

CITY OF KINGSBURG

2012-2013

BUDGET



Mayor Bruce Blayney
Mayor Pro Tem David Karstetter
Councilmember Ben Creighton
Councilmember Chet Reilly
Councilmember Michelle Roman

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

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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

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

CITY CLERK
* ADMINISTRATIVE ASSISTANT
* BUSINESS LICENSE CLERK
* HEALTH INSURANCE CLERK

Part Time Deputy City Clerk

CONTRACT CITY ATTORNEY

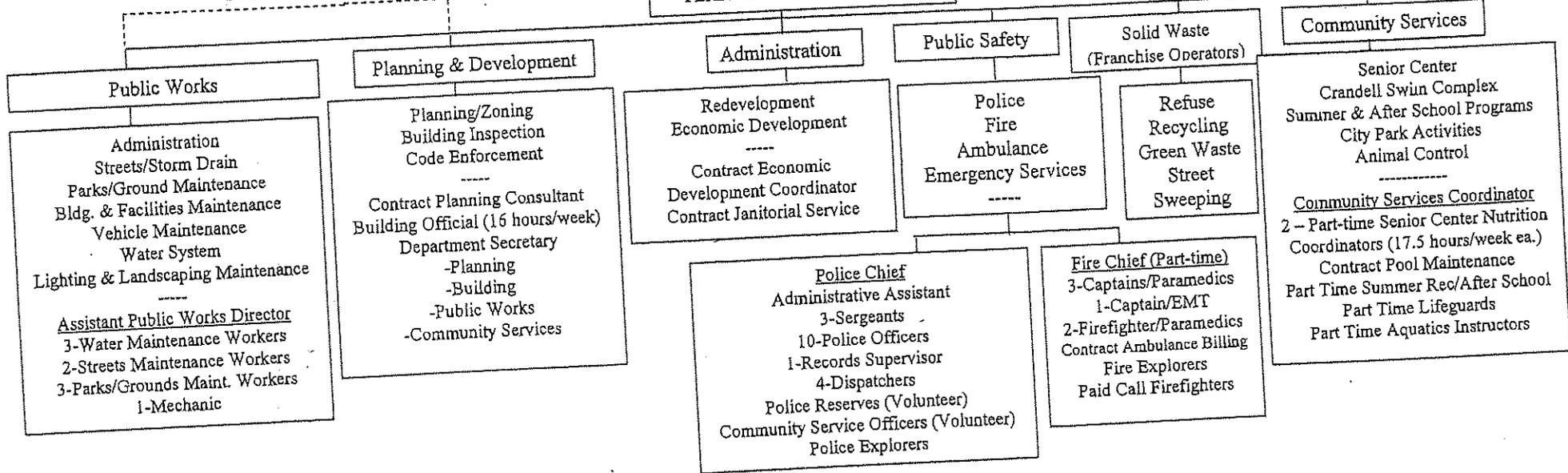
ASSISTANT CITY MANAGER
* TREASURER/CITY FINANCE DIRECTOR
* UTILITY BILLING
* ADMINISTRATIVE & ACCOUNTING OPERATIONS

2-Account Clerks
3-Part Time Clerks

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

CITY MANAGER
* PUBLIC WORKS DIRECTOR
* RDA EXECUTIVE DIRECTOR
* PLANNING & DEVELOPMENT

HUMAN RESOURCES COORDINATOR
* HUMAN RESOURCES
* PAYROLL
* WORKERS COMPENSATION



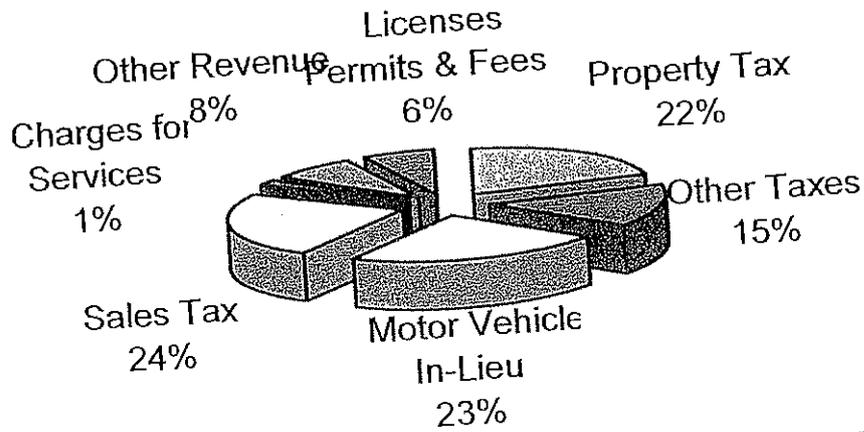
FUND BALANCE PROJECTION							
FUNDS	EST FUND BALANCE 7/1/2012	2012-13 ESTIMATED REVENUE	2012-13 OPERATING BUDGET	2012-13 DEBT SERVICE	2012-13 CAPITAL PROJECTS	2012-13 TOTAL BUDGET	EST FUND BALANCE 06/30/13
GENERAL FUND	837,755	4,506,164	4,458,896	-	-	4,458,896	885,023
SPECIAL REVENUE							
Gas Tax	126,125	323,000	272,033	-	-	272,033	177,092
LTF Article 3	18,991	6,275	-	-	27,000	27,000	(1,734)
LTF Article 8	601,595	197,000	59,800	-	250,000	309,800	488,795
Measure C	437,092	287,900	136,800	-	27,000	163,800	561,192
CAPITAL PROJECTS							
Capital Facilities-Arterial Streets	620,558	5,600	-	-	86,000	86,000	540,158
Capital Facilities-Police	(403,155)	2,500	300	-	-	300	(400,955)
Capital Facilities-Fire/Amb	(803,085)	10,000	215,600	-	-	215,600	(1,008,685)
Capital Facilities-City Hall	214,254	4,175	-	-	-	-	218,429
Capital Facilities-Public Works Yard	12,431	3,010	-	-	-	-	15,441
Capital Facilities-Special Recreation	487,161	5,400	-	-	-	-	492,561
Capital Facilities-Library	120,951	6,100	-	-	-	-	127,051
Capital Facilities-Water Facilities	481,686	7,400	-	-	-	-	489,086
Sewer Connection	882,947	8,320	-	-	-	-	891,267
Storm Drain	53,962	-	-	-	25,000	25,000	28,962
Parks & Rec- Neighborhood	(113,130)	-	100	-	-	100	(113,230)
Parks & Rec- Community	181,712	20	-	-	-	-	181,732
Traffic Impact Zone	13,332	30	-	-	-	-	13,362
Equipment Reserve	79,269	100	-	-	-	-	79,369
ENTERPRISE							
Water	4,120,867	1,789,700	1,590,000	134,335	-	1,724,335	4,186,232
Solid Waste	(105,611)	1,704,500	1,681,395	-	-	1,681,395	(82,506)
Ambulance	(1,316,447)	2,463,000	2,323,882	138,905	-	2,462,787	(1,316,234)
Building Permit	(705,953)	90,900	65,193	-	-	65,193	(680,246)

FUND BALANCE PROJECTION	EST FUND	2012-13	2012-13	2012-13	2012-13	2012-13	EST FUND
FUNDS	BALANCE	ESTIMATED	OPERATING	DEBT	CAPITAL	TOTAL	BALANCE
	7/1/2012	REVENUE	BUDGET	SERVICE	PROJECTS	BUDGET	06/30/13
						153,220	(99,719)
RECREATION		153,500	153,220	-	-	50,564	344
Pool	(99,999)	70,600	50,564	-	-		
Senior Center	(19,692)					5,000	11,746
SPECIAL POLICE		5,000	-	-	5,000		
Abandoned Vehicle Abatement	11,746						
GRANT FUNDS		126,000	-	-	126,000	126,000	
Community Development Block Grant	-	214,000	-	-	211,000	211,000	3,000
CMAQ Projects	(6,000)	407,000	-	-	401,000	401,000	
Sierra Street Median	(2,500)	52,100			49,600	49,600	
Sierra Street Reconstruction	(1,000)	12,125			11,125	11,125	
Sierra Street Transit Stop	(1,000)	58,295			57,295	57,295	
14th Ave Bikelanes	(1,000)	6,692			5,692	5,692	
Sierra Street Sidewalk-Lincoln	(2,000)	25,846			23,846	23,846	
Lincoln Street Reconstruction	-	10,673			10,673	10,673	
10th and Union Lighted Crosswalk	-	21,404			21,404	21,404	
Earl Street Reconstruction	-	18,145			18,145	18,145	
Orange Street Reconstruction	-	10,120			10,120	10,120	
Sierra Street Sidewalk-16th to 18th	-	31,392			31,392	31,392	
6th Avenue Reconstruction	-	74,031			74,031	74,031	
Sierra Street Signals Synchronization	-	100,000			100,000	100,000	
COPS-SLESF						703,000	5,395,572
FINANCE AUTHORITY	5,788,590	309,982		703,000		45,000	(440,552)
Finance Authority	(467,552)	72,000		45,000		2,800	(13,428)
Special Assessment District 1991-1	(13,133)	2,505		2,800		58,850	(166,316)
Special Assessment District 1991-1 Sup	(147,231)	39,765		58,850		27,500	(173,897)
Special Assessment District 1992-1	(191,547)	45,150		27,500			
Special Assessment District 1992-2						188,815	227,002
REDEVELOPMENT SUCCESSOR AGENCY	242,736	173,081	31,468			690,000	43,082
RDA Successor Agency	732,082	1,000				80,623	953
Low/Moderate Housing Successor Agency	953	80,623	80,623				
LIGHTING & LANDSCAPING DISTRICT	\$11,666,760	\$13,542,123	\$11,119,874	\$1,110,390	\$2,418,670	\$14,648,934	10,559,949
Subtotal		(1,827,808)	(1,827,808)			(1,827,808)	
Net Transfers							
GRAND TOTAL	\$11,666,760	\$11,714,315	\$9,292,066	\$1,110,390	\$2,418,670	\$12,821,126	10,559,949

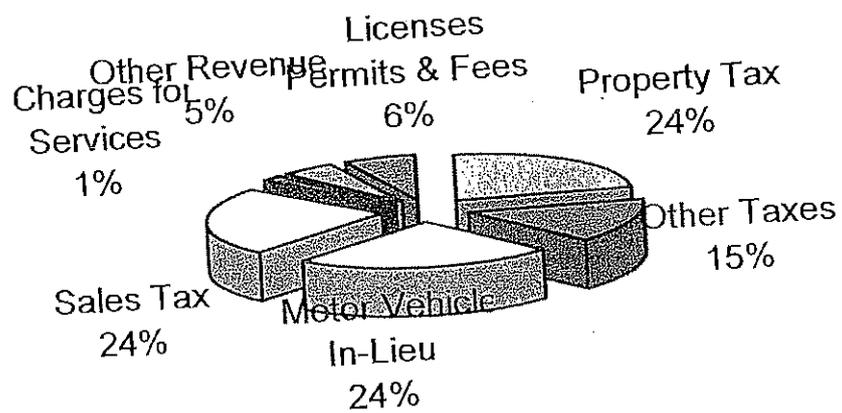
Staffing Allocation Worksheet											
12-13 Fiscal Year											
City Hall:											
	General Fund	Ambulance	Water	Solid Waste	Building Permit	Redevelopment	Measure C	Gas Tax	LTF Art 8	Traffic Congest	Senior Center
Don Pauley	76.1%	3.0%	5.4%	3.4%	4.0%	3.6%	1.5%	1.5%	1.5%		
Don Jensen	50.9%	5.3%	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%										
Joan Roehlk-part time			50.0%	50.0%							
Betty Ruegge-part time			50.0%	50.0%							
Sherry Gerdtz-part time			50.0%	50.0%							
Public Works:											
Darren Hays	35.0%		25.0%	25.0%			5.0%	5.0%	5.0%		
Bob Stucky			100%								
Rob Bissett			100%								
James Kirk			100%								
Jim Crofoot			100%								
Dolph Beasley	100.0%										
Richard Griffin	85.0%						15.0%				
Lary Bierman	85.0%						15.0%				
Dan Brady							35.0%			65.0%	
David Green							35.0%			65.0%	
Fire & Ambulance:											
Tim Ray		100.0%									
Russ Davis		100.0%									
Bob McGee		100.0%									
Wayne Osborne		100.0%									
Shaun Spradling		100.0%									
Vernon Franklin		100.0%									
Kevin Clark		100.0%									
Senior Center:											
Partime Nutrition Coordinators											100.0%
Police:											
All Personnel	100.0%										

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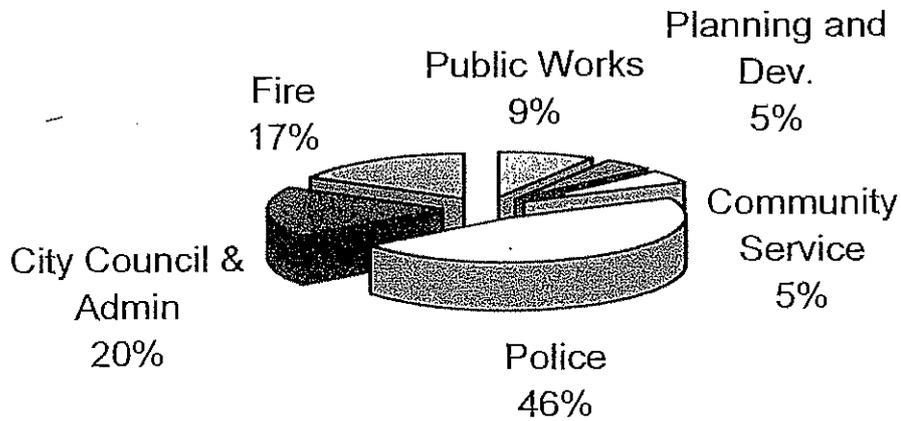
City of Kingsburg General Fd Revenue 2011- 12 Estimates



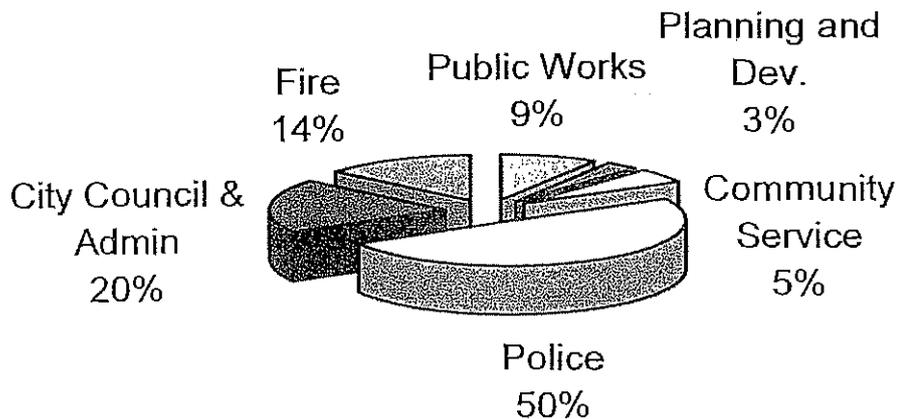
City of Kingsburg General Fd Revenue 2012- 13 Estimates



City of Kingsburg General Fd Expenditures 2011- 12 Estimates



City of Kingsburg General Fd Expenditures 2012- 13 Estimates



PERSONNEL SUMMARY

DEPARTMENT	POSITION		2010-11 ACTUAL	2011-12 ACTUAL	2012-13 PROPOSED BUDGET	
CITY COUNCIL	Mayor	Elected	1.00	1.00	1.00	
	Council Members	Elected	4.00	4.00	4.00	
	Total City Council		5.00	5.00	5.00	
CITY MANAGER	City Manager	Full-time	1.00	1.00	1.00	
CITY CLERK	City Clerk	Full-time	1.00	1.00	1.00	
	Clerical	Part-time	0.20	0.20	0.20	
	Total City Clerk		1.20	1.20	1.20	
FINANCE	Finance Director	Full-time	1.00	1.00	1.00	
	Account Clerk II	Full-time	1.00	1.00	1.00	
	Account Clerk I	Full-time	1.00	1.00	1.00	
	Clerical	Part-time	1.00	1.00	1.00	
	Total Finance		4.00	4.00	4.00	
HUMAN RESOURCES	Human Resource Coordinator	Full-time	1.00	1.00	1.00	
PLANNING & DEV.	Planning & Develop Director	Full-time	1.00	1.00	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	
	Total Planning & Development		3.40	2.90	1.00	
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	
	Total Community Services		3.98	3.88	4.00	
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	8.00	
	Records Supervisor	Full-time	1.00	1.00	1.00	
	Dispatchers	Full-time	5.00	5.00	4.00	
	Total Police		22.00	21.00	18.00	
FIRE & AMBULANCE	Chief	Full-time	1.00	1.00	0.75	
	Fire Captain/Paramedics/EMT	Full-time	3.00	3.00	3.00	
	Firefighter/Paramedic	Full-time	5.00	4.50	4.00	
	Firefighter/Paramedic Per Diem	Full-time	1.00	1.00	2.00	
	Amb Billing Clerk	Full-time	0.75	0.75	0.00	
	Billing Clerk Assistant	Full-time	1.00	1.00	0.00	
	Total Fire & Ambulance		11.75	11.25	9.75	
PUBLIC WORKS	Director of Public Works/Engin	Full-time	0.00	0.00	0.00	
	Assistant Public Works Director	Full-time	1.00	1.00	1.00	
	Maint Worker III	Full-time	2.00	3.00	3.00	
	Maint Worker II	Full-time	2.00	1.00	1.00	
	Maint Worker I	Full-time	3.00	3.00	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	
	Total P.W. Admin & Engin		12.00	11.50	10.00	
	SENIOR CENTER	Senior Center Coordinator	Part-time	0.75	0.75	0.00
		Nutrition Coordinator	Part-time	0.70	0.70	0.70
Total Senior Center			1.45	1.45	0.70	
TOTAL-ALL DEPARTMENTS		Full-time	55.63	53.13	46.00	
		Part-time	6.15	6.05	4.90	
			61.78	59.18	50.90	
GRAND TOTAL	Total Employees (F.T.E.)	Elected	5.00	5.00	5.00	
			66.78	64.18	55.90	

ALL TRANSFERS
12-13

Fund	Out		Fund	In	
<u>Overhead Transfers</u>					
Water	318	306,000	General Fund	1	306,000
Solid Waste	319	331,000	General Fund	1	331,000
RDA Successor Agency	741	13,908	General Fund	1	13,908
Ambulance	320	98,000	General Fund	1	98,000
Gas Tax	102	16,800	General Fund	1	16,800
Measure C	105	16,800	General Fund	1	16,800
LTF Art 8	104	16,800	General Fund	1	16,800
<u>Operational Transfers</u>					
General Fund	1	58,000	Senior Center	22	58,000
General Fund	1	80,000	Pool	21	80,000
General Fund	1	621,500	Ambulance	320	621,500
Capital Facil-Fire/Amb	210	215,000	Ambulance	320	215,000
Measure C Street Maint	105	27,000	Fed Grant Funds	Fed Grants	27,000
LTF 3	103	27,000	Fed Grant Funds	Fed Grants	27,000
Total Transfers Out		<u>1,827,808</u>	Total Transfers In		<u>1,827,808</u>

Summary of General Fund Segments

2012-2013 Fiscal Year Budget

	General Fund	Pool	Senior Center	Ambulance Fire	Building	Total
Estimated Beg Fund Balance 6/30/12	837,755	(99,999)	(19,692)	(1,316,447)	(705,953)	(1,304,336)
Revenues:						
Taxes	3,136,100					3,136,100
Licenses, Permits and Fees	227,000					227,000
Fines and Penalties	31,000					31,000
Use of Money and Property	24,000					24,000
Intergovernmental	1,500		4,600			6,100
Charges for Services	65,430	75,500	8,000	1,634,500	90,900	1,874,330
Transfer in from General Fund	-	78,000	58,000	613,500		749,500
Transfer in from Other Funds	905,134			215,000		1,120,134
Other Revenue	116,000					116,000
Total Revenue	4,506,164	153,500	70,600	2,463,000	90,900	7,284,164
Expenses:						
Personnel	2,837,949	52,970	41,264	872,882	20,843	3,825,908
Maintenance and Operation	1,620,947	100,250	9,300	1,353,000	44,350	3,127,847
Debt Service				138,905	-	138,905
Transfer to General Fund				98,000		98,000
Capital Outlay						
Total Expenses	4,458,896	153,220	50,564	2,462,787	65,193	7,190,660
Net Result	47,268	280	20,036	213	25,707	93,504
Projected 6/30/11 Ending Fund Balance	885,023	(99,719)	344	(1,316,234)	(680,246)	(1,210,832)



City of Kingsburg

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

Bruce Blayney
Mayor

David Karstetter
Mayor Pro-tem

COUNCIL MEMBERS

Ben Creighton

Chet Reilly

Michelle Roman

Donald F. Pauley
City Manager

AGENDA

City of Kingsburg Finance Committee

June 5, 2012

4:00 pm

**KINGSBURG CITY COUNCIL CHAMBER
1401 DRAPER STREET**

1. Call to order –Bruce Blayney
2. Public Comments - Any person may directly address the Committee at this time on any item on the agenda, or on any item that is within the subject matter jurisdiction of the Committee. A maximum of five minutes is allowed for each speaker.
3. Approve Minutes from the May 14, 2012 Finance Committee meeting as prepared by City Clerk Sue Bauch.
4. Discuss the 2012-2013 Fiscal Year Budget
5. Adjourn to the next regular meeting of the City of Kingsburg Finance Committee.

GENERAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	727,000
2011-12 Fiscal Year	3,622,161
Estimated Revenue	1,007,700
Transfers In	5,356,861
Estimated Funds Available	3,661,426
Estimated Expenditures	857,680
Transfers Out	4,519,106
Total Expenditures and Transfers Out	<u>837,755</u>
06/30/12 Estimated Fund Balance	837,755
06/30/12 Fund Balance	3,601,030
2012-13 Fiscal Year	905,134
Estimated Revenue	5,343,919
Transfers In	3,709,396
Estimated Funds Available	749,500
Estimated Expenditures	4,458,896
Transfers Out	<u>885,023</u>
Total Expenditures and Transfers Out	
06/30/13 Estimated Fund Balance	

EXPLANATION OF RESERVES

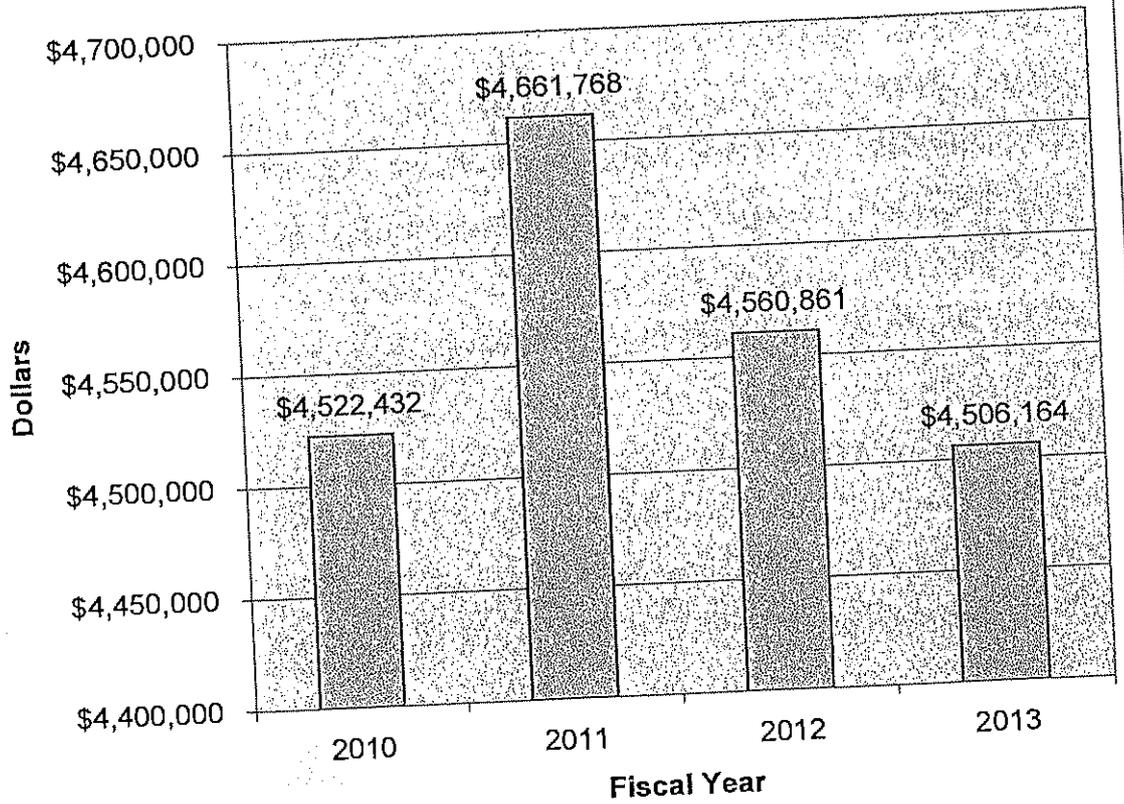
Reserved Fund Balances:
 Reserved for Insurance Settlements
 Unreserved Fund Balance
Total Reserves

	2010/11	2011/12	2012/13
Reserved for Insurance Settlements	30,000	30,000	30,000
Unreserved Fund Balance	697,000	807,755	855,023
Total Reserves	<u>727,000</u>	<u>837,755</u>	<u>885,023</u>

REVENUE SUMMARY

GENERAL FUND REVENUE ACCOUNTS	2010/11 ACTUAL	2011/12 ESTIMATE	2012/13 ESTIMATE
Property Tax			
Secured/Unsecured Prop Tax	701,116	760,000	823,000
Supplemental Prop Tax	6,958	7,000	7,000
Real Prop Transfer	17,265	18,000	18,000
Other Tax			
Homeowner Property Tax Relief	11,236	11,000	11,000
Sales Tax	629,554	665,000	675,000
Sales Tax in-lieu	211,050	217,000	222,000
Franchises	335,279	338,000	340,000
Housing-in-lieu	96	100	100
Motor Vehicle-In-Lieu-of Fees	881,333	845,000	850,000
Local Public Safety	17,142	18,000	18,000
Transient Occupancy Tax	162,459	170,000	172,000
Licenses, Permits and Fees			
Business Licenses	142,004	140,000	140,000
Dog Licenses	2,890	1,200	1,000
Park Reservation Fees	8,880	9,000	9,000
After School/Summer Rec Program Fees	63,515	63,000	63,000
Offsite Plan Check & Inspec. Fees		-	-
Encroachments	8,935	14,000	14,000
Planning & Zoning Fees	12,745	8,000	-
Subdivision Maps		-	-
Fines and Penalties			
Police Fines	31,024	25,000	25,000
Parking Fines	3,375	6,000	6,000
Use of Money and Property			
Interest on Investments	1,665	1,000	1,000
Rents	22,443	21,000	21,000
Sale of Property	4,280	2,000	2,000
Intergovernmental			
Cal Grip	26,262	17,231	-
State Emergency Telephone Grant	735	1,800	-
Domestic Violence Grant	59	50	-
State Mandates Reimb	3,140	-	-
Charette Grant	182,834	69,000	-
'80/20 Grant	3,474	-	-
State Homeland Security Grant		12,850	-
DOJ Grants	2,029	1,500	1,500
Charges for Services			
Garage	13,967	6,000	6,000
State Route 201 Maint	5,430	5,430	5,430
Police Services	50,749	54,000	54,000
Other Revenue			
Weed Cleanup	1,528	1,000	1,000
POST Reimbursement	6,421	14,000	15,000
Miscellaneous	121,291	100,000	100,000
Transfers In	1,047,000	903,700	801,134
Transfer -In-Abandoned Vehicles	4,439	4,000	4,000
Transfer In-Slesf	100,000	100,000	100,000
TOTAL REVENUES	\$ 4,844,602	\$ 4,629,861	\$ 4,506,164

General Fund Revenue Trend

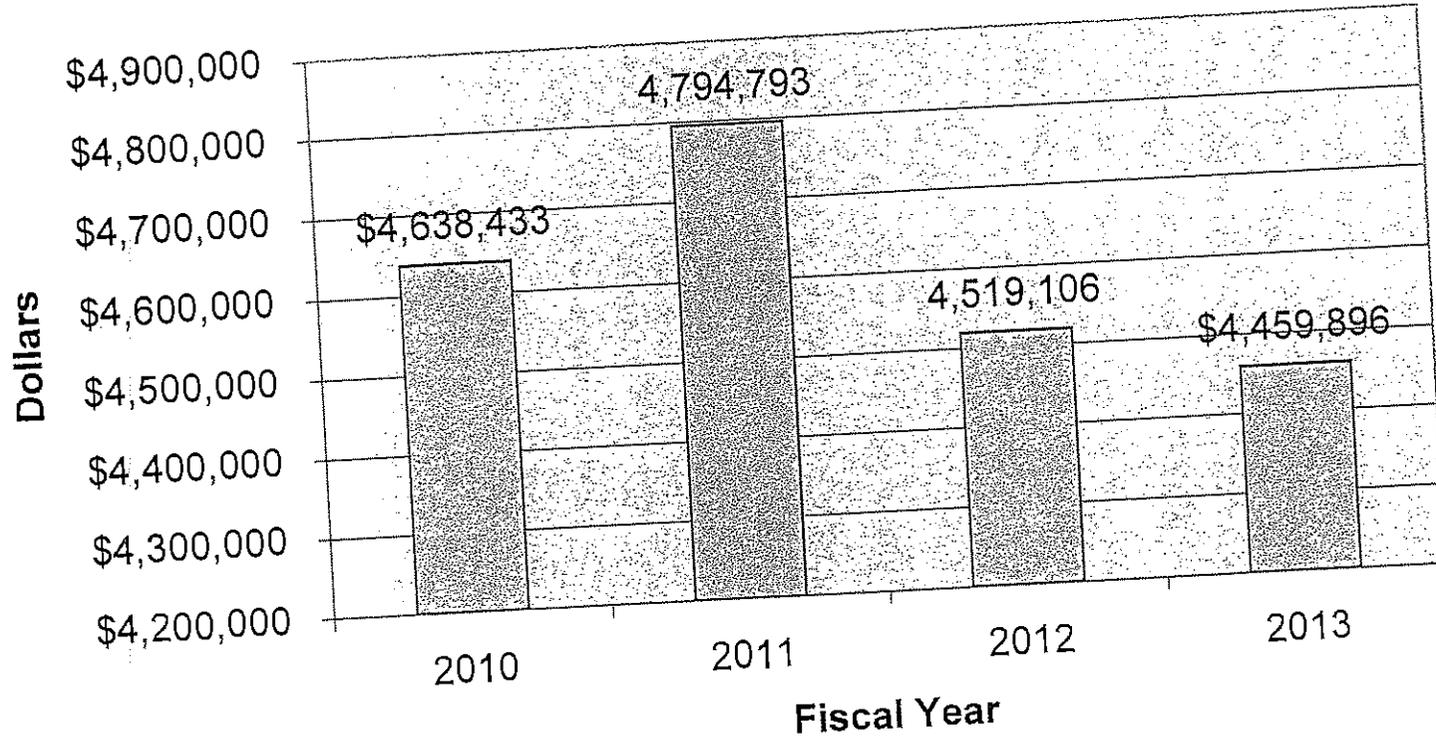


* The Charette Grant Revenue was taken out of the total Revenue for Fiscal Year 2011 and Fiscal year 2012 for a more accurate comparison.

**EXPENDITURE SUMMARY
2012-13 CITY MANAGERS PROPOSED BUDGET
GENERAL FUND**

DEPARTMENTS	# OF PERSONNEL	PERSONNEL	MAINT & OPERATIONS	CAPITAL OUTLAY	GRAND TOTAL
Mayor & Council	5.00	11,950	7,000	-	18,950
City Attorney	0.00	-	71,600	-	71,600
Non-Departmental	0.00	-	855,572	-	855,572
City Manager	1.00	172,319	2,200	-	174,519
City Clerk	1.00	99,294	13,000	-	112,294
Finance	1.00	138,041	37,850	-	175,891
Human Resources	1.00	68,592	1,825	-	70,417
Planning & Development	0.25	25,241	110,950	-	136,191
Community Services & Recreation	2.35	81,515	158,950	-	240,465
Police	18.00	1,996,434	210,500	-	2,206,934
Public Works Administration	0.33	39,061	6,300	-	45,361
Landscape Maintenance	1.70	136,462	47,700	-	184,162
Building & Facility Maint	0.00	-	52,500	-	52,500
Vehicle & Equip Maint	1.00	69,040	45,000	-	114,040
GENERAL FUND TOTAL	32.63	\$ 2,837,949	\$ 1,620,947	\$ -	\$ 4,458,896
2011-12 FUND TOTAL (ESTIMATE)	34.63	\$ 2,866,622	\$ 1,652,484	\$ -	4,519,106
2010-11 FUND TOTAL (ACTUAL)	39.48	\$ 3,163,033	\$ 1,631,760	\$ -	4,794,793

General Fund Expense Trend



EXPENDITURE SUMMARY

CITY COUNCIL	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	5	5	5
Personnel	15,076	11,950	11,950
Maintenance and Operation	6,916	7,607	7,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 21,992	\$ 19,557	\$ 18,950

Description:

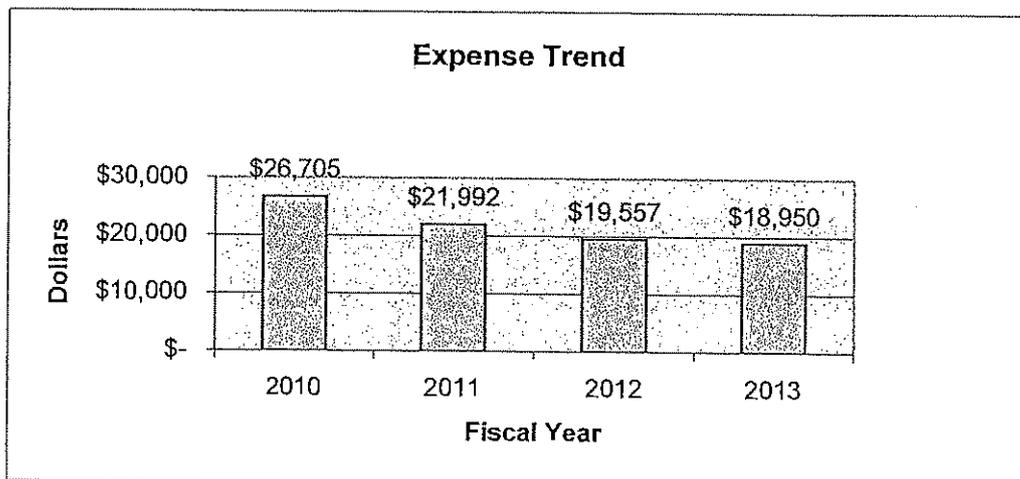
The City Council serves as the governing body of Kingsburg. The five members are elected at large and elect a Mayor from among their membership. The City Council provides policy direction and leadership on all City, Successor Agency and Finance Authority matters. The Council delegates the day-to-day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

Significant Changes:

None.

EXPENDITURE DETAIL

CITY COUNCIL	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Printing and Advertising	784	1,000	500
Conf/Meetings/Travel Exp	25	500	-
Memberships/Dues	6,107	6,107	6,500
Professional Services	-	-	-
TOTAL MAINTENANCE & OPERATION	\$ 6,916	\$ 7,607	\$ 7,000



PERSONNEL DETAIL

City Council	Total Positions		2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
	2011-12 ACTUAL	2012-13 PROPOSED BUDGET			
Regular Positions Pay					
Councilmembers	5	5	14,005	11,100	11,100
Benefits					
FICA			1,071	850	850
PERS					
Med/Dent/Vision/Life					
Workers Comp					
	5	5	\$ 15,076	\$ 11,950	\$ 11,950

EXPENDITURE SUMMARY

CITY ATTORNEY	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	51,649	51,000	71,600
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 51,649	\$ 51,000	\$ 71,600

Description:

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

Significant Changes:

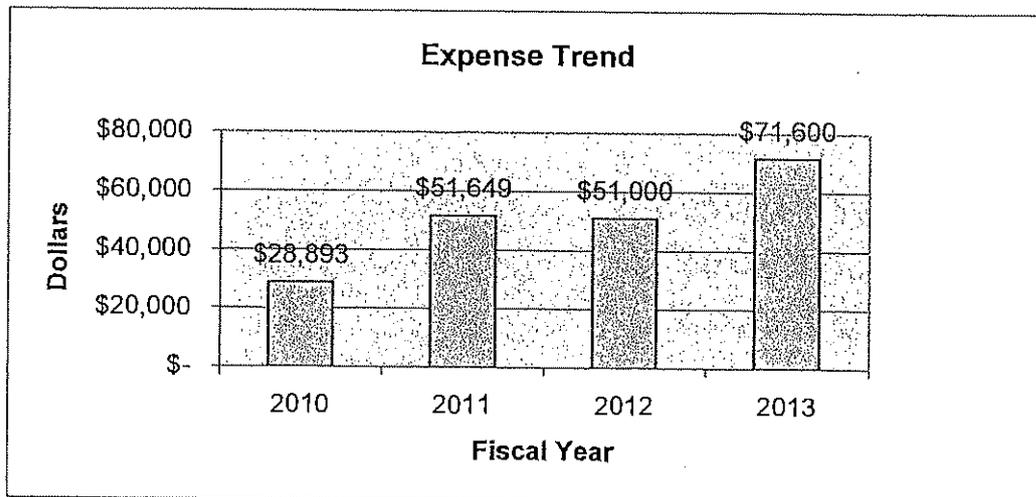
In prior years some legal expenses were charged to the Redevelopment Fund. In this budget all of those are accounted for in this department.

EXPENDITURE DETAIL

CITY ATTORNEY	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
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MAINTENANCE & OPERATION DETAIL

Professional Services	51,649	51,000	71,600
TOTAL MAINTENANCE & OPERATION	\$ 51,649	\$ 51,000	\$ 71,600



EXPENDITURE SUMMARY

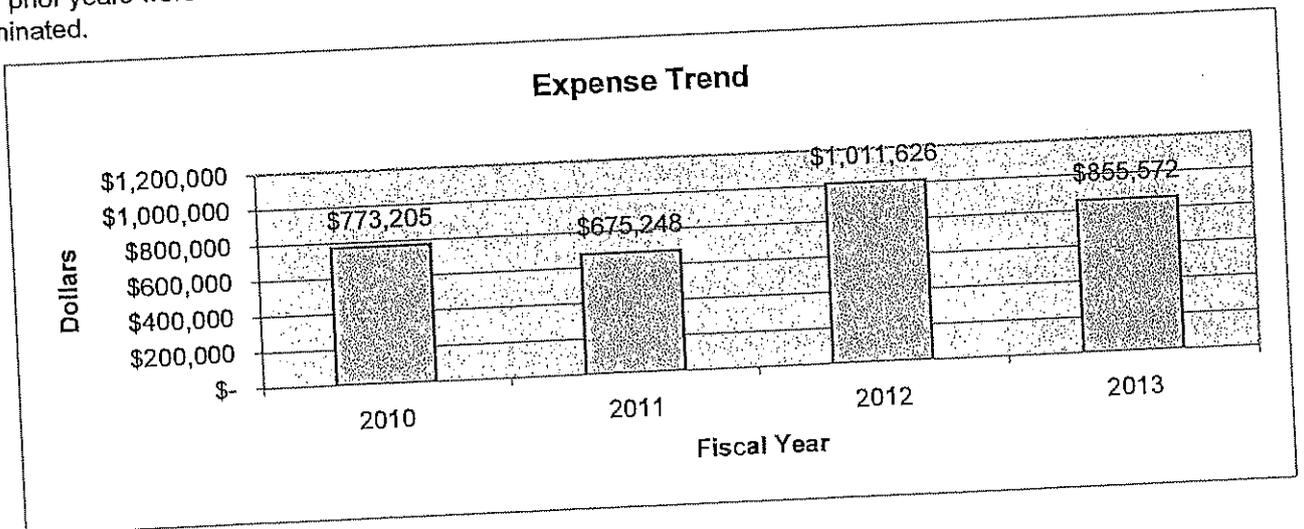
NON-DEPARTMENTAL	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	675,248	1,011,626	855,572
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 675,248	\$ 1,011,626	\$ 855,572

Description:

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

Significant Changes:

The biggest change in this department is the removal of the expenses identified as part of Redevelopment functions that in prior years were reimbursed to the General Fund from the RDA. Those expenses are now either redistributed or eliminated.



EXPENDITURE DETAIL

NON-DEPARTMENTAL	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Communications	6,281	6,000	6,000
Utilities	6,109	8,200	8,200
Special Professional	-	-	-
Insurance-Liability	120,738	104,346	105,772
Fire Services Transfer to Ambulance	418,085	761,080	613,500
Council Chamber Lease Payment	25,200	25,200	25,200
City Website	1,825	1,600	3,000
CRM Program	1,052	1,000	1,000
Property Taxes	2,200	2,200	2,200
Employee Bonds	1,129	1,200	1,200
Tree Lights & Christmas	(949)	1,400	1,500
Miscellaneous	9,181	14,000	15,000
Copier & Leases	8,731	11,000	11,000
<i>Successor Agency (Redevelopment) Related Costs:</i>			
Professional Services	35,072	36,000	28,000
Printing Advertising	298	-	-
Conf/Mtgs/Travel	-	-	-
Memberships/Dues	9,879	8,400	4,000
Chamber Services	30,417	30,000	30,000
TOTAL MAINTENANCE & OPERATION	\$ 675,248	\$ 1,011,626	\$ 855,572

EXPENDITURE SUMMARY

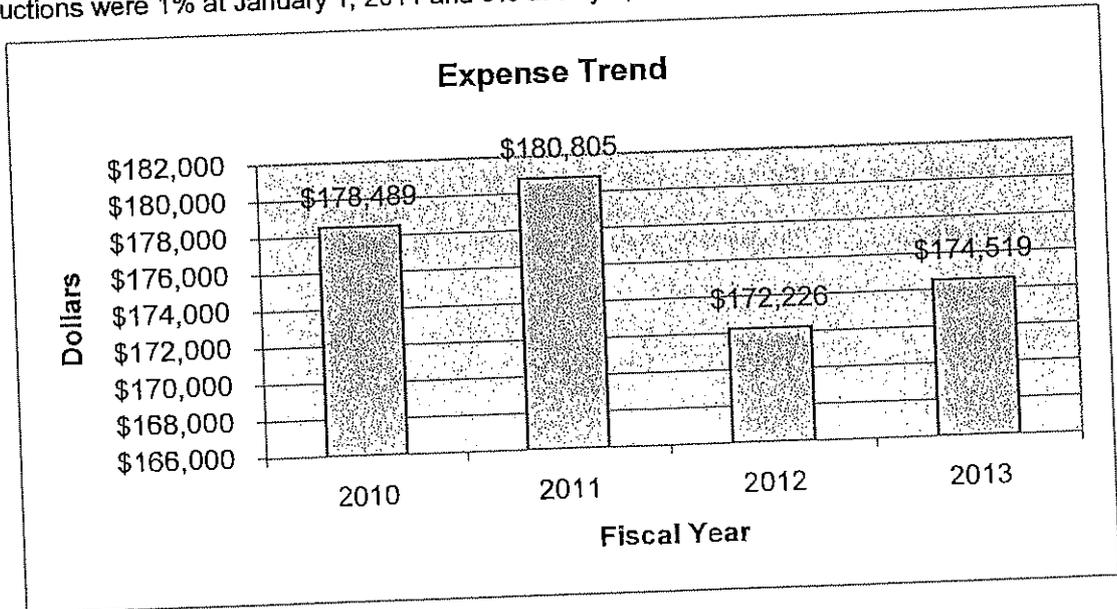
CITY MANAGER	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	178,365	170,076	172,319
Maintenance and Operation	2,440	2,150	2,200
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 180,805	\$ 172,226	\$ 174,519

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 pay reductions since January 1, 2011 are still in place. These reductions were 1% at January 1, 2011 and 5% at July 1, 2011.



PERSONNEL DETAIL

Total Positions

	2011-12 ACTUAL	2012-13 ADOPTED BUDGET	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
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Regular Positions Pay

City Manager	1	1	124,430	116,250	116,250
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Benefits*

FICA			8,413	8,500	8,500
PERS			21,833	22,000	22,300
Med/Dent/Vision/Life			10,060	8,500	10,500
Workers Comp			5,663	6,325	6,699
ERMA/EAP			1,966	2,501	2,070
Auto Allowance			6,000	6,000	6,000

	1	1	\$ 178,365	\$ 170,076	\$ 172,319
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EXPENDITURE DETAIL

CITY MANAGER	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Communications	689	250	300
Conf/Meetings/Travel	362	500	500
Memberships/Dues/Publications	1,389	1,400	1,400
Insurance Claims Settlement	-	-	-
Special Professional	-	-	-
TOTAL MAINTENANCE & OPERATION	\$ 2,440	\$ 2,150	\$ 2,200

EXPENDITURE SUMMARY

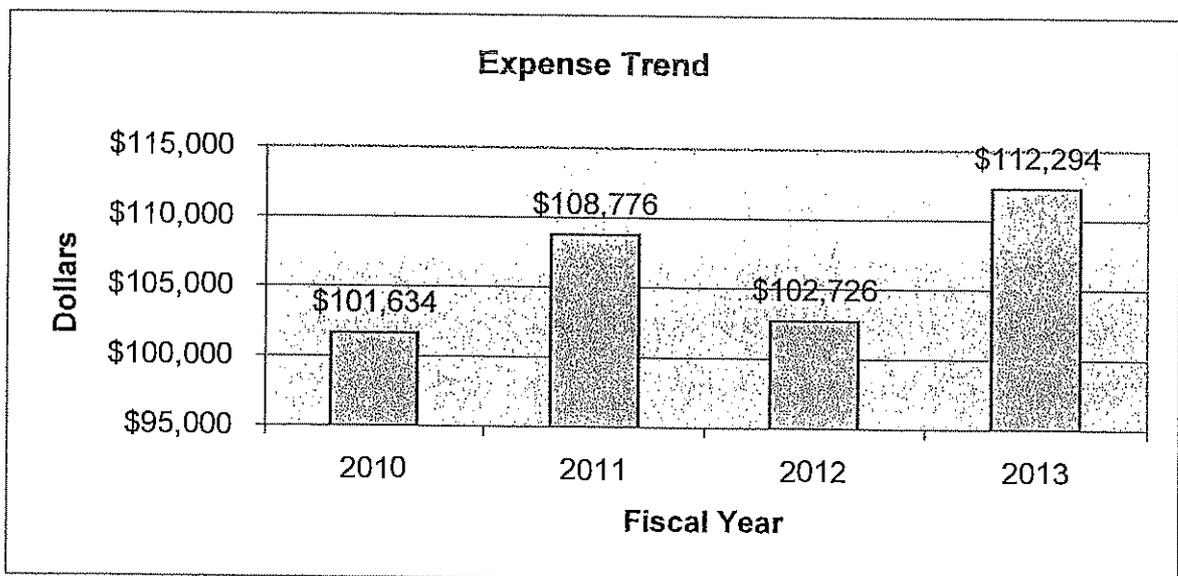
CITY CLERK	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	103,992	97,526	99,294
Maintenance and Operation	4,784	5,200	13,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$108,776	\$ 102,726	\$ 112,294

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 pay reductions since January 1, 2011 are still in place. These reductions were 1% at January 1, 2011 and 5% at July 1, 2011. There is \$6,500 appropriated in the budget for the election in November.



PERSONNEL DETAIL

City Clerk	Total Positions		2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
	2011-12 ACTUAL	2012-13 ADOPTED BUDGET			
Regular Positions Pay					
City Clerk	1	1	71,345	66,200	66,200
Benefits*					
FICA			5,060	5,000	5,000
PERS			13,379	11,800	12,600
Med/Dent/Vision/Life			9,857	9,500	10,500
ERMA/EAP			1,126	1,424	1,179
Workers Comp			3,225	3,602	3,815
	1	1	\$ 103,992	\$ 97,526	\$ 99,294

EXPENDITURE DETAIL

CITY CLERK	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	1,374	1,500	1,500
Conf/Meetings/Travel	462	500	500
Election Expense	599	-	6,500
Printing & Advertising	2,349	3,200	4,500
TOTAL MAINTENANCE & OPERATION	\$ 4,784	\$ 5,200	\$ 13,000

EXPENDITURE SUMMARY

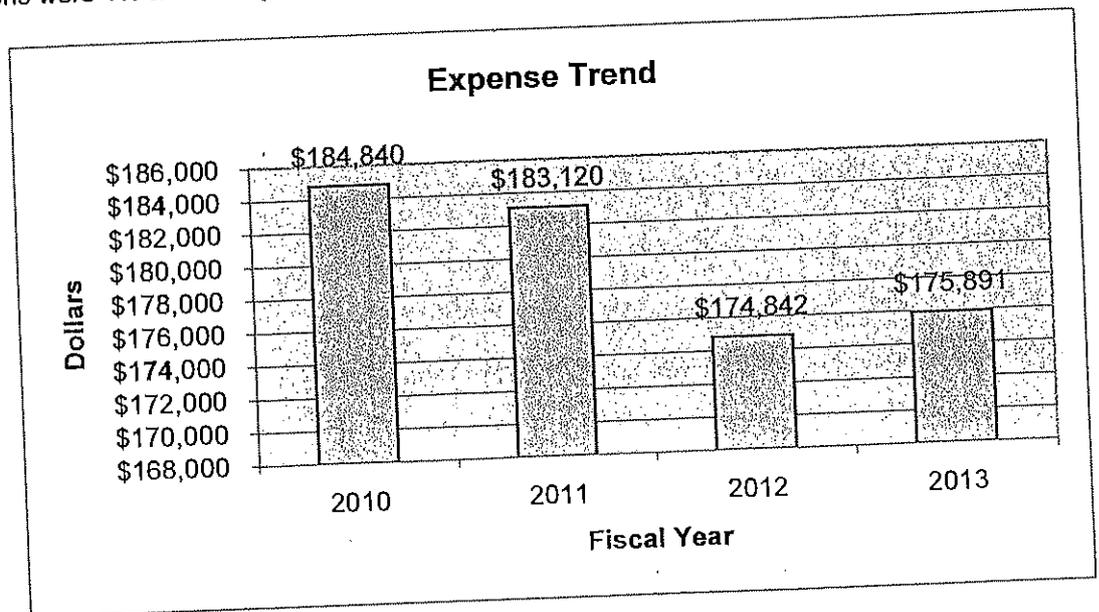
FINANCE	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	142,188	137,026	138,041
Maintenance and Operation	40,932	37,816	37,850
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 183,120	\$ 174,842	\$ 175,891

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 pay reductions since January 1, 2011 are still in place. These reductions were 1% at January 1, 2011 and 5% at July 1, 2011.



PERSONNEL DETAIL

Finance	<u>Total Positions</u>		2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
	2011-12	2012-13			
Regular Positions Pay					
Finance Director	1	1	97,666	91,350	91,350
Benefits*					
FICA			7,199	7,002	7,000
PERS			17,286	17,250	17,500
Med/Dent/Vision/Life			13,909	14,500	15,300
ERMA/EAP			1,586	1,963	1,627
Workers Comp			4,542	4,961	5,264
	1	1	\$ 142,188	\$ 137,026	\$ 138,041

EXPENDITURE DETAIL

FINANCE	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	133	226	250
Comp/Maint & Supplies	24,364	22,000	22,000
Conf/Meetings/Travel/Education	451	280	250
Memberships/Dues/Publications	609	110	150
Audit	4,100	4,200	4,200
Special Professional Services	11,275	11,000	11,000
TOTAL MAINTENANCE & OPERATION	\$ 40,932	\$ 37,816	\$ 37,850

EXPENDITURE SUMMARY

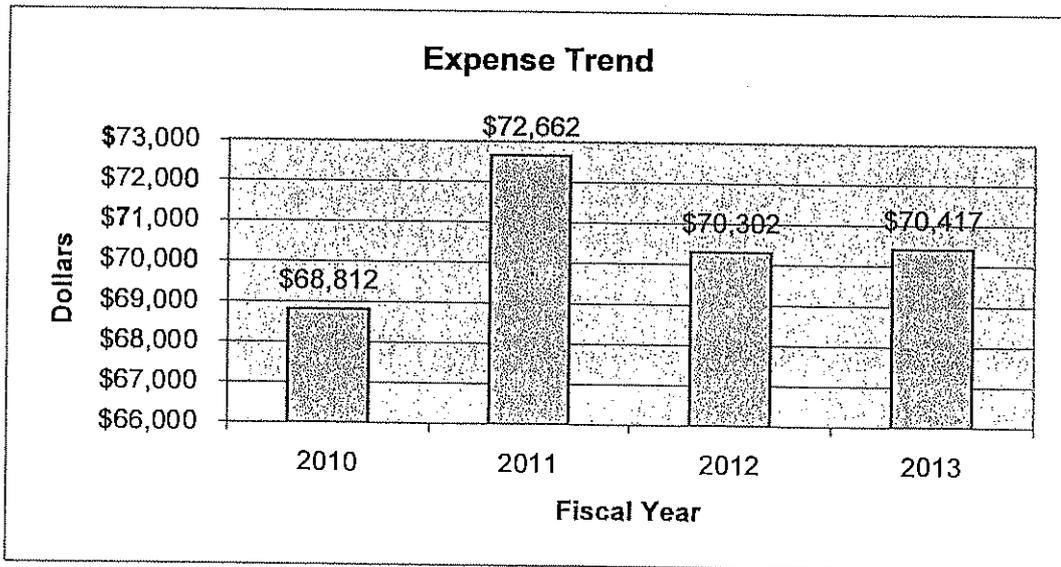
HUMAN RESOURCES	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	71,475	68,467	68,592
Maintenance and Operation	1,187	1,835	1,825
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 72,662	\$ 70,302	\$ 70,417

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 pay reductions since January 1, 2011 are still in place. These reductions were 1% at January 1, 2011 and 5% at July 1, 2011.



PERSONNEL DETAIL

Human Resources	<u>Total Positions</u>		2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
	2011-12	2012-13			
Regular Positions Pay					
Human Resource Coor	1	1	53,558	50,600	50,600
Benefits*					
FICA			4,080	3,850	3,850
PERS			9,937	9,500	9,650
Med/Dent/Vision/Life			603	675	675
ERMA/EAP			853	1,089	901
Workers Comp			2,444	2,753	2,916
	1	1	\$ 71,475	\$ 68,467	\$ 68,592

EXPENDITURE DETAIL

HUMAN RESOURCES	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
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MAINTENANCE & OPERATION DETAIL

Office Supplies	45	50	100
Conf/Meetings/Travel/Education	83	160	200
Memberships/Dues/Publications	145	1,425	1,525
Safety Committee	914	200	-
Special Professional Services	-	-	-

TOTAL MAINTENANCE & OPERATION	\$ 1,187	\$ 1,835	\$ 1,825
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EXPENDITURE SUMMARY

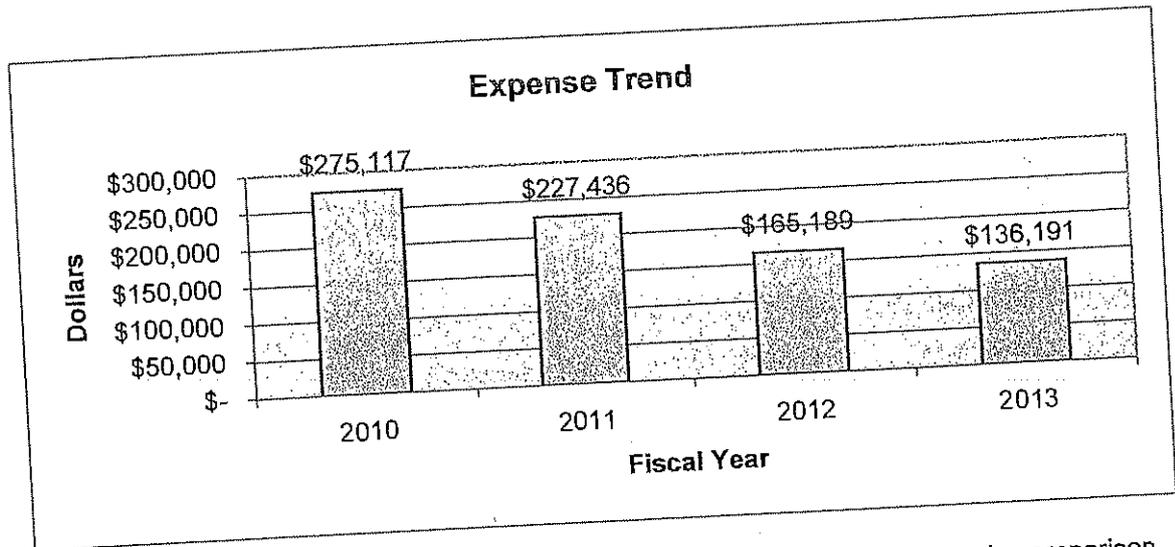
PLANNING & DEVELOPMENT	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	1.5	0.25	0.25
Personnel	176,994	59,189	25,241
Maintenance and Operation	296,984	154,000	110,950
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$473,978	\$ 213,189	\$ 136,191

Description:

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

Significant Changes:

None from previous year.



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

PERSONNEL DETAIL

Planning & Development	2011-12 ACTUAL	2012-13 ADOPTED BUDGET	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR PROPOSAL
Regular Positions Pay					
Planning & Build Director	0	0	121,944	24,500	12,400
Dept. Secretary II	0.25	0.25			
Parttime Help	-	-	-	-	-
Benefits*					
FICA			8,812	1,750	880
PERS			21,172	5,000	2,400
Med/Dent/Vision/Life			16,609	4,600	2,625
ERMA/EAP			2,188	1,796	221
Workers Comp			6,269	4,543	715
Unemployment			-	17,000	6,000
	0.25	0.25	\$ 176,994	\$ 59,189	\$ 25,241

EXPENDITURE DETAIL

PLANNING & DEVELOPMENT	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Advertising	1,638	1,200	1,200
Communications	102	-	-
Scanner Lease	2,092	2,100	2,100
Conf/Meetings/Travel/Training & Educ	691	300	250
Memberships/Dues/Publications	52	100	100
Outside Agency Fees (LAFCO Etc.)	2,337	2,300	2,300
Charrette Expenses	246,542	48,000	-
Special Professional	43,530	100,000	105,000
TOTAL MAINTENANCE & OPERATION	\$ 296,984	\$ 154,000	\$ 110,950

EXPENDITURE SUMMARY

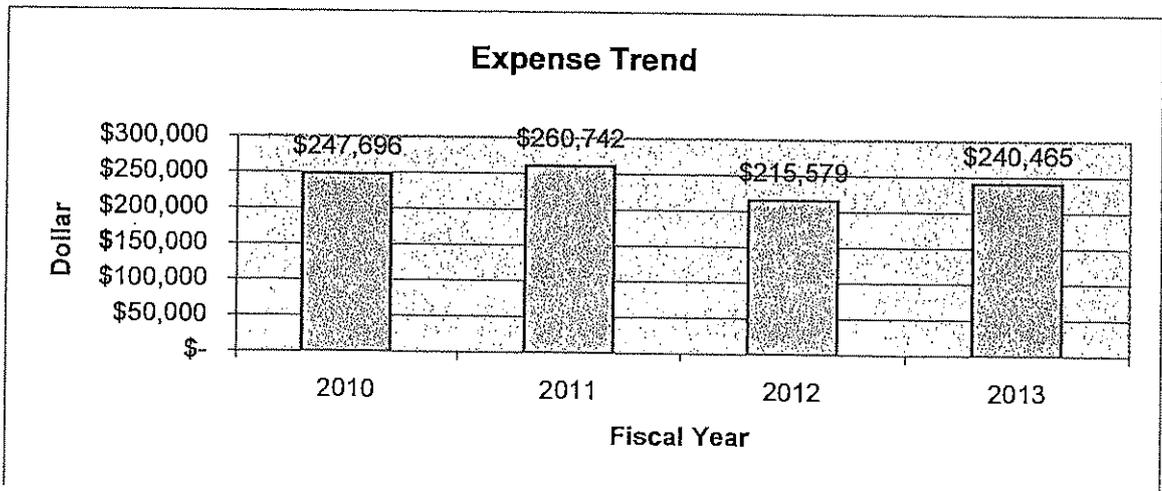
COMMUNITY SERVICES	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	2.6	2.35	2.35
Personnel	93,166	96,029	81,515
Maintenance and Operation	167,576	119,550	158,950
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 260,742	\$ 215,579	\$ 240,465

Description:

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

Significant Changes:

All management pay reductions since January 1, 2011 are still in place. These reductions were 1% at January 1, 2011 and 5% at July 1, 2011.



PERSONNEL DETAIL

Community Services	Total Positions		2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
	2011-12 ACTUAL	2012-13 ADOPTED BUDGET			
Regular Positions Pay					
Community Services Coor	0.75	0.75	38,169	42,000	31,000
Overtime					
Extra Help:					
After School/Summer Prog	1.6	1.6	33,241	32,000	32,000
Benefits*					
FICA			5,072	6,600	4,835
PERS			7,380	6,900	5,850
Med/Dent/Vision/Life			4,720	3,200	3,300
ERMA/EAP			1,186	1,510	1,000
Workers Comp			3,398	3,819	3,530
	2.35	2.35	\$ 93,166	\$ 96,029	\$ 81,515

EXPENDITURE DETAIL

COMMUNITY SERVICES	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Band Concerts	7,000	7,000	7,000
Weed Abatement	1,300	2,000	2,000
After School/Summer Rec Program Supplies	14,779	13,000	13,000
Office Supplies/Printing & Advertising	442	200	200
Rec Prog Conf/Meetings/Travel	1,042	250	250
Animal Control	1,013	500	500
Senior Center Operating Transfer	77,000	21,000	58,000
Pool Operating Transfer	65,000	75,600	78,000
TOTAL MAINTENANCE & OPERATION	\$ 167,576	\$ 119,550	\$ 158,950

EXPENDITURE SUMMARY

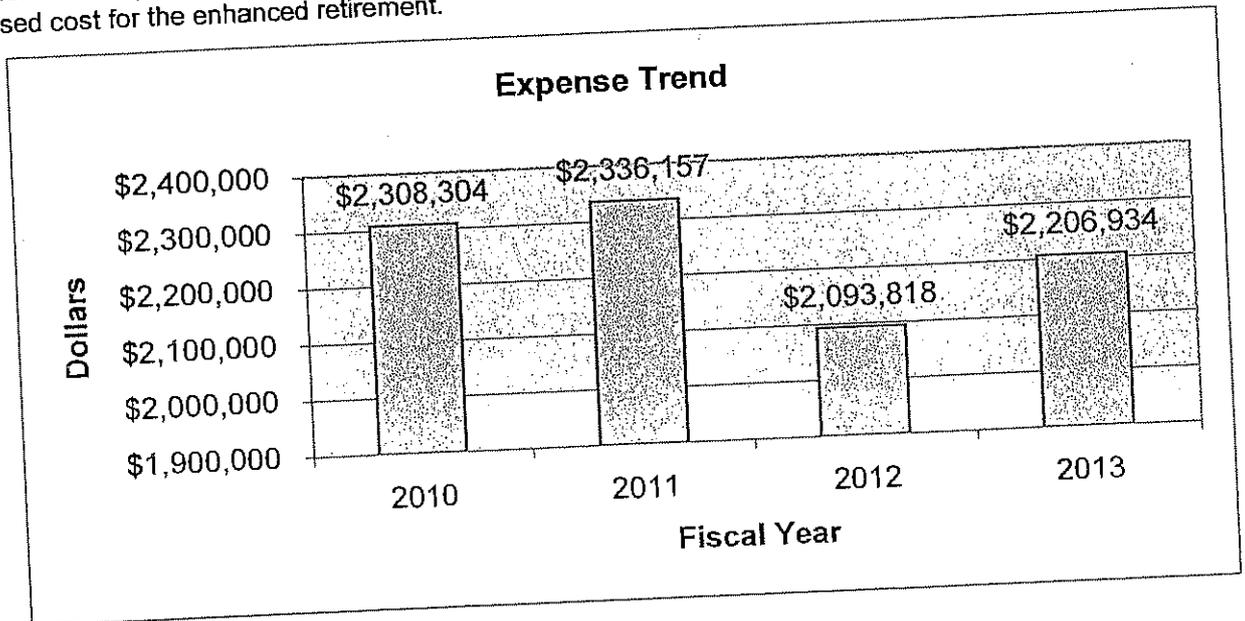
POLICE	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	22	20	18
Personnel	2,101,020	1,880,118	1,996,434
Maintenance and Operation	235,137	213,700	210,500
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 2,336,157	\$ 2,093,818	\$ 2,206,934

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 pay reductions since January 1, 2011 are still in place. The Police Association would not agree to concessions for retirement and 5% pay cuts so, two employees were be laid off at 5/4/12. The two layoffs were both officers. The account for Medical Expenses is higher in Fiscal Year 12-13 because the KPOA unit will be paying only 20% for there copay as compared to the 30 in Fiscal Year 11-12. The PERS cost increase reflects the increased cost for the enhanced retirement.



PERSONNEL DETAIL

Police	2011-12 ACTUAL	2012-13 ADOPTED BUDGET	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Regular Positions Pay			1,365,339	1,150,000	1,058,000
Cashouts					40,000
Chief	1	1			
Lieutenant	0	0			
Sergeants	3 *	3 *			
Administrative Assistant	1	1			
Officers	10	8			
Records Supervisor	1	1			
Dispatchers	4	4			
* One Sergeant position left unfilled in the 11-12 & 12-13 Fiscal Year.					
Overtime			62,768	55,000	55,000
Extra Help:					
Reserve Officers(20) & Reserve Dispatchers			5,596	14,000	14,000
Benefits*					
FICA			107,243	93,000	84,500
PERS			228,047	265,000	385,000
Med/Dent/Vision/Life			236,968	180,000	239,000
ERMA/EAP			15,591	25,244	15,309
Workers Comp			59,643	63,874	71,625
Unemployment			-	16,000	18,000
Uniform Allowance			19,825	18,000	16,000
	20	18	\$ 2,101,020	\$ 1,880,118	\$ 1,996,434

POLICE	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Advertising	7,199	8,200	8,500
Dept Tools & Supplies	15,479	8,300	8,500
Weapons/flares/etc.	7,672	4,000	4,000
Reserve Expense	6,711	5,500	5,500
Screening Personnel (Fulltime/Reserves/Volunteer)	9,182	8,600	9,000
Communications (Phone/Cell/911 System)	27,958	21,000	22,000
Utilities	23,678	20,500	20,000
Fuels	56,033	55,000	55,000
Office equip Maint	11,557	12,000	11,000
POST Funded Training	11,691	14,000	15,000
Conferences/Meetings/Travel	4,573	2,500	2,000
Training and Education	3,224	3,500	3,500
Memberships/Dues/Pubs	1,538	2,000	1,500
Special Professional Services	30,842	26,000	26,000
Equipment Maintenance	3,808	7,000	5,500
Radio & Communication Maint	6,416	10,300	7,000
Photo Equip Expense	2,058	-	-
Jail Booking Fees	811	500	500
K-9 Unit	800	1,500	2,000
Pistol Range	-	800	1,000
CalGrip Grant	2,555	-	-
Crime Prevention	1,352	2,500	3,000
TOTAL MAINTENANCE & OPERATION	\$ 235,137	\$ 213,700	\$ 210,500

EXPENDITURE SUMMARY

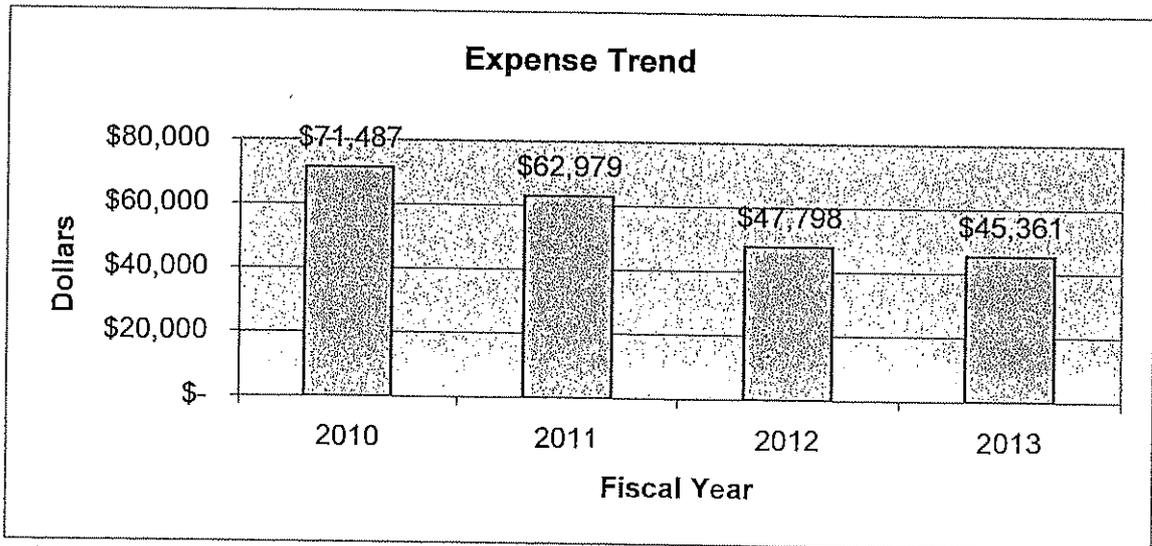
P.W. ADMIN	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	0.83	0.33	0.33
Personnel	55,116	41,498	39,061
Maintenance and Operation	7,863	6,300	6,300
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 62,979	\$ 47,798	\$ 45,361

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 pay reductions since January 1, 2011 are still in place. These reductions were 1% at January 1, 2011 and 5% at July 1, 2011.



PERSONNEL DETAIL

P.W. Admin	Total Positions		2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR PROPOSAL
	2011-12 ACTUAL	2012-13 ADOPTED BUDGET			
Regular Positions Pay			37,518	26,000	25,000
P.W. Superintendent Secretary I	0.33	0.33			
Benefits*					
FICA			3,402	1,900	1,900
PERS			6,498	4,700	4,775
Med/Dent/Vision/Life			5,658	2,500	1,500
ERMA/EAP			-	538	445
Workers Comp			2,040	1,360	1,441
Unemployment			-	4,500	4,000
	0.33	0.33	\$ 55,116	\$ 41,498	\$ 39,061

EXPENDITURE DETAIL

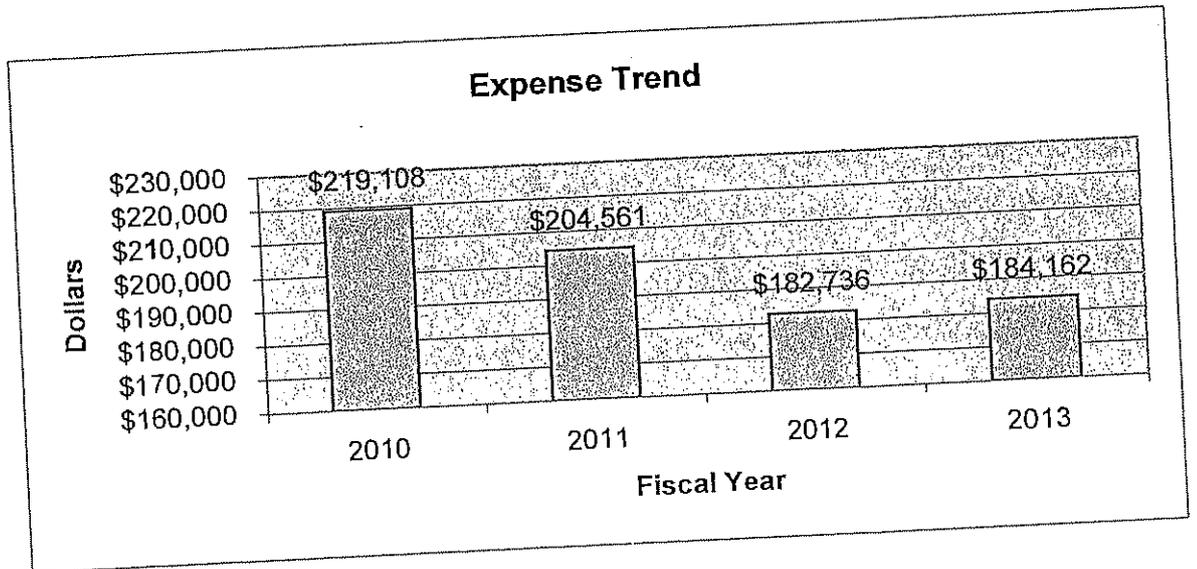
P.W. ADMIN	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Advertising	954	500	500
Communications	3,493	3,500	3,500
Utilities	1,098	1,100	1,100
Office Equipment Maint	2,318	1,200	1,200
Conference/Meetings/Travel	-		
Memberships/Dues/Pubs	-		
TOTAL MAINTENANCE & OPERATION	\$ 7,863	\$ 6,300	\$ 6,300

EXPENDITURE SUMMARY

LANDSCAPE MAINTENANCE	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	2.55	1.7	1.7
Personnel	159,747	135,036	136,462
Maintenance and Operation	44,814	47,700	47,700
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 204,561	\$ 182,736	\$ 184,162

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

Significant Changes:
None.



PERSONNEL DETAIL

	<u>Total Positions</u>				
Landscape Maintenance	2011-12 ACTUAL	2012-13 ADOPTED BUDGET	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Regular Positions Pay			106,720	79,000	80,000
Maint Worker III	1.7	1.7			
Maint Worker II					
Overtime			4,199	7,000	7,000
Benefits*					
FICA			7,610	6,200	6,200
PERS			16,818	14,000	15,100
Med/Dent/Vision/Life			17,536	14,700	16,600
ERMA/EAP			1,776	2,022	1,549
Workers Comp			5,088	5,114	5,013
Unemployment			-	7,000	5,000
	1.7	1.7	\$ 159,747	\$ 135,036	\$ 136,462

EXPENDITURE DETAIL

LANDSCAPE MAINTENANCE	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL	13,391	14,000	14,000
Dept Tools and Supplies	24,782	27,000	27,000
Utilities	4,968	4,200	4,200
Fuels	1,673	2,500	2,500
Special Professional Services			
TOTAL MAINTENANCE & OPERATION	\$ 44,814	\$ 47,700	\$ 47,700

EXPENDITURE SUMMARY

BUILDING & FACILITY MAINT	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel			
Personnel	-	-	-
Maintenance and Operation	50,353	52,500	52,500
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 50,353	\$ 52,500	\$ 52,500

Description:

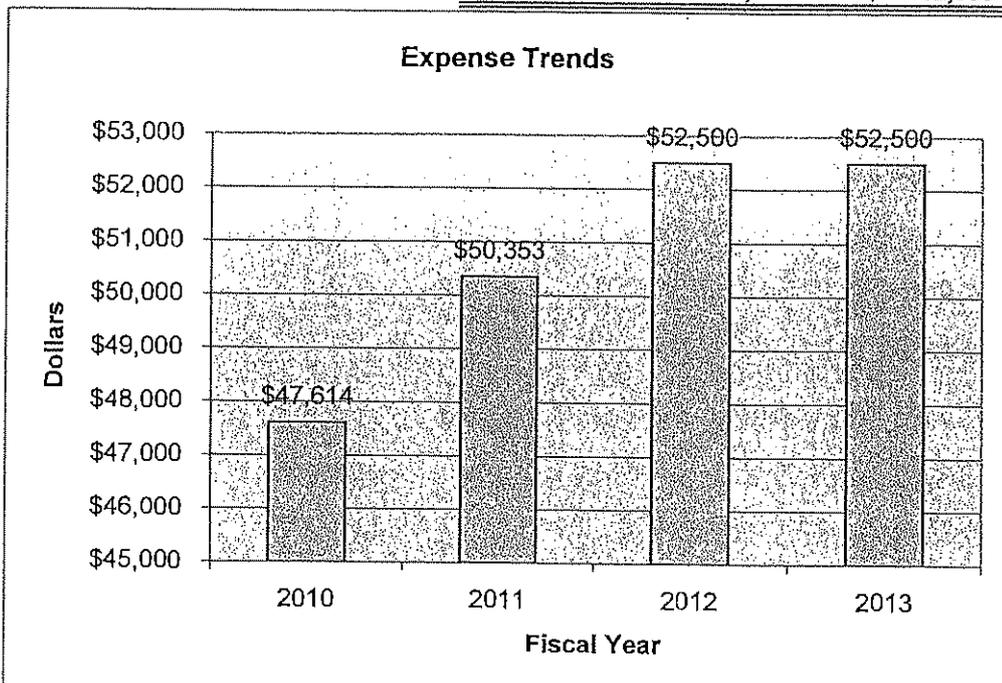
Building and Facility Maintenance provides upkeep and maintenance for all of the facilities in the City. Janitorial services are provided by Viking Janitorial. Miscellaneous repairs are performed by City personnel.

Significant Changes:

There have been no contract increases in the Janitorial contract for 4 years.

EXPENDITURE DETAIL

BUILDING & FACILITY MAINT	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Janitorial	35,693	35,500	35,500
Dept Tools and Supplies	12,694	6,000	9,000
Misc Maint & Repair	1,966	11,000	8,000
TOTAL MAINTENANCE & OPERATION	\$ 50,353	\$ 52,500	\$ 52,500



EXPENDITURE SUMMARY

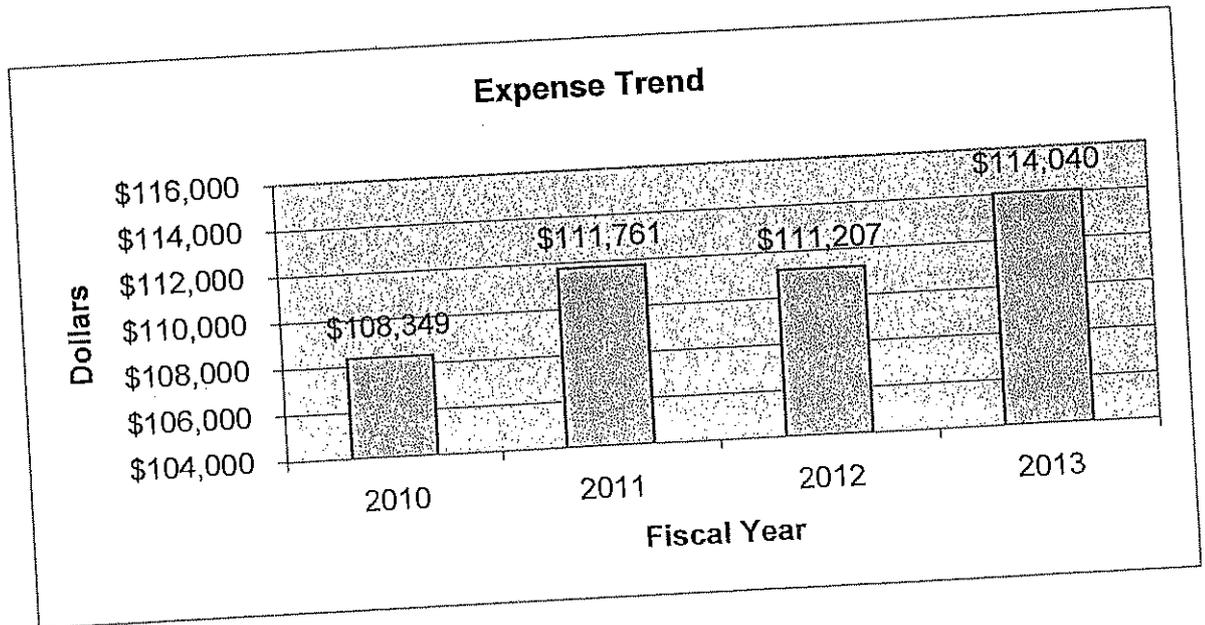
VEHICLE MAINTENANCE	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	65,894	66,207	69,040
Maintenance and Operation	45,867	45,000	45,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 111,761	\$ 111,207	\$ 114,040

Description:

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

Significant Changes:

None.



PERSONNEL DETAIL

Vehicle Maintenance	Total Positions		2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
	2011-12 ACTUAL	2012-13 ADOPTED BUDGET			
Regular Positions Pay			40,794	39,600	39,600
Mechanic	1	1			
Overtime			5,705	5,500	6,000
Benefits*					
FICA			3,272	3,500	3,500
PERS			6,883	6,800	7,500
Med/Dent/Vision/Life			6,740	7,800	9,000
ERMA/EAP			647	852	812
Workers Comp			1,853	2,155	2,628
	1	1	\$ 65,894	\$ 66,207	\$ 69,040

EXPENDITURE DETAIL

VEHICLE MAINTENANCE	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept Tools & Supplies	18,237	18,000	18,000
Vehicle Maintenance Expense	27,630	27,000	27,000
TOTAL MAINTENANCE & OPERATION	\$ 45,867	\$ 45,000	\$ 45,000

Summary of Street Funds

2012-2013 Fiscal Year Budget

	Gas Tax	LTF 3	LTF 8	Measure C Street Maint	Measure C ADA	Measure C Flex Fund	Total
Estimated Beg Fund Balance 6/30/12	126,125	18,991	601,595	331,355	15,996	89,741	1,183,803
Revenues:							
Taxes	323,000	6,100	196,000	131,000	4,400	151,000	811,500
Interest	-	175	1,000	-	-	1,500	2,675
Total Revenue	323,000	6,275	197,000	131,000	4,400	152,500	814,175
Expenses:							
Salaries & Benefits	182,433					8,000	182,433
Tools & Supplies	2,500		5,000				15,500
Utilities			3,000				
Street Lighting	60,000		20,000			80,000	160,000
Professional Serv	1,500		15,000			5,000	21,500
Veh Maint						4,000	4,000
Fuels	8,800					1,000	1,000
Audit						2,000	2,000
Repair & Maint							-
Two ADA Ramps					5,000	15,000	20,000
Sidewalk Repair							-
Street Striping Program						16,800	50,400
Overhead	16,800		16,800				
Capital Outlay Projects:							
Street Overlays			250,000				250,000
Transfer to Fed St Projects		27,000		27,000			54,000
Firestation Alley							-
Vehicle Repl.-set aside							-
Total Expenses	272,033	27,000	309,800	27,000	5,000	131,800	772,633
Net Result	50,967	(20,725)	(112,800)	104,000	(600)	20,700	41,542
Projected 6/30/13							
Ending Fund Balance	177,092	(1,734)	488,795	435,355	15,396	110,441	1,225,345

GAS TAX FUNDS SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	49,793
2011-12 Fiscal Year	
Estimated Revenue	316,000
Transfers In	-
Estimated Funds Available	365,793
Estimated Expenditures	225,268
Transfers Out	14,400
Total Expenditures and Transfers Out	239,668
06/30/12 Estimated Fund Balance	126,125
06/30/12 Fund Balance	126,125
2012-13 Fiscal Year	
Estimated Revenue	323,000
Transfers In	-
Estimated Funds Available	449,125
Estimated Expenditures	255,233
Transfers Out	16,800
Total Expenditures and Transfers Out	272,033
06/30/13 Estimated Fund Balance	\$177,092

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Unreserved	49,793	126,125	177,092
Fund Balances	\$ 49,793	\$ 126,125	\$ 177,092

REVENUE SUMMARY

GAS TAX FUNDS SUMMARY	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Other Revenue	59,022	55,000	60,000
Gas Taxes-Section 2105	36,066	38,000	40,000
Gas Taxes-Section 2106	78,829	80,000	80,000
Gas Taxes-Section 2107	3,000	3,000	3,000
Gas Taxes Section-2107.5	108,925	140,000	140,000
Gas Taxes Section-2103			
Use of Money and Property	(348)	-	-
Interest			
TOTAL REVENUES	\$ 285,494	\$ 316,000	\$ 323,000

EXPENDITURE SUMMARY

GAS TAX FUNDS	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	2	2.30	2.30
Personnel	176,004	154,268	182,433
Maintenance and Operation	85,656	85,400	89,600
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 261,660	\$ 239,668	\$ 272,033

Description:

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

Significant Changes:

None.

PERSONNEL DETAIL

Gas Tax Funds	2011-12 ACTUAL	2012-13 ADOPTED BUDGET	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Regular Positions Pay			106,858	81,000	107,800
Maintenance Worker III	2.3	2.3			
Overtime			6,337	4,000	4,000
Benefits*					
FICA			8,722	6,700	7,700
PERS			19,229	15,000	20,500
Med/Dent/Vision/Life			27,695	44,000	34,000
ERMA/EAP			1,853	1,011	1,991
Workers Comp			5,310	2,557	6,442
	2.3	2.3	\$ 176,004	\$ 154,268	\$ 182,433

EXPENDITURE DETAIL

GAS TAX FUNDS	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept Tools & Supplies	715	2,500	2,500
Street Lighting & Signals	57,691	60,000	60,000
Professional Services	2,118	1,500	1,500
Fuel	8,803	7,000	8,800
Transfer Out-General Fund	15,000	14,400	16,800
<i>2103 Expenses</i>			
Dept Tools & Supplies	906		
Professional Services	423		
TOTAL MAINTENANCE & OPERATION	\$ 85,656	\$ 85,400	\$ 89,600

LOCAL TRANSPORTATION FUND ARTICLE 3

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	12,728
2011-12 Fiscal Year	
Estimated Revenue	6,263
Transfers In	<u>-</u>
Estimated Funds Available	18,991
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/12 Estimated Fund Balance	<u>18,991</u>
06/30/12 Fund Balance	18,991
2012-13 Fiscal Year	
Estimated Revenue	6,275
Transfers In	<u>-</u>
Estimated Funds Available	25,266
Estimated Expenditures	-
Transfers Out	<u>27,000</u>
Total Expenditures and Transfers Out	27,000
06/30/13 Estimated Fund Balance	<u>\$ (1,734)</u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Capital Improvements	12,728	18,991	(1,734)
Fund Balances	<u>\$ 12,728</u>	<u>\$ 18,991</u>	<u>\$ (1,734)</u>

REVENUE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 3	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
OTHER REVENUE			
Allocation	5,758	6,088	6,100
Use of Money and Property Interest	230	175	175
TOTAL REVENUES	<u>\$ 5,988</u>	<u>\$ 6,263</u>	<u>\$ 6,275</u>

EXPENDITURE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 3	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	27,000
Capital Outlay	39,436	-	-
Total	\$ 39,436	\$ -	\$ 27,000

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	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Professional Services	-	-	-
Transfer to Federal St Projects	39,436	-	27,000
TOTAL CAPITAL OUTLAY	\$ 39,436	\$ -	\$ 27,000

LOCAL TRANSPORTATION FUND ARTICLE 8

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	752,024
2011-12 Fiscal Year	
Estimated Revenue	197,768
Transfers In	-
Estimated Funds Available	949,792
Estimated Expenditures	333,797
Transfers Out	14,400
Total Expenditures and Transfers Out	348,197
06/30/12 Estimated Fund Balance	<u>601,595</u>
06/30/12 Fund Balance	601,595
2012-13 Fiscal Year	
Estimated Revenue	197,000
Transfers In	-
Estimated Funds Available	798,595
Estimated Expenditures	293,000
Transfers Out	16,800
Total Expenditures and Transfers Out	309,800
06/30/13 Estimated Fund Balance	<u><u>\$488,795</u></u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Unreserved	949,792	601,595	488,795
Fund Balances	<u>\$ 949,792</u>	<u>\$ 601,595</u>	<u>\$ 488,795</u>

REVENUE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 8	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
OTHER REVENUE			
Allocation	259,973	196,768	196,000
Transfer in from Other Funds	-	-	-
Use of Money and Property			
Interest	2,242	1,000	1,000
TOTAL REVENUES	\$ 262,215	\$ 197,768	\$ 197,000

EXPENDITURE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 8	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	38,597	57,400	59,800
Debt Service	-	-	-
Capital Outlay	65,976	290,797	250,000
Total	\$ 104,573	\$ 348,197	\$ 309,800

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	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept. Tools and Supplies	1,364	5,000	5,000
Utilities	-	3,000	3,000
Professional Services	2,918	15,000	15,000
Street Lighting	2,392	20,000	20,000
Street Striping Program	16,923	-	-
Firestation Alley	-	-	-
Transfer Out-General Fund	15,000	14,400	16,800
TOTAL MAINTENANCE & OPERATION	\$ 38,597	\$ 57,400	\$ 59,800
CAPITAL OUTLAY DETAIL			
Slurry Seals/Overlays (See CIP for Detail)	-	190,797	250,000
Vehicle Replacement set aside	-	-	-
Pavement Mgmt Plan-Alleys	-	-	-
Transfer to Federal Street Project (matching Req.)	65,976	100,000	-
Transfer to CDBG Project	-	-	-
TOTAL CAPITAL OUTLAY	\$ 65,976	\$ 290,797	\$ 250,000

MEASURE C

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	549,512
2011-12 Fiscal Year	
Estimated Revenue	287,980
Transfers In	-
Estimated Funds Available	837,492
Estimated Expenditures	150,400
Transfers Out	250,000
Total Expenditures and Transfers Out	400,400
06/30/12 Estimated Fund Balance	<u>437,092</u>
06/30/12 Fund Balance	437,092
2012-13 Fiscal Year	
Estimated Revenue	287,900
Transfers In	-
Estimated Funds Available	724,992
Estimated Expenditures	136,800
Transfers Out	27,000
Total Expenditures and Transfers Out	163,800
06/30/13 Estimated Fund Balance	<u>\$561,192</u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Unreserved	-	-	-
Reserved:			
Street Maintenance	450,355	331,355	435,355
ADA Compliance	16,616	15,996	15,396
Flexible Funding	\$ 82,541	\$ 89,741	\$ 110,441
Fund Balances	<u>\$ 549,512</u>	<u>\$ 437,092</u>	<u>\$ 561,192</u>

REVENUE SUMMARY

MEASURE C	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
OTHER REVENUE			
Measure C Taxes-Street Maintenance	127,140	131,000	131,000
Measure C Taxes-ADA	(4,179)	4,380	4,400
Measure C Taxes-Flexible Funding	154,529	151,000	151,000
Use of Money and Property			
Interest	2,021	1,600	1,500
TOTAL REVENUES	\$ 279,511	\$ 287,980	\$ 287,900

EXPENDITURE SUMMARY

MEASURE C	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	0.75	0.75	0.75
Personnel	-	-	-
Maintenance and Operation	161,772	400,400	163,800
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 161,772	\$ 400,400	\$ 163,800

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 fourth 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	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
<i>Street Maintenance:</i>			
Street Maintenance Projects	6,265	-	-
Transfer to Eligible Fed Street Projects (match Req)	25,297	250,000	27,000
<i>Street Maintenance Total:</i>	31,562	250,000	27,000
<i>ADA Compliance:</i>			
Two ADA Ramps	750	5,000	5,000
<i>ADA Compliance Total:</i>	750	5,000	5,000
<i>Flexible Funding:</i>			
Dept. Tools & Supplies	7,739	12,000	8,000
Street Lighting & Signals	82,740	80,000	80,000
Repairs and Maintenance	-	5,000	2,000
Vehicle Maintenance	7,464	4,000	4,000
Fuels	380	-	-
Professional Services	3,318	14,000	5,000
Audit	1,000	1,000	1,000
Sidewalk Repair	11,819	15,000	15,000
Transfer Out-General Fund	15,000	14,400	16,800
<i>Flexible Funding Total:</i>	129,460	145,400	131,800
 TOTAL MAINTENANCE & OPERATION	 \$ 161,772	 \$ 400,400	 \$ 163,800

Summary of Capital Project Funds

2012-2013 Fiscal Year Budget

	Cap-Facil- Arterial/ Streets	Cap-Facil- Police	Cap-Facil- Fire/Amb	Cap-Facil- City Hall	Cap-Facil- PW/Yard	Cap-Facil- Spec Rec	Cap-Facil- Library	Cap-Facil- Water Facilities	Sewer Connec- tion	Storm Drain	Park & Rec Neigh	Park & Rec Commun	Traffic Impact	Equip Repl Reserve	Total
Estimated Beg Fund Balance 6/30/12	620,568	(403,155)	(803,085)	214,254	12,431	487,161	120,951	481,686	882,947	53,962	(113,130)	181,712	13,332	79,269	828,893
Revenues:															
Impact Fees	5,000	2,500	10,000	4,000	3,000	5,000	6,000	7,000	8,000	-	-	20	30	100	50,500
Interest	600	-	-	175	10	400	100	400	320	-	-	-	-	-	2,155
Total Revenue	5,600	2,500	10,000	4,175	3,010	5,400	6,100	7,400	8,320	-	-	20	30	100	52,655
Expenses:															
Interest	-	300	600	-	-	-	-	-	-	25,000	-	-	-	-	66,000
Misc Improv/Dev Reimb	86,000	-	-	-	-	-	-	-	-	-	-	-	-	-	215,000
Professional Services	-	-	215,000	-	-	-	-	-	-	25,000	100	-	-	-	327,000
Transfer Out	86,000	300	215,600	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	86,000	300	215,600	-	-	-	-	-	-	(25,000)	(100)	-	30	100	(274,345)
Net Result	(80,400)	2,200	(205,600)	4,175	3,010	5,400	6,100	7,400	8,320	(25,000)	(100)	20	30	100	1,554,548
Projected 6/30/13 Ending Fund Balance	540,158	(400,955)	(1,008,685)	218,429	15,441	492,561	127,051	489,086	891,267	28,962	(113,230)	181,732	13,362	79,369	1,554,548

CAPITAL FACILITIES-ARTERIAL STREETS

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	619,958
2011-12 Fiscal Year	
Estimated Revenue	5,600
Transfers In	-
Estimated Funds Available	625,558
Estimated Expenditures	5,000
Transfers Out	-
Total Expenditures and Transfers Out	5,000
06/30/12 Estimated Fund Balance	<u>620,558</u>
06/30/12 Fund Balance	620,558
2012-13 Fiscal Year	
Estimated Revenue	5,600
Transfers In	-
Estimated Funds Available	626,158
Estimated Expenditures	86,000
Transfers Out	-
Total Expenditures and Transfers Out	86,000
06/30/13 Estimated Fund Balance	<u>\$540,158</u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Reserve for Capital Improvements	619,958	620,558	540,158
Fund Balances	<u>\$ 619,958</u>	<u>\$ 620,558</u>	<u>\$ 540,158</u>

REVENUE SUMMARY

CAPITAL FACILITIES-ARTERIAL STREETS	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Charges for Services			
Capital Facilities Fees-Arterial Streets	14,042	5,000	5,000
Use of Money and Property			
Interest	2,182	600	600
TOTAL REVENUES	\$ 16,224	\$ 5,600	\$ 5,600

EXPENDITURE SUMMARY

CAPITAL FACILITES-ARTERIAL STREETS	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	5,000	86,000
Total	\$ -	\$ 5,000	\$ 86,000

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

CAPITAL FACILITES-ARTERIAL STREETS	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Professional Services-Plan Lines	-	5,000	86,000
TOTAL CAPITAL OUTLAY	\$ -	\$ 5,000	\$ 86,000

CAPITAL FACILITIES-POLICE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	(405,335)
2011-12 Fiscal Year	2,500
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	(402,835)
Estimated Expenditures	320
Transfers Out	-
Total Expenditures and Transfers Out	320
06/30/12 Estimated Fund Balance	<u>(403,155)</u>
06/30/12 Fund Balance	(403,155)
2012-13 Fiscal Year	2,500
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	(400,655)
Estimated Expenditures	300
Transfers Out	-
Total Expenditures and Transfers Out	300
06/30/13 Estimated Fund Balance	<u><u>-\$400,955</u></u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Reserve for Police Station	(405,335)	(403,155)	(400,955)
Fund Balances	<u>\$ (405,335)</u>	<u>\$ (403,155)</u>	<u>\$ (400,955)</u>

REVENUE SUMMARY

CAPITAL FACILITIES-POLICE	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Charges for Services			
Capital Facilities Fees-Police	4,778	2,500	2,500
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 4,778	\$ 2,500	\$ 2,500

EXPENDITURE SUMMARY

CAPITAL FACILITES-POLICE	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	1,452	320	300
Capital Outlay			
Total	\$ 1,452	\$ 320	\$ 300

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	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Interest	1,452	320	300
TOTAL CAPITAL OUTLAY	\$ 1,452	\$ 320	\$ 300

CAPITAL FACILITIES-FIRE/AMB

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	(597,426)
2011-12 Fiscal Year	
Estimated Revenue	10,000
Transfers In	
	<hr/>
Estimated Funds Available	(587,426)
Estimated Expenditures	600
Transfers Out	215,059
	<hr/>
Total Expenditures and Transfers Out	215,659
06/30/12 Estimated Fund Balance	<u>(803,085)</u>
06/30/12 Fund Balance	(803,085)
2012-13 Fiscal Year	
Estimated Revenue	10,000
Transfers In	-
	<hr/>
Estimated Funds Available	(793,085)
Estimated Expenditures	600
Transfers Out	215,000
	<hr/>
Total Expenditures and Transfers Out	215,600
06/30/13 Estimated Fund Balance	<u>-\$1,008,685</u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Reserve for St. Remodel/Rolling	(597,426)	(803,085)	(1,008,685)
Fund Balances	<u>\$ (597,426)</u>	<u>\$ (803,085)</u>	<u>\$ (1,008,685)</u>

REVENUE SUMMARY

CAPITAL FACILITIES-FIRE/AMB	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Charges for Services			
Capital Facilities Fees-Fire	27,481	10,000	10,000
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 27,481	\$ 10,000	\$ 10,000

EXPENDITURE SUMMARY

CAPITAL FACILITES-FIRE/AMB	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	214,976	215,659	215,600
Total	\$ 214,976	\$ 215,659	\$ 215,600

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

CAPITAL FACILITES-FIRE/AMB	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Transfer out to Other Funds	212,884	215,059	215,000
Interest	2,092	600	600
TOTAL CAPITAL OUTLAY	\$ 214,976	\$ 215,659	\$ 215,600

CAPITAL FACILITIES-CITY HALL

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	210,079
2011-12 Fiscal Year	4,175
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	214,254
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/12 Estimated Fund Balance	<u>214,254</u>
06/30/12 Fund Balance	214,254
2012-13 Fiscal Year	4,175
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	218,429
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/13 Estimated Fund Balance	<u>\$218,429</u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Reserve for Capital Improvements	210,079	214,254	218,429
Fund Balances	\$ 210,079	\$ 214,254	\$ 218,429

REVENUE SUMMARY

CAPITAL FACILITIES-CITY HALL	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Charges for Services			
Capital Facilities Fees-City Hall	9,151	4,000	4,000
Use of Money and Property			
Interest	735	175	175
TOTAL REVENUES	\$ 9,886	\$ 4,175	\$ 4,175

EXPENDITURE SUMMARY

CAPITAL FACILITES-CITY HALL	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ -	\$ -	\$ -

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

Significant Changes:
 None.

EXPENDITURE DETAIL

CAPITAL FACILITES-CITY HALL	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

CAPITAL FACILITIES-PUBLIC WORKS YARD

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	9,421
2011-12 Fiscal Year	
Estimated Revenue	3,010
Transfers In	-
Estimated Funds Available	12,431
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/12 Estimated Fund Balance	<u>12,431</u>
06/30/12 Fund Balance	12,431
2012-13 Fiscal Year	
Estimated Revenue	3,010
Transfers In	-
Estimated Funds Available	15,441
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/13 Estimated Fund Balance	<u>\$15,441</u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Reserve for Public Works Yard	9,421	12,431	15,441
Fund Balances	\$ 9,421	\$ 12,431	\$ 15,441

REVENUE SUMMARY

CAPITAL FACILITIES-PUBLIC WORKS YARD	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Charges for Services			
Capital Facilities Fees-Public Works Yard	6,918	3,000	3,000
Use of Money and Property			
Interest	23	10	10
TOTAL REVENUES	\$ 6,941	\$ 3,010	\$ 3,010

EXPENDITURE SUMMARY

CAPITAL FACILITES-PUBLIC WORKS YARD	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ -	\$ -	\$ -

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

CAPITAL FACILITES-PUBLIC WORKS YARD	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

CAPITAL FACILITIES-SPECIAL RECREATION

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	481,761
2011-12 Fiscal Year	
Estimated Revenue	5,400
Transfers In	<u>-</u>
Estimated Funds Available	487,161
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/12 Estimated Fund Balance	<u>487,161</u>
06/30/12 Fund Balance	487,161
2012-13 Fiscal Year	
Estimated Revenue	5,400
Transfers In	<u>-</u>
Estimated Funds Available	492,561
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/13 Estimated Fund Balance	<u>\$492,561</u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Res. Youth Ctr./Sports Comp	481,761	487,161	492,561
Fund Balances	<u>\$ 481,761</u>	<u>\$ 487,161</u>	<u>\$ 492,561</u>

REVENUE SUMMARY

CAPITAL FACILITIES-SPECIAL RECREATION	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Charges for Services			
Capital Facilities Fees-Special Recreation	9,973	5,000	5,000
Use of Money and Property			
Interest	1,704	400	400
TOTAL REVENUES	\$ 11,677	\$ 5,400	\$ 5,400

EXPENDITURE SUMMARY

CAPITAL FACILITES-SPECIAL RECREATION	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ -	\$ -	\$ -

Description:

These are fees charged to new development to mediate their impact on 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	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Transfer to other Funds-Sierra/18th Project	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

CAPITAL FACILITIES-LIBRARY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	114,851
2011-12 Fiscal Year	
Estimated Revenue	6,100
Transfers In	-
Estimated Funds Available	120,951
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/12 Estimated Fund Balance	<u>120,951</u>
06/30/12 Fund Balance	120,951
2012-13 Fiscal Year	
Estimated Revenue	6,100
Transfers In	-
Estimated Funds Available	127,051
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/13 Estimated Fund Balance	<u>\$127,051</u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Reserve for Library Facilities	114,851	120,951	127,051
Fund Balances	\$ 114,851	\$ 120,951	\$ 127,051

EXPENDITURE SUMMARY

CAPITAL FACILITES-LIBRARY	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ -	\$ -	\$ -

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

CAPITAL FACILITES-LIBRARY	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Library Facilities	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

REVENUE SUMMARY

CAPITAL FACILITIES-LIBRARY	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Charges for Services			
Capital Facilities Fees-Library	12,338	6,000	6,000
Use of Money and Property			
Interest	393	100	100
TOTAL REVENUES	\$ 12,731	\$ 6,100	\$ 6,100

CAPITAL FACILITIES-WATER FACILITIES

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	474,286
2011-12 Fiscal Year	
Estimated Revenue	7,400
Transfers In	-
Estimated Funds Available	481,686
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/12 Estimated Fund Balance	<u>481,686</u>
06/30/12 Fund Balance	481,686
2012-13 Fiscal Year	
Estimated Revenue	7,400
Transfers In	-
Estimated Funds Available	489,086
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/13 Estimated Fund Balance	<u>\$489,086</u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Reserve for Water Facilities	474,286	481,686	489,086
Fund Balances	\$ 474,286	\$ 481,686	\$ 489,086

REVENUE SUMMARY

CAPITAL FACILITIES-WATER FACILITIES	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Charges for Services			
Capital Facilities Fees-Water	28,518	7,000	7,000
Use of Money and Property			
Interest	1,633	400	400
TOTAL REVENUES	\$ 30,151	\$ 7,400	\$ 7,400

EXPENDITURE SUMMARY

CAPITAL FACILITES-WATER FACILITIES	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ -	\$ -	\$ -

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

CAPITAL FACILITES-WATER FACILITIES	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Water Facilities	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

SEWER CONNECTION FEES

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	891,574
2011-12 Fiscal Year	
Estimated Revenue	8,320
Transfers In	-
Estimated Funds Available	899,894
Estimated Expenditures	16,947
Transfers Out	-
Total Expenditures and Transfers Out	16,947
06/30/12 Estimated Fund Balance	<u>882,947</u>
06/30/12 Fund Balance	882,947
2012-13 Fiscal Year	
Estimated Revenue	8,320
Transfers In	-
Estimated Funds Available	891,267
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/13 Estimated Fund Balance	<u>\$891,267</u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Reserve for Capital Improvements	891,574	882,947	891,267
Fund Balances	\$ 891,574	\$ 882,947	\$ 891,267

REVENUE SUMMARY

SEWER CONNECTION FEES	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Charges for Services Sewer Connection Fes	26,710	8,000	8,000
Use of Money and Property Interest	1,376	320	320
TOTAL REVENUES	\$ 28,086	\$ 8,320	\$ 8,320

EXPENDITURE SUMMARY

SEWER CONNECTION	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	727	16,947	-
Total	\$ 727	\$ 16,947	\$ -

Description:

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

Significant Changes:

None.

SEWER CONNECTION	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Misc Improvements/Developer Reimbursements	-	16,447	-
Professional Services	727	500	-
Kern St Lift Station Refurbishment	-	-	-
Golden State Sewer Rehabilitation	-	-	-
TOTAL CAPITAL OUTLAY	\$ 727	\$ 16,947	\$ -

STORM DRAIN FEES

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	53,962
2011-12 Fiscal Year	-
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	53,962
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/12 Estimated Fund Balance	<u>53,962</u>
06/30/12 Fund Balance	53,962
2012-13 Fiscal Year	-
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	53,962
Estimated Expenditures	25,000
Transfers Out	-
Total Expenditures and Transfers Out	25,000
06/30/13 Estimated Fund Balance	<u>\$28,962</u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Reserve for Capital Improvements	53,962	53,962	28,962
Fund Balances	\$ 53,962	\$ 53,962	\$ 28,962

REVENUE SUMMARY

STORM DRAIN FEES	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Charges for Services			
Storm Drain Fees	-	-	-
Miscellaneous	-	-	-
Use of Money and Property			
Interest	145	-	-
TOTAL REVENUES	\$ 145	\$ -	\$ -

EXPENDITURE SUMMARY

STORM DRAIN	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	122,523	22,000	-
Capital Outlay			
Total	\$ 122,523	\$ 22,000	\$ -

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

STORM DRAIN	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Developer Reimbursement	114,122	22,000	-
Professional Services	8,401	-	-
Misc Improvements	-	-	-
TOTAL CAPITAL OUTLAY	\$ 122,523	\$ 22,000	\$ -

PARK & REC-NEIGHBORHOOD

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	(117,466)
2011-12 Fiscal Year	
Estimated Revenue	4,436
Transfers In	-
Estimated Funds Available	(113,030)
Estimated Expenditures	100
Transfers Out	-
Total Expenditures and Transfers Out	100
06/30/12 Estimated Fund Balance	<u>(113,130)</u>
06/30/12 Fund Balance	(113,130)
2012-13 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	(113,130)
Estimated Expenditures	100
Transfers Out	-
Total Expenditures and Transfers Out	100
06/30/13 Estimated Fund Balance	<u><u>-\$113,230</u></u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Reserve for Capital Improvements	(117,466)	(113,130)	(113,230)
Fund Balances	<u><u>\$ (117,466)</u></u>	<u><u>\$ (113,130)</u></u>	<u><u>\$ (113,230)</u></u>

REVENUE SUMMARY

PARK & REC-NEIGHBORHOOD 54%	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Charges for Services			
Park & Rec Fees-Neighborhood	7,820	3,214	-
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 7,820	\$ 3,214	\$ -

EXPENDITURE SUMMARY

PARK & REC-NEIGHBORHOOD	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	100	100
Total	\$ -	\$ 100	\$ 100

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

PARK & REC-NEIGHBORHOOD	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Interest Expense	-	100	100
Professional Services	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ 100	\$ 100

PARK & REC-COMMUNITY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	178,954
2011-12 Fiscal Year	
Estimated Revenue	2,758
Transfers In	<u>-</u>
Estimated Funds Available	181,712
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/12 Estimated Fund Balance	<u>181,712</u>
06/30/12 Fund Balance	181,712
2012-13 Fiscal Year	
Estimated Revenue	20
Transfers In	<u>-</u>
Estimated Funds Available	181,732
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/13 Estimated Fund Balance	<u>\$181,732</u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Reserve for Capital Improvements	166,954	181,712	181,732
Reserve for Concession Stand	12,000	-	-
Fund Balances	\$ 178,954	\$ 181,712	\$ 181,732

REVENUE SUMMARY

PARK & REC-COMMUNITY-46%	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Charges for Services			
Park & Rec Fees-Regional	7,820	2,738	-
CMAS Grant			
Miscellaneous Revenue	51,805	-	-
Use of Money and Property			
Interest	28	20	20
TOTAL REVENUES	\$ 59,653	\$ 2,758	\$ 20

EXPENDITURE SUMMARY

PARK & REC-COMMUNITY	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	3,721	-	-
Total	\$ 3,721	\$ -	\$ -

Description:

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

Significant Changes:

See Capital Outlay for detail.

EXPENDITURE DETAIL

PARK & REC-COMMUNITY	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Professional Services	3,721	-	-
Athwal Park Project	-	-	-
Heritage Park Equipment	-	-	-
Interest Expense	-	-	-
Downtown Park	-	-	-
TOTAL CAPITAL OUTLAY	\$ 3,721	\$ -	\$ -

CAPITAL PROJECT TRAFFIC IMPACT ZONE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	13,302
2011-12 Fiscal Year	
Estimated Revenue	30
Transfers In	-
	<hr/>
Estimated Funds Available	13,332
Estimated Expenditures	-
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	-
06/30/12 Estimated Fund Balance	<u>13,332</u>
06/30/12 Fund Balance	13,332
2012-13 Fiscal Year	
Estimated Revenue	30
Transfers In	-
	<hr/>
Estimated Funds Available	13,362
Estimated Expenditures	-
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	-
06/30/13 Estimated Fund Balance	<u>\$13,362</u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Capital Improvements	13,302	13,332	13,362
	<hr/>	<hr/>	<hr/>
Fund Balances	\$ 13,302	\$ 13,332	\$ 13,362
	<hr/>	<hr/>	<hr/>

TE PROJECT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	-
2011-12 Fiscal Year	-
Estimated Revenue	-
Transfers In	<u>-</u>
Estimated Funds Available	-
Estimated Expenditures	6,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	6,000
06/30/12 Estimated Fund Balance	<u><u>(6,000)</u></u>
06/30/12 Fund Balance	(6,000)
2012-13 Fiscal Year	380,000
Estimated Revenue	27,000
Transfers In	<u>401,000</u>
Estimated Funds Available	401,000
Estimated Expenditures	401,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	401,000
06/30/13 Estimated Fund Balance	<u><u>-</u></u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Capital Projects	-	(6,000)	-
Fund Balances	<u>\$ -</u>	<u>\$ (6,000)</u>	<u>\$ -</u>

REVENUE SUMMARY

EXPENDITURE SUMMARY

CMAQ Projects	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	1,006,572	1,107,610	211,000
Total	\$ 1,006,572	\$ 1,107,610	\$ 211,000

Description:

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

Significant Changes:

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

EXPENDITURE DETAIL

CMAQ Projects	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Golden State Bike Path (Phase I)	255,000	-	-
Golden State Bike Path (Phase II)	-	322,000	-
Lewis Street Bike Lanes	316,000	8,371	-
Madsen Ave Bike /Ped Path	20,000	-	211,000
10th Ave Sidewalk Project	86,000	-	-
18th Ave Reconstruction (Tulare to Stroud)	22,688	517,239	-
Sierra/Simpson UP Pedestrian Crossing.	306,884	260,000	-
TOTAL CAPITAL OUTLAY	\$ 1,006,572	\$ 1,107,610	\$ 211,000

CMAQ PROJECTS	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Intergovernmental Revenue Grants:			
CMAQ Funds	-	704,184	187,000
Transfer from ARRA Funds-(stimulus Package)	-	-	-
Transfer from Measure C-LTF Article 4	-	91,545	-
Transfer from LTF 3	-	-	27,000
Transfer from Water	-	274,105	-
Transfer from Measure C-Street Maint	-	39,000	-
TOTAL REVENUES	\$ -	\$ 1,108,834	\$ 214,000

CMAQ PROJECTS

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	(1,224)
2011-12 Fiscal Year	
Estimated Revenue	704,184
Transfers In	<u>404,650</u>
Estimated Funds Available	1,107,610
Estimated Expenditures	1,107,610
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	1,107,610
06/30/12 Estimated Fund Balance	<u><u>-</u></u>
06/30/12 Fund Balance	-
2012-13 Fiscal Year	
Estimated Revenue	187,000
Transfers In	<u>27,000</u>
Estimated Funds Available	214,000
Estimated Expenditures	211,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	211,000
06/30/13 Estimated Fund Balance	<u><u>3,000</u></u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Capital Projects	<u>(1,224)</u>	-	3,000
Fund Balances	<u>\$ (1,224)</u>	<u>\$ -</u>	<u>\$ 3,000</u>

REVENUE SUMMARY

EXPENDITURE SUMMARY

CDBG	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	15,000	126,000
Capital Outlay	-	-	-
Total	\$ -	\$ 15,000	\$ 126,000

Description:

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

Significant Changes:

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

EXPENDITURE DETAIL

CDBG	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
20th St. Project	-	15,000	126,000
Carlson Addition Phase I,II,III	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ 15,000	\$ 126,000

REVENUE SUMMARY

COMMUNITY DEVELOPMENT BLOCK GRANT	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
REVENUE			
CDBG Reimbursement Carlson Addition I,II,III	93,099	-	-
CDBG Reimbursement 20th Ave.	-	15,000	126,000
Transfer from other Fund-Measure C	-	-	-
TOTAL REVENUES	\$ 93,099	\$ 15,000	\$ 126,000

COMMUNITY DEVELOPMENT BLOCK GRANT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	-
2011-12 Fiscal Year	15,000
Estimated Revenue	-
Transfers In	15,000
Estimated Funds Available	15,000
Estimated Expenditures	-
Transfers Out	15,000
Total Expenditures and Transfers Out	-
06/30/12 Estimated Fund Balance	-
06/30/12 Fund Balance	-
2012-13 Fiscal Year	126,000
Estimated Revenue	-
Transfers In	126,000
Estimated Funds Available	126,000
Estimated Expenditures	-
Transfers Out	126,000
Total Expenditures and Transfers Out	-
06/30/13 Estimated Fund Balance	-

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
CDBG Projects	\$0	\$0	\$0

Summary of Grant Funds								
<i>2012-2013 Fiscal Year Budget</i>								
	Est Beg Fund Balance 6/30/12	Grant Funds CMAQ	Transfers from other Funds	Total Revenue	Capital Projects	Total Expenses	Net Result	Projected End Fund Balance 6/30/13
CDBG								
20th Street Project		126,000		126,000	126,000	126,000		-
CMAQ								
Madsen Ave Bikepath		187,000	27,000	214,000	211,000	211,000	3,000	3,000
TE Project								
Sierra Street Median	(6,000)	380,000	27,000	407,000	401,000	401,000	6,000	-
Sierra St. Reconstruction	(2,500)	52,100	-	52,100	49,600	49,600	2,500	-
Sierra St. Transit Stop	(1,000)	12,125	-	12,125	11,125	11,125	1,000	-
14th Avenue Bikelanes	(1,000)	58,295	-	58,295	57,295	57,295	1,000	-
Sierra St. Sidewalk-Lincoln	(1,000)	6,692	-	6,692	5,692	5,692	1,000	-
Lincoln St. Reconstruction	(2,000)	25,846	-	25,846	23,846	23,846	2,000	-
10th and Union Lighted Crosswalk		10,673	-	10,673	10,673	10,673		-
Earl St. Reconstruction		21,404	-	21,404	21,404	21,404		-
Orange St. Reconstruction		18,145	-	18,145	18,145	18,145		-
Sierra St. Sidewalk 16th to 18th		10,120	-	10,120	10,120	10,120		-
6th Avenue Reconstruction		31,392	-	31,392	31,392	31,392		-
Sierra St. Signals Synchronization		74,031	-	74,031	74,031	74,031		-
COPS SLESF		100,000	-	100,000	100,000	100,000		-

EXPENDITURE SUMMARY

ABANDONED VEHICLE ABATEMENT	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	145	10,722	5,000
Total	\$ 145	\$ 10,722	\$ 5,000

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

ABANDONED VEHICLE ABATEMENT	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Abatement Costs	744	10,722	5,000
TOTAL CAPITAL OUTLAY	\$ 744	\$ 10,722	\$ 5,000

REVENUE SUMMARY

ABANDONED VEHICLE ABATEMENT	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
OTHER REVENUE Allocation	1,860	5,000	5,000
Use of Money and Property Interest			
TOTAL REVENUES	\$ 1,860	\$ 5,000	\$ 5,000

ABANDONED VEHICLE ABATEMENT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	17,468
2011-12 Fiscal Year	
Estimated Revenue	5,000
Transfers In	-
Estimated Funds Available	22,468
Estimated Expenditures	10,722
Transfers Out	-
Total Expenditures and Transfers Out	10,722
06/30/12 Estimated Fund Balance	<u>11,746</u>
06/30/12 Fund Balance	11,746
2012-13 Fiscal Year	
Estimated Revenue	5,000
Transfers In	-
Estimated Funds Available	16,746
Estimated Expenditures	5,000
Transfers Out	-
Total Expenditures and Transfers Out	5,000
06/30/13 Estimated Fund Balance	<u>\$ 11,746</u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Capital Improvements	17,468	11,746	11,746
Fund Balances	<u>\$ 17,468</u>	<u>\$ 11,746</u>	<u>\$ 11,746</u>

EXPENDITURE DETAIL

SENIOR CENTER	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Nutrition			
Kitchen Supplies	832	1,500	1,500
Information & Referral			
Office Supplies, Equipment	1,573	4,000	3,000
Communications	1,650	1,400	1,400
Utilities	2,425	2,400	2,500
Meetings/Travel Exp	50	100	100
Professional Services	300	1,400	800
TOTAL MAINTENANCE & OPERATION	\$ 6,830	\$ 10,800	\$ 9,300
CAPITAL OUTLAY DETAIL			
Generator	-	-	-
Computer Set-aside	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

PERSONNEL DETAIL

Senior Center	Total Positions		2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
	2011-12 ACTUAL	2012-13 ADOPTED BUDGET			
Regular Positions Pay					
Senior Center Coordinator	0.25	0.25	34,944	9,600	10,000
Nutrition Coordinator/Parttime (2)	0.7	0.8	23,514	22,200	18,200
Benefits*					
FICA			4,245	2,100	2,165
PERS			9,837	3,300	1,950
Med/Dent/Vision/Life			6,450	3,100	1,100
ERMA/EAP-Nutrition			369	478	324
ERMA/EAP-Outreach			555	697	300
Workers Comp-Nutrition			1,058	1,208	1,049
Workers Comp-Outreach			1,590	1,763	1,176
Unemployment			-	11,000	5,000
	0.95	1.05	\$ 82,562	\$ 55,446	\$ 41,264

EXPENDITURE SUMMARY

SENIOR CENTER	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	1.8	0.95	1.05
Personnel	82,562	55,446	41,264
Maintenance and Operation	6,830	10,800	9,300
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 89,392	\$ 66,246	\$ 50,564

Description:

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

Significant Changes:

The Recreation Coordinator runs the day to day operations of the Senior Center.

The Nutrition function is now staffed by two parttime employees who work a combined 35 hours per week.

REVENUE SUMMARY

SENIOR CENTER	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Contributions	8,030	7,800	8,000
Lunch Contributions	-	-	-
Homebound Lunch Contributions	-	-	-
Grants	-	-	-
Fresno/Madera Outreach	8,550	8,570	4,600
Fresno/Madera Nutrition	-	-	-
Stimulus Grant	-	-	-
Other Revenue	77,000	21,000	58,000
Transfer from General Fund	-	-	-
TOTAL REVENUES	\$ 93,580	\$ 37,370	\$ 70,600

SENIOR CENTER

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	9,184
2011-12 Fiscal Year	
Estimated Revenue	16,370
Transfers In	<u>21,000</u>
Estimated Funds Available	46,554
Estimated Expenditures	66,246
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	66,246
06/30/12 Estimated Fund Balance	<u><u>(19,692)</u></u>
06/30/12 Fund Balance	(19,692)
2012-13 Fiscal Year	
Estimated Revenue	12,600
Transfers In	<u>58,000</u>
Estimated Funds Available	50,908
Estimated Expenditures	50,564
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	50,564
06/30/13 Estimated Fund Balance	<u><u>\$344</u></u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Contingencies	\$ 9,184	\$ (19,692)	\$ 344
Fund Balances	<u>\$ 9,184</u>	<u>\$ (19,692)</u>	<u>\$ 344</u>

EXPENDITURE DETAIL

POOL	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Adv.	517	1,000	850
Dept Tool & Supplies	22,160	22,000	18,000
Communications	426	500	500
Utilities	37,407	38,000	38,000
Vehicle Maintenance	-	-	-
Equipment Maintenance	3,302	10,000	10,000
Fuel	-	-	-
Professional Services	23,741	26,000	26,000
Conference/Meetings/Travel/Training Educ.	414	400	400
Concession Stand Supplies	4,133	6,500	6,500
TOTAL MAINTENANCE & OPERATION	\$ 92,100	\$ 104,400	\$ 100,250
CAPITAL OUTLAY DETAIL			
Pool Improvement Set-Aside	-	-	-
Pool Grant Project	134,714	-	-
Computer set-aside	-	-	-
TOTAL CAPITAL OUTLAY	\$ 134,714	\$ -	\$ -

PERSONNEL DETAIL

Pool	Total Positions		2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
	2011-12 ACTUAL	2012-13 ADOPTED BUDGET			
Regular Positions Pay			-		-
Pool Maintenance Worker	0	-			
Overtime			-		-
Extra Help: Lifeguards & Instructors	1.5	1.5	46,119	46,000	46,000
Benefits*					
FICA			3,528	3,500	3,500
PERS			-	-	-
Med/Dent/Vision/Life			-	-	-
ERMA/EAP			-	861	819
Workers Comp			1,544	2,176	2,651
	1.5	1.50	\$ 51,191	\$ 52,537	\$ 52,970

REVENUE SUMMARY

POOL	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Charges for Services	26,730	28,000	28,000
Public Swimming	13,737	15,000	15,000
Red Cross Lessons	13,249	13,000	13,000
Group Rentals	7,573	7,500	7,500
Concession Stand			
Total Charges for Services	61,289	63,500	63,500
Hillbloom Grant	141,377	-	-
Other Revenue			
JPA Reimbursements (KHS & KES)	10,305	12,000	12,000
Transfer from Other Funds	-	-	-
Transfer from General Fund	65,000	75,600	78,000
TOTAL REVENUES	\$ 277,971	\$ 151,100	\$ 153,500

EXPENDITURE SUMMARY

POOL	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	1.5	1.50	1.50
Personnel	51,191	52,537	52,970
Maintenance and Operation	92,100	104,400	100,250
Debt Service	-	-	-
Capital Outlay	134,714	-	-
Total	\$ 278,005	\$ 156,937	\$ 153,220

Description:

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

Significant Changes:

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

NET COST SUMMARY:

	2010-11 Actual	2011-12 Estimate	2012-13 Proposed Budget
Charges for Services	61,289	63,500	63,500
JPA Reimbursements	10,305	12,000	12,000
Hillbloom Grant	141,377	-	-
Total	212,971	75,500	75,500
 Total Expenditures	 278,005	 156,937	 153,220
 Net Cost to General Fund	 \$ (65,034)	 \$ (81,437)	 \$ (77,720)

POOL

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	(94,162)
2011-12 Fiscal Year	
Estimated Revenue	75,500
Transfers In	<u>75,600</u>
Estimated Funds Available	56,938
Estimated Expenditures	156,937
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	156,937
06/30/12 Estimated Fund Balance	<u>(99,999)</u>
06/30/12 Fund Balance	(99,999)
2012-13 Fiscal Year	
Estimated Revenue	75,500
Transfers In	<u>78,000</u>
Estimated Funds Available	53,501
Estimated Expenditures	153,220
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	153,220
06/30/13 Estimated Fund Balance	<u><u>-\$99,719</u></u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Fund Balances	\$ (94,162)	\$ (99,999)	\$ (99,719)

Summary of Recreation Funds				
<i>2012-2013 Fiscal Year Budget</i>				
		Pool	Senior Center	
			Total	
Estimated Beg Fund Balance 6/30/12		(99,999)	(19,692)	(119,691)
Revenues:				
Charges for Service		63,500	8,000	71,500
JPA Reimbursements		12,000	-	12,000
Transfers In From Other Funds		78,000	58,000	136,000
Grants			4,600	4,600
			-	-
<i>Total Revenue</i>		153,500	70,600	224,100
Expenses:				
Salaries and Benefits		52,970	41,264	94,234
Office Supplies		350	1,500	2,350
Tools and Supplies		18,000	3,000	21,000
Utilities/Communications		38,500	3,900	42,400
Fuel/Veh Maint			-	-
Conf/Mtgs/Travel/Train-Ed/Dues		400	100	500
Special Professional Services		26,000	800	26,800
Concession Stand Supplies		6,500	-	6,500
Safety Equipment			-	-
Memberships/Uniforms			-	-
Insurance-Equipment			-	-
Equipment Maintenance		10,000	-	10,000
Depreciation			-	-
Transfer Out-Overhead			-	-
Debt Service			-	-
Capital Outlay			-	-
<i>Total Expenses</i>		153,220	50,564	203,784
Net Result		280	20,036	20,316
Projected 6/30/13 Ending Fund Balance		(99,719)	344	(99,375)

EXPENDITURE DETAIL

BUILDING PERMIT	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	2,552	400	300
Communications	554	200	200
Tools & Supplies	640	100	100
Vehicle Maintenance	130	500	500
Fuel	699	350	350
Conf/Meeting/Travel	322	-	200
Dues	315	-	200
Special Professional	16,747	35,000	39,000
Strong Motion Tax	545	500	500
Depreciation	2,215	1,500	1,500
BCS Tax	-	1,500	1,500
TOTAL MAINTENANCE & OPERATION	\$ 24,719	\$ 40,050	\$ 44,350

PERSONNEL DETAIL

Building Permit	2011-12 ACTUAL	2012-13 ADOPTED BUDGET	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Regular Positions Pay			69,302	26,000	12,500
Planning & Building Director	0	0			
Code Enforcement Officer	-	-			
Building Secretary I	0.25	0.25			
Overtime					
Benefits*					
FICA			4,739	2,000	900
PERS			10,895	2,300	2,400
Med/Dent/Vision/Life			17,148	4,400	2,100
ERMA/EAP			1,189	1,355	223
Workers Comp			3,407	3,428	720
Unemployment			-	3,000	2,000
	0.25	0.25	\$ 106,680	\$ 42,483	\$ 20,843

EXPENDITURE SUMMARY

BUILDING PERMIT	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	0.90	0.65	0.65
Personnel	106,680	42,483	20,843
Maintenance and Operation	24,719	40,050	44,350
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 131,399	\$ 82,533	\$ 65,193

Description:

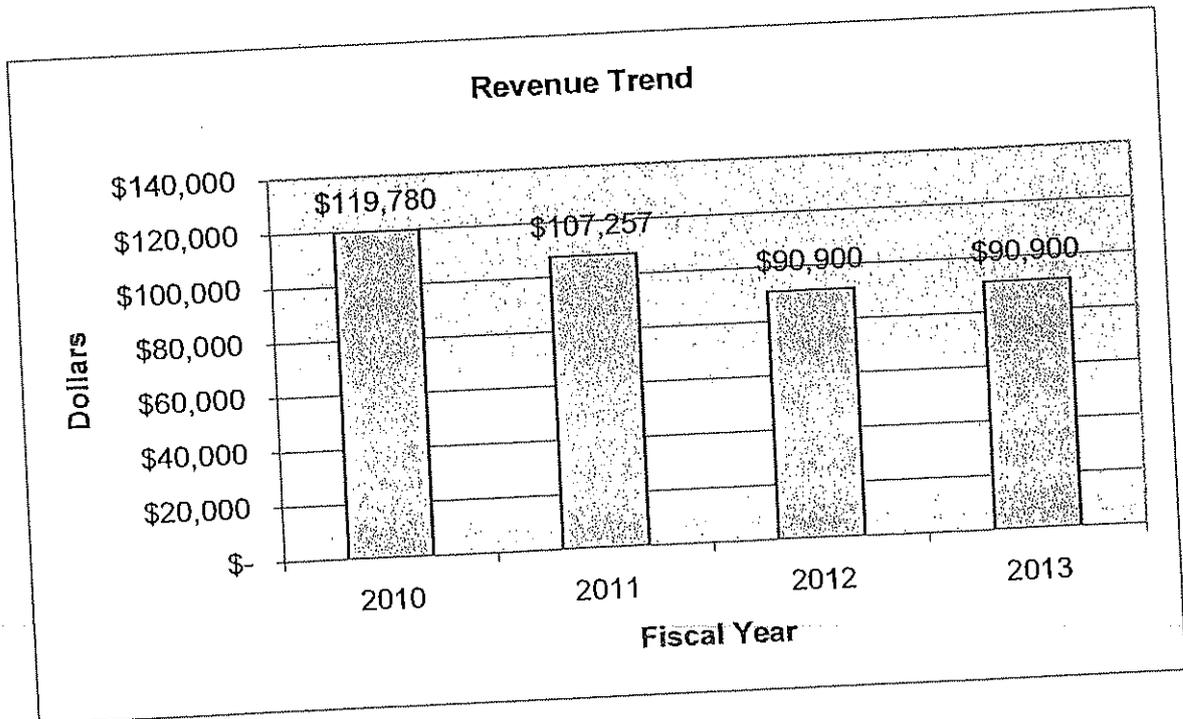
The Building Department Services include the issuance of permits, plan checks, and field inspections involving new and remodel building construction and enforcement of the Building and Safety Code.

Significant Changes:

None.

REVENUE SUMMARY

BUILDING PERMIT	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Charges for Services	54,301	50,000	50,000
Building Permits	14,912	14,000	14,000
Plumb/Elec/Air Cond Permits	315	300	300
Strong Motion-Res	452	100	100
Strong Motion-Comm	4,450	3,000	3,000
Energy Surcharge	27,008	20,000	20,000
Plan Check Fees	5,568	2,000	2,000
Grading & Inspection	251	1,500	1,500
BSC Fees	-	-	-
Transfer In from Other Fund	-	-	-
Use of Money and Property	-	-	-
Interest	-	-	-
TOTAL REVENUES	\$ 107,257	\$ 90,900	\$ 90,900



BUILDING PERMIT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	(714,320)
2011-12 Fiscal Year	
Estimated Revenue	90,900
Transfers In	-
Estimated Funds Available	(623,420)
Estimated Expenditures	82,533
Transfers Out	-
Total Expenditures and Transfers Out	82,533
06/30/12 Estimated Fund Balance	<u>(705,953)</u>
06/30/12 Fund Balance	(705,953)
2012-13 Fiscal Year	
Estimated Revenue	90,900
Transfers In	-
Estimated Funds Available	(615,053)
Estimated Expenditures	65,193
Transfers Out	-
Total Expenditures and Transfers Out	65,193
06/30/13 Estimated Fund Balance	<u>(680,246)</u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Unreserved	(714,320)	(705,953)	(680,246)
Fund Balances	<u>\$ (714,320)</u>	<u>\$ (705,953)</u>	<u>\$ (680,246)</u>

CAPITAL OUTLAY DETAIL

Honda Generator	-	31,828	-
LifePack 12 Heart Monitor-Homeland Security Grant	-	-	-
<i>Budgeted Set Asides:</i>	-	-	-
Ambulance Set-Aside	-	-	-
Computer Equipment-set asides	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ 31,828	\$ -

EXPENDITURE DETAIL

AMBULANCE	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Ambulance:			
Office Supplies	2,856	1,000	1,000
Special Departmental Supplies	5,386	5,200	5,200
Medical Supplies-Ambulance	24,542	22,000	25,000
Printing/Advertising	625	-	-
Communications	3,511	2,800	3,500
Professional Services	19,341	37,000	40,000
Write Offs-Ambulance	251,561	250,000	250,000
Write Downs-Ambulance	709,067	750,000	750,000
Vehicle Maintenance-Ambulance	14,305	15,000	19,000
Fuels	15,925	21,000	17,500
Equipment Maintenance	2,143	5,000	10,000
Office Equip Maint-Ambulance	6,672	4,000	5,000
Conference/Meetings/Travel	36	1,000	1,000
Training & Education	3,102	3,000	3,000
Personnel /Medical	315	1,000	2,000
Insurance	11,286	8,000	8,000
Depreciation Expenses-Ambulance	104,003	115,000	115,000
Overhead-Ambulance	109,000	105,000	98,000
<i>subtotal</i>	1,283,676	1,346,000	1,353,200
Fire:			
Office Supplies	1,498	1,000	1,000
Special Departmental Supplies	-	-	-
Dept Tools & Supplies	19,444	41,000	20,000
Printing/Advertising	1,355	500	1,000
Communications	3,735	3,200	3,600
Utilities-Fire	19,587	19,000	19,000
Memberships-Fire	1,875	1,500	2,400
PCF Uniforms	(762)	1,000	2,500
Fuels	4,458	10,000	8,000
Equipment Maintenance	16,168	25,000	26,000
Fire Prevention Expenses	253	800	2,000
Conference/Meetings/Travel	265	1,000	1,000
Training & Education	5,081	1,275	1,300
Personnel Medical/Phys Exams	2,969	1,000	1,500
Insurance	11,063	7,302	7,500
Safety Personal Protection Equipment	209	1,000	1,000
<i>subtotal</i>	87,198	114,577	97,800
TOTAL MAINTENANCE & OPERATION	\$ 1,370,874	\$ 1,460,577	\$ 1,451,000
DEBT SERVICE			
Fire Station Bond Payments	142,940	140,094	138,905
TOTAL DEBT SERVICE	\$ 142,940	\$ 140,094	\$ 138,905

PERSONNEL DETAIL

Ambulance	Total Positions		2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
	2011-12 ACTUAL	2012-13 ADOPTED BUDGET			
Regular Positions Pay			197,703	138,000	120,000
Fire Pay			546,076	388,000	300,000
Ambulance Pay					
Chief	1	1			
Fire Captain/PM/EMT	3	3			
Firefighter Paramedics	3	3			
Firefighter EMT	0	0			
Billing Clerk	0	0			
Overtime			457	20,000	20,000
Fire OT			80,934	50,000	50,000
Ambulance OT					
Paid Call Volunteers-			65,229	47,000	47,000
Part Time	0.5	0.5	-	10,000	15,000
Per Diem Fire	1	1	-	25,000	38,000
Per Diem Ambulance	1	1	19,016	5,000	5,000
Paid Call Volunteers-Fire					
Benefits*					
FICA			17,626	13,300	12,300
Fire Fica			49,772	37,000	29,700
Ambulance Fica					
PERS			30,804	37,500	27,000
Fire Pers			110,171	96,000	69,500
Ambulance Pers					
Med/Dent/Vision/Life			35,886	25,000	24,000
Fire Medical			101,001	68,000	62,000
Ambulance Medical					
Uniform Allowance			3,555	1,500	1,500
Fire Uniform			6,993	3,600	3,000
Ambulance Uniform					
ERMA/EAP			-	3,915	2,849
Fire Workers Comp			9,499	10,391	7,747
Ambulance Workers Comp					
Workers Comp			8,395	9,902	9,220
Fire Workers Comp			27,209	26,279	25,066
Ambulance Workers Comp			-	6,000	4,000
Unemployment					
	9.5	9.5	\$ 1,310,326	\$ 1,021,387	\$ 872,882

EXPENDITURE SUMMARY

AMBULANCE	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	11.1	9.5	9.5
Personnel	1,310,326	1,021,387	872,882
Maintenance and Operation	1,370,874	1,460,577	1,451,000
Debt Service	142,940	140,094	138,905
Capital Outlay	-	31,828	-
Total	\$2,824,140	\$ 2,653,886	\$ 2,462,787

Description:

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

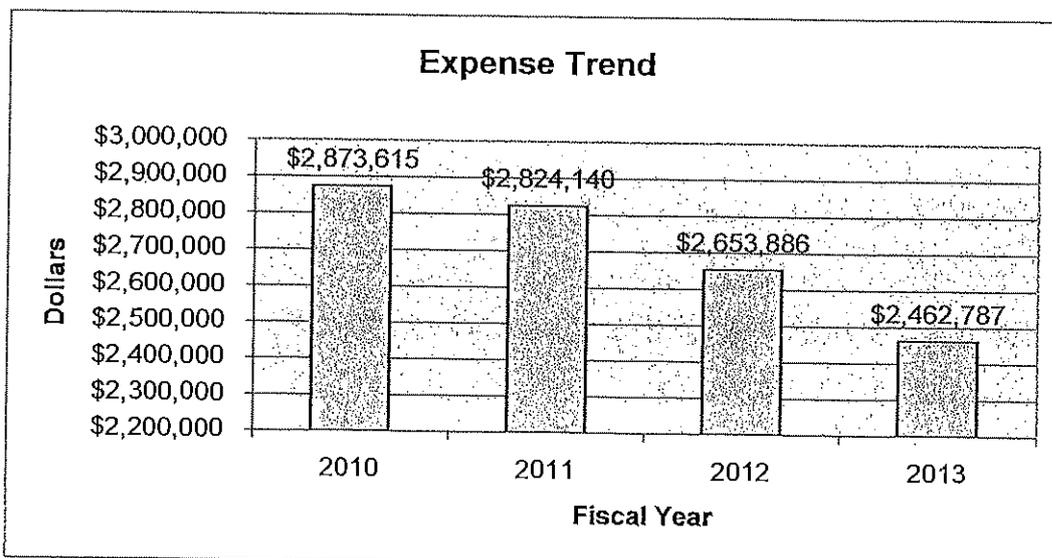
The Fire Department is currently staffed by a Fire Chief, 3 Fire Captain/Paramedics/EMT's, 3 Firefighter/Paramedics and up to 12 Paid Call Firefighter/EMT's.

Significant Changes:

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 was contracted out as of July 1, 2011.

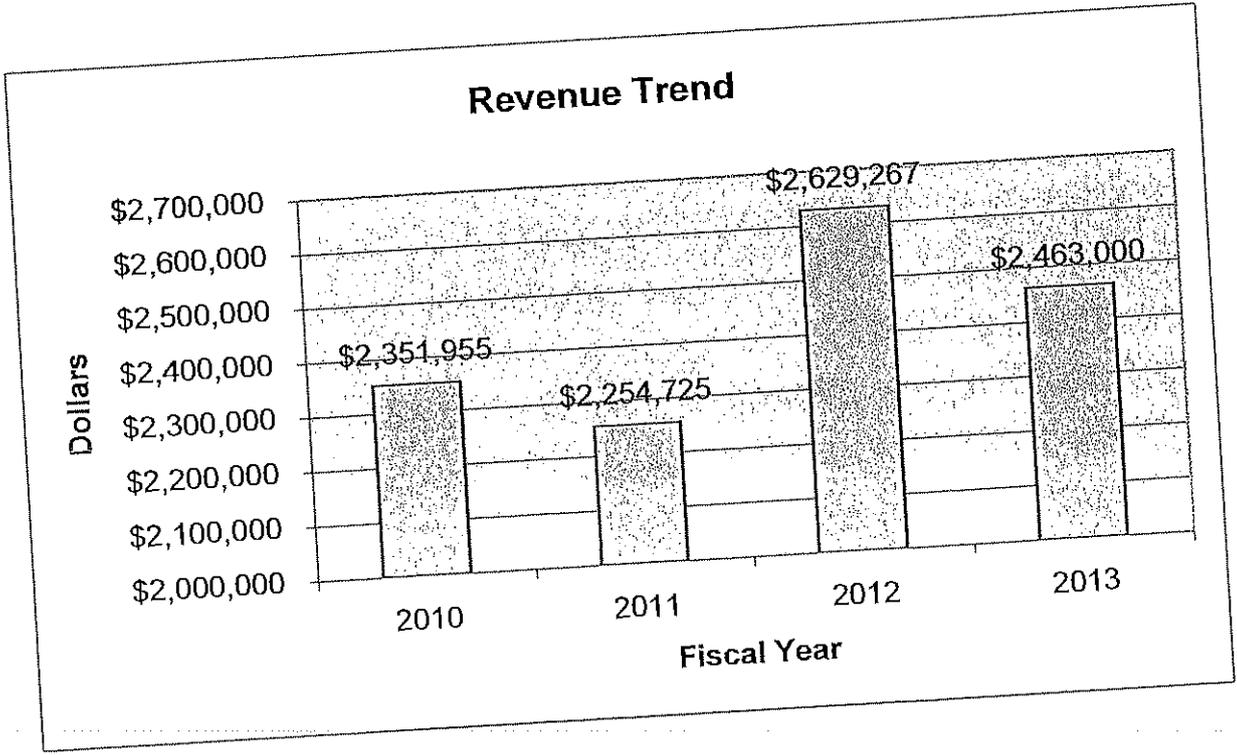
The PCF's pay was also reduced by the City Council to \$12.50 per hour and to only stand by and night crew pay.

2001-02	Operating Transfer	270,000
2002-03	Operating Transfer	229,000
2003-04	Operating Transfer	257,000
2004-05	Operating Transfer	267,800
2005-06	Operating Transfer	292,462
2006-07	Operating Transfer	334,562
2007-08	Operating Transfer	432,175
2008-09	Operating Transfer	441,228
2009-10	Operating Transfer	451,052
2010-11	Operating Transfer	418,085
2011-12	Operating Transfer	761,080
2011-12	Operating Transfer	<u>613,500</u>



REVENUE SUMMARY

AMBULANCE	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Charges for Services	1,584,715	1,607,000	1,620,000
Ambulance Charge for Service	1,339	500	500
Miscellaneous	7,833	14,000	14,000
Fire Med			
Transfer in from Other Funds:	418,085	761,080	613,500
General Fund for Fire Services	212,884	215,059	215,000
Capital Facility Fees-Fire/Amb			
Grants:			
Homeland Security Grant	29,869	31,628	-
Use of Money and Property			
Interest on Investments	-	-	-
TOTAL REVENUES	\$ 2,254,725	\$ 2,629,267	\$ 2,463,000



AMBULANCE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	(1,323,656)
2011-12 Fiscal Year	
Estimated Revenue	1,653,128
Transfers In	<u>976,139</u>
Estimated Funds Available	1,305,611
Estimated Expenditures	2,517,058
Transfers Out	<u>105,000</u>
Total Expenditures and Transfers Out	2,622,058
06/30/12 Estimated Fund Balance	<u>(1,316,447)</u>
06/30/12 Fund Balance	(1,316,447)
2012-13 Fiscal Year	
Estimated Revenue	1,634,500
Transfers In	<u>828,500</u>
Estimated Funds Available	1,146,553
Estimated Expenditures	2,364,787
Transfers Out	<u>98,000</u>
Total Expenditures and Transfers Out	2,462,787
06/30/13 Estimated Fund Balance	<u><u>-\$1,316,234</u></u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Unreserved	(1,323,656)	(1,316,447)	(1,316,234)
Fund Balances	<u><u>\$(1,323,656)</u></u>	<u><u>\$(1,316,447)</u></u>	<u><u>\$(1,316,234)</u></u>

EXPENDITURE DETAIL

SOLID WASTE	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Utilities	1,402	1,500	1,500
Special Professional Services-Refuse	844,247	877,000	880,000
Special Professional Services-St. Sweeping	115,966	126,000	128,000
Office Supplies/Postage	22,131	19,000	19,000
Dept Tools and Supplies	8,748	17,000	17,000
Conference/Meetings/Travel	53	100	100
Audit	11,000	11,000	11,000
Communications	1,047	700	700
Bad Debt Expense	589	900	900
Depreciation Expense	3,776	7,600	7,600
Transfer To General Fund-Overhead	310,000	314,000	331,000
Franchise Fees-Ref/Rec	103,793	109,000	110,000
Computer System Maint	18,495	21,000	21,000
TOTAL MAINTENANCE & OPERATION	\$ 1,441,247	\$ 1,504,800	\$ 1,527,800

PERSONNEL DETAIL

Solid Waste	Total Positions		2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
	2011-12 ACTUAL	2012-13 PROPOSED BUDGET			
Regular Positions Pay			102,215	86,000	87,000
Refuse:					
P.W. Superintendent	0.25	0.25			
Secretary I	0.25	0.25			
Account Clerk II	1	1			
Administrative Assistant	0	-			
Recycling:					
Finance Director	0.05	0.05			
Overtime			1,297	-	-
Parttime Clerk	0.5	0.5	21,135	15,000	15,000
Benefits*					
FICA			8,367	7,700	7,800
PERS			18,094	13,750	16,300
Med/Dent/Vision/Life			17,748	15,600	17,800
ERMA/EAP			1,538	2,022	1,817
Workers Comp			4,406	5,111	5,878
Unemployment			-	4,000	2,000
	2.05	2.05	\$ 174,800	\$ 149,183	\$ 153,595

EXPENDITURE SUMMARY

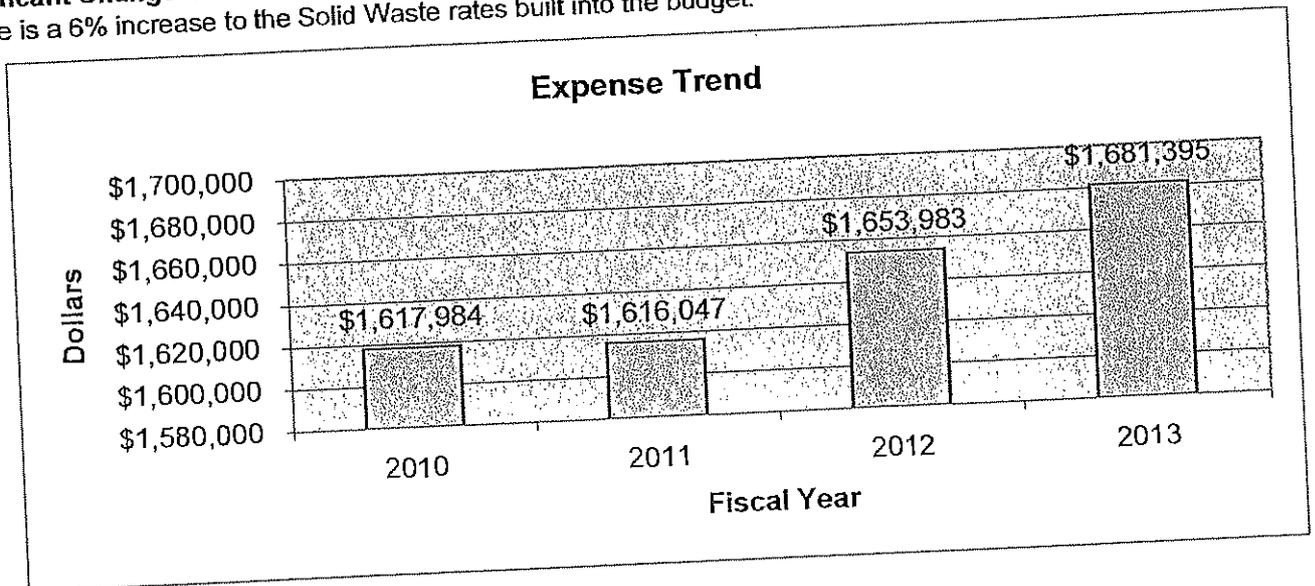
SOLID WASTE	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	2.15	2.05	2.05
Personnel	174,800	149,183	153,595
Maintenance and Operation	1,441,247	1,504,800	1,527,800
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 1,616,047	\$ 1,653,983	\$ 1,681,395

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.

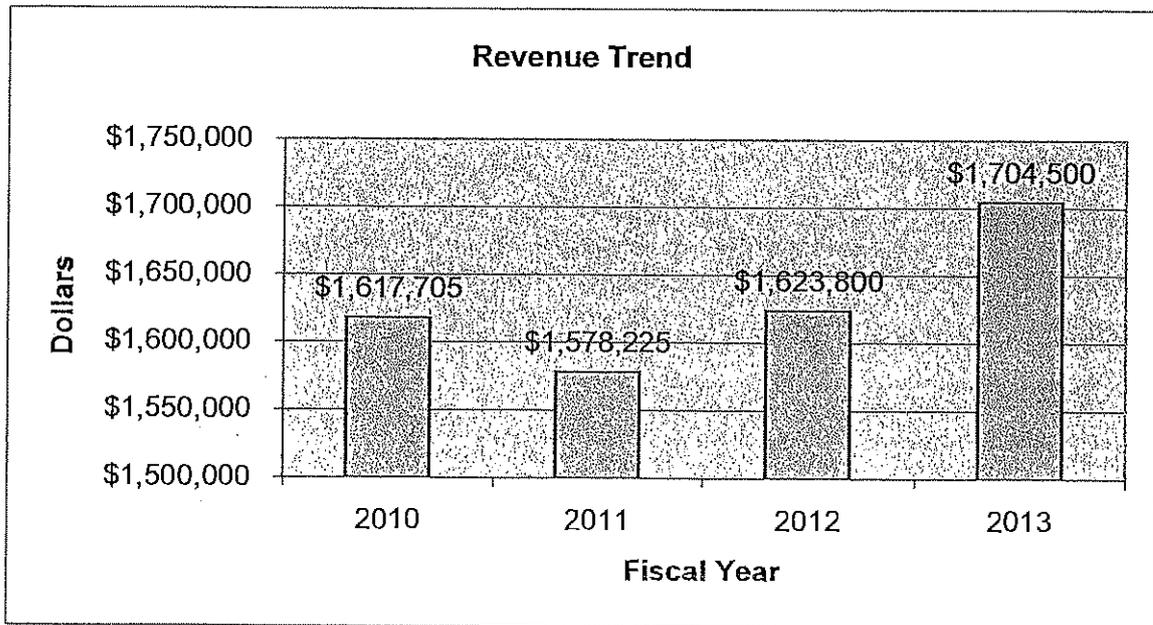
Significant Changes:

There is a 6% increase to the Solid Waste rates built into the budget.



REVENUE SUMMARY

SOLID WASTE	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Charges for services			
Refuse Fees	1,295,682	1,332,000	1,412,000
Recycling Fees	136,355	138,700	139,000
Street Sweeping	131,188	133,100	133,500
KES	15,000	15,000	15,000
Grants:			
Beverage Container	-	5,000	5,000
Use of Money and Property Interest			
	-	-	-
TOTAL REVENUES	\$ 1,578,225	\$ 1,623,800	\$ 1,704,500



SOLID WASTE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	(75,428)
2011-12 Fiscal Year	1,623,800
Estimated Revenue	-
Transfers In	1,548,372
Estimated Funds Available	1,339,983
Estimated Expenditures	314,000
Transfers Out	1,653,983
Total Expenditures and Transfers Out	(105,611)
06/30/12 Estimated Fund Balance	(105,611)
06/30/12 Fund Balance	1,704,500
2012-13 Fiscal Year	-
Estimated Revenue	1,598,889
Transfers In	1,350,395
Estimated Funds Available	331,000
Estimated Expenditures	1,681,395
Transfers Out	-\$82,506
Total Expenditures and Transfers Out	
06/30/13 Estimated Fund Balance	

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Contingencies	(75,428)	(105,611)	(82,506)
Fund Balances	\$ (75,428)	\$ (105,611)	\$ (82,506)

CAPITAL OUTLAY DETAIL

WATER	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 PROPOSED BUDGET
Well #16 Construction	-	-	-
Computer	-	-	-
Meter Interface Unit	-	-	-
Backflow Covers	-	-	-
Urban Water Mgmt Plan	-	-	-
Well 17 Test Well	-	-	-
Well Site Generators	11,647	-	-
Chlorination Feasibility Study	-	-	-
Rehabilitate Water Tower	-	155,000	-
Washington Alley Project	-	113,387	-
Replacement Vehicles	-	-	40,000
8" Water Main-Variou Alleys (Set Aside)	-	-	-
Computer set-asides	-	-	-
Scada System Upgrade set-aside	-	-	-
Pick up set-aside	-	-	-
Superintendent Truck set aside	-	-	-
18th Ave. watermain (Sierra to Stroud)	-	-	-
Remote Water Meters & Software	-	-	200,000
Golden State Corridor Water Line	-	-	-
TOTAL CAPITAL OUTLAY	\$ 11,647	\$ 268,387	\$ 240,000

EXPENDITURE DETAIL

WATER	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Comp Maint/Printing & Adver./Postage	47,914	40,000	40,000
Dept Tools & Supplies	20,644	18,000	18,000
Communications	1,047	700	700
Utilities	169,674	165,000	165,000
Vehicle Maintenance	3,650	1,500	1,500
Fuels	13,423	14,000	15,000
Write offs	283	500	500
Conference/Meetings/Travel/Training & Educ.	1,582	3,500	3,500
Audit	11,000	11,500	11,500
Special Professional Services	30,719	48,000	45,000
Groundwater Recharge Fee (CID)	93,817	147,000	210,000
Consolidated Irr Fee/Large Water System Fee	21,380	21,000	21,000
System Maintenance	244,481	50,000	50,000
Depreciation Expense	270,515	270,000	270,000
Transfer Out-Overhead	279,000	288,000	306,000
TOTAL MAINTENANCE & OPERATION	\$ 1,209,129	\$ 1,078,700	\$ 1,157,700
DEBT SERVICE			
Water Imp Bond Payments	\$ 71,200	\$ 53,700	\$ 50,498
CIEDB Water Improvement Loan	\$ 90,559	\$ 86,422	\$ 83,837
TOTAL DEBT SERVICE	\$ 161,759	\$ 140,122	\$ 134,335

PERSONNEL DETAIL

	<u>Total Positions</u>		2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
	2011-12 ACTUAL	2012-13 ADOPTED BUDGET			
Water					
Regular Positions Pay			282,192	256,000	260,000
P.W. Superintendent	0.33	0.33			
Secretary I	0	0			
Account Clerk II	1	1			
Water Specialist	3.00	3.00			
Maint Worker I	1.00	1.00			
Overtime			17,345	14,000	14,000
Extra Help:					
Parttime Clerks	0.5	0.5	21,135	15,000	15,000
Benefits*					
FICA			22,361	21,800	22,000
PERS			48,059	46,000	49,500
Med/Dent/Vision/Life			50,236	40,000	48,000
ERMA/EAP			4,599	5,766	5,147
Workers Comp			13,173	14,581	16,653
Unemployment			-	4,000	2,000
	5.83	5.83	\$ 459,100	\$ 417,147	\$ 432,300

EXPENDITURE SUMMARY

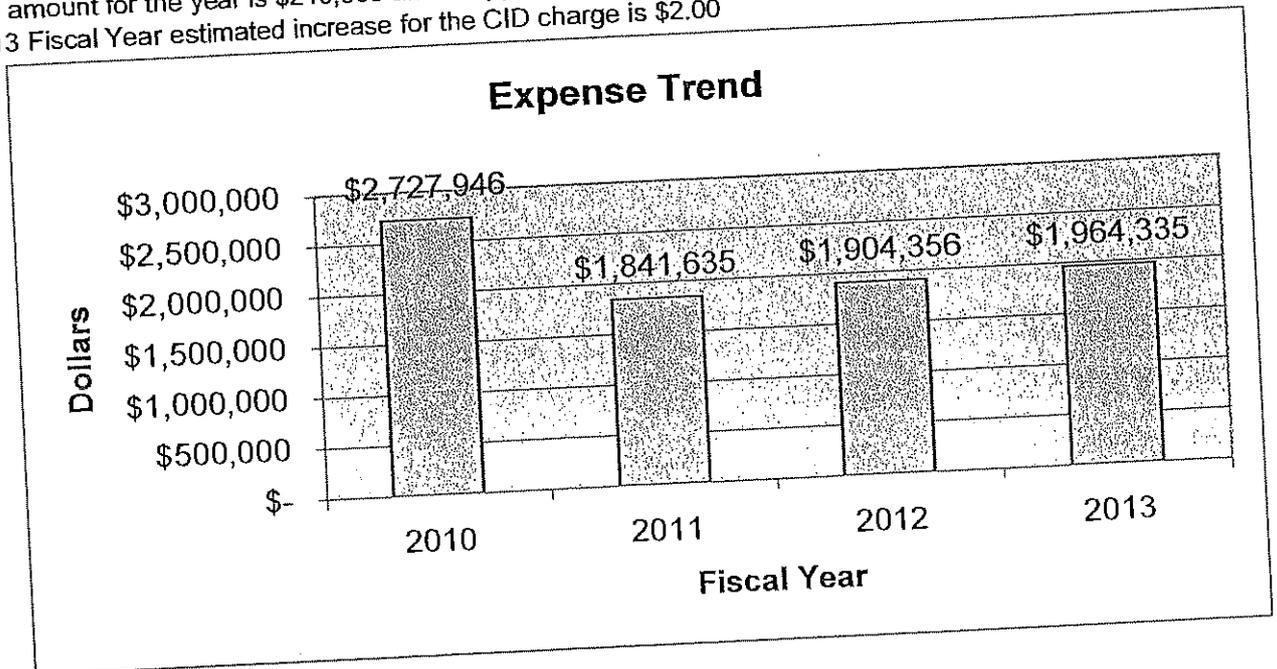
WATER	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	5.93	5.83	5.83
Personnel	459,100	417,147	432,300
Maintenance and Operation	1,209,129	1,078,700	1,157,700
Debt Service	161,759	140,122	134,335
Capital Outlay	11,647	268,387	240,000
Total	\$ 1,841,635	\$ 1,904,356	\$ 1,964,335

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.

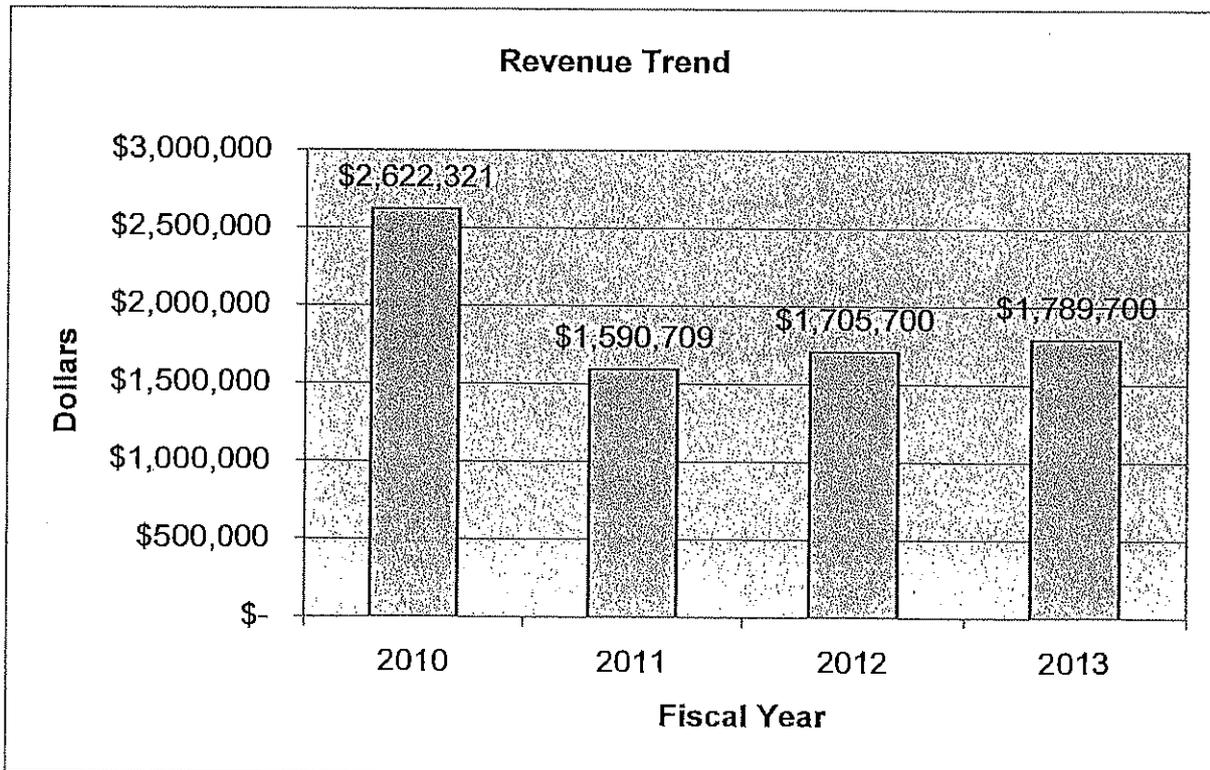
Significant Changes:

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 \$210,000 and is approximately \$6.00 per water account. The 12-13 Fiscal Year estimated increase for the CID charge is \$2.00



REVENUE SUMMARY

WATER SYSTEM	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Charges for services			
Water Fees	1,584,019	1,697,000	1,783,000
Water Meter Sales	770	2,000	-
Miscellaneous Income	5,388	6,000	6,000
Other Income:			
Loan Proceeds	-	-	-
Use of Money and Property			
Sale of Property	-	-	-
Interest	532	700	700
TOTAL REVENUES	\$ 1,590,709	\$ 1,705,700	\$ 1,789,700



WATER SYSTEM

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	3,996,136
2011-12 Fiscal Year	1,705,700
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	5,701,836
Estimated Expenditures	1,292,969
Transfers Out	288,000
Total Expenditures and Transfers Out	1,580,969
06/30/12 Estimated Fund Balance	<u>4,120,867</u>
06/30/12 Fund Balance	4,120,867
2012-13 Fiscal Year	1,789,700
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	5,910,567
Estimated Expenditures	1,418,335
Transfers Out	306,000
Total Expenditures and Transfers Out	1,724,335
06/30/13 Estimated Fund Balance	<u>\$4,186,232</u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Retained Earnings	3,996,136	4,120,867	4,186,232
Fund Balances	\$ 3,996,136	\$ 4,120,867	\$ 4,186,232

Summary of Enterprise Funds

2012-2013 Fiscal Year Budget

	Water	Solid Waste	Ambulance	Building Permit Fund	Total
Estimated Beg Fund Balance 6/30/12	4,120,867	(105,611)	(1,316,447)	(705,953)	1,992,856
Revenues:					
Charges for Service	1,783,000	1,699,500	1,634,000	90,900	5,207,400
Water Meter Sales					-
Miscellaneous	6,000		500		6,500
Transfers in from Other Funds			828,500		
Grants		5,000			5,000
Interest	700	-			700
Total Revenue	1,789,700	1,704,500	2,463,000	90,900	6,048,100
Expenses:					
Salaries and Benefits	432,300	153,595	872,882	20,843	1,479,620
Office Supplies	40,000	19,000	7,200	300	66,500
Tools and Supplies	18,000	17,000	48,500	100	83,600
Utilities/Communications	165,700	2,200	26,100	200	194,200
Fuel/Veh Maint	16,500	-	44,500	850	61,850
Write offs	500	900	1,000,000		1,001,400
Conf/Mtgs/Travel/Train-Ed/Dues	3,500	100	5,700	400	9,700
Special Professional Services	66,500	1,019,000	43,500	39,000	1,158,000
Groundwater Recharge	210,000	-			210,000
Franchise Fees		110,000			110,000
Safety Equipment/Fire Prevention		-	3,000		3,000
Consolidated Irr. Large System Fee	21,000	-			21,000
Insurance-Equipment		-	15,500		15,500
System/Computer Maintenance	50,000	21,000	44,000		115,000
Depreciation	270,000	7,600	115,000	1,500	394,100
Strong Motion Tax/BCS Tax		-		2,000	
Transfer Out-Overhead	306,000	331,000	98,000		735,000
Debt Service	134,335	-	138,905		273,240
Capital Outlay		-			
Total Expenses	1,724,385	1,681,395	2,462,787	65,193	5,933,710
Net Result	65,365	23,105	213	25,707	114,390
Projected 6/30/13					
Ending Fund Balance	4,186,232	(82,506)	(1,316,234)	(680,246)	2,107,246

EXPENDITURE SUMMARY

EQUIPMENT REPLACEMENT RESERVE	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	17,384	-	-
Total	\$ 17,384	\$ -	\$ -

Description:

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

Significant Changes:

See Capital Outlay for detail.

EXPENDITURE DETAIL

EQUIPMENT REPLACEMENT RESERVE	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Police Computers	11,384	-	-
Fire Truck equipment	-	-	-
Police Cars	6,000	-	-
Public Works Equipment	-	-	-
TOTAL CAPITAL OUTLAY	\$ 17,384	\$ -	\$ -

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Reserved Balances:	4,661	4,661	4,661
City Hall Computers	1,153	1,153	1,153
Planning Computers	576	576	576
Community Services Computers	-	-	-
Senior Center Computers	954	954	954
Pool Computers	-	-	-
<i>Police:</i>	-	-	-
Computers	9,231	9,231	9,231
Misc Equipment	-	-	-
<i>Fire:</i>	9,378	9,378	9,378
Fire Equipment	33,079	33,179	33,279
Fire Truck	-	-	-
Computers	-	-	-
<i>Public Works:</i>	-	-	-
Equipment	16,485	16,485	16,485
Vehicle Replacement	1,698	1,698	1,698
Computers	1,954	1,954	1,954
Pool Replaster	-	-	-
Fund Balances	79,169	79,269	79,369

REVENUE SUMMARY

EQUIPMENT REPLACEMENT RESERVE	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
TRANSFERS	-	-	-
Transfers from other funds	-	-	-
Use of Money and Property	226	100	100
Interest	\$ 226	\$ 100	\$ 100
TOTAL REVENUES			

EQUIPMENT REPLACEMENT RESERVE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	79,169
2011-12 Fiscal Year	
Estimated Revenue	100
Transfers In	-
	<hr/>
Estimated Funds Available	79,269
Estimated Expenditures	-
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	-
06/30/12 Estimated Fund Balance	<u>79,269</u>
06/30/12 Fund Balance	79,269
2012-13 Fiscal Year	
Estimated Revenue	100
Transfers In	-
	<hr/>
Estimated Funds Available	79,369
Estimated Expenditures	-
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	-
06/30/13 Estimated Fund Balance	<u>\$79,369</u>

EXPENDITURE SUMMARY

CAPITAL PROJECTS TRAFFIC IMPACT ZONE	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ -	\$ -	\$ -

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

CAPITAL PROJECTS TRAFFIC IMPACT ZONE	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Developer Reimbursement	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

REVENUE SUMMARY

CAPITAL PROJECTS TRAFFIC IMPACT ZONE	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
OTHER REVENUE			
Developer Fees	5,236	-	-
Use of Money and Property			
Interest	39	30	30
TOTAL REVENUES	\$ 5,275	\$ 30	\$ 30

TE PROJECTS	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Intergovernmental Revenue Grants:			
TE Funds	227,029	-	380,000
Transfer from LTF Article 4	46,966	-	27,000
TOTAL REVENUES	\$ 273,995	\$ -	\$ 407,000

EXPENDITURE SUMMARY

TE Projects	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	125,603	6,000	401,000
Total	\$ 125,603	\$ 6,000	\$ 401,000

Description:

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

Significant Changes:

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

EXPENDITURE DETAIL

TE Projects	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Sierra Street Median	-	6,000	401,000
18th Ave Median Island	125,603	-	-
TOTAL CAPITAL OUTLAY	\$ 125,603	\$ 6,000	\$ 401,000

Sierra ST Reconstruction (Refer Johnson Dr to 99) Grant Fund

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	-	
2011-12 Fiscal Year	-	
Estimated Revenue	-	
Transfers In	-	
Estimated Funds Available	2,500	
Estimated Expenditures	-	
Transfers Out	-	
Total Expenditures and Transfers Out	2,500	
06/30/12 Estimated Fund Balance	(2,500)	
06/30/12 Fund Balance	(2,500)	
2012-13 Fiscal Year	52,100	
Estimated Revenue	-	
Transfers In	-	
Estimated Funds Available	49,600	
Estimated Expenditures	-	
Transfers Out	-	
Total Expenditures and Transfers Out	49,600	
06/30/13 Estimated Fund Balance	-	

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Capital Projects	-	(2,500)	-
Fund Balances	\$ -	\$ (2,500)	\$ -

REVENUE SUMMARY

Sierra ST Reconstruction (Rafer Johnson Dr to 99) Grant Fund			
	2010-11	2011-12	2012-13
	ACTUAL	ESTIMATE	ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	-
Intergovernmental Revenue Grants:			
Grant Funds	-	-	52,100
TOTAL REVENUES	\$ -	\$ -	\$ 52,100

EXPENDITURE SUMMARY

Sierra ST Reconstruction (Rafer Johnson Dr to 99) Grant Fund	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	2,500	49,600
Capital Outlay	-	-	-
Total	\$ -	\$ 2,500	\$ 49,600

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

Sierra ST Reconstruction (Rafer Johnson Dr to 99) Grant Fund	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
14th Ave Bikelanas	-	2,500	49,600
TOTAL CAPITAL OUTLAY	\$ -	\$ 2,500	\$ 49,600

Sierra St. Transit Stop Grant Fund

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	-
2011-12 Fiscal Year	
Estimated Revenue	-
Transfers In	-
	<hr/>
Estimated Funds Available	-
Estimated Expenditures	1,000
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	1,000
06/30/12 Estimated Fund Balance	<u>(1,000)</u>
06/30/12 Fund Balance	(1,000)
2012-13 Fiscal Year	
Estimated Revenue	12,125
Transfers In	-
	<hr/>
Estimated Funds Available	11,125
Estimated Expenditures	11,125
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	11,125
06/30/13 Estimated Fund Balance	<u>-</u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Capital Projects	-	(1,000)	-
	<hr/>		
Fund Balances	\$ -	\$ (1,000)	\$ -
	<hr/> <hr/>		

REVENUE SUMMARY

Sierra St. Transit Stop Grant Fund	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	-
Intergovernmental Revenue Grants:			
Grant Funds	-	-	12,125
TOTAL REVENUES	\$ -	\$ -	\$ 12,125

EXPENDITURE SUMMARY

Sierra St. Transit Stop Grant Fund

	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	1,000	11,125
Total	\$ -	\$ 1,000	\$ 11,125

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

Sierra St. Transit Stop Grant Fund

	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Sierra St. Transit Stop	-	1,000	11,125
TOTAL CAPITAL OUTLAY	\$ -	\$ 1,000	\$ 11,125

14th Avenue Bikelanes Grant Fund

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	-
2011-12 Fiscal Year	-
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	1,000
Estimated Expenditures	-
Transfers Out	1,000
Total Expenditures and Transfers Out	<u>(1,000)</u>
06/30/12 Estimated Fund Balance	(1,000)
06/30/12 Fund Balance	58,295
2012-13 Fiscal Year	-
Estimated Revenue	-
Transfers In	57,295
Estimated Funds Available	57,295
Estimated Expenditures	-
Transfers Out	57,295
Total Expenditures and Transfers Out	<u>-</u>
06/30/13 Estimated Fund Balance	<u>-</u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Capital Projects	-	(1,000)	-
Fund Balances	\$ -	\$ (1,000)	\$ -

REVENUE SUMMARY

14th Ave Bikelines Grant Fund			
	2010-11	2011-12	2012-13
	ACTUAL	ESTIMATE	ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	-
Intergovernmental Revenue Grants:			
Grant Funds	-	-	58,295
TOTAL REVENUES	\$ -	\$ -	\$ 58,295

EXPENDITURE SUMMARY

14th Ave Bikelanes Grant Fund	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	1,000	57,295
Capital Outlay	-	-	-
Total	\$ -	\$ 1,000	\$ 57,295

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

Significant Changes:
None.

EXPENDITURE DETAIL

14th Ave Bikelanes Grant Fund	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
14th Ave Bikelanes	-	1,000	57,295
TOTAL CAPITAL OUTLAY	\$ -	\$ 1,000	\$ 57,295

Sierra St. Sidewalk-Lincoln -Grant Fund

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	-
2011-12 Fiscal Year	
Estimated Revenue	-
Transfers In	-
	-
Estimated Funds Available	-
Estimated Expenditures	1,000
Transfers Out	-
	1,000
Total Expenditures and Transfers Out	1,000
06/30/12 Estimated Fund Balance	(1,000)
06/30/12 Fund Balance	(1,000)
2012-13 Fiscal Year	
Estimated Revenue	6,692
Transfers In	-
	-
Estimated Funds Available	5,692
Estimated Expenditures	5,692
Transfers Out	-
	-
Total Expenditures and Transfers Out	5,692
06/30/13 Estimated Fund Balance	-

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Capital Projects	-	(1,000)	-
Fund Balances	\$ -	\$ (1,000)	\$ -

REVENUE SUMMARY

Sierra St. Sidewalk-Lincoln-Grant Fund	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	-
Intergovernmental Revenue Grants:			
Grant Funds	-	-	6,692
TOTAL REVENUES	\$ -	\$ -	\$ 6,692

EXPENDITURE SUMMARY

Sierra St. Sidewalk 16th to 18th Grant Fund	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	10,120
Capital Outlay	-	-	-
Total	\$ -	\$ -	\$ 10,120

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

Sierra St. Sidewalk 16th to 18th Grant Fund	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Sierra St. Sidewalk 16th to 18th	-	-	10,120
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 10,120

Lincoln St. Reconstruction Grant Fund

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	-
2011-12 Fiscal Year	-
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	2,000
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	2,000
06/30/12 Estimated Fund Balance	(2,000)
06/30/12 Fund Balance	(2,000)
2012-13 Fiscal Year	25,846
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	23,846
Estimated Expenditures	23,846
Transfers Out	-
Total Expenditures and Transfers Out	23,846
06/30/13 Estimated Fund Balance	-

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Capital Projects	-	(2,000)	-
Fund Balances	\$ -	\$ (2,000)	\$ -

REVENUE SUMMARY

Lincoln St. Reconstruction Grant Fund

	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	-
Intergovernmental Revenue Grants:			
Grant Funds	-	-	25,846
TOTAL REVENUES	\$ -	\$ -	\$ 25,846

EXPENDITURE SUMMARY

Sierra St. Sidewalk 16th to 18th Grant Fund

	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	10,120
Capital Outlay	-	-	-
Total	\$ -	\$ -	\$ 10,120

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

Sierra St. Sidewalk 16th to 18th Grant Fund

	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Sierra St. Sidewalk 16th to 18th	-	-	10,120
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 10,120

10th and Union Lighted Crosswalk Grant Fund

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	-
2011-12 Fiscal Year	
Estimated Revenue	-
Transfers In	-
	<hr/>
Estimated Funds Available	-
Estimated Expenditures	-
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	-
06/30/12 Estimated Fund Balance	<hr/> <hr/>
06/30/12 Fund Balance	-
2012-13 Fiscal Year	
Estimated Revenue	10,673
Transfers In	-
	<hr/>
Estimated Funds Available	10,673
Estimated Expenditures	10,673
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	10,673
06/30/13 Estimated Fund Balance	<hr/> <hr/>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Capital Projects	-	-	-
Fund Balances	<hr/> <hr/> \$ -	<hr/> <hr/> \$ -	<hr/> <hr/> \$ -

REVENUE SUMMARY

10th and Union Lighted Crosswalk Grant Fund

	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	-
Intergovernmental Revenue Grants:			
Grant Funds	-	-	10,673
TOTAL REVENUES	\$ -	\$ -	\$ 10,673

EXPENDITURE SUMMARY

10th and Union Lighted Crosswalk Grant Fund

	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	10,673
Total	\$ -	\$ -	\$ 10,673

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

10th and Union Lighted Crosswalk Grant Fund

	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
10th and Union Lighted Crosswalk	-	-	10,673
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 10,673

Earl St. Reconstruction Grant Fund

ANALYSIS OF CHANGE IN 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	-
06/30/12 Fund Balance	-
2012-13 Fiscal Year	22,000
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	22,000
Estimated Expenditures	22,000
Transfers Out	-
Total Expenditures and Transfers Out	22,000
06/30/13 Estimated Fund Balance	-

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Capital Projects	-	-	-
Fund Balances	\$ -	\$ -	\$ -

REVENUE SUMMARY

Earl St. Reconstruction Grant Fund

	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	-
Intergovernmental Revenue Grants:			
Grant Funds	-	-	22,000
TOTAL REVENUES	\$ -	\$ -	\$ 22,000

EXPENDITURE SUMMARY

Earl St. Reconstruction Grant Fund	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	22,000
Total	\$ -	\$ -	\$ 22,000

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

Earl St. Reconstruction Grant Fund	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Earl St. Reconstruction	-	-	22,000
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 22,000

Orange St. Reconstruction Grant Fund

ANALYSIS OF CHANGE IN 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	-
06/30/12 Fund Balance	-
2012-13 Fiscal Year	
Estimated Revenue	18,145
Transfers In	-
Estimated Funds Available	18,145
Estimated Expenditures	18,145
Transfers Out	-
Total Expenditures and Transfers Out	18,145
06/30/13 Estimated Fund Balance	-

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Capital Projects	-	-	-
Fund Balances	\$ -	\$ -	\$ -

REVENUE SUMMARY

Orange St. Reconstruction Grant Fund	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	-
Intergovernmental Revenue Grants:			
Grant Funds	-	-	18,145
TOTAL REVENUES	\$ -	\$ -	\$ 18,145

EXPENDITURE SUMMARY

Orange St. Reconstruction Grant Fund

	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	18,145
Total	\$ -	\$ -	\$ 18,145

Description:

This fund is for the Federal Grant which is to be used on the Orange St. Reconstruction Project.
(8th to 6th)

Significant Changes:

None.

EXPENDITURE DETAIL

Orange St. Reconstruction Grant Fund

	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Orange St. Reconstruction	-	-	18,145
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 18,145

Sierra St. Sidewalk 16th to 18th Grant Fund

ANALYSIS OF CHANGE IN 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	-
06/30/12 Fund Balance	-
2012-13 Fiscal Year	10,120
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	10,120
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/13 Estimated Fund Balance	10,120

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Capital Projects	-	-	-
Fund Balances	\$ -	\$ -	\$ -

REVENUE SUMMARY

Sierra St. Sidewalk 16th to 18th Grant Fund

	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	-
Intergovernmental Revenue Grants:			
Grant Funds	-	-	10,120
TOTAL REVENUES	\$ -	\$ -	\$ 10,120

EXPENDITURE SUMMARY

Sierra St. Sidewalk 16th to 18th Grant Fund

	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	10,120
Capital Outlay	-	-	-
Total	\$ -	\$ -	\$ 10,120

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

Sierra St. Sidewalk 16th to 18th Grant Fund

	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Sierra St. Sidewalk 16th to 18th	-	-	10,120
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 10,120

6th Avenue Reconstruction Grant Fund

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	-
2011-12 Fiscal Year	
Estimated Revenue	-
Transfers In	-
	<hr/>
Estimated Funds Available	-
Estimated Expenditures	-
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	-
06/30/12 Estimated Fund Balance	-
	<hr/> <hr/>
06/30/12 Fund Balance	-
2012-13 Fiscal Year	
Estimated Revenue	31,392
Transfers In	-
	<hr/>
Estimated Funds Available	31,392
Estimated Expenditures	31,392
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	31,392
06/30/13 Estimated Fund Balance	-
	<hr/> <hr/>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Capital Projects	-	-	-
Fund Balances	\$ -	\$ -	\$ -
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

REVENUE SUMMARY

6th Avenue Reconstruction Grant Fund	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	-
Intergovernmental Revenue Grants:			
Grant Funds	-	-	31,392
TOTAL REVENUES	\$ -	\$ -	\$ 31,392

EXPENDITURE SUMMARY

6th Avenue Reconstruction Grant Fund

	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	31,392
Total	\$ -	\$ -	\$ 31,392

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

6th Avenue Reconstruction Grant Fund

	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Sierra St. Sidewalk 16th to 18th	-	-	31,392
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 31,392

Sierra St. Signals Synchronization Grant Fund

ANALYSIS OF CHANGE IN 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	-
06/30/12 Fund Balance	-
2012-13 Fiscal Year	74,031
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	74,031
Estimated Expenditures	74,031
Transfers Out	-
Total Expenditures and Transfers Out	74,031
06/30/13 Estimated Fund Balance	-

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Capital Projects	-	-	-
Fund Balances	\$ -	\$ -	\$ -

REVENUE SUMMARY

Sierra St. Signals Synchronization Grant Fund

	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	-
Intergovernmental Revenue Grants:			
Grant Funds	-	-	74,031
TOTAL REVENUES	\$ -	\$ -	\$ 74,031

EXPENDITURE SUMMARY

Sierra St. Signals Synchronization Grant Fund	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	74,031
Capital Outlay	-	-	-
Total	\$ -	\$ -	\$ 74,031

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

Significant Changes:
None.

EXPENDITURE DETAIL

Sierra St. Signals Synchronization Grant Fund	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Sierra St. Signals Synchronization	-	-	74,031
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 74,031

COPS-SLESF

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	-
2011-12 Fiscal Year	
Estimated Revenue	100,000
Transfers In	-
	<hr/>
Estimated Funds Available	100,000
Estimated Expenditures	-
Transfers Out	100,000
	<hr/>
Total Expenditures and Transfers Out	100,000
06/30/12 Estimated Fund Balance	<hr/> <hr/>
06/30/12 Fund Balance	-
2012-13 Fiscal Year	
Estimated Revenue	100,000
Transfers In	-
	<hr/>
Estimated Funds Available	100,000
Estimated Expenditures	-
Transfers Out	100,000
	<hr/>
Total Expenditures and Transfers Out	100,000
06/30/13 Estimated Fund Balance	<hr/> <hr/>

EXPLANATION OF RESERVES

	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Reserve for Cops Officers	30,000	-	-
Contingency	(30,000)	-	-
	<hr/>	<hr/>	<hr/>
	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

REVENUE SUMMARY

COPS SLESF	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Aid from other Government Agencies			
COPS SLESF Grant	100,043	100,000	100,000
Use of Money and Property			
Interest on Investments	965	-	-
TOTAL REVENUES	\$ 101,008	\$ 100,000	\$ 100,000

EXPENDITURE SUMMARY

COPS SLESF	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	103,695	103,693	100,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 103,695	\$ 103,693	\$ 100,000

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

COPS SLESF	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Transfer to General Fund for Personnel	103,695	100,000	100,000
TOTAL MAINTENANCE & OPERATION	\$ 103,695	\$ 100,000	\$ 100,000

Summary of Finance Authority Funds

2012-2013 Fiscal Year Budget

		<i>Finance Authority</i>	<i>Spec Asst Dist 1991-1</i>	<i>Spec Asst Dist 1991-1 supp</i>	<i>Spec Asst Dist 1992-1</i>	<i>Spec Asst Dist 1992-2</i>	<i>Total</i>
Estimated Beg Fund Balance 6/30/12		5,788,590	(467,552)	(13,139)	(147,231)	(191,547)	4,969,127
<i>Revenues:</i>							
	Special Assessments		72,000	2,500	39,750	45,100	159,350
	Interest	309,982	-	5	15	50	310,052
	<i>Total Revenue</i>	309,982	72,000	2,505	39,765	45,150	469,402
<i>Expenses:</i>							
	Fiscal Agent Fees	11,000	-				11,000
	Principle Retirement	335,000					335,000
	Interest and Fiscal charges	357,000	45,000	2,800	58,850	27,500	491,150
	<i>Total Expenses</i>	703,000	45,000	2,800	58,850	27,500	837,150
	<i>Net Result</i>	(393,018)	27,000	(295)	(19,085)	17,650	(367,748)
Projected 6/30/13	Ending Fund Balance	5,395,572	(440,552)	(13,428)	(166,316)	(173,897)	4,601,379

FINANCE AUTHORITY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	6,482,090
2011-12 Fiscal Year	
Estimated Revenue	300,000
Transfers In	-
Estimated Funds Available	6,782,090
Estimated Expenditures	993,500
Transfers Out	-
Total Expenditures and Transfers Out	993,500
06/30/12 Estimated Fund Balance	<u>5,788,590</u>
06/30/12 Fund Balance	5,788,590
2012-13 Fiscal Year	
Estimated Revenue	309,982
Transfers In	-
Estimated Funds Available	6,098,572
Estimated Expenditures	703,000
Transfers Out	-
Total Expenditures and Transfers Out	703,000
06/30/13 Estimated Fund Balance	<u>5,395,572</u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Reserve for Future Debt Service	6,482,090	5,788,590	5,395,572
Fund Balances	<u>\$6,482,090</u>	<u>\$5,788,590</u>	<u>\$5,395,572</u>

REVENUE SUMMARY

FINANCE AUTHORITY	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Use of Money and Property Interest	346,999	300,000	309,982
TOTAL REVENUES	\$ 346,999	\$ 300,000	\$ 309,982

REVENUE SUMMARY

FINANCE AUTHORITY	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Use of Money and Property Interest	<u>346,999</u>	<u>300,000</u>	<u>309,982</u>
TOTAL REVENUES	<u>\$ 346,999</u>	<u>\$ 300,000</u>	<u>\$ 309,982</u>

EXPENDITURE SUMMARY

FINANCE AUTHORITY	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	658,883	993,500	703,000
Capital Outlay	-	-	-
Total	\$ 658,883	\$ 993,500	\$ 703,000

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

FINANCE AUTHORITY	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
DEBT SERVICE			
Fiscal Agent Fees	10,657	11,000	11,000
Principal Retirement	235,000	620,000	335,000
Interest and Fiscal Charges	413,226	362,500	357,000
TOTAL DEBT SERVICE	658,883	993,500	- 703,000 -

SPECIAL ASSESSMENT DISTRICT 1991-1

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	(494,562)
2011-12 Fiscal Year	
Estimated Revenue	74,710
Transfers In	-
	<hr/>
Estimated Funds Available	(419,852)
Estimated Expenditures	47,700
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	47,700
06/30/12 Estimated Fund Balance	<u>(467,552)</u>
06/30/12 Fund Balance	(467,552)
2012-13 Fiscal Year	
Estimated Revenue	72,000
Transfers In	-
	<hr/>
Estimated Funds Available	(395,552)
Estimated Expenditures	45,000
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	45,000
06/30/13 Estimated Fund Balance	<u><u>-\$440,552</u></u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Reserve for Future Debt	(494,562)	(467,552)	(440,552)
Fund Balances	<u><u>\$ (494,562)</u></u>	<u><u>\$ (467,552)</u></u>	<u><u>\$ (440,552)</u></u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
TAXES			
Special Assessments	75,768	74,700	72,000
Prepaid Assessments	13,856	-	-
Use of Money and Property			
Interest	8	10	-
TOTAL REVENUES	\$ 89,632	\$ 74,710	\$ 72,000

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	51,548	47,700	45,000
Capital Outlay	-	-	-
Total	\$ 51,548	\$ 47,700	\$ 45,000

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	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	-	-	-
Interest and Fiscal Charges	51,548	47,700	45,000
TOTAL DEBT SERVICE	51,548	47,700	45,000

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	(13,575)
2011-12 Fiscal Year	
Estimated Revenue	2,642
Transfers In	-
Estimated Funds Available	(10,933)
Estimated Expenditures	2,200
Transfers Out	-
Total Expenditures and Transfers Out	2,200
06/30/12 Estimated Fund Balance	<u>(13,133)</u>
06/30/12 Fund Balance	(13,133)
2012-13 Fiscal Year	
Estimated Revenue	2,505
Transfers In	-
Estimated Funds Available	(10,628)
Estimated Expenditures	2,800
Transfers Out	-
Total Expenditures and Transfers Out	2,800
06/30/13 Estimated Fund Balance	<u><u>-\$13,428</u></u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Reserve for Future Debt	(13,575)	(13,133)	(13,428)
Fund Balances	<u>\$ (13,575)</u>	<u>\$ (13,133)</u>	<u>\$ (13,428)</u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
TAXES			
Special Assessments	3,247	2,637	2,500
Prepaid Assessments	-	-	-
Use of Money and Property Interest	<u>3</u>	<u>5</u>	<u>5</u>
TOTAL REVENUES	<u>\$ 3,250</u>	<u>\$ 2,642</u>	<u>\$ 2,505</u>

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 PROPOSED BUDGET
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	3,215	2,200	2,800
Capital Outlay	-	-	-
Total	\$ 3,215	\$ 2,200	\$ 2,800

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	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	-	-	-
Interest and Fiscal Charges	3,215	2,200	2,800
TOTAL DEBT SERVICE	3,215	2,200	2,800

SPECIAL ASSESSMENT DISTRICT 1992-1

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	(212,046)
2011-12 Fiscal Year	
Estimated Revenue	96,815
Transfers In	-
Estimated Funds Available	(115,231)
Estimated Expenditures	32,000
Transfers Out	-
Total Expenditures and Transfers Out	32,000
06/30/12 Estimated Fund Balance	<u>(147,231)</u>
06/30/12 Fund Balance	(147,231)
2012-13 Fiscal Year	
Estimated Revenue	39,765
Transfers In	-
Estimated Funds Available	(107,466)
Estimated Expenditures	58,850
Transfers Out	-
Total Expenditures and Transfers Out	58,850
06/30/13 Estimated Fund Balance	<u><u>-\$166,316</u></u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Reserve for Future Debt	(212,046)	(147,231)	(166,316)
Fund Balances	<u><u>\$ (212,046)</u></u>	<u><u>\$ (147,231)</u></u>	<u><u>\$ (166,316)</u></u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-1	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
TAXES			
Special Assessments	60,361	50,000	39,750
Prepaid Assessments	527,766	-	-
Use of Money and Property			
Interest	11	15	15
TOTAL REVENUES	\$ 588,138	\$ 50,015	\$ 39,765

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-1	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	79,343	32,000	26,700
Capital Outlay	-	-	-
Total	\$ 79,343	\$ 32,000	\$ 26,700

Description:

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

Significant Changes:

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

EXPENDITURE DETAIL

SPECIAL ASSESSMENT DISTRICT 1992-1	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	-		
Interest and Fiscal Charges	79,343	32,000	26,700
TOTAL DEBT SERVICE	79,343	32,000	26,700

SPECIAL ASSESSMENT DISTRICT 1992-2

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	(209,872)
2011-12 Fiscal Year	
Estimated Revenue	46,825
Transfers In	<u>-</u>
Estimated Funds Available	(163,047)
Estimated Expenditures	28,500
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	28,500
06/30/12 Estimated Fund Balance	<u>(191,547)</u>
06/30/12 Fund Balance	(191,547)
2012-13 Fiscal Year	
Estimated Revenue	45,150
Transfers In	<u>-</u>
Estimated Funds Available	(146,397)
Estimated Expenditures	27,500
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	27,500
06/30/13 Estimated Fund Balance	<u><u>-\$173,897</u></u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Reserve for Future Debt	(209,872)	(191,547)	(173,897)
Fund Balances	<u><u>\$ (209,872)</u></u>	<u><u>\$ (191,547)</u></u>	<u><u>\$ (173,897)</u></u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-2	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
TAXES			
Special Assessments	49,207	46,775	45,100
Prepaid Assessments	10,695		
Use of Money and Property			
Interest	35	50	50
TOTAL REVENUES	\$ 59,937	\$ 46,825	\$ 45,150

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-2	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	30,141	28,500	27,500
Capital Outlay	-	-	-
Total	\$ 30,141	\$ 28,500	\$ 27,500

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

SPECIAL ASSESSMENT DISTRICT 1992-2	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	30,141	28,500	27,500
Interest and Fiscal Charges	-	-	-
TOTAL DEBT SERVICE	30,141	28,500	27,500

Summary of Redevelopment Successor Agency Funds

2012-2013 Fiscal Year Budget

		RDA Successor Agency	RDA Low/Mod Housing Successor Agency	Total
Estimated Beg Fund Balance 6/30/12		242,736	732,082	974,818
Revenues:				
	Tax Increment	173,081		173,081
	Interest	-	1,000	1,000
	<i>Total Revenue</i>	173,081	1,000	174,081
Expenses:				
	SERAF Property Tax Shift	-		-
	County Admin Fees/Pass Throughs	-		-
	City Admin Fees	15,734		15,734
	Special Professional	15,734		15,734
	Bond Retirement	44,480		44,480
	Ciedb Loan payment	112,867		112,867
	Eligible Projects-Gong/Brucker		690,000	690,000
	<i>Total Expenses</i>	188,815	690,000	878,815
	<i>Net Result</i>	(15,734)	(689,000)	(704,734)
Projected 6/30/13	Ending Fund Balance	227,002	43,082	270,084

**CITY OF KINGSBURG RDA
SUCCESSOR AGENCY FUND**

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	(111,620)
2011-12 Fiscal Year	
Estimated Revenue	476,894
Transfers In	<u>-</u>
Estimated Funds Available	365,274
Estimated Expenditures	108,630
Transfers Out	<u>13,908</u>
Total Expenditures and Transfers Out	122,538
06/30/12 Estimated Fund Balance	242,736
06/30/12 Fund Balance	242,736
2012-13 Fiscal Year	
Estimated Revenue	173,081
Transfers In	<u>-</u>
Estimated Funds Available	415,817
Estimated Expenditures	173,081
Transfers Out	<u>15,734</u>
Total Expenditures and Transfers Out	188,815
06/30/13 Estimated Fund Balance	<u><u>\$227,002</u></u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Reserve for Future Debt Service	(111,620)	242,736	227,002
Fund Balances	<u>\$ (111,620)</u>	<u>\$ 242,736</u>	<u>\$ 227,002</u>

REVENUE SUMMARY

CITY OF KINGSBURG RDA SUCCESSOR AGENCY FUND	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Property Tax	-	197,056	173,081
Tax Increment		256,071	-
Tax Increment Area 1		23,767	-
Tax Increment Area 2			
Revenue from the Use of Property	-	-	-
Interest			
TOTAL REVENUES	\$ -	\$ 476,894	\$ 173,081

EXPENDITURE SUMMARY

RDA SUCCESSOR AGENCY	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	100,908	31,468
Debt Service	-	21,630	157,347
Capital Outlay	-	-	-
Total	\$ -	\$ 122,538	\$ 188,815

Description:

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

Significant Changes:

See above.

EXPENDITURE DETAIL

RDA SUCCESSOR AGENCY	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Special Professional	-	2,000	15,734
County Pass-Thru Agreements	-	85,000	-
City Admin Fees	-	13,908	15,734
TOTAL MAINTENANCE & OPERATION	\$ -	\$ 100,908	\$ 31,468
DEBT SERVICE DETAIL			
Bond Retirement	-	12,630	44,480
CIEDB Loan-New Police Facility	-	9,000	112,867
TOTAL DEBT SERVICE	\$ -	\$ 21,630	\$ 157,347

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

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	1,020,524
2011-12 Fiscal Year	
Estimated Revenue	71,558
Transfers In	<u>-</u>
Estimated Funds Available	1,092,082
Estimated Expenditures	360,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	360,000
06/30/12 Estimated Fund Balance	<u><u>732,082</u></u>
06/30/12 Fund Balance	732,082
2012-13 Fiscal Year	
Estimated Revenue	1,000
Transfers In	<u>-</u>
Estimated Funds Available	733,082
Estimated Expenditures	690,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	690,000
06/30/13 Estimated Fund Balance	<u><u>\$43,082</u></u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Reserve for Future Projects	1,020,524	732,082	43,082
Fund Balances	<u><u>\$ 1,020,524</u></u>	<u><u>\$ 732,082</u></u>	<u><u>\$ 43,082</u></u>

REVENUE SUMMARY

CITY OF KINGSBURG RDA LOW/MODERATE HOUSING SUCCESSOR AGENCY FUND	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Property Tax			
Tax Increment Area 1		64,017	-
Tax Increment Area 2		5,941	-
Use of Money and Property			
Interest	-	1,600	1,000
TOTAL REVENUES	\$ -	\$ 71,558	\$ 1,000

EXPENDITURE SUMMARY

RDA LOW/MODERATE HOUSING SUCCESSOR AGENCY FUND	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	574,389	360,000	690,000
Total	\$ 574,389	\$ 360,000	\$ 690,000

Description:

The former RDA was required by law to set aside 20% of the total tax increment received in the Kingsburg project area into a low/moderate income housing fund. The 20% set aside was to be used to increase and or maintain the supply of low and moderate income housing.

This has now changed to the Successor Housing Agency and no new funds will be received. Pending the adoption of proposed legislation the Successor Agency will be able to use these funds per Low/Mod rules until they are all dispersed.

Significant Changes:

See above.

EXPENDITURE DETAIL

RDA LOW/MODERATE HOUSING SUCCESSOR AGENCY FUND	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
TOTAL MAINTENANCE & OPERATION	\$ -	\$ -	\$ -
CAPITAL OUTLAY DETAIL			
Apartment Project-Gong	-	360,000	40,000
Senior Housing Project	574,389	-	650,000
TOTAL CAPITAL OUTLAY	\$ 574,389	\$ 360,000	\$ 690,000

Landscape & Lighting District 93-01

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	953
2011-12 Fiscal Year	
Estimated Revenue	78,978
Transfers In	-
Estimated Funds Available	79,931
Estimated Expenditures	78,978
Transfers Out	-
Total Expenditures and Transfers Out	78,978
06/30/12 Estimated Fund Balance	<u>953</u>
06/30/12 Fund Balance	953
2012-13 Fiscal Year	
Estimated Revenue	80,623
Transfers In	-
Estimated Funds Available	81,576
Estimated Expenditures	80,623
Transfers Out	-
Total Expenditures and Transfers Out	80,623
06/30/13 Estimated Fund Balance	<u>953</u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Reserve for Repair & Improvement	\$ 953	\$ 953	\$ 953

REVENUE SUMMARY

Landscape & Lighting District 93-01	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
TAXES			
Assessments	79,416	78,978	80,623
TOTAL REVENUES	\$ 79,416	\$ 78,978	\$ 80,623

EXPENDITURE SUMMARY

LANDSCAPE & LIGHTING DISTRICT 93-01	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	78,931	78,978	80,623
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 78,931	\$ 78,978	\$ 80,623

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

LANDSCAPE & LIGHTING DISTRICT 93-01	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Zone 1-Pheasant Grove 1 & 2	5,879	5,933	5,933
Zone 2-Goldcreek	2,480	2,499	2,499
Zone 3-Pheasant Grove 3 & 4	5,978	6,026	6,026
Zone 4-Kng. Country Estates 1 & 2	5,030	5,069	5,069
Zone 5-Sierra Ranch West 1	4,389	4,421	4,421
Zone 6-Kng. Country Estates 3	5,802	2,763	2,846
Zone 7-Sierra Ranch West 2	2,679	5,918	6,096
Zone 8-Sierra Ranch West 3	5,071	5,191	5,346
Zone 9-Business Park	21,055	20,087	20,685
Zone 10-Tract 5087	7,062	6,810	7,014
Zone 11-Tract 5610	8,252	8,429	8,681
Zone 12-Weibe/Crinklaw	5,254	5,832	6,007
TOTAL MAINTENANCE & OPERATION	\$ 78,931	\$ 78,978	\$ 80,623

STAFF REPORT

Date: May 11, 2012
To: Mayor and Council Members
From: Don Jensen, Finance Director

Subject: Gann Limit Adoption for 2012-13 Fiscal Year-Budget Figures.

Recommendation:

Adopt our Gann Limit calculation for 2012-13 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 0.62% 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.

2012-13 Gann limit based on Budget figures	\$5,445,457
Appropriations subject to limitations	\$2,663,048

Under the limit for the 2012-13 fiscal year budget	<u>\$2,782,409</u>

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 2012-13 Gann Limit
Price and Population Letter from California State Department of Finance

C:\Documents and Settings\Don Jensen\My Documents\Staff Reports\SRGannLimit.doc