From Other Funds	75,600	21,000	96,600
Grants	-	5,800	5,800
<b>Total Revenue</b>	155,900	34,400	190,300
Expenses:			
Salaries and Benefits	29,337	37,946	67,283
Office Supplies	800	1,200	2,000
Tools and Supplies	24,000	900	24,900
Utilities/Communications	28,500	2,800	31,300
Fuel/Veh Maint	-	-	-
Conf/Mtgs/Travel/Train-Ed/Dues	100	100	200
Special Professional Services	24,000	700	24,700
Concession Stand Supplies	5,000	-	5,000
Safety Equipment	-	-	-
Memberships/Uniforms	-	-	-
Insurance-Equipment	-	-	-
Equipment Maintenance	10,000	-	10,000
Depreciation	-	-	-
Transfer Out-Overhead	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total Expenses</b>	142,937	43,646	186,583
<b>Net Result</b>	12,963	(9,246)	3,717
Projected 6/30/12	(99,165)	1,885	(97,280)
Ending Fund Balance			

**POOL**

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**ANALYSIS OF CHANGE IN FUND BALANCE:**

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06/30/10 Fund Balance	(94,129)
2010-11 Fiscal Year	
Estimated Revenue	202,377
Transfers In	<u>65,000</u>
Estimated Funds Available	173,248
Estimated Expenditures	269,797
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	269,797
06/30/11 Estimated Fund Balance	<u>(96,549)</u>
06/30/11 Fund Balance	(96,549)
2011-12 Fiscal Year	
Estimated Revenue	70,500
Transfers In	<u>75,600</u>
Estimated Funds Available	49,551
Estimated Expenditures	142,087
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	142,087
06/30/12 Estimated Fund Balance	<u><u>-\$92,536</u></u>

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**EXPLANATION OF RESERVES**

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	2009-10	2010-11	2011-12
Fund Balances	<u>\$ (94,129)</u>	<u>\$ (96,549)</u>	<u>\$ (92,536)</u>

**REVENUE SUMMARY**

POOL	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
<b>Charges for Services</b>			
Public Swimming	22,949	26,000	26,000
Red Cross Lessons	9,413	10,000	10,000
Group Rentals	12,559	12,000	12,000
Concession Stand	6,780	7,000	7,500
Total Charges for Services	51,701	55,000	55,500
Hillbloom Grant	-	139,377	-
<b>Other Revenue</b>			
JPA Reimbursements (KHS & KES)	12,695	12,000	15,000
Transfer from Other Funds	-	-	-
Transfer from General Fund	62,000	65,000	75,600
<b>TOTAL REVENUES</b>	<b>\$ 126,396</b>	<b>\$ 271,377</b>	<b>\$ 146,100</b>

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**EXPENDITURE SUMMARY**

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POOL	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	2.35	2.50	1.50
Personnel	43,973	48,383	49,337
Maintenance and Operation	91,021	86,700	92,750
Debt Service	-	-	-
Capital Outlay	28,325	134,714	-
<b>Total</b>	<b>\$ 163,319</b>	<b>\$ 269,797</b>	<b>\$ 142,087</b>

**Description:**

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

**Significant Changes:**

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

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**NET COST SUMMARY:**

	2009-10 Actual	2010-11 Estimate	2011-12 Proposed Budget
Charges for Services	51,701	51,000	55,500
JPA Reimbursements	12,695	12,000	15,000
Hillbloom Grant	-	139,377	-
Total	64,396	202,377	70,500
 Total Expenditures	 163,319	 269,797	 142,087
 Net Cost to General Fund	 <b>\$ (98,923)</b>	 <b>\$ (67,420)</b>	 <b>\$ (71,587)</b>

PERSONNEL DETAIL

Pool	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					
Pool Maintenance Worker	0	-	-	-	-
Overtime					
Extra Help:					
Lifeguards & Instructors	1.5	1.5	39,603	43,000	43,000
Benefits*					
FICA			3,030	3,300	3,300
PERS			-	-	-
Med/Dent/Vision/Life			-	539	861
ERMA/EAP			1,340	1,544	2,176
Workers Comp					
	<b>1.5</b>	<b>1.50</b>	<b>\$ 43,973</b>	<b>\$ 48,383</b>	<b>\$ 49,337</b>

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**EXPENDITURE DETAIL**

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<b>POOL</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
<b>MAINTENANCE &amp; OPERATION DETAIL</b>			
Office Supplies/Printing & Adv.	1,056	800	850
Dept Tool & Supplies	26,200	23,000	24,000
Communications	611	500	500
Utilities	25,204	27,000	28,000
Vehicle Maintenance	-	-	-
Equipment Maintenance	11,401	6,000	10,000
Fuel	-	-	-
Professional Services	23,064	24,000	24,000
Conference/Meetings/Travel/Training Educ.	422	400	400
Concession Stand Supplies	3,063	5,000	5,000
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 91,021</b>	<b>\$ 86,700</b>	<b>\$ 92,750</b>
<b>CAPITAL OUTLAY DETAIL</b>			
Pool Improvement Set-Aside	-	-	-
Pool Grant Project	28,325	134,714	-
Computer set-aside	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 28,325</b>	<b>\$ 134,714</b>	<b>\$ -</b>

**SENIOR CENTER**

**ANALYSIS OF CHANGE IN FUND BALANCE:**

06/30/10 Fund Balance	6,693
2010-11 Fiscal Year	13,420
Estimated Revenue	<u>77,000</u>
Transfers In	97,113
Estimated Funds Available	85,982
Estimated Expenditures	<u>-</u>
Transfers Out	85,982
Total Expenditures and Transfers Out	<u>11,131</u>
06/30/11 Estimated Fund Balance	11,131
06/30/11 Fund Balance	13,400
2011-12 Fiscal Year	21,000
Estimated Revenue	<u>45,531</u>
Transfers In	45,086
Estimated Funds Available	<u>-</u>
Estimated Expenditures	45,086
Transfers Out	<u>\$445</u>
Total Expenditures and Transfers Out	
06/30/12 Estimated Fund Balance	

**EXPLANATION OF RESERVES**

	2009-10	2010-11	2011-12
Contingencies	\$ 6,693	\$ 11,131	\$ 445
Fund Balances	<u>\$ 6,693</u>	<u>\$ 11,131</u>	<u>\$ 445</u>

REVENUE SUMMARY

SENIOR CENTER	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
<b>Contributions</b>			
Lunch Contributions	6,352	7,000	7,000
Homebound Lunch Contributions	369	600	600
<b>Grants</b>			
Fresno/Madera Outreach	1,119	-	-
Fresno/Madera Nutrition	5,820	5,820	5,800
Stimulus Grant	3,564	-	-
<b>Other Revenue</b>			
Transfer from General Fund	69,500	77,000	21,000
<b>TOTAL REVENUES</b>	<u>\$ 86,724</u>	<u>\$ 90,420</u>	<u>\$ 34,400</u>

EXPENDITURE SUMMARY

SENIOR CENTER	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	2	2	2
Personnel	83,687	79,057	37,946
Maintenance and Operation	7,421	6,925	7,100
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 91,108</b>	<b>\$ 85,982</b>	<b>\$ 45,046</b>

**Description:**

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

**Significant Changes:**

The Coordinator of the Senior Center will be laid off as of August 2011. The Recreation Coordinator will take over the day to day operations of the Senior Center in a restructuring cost saving measure. The Nutrition Coordinator has agreed to a 3% pay reduction thru the KPSEA bargaining agreement.

PERSONNEL DETAIL

Senior Center	<u>Total Positions</u>		2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
	2010-11 ACTUAL	2011-12 ADOPTED BUDGET			
<b>Regular Positions Pay</b>					
Senior Center Coordinator	1	1	34,944	35,185	3,000
Nutrition Coordinator	1	1	23,565	23,300	22,200
<b>Benefits*</b>					
FICA			3,801	4,000	1,600
PERS			7,694	7,500	3,100
Med/Dent/Vision/Life			11,385	5,500	3,900
ERMA/EAP-Nutrition			-	369	478
ERMA/EAP-Outreach			-	555	697
Workers Comp-Nutrition			946	1,058	1,208
Workers Comp-Outreach			1,352	1,590	1,763
	<b>2</b>	<b>2</b>	<b>\$ 83,687</b>	<b>\$ 79,057</b>	<b>\$ 37,946</b>

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**EXPENDITURE DETAIL**

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<b>SENIOR CENTER</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
<b>MAINTENANCE &amp; OPERATION DETAIL</b>			
<b>Nutrition</b>			900
Kitchen Supplies	898	850	
<b>Information &amp; Referral</b>			1,200
Office Supplies, Equipment, Travel & Training	1,387	1,400	1,400
Communications	1,526	1,625	2,800
Utilities	2,765	2,500	100
Meetings/Travel Exp	40	50	700
Professional Services	805	500	
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 7,421</b>	<b>\$ 6,925</b>	<b>\$ 7,100</b>

## ABANDONED VEHICLE ABATEMENT

### ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/10 Fund Balance	16,352
2010-11 Fiscal Year	
Estimated Revenue	5,000
Transfers In	-
Estimated Funds Available	21,352
Estimated Expenditures	5,000
Transfers Out	-
Total Expenditures and Transfers Out	5,000
06/30/11 Estimated Fund Balance	<u>16,352</u>
06/30/11 Fund Balance	16,352
2011-12 Fiscal Year	
Estimated Revenue	5,000
Transfers In	-
Estimated Funds Available	21,352
Estimated Expenditures	5,000
Transfers Out	-
Total Expenditures and Transfers Out	5,000
06/30/12 Estimated Fund Balance	<u>\$ 16,352</u>

### EXPLANATION OF RESERVES

	2009-10	2010-11	2011-12
Capital Improvements	16,352	16,352	16,352
Fund Balances	<u>\$ 16,352</u>	<u>\$ 16,352</u>	<u>\$ 16,352</u>

REVENUE SUMMARY

ABANDONED VEHICLE ABATEMENT	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
OTHER REVENUE Allocation	5,134	5,000	5,000
Use of Money and Property Interest	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 5,134</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>

**EXPENDITURE SUMMARY**

ABANDONED VEHICLE ABATEMENT	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	145	5,000	5,000
Capital Outlay			
<b>Total</b>	<b>\$ 145</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>

**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	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>CAPITAL OUTLAY DETAIL</b>			
Abatement Costs	4,030	5,000	5,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 4,030</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>

	CDBG	CMAQ	TE	RSTP	ARRA	COPS SLESF	TOTAL
<b>Summary of Grant Funds</b>							
<b>2011-2012 Fiscal Year Budget</b>							
Estimated Beg Fund Balance 6/30/11	(65,319)	(1,004,384)	(216,000)	(6,000)	-	-	(1,291,703)
Revenues:							
Grant Funds	171,000	1,284,531	503,000	527,300	209,892	-	2,695,723
Transfer from ARRA		209,892					209,892
Transfer from Measure C-Str Mt.	20,000	145,595	58,841	36,720			263,156
Transfer from LTF 3		33,122					33,122
Total Revenue	191,000	1,673,140	561,841	564,020	209,892	-	3,139,693
Expenses:							
Transfer to General Fund							
Capital Outlay Projects:							
20th St. Project	121,000						121,000
Carlson Addition Phase I,II,III							
Golden State Bike Path Phase I		322,000					322,000
Golden State Bike Path Phase II							
Lewis Street Bike Lanes		196,000					196,000
Madsen Ave Bike/Ped Path							
10th Avenue Sidewalk Project					50,000		50,000
Sierra/Simpson UP Ped Crossing					153,692		153,692
Transit Stop (Sierra RD)		8,100					8,100
14 Ave Bike Lanes		40,800					40,800
Sierra Street Median			40,000				40,000
Sierra St. Reconstruction				221,300			221,300
18 Ave Reconstruction Project				319,720			319,720
Total Expenses	121,000	566,900	40,000	541,020	209,892	-	1,538,812
Net Result	20,000	1,106,240	76,841	23,000			925,981
Projected 6/30/12	3,690	101,856	44,238	15,000			164,784

## COMMUNITY DEVELOPMENT BLOCK GRANT

### ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/10 Fund Balance	-
2010-11 Fiscal Year	
Estimated Revenue	93,099
Transfers In	<u>10,991</u>
Estimated Funds Available	104,090
Estimated Expenditures	120,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	120,000
06/30/11 Estimated Fund Balance	<u>(15,910)</u>
06/30/11 Fund Balance	(15,910)
2011-12 Fiscal Year	
Estimated Revenue	141,000
Transfers In	<u>20,000</u>
Estimated Funds Available	145,090
Estimated Expenditures	141,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	141,000
06/30/12 Estimated Fund Balance	<u>4,090</u>

### EXPLANATION OF RESERVES

	2009-10	2010-11	2011-12
CDBG Projects	<u>\$0</u>	<u>-\$15,910</u>	<u>\$4,090</u>

**REVENUE SUMMARY**

<b>COMMUNITY DEVELOPMENT BLOCK GRANT</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ESTIMATE</b>
<b>REVENUE</b>			
CDBG Reimbursement 19th Ave	184,097	-	-
CDBG Reimbursement Carlson Addition I,II,III	-	93,099	-
CDBG Reimbursement 20th Ave.	-	-	141,000
Transfer from other Fund-Measure C	-	10,991	20,000
<b>TOTAL REVENUES</b>	<b>\$ 184,097</b>	<b>\$ 104,090</b>	<b>\$ 161,000</b>

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**EXPENDITURE SUMMARY**

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CDBG	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	181,716	120,000	141,000
<b>Total</b>	<b>\$ 181,716</b>	<b>\$ 120,000</b>	<b>\$ 141,000</b>

**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 11-12 is the 20th Street Project.

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**EXPENDITURE DETAIL**

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CDBG	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>CAPITAL OUTLAY DETAIL</b>			
19th, 20th, 21st Project Phase III	181,716		
20th St. Project	-	-	141,000
Carlson Addition Phase I,II,III	-	120,000	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 181,716</b>	<b>\$ 120,000</b>	<b>\$ 141,000</b>

## CMAQ PROJECTS

### ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/10 Fund Balance	-
2010-11 Fiscal Year	
Estimated Revenue	-
Transfers In	-
	-----
Estimated Funds Available	-
Estimated Expenditures	1,004,384
Transfers Out	-
	-----
Total Expenditures and Transfers Out	1,004,384
06/30/11 Estimated Fund Balance	<u>(1,004,384)</u>
06/30/11 Fund Balance	(1,004,384)
2011-12 Fiscal Year	
Estimated Revenue	1,284,531
Transfers In	388,609
	-----
Estimated Funds Available	668,756
Estimated Expenditures	566,900
Transfers Out	-
	-----
Total Expenditures and Transfers Out	566,900
06/30/12 Estimated Fund Balance	<u>101,856</u>

### EXPLANATION OF RESERVES

	2009-10	2010-11	2011-12
Capital Projects	-	(1,004,384)	101,856
Fund Balances	<u>\$ -</u>	<u>\$(1,004,384)</u>	<u>\$ 101,856</u>

### REVENUE SUMMARY

<b>CMAQ PROJECTS</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ESTIMATE</b>
<b>Intergovernmental Revenue Grants:</b>			
CMAQ Funds	100,824	-	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
<b>TOTAL REVENUES</b>	<b>\$ 100,824</b>	<b>\$ -</b>	<b>\$ 1,673,140</b>

**EXPENDITURE SUMMARY**

CMAQ Projects	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	93,771	1,004,384	566,900
<b>Total</b>	<b>\$ 93,771</b>	<b>\$ 1,004,384</b>	<b>\$ 566,900</b>

**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:**

There are eight projects in different stages of progress in this fund-see below for detail.

**EXPENDITURE DETAIL**

CMAQ Projects	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>CAPITAL OUTLAY DETAIL</b>			
Golden State Bike Path (Phase I)	-	255,000	-
Golden State Bike Path (Phase II)	11,426	20,000	322,000
Lewis Street Bike Lanes	33,521	316,000	-
Madsen Ave Bike /Ped Path	19,796	20,000	196,000
10th Ave Sidewalk Project	-	86,000	-
Transit Stop (Sierra/RD)	-	500	8,100
14th Ave Bike Lanes	-	-	40,800
Sierra/Simpson UP Pedestrian Crossing.	29,028	306,884	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 93,771</b>	<b>\$ 1,004,384</b>	<b>\$ 566,900</b>

**TE PROJECT**

**ANALYSIS OF CHANGE IN FUND BALANCE:**

06/30/10 Fund Balance	-
2010-11 Fiscal Year	
Estimated Revenue	-
Transfers In	-
	<hr/>
Estimated Funds Available	-
Estimated Expenditures	131,603
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	131,603
06/30/11 Estimated Fund Balance	<u>(131,603)</u>
06/30/11 Fund Balance	(131,603)
2011-12 Fiscal Year	
Estimated Revenue	508,000
Transfers In	68,841
	<hr/>
Estimated Funds Available	445,238
Estimated Expenditures	401,000
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	401,000
06/30/12 Estimated Fund Balance	<u>44,238</u>

**EXPLANATION OF RESERVES**

	2009-10	2010-11	2011-12
Capital Projects	-	(131,603)	44,238
		<hr/>	
Fund Balances	\$ -	\$ (131,603)	\$ 44,238
		<hr/>	

**REVENUE SUMMARY**

TE PROJECTS	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
<b>Intergovernmental Revenue Grants:</b>			
TE Funds	18,202	-	508,000
Transfer from Measure C-Street Maint	-	-	68,841
<b>TOTAL REVENUES</b>	<b>\$ 18,202</b>	<b>\$ -</b>	<b>\$ 576,841</b>

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**EXPENDITURE SUMMARY**

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TE Projects	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	27,683	131,603	401,000
<b>Total</b>	<b>\$ 27,683</b>	<b>\$ 131,603</b>	<b>\$ 401,000</b>

**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 Sierra St. Median project should be completed in fiscal year 2011-12.

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**EXPENDITURE DETAIL**

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TE Projects	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>CAPITAL OUTLAY DETAIL</b>			
Sierra Street Median	-	6,000	401,000
18th Ave Median Island	27,683	125,603	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 27,683</b>	<b>\$ 131,603</b>	<b>\$ 401,000</b>

## RSTP Grant Funds

### ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/10 Fund Balance	-
2010-11 Fiscal Year	-
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	-
Estimated Expenditures	8,000
Transfers Out	-
Total Expenditures and Transfers Out	8,000
06/30/11 Estimated Fund Balance	<u>(8,000)</u>
06/30/11 Fund Balance	(8,000)
2011-12 Fiscal Year	527,300
Estimated Revenue	36,720
Transfers In	-
Estimated Funds Available	556,020
Estimated Expenditures	541,020
Transfers Out	-
Total Expenditures and Transfers Out	541,020
06/30/12 Estimated Fund Balance	<u>15,000</u>

### EXPLANATION OF RESERVES

	2009-10	2010-11	2011-12
Capital Projects	-	(8,000)	15,000
Fund Balances	\$ -	\$ (8,000)	\$ 15,000

### REVENUE SUMMARY

RSTP Grant Funds	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
<b>Transfer from other Funds:</b>			
Transfer from Measure C-Street Maint	-	-	36,720
<b>Intergovernmental Revenue Grants:</b>			
RSTP Funds	-	-	527,300
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 564,020</b>

**EXPENDITURE SUMMARY**

RSTP Grant Funds	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	26,300	8,000	541,020
<b>Total</b>	<b>\$ 26,300</b>	<b>\$ 8,000</b>	<b>\$ 541,020</b>

**Description:**

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

**Significant Changes:**

None.

**EXPENDITURE DETAIL**

RSTP Grant Funds	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>CAPITAL OUTLAY DETAIL</b>			
Sierra St Reconstruction (RJD to 99)	-	-	221,300
18th Ave Reconstruction Project	26,300	8,000	319,720
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 26,300</b>	<b>\$ 8,000</b>	<b>\$ 541,020</b>

## ARRA Funds-Federal Stimulus

### ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/10 Fund Balance	-
2010-11 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	-
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/11 Estimated Fund Balance	-
06/30/11 Fund Balance	-
2011-12 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
06/30/12 Estimated Fund Balance	-

### EXPLANATION OF RESERVES

	2009-10	2010-11	2011-12
Capital Projects	-	-	-
Fund Balances	\$ -	\$ -	\$ -

### REVENUE SUMMARY

ARRA Funds-Federal Stimulus	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
Intergovernmental Revenue Grants:			
ARRA Funds	-	-	209,892
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 209,892</b>

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**EXPENDITURE SUMMARY**

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ARRA Funds-Federal Stimulus	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	209,892
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 209,892</b>

**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.

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**EXPENDITURE DETAIL**

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ARRA Funds-Federal Stimulus	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Transfer to CMAQ Projects	-	-	209,892
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 209,892</b>

**COPS-SLESF**

**ANALYSIS OF CHANGE IN FUND BALANCE:**

06/30/10 Fund Balance	2,687
2010-11 Fiscal Year	
Estimated Revenue	101,000
Transfers In	-
Estimated Funds Available	103,687
Estimated Expenditures	-
Transfers Out	103,687
Total Expenditures and Transfers Out	103,687
06/30/11 Estimated Fund Balance	-
06/30/11 Fund Balance	-
2011-12 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	-
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/12 Estimated Fund Balance	-

**EXPLANATION OF RESERVES**

	2009-10	2010-11	2011-12
Reserve for Cops Officers	30,000	-	-
Contingency	(27,313)	-	-
	2,687	-	-

**REVENUE SUMMARY**

<b>COPS SLESF</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ESTIMATE</b>
<b>Aid from other Government Agencies</b>			
COPS SLESF Grant	100,000	100,000	100,000
<b>Use of Money and Property</b>			
Interest on Investments	73	-	-
<b>TOTAL REVENUES</b>	<b>\$ 100,073</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>

**EXPENDITURE SUMMARY**

COPS SLESF	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	101,505	103,687	-
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 101,505</b>	<b>\$ 103,687</b>	<b>\$ -</b>

**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:**

Currently our best estimate is that we will not receive this funding in the 2011-12 Fiscal Year. It is contingent on a ballot measure which at this time, has not even been scheduled.

**EXPENDITURE DETAIL**

COPS SLESF	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>MAINTENANCE &amp; OPERATION DETAIL</b>			
Transfer to General Fund for Personnel	101,505	103,687	-
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 101,505</b>	<b>\$ 103,687</b>	<b>\$ -</b>

Summary of Finance Authority Funds		2011-2012 Fiscal Year Budget		Spec Asst Dist 1992-1		Spec Asst Dist 1992-2		Total	
	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	Spec Asst Dist 1992-2	Spec Asst Dist 1992-1	Spec Asst Dist 1992-2
Estimated Beg Fund Balance 6/30/11	6,501,974	(502,636)	(2,605)	(694,826)		219,617	507,220		
Revenues:									
Special Assessments		74,700	2,607	93,850		67,755	21,196		
Interest	272,000	10		15		50	212,080		
Total Revenue	272,000	74,710	2,607	93,865		67,805	213,276		
Expenses:									
Fiscal Agent Fees	15,000								15,000
Principle Retirement	189,000								189,000
Interest and Fiscal charges	257,750	44,700	1,637	58,850		26,775	386,412		
Total Expenses	452,350	44,700	1,637	58,850		26,775	582,412		
Net Result	(240,260)	30,010	(700)	35,015		20,030	(369,136)		
Projected 6/30/12	6,261,714	(472,626)	(1,905)	(659,811)		(199,567)	4,917,920		

**FINANCE AUTHORITY**

**ANALYSIS OF CHANGE IN FUND BALANCE:**

06/30/10 Fund Balance	6,793,974
2010-11 Fiscal Year	
Estimated Revenue	259,000
Transfers In	<u>-</u>
Estimated Funds Available	7,052,974
Estimated Expenditures	551,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	551,000
06/30/11 Estimated Fund Balance	<u>6,501,974</u>
06/30/11 Fund Balance	6,501,974
2011-12 Fiscal Year	
Estimated Revenue	212,000
Transfers In	<u>-</u>
Estimated Funds Available	6,713,974
Estimated Expenditures	452,450
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	452,450
06/30/12 Estimated Fund Balance	<u>6,261,524</u>

**EXPLANATION OF RESERVES**

	2009-10	2010-11	2011-12
Reserve for Future Debt Service	<u>6,793,974</u>	<u>6,501,974</u>	<u>6,261,524</u>
Fund Balances	<u>\$6,793,974</u>	<u>\$6,501,974</u>	<u>\$6,261,524</u>

REVENUE SUMMARY

FINANCE AUTHORITY	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
Use of Money and Property Interest	276,734	259,000	212,000
TOTAL REVENUES	<u>\$ 276,734</u>	<u>\$ 259,000</u>	<u>\$ 212,000</u>

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**EXPENDITURE SUMMARY**

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FINANCE AUTHORITY	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	508,550	551,000	452,450
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 508,550</b>	<b>\$ 551,000</b>	<b>\$ 452,450</b>

**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.

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**EXPENDITURE DETAIL**

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FINANCE AUTHORITY	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>DEBT SERVICE</b>			
Fiscal Agent Fees	10,140	11,000	15,000
Principal Retirement	210,000	265,000	180,000
Interest and Fiscal Charges	288,410	275,000	257,450
<b>TOTAL DEBT SERVICE</b>	<b>508,550</b>	<b>551,000</b>	<b>452,450</b>

**SPECIAL ASSESSMENT DISTRICT 1991-1**

**ANALYSIS OF CHANGE IN FUND BALANCE:**

06/30/10 Fund Balance	(532,646)
2010-11 Fiscal Year	
Estimated Revenue	99,210
Transfers In	<u>-</u>
Estimated Funds Available	(433,436)
Estimated Expenditures	69,200
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	69,200
06/30/11 Estimated Fund Balance	<u>(502,636)</u>
06/30/11 Fund Balance	(502,636)
2011-12 Fiscal Year	
Estimated Revenue	74,710
Transfers In	<u>-</u>
Estimated Funds Available	(427,926)
Estimated Expenditures	44,700
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	44,700
06/30/12 Estimated Fund Balance	<u><u>-\$472,626</u></u>

**EXPLANATION OF RESERVES**

	2009-10	2010-11	2011-12
Reserve for Future Debt	(532,646)	(502,636)	(472,626)
Fund Balances	<u>\$ (532,646)</u>	<u>\$ (502,636)</u>	<u>\$ (472,626)</u>

**REVENUE SUMMARY**

<b>SPECIAL ASSESSMENT DISTRICT 1991-1</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ESTIMATE</b>
<b>TAXES</b>			
Special Assessments	74,473	99,200	74,700
Prepaid Assessments	21,117	-	-
<b>Use of Money and Property</b>			
Interest	29	10	10
<b>TOTAL REVENUES</b>	<b>\$ 95,619</b>	<b>\$ 99,210</b>	<b>\$ 74,710</b>

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	55,817	69,200	44,700
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 55,817</b>	<b>\$ 69,200</b>	<b>\$ 44,700</b>

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	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
DEBT SERVICE	-	-	-
Principal Retirement	55,817	69,200	44,700
Interest and Fiscal Charges	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>55,817</b>	<b>69,200</b>	<b>44,700</b>

**SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL**

**ANALYSIS OF CHANGE IN FUND BALANCE:**

06/30/10 Fund Balance	(13,610)
2010-11 Fiscal Year	
Estimated Revenue	3,489
Transfers In	<u>-</u>
Estimated Funds Available	(10,121)
Estimated Expenditures	2,484
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	2,484
06/30/11 Estimated Fund Balance	<u>(12,605)</u>
06/30/11 Fund Balance	(12,605)
2011-12 Fiscal Year	
Estimated Revenue	2,642
Transfers In	<u>-</u>
Estimated Funds Available	(9,963)
Estimated Expenditures	1,637
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	1,637
06/30/12 Estimated Fund Balance	<u><b>-\$11,600</b></u>

**EXPLANATION OF RESERVES**

	2009-10	2010-11	2011-12
Reserve for Future Debt	(13,610)	(12,605)	(11,600)
<b>Fund Balances</b>	<u><b>\$ (13,610)</b></u>	<u><b>\$ (12,605)</b></u>	<u><b>\$ (11,600)</b></u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
<b>TAXES</b>			
Special Assessments	4,204	3,484	2,637
Prepaid Assessments	4,700	-	-
 Use of Money and Property Interest	 7	 5	 5
<b>TOTAL REVENUES</b>	<b>\$ 8,911</b>	<b>\$ 3,489</b>	<b>\$ 2,642</b>

**EXPENDITURE SUMMARY**

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 PROPOSED BUDGET
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	4,022	2,484	1,637
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 4,022</b>	<b>\$ 2,484</b>	<b>\$ 1,637</b>

**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	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>DEBT SERVICE</b>			
Principal Retirement	-	-	-
Interest and Fiscal Charges	4,022	2,484	1,637
<b>TOTAL DEBT SERVICE</b>	<b>4,022</b>	<b>2,484</b>	<b>1,637</b>

**SPECIAL ASSESSMENT DISTRICT 1992-1**

**ANALYSIS OF CHANGE IN FUND BALANCE:**

06/30/10 Fund Balance	(729,841)
2010-11 Fiscal Year	
Estimated Revenue	96,815
Transfers In	-
Estimated Funds Available	(633,026)
Estimated Expenditures	61,800
Transfers Out	-
Total Expenditures and Transfers Out	61,800
06/30/11 Estimated Fund Balance	<u>(694,826)</u>
06/30/11 Fund Balance	(694,826)
2011-12 Fiscal Year	
Estimated Revenue	93,865
Transfers In	-
Estimated Funds Available	(600,961)
Estimated Expenditures	58,850
Transfers Out	-
Total Expenditures and Transfers Out	58,850
06/30/12 Estimated Fund Balance	<u><u>-\$659,811</u></u>

**EXPLANATION OF RESERVES**

	2009-10	2010-11	2011-12
Reserve for Future Debt	(729,841)	(694,826)	(659,811)
Fund Balances	<u>\$ (729,841)</u>	<u>\$ (694,826)</u>	<u>\$ (659,811)</u>

REVENUE SUMMARY

<b>SPECIAL ASSESSMENT DISTRICT 1992-1</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ESTIMATE</b>
<b>TAXES</b>			
Special Assessments	71,557	96,800	93,850
Prepaid Assessments	11,645	-	-
<b>Use of Money and Property</b>			
Interest	5,195	15	15
<b>TOTAL REVENUES</b>	<b>\$ 88,397</b>	<b>\$ 96,815</b>	<b>\$ 93,865</b>

**EXPENDITURE SUMMARY**

SPECIAL ASSESSMENT DISTRICT 1992-1	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	69,295	61,800	58,850
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 69,295</b>	<b>\$ 61,800</b>	<b>\$ 58,850</b>

**Description:**

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

**Significant Changes:**

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

**EXPENDITURE DETAIL**

SPECIAL ASSESSMENT DISTRICT 1992-1	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>DEBT SERVICE</b>	-	-	-
Principal Retirement	69,295	61,800	58,850
Interest and Fiscal Charges	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>69,295</b>	<b>61,800</b>	<b>58,850</b>

**SPECIAL ASSESSMENT DISTRICT 1992-2**

**ANALYSIS OF CHANGE IN FUND BALANCE:**

06/30/10 Fund Balance	(239,667)
2010-11 Fiscal Year	
Estimated Revenue	47,650
Transfers In	<u>-</u>
Estimated Funds Available	(192,017)
Estimated Expenditures	27,600
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	27,600
06/30/11 Estimated Fund Balance	<u>(219,617)</u>
06/30/11 Fund Balance	(219,617)
2011-12 Fiscal Year	
Estimated Revenue	46,825
Transfers In	<u>-</u>
Estimated Funds Available	(172,792)
Estimated Expenditures	26,775
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	26,775
06/30/12 Estimated Fund Balance	<u><u>-\$199,567</u></u>

**EXPLANATION OF RESERVES**

	2009-10	2010-11	2011-12
Reserve for Future Debt	(239,667)	(219,617)	(199,567)
<b>Fund Balances</b>	<u><u>\$ (239,667)</u></u>	<u><u>\$ (219,617)</u></u>	<u><u>\$ (199,567)</u></u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-2	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
TAXES			
Special Assessments	48,037	47,600	46,775
Use of Money and Property			
Interest	2,111	50	50
<b>TOTAL REVENUES</b>	<b>\$ 50,148</b>	<b>\$ 47,650</b>	<b>\$ 46,825</b>

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**EXPENDITURE SUMMARY**

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SPECIAL ASSESSMENT DISTRICT 1992-2	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	33,392	27,600	26,775
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 33,392</b>	<b>\$ 27,600</b>	<b>\$ 26,775</b>

**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.

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**EXPENDITURE DETAIL**

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SPECIAL ASSESSMENT DISTRICT 1992-2	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>DEBT SERVICE</b>			
Principal Retirement			
Interest and Fiscal Charges	33,392	27,600	26,775
<b>TOTAL DEBT SERVICE</b>	<b>33,392</b>	<b>27,600</b>	<b>26,775</b>

<u>Summary of Redevelopment Funds</u>			
2011-2012 Fiscal Year Budget			
	RDA Cap Projects	RDA Debt Service	RDA Low/Med Housing
			Total
Estimated Beg Fund Balance 6/30/11	2,118,000	(250,117)	906,747
Revenues:			
Tax Increment		569,000	
RDA Sales Tax		465,000	
Transfer from Debt Service		-	-
Interest		-	6,800
		1,034,000	1,181,800
Total Revenue			
Expenses:			
SERAF Property Tax Shift		-	-
County Admin Fees/Pass Throughs		105,000	108,000
City Admin Fees		307,000	307,000
Transfer out Sales Tax to Gen Fund		465,000	465,000
Special Professional			
Bond Retirement		26,000	
Cledb Loan payment		113,192	
Depot Renovation Project offsites	40,000		400,000
Eligible Projects-Gong/Brucker			
Total Expenses	40,000	1,016,192	1,562,192
Net Result	640,900	17,808	(380,392)
Projected 6/30/12	2,758,900	(232,309)	526,355

**CITY OF KINGSBURG RDA  
CAPITAL PROJECT FUND**

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**ANALYSIS OF CHANGE IN FUND BALANCE:**

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06/30/10 Fund Balance	231,711
2010-11 Fiscal Year	
Estimated Revenue	100
Transfers In	-
	<hr/>
Estimated Funds Available	231,811
Estimated Expenditures	20,000
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	20,000
06/30/11 Estimated Fund Balance	<u>211,811</u>
06/30/11 Fund Balance	211,811
2011-12 Fiscal Year	
Estimated Revenue	-
Transfers In	-
	<hr/>
Estimated Funds Available	211,811
Estimated Expenditures	140,000
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	140,000
06/30/12 Estimated Fund Balance	<u>\$71,811</u>

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**EXPLANATION OF RESERVES**

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	2009-10	2010-11	2011-12
Capital Projects	231,711	211,811	71,811
<b>Fund Balances</b>	<b>\$ 231,711</b>	<b>\$ 211,811</b>	<b>\$ 71,811</b>

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**REVENUE SUMMARY**

CITY OF KINGSBURG RDA  
CAPITAL PROJECTS FUND

2009-10  
ACTUAL

2010-11  
ESTIMATE

2011-12  
ESTIMATE

	2009-10 ACTUAL	2010-11 ESTIMATE	2011-12 ESTIMATE
<b>Other Revenue</b>			
Transfer in from Debt Service			-
<b>Use of Money and Property</b>			
Interest	2,281	100	-
<b>TOTAL REVENUES</b>	<u>\$ 2,281</u>	<u>\$ 100</u>	<u>\$ -</u>

**EXPENDITURE SUMMARY**

<b>RDA CAPITAL PROJECTS</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	81,554	20,000	140,000
<b>Total</b>	<b>\$ 81,554</b>	<b>\$ 20,000</b>	<b>\$ 140,000</b>

**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**

<b>RDA CAPITAL PROJECTS</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
<b>CAPITAL OUTLAY DETAIL</b>			
Depot Renovation	81,554	20,000	140,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 81,554</b>	<b>\$ 20,000</b>	<b>\$ 140,000</b>

**CITY OF KINGSBURG RDA  
DEBT SERVICE FUND**

**ANALYSIS OF CHANGE IN FUND BALANCE:**

06/30/10 Fund Balance	(219,610)
2010-11 Fiscal Year	
Estimated Revenue	1,021,000
Transfers In	-
Estimated Funds Available	801,390
Estimated Expenditures	285,507
Transfers Out	766,000
Total Expenditures and Transfers Out	1,051,507
06/30/11 Estimated Fund Balance	(250,117)
06/30/11 Fund Balance	(250,117)
2011-12 Fiscal Year	
Estimated Revenue	1,034,000
Transfers In	-
Estimated Funds Available	783,883
Estimated Expenditures	244,192
Transfers Out	772,000
Total Expenditures and Transfers Out	1,016,192
06/30/12 Estimated Fund Balance	<u><u>-\$232,309</u></u>

**EXPLANATION OF RESERVES**

	2009-10	2010-11	2011-12
Reserve for Future Debt Service	(219,610)	(250,117)	(232,309)
<b>Fund Balances</b>	<u><u>\$ (219,610)</u></u>	<u><u>\$ (250,117)</u></u>	<u><u>\$ (232,309)</u></u>

**REVENUE SUMMARY**

<b>CITY OF KINGSBURG RDA DEBT SERVICE FUND</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ESTIMATE</b>
<b>Property Tax</b>			
Tax Increment Area 1	487,739	497,000	505,000
Tax Increment Area 2	59,543	62,000	64,000
<b>Sales Tax</b>			
RDA Sales Tax	403,656	462,000	465,000
	-	-	-
<b>Revenue from the Use of Property</b>			
Interest	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 950,938</b>	<b>\$ 1,021,000</b>	<b>\$ 1,034,000</b>

**EXPENDITURE SUMMARY**

RDA DEBT SERVICE	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	1,013,807	910,000	877,000
Debt Service	142,389	141,507	139,192
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 1,156,196</b>	<b>\$ 1,051,507</b>	<b>\$ 1,016,192</b>

**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	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>MAINTENANCE &amp; OPERATION DETAIL</b>			
ERAF Property Tax Shift	204,442	42,000	-
County Admin Fees/Pass Throughs/County 1/3 share	102,709	102,000	105,000
City Admin Fees	303,000	304,000	307,000
Transfer Out to Capital Projects	-	-	-
Transfer Out to General Fund-Sales Tax	403,656	462,000	465,000
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 1,013,807</b>	<b>\$ 910,000</b>	<b>\$ 877,000</b>
<b>DEBT SERVICE DETAIL</b>			
Bond Retirement	28,575	28,000	26,000
CIEDB Loan-New Police Facility	113,814	113,507	113,192
<b>TOTAL DEBT SERVICE</b>	<b>\$ 142,389</b>	<b>\$ 141,507</b>	<b>\$ 139,192</b>

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

**ANALYSIS OF CHANGE IN FUND BALANCE:**

06/30/10 Fund Balance	1,454,453
2010-11 Fiscal Year	
Estimated Revenue	146,400
Transfers In	<u>-</u>
Estimated Funds Available	1,600,853
Estimated Expenditures	655,800
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	655,800
06/30/11 Estimated Fund Balance	<u>945,053</u>
06/30/11 Fund Balance	945,053
2011-12 Fiscal Year	
Estimated Revenue	147,800
Transfers In	<u>-</u>
Estimated Funds Available	1,092,853
Estimated Expenditures	406,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	406,000
06/30/12 Estimated Fund Balance	<u>\$686,853</u>

**EXPLANATION OF RESERVES**

	2009-10	2010-11	2011-12
Reserve for Future Projects	<u>1,454,453</u>	<u>945,053</u>	<u>686,853</u>
<b>Fund Balances</b>	<b><u>\$ 1,454,453</u></b>	<b><u>\$ 945,053</u></b>	<b><u>\$ 686,853</u></b>

**REVENUE SUMMARY**

<b>CITY OF KINGSBURG RDA LOW/MODERATE HOUSING FUND</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ESTIMATE</b>
<b>Property Tax</b>	121,935	124,000	125,000
Tax Increment Area 1	14,886	15,600	16,000
Tax Increment Area 2			
<b>Use of Money and Property Interest</b>	8,366	6,800	6,800
<b>TOTAL REVENUES</b>	<b>\$ 145,187</b>	<b>\$ 146,400</b>	<b>\$ 147,800</b>

**EXPENDITURE SUMMARY**

<b>RDA LOW/MODERATE HOUSING</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	4,278	5,800	6,000
Debt Service	-	-	-
Capital Outlay	-	650,000	400,000
<b>Total</b>	<b>\$ 4,278</b>	<b>\$ 655,800</b>	<b>\$ 406,000</b>

**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:**

In the 2010-11 Fiscal Year the RDA purchased the Brucker Estates property to begin a Low/Mod Senior Housing Project. Also, during the 2011-12 Fiscal Year the RDA will be funding a Low/Mod Apartment project with the developer Rob Gong.

**EXPENDITURE DETAIL**

<b>RDA LOW/MODERATE HOUSING</b>	<b>2009-10 ACTUAL EXPENSE</b>	<b>2010-11 ESTIMATED EXPENSE</b>	<b>2011-12 CITY MNGR. PROPOSAL</b>
<b>MAINTENANCE &amp; OPERATION DETAIL</b>			
Special Professional	1,575	3,000	3,000
County Prop Tax Fees	2,703	2,800	3,000
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 4,278</b>	<b>\$ 5,800</b>	<b>\$ 6,000</b>
<b>CAPITAL OUTLAY DETAIL</b>			
Apartment Project-Gong	-	-	400,000
Senior Housing Project-Brucker	-	650,000	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 650,000</b>	<b>\$ 400,000</b>

## Landscape & Lighting District 93-01

### ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/10 Fund Balance	469
2010-11 Fiscal Year	
Estimated Revenue	79,497
Transfers In	-
Estimated Funds Available	79,966
Estimated Expenditures	79,497
Transfers Out	-
Total Expenditures and Transfers Out	79,497
06/30/11 Estimated Fund Balance	<u>469</u>
06/30/11 Fund Balance	469
2011-12 Fiscal Year	
Estimated Revenue	78,978
Transfers In	-
Estimated Funds Available	79,447
Estimated Expenditures	79,447
Transfers Out	-
Total Expenditures and Transfers Out	79,447
06/30/12 Estimated Fund Balance	<u>-</u>

### EXPLANATION OF RESERVES

	2009-10	2010-11	2011-12
Reserve for Repair & Improvement	\$ 469	\$ 469	\$ -

**REVENUE SUMMARY**

<b>Landscape &amp; Lighting District 93-01</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 ESTIMATE</b>	<b>2011-12 ESTIMATE</b>
<b>TAXES</b>			
Assessments	71,394	79,497	78,978
<b>TOTAL REVENUES</b>	<b>\$ 71,394</b>	<b>\$ 79,497</b>	<b>\$ 78,978</b>

**EXPENDITURE SUMMARY**

LANDSCAPE & LIGHTING DISTRICT 93-01	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	65,778	79,497	78,978
Debt Service	-	-	-
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 65,778</b>	<b>\$ 79,497</b>	<b>\$ 78,978</b>

**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	2009-10 ACTUAL EXPENSE	2010-11 ESTIMATED EXPENSE	2011-12 CITY MNGR. PROPOSAL
<b>MAINTENANCE &amp; OPERATION DETAIL</b>			
Zone 1-Pheasant Grove 1 & 2	5,881	5,933	5,933
Zone 2-Goldcreek	2,480	2,499	2,499
Zone 3-Pheasant Grove 3 & 4	5,979	6,026	6,026
Zone 4-Sierra Ranch West 1	5,031	5,069	5,069
Zone 5-Kng. Country Estates 1 & 2	4,390	4,421	4,421
Zone 6-Sierra Ranch West 2	5,682	5,819	5,918
Zone 7-Kng. Country Estates 3	2,652	2,717	2,763
Zone 8-Sierra Ranch West 3	4,983	5,104	5,191
Zone 9-Business Park	14,047	21,188	20,087
Zone 10-Tract 5087	6,545	6,697	6,810
Zone 11-Tract 5610	8,108	8,288	8,429
Zone 12-Weibe/Crinklaw	-	5,736	5,832
<b>TOTAL MAINTENANCE &amp; OPERATION</b>	<b>\$ 65,778</b>	<b>\$ 79,497</b>	<b>\$ 78,978</b>

STAFF REPORT

Date: May 11, 2011  
To: Mayor and Council Members  
From: Don Jensen, Finance Director

Subject: Gann Limit Adoption for 2011-12 Fiscal Year-Budget Figures.

**Recommendation:**

Adopt our Gann Limit calculation for 2011-12 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 1.10% and the County percentage is 1.16%. The larger percentage gives us a higher limit. For the figures below I have used the County Growth percentage.

2011-12 Gann limit based on Budget figures	\$5,191,093
Appropriations subject to limitations	\$2,770,097
	<hr/>
Under the limit for the 2011-12 fiscal year budget	\$2,420,996
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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 2011-12 Gann Limit  
Price and Population Letter from California State Department of Finance

RESOLUTION NO. 2011-19

A RESOLUTION OF THE CITY COUNCIL  
OF THE CITY OF KINGSBURG  
ADOPTING GANN LIMITATION  
FOR FISCAL YEAR 2011-12

BE IT RESOLVED by the City Council of the City of Kingsburg as follows:

1. The 2011-12 Gann Limitation was calculated, based on County Growth Percentage.

2011-2012 budget figures	\$5,191,093
Appropriation subject to limitations	\$2,770,097
Under the limit for the 2011-12 budget	\$2,420,996

2. The City Council of the City of Kingsburg hereby adopts these factors and the limitation calculations set forth herein.

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I, Sue Bauch, City Clerk of 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 18<sup>th</sup> day of May, 2011, by the following vote:

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

  
Sue Bauch, City Clerk