

CITY OF KINGSBURG

2013-2014

BUDGET



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

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

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

HUMAN RESOURCES COORDINATOR
 * HUMAN RESOURCES
 * PAYROLL
 * WORKERS COMPENSATION

CONTRACT CITY ATTORNEY

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

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

Redevelopment Successor Agency
 Joint Powers Finance Authority
 Traffic Safety Committee
 Community Services Commission
 Planning Commission
 Public Safety Committee
 Economic Development Committee
 Swimming Pool JPA

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

Community Services

Senior Center
 Crandell Swim Complex
 Summer & After School Programs
 City Park Activities
 Animal Control
 Community Services Coordinator
 2-Part-time Senior Nutrition Coordinators
 Contract Pool Maintenance
 Part Time Summer Rec/After School
 Part Time Lifeguards
 Part Time Aquatics Instructors

Solid Waste (Franchise Operators)

Refuse
 Recycling
 Green Waste
 Street Sweeping

Public Safety

Police
 Fire
 Ambulance
 Emergency Services

Administration

Redevelopment
 Economic Development
 Contract Economic
 Development Coordinator
 Contract Janitorial Service

Planning & Development

Planning/Zoning
 Building Inspection
 Code Enforcement
 Contract Planning Consultant
 Contract Building Official (Part-time)
 Department Secretary
 -Planning
 -Building
 -Public Works
 -Community Services

Public Works

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

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

Fire Chief (Part-time)
 2-Captains/Paramedics
 6-Firefighter/Paramedics
 Contract Ambulance Billing
 Fire Explorers
 Paid Call Firefighters

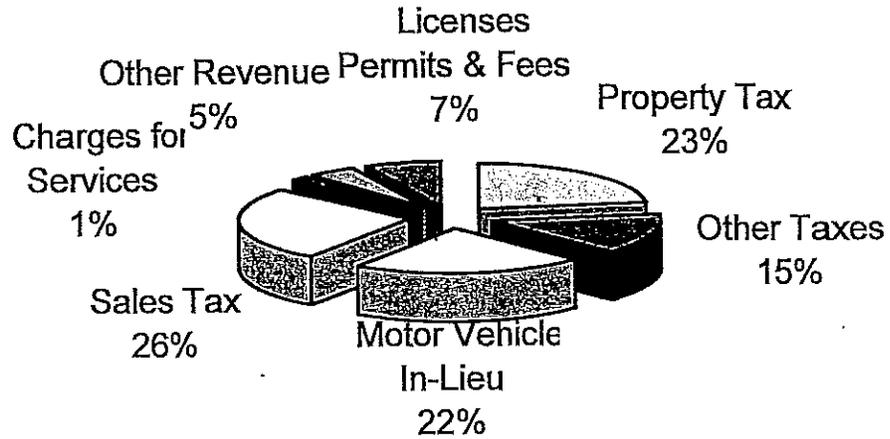
FUND BALANCE PROJECTION										
FUNDS	EST FUND	2013-14		2013-14		2013-14		2013-14		EST FUND
	BALANCE 7/1/2013	ESTIMATED REVENUE	OPERATING BUDGET	DEBT SERVICE	CAPITAL PROJECTS	TOTAL BUDGET	BALANCE 06/30/14			
GENERAL FUND	1,155,121	4,671,374	4,556,493	-	69,000	4,625,493	1,201,002			
SPECIAL REVENUE										
Gas Tax	215,068	339,900	259,670	-	-	259,670	295,298			
LTF Article 3	(1,158)	7,175	-	-	-	-	6,017			
LTF Article 8	793,267	200,700	56,100	-	329,983	386,083	607,884			
Measure C	713,643	306,000	148,000	-	269,077	417,077	602,566			
CAPITAL PROJECTS										
Capital Facilities-Arterial Streets	632,437	10,500	-	-	66,000	66,000	576,937			
Capital Facilities-Police	(395,183)	5,000	250	-	-	250	(390,433)			
Capital Facilities-Fire/Amb	(980,936)	20,000	215,500	-	-	215,500	(1,176,436)			
Capital Facilities-City Hall	229,575	8,100	-	-	-	-	237,675			
Capital Facilities-Public Works Yard	23,336	5,010	-	-	-	-	28,346			
Capital Facilities-Special Recreation	503,701	10,300	-	-	-	-	514,001			
Capital Facilities-Library	143,929	10,100	-	-	-	-	154,029			
Capital Facilities-Water Facilities	517,718	15,300	-	-	-	-	533,018			
Sewer Connection	923,660	15,600	-	-	-	-	939,260			
Storm Drain	(47,014)	-	-	-	-	-	(47,014)			
Parks & Rec- Neighborhood	(90,101)	10,000	100	-	-	100	(80,201)			
Parks & Rec- Community	198,620	5,020	-	-	-	-	203,640			
Traffic Impact Zone	13,357	30	-	-	-	-	13,387			
Equipment Reserve	66,811	120	-	-	-	-	66,931			
ENTERPRISE										
Water	3,714,971	1,891,200	1,571,703	128,070	205,000	1,904,773	3,701,398			
Solid Waste	(98,033)	1,708,000	1,667,904	-	-	1,667,904	(57,937)			
Ambulance	(1,145,301)	2,672,500	2,537,661	138,905	-	2,676,566	(1,149,367)			
Building Permit	(653,208)	96,400	59,816	-	-	59,816	(616,624)			

UND BALANCE PROJECTION		EST FUND BALANCE 7/1/2013	2013-14 ESTIMATED REVENUE	2013-14 OPERATING BUDGET	2013-14 DEBT SERVICE	2013-14 CAPITAL PROJECTS	2013-14 TOTAL BUDGET	EST FUND BALANCE 06/30/14
RECREATION								
Pool	(88,036)	162,500	162,341	-	-	-	162,341	(87,877)
Senior Center	2,214	47,800	49,389	-	-	-	49,389	625
SPECIAL POLICE								
Abandoned Vehicle Abatement	8,932	3,000	5,000	-	-	-	5,000	6,932
GRANT FUNDS								
Community Development Block Grant	(1,650)	15,000	-	-	15,000	-	15,000	(1,650)
MAQ Projects	(166,424)	311,000	-	-	211,000	-	211,000	(66,424)
Sierra Street Median	(29,983)	29,983	-	-	-	268,000	268,000	-
Sierra Street Signals Synchronization	(9,155)	277,155	-	-	109,400	109,400	109,400	-
Sierra Street Transit Stop	(1,493)	110,893	-	-	139,045	139,045	139,045	-
4th Ave Bikelanes	-	139,045	-	-	30,150	30,150	30,150	-
Sierra Street Sidewalk-Lincoln	-	30,150	-	-	158,200	158,200	158,200	-
Lincoln Street Reconstruction	(640)	158,840	-	-	235,175	235,175	235,175	-
Sierra Street Reconstruction	(6,764)	241,939	-	-	64,300	64,300	64,300	-
10th and Union Lighted Crosswalk	(320)	64,620	-	-	21,404	21,404	21,404	-
Carl Street Reconstruction	-	21,404	-	-	29,450	29,450	29,450	(3,710)
Sierra Street Sidewalk-16th to 18th	(320)	26,060	-	-	189,200	189,200	189,200	-
15th Avenue Reconstruction	(320)	189,520	-	-	100,000	100,000	100,000	-
COPS-SLESF	-	100,000	-	-	-	-	-	-
FINANCE AUTHORITY								
Finance Authority	5,547,844	291,000	-	-	618,688	-	618,688	5,220,156
Special Assessment District 1991-1	(426,361)	74,400	-	-	43,400	-	43,400	(395,361)
Special Assessment District 1991-1 Sup	(12,509)	2,500	-	-	2,200	-	2,200	(12,209)
Special Assessment District 1992-1	(191,831)	43,210	-	-	25,100	-	25,100	(173,721)
Special Assessment District 1992-2	(152,532)	40,860	-	-	23,450	-	23,450	(135,122)
REDEVELOPMENT SUCCESSOR AGENCY								
RDA Successor Agency	(826,540)	163,216	15,544	-	155,444	-	170,988	(834,312)
Low/Moderate Housing Successor Agency	(77,447)	-	-	-	-	-	-	(77,447)
LIGHTING & LANDSCAPING DISTRICT	1,365	82,008	82,008	-	-	-	82,008	1,365
Subtotal	\$10,002,310	\$14,634,432	\$11,387,479	\$ 979,813	\$ 2,664,828	\$ 15,032,120	\$ 15,032,120	9,604,622
Net Transfers		(1,912,904)	(1,912,904)				(1,912,904)	
GRAND TOTAL	\$10,002,310	\$12,721,528	\$ 9,474,575	\$ 979,813	\$ 2,664,828	\$ 13,119,216	\$ 13,119,216	9,604,622

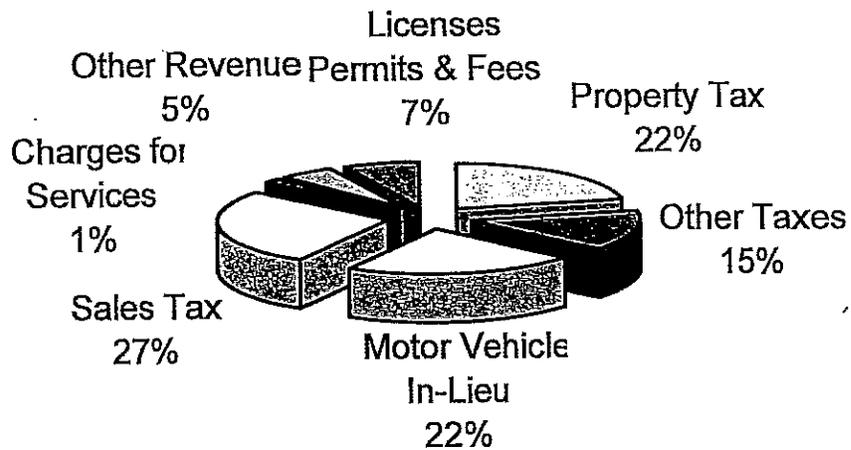
Staffing Allocation Worksheet											
13-14 Fiscal Year											
City Hall:	General Fund	Ambulance	Water	Solid Waste	Building Permit	Redevelopment	Measure C	Gas Tax	LTF Art 8	Traffic Congest	Senior Center
Don Pauley	76.1%	3.0%	5.4%	3.4%	4.0%	3.6%	1.5%	1.5%	1.5%		
Don Jensen	50.9%	5.3%	21.7%	9.4%	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%										
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%			
Larry Bierman	85.0%							15.0%			
Dan Brady								35.0%		65.0%	
David Green								35.0%		65.0%	
Fire & Ambulance:											
Tim Ray		100.0%									
Russ Davis		100.0%									
Bob McGee		100.0%									
Wayne Osborne		100.0%									
Jacob Torosian		100.0%									
Vernon Franklin		100.0%									
Kevin Clark		100.0%									
Three Grant Paramedic		100.0%									
Senior Center:											
Parttime Nutrition Coordinators											100.0%
Police:											
All Personnel	100.0%										

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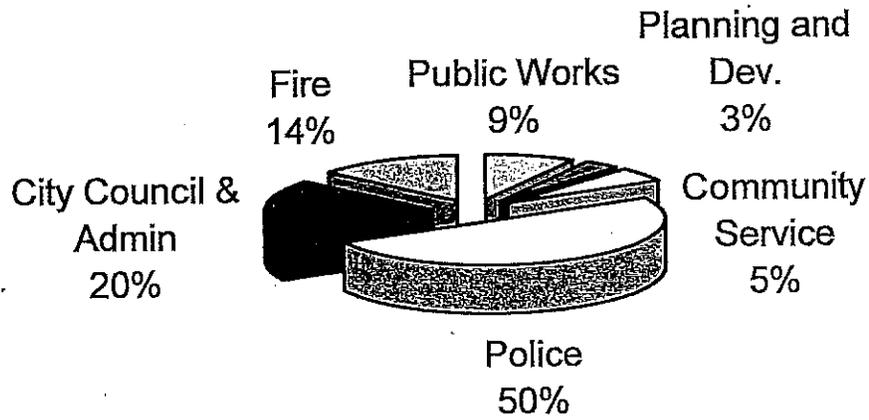
City of Kingsburg General Fd Revenue 2012- 13 Estimates



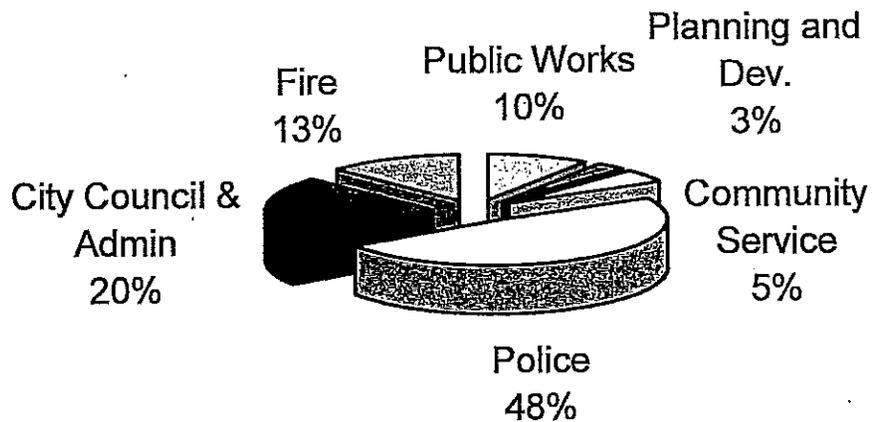
City of Kingsburg General Fd Revenue 2013- 14 Estimates



City of Kingsburg General Fd Expenditures 2012- 13 Estimates



City of Kingsburg General Fd Expenditures 2013- 14 Estimates



PERSONNEL SUMMARY

DEPARTMENT	POSITION		2011-12 ACTUAL	2012-13 ACTUAL	2013-14 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	0.80	0.80
	Total Finance		4.00	3.80	3.80
HUMAN RESOURCES	Human Resource Coordinator	Full-time	1.00	1.00	1.00
PLANNING & DEV.	Planning & Develop Director	Full-time	1.00	0.00	0.00
	Building Official	Part-time	0.00	0.00	0.00
	Dept. Secretary II	Full-time	1.00	1.00	1.00
	Dept. Secretary I	Full-time	0.50	0.00	0.00
	Total Planning & Development		2.50	1.00	1.00
COMMUNITY SERVICES	Community Serv Coordinator	Full-time	0.88	1.00	1.00
	Lifeguards & Instructors	Part-time	1.50	1.50	1.50
	Summer/After School Leaders	Part-time	1.50	1.50	1.50
	Total Community Services		3.88	4.00	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	3.00	3.00	3.00
	Officers	Full-time	10.00	8.00	8.00
	Records Supervisor	Full-time	1.00	1.00	1.00
	Dispatchers	Full-time	5.00	4.00	4.00
	Total Police		21.00	18.00	18.00
FIRE & AMBULANCE	Chief	Full-time	1.00	0.75	0.75
	Fire Captain/Paramedics/EMT	Full-time	3.00	3.00	3.00
	Firefighter/Paramedic	Full-time	4.50	3.00	6.00
	Firefighter/Paramedic Per Diem	Full-time	1.00	2.00	0.50
	Amb Billing Clerk	Full-time	0.75	0.00	0.00
	Billing Clerk Assistant	Full-time	1.00	0.00	0.00
	Total Fire & Ambulance		11.25	8.75	10.25
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	3.00	3.00	3.00
	Maint Worker II	Full-time	1.00	1.00	1.00
	Maint Worker I	Full-time	3.00	2.00	2.00
	Mechanic	Full-time	1.00	1.00	1.00
	Water Specialist	Full-time	2.00	2.00	2.00
	Secretary I	Full-time	0.50	0.50	0.50
	Administrative Analyst	Full-time	0.00	0.00	0.00
	Pool Maintenance Worker	Full-time	0.00	0.00	0.00
	Total P.W. Admin & Engin		11.50	10.50	10.50
SENIOR CENTER	Senior Center Coordinator	Part-time	0.75	0.00	0.00
	Nutrition Coordinator	Part-time	0.70	0.70	0.70
	Total Senior Center		1.45	0.70	0.70
TOTAL-ALL DEPARTMENTS		Full-time	53.13	43.75	46.75
		Part-time	6.05	6.70	5.20
	Total Employees (F.T.E.)*		59.18	50.45	51.95
		Elected	5.00	5.00	5.00
GRAND TOTAL			64.18	55.45	56.95

* Full time equivalent

ALL TRANSFERS
13-14

Fund	Out		Fund	In	
<u>Overhead Transfers</u>					
Water	318	296,000	General Fund	1	296,000
Solid Waste	319	312,000	General Fund	1	312,000
RDA Successor Agency	741	15,544	General Fund	1	15,544
Ambulance	320	102,800	General Fund	1	102,800
Gas Tax	102	15,500	General Fund	1	15,500
Measure C	105	15,500	General Fund	1	15,500
LTF Art 8	104	15,500	General Fund	1	15,500
<u>Operational Transfers</u>					
General Fund	1	34,000	Senior Center	22	34,000
General Fund	1	77,000	Pool	21	77,000
General Fund	1	580,000	Ambulance	320	580,000
Capital Facil-Fire/Amb	210	215,000	Ambulance	320	215,000
Measure C Street Maint	105	154,077	Fed Grant Funds	Fed Grants	154,077
LTF 8	103	79,983	Fed Grant Funds	Fed Grants	79,983
COPS Grant	34	100,000	General Fund	1	100,000
<u>Total Transfers Out</u>		<u>1,912,904</u>	<u>Total Transfers In</u>		<u>1,912,904</u>

Summary of General Fund Segments

2013-2014 Fiscal Year Budget

	General Fund	Pool	Senior Center	Ambulance Fire	Building	Total
Estimated Beg Fund Balance 6/30/13	1,155,121	(88,036)	2,214	(1,145,301)	(653,208)	(729,210)
Revenues:						
Taxes	3,274,100					3,274,100
Licenses, Permits and Fees	239,000					239,000
Fines and Penalties	25,000					25,000
Use of Money and Property	24,000					24,000
Intergovernmental	50,000		6,800			56,800
Charges for Services	61,430		7,000	1,634,500	96,400	1,884,830
Transfer in from General Fund	-	77,000	34,000	580,000		691,000
Transfer in from Other Funds	876,844			215,000		1,091,844
Other Revenue	121,000			243,000		364,000
Total Revenue	4,671,374	162,500	47,800	2,672,500	96,400	7,650,574
Expenses:						
Personnel	2,956,228	52,841	36,389	1,081,861	19,116	4,146,435
Maintenance and Operation	1,600,265	109,500	13,000	1,353,000	40,700	3,116,465
Debt Service				138,905	-	138,905
Transfer to General Fund				102,800		102,800
Capital Outlay	69,000					
Total Expenses	4,625,493	162,341	49,389	2,676,566	59,816	7,573,605
Projected Net Result	45,881	159	(1,589)	(4,066)	36,584	76,969
Projected 6/30/14 Ending Fund Balance	1,201,002	(87,877)	625	(1,149,367)	(616,624)	(652,241)

GENERAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	1,064,249
2012-13 Fiscal Year	
Estimated Revenue	3,759,836
Transfers In	<u>903,308</u>
Estimated Funds Available	5,727,393
Estimated Expenditures	3,822,772
Transfers Out	<u>749,500</u>
Total Expenditures and Transfers Out	4,572,272
06/30/13 Estimated Fund Balance	<u>1,155,121</u>
06/30/13 Fund Balance	1,155,121
2013-14 Fiscal Year	
Estimated Revenue	3,794,530
Transfers In	<u>876,844</u>
Estimated Funds Available	5,826,495
Estimated Expenditures	3,934,493
Transfers Out	<u>691,000</u>
Total Expenditures and Transfers Out	4,625,493
06/30/14 Estimated Fund Balance	<u>1,201,002</u>

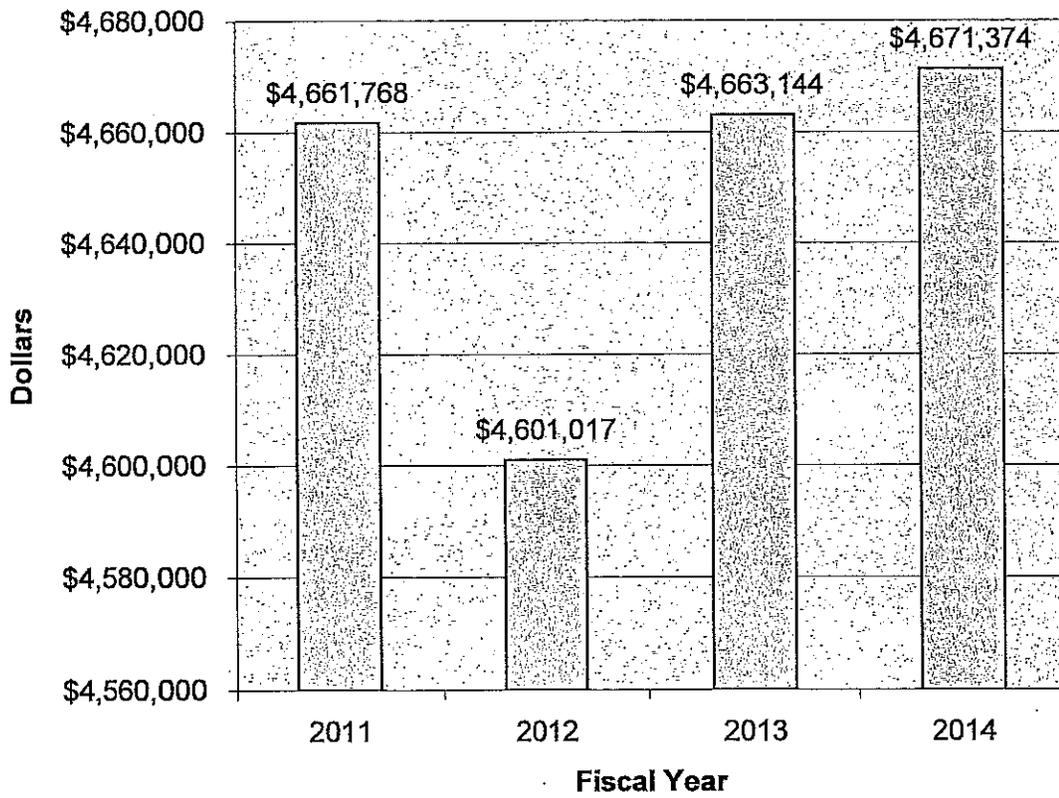
EXPLANATION OF RESERVES

	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>
Reserved Fund Balances:			
Reserved for Insurance Settlements	-	-	-
Unreserved Fund Balance	1,064,249	1,155,121	1,201,002
Total Reserves	<u>1,064,249</u>	<u>1,155,121</u>	<u>1,201,002</u>

REVENUE SUMMARY

GENERAL FUND REVENUE ACCOUNTS	2011/12 ACTUAL	2012/13 ESTIMATE	2013/14 ESTIMATE
Property Tax			
Secured/Unsecured Prop Tax	726,669	835,000	800,000
Supplemental Prop Tax	2,165	10,000	10,000
Real Prop Transfer	16,759	18,000	18,000
Other Tax			
Homeowner Property Tax Relief	11,374	11,000	11,000
Sales Tax	693,022	760,000	780,000
Sales Tax in-lieu	217,092	256,390	270,000
Franchises	324,743	330,000	335,000
Housing-in-lieu	98	100	100
Motor Vehicle-In-Lieu-of Fees	839,275	829,000	835,000
Local Public Safety	18,367	20,000	20,000
Transient Occupancy Tax	176,340	190,000	190,000
Licenses, Permits and Fees			
Business Licenses	142,764	140,000	140,000
Dog Licenses	1,707	2,000	2,000
Park Reservation Fees	9,310	12,000	12,000
After School/Summer Rec Program Fees	61,468	61,000	61,000
Offsite Plan Check & Inspec. Fees	-	-	-
Encroachments	16,702	20,000	22,000
Planning & Zoning Fees	6,080	7,000	7,000
Subdivision Maps	-	-	-
Fines and Penalties			
Police Fines	25,980	22,000	22,000
Parking Fines	5,282	3,000	3,000
Use of Money and Property			
Interest on Investments	1,048	1,000	1,000
Rents	18,923	22,000	22,000
Sale of Property	1,397	1,000	1,000
Intergovernmental			
Cal Grip	17,231	-	-
State Emergency Telephone Grant	1,800	-	-
Domestic Violence Grant	48	52	-
State Mandates Reimb	-	-	-
Charette Grant	55,598	-	-
San Joaquin Valley Air Pollution Control Board	-	-	49,000
State Homeland Security Grant	20,908	20,000	-
DOJ Grants	28,307	864	1,000
Charges for Services			
Garage	5,706	8,000	8,000
State Route 201 Maint	6,787	5,430	5,430
Police Services	48,782	45,000	48,000
Other Revenue			
Weed Cleanup	2,012	-	1,000
POST Reimbursement	15,058	15,000	15,000
Miscellaneous	116,981	115,000	105,000
Transfers In	917,608	799,308	772,844
Transfer -In-Abandoned Vehicles	3,224	4,000	4,000
Transfer In-Slesf	100,000	100,000	100,000
TOTAL REVENUES	\$ 4,656,615	\$ 4,663,144	\$ 4,671,374

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
 2013-14 CITY MANAGERS PROPOSED BUDGET
 GENERAL FUND

DEPARTMENTS	# OF PERSONNEL	PERSONNEL	MAINT & OPERATIONS	CAPITAL OUTLAY	GRAND TOTAL
Mayor & Council	5.00	8,460	6,600	-	15,060
City Attorney	0.00	-	90,000	-	90,000
Non-Departmental	0.00	-	841,859	-	841,859
City Manager	1.00	212,872	2,050	-	214,922
City Clerk	1.00	106,188	6,000	-	112,188
Finance	1.00	246,656	34,600	-	281,256
Human Resources	1.00	72,561	2,200	-	74,761
Planning & Development	0.25	18,952	105,636	-	124,588
Community Services & Recreation	2.35	81,625	135,670	-	217,295
Police	18.00	1,977,907	216,500	20,000	2,214,407
Public Works Administration	0.33	35,285	6,150	49,000	90,435
Landscape Maintenance	1.70	124,903	48,000	-	172,903
Building & Facility Maint	0.00	-	54,000	-	54,000
Vehicle & Equip Maint	1.00	70,819	51,000	-	121,819
GENERAL FUND TOTAL	32.63	\$ 2,956,228	\$ 1,600,265	\$ 69,000	\$ 4,625,493
2012-13 FUND TOTAL (ESTIMATE)	34.63	\$ 3,039,769	\$ 1,532,503	\$ -	4,572,272
2011-12 FUND TOTAL (ACTUAL)	38.93	\$ 2,593,900	\$ 1,801,799	\$ -	4,395,699

EXPENDITURE SUMMARY

CITY COUNCIL	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	5	5	5
Personnel	8,768	8,670	8,460
Maintenance and Operation	7,617	6,200	6,600
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 16,385	\$ 14,870	\$ 15,060

Description:

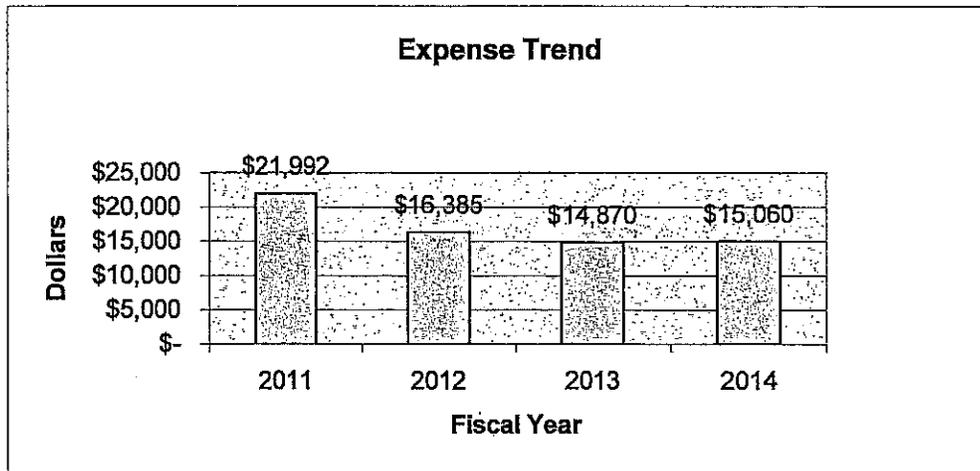
The City Council serves as the governing body of Kingsburg. The five members are elected at large and elect a Mayor from among their membership. The City Council provides policy direction and leadership on all City, Successor Agency and Finance Authority matters. The Council delegates the day-to-day 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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Printing and Advertising	859	600	600
Conf/Meetings/Travel Exp	51	-	-
Memberships/Dues	6,707	5,600	6,000
Professional Services	-	-	-
TOTAL MAINTENANCE & OPERATION	\$ 7,617	\$ 6,200	\$ 6,600



PERSONNEL DETAIL

City Council	<u>Total Positions</u>		2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
	2012-13 ACTUAL	2013-14 PROPOSED BUDGET			
Regular Positions Pay					
Councilmembers	5	5	8,145	8,050	7,850
Benefits					
FICA			623	620	610
PERS					
Med/Dent/Vision/Life					
Workers Comp					
	5	5	\$ 8,768	\$ 8,670	\$ 8,460

EXPENDITURE SUMMARY

CITY ATTORNEY	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	66,872	115,000	90,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 66,872	\$ 115,000	\$ 90,000

Description:

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

Significant Changes:

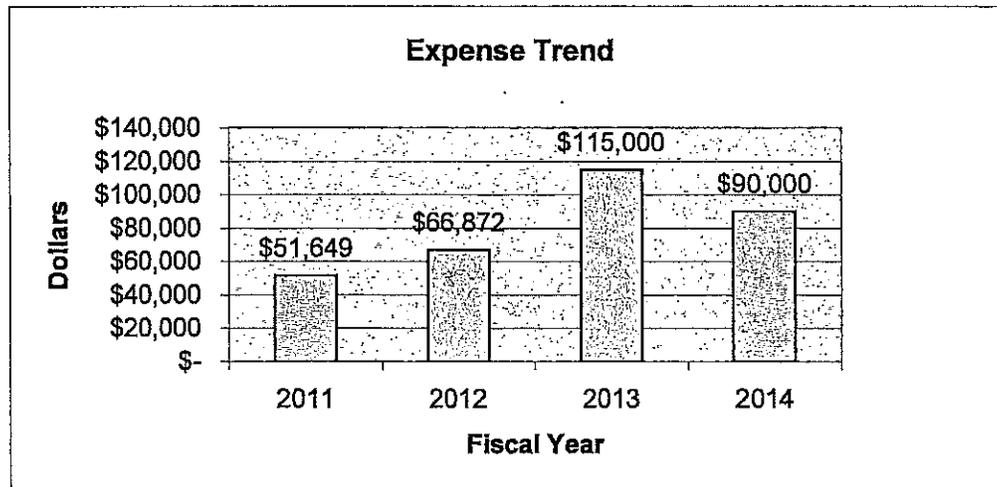
The City has had higher legal costs for the 2013 Fiscal Year because of the MOU negotiations etc.

EXPENDITURE DETAIL

CITY ATTORNEY	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
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MAINTENANCE & OPERATION DETAIL

Professional Services	66,872	115,000	90,000
TOTAL MAINTENANCE & OPERATION	\$ 66,872	\$ 115,000	\$ 90,000



EXPENDITURE SUMMARY

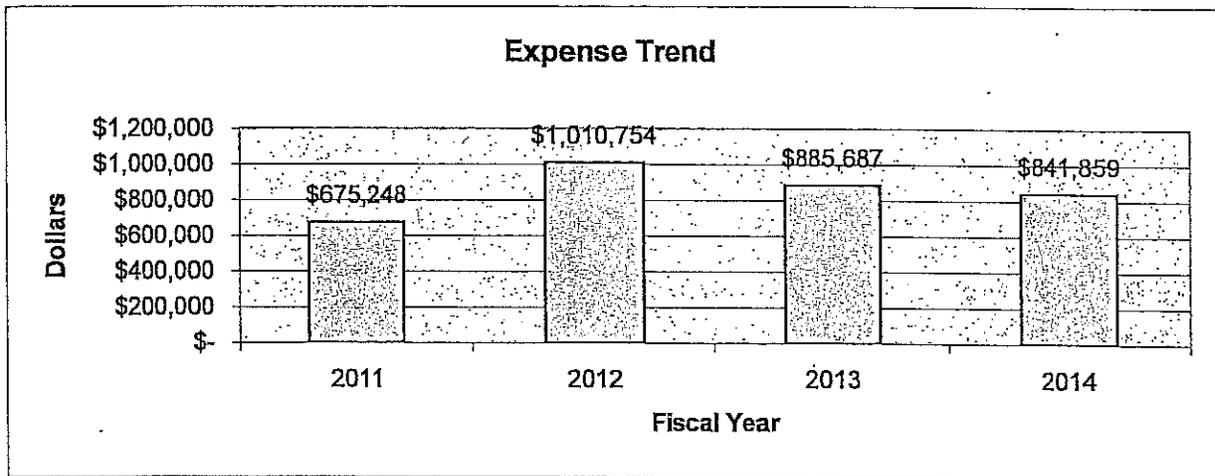
NON-DEPARTMENTAL	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	1,010,754	885,687	841,859
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 1,010,754	\$ 885,687	\$ 841,859

Description:

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

Significant Changes:

None.



EXPENDITURE DETAIL

NON-DEPARTMENTAL	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Communications	5,335	5,500	5,500
Utilities	8,563	9,200	9,200
Special Professional	-	10,000	15,000
Insurance-Liability	102,518	105,772	108,059
Fire Services Transfer to Ambulance	761,080	613,500	580,000
Council Chamber Lease Payment	25,200	25,200	25,200
City Website/Kingsburg App	1,580	3,000	3,200
CRM Program	1,000	1,000	1,000
Property Taxes	-	2,200	2,200
Employee Bonds	1,214	1,200	1,200
Tree Lights & Christmas	1,633	1,500	1,500
Miscellaneous	14,432	15,000	15,000
Copier & Leases	11,289	12,500	13,000
<i>Successor Agency (Redevelopment) Related Costs:</i>			
Professional Services	40,911	45,000	28,000
Conf/Mtgs/Travel	-	-	-
Memberships/Dues	5,999	5,115	5,000
Chamber Services	30,000	30,000	28,800
TOTAL MAINTENANCE & OPERATION	\$ 1,010,754	\$ 885,687	\$ 841,859

EXPENDITURE SUMMARY

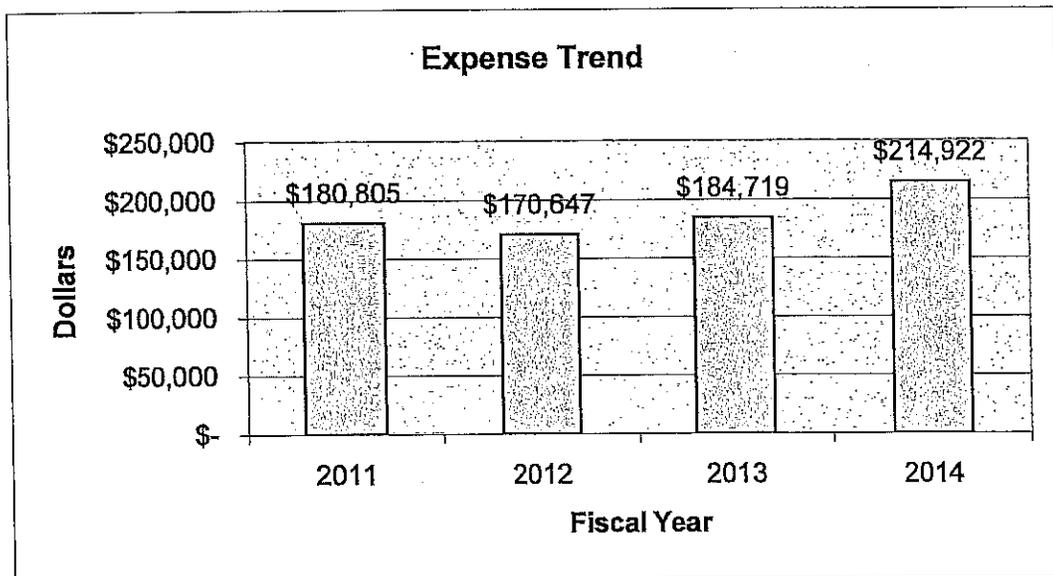
CITY MANAGER	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	167,214	182,669	212,872
Maintenance and Operation	3,433	2,050	2,050
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 170,647	\$ 184,719	\$ 214,922

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:

There will be a new City Manager hired early in 2014 Fiscal Year. The new salary will be negotiated. When that is accomplished there may be a budget amendment needed to reflect the change.



PERSONNEL DETAIL

Total Positions

	2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
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Regular Positions Pay

City Manager	1	1	116,340	121,000	143,100
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Benefits*

FICA			8,129	8,200	8,200
PERS			18,778	19,000	16,550
Med/Dent/Vision/Life			9,141	19,700	30,000
Workers Comp			6,325	6,699	7,593
ERMA/EAP			2,501	2,070	1,429
Auto Allowance			6,000	6,000	6,000

	1	1	\$ 167,214	\$ 182,669	\$ 212,872
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EXPENDITURE DETAIL

CITY MANAGER	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
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MAINTENANCE & OPERATION DETAIL

Communications	173	150	150
Conf/Meetings/Travel	1,875	500	500
Memberships/Dues/Publications	1,385	1,400	1,400
Insurance Claims Settlement	-	-	-
Special Professional	-	-	-
TOTAL MAINTENANCE & OPERATION	\$ 3,433	\$ 2,050	\$ 2,050

EXPENDITURE SUMMARY

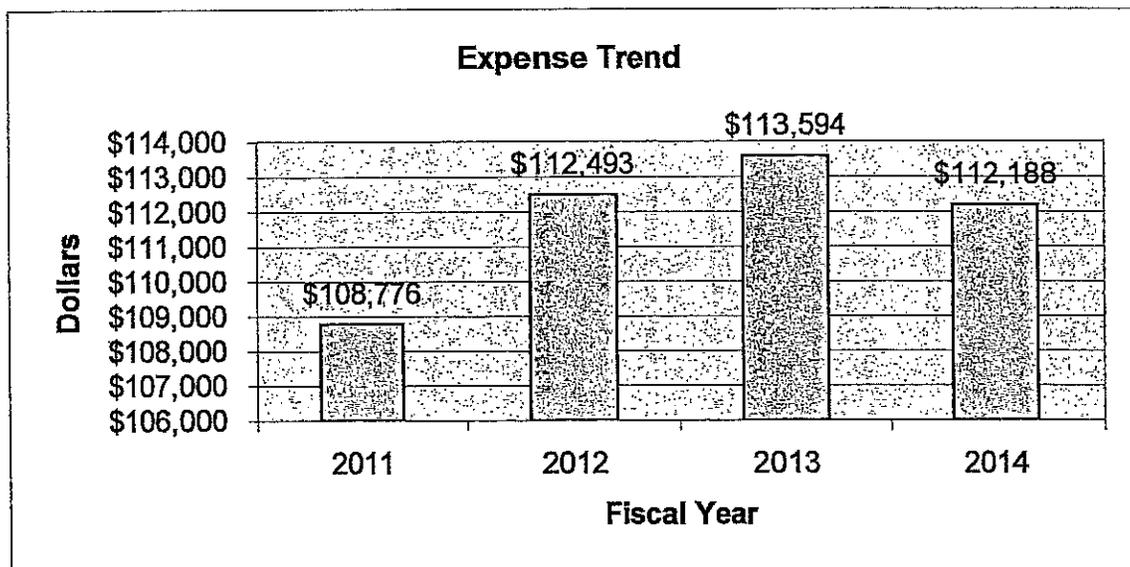
CITY CLERK	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	106,562	102,644	106,188
Maintenance and Operation	5,931	10,950	6,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 112,493	\$ 113,594	\$ 112,188

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:

The new MOU's were negotiated in the 2012-13 Fiscal Year and all of those provisions are included in this budget.



PERSONNEL DETAIL

	<u>Total Positions</u>		2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
	2012-13 ACTUAL	2013-14 ADOPTED BUDGET			
City Clerk					
Regular Positions Pay					
City Clerk	1	1	75,944	71,000	70,350
Benefits*					
FICA			4,652	4,950	5,510
PERS			11,268	8,900	9,250
Med/Dent/Vision/Life			9,662	12,800	16,045
ERMA/EAP			1,424	1,179	797
Workers Comp			3,612	3,815	4,236
	1	1	\$ 106,562	\$ 102,644	\$ 106,188

EXPENDITURE DETAIL

CITY CLERK	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	1,033	1,100	1,500
Conf/Meetings/Travel	352	500	500
Election Expense	-	5,350	-
Printing & Advertising	4,546	4,000	4,000
TOTAL MAINTENANCE & OPERATION	\$ 5,931	\$ 10,950	\$ 6,000

EXPENDITURE SUMMARY

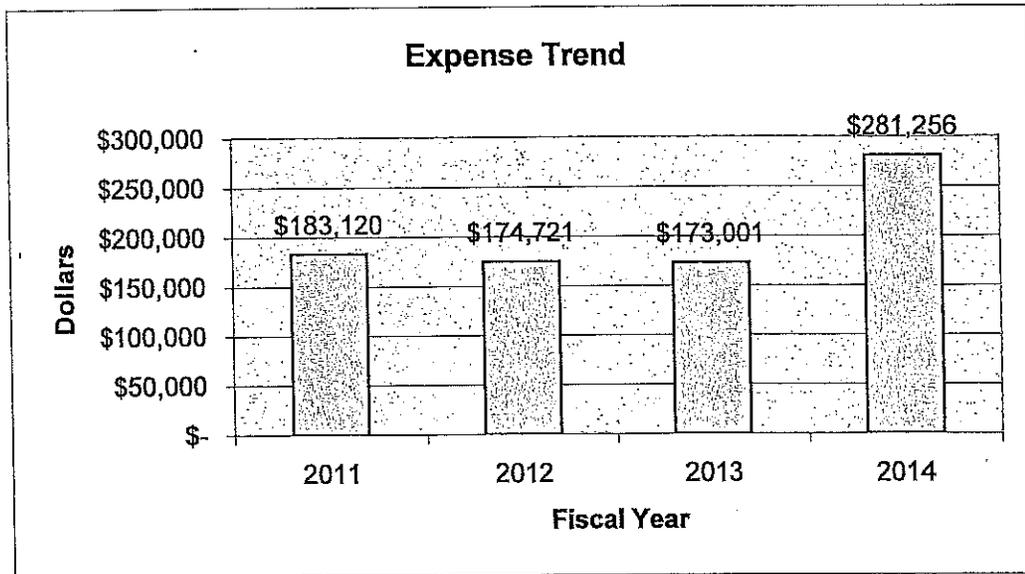
FINANCE	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	135,359	136,691	246,656
Maintenance and Operation	39,362	36,310	34,600
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 174,721	\$ 173,001	\$ 281,256

Description:

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

Significant Changes:

The new MOU's were negotiated in the 2012-13 Fiscal Year and all of those provisions are included in this budget.



PERSONNEL DETAIL

Finance	<u>Total Positions</u>		2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
	2012-13	2013-14			
Regular Positions Pay					
Finance Director	1	1	91,250	94,000	195,520
Benefits*					
FICA			6,682	6,800	15,200
PERS			15,894	14,000	12,750
Med/Dent/Vision/Life			14,609	15,000	16,244
ERMA/EAP			1,963	1,627	1,100
Workers Comp			4,961	5,264	5,842
	1	1	\$ 135,359	\$ 136,691	\$ 246,656

EXPENDITURE DETAIL

FINANCE	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	226	250	250
Comp/Maint & Supplies	23,666	23,000	23,000
Conf/Meetings/Travel/Education	231	250	
Memberships/Dues/Publications	110	110	150
Audit	4,200	4,200	4,200
Special Professional Services	10,929	8,500	7,000
TOTAL MAINTENANCE & OPERATION	\$ 39,362	\$ 36,310	\$ 34,600

EXPENDITURE SUMMARY

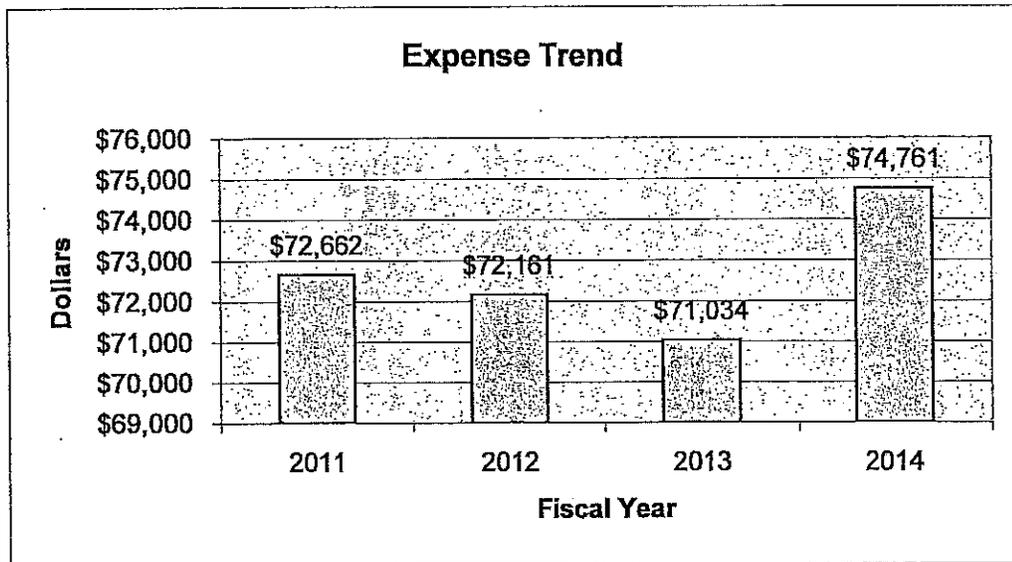
HUMAN RESOURCES	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	68,772	69,234	72,561
Maintenance and Operation	3,389	1,800	2,200
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 72,161	\$ 71,034	\$ 74,761

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:

The new MOU's were negotiated in the 2012-13 Fiscal Year and all of those provisions are included in this budget.



PERSONNEL DETAIL

Human Resources	<u>Total Positions</u>		2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
	2012-13	2013-14			
Regular Positions Pay					
Human Resource Coor	1	1	51,137	53,335	56,200
Benefits*					
FICA			3,892	3,932	4,290
PERS			9,242	7,500	7,400
Med/Dent/Vision/Life			659	650	650
ERMA/EAP			1,089	901	637
Workers Comp			2,753	2,916	3,384
	1	1	\$ 68,772	\$ 69,234	\$ 72,561

EXPENDITURE DETAIL

HUMAN RESOURCES	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	135	75	100
Conf/Meetings/Travel/Education	408	200	500
Memberships/Dues/Publications	1,468	1,525	1,600
Safety Committee	-	-	-
Special Professional Services	1,378	-	-
TOTAL MAINTENANCE & OPERATION	\$ 3,389	\$ 1,800	\$ 2,200

EXPENDITURE SUMMARY

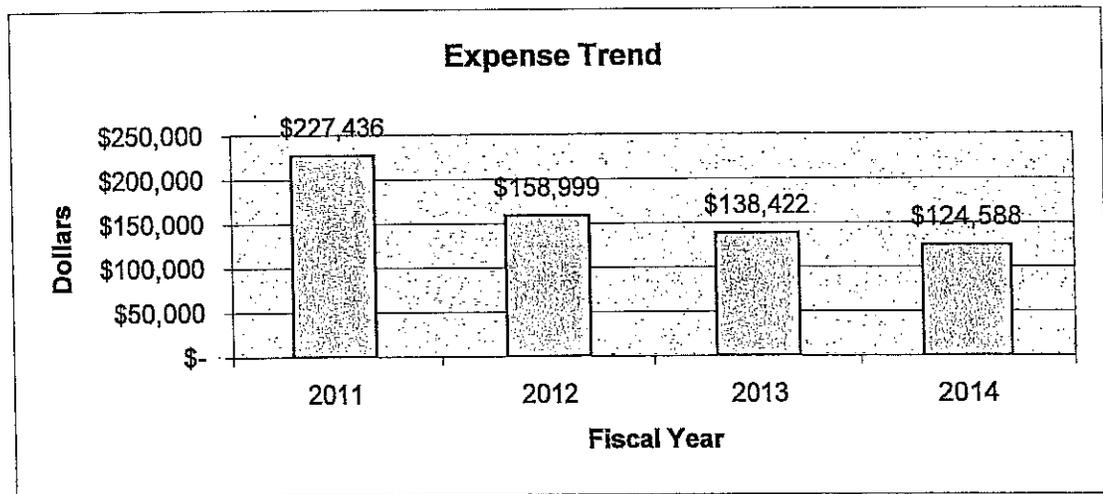
PLANNING & DEVELOPMENT	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	1.5	0.25	0.25
Personnel	58,443	20,486	18,952
Maintenance and Operation	148,556	117,936	105,636
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 206,999	\$ 138,422	\$ 124,588

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:

The new MOU's were negotiated in the 2012-13 Fiscal Year and all of those provisions are included in this budget.



PERSONNEL DETAIL

Planning & Development	2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Regular Positions Pay					
Planning & Build Director	0	0	21,039	13,000	13,300
Dept. Secretary II	0.25	0.25			
Parttime Help	-	-	-	-	-
Benefits*					
FICA			1,729	900	1,000
PERS			5,188	1,800	1,750
Med/Dent/Vision/Life			7,148	3,850	1,950
ERMA/EAP			1,796	221	151
Workers Comp			4,543	715	801
Unemployment			17,000	-	-
	0.25	0.25	\$ 58,443	\$ 20,486	\$ 18,952

EXPENDITURE DETAIL

PLANNING & DEVELOPMENT	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Advertising	1,995	1,500	1,200
Communications	-	-	-
Scanner Lease	2,111	2,111	2,111
Conf/Meetings/Travel/Training & Educ	228	200	200
Memberships/Dues/Publications	87	125	125
Outside Agency Fees (LAFCO Etc.)	2,144	9,000	2,000
Charrette Expenses	47,193	-	-
Special Professional	94,798	105,000	100,000
TOTAL MAINTENANCE & OPERATION	\$ 148,556	\$ 117,936	\$ 105,636

EXPENDITURE SUMMARY

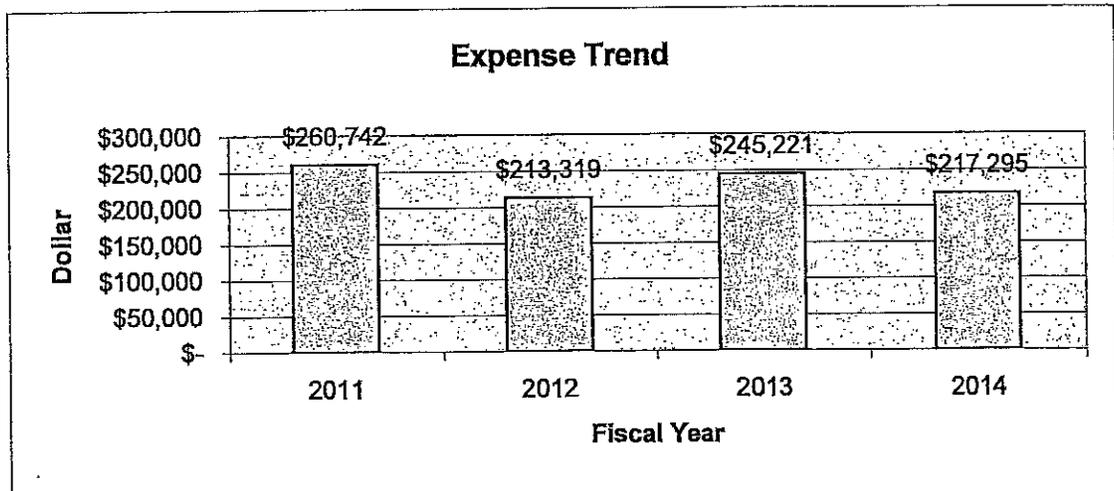
COMMUNITY SERVICES	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	2.6	2.35	2.35
Personnel	95,334	86,801	81,625
Maintenance and Operation	117,985	158,420	135,670
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 213,319	\$ 245,221	\$ 217,295

Description:

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

Significant Changes:

The new MOU's were negotiated in the 2012-13 Fiscal Year and all of those provisions are included in this budget.



PERSONNEL DETAIL

Community Services	<u>Total Positions</u>		2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
	2012-13 ACTUAL	2013-14 ADOPTED BUDGET			
Regular Positions Pay					
Community Services Coor	0.75	0.75	41,312	32,700	34,600
Overtime					
-					
Extra Help:					
After School/Summer Prog	1.6	1.6	32,514	32,500	32,500
Benefits*					
FICA			5,322	5,000	5,135
PERS			6,842	6,000	4,550
Med/Dent/Vision/Life			4,015	4,500	40
ERMA/EAP			1,510	1,300	760
Workers Comp			3,819	4,801	4,040
	2.35	2.35	\$ 95,334	\$ 86,801	\$ 81,625

EXPENDITURE DETAIL

COMMUNITY SERVICES	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Band Concerts	7,000	7,000	7,000
Weed Abatement	1,855	-	2,000
After School/Summer Rec Program Supplies	11,336	14,000	14,000
Office Supplies/Printing & Advertising	209	200	200
Rec Prog Conf/Meetings/Travel	269	250	500
Dues	-	170	170
Animal Control	716	800	800
Senior Center Operating Transfer	21,000	58,000	34,000
Pool Operating Transfer	75,600	78,000	77,000
TOTAL MAINTENANCE & OPERATION	\$ 117,985	\$ 158,420	\$ 135,670

EXPENDITURE SUMMARY

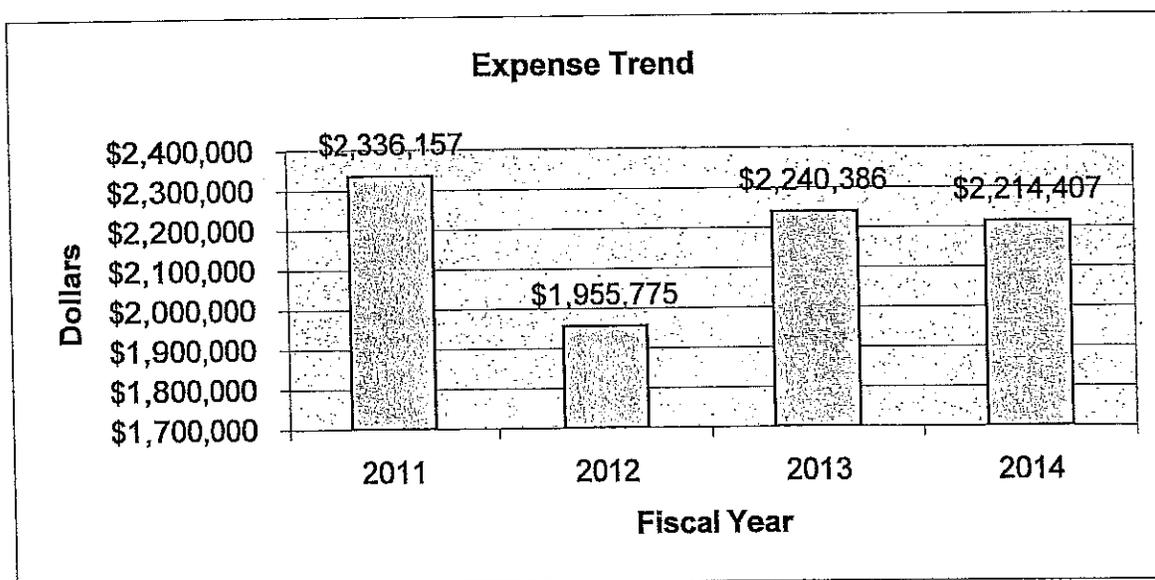
POLICE	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	22	20	18
Personnel	1,717,649	2,031,286	1,977,907
Maintenance and Operation	238,126	209,100	216,500
Debt Service	-	-	-
Capital Outlay	-	-	20,000
Total	\$ 1,955,775	\$ 2,240,386	\$ 2,214,407

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:

The new MOU's were negotiated in the 2012-13 Fiscal Year and all of those provisions are included in this budget.



PERSONNEL DETAIL

Police	2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Regular Positions Pay			1,109,141	1,138,500	1,115,000
Cashouts					
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			50,203	98,000	70,000
Extra Help:					
Reserve Officers(20) & Reserve Dispatchers			25,435	45,000	35,000
Parttime officers			-	-	48,500
Benefits*					
FICA			8,620	100,000	92,000
PERS			236,749	360,000	330,500
Med/Dent/Vision/Life			185,095	175,000	186,000
ERMA/EAP			20,684	15,661	15,660
Workers Comp			63,078	71,625	69,247
Unemployment			-	11,500	-
Uniform Allowance			18,644	16,000	16,000
	20	18	\$ 1,717,649	\$ 2,031,286	\$ 1,977,907

POLICE	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Advertising	10,390	6,200	8,000
Dept Tools & Supplies	37,345	9,000	9,000
Weapons/flares/etc.	3,922	3,500	5,000
Reserve Expense	3,600	4,600	6,000
Screening Personnel (Fulltime/Reserves/Volunteer)	3,519	4,000	9,000
Communications (Phone/Cell/911 System)	23,719	21,000	22,000
Utilities	22,676	23,000	22,000
Fuels	51,689	52,000	53,000
Office equip Maint	14,636	16,000	16,000
POST Funded Training	16,875	15,000	15,000
Conferences/Meetings/Travel	882	1,600	1,000
Training and Education	1,084	3,500	1,500
Memberships/Dues/Pubs	2,355	1,500	1,500
Special Professional Services	29,329	26,000	26,000
Equipment Maintenance	5,002	5,000	4,000
Radio & Communication Maint	9,867	12,000	12,000
Photo Equip Expense	4	-	-
Jail Booking Fees	276	300	500
K-9 Unit	808	1,400	1,000
Pistol Range	148	500	1,000
CalGrip Grant	-	-	-
Crime Prevention	-	3,000	3,000
TOTAL MAINTENANCE & OPERATION	\$ 238,126	\$ 209,100	\$ 216,500
CAPITAL OUTLAY DETAIL			
Vehicle Replacement	-	-	20,000
<i>Police Set-asides:</i>			
X-26 Tasers	-	-	-
Portable Radios	-	-	-
Traffic Radar	-	-	-
Computer set asides	-	-	-
Duty Weapons set-asides	-	-	-
Ballistic Vests	-	-	-
Misc Police Equipment (per CIP)	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 20,000

EXPENDITURE SUMMARY

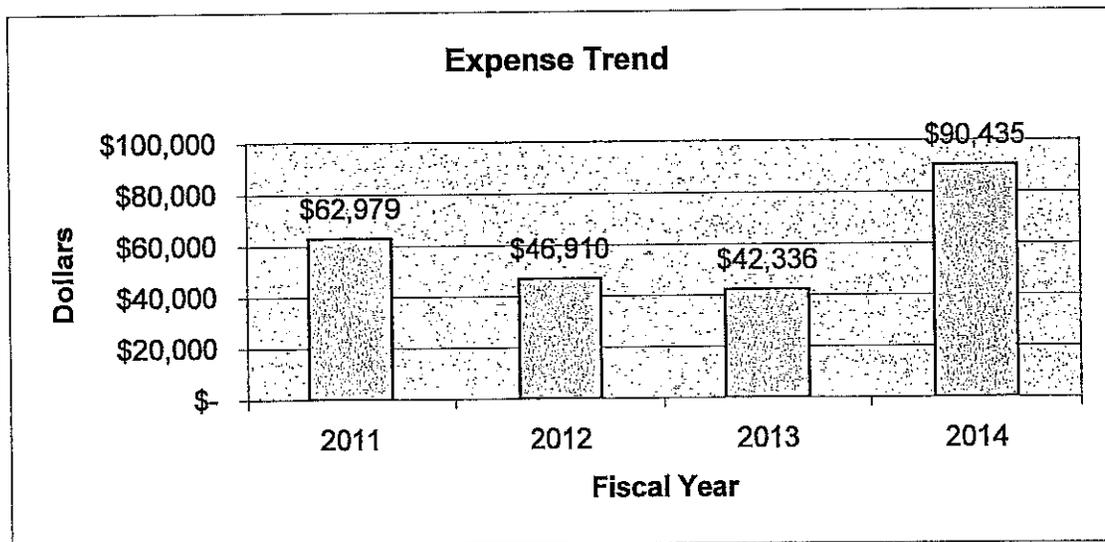
P.W. ADMIN	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	0.83	0.33	0.33
Personnel	40,049	36,186	35,285
Maintenance and Operation	6,861	6,150	6,150
Debt Service	-	-	-
Capital Outlay	-	-	49,000
Total	\$ 46,910	\$ 42,336	\$ 90,435

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:

The new MOU's were negotiated in the 2012-13 Fiscal Year and all of those provisions are included in this budget.



PERSONNEL DETAIL

P.W. Admin	<u>Total Positions</u>		2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
	2012-13 ACTUAL	2013-14 ADOPTED BUDGET			
Regular Positions Pay			25,793	27,000	27,400
P.W. Superintendent	0.33	0.33			
Secretary I					
Benefits*					
FICA			1,865	1,950	2,200
PERS			4,430	3,650	3,594
Med/Dent/Vision/Life			3,596	1,700	130
ERMA/EAP			538	445	311
Workers Comp			1,360	1,441	1,650
Unemployment			2,467	-	-
	0.33	0.33	\$ 40,049	\$ 36,186	\$ 35,285

EXPENDITURE DETAIL

P.W. ADMIN	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Advertising	511	600	600
Communications	3,989	3,600	3,600
Utilities	736	750	750
Office Equipment Maint	1,612	1,200	1,200
Conference/Meetings/Travel	13	-	-
Memberships/Dues/Pubs	-	-	-
TOTAL MAINTENANCE & OPERATION	\$ 6,861	\$ 6,150	\$ 6,150
CAPITAL OUTLAY DETAIL			
Misc General Equipment	-	-	-
Pickup	-	-	-
<i>PW Set-asides:</i>			
Tractor for maintenance of property	-	-	25,000
2 mowers for park and property maintenance	-	-	24,000
	-	-	-
	-	-	-
	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 49,000

EXPENDITURE SUMMARY

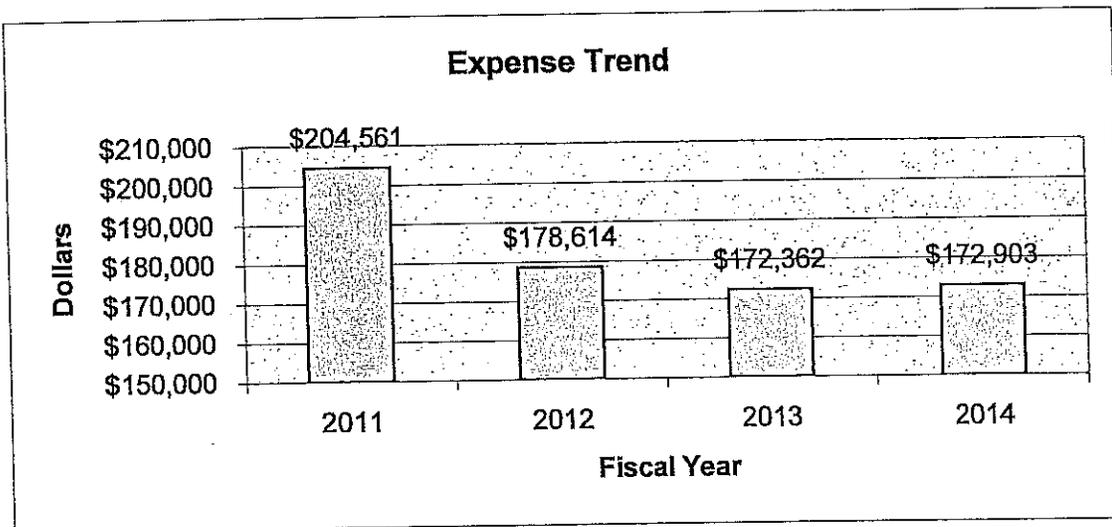
LANDSCAPE MAINTENANCE	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	2.55	1.7	1.7
Personnel	130,220	125,462	124,903
Maintenance and Operation	48,394	46,900	48,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 178,614	\$ 172,362	\$ 172,903

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:

The new MOU's were negotiated in the 2012-13 Fiscal Year and all of those provisions are included in this budget.



PERSONNEL DETAIL

	<u>Total Positions</u>				
Landscape Maintenance	2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Regular Positions Pay			73,768	83,000	82,500
Maint Worker III	1.7	1.7			
Maint Worker II					
Overtime			6,053	3,000	3,000
Benefits*					
FICA			5,772	6,000	6,400
PERS			12,932	11,500	10,800
Med/Dent/Vision/Life			19,700	15,400	16,300
ERMA/EAP			2,022	1,549	935
Workers Comp			5,114	5,013	4,968
Unemployment			4,859	-	-
	1.7	1.7	\$ 130,220	\$ 125,462	\$ 124,903

EXPENDITURE DETAIL

LANDSCAPE MAINTENANCE	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept Tools and Supplies	16,031	14,000	15,000
Utilities	26,401	26,000	26,000
Fuels	4,412	4,400	4,500
Special Professional Services	1,550	2,500	2,500
TOTAL MAINTENANCE & OPERATION	\$ 48,394	\$ 46,900	\$ 48,000

EXPENDITURE SUMMARY

BUILDING & FACILITY MAINT	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel			
Personnel	-	-	-
Maintenance and Operation	55,449	55,000	54,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 55,449	\$ 55,000	\$ 54,000

Description:

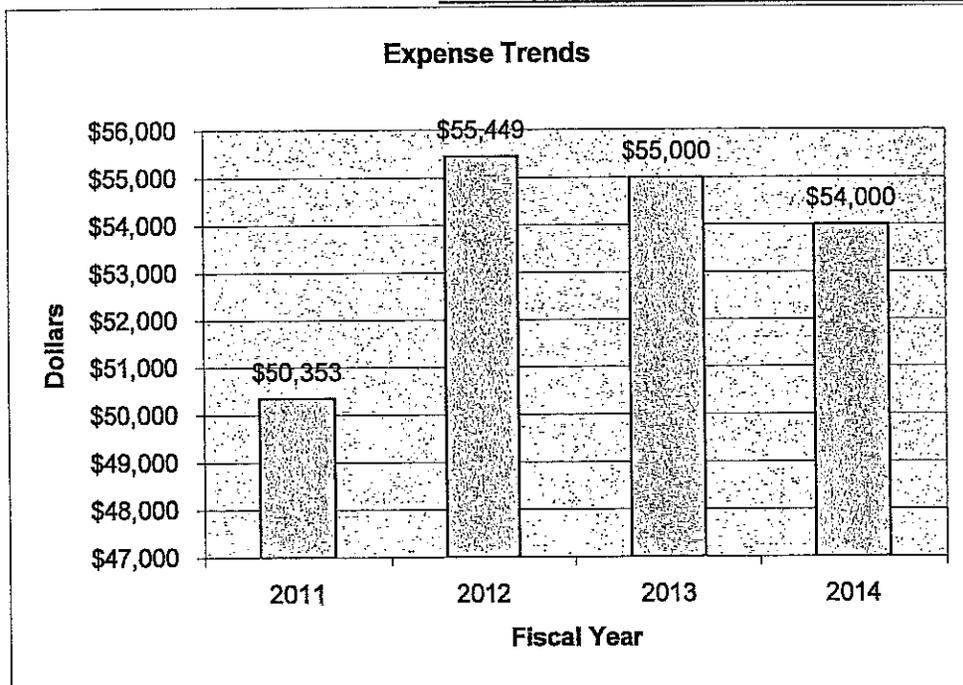
Building and Facility Maintenance provides upkeep and maintenance for all of the facilities in the City. Janitorial services are provided by Viking Janitorial. Miscellaneous repairs are performed by City personnel.

Significant Changes:

None.

EXPENDITURE DETAIL

BUILDING & FACILITY MAINT	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Janitorial	35,974	36,000	36,000
Dept Tools and Supplies	6,318	14,000	10,000
Misc Maint & Repair	13,157	5,000	8,000
TOTAL MAINTENANCE & OPERATION	\$ 55,449	\$ 55,000	\$ 54,000



EXPENDITURE SUMMARY

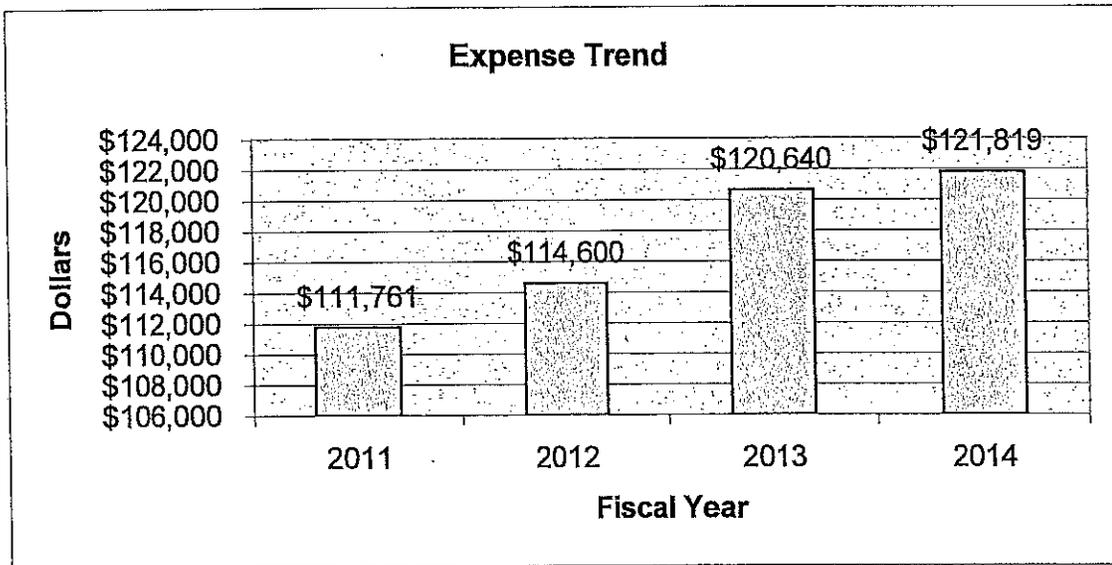
VEHICLE MAINTENANCE	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	65,530	69,640	70,819
Maintenance and Operation	49,070	51,000	51,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 114,600	\$ 120,640	\$ 121,819

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:

The new MOU's were negotiated in the 2012-13 Fiscal Year and all of those provisions are included in this budget.



PERSONNEL DETAIL

Vehicle Maintenance	<u>Total Positions</u>		2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
	2012-13 ACTUAL	2013-14 ADOPTED BUDGET			
Regular Positions Pay			39,595	40,200	40,800
Mechanic	1	1			
Overtime			4,690	5,000	5,000
Benefits*					
FICA			3,074	3,400	3,400
PERS			6,492	5,300	5,400
Med/Dent/Vision/Life			8,672	12,000	13,300
ERMA/EAP			852	812	462
Workers Comp			2,155	2,928	2,457
	1	1	\$ 65,530	\$ 69,640	\$ 70,819

EXPENDITURE DETAIL

VEHICLE MAINTENANCE	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept Tools & Supplies	18,627	16,000	16,000
Vehicle Maintenance Expense	30,443	35,000	35,000
TOTAL MAINTENANCE & OPERATION	\$ 49,070	\$ 51,000	\$ 51,000

Summary of Street Funds							
<i>2013-2014 Fiscal Year Budget</i>							
	Gas Tax	LTF 3	LTF 8	Measure C Street Maint	Measure C ADA	Measure C Flex Fund	Total
Estimated Beg Fund Balance 6/30/13	215,068	(1,168)	793,267	637,343	25,878	50,422	1,720,820
Revenues:							
Taxes	339,900	7,000	200,000	140,000	4,600	160,000	851,500
Interest	-	175	700	1,400	-	-	2,275
Total Revenue	339,900	7,175	200,700	141,400	4,600	160,000	853,775
Expenses:							
Salaries & Benefits	174,170						174,170
Tools & Supplies	2,500		2,500			25,000	30,000
Utilities			3,100				
Street Lighting	60,000		20,000			80,000	160,000
Professional Serv			15,000			5,000	20,000
Veh Maint						4,000	4,000
Fuels	7,500					1,500	7,500
Audit						2,000	1,500
Repair & Maint						2,000	2,000
Two ADA Ramps						-	-
Sidewalk Repair						15,000	15,000
Street Striping Program	15,500		15,500			15,500	46,500
Overhead							
Capital Outlay Projects:							
Street Projects			-	115,000			115,000
Transfer to Fed St Projects			79,983	154,077			234,060
20th St Project			250,000	-			250,000
Vehicle Repl.-set aside							-
Total Expenses	259,670	-	386,083	269,077	-	148,000	1,062,830
Net Result	80,230	7,175	(185,383)	(127,677)	4,600	12,000	(209,055)
Projected 6/30/14	295,298	6,017	607,884	509,666	30,478	62,422	1,511,765

GAS TAX FUNDS SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	132,701
2012-13 Fiscal Year	
Estimated Revenue	323,000
Transfers In	<u> -</u>
Estimated Funds Available	455,701
Estimated Expenditures	223,833
Transfers Out	<u>16,800</u>
Total Expenditures and Transfers Out	240,633
06/30/13 Estimated Fund Balance	<u>215,068</u>
06/30/13 Fund Balance	215,068
2013-14 Fiscal Year	
Estimated Revenue	339,900
Transfers In	<u> -</u>
Estimated Funds Available	554,968
Estimated Expenditures	244,170
Transfers Out	<u>15,500</u>
Total Expenditures and Transfers Out	259,670
06/30/14 Estimated Fund Balance	<u>\$295,298</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Unreserved	<u>132,701</u>	<u>215,068</u>	<u>295,298</u>
Fund Balances	<u>\$ 132,701</u>	<u>\$ 215,068</u>	<u>\$ 295,298</u>

REVENUE SUMMARY

GAS TAX FUNDS SUMMARY	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Other Revenue			
Gas Taxes-Section 2105	52,650	50,000	53,000
Gas Taxes-Section 2106	36,490	34,000	40,500
Gas Taxes-Section 2107	60,615	74,000	80,200
Gas Taxes Section-2107.5	3,000	3,000	3,000
Gas Taxes Section-2103	167,619	162,000	163,200
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 320,374	\$ 323,000	\$ 339,900

EXPENDITURE SUMMARY

GAS TAX FUNDS	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	2	2.30	2.30
Personnel	144,310	153,833	174,170
Maintenance and Operation	102,449	86,800	85,500
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 246,759	\$ 240,633	\$ 259,670

Description:

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

Significant Changes:

The new MOU's were negotiated in the 2012-13 Fiscal Year and all of those provisions are included in this budget.

PERSONNEL DETAIL

Gas Tax Funds	2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Regular Positions Pay			79,952	99,000	113,500
Maintenance Worker III	2.3	2.3			
Overtime			3,284	1,000	2,000
Benefits*					
FICA			6,412	6,900	8,400
PERS			14,375	11,500	14,750
Med/Dent/Vision/Life			28,769	27,000	27,400
ERMA/EAP			2,323	1,991	1,286
Workers Comp			9,195	6,442	6,834
	2.3	2.3	\$ 144,310	\$ 153,833	\$ 174,170

EXPENDITURE DETAIL

GAS TAX FUNDS	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept Tools & Supplies	8,790	2,500	2,500
Street Lighting & Signals	66,414	60,000	60,000
Professional Services	5,725	-	-
Fuel	6,689	7,500	7,500
Transfer Out-General Fund	14,831	16,800	15,500
TOTAL MAINTENANCE & OPERATION	\$ 102,449	\$ 86,800	\$ 85,500

LOCAL TRANSPORTATION FUND ARTICLE 3

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	18,990
2012-13 Fiscal Year	
Estimated Revenue	6,852
Transfers In	<u>-</u>
Estimated Funds Available	25,842
Estimated Expenditures	27,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	27,000
06/30/13 Estimated Fund Balance	<u>(1,158)</u>
06/30/13 Fund Balance	(1,158)
2013-14 Fiscal Year	
Estimated Revenue	7,175
Transfers In	<u>-</u>
Estimated Funds Available	6,017
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/14 Estimated Fund Balance	<u>\$ 6,017</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Capital Improvements	18,990	(1,158)	6,017
Fund Balances	<u>\$ 18,990</u>	<u>\$ (1,158)</u>	<u>\$ 6,017</u>

REVENUE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 3	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
OTHER REVENUE			
Allocation	6,088	6,677	7,000
Use of Money and Property			
Interest	175	175	175
TOTAL REVENUES	\$ 6,263	\$ 6,852	\$ 7,175

EXPENDITURE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 3	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	27,000	-
Total	\$ -	\$ 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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Professional Services	-	-	-
Transfer to Federal St Projects	-	27,000	-
TOTAL CAPITAL OUTLAY	\$ -	\$ 27,000	\$ -

LOCAL TRANSPORTATION FUND ARTICLE 8

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	829,967
2012-13 Fiscal Year	
Estimated Revenue	300,700
Transfers In	-
Estimated Funds Available	1,130,667
Estimated Expenditures	320,600
Transfers Out	16,800
Total Expenditures and Transfers Out	337,400
06/30/13 Estimated Fund Balance	<u>793,267</u>
06/30/13 Fund Balance	793,267
2013-14 Fiscal Year	
Estimated Revenue	200,700
Transfers In	-
Estimated Funds Available	993,967
Estimated Expenditures	290,600
Transfers Out	95,483
Total Expenditures and Transfers Out	386,083
06/30/14 Estimated Fund Balance	<u>\$607,884</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Unreserved	1,130,667	793,267	607,884
Fund Balances	\$ 1,130,667	\$ 793,267	\$ 607,884

REVENUE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 8	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
OTHER REVENUE			
Allocation	299,223	300,000	200,000
Transfer in from Other Funds	-	-	-
Use of Money and Property			
Interest	731	700	700
TOTAL REVENUES	\$ 299,954	\$ 300,700	\$ 200,700

EXPENDITURE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 8	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	30,662	87,400	56,100
Debt Service	-	-	-
Capital Outlay	552	250,000	329,983
Total	\$ 31,214	\$ 337,400	\$ 386,083

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

LOCAL TRANSPORTATION FUND ARTICLE 8	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept. Tools and Supplies	2,334	2,500	2,500
Utilities	3,060	3,100	3,100
Professional Services	10,868	45,000	15,000
Street Lighting	-	20,000	20,000
Street Striping Program	-	-	-
Firestation Alley	-	-	-
Transfer Out-General Fund	14,400	16,800	15,500
TOTAL MAINTENANCE & OPERATION	\$ 30,662	\$ 87,400	\$ 56,100
CAPITAL OUTLAY DETAIL			
Slurry Seals/Overlays (See CIP for Detail)	-	250,000	-
20th Avenue Project	-	-	250,000
Pavement Mgnt Plan-Alleys	-	-	-
Transfer to Federal Street Project (matching Req.)	552	-	79,983
Transfer to CDBG Project	-	-	-
TOTAL CAPITAL OUTLAY	\$ 552	\$ 250,000	\$ 329,983

MEASURE C

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	608,443
2012-13 Fiscal Year	
Estimated Revenue	306,000
Transfers In	-
Estimated Funds Available	914,443
Estimated Expenditures	157,000
Transfers Out	43,800
Total Expenditures and Transfers Out	200,800
06/30/13 Estimated Fund Balance	<u>713,643</u>
06/30/13 Fund Balance	713,643
2013-14 Fiscal Year	
Estimated Revenue	306,000
Transfers In	-
Estimated Funds Available	1,019,643
Estimated Expenditures	247,500
Transfers Out	169,577
Total Expenditures and Transfers Out	417,077
06/30/14 Estimated Fund Balance	<u>\$602,566</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Unreserved	-	-	-
Reserved:			
Street Maintenance	524,343	637,343	509,666
ADA Compliance	21,278	25,878	30,478
Flexible Funding	\$ 62,822	\$ 50,422	\$ 62,422
Fund Balances	\$ 608,443	\$ 713,643	\$ 602,566

REVENUE SUMMARY

MEASURE C	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
OTHER REVENUE			
Measure C Taxes-Street Maintenance	37,492	140,000	140,000
Measure C Taxes-ADA	4,620	4,600	4,600
Measure C Taxes-Flexible Funding	159,326	160,000	160,000
Use of Money and Property			
Interest	1,397	1,400	1,400
TOTAL REVENUES	\$ 202,835	\$ 306,000	\$ 306,000

EXPENDITURE SUMMARY

MEASURE C	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	0.75	0.75	0.75
Personnel	-	-	-
Maintenance and Operation	244,654	200,800	417,077
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 244,654	\$ 200,800	\$ 417,077

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 fifth 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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
<i>Street Maintenance:</i>			
Street Maintenance Projects	197	-	115,000
Transfer to Eligible Fed Street Projects (match Req)	25,649	27,000	154,077
<i>Street Maintenance Total:</i>	25,846	27,000	269,077
<i>ADA Compliance:</i>			
Two ADA Ramps	750	-	-
Transfer to Eligible Fed Street Projects (match Req)	39,000	-	-
<i>ADA Compliance Total:</i>	39,750	-	-
<i>Flexible Funding:</i>			
Dept. Tools & Supplies	68,511	45,000	25,000
Street Lighting & Signals	69,811	80,000	80,000
Repairs and Maintenance	4,953	2,000	2,000
Vehicle Maintenance	1,813	4,000	4,000
Fuels	-	-	-
Professional Services	11,627	5,000	5,000
Audit	1,000	1,000	1,500
Sidewalk Repair	6,943	20,000	15,000
Transfer Out-General Fund	14,400	16,800	15,500
<i>Flexible Funding Total:</i>	179,058	173,800	148,000
TOTAL MAINTENANCE & OPERATION	\$ 244,654	\$ 200,800	\$ 417,077

Summary of Capital Project Funds															
<i>2013-2014 Fiscal Year Budget</i>															
	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 Conne- tion	Storm Drain	Park & Rec Neigh	Park & Rec Commun	Traffic Impact	Equip Repl Reserve	Total
Estimated Beg Fund Balance 6/30/13	632,437	(395,183)	(980,936)	229,575	23,336	503,701	143,929	517,718	923,660	(47,014)	(90,101)	198,620	13,357	66,811	1,739,910
Revenues:															
Impact Fees	10,000	5,000	20,000	8,000	5,000	10,000	10,000	15,000	15,000		10,000	5,000			113,000
Interest	500	-	-	100	10	300	100	300	600		-	20	30	120	2,080
Total Revenue	10,500	5,000	20,000	8,100	5,010	10,300	10,100	15,300	15,600	-	10,000	5,020	30	120	115,080
Expenses:															
Interest		250	500								100				850
Misc Improv/Dev Reimb															
Professional Services	66,000														66,000
Transfer Out			215,000												215,000
Total Expenses	66,000	250	215,500	-	-	-	-	-	-	-	100	-	-	-	281,850
Net Result	(55,500)	4,750	(195,500)	8,100	5,010	10,300	10,100	15,300	15,600	-	9,900	5,020	30	120	(166,770)
Projected 6/30/14 Ending Fund Balance	576,937	(390,433)	(1,176,436)	237,675	28,346	514,001	154,029	533,018	939,260	(47,014)	(80,201)	203,640	13,387	66,931	1,573,140

CAPITAL FACILITIES-ARTERIAL STREETS

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	627,037
2012-13 Fiscal Year	
Estimated Revenue	25,400
Transfers In	-
Estimated Funds Available	652,437
Estimated Expenditures	20,000
Transfers Out	-
Total Expenditures and Transfers Out	20,000
06/30/13 Estimated Fund Balance	<u>632,437</u>
06/30/13 Fund Balance	632,437
2013-14 Fiscal Year	
Estimated Revenue	10,500
Transfers In	-
Estimated Funds Available	642,937
Estimated Expenditures	66,000
Transfers Out	-
Total Expenditures and Transfers Out	66,000
06/30/14 Estimated Fund Balance	<u>\$576,937</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Reserve for Capital Improvements	627,037	632,437	576,937
Fund Balances	<u>\$ 627,037</u>	<u>\$ 632,437</u>	<u>\$ 576,937</u>

REVENUE SUMMARY

CAPITAL FACILITIES-ARTERIAL STREETS	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Charges for Services			
Capital Facilities Fees-Arterial Streets	9,286	25,000	10,000
Use of Money and Property			
Interest	593	400	500
TOTAL REVENUES	\$ 9,879	\$ 25,400	\$ 10,500

EXPENDITURE SUMMARY

CAPITAL FACILITES-ARTERIAL STREETS	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	2,800	20,000	66,000
Total	\$ 2,800	\$ 20,000	\$ 66,000

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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Professional Services-Plan Lines	2,800	20,000	66,000
TOTAL CAPITAL OUTLAY	\$ 2,800	\$ 20,000	\$ 66,000

CAPITAL FACILITIES-POLICE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	(400,933)
2012-13 Fiscal Year	
Estimated Revenue	6,000
Transfers In	-
Estimated Funds Available	(394,933)
Estimated Expenditures	250
Transfers Out	-
Total Expenditures and Transfers Out	250
06/30/13 Estimated Fund Balance	<u>(395,183)</u>
06/30/13 Fund Balance	(395,183)
2013-14 Fiscal Year	
Estimated Revenue	5,000
Transfers In	-
Estimated Funds Available	(390,183)
Estimated Expenditures	250
Transfers Out	-
Total Expenditures and Transfers Out	250
06/30/14 Estimated Fund Balance	<u>-\$390,433</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Reserve for Police Station	(400,933)	(395,183)	(390,433)
Fund Balances	\$ (400,933)	\$ (395,183)	\$ (390,433)

REVENUE SUMMARY

CAPITAL FACILITIES-POLICE	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Charges for Services			
Capital Facilities Fees-Police	4,787	6,000	5,000
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 4,787	\$ 6,000	\$ 5,000

EXPENDITURE SUMMARY

CAPITAL FACILITES-POLICE	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	383	250	250
Total	\$ 383	\$ 250	\$ 250

Description:

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

Significant Changes:

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

EXPENDITURE DETAIL

CAPITAL FACILITES-POLICE	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Interest	383	250	250
TOTAL CAPITAL OUTLAY	\$ 383	\$ 250	\$ 250

CAPITAL FACILITIES-FIRE/AMB

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	(790,436)
2012-13 Fiscal Year	
Estimated Revenue	25,000
Transfers In	
	<hr/>
Estimated Funds Available	(765,436)
Estimated Expenditures	500
Transfers Out	215,000
	<hr/>
Total Expenditures and Transfers Out	215,500
06/30/13 Estimated Fund Balance	<u>(980,936)</u>
06/30/13 Fund Balance	(980,936)
2013-14 Fiscal Year	
Estimated Revenue	20,000
Transfers In	-
	<hr/>
Estimated Funds Available	(960,936)
Estimated Expenditures	500
Transfers Out	215,000
	<hr/>
Total Expenditures and Transfers Out	215,500
06/30/14 Estimated Fund Balance	<u>-\$1,176,436</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Reserve for St. Remodel/Rolling	(790,436)	(980,936)	(1,176,436)
Fund Balances	<u>\$ (790,436)</u>	<u>\$ (980,936)</u>	<u>\$ (1,176,436)</u>

REVENUE SUMMARY

CAPITAL FACILITIES-FIRE/AMB	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Charges for Services			
Capital Facilities Fees-Fire	22,784	25,000	20,000
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 22,784	\$ 25,000	\$ 20,000

EXPENDITURE SUMMARY

CAPITAL FACILITES-FIRE/AMB	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	215,794	215,500	215,500
Total	\$ 215,794	\$ 215,500	\$ 215,500

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

CAPITAL FACILITES-FIRE/AMB	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Transfer out to Other Funds	215,059	215,000	215,000
Interest	735	500	500
TOTAL CAPITAL OUTLAY	\$ 215,794	\$ 215,500	\$ 215,500

CAPITAL FACILITIES-CITY HALL

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	219,475
2012-13 Fiscal Year	
Estimated Revenue	10,100
Transfers In	<u>-</u>
Estimated Funds Available	229,575
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/13 Estimated Fund Balance	<u>229,575</u>
06/30/13 Fund Balance	229,575
2013-14 Fiscal Year	
Estimated Revenue	8,100
Transfers In	<u>-</u>
Estimated Funds Available	237,675
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/14 Estimated Fund Balance	<u>\$237,675</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Reserve for Capital Improvements	<u>219,475</u>	<u>229,575</u>	<u>237,675</u>
Fund Balances	<u>\$ 219,475</u>	<u>\$ 229,575</u>	<u>\$ 237,675</u>

REVENUE SUMMARY

CAPITAL FACILITIES-CITY HALL	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Charges for Services			
Capital Facilities Fees-City Hall	9,190	10,000	8,000
Use of Money and Property			
Interest	205	100	100
TOTAL REVENUES	\$ 9,395	\$ 10,100	\$ 8,100

EXPENDITURE SUMMARY

CAPITAL FACILITES-CITY HALL	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
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CAPITAL OUTLAY DETAIL

TOTAL CAPITAL OUTLAY

-	-	-
\$ -	\$ -	\$ -

CAPITAL FACILITIES-PUBLIC WORKS YARD

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	16,326
2012-13 Fiscal Year	
Estimated Revenue	7,010
Transfers In	-
	23,336
Estimated Funds Available	23,336
Estimated Expenditures	-
Transfers Out	-
	-
Total Expenditures and Transfers Out	-
06/30/13 Estimated Fund Balance	23,336
06/30/13 Fund Balance	23,336
2013-14 Fiscal Year	
Estimated Revenue	5,010
Transfers In	-
	-
Estimated Funds Available	28,346
Estimated Expenditures	-
Transfers Out	-
	-
Total Expenditures and Transfers Out	-
06/30/14 Estimated Fund Balance	\$28,346

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Reserve for Public Works Yard	16,326	23,336	28,346
Fund Balances	\$ 16,326	\$ 23,336	\$ 28,346

REVENUE SUMMARY

CAPITAL FACILITIES-PUBLIC WORKS YARD	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Charges for Services			
Capital Facilities Fees-Public Works Yard	6,892	7,000	5,000
Use of Money and Property			
Interest	13	10	10
TOTAL REVENUES	\$ 6,905	\$ 7,010	\$ 5,010

EXPENDITURE SUMMARY

CAPITAL FACILITES-PUBLIC WORKS YARD	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

CAPITAL FACILITIES-SPECIAL RECREATION

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	493,426
2012-13 Fiscal Year	
Estimated Revenue	10,275
Transfers In	<u>-</u>
Estimated Funds Available	503,701
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/13 Estimated Fund Balance	<u>503,701</u>
06/30/13 Fund Balance	503,701
2013-14 Fiscal Year	
Estimated Revenue	10,300
Transfers In	<u>-</u>
Estimated Funds Available	514,001
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/14 Estimated Fund Balance	<u>\$514,001</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Res.Youth Ctr./Sports Comp	493,426	503,701	514,001
Fund Balances	<u>\$ 493,426</u>	<u>\$ 503,701</u>	<u>\$ 514,001</u>

REVENUE SUMMARY

CAPITAL FACILITIES-SPECIAL RECREATION	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Charges for Services			
Capital Facilities Fees-Special Recreation	11,200	10,000	10,000
Use of Money and Property			
Interest	465	275	300
TOTAL REVENUES	\$ 11,665	\$ 10,275	\$ 10,300

EXPENDITURE SUMMARY

CAPITAL FACILITES-SPECIAL RECREATION	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 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:

06/30/12 Fund Balance	128,849
2012-13 Fiscal Year	
Estimated Revenue	15,080
Transfers In	-
Estimated Funds Available	143,929
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/13 Estimated Fund Balance	<u>143,929</u>
06/30/13 Fund Balance	143,929
2013-14 Fiscal Year	
Estimated Revenue	10,100
Transfers In	-
Estimated Funds Available	154,029
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/14 Estimated Fund Balance	<u>\$154,029</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Reserve for Library Facilities	128,849	143,929	154,029
Fund Balances	\$ 128,849	\$ 143,929	\$ 154,029

REVENUE SUMMARY

CAPITAL FACILITIES-LIBRARY	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Charges for Services			
Capital Facilities Fees-Library	13,881	15,000	10,000
Use of Money and Property			
Interest	117	80	100
TOTAL REVENUES	\$ 13,998	\$ 15,080	\$ 10,100

EXPENDITURE SUMMARY

CAPITAL FACILITES-LIBRARY	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Library Facilities	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

CAPITAL FACILITIES-WATER FACILITIES

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	492,458
2012-13 Fiscal Year	
Estimated Revenue	25,260
Transfers In	-
Estimated Funds Available	517,718
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/13 Estimated Fund Balance	<u>517,718</u>
06/30/13 Fund Balance	517,718
2013-14 Fiscal Year	
Estimated Revenue	15,300
Transfers In	-
Estimated Funds Available	533,018
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/14 Estimated Fund Balance	<u>\$533,018</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Reserve for Water Facilities	492,458	517,718	533,018
Fund Balances	\$ 492,458	\$ 517,718	\$ 533,018

REVENUE SUMMARY

CAPITAL FACILITIES-WATER FACILITIES	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Charges for Services			
Capital Facilities Fees-Water	17,710	25,000	15,000
Use of Money and Property			
Interest	461	260	300
TOTAL REVENUES	\$ 18,171	\$ 25,260	\$ 15,300

EXPENDITURE SUMMARY

CAPITAL FACILITES-WATER FACILITIES	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Water Facilities	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

SEWER CONNECTION FEES

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	908,160
2012-13 Fiscal Year	
Estimated Revenue	15,600
Transfers In	-
Estimated Funds Available	923,760
Estimated Expenditures	100
Transfers Out	-
Total Expenditures and Transfers Out	100
06/30/13 Estimated Fund Balance	<u>923,660</u>
06/30/13 Fund Balance	923,660
2013-14 Fiscal Year	
Estimated Revenue	15,600
Transfers In	-
Estimated Funds Available	939,260
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/14 Estimated Fund Balance	<u>\$939,260</u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Reserve for Capital Improvements	908,160	923,660	939,260
Fund Balances	\$ 908,160	\$ 923,660	\$ 939,260

REVENUE SUMMARY

SEWER CONNECTION FEES	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
Charges for Services			
Sewer Connection Fes	15,974	15,000	15,000
Use of Money and Property			
Interest	612	600	600
TOTAL REVENUES	\$ 16,586	\$ 15,600	\$ 15,600

EXPENDITURE SUMMARY

SEWER CONNECTION	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	100	-
Total	\$ -	\$ 100	\$ -

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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Misc Improvements/Developer Reimbursements	-	-	-
Professional Services	-	100	-
Kern St Lift Station Refurbishment	-	-	-
Golden State Sewer Rehabilitation	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ 100	\$ -

STORM DRAIN FEES

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	31,023
2012-13 Fiscal Year	
Estimated Revenue	22
Transfers In	<u>-</u>
Estimated Funds Available	31,045
Estimated Expenditures	78,059
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	78,059
06/30/13 Estimated Fund Balance	<u>(47,014)</u>
06/30/13 Fund Balance	(47,014)
2013-14 Fiscal Year	
Estimated Revenue	-
Transfers In	<u>-</u>
Estimated Funds Available	(47,014)
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/14 Estimated Fund Balance	<u>-\$47,014</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Reserve for Capital Improvements	31,023	(47,014)	(47,014)
Fund Balances	\$ 31,023	\$ (47,014)	\$ (47,014)

REVENUE SUMMARY

STORM DRAIN FEES	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Charges for Services			
Storm Drain Fees	-	-	-
Miscellaneous	-	-	-
Use of Money and Property			
Interest	24	22	-
TOTAL REVENUES	\$ 24	\$ 22	\$ -

EXPENDITURE SUMMARY

STORM DRAIN	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	22,914	78,059	-
Total	\$ 22,914	\$ 78,059	\$ -

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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Developer Reimbursement	22,914	-	-
Professional Services	-	15,000	-
Misc Improvements	-	63,059	-
TOTAL CAPITAL OUTLAY	\$ 22,914	\$ 78,059	\$ -

PARK & REC-NEIGHBORHOOD

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	(100,001)
2012-13 Fiscal Year	
Estimated Revenue	10,000
Transfers In	<u>-</u>
Estimated Funds Available	(90,001)
Estimated Expenditures	100
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	100
06/30/13 Estimated Fund Balance	<u>(90,101)</u>
06/30/13 Fund Balance	(90,101)
2013-14 Fiscal Year	
Estimated Revenue	10,000
Transfers In	<u>-</u>
Estimated Funds Available	(80,101)
Estimated Expenditures	100
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	100
06/30/14 Estimated Fund Balance	<u>-\$80,201</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Reserve for Capital Improvements	<u>(100,001)</u>	<u>(90,101)</u>	<u>(80,201)</u>
Fund Balances	<u>\$ (100,001)</u>	<u>\$ (90,101)</u>	<u>\$ (80,201)</u>

REVENUE SUMMARY

PARK & REC-NEIGHBORHOOD 54%	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Charges for Services			
Park & Rec Fees-Neighborhood	12,465	10,000	10,000
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 12,465	\$ 10,000	\$ 10,000

EXPENDITURE SUMMARY

PARK & REC-NEIGHBORHOOD	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 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:

06/30/12 Fund Balance	189,600
2012-13 Fiscal Year	
Estimated Revenue	9,020
Transfers In	-
Estimated Funds Available	198,620
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/13 Estimated Fund Balance	<u>198,620</u>
06/30/13 Fund Balance	198,620
2013-14 Fiscal Year	
Estimated Revenue	5,020
Transfers In	-
Estimated Funds Available	203,640
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/14 Estimated Fund Balance	<u>\$203,640</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Reserve for Capital Improvements	177,600	198,620	203,640
Reserve for Concession Stand	12,000	-	-
Fund Balances	\$ 189,600	\$ 198,620	\$ 203,640

REVENUE SUMMARY

PARK & REC-COMMUNITY-46%	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Charges for Services			
Park & Rec Fees-Regional	10,618	9,000	5,000
	-	-	-
Miscellaneous Revenue	-	-	-
Use of Money and Property			
Interest	28	20	20
TOTAL REVENUES	\$ 10,646	\$ 9,020	\$ 5,020

EXPENDITURE SUMMARY

PARK & REC-COMMUNITY	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ -	\$ -	\$ -

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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Professional Services	-	-	-
Athwal Park Project	-	-	-
Heritage Park Equipment	-	-	-
Interest Expense	-	-	-
Downtown Park	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

CAPITAL PROJECT TRAFFIC IMPACT ZONE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	13,332
2012-13 Fiscal Year	
Estimated Revenue	25
Transfers In	-
	<hr/>
Estimated Funds Available	13,357
Estimated Expenditures	-
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	-
06/30/13 Estimated Fund Balance	<u>13,357</u>
06/30/13 Fund Balance	13,357
2013-14 Fiscal Year	
Estimated Revenue	30
Transfers In	-
	<hr/>
Estimated Funds Available	13,387
Estimated Expenditures	-
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	-
06/30/14 Estimated Fund Balance	<u>\$13,387</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Capital Improvements	13,332	13,357	13,387
	<hr/>	<hr/>	<hr/>
Fund Balances	\$ 13,332	\$ 13,357	\$ 13,387
	<hr/>	<hr/>	<hr/>

REVENUE SUMMARY

CAPITAL PROJECTS TRAFFIC IMPACT ZONE	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
OTHER REVENUE			
Developer Fees	-	-	-
Use of Money and Property			
Interest	30	25	30
TOTAL REVENUES	\$ 30	\$ 25	\$ 30

EXPENDITURE SUMMARY

CAPITAL PROJECTS TRAFFIC IMPACT ZONE	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Developer Reimbursement	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

EQUIPMENT REPLACEMENT RESERVE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	66,691
2012-13 Fiscal Year	
Estimated Revenue	120
Transfers In	-
	<hr/>
Estimated Funds Available	66,811
Estimated Expenditures	-
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	-
06/30/13 Estimated Fund Balance	<u>66,811</u>
06/30/13 Fund Balance	66,811
2013-14 Fiscal Year	
Estimated Revenue	120
Transfers In	-
	<hr/>
Estimated Funds Available	66,931
Estimated Expenditures	-
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	-
06/30/14 Estimated Fund Balance	<u>\$66,931</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
<i>Reserved Balances:</i>			
City Hall Computers	4,661	4,661	4,661
Planning Computers	1,153	1,153	1,153
Community Services Computers	576	576	576
Senior Center Computers	-	-	-
Pool Computers	954	954	954
<i>Police:</i>			
Computers	-	-	-
Misc Equipment	(3,227)	(3,227)	(3,227)
<i>Fire:</i>			
Fire Equipment	9,231	9,231	9,231
Fire Truck	33,199	33,309	33,419
Computers	-	-	-
<i>Public Works:</i>			
Equipment	-	-	-
Vehicle Replacement	16,485	16,485	16,485
Computers	1,698	1,698	1,698
Pool Replaster	1,961	1,971	1,981
Fund Balances			
	66,691	66,811	66,931

REVENUE SUMMARY

EQUIPMENT REPLACEMENT RESERVE	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
TRANSFERS			
Transfers from other funds	-	-	-
Use of Money and Property			
Interest	127	120	120
TOTAL REVENUES	\$ 127	\$ 120	\$ 120

EXPENDITURE SUMMARY

EQUIPMENT REPLACEMENT RESERVE	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Police Computers	11,384	-	-
Fire Truck equipment	-	-	-
Police Cars	6,000	-	-
Public Works Equipment	-	-	-
TOTAL CAPITAL OUTLAY	\$ 17,384	\$ -	\$ -

Summary of Enterprise Funds						
2013-2014 Fiscal Year Budget						
	Water	Solid Waste	Ambulance	Building Permit Fund	Total	
Estimated Beg Fund Balance 6/30/13	3,714,971	(98,033)	(1,145,301)	(653,208)	1,818,429	
Revenues:						
Charges for Service	1,880,000	1,703,000	1,634,000	96,400	5,313,400	
Water Meter Sales	5,000				5,000	
Miscellaneous	5,000		500		5,500	
Transfers in from Other Funds			795,000		795,000	
Grants		5,000	243,000		248,000	
Interest	1,200				1,200	
Total Revenue	1,891,200	1,708,000	2,672,500	96,400	6,368,100	
Expenses:						
Salaries and Benefits	423,803	143,804	1,081,861	19,116	1,668,584	
Office Supplies	45,000	16,000	6,500	200	67,700	
Tools and Supplies	17,000	17,000	54,700	100	88,800	
Utilities/Communications	185,700	1,900	26,100		213,700	
Fuel/Veh Maint	14,000		44,500	1,100	59,600	
Write offs			1,000,000		1,000,000	
Conf/Mtgs/Travel/Train-Ed/Dues	2,500		8,700	200	11,400	
Special Professional Services	53,000	1,041,500	40,000	36,000	1,170,500	
Groundwater Recharge	200,000				200,000	
Franchise Fees		112,000			112,000	
Safety Equipment/Fire Prevention			1,000		1,000	
Consolidated Irr. Large System Fee	14,700				14,700	
Insurance-Equipment			15,500		15,500	
System/Computer Maintenance	50,000	21,000	41,000		112,000	
Depreciation	270,000	2,700	115,000	2,100	389,800	
Strong Motion Tax/BCS Tax				1,000	1,000	
Transfer Out-Overhead	296,000	312,000	102,800		710,800	
Debt Service	128,070		138,905		266,975	
Capital Outlay	205,000				205,000	
Total Expenses	1,904,773	1,667,904	2,676,566	59,816	6,309,059	
Net Result	(13,573)	40,096	(4,066)	36,584	59,041	
Projected 6/30/14	3,701,398	(57,937)	(1,149,367)	(616,624)	1,877,470	

WATER SYSTEM

ANALYSIS OF CHANGE IN FUND BALANCE:

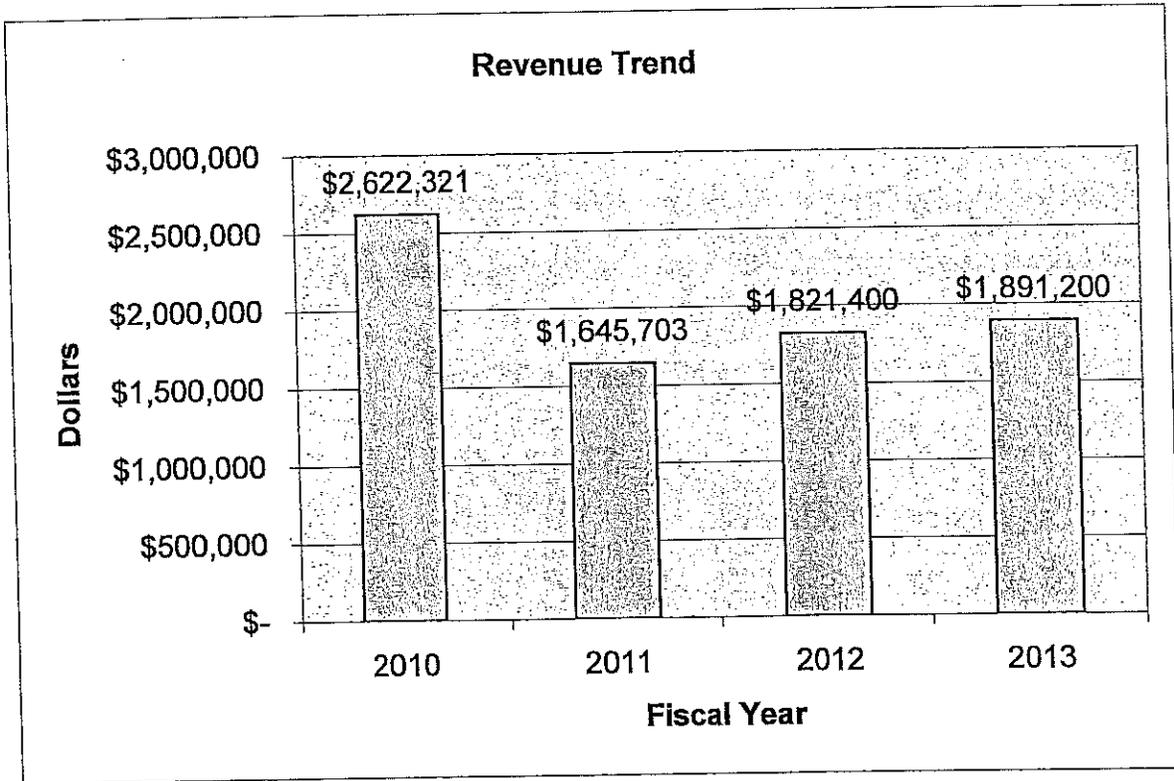
06/30/12 Fund Balance	3,612,686
2012-13 Fiscal Year	
Estimated Revenue	1,821,400
Transfers In	-
Estimated Funds Available	5,434,086
Estimated Expenditures	1,413,115
Transfers Out	306,000
Total Expenditures and Transfers Out	1,719,115
06/30/13 Estimated Fund Balance	<u>3,714,971</u>
06/30/13 Fund Balance	3,714,971
2013-14 Fiscal Year	
Estimated Revenue	1,891,200
Transfers In	-
Estimated Funds Available	5,606,171
Estimated Expenditures	1,608,773
Transfers Out	296,000
Total Expenditures and Transfers Out	1,904,773
06/30/14 Estimated Fund Balance	<u>\$3,701,398</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Retained Earnings	3,612,686	3,714,971	3,701,398
Fund Balances	<u>\$3,612,686</u>	<u>\$3,714,971</u>	<u>\$3,701,398</u>

REVENUE SUMMARY

WATER SYSTEM	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Charges for services			
Water Fees	1,635,932	1,815,000	1,880,000
Water Meter Sales	3,470	200	5,000
Miscellaneous Income	5,132	5,000	5,000
Use of Money and Property			
Sale of Property	-	-	-
Interest	1,169	1,200	1,200
TOTAL REVENUES	\$ 1,645,703	\$ 1,821,400	\$ 1,891,200



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	441,448	420,800	423,803
Maintenance and Operation	1,463,623	1,123,980	1,147,900
Debt Service	117,084	134,335	128,070
Capital Outlay	268,387	40,000	205,000
Total	\$ 2,290,542	\$ 1,719,115	\$ 1,904,773

Description:

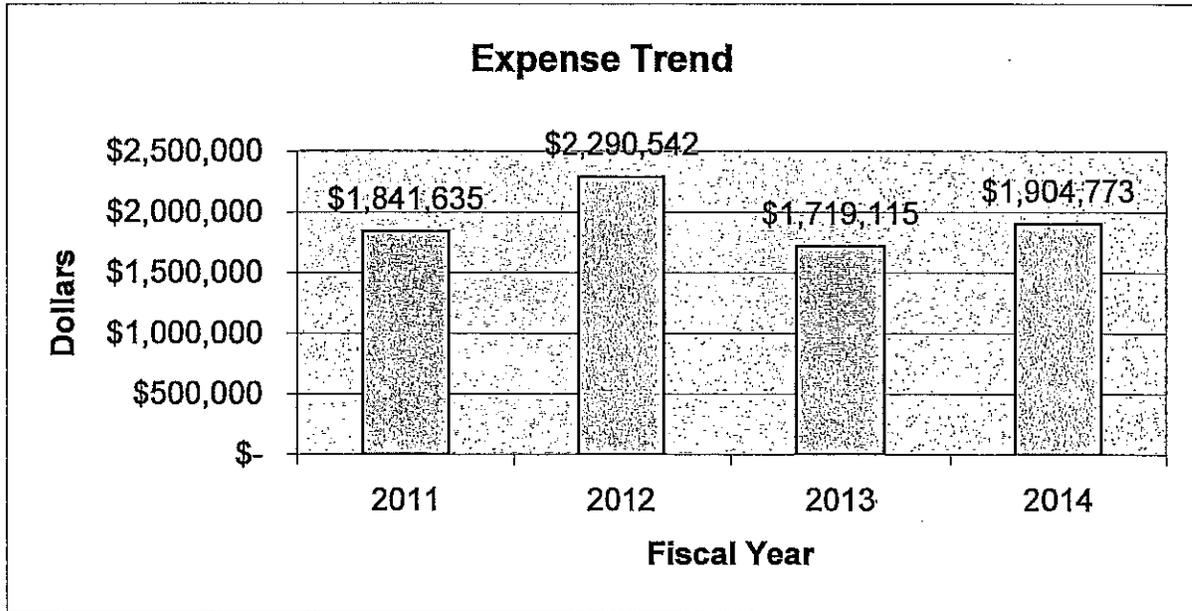
The Water Fund handles all of the services of the water system. This includes delivery of water to customers, billing and collection and water connection fees. This enterprise fund provides clean and safe drinking water to the citizens of Kingsburg. The responsibilities for the accounting division and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

Significant Changes:

The 13-14 Fiscal Year estimated increase for the CID charge is \$1.75. That will be the increase for the next 4 fiscal years also. Then in the fifth year the amount will be adjusted to the actual charge at that time for CID Groundwater replenishment.

The City will also be beginning the water meter project again for the homes that currently do not have meters. That is a \$1,200,000 project over a two year period.

The new MOU's were negotiated in the 2012-13 Fiscal Year and all of those provisions are included in this budget.



PERSONNEL DETAIL

	<u>Total Positions</u>		2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
	2012-13 ACTUAL	2013-14 ADOPTED BUDGET			
Water					
Regular Positions Pay			268,323	265,000	273,000
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			26,197	18,500	18,000
Extra Help:					
Parttime Clerks	0.5	0.5	14,829	12,500	12,500
Benefits*					
FICA			20,464	21,000	22,700
PERS			44,947	36,000	36,000
Med/Dent/Vision/Life			43,532	46,000	43,000
ERMA/EAP			5,706	5,147	2,947
Workers Comp			14,581	16,653	15,656
Unemployment			2,869	-	-
	5.83	5.83	\$ 441,448	\$ 420,800	\$ 423,803

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	45,015	45,000	45,000
Dept Tools & Supplies	17,010	17,000	17,000
Communications	681	700	700
Utilities	177,884	180,000	185,000
Vehicle Maintenance	729	4,000	2,000
Fuels	14,705	12,000	12,000
Conference/Meetings/Travel/Training & Educ.	2,970	2,500	2,500
Audit	11,500	12,080	13,000
Special Professional Services	88,640	40,000	40,000
Groundwater Recharge Fee (CID)	127,373	170,000	200,000
Consolidated Irr Fee/Large Water System Fee	7,279	14,700	14,700
System Maintenance	137,991	50,000	50,000
Depreciation Expense	269,741	270,000	270,000
Transfer Out-Other Funds	274,105	-	-
Transfer Out-Overhead	288,000	306,000	296,000
TOTAL MAINTENANCE & OPERATION	\$ 1,463,623	\$ 1,123,980	\$ 1,147,900
DEBT SERVICE			
Water Imp Bond Payments	\$ 38,303	\$ 50,498	\$ 46,895
CIEDB Water Improvement Loan	\$ 78,781	\$ 83,837	\$ 81,175
TOTAL DEBT SERVICE	\$ 117,084	\$ 134,335	\$ 128,070

CAPITAL OUTLAY DETAIL

WATER	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 PROPOSED BUDGET
Well #16 Construction	-	-	-
Computer	-	-	-
Denny's Waterline project	-	-	65,000
Backflow Covers	-	-	-
Urban Water Mgmt Plan	-	-	-
California Street Water Lines	-	-	140,000
Well Site Generators	-	-	-
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	-	-	-
Golden State Corridor Water Line	-	-	-
TOTAL CAPITAL OUTLAY	\$ 268,387	\$ 40,000	\$ 205,000

SOLID WASTE

ANALYSIS OF CHANGE IN FUND BALANCE:

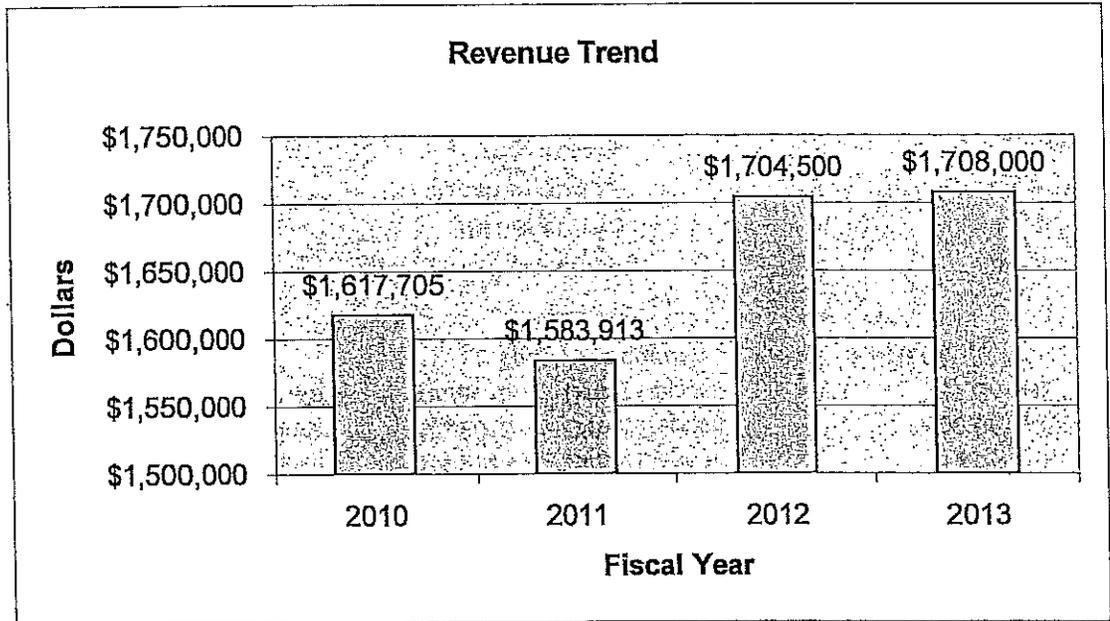
06/30/12 Fund Balance	(129,038)
2012-13 Fiscal Year	
Estimated Revenue	1,704,500
Transfers In	-
Estimated Funds Available	1,575,462
Estimated Expenditures	1,342,495
Transfers Out	331,000
Total Expenditures and Transfers Out	1,673,495
06/30/13 Estimated Fund Balance	<u>(98,033)</u>
06/30/13 Fund Balance	(98,033)
2013-14 Fiscal Year	
Estimated Revenue	1,708,000
Transfers In	-
Estimated Funds Available	1,609,967
Estimated Expenditures	1,355,904
Transfers Out	312,000
Total Expenditures and Transfers Out	1,667,904
06/30/14 Estimated Fund Balance	<u><u>-\$57,937</u></u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Contingencies	(129,038)	(98,033)	(57,937)
Fund Balances	<u>\$ (129,038)</u>	<u>\$ (98,033)</u>	<u>\$ (57,937)</u>

REVENUE SUMMARY

SOLID WASTE	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Charges for services			
Refuse Fees	1,302,953	1,413,000	1,415,000
Recycling Fees	135,683	138,000	139,000
Street Sweeping	130,277	133,500	134,000
KES	15,000	15,000	15,000
Grants:			
Beverage Container	-	5,000	5,000
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 1,583,913	\$ 1,704,500	\$ 1,708,000



EXPENDITURE SUMMARY

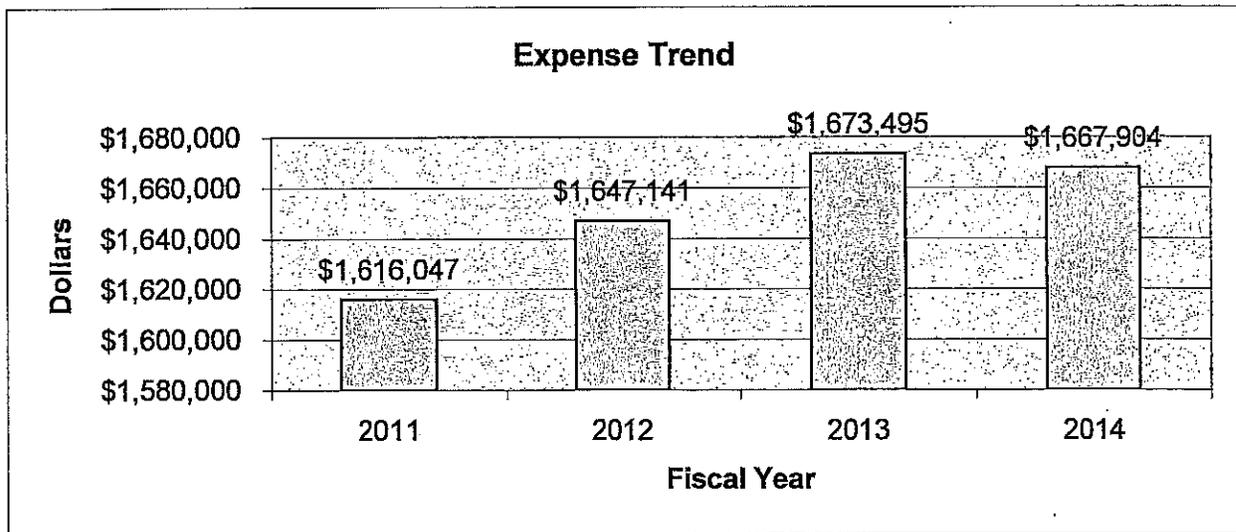
SOLID WASTE	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	2.15	2.05	2.05
Personnel	153,148	145,395	143,804
Maintenance and Operation	1,493,993	1,528,100	1,524,100
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 1,647,141	\$ 1,673,495	\$ 1,667,904

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 no increase scheduled in the Solid Waste fund this fiscal year. The new MOU's were negotiated in the 2012-13 Fiscal Year and all of those provisions are included in this budget.



PERSONNEL DETAIL

Solid Waste	<u>Total Positions</u>		2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
	2012-13 ACTUAL	2013-14 PROPOSED BUDGET			
Regular Positions Pay			88,180	88,500	92,300
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			-	-	-
Parttime Clerk	0.5	0.5	14,819	12,500	12,500
Benefits*					
FICA			7,068	7,100	7,200
PERS			15,698	13,000	12,200
Med/Dent/Vision/Life			17,381	16,600	13,000
ERMA/EAP			2,022	1,817	1,046
Workers Comp			5,111	5,878	5,558
Unemployment			2,869	-	-
	2.05	2.05	\$ 153,148	\$ 145,395	\$ 143,804

EXPENDITURE DETAIL

SOLID WASTE	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Utilities	1,112	1,200	1,200
Special Professional Services-Refuse	879,560	890,000	900,000
Special Professional Services-St. Sweeping	123,772	128,000	130,000
Office Supplies/Postage	20,812	16,000	16,000
Dept Tools and Supplies	19,905	17,000	17,000
Conference/Meetings/Travel	59	-	-
Audit	11,300	11,500	11,500
Communications	681	700	700
Bad Debt Expense	-	-	-
Depreciation Expense	2,715	2,700	2,700
Transfer To General Fund-Overhead	314,000	331,000	312,000
Franchise Fees-Ref/Rec	99,897	110,000	112,000
Computer System Maint	20,180	20,000	21,000
TOTAL MAINTENANCE & OPERATION	\$ 1,493,993	\$ 1,528,100	\$ 1,524,100

AMBULANCE

ANALYSIS OF CHANGE IN FUND BALANCE:

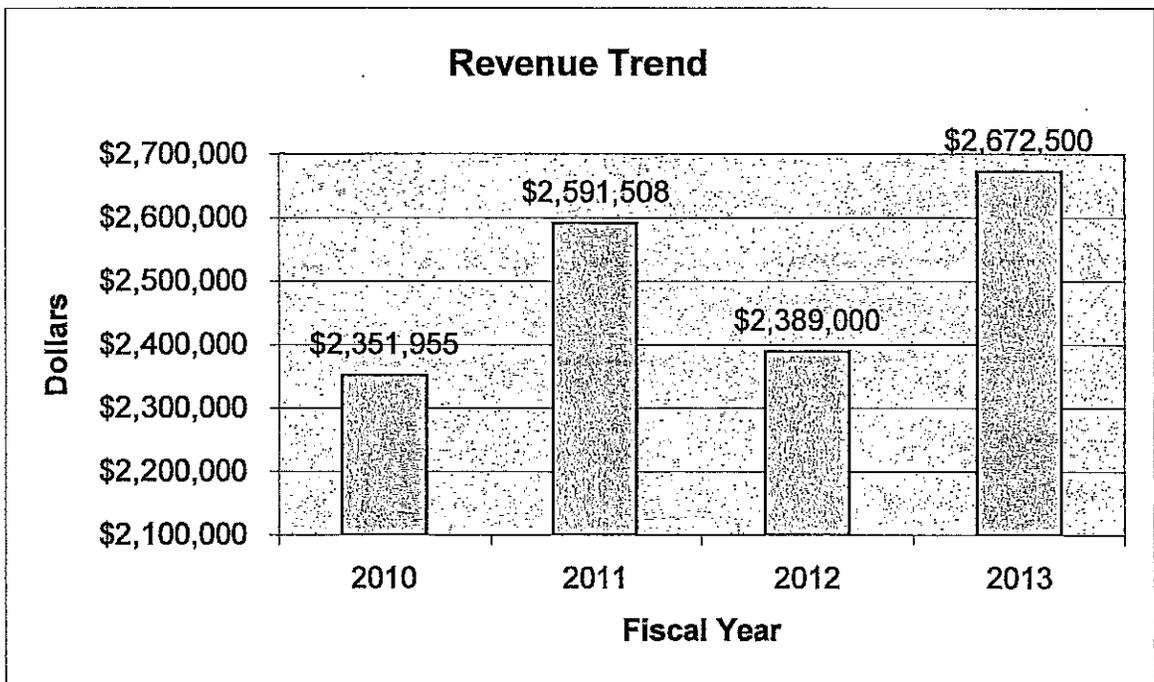
06/30/12 Fund Balance	(1,135,562)
2012-13 Fiscal Year	
Estimated Revenue	1,560,500
Transfers In	<u>828,500</u>
Estimated Funds Available	1,253,438
Estimated Expenditures	2,300,739
Transfers Out	<u>98,000</u>
Total Expenditures and Transfers Out	2,398,739
06/30/13 Estimated Fund Balance	<u>(1,145,301)</u>
06/30/13 Fund Balance	(1,145,301)
2013-14 Fiscal Year	
Estimated Revenue	1,877,500
Transfers In	<u>795,000</u>
Estimated Funds Available	1,527,199
Estimated Expenditures	2,573,766
Transfers Out	<u>102,800</u>
Total Expenditures and Transfers Out	2,676,566
06/30/14 Estimated Fund Balance	<u><u>-\$1,149,367</u></u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Unreserved	(1,135,562)	(1,145,301)	(1,149,367)
Fund Balances	<u><u>\$(1,135,562)</u></u>	<u><u>\$(1,145,301)</u></u>	<u><u>\$(1,149,367)</u></u>

REVENUE SUMMARY

AMBULANCE	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Charges for Services			
Ambulance Charge for Service	1,543,486	1,540,000	1,620,000
Miscellaneous	440	300	500
Fire Med	14,355	14,000	14,000
Transfer in from Other Funds:			
General Fund for Fire Services	761,080	613,500	580,000
Capital Facility Fees-Fire/Amb	215,059	215,000	215,000
Grants:			
Homeland Security Grant	28,820	6,200	-
OES Grant	28,268		
Safer Grant (3 FF/Para)	-		243,000
Use of Money and Property			
Interest on Investments	-	-	-
TOTAL REVENUES	\$ 2,591,508	\$ 2,389,000	\$ 2,672,500



EXPENDITURE SUMMARY

AMBULANCE	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	11.1	9.5	9.5
Personnel	981,277	924,997	1,081,861
Maintenance and Operation	1,267,656	1,336,187	1,455,800
Debt Service	140,094	137,555	138,905
Capital Outlay	31,828	-	-
Total	\$ 2,420,855	\$ 2,398,739	\$ 2,676,566

Description:

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

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

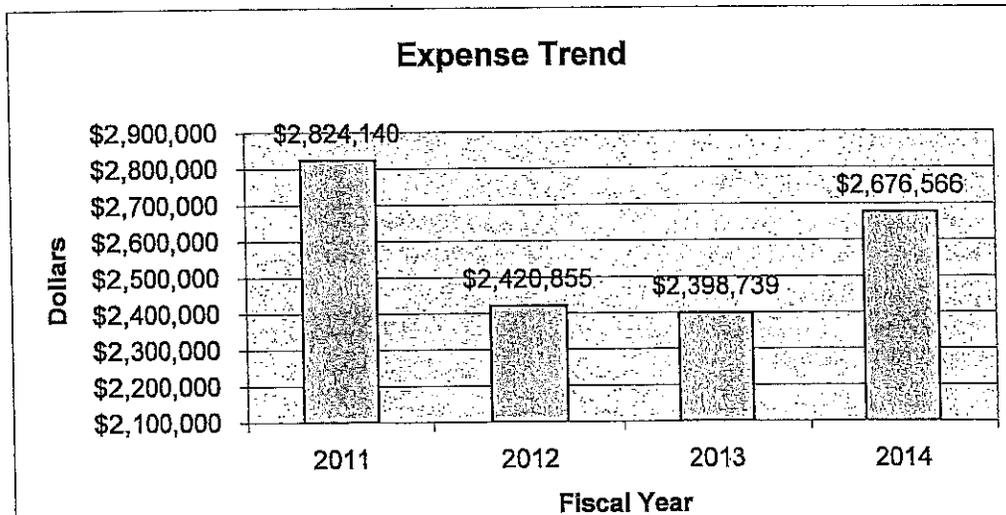
Significant Changes:

The new MOU's were negotiated in the 2012-13 Fiscal Year and all of those provisions are included in this budget.

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

2013-14 Operating Transfer

580,000



PERSONNEL DETAIL

Ambulance	Total Positions		2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
	2012-13 ACTUAL	2013-14 ADOPTED BUDGET			
Regular Positions Pay					
Fire Pay			137,315	122,000	159,000
Ambulance Pay			374,692	314,000	409,500
Chief	1	1			
Fire Captain/PM/EMT	3	3			
Firefighter Paramedics	3	6			
Overtime					
Fire OT			19,753	22,000	20,000
Ambulance OT			48,661	62,000	40,000
Paid Call Volunteers-					
Part Time	0.5	0.5	43,076	36,300	36,000
Per Diem Fire	1	1	12,009	15,000	5,000
Per Diem Ambulance	1	1	37,662	65,000	15,000
Paid Call Volunteers-Fire			5,821	4,000	4,000
Benefits*					
FICA					
Fire Fica			12,390	12,500	14,200
Ambulance Fica			36,344	36,000	38,000
PERS					
Fire Pers			45,293	30,500	49,000
Ambulance Pers			48,720	78,500	126,000
Med/Dent/Vision/Life					
Fire Medical			29,319	19,000	30,800
Ambulance Medical			78,362	56,000	79,300
Uniform Allowance					
Fire Uniform			1,355	1,500	1,900
Ambulance Uniform			3,335	3,000	4,900
ERMA/EAP					
Fire			735	2,849	2,131
Ambulance			65	7,787	5,672
Workers Comp					
Fire Workers Comp			9,902	9,220	11,320
Ambulance Workers Comp			22,162	25,066	30,138
Unemployment					
			14,306	2,775	-
	9.5	12.5	\$ 981,277	\$ 924,997	\$ 1,081,861

EXPENDITURE DETAIL

AMBULANCE	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Ambulance:			
Office Supplies	1,050	1,000	1,000
Special Departmental Supplies	5,999	5,200	5,200
Medical Supplies-Ambulance	19,712	20,000	25,000
Printing/Advertising	-	-	-
Communications	2,560	3,000	3,500
Professional Services	38,503	41,000	40,000
Write Offs-Ambulance	91,688	257,000	250,000
Write Downs-Ambulance	743,423	650,000	750,000
Vehicle Maintenance-Ambulance	7,485	15,000	19,000
Fuels	18,629	17,500	17,500
Equipment Maintenance	558	8,000	10,000
Office Equip Maint-Ambulance	6,549	2,500	5,000
Conference/Meetings/Travel	1,281	1,000	1,000
Training & Education	3,194	3,000	3,000
Personnel /Medical	-	1,000	2,000
Insurance	3,130	3,106	8,000
Depreciation Expenses-Ambulance	99,276	100,000	115,000
Overhead-Ambulance	105,000	98,000	102,800
<i>subtotal</i>	1,148,037	1,226,306	1,358,000
Fire:			
Office Supplies	1,205	1,000	1,000
Special Departmental Supplies	-	500	-
Dept Tools & Supplies	41,209	35,000	20,000
Printing/Advertising	-	1,000	1,000
Communications	3,066	3,500	3,600
Utilities-Fire	18,503	20,000	19,000
Memberships-Fire	1,500	1,425	2,400
PCF Uniforms	2,896	1,000	2,500
Fuels	10,458	10,000	8,000
Equipment Maintenance	29,429	26,000	26,000
Fire Prevention Expenses	433	-	2,000
Conference/Meetings/Travel	1,021	1,000	1,000
Training & Education	1,928	1,300	1,300
Personnel Medical/Phys Exams	-	1,500	1,500
Insurance	7,303	5,656	7,500
Safety Personal Protection Equipment	668	1,000	1,000
<i>subtotal</i>	119,619	109,881	97,800
TOTAL MAINTENANCE & OPERATION	\$ 1,267,656	\$ 1,336,187	\$ 1,455,800

DEBT SERVICE

Fire Station Bond Payments	140,094	137,555	138,905
TOTAL DEBT SERVICE	\$ 140,094	\$ 137,555	\$ 138,905

CAPITAL OUTLAY DETAIL

Honda Generator	-	-	-
LifePack 12 Heart Monitor-Homeland Security Grant	31,828	-	-
<i>Budgeted Set Asides:</i>	0		
Ambulance Set-Aside	-	-	-
Computer Equipment-set asides	-	-	-
TOTAL CAPITAL OUTLAY	\$ 31,828	\$ -	\$ -

BUILDING PERMIT

ANALYSIS OF CHANGE IN FUND BALANCE:

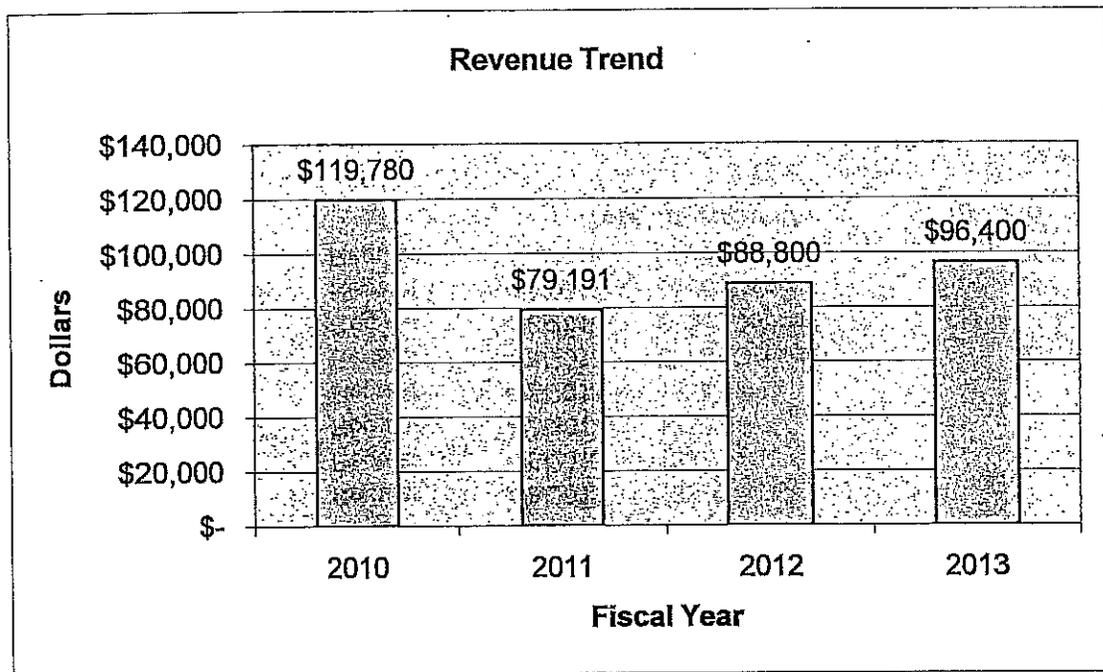
06/30/12 Fund Balance	(685,809)
2012-13 Fiscal Year	
Estimated Revenue	88,800
Transfers In	-
Estimated Funds Available	(597,009)
Estimated Expenditures	56,199
Transfers Out	-
Total Expenditures and Transfers Out	56,199
06/30/13 Estimated Fund Balance	<u>(653,208)</u>
06/30/13 Fund Balance	(653,208)
2013-14 Fiscal Year	
Estimated Revenue	96,400
Transfers In	-
Estimated Funds Available	(556,808)
Estimated Expenditures	58,816
Transfers Out	-
Total Expenditures and Transfers Out	58,816
06/30/14 Estimated Fund Balance	<u>(615,624)</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Unreserved	(685,809)	(653,208)	(615,624)
Fund Balances	<u>\$ (685,809)</u>	<u>\$ (653,208)</u>	<u>\$ (615,624)</u>

REVENUE SUMMARY

BUILDING PERMIT	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Charges for Services			
Building Permits	43,464	48,000	50,000
Plumb/Elec/Air Cond Permits	15,206	18,000	18,000
Strong Motion-Res	732	700	700
Strong Motion-Comm	12	100	200
Energy Surcharge	3,162	3,500	3,500
Plan Check Fees	13,979	16,000	20,000
Grading & Inspection	1,055	1,000	2,000
BSC Fees	1,581	1,500	2,000
Transfer In from Other Fund	-	-	-
Use of Money and Property Interest			
Interest	-	-	-
TOTAL REVENUES	\$ 79,191	\$ 88,800	\$ 96,400



EXPENDITURE SUMMARY

BUILDING PERMIT	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	0.90	0.65	0.65
Personnel	31,157	17,543	19,116
Maintenance and Operation	19,523	38,656	39,700
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 50,680	\$ 56,199	\$ 58,816

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.

PERSONNEL DETAIL

Building Permit	2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Regular Positions Pay			14,503	13,500	13,500
Planning & Building Director	0	0			
Code Enforcement Officer	-	-			
Building Secretary I	0.25	0.25			
Overtime			-	-	-
Benefits*					
FICA			1,863	950	1,000
PERS			2,190	1,650	1,750
Med/Dent/Vision/Life			6,183	500	1,900
ERMA/EAP			1,355	223	153
Workers Comp			3,428	720	813
Unemployment			1,635	-	-
	0.25	0.25	\$ 31,157	\$ 17,543	\$ 19,116

EXPENDITURE DETAIL

BUILDING PERMIT	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	251	200	200
Communications	32	-	-
Tools & Supplies	15	100	100
Vehicle Maintenance	552	750	750
Fuel	369	350	350
Conf/Meeting/Travel	-	-	-
Dues	125	150	200
Special Professional	15,434	34,000	35,000
Strong Motion Tax	639	500	500
Depreciation	2,106	2,106	2,100
BCS Tax	-	500	500
TOTAL MAINTENANCE & OPERATION	\$ 19,523	\$ 38,656	\$ 39,700

Summary of Recreation Funds.

2013-2014 Fiscal Year Budget

	Pool	Senior Center	Total
Estimated Beg Fund Balance 6/30/13	(88,036)	2,214	(85,822)
Revenues:			
Charges for Service	64,500	7,000	71,500
JPA Reimbursements	21,000	-	21,000
Transfers In From Other Funds	77,000	34,000	111,000
Grants	-	6,800	6,800
Total Revenue	162,500	47,800	210,300
Expenses:			
Salaries and Benefits	52,841	36,389	89,230
Office Supplies	850	5,000	5,850
Tools and Supplies	20,000	2,000	22,000
Utilities/Communications	45,750	4,000	49,750
Fuel/Veh Maint	-	-	-
Conf/Mtgs/Travel/Train-Ed/Dues	400	-	400
Special Professional Services	26,000	2,000	28,000
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	-	-	-
Total Expenses	162,341	49,389	211,730
Net Result	159	(1,589)	(1,430)
Projected 6/30/14 Ending Fund Balance	(87,877)	625	(87,252)

POOL

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	(89,016)
2012-13 Fiscal Year	
Estimated Revenue	83,500
Transfers In	<u>78,000</u>
Estimated Funds Available	72,484
Estimated Expenditures	160,520
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	160,520
06/30/13 Estimated Fund Balance	<u>(88,036)</u>
06/30/13 Fund Balance	(88,036)
2013-14 Fiscal Year	
Estimated Revenue	85,500
Transfers In	<u>77,000</u>
Estimated Funds Available	74,464
Estimated Expenditures	162,341
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	162,341
06/30/14 Estimated Fund Balance	<u>-\$87,877</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Fund Balances	<u>\$ (89,016)</u>	<u>\$ (88,036)</u>	<u>\$ (87,877)</u>

REVENUE SUMMARY

POOL	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Charges for Services			
Public Swimming	30,925	30,000	30,000
Red Cross Lessons	13,210	13,500	13,500
Group Rentals	13,204	13,000	13,000
Concession Stand	7,528	8,000	8,000
Total Charges for Services	64,867	64,500	64,500
	-	-	-
Other Revenue			
JPA Reimbursements (KHS & KES)	17,293	19,000	21,000
Transfer from Other Funds	-	-	-
Transfer from General Fund	75,600	78,000	77,000
TOTAL REVENUES	\$ 157,760	\$ 161,500	\$ 162,500

EXPENDITURE SUMMARY

POOL	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	1.5	1.50	1.50
Personnel	49,974	53,020	52,841
Maintenance and Operation	102,640	107,500	109,500
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 152,614	\$ 160,520	\$ 162,341

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:

	2011-12 Actual	2012-13 Estimate	2013-14 Proposed Budget
Charges for Services	64,867	64,500	64,500
JPA Reimbursements	17,293	19,000	21,000
	-	-	-
Total	82,160	83,500	85,500
Total Expenditures	152,614	160,520	162,341
Net Cost to General Fund	\$ (70,454)	\$ (77,020)	\$ (76,841)

PERSONNEL DETAIL

Pool	Total Positions		2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
	2012-13 ACTUAL	2013-14 ADOPTED BUDGET			
Regular Positions Pay			-		-
Pool Maintenance Worker	0	-			
Overtime			-		-
Extra Help:					
Lifeguards & Instructors	1.5	1.5	43,628	46,000	46,000
Benefits*					
FICA			3,309	3,550	3,550
PERS			-	-	-
Med/Dent/Vision/Life			-	-	-
ERMA/EAP			861	819	521
Workers Comp			2,176	2,651	2,770
	1.5	1.50	\$ 49,974	\$ 53,020	\$ 52,841

EXPENDITURE DETAIL

POOL	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Adv.	1,000	850	850
Dept Tool & Supplies	18,941	20,000	20,000
Communications	606	750	750
Utilities	43,093	45,000	45,000
Vehicle Maintenance	-	-	-
Equipment Maintenance	4,263	8,000	10,000
Fuel	-	-	-
Professional Services	26,896	26,000	26,000
Conference/Meetings/Travel/Training Educ.	124	400	400
Concession Stand Supplies	7,717	6,500	6,500
TOTAL MAINTENANCE & OPERATION	\$ 102,640	\$ 107,500	\$ 109,500

SENIOR CENTER

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	(19,887)
2012-13 Fiscal Year	
Estimated Revenue	13,800
Transfers In	<u>58,000</u>
Estimated Funds Available	51,913
Estimated Expenditures	49,699
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	49,699
06/30/13 Estimated Fund Balance	<u>2,214</u>
06/30/13 Fund Balance	2,214
2013-14 Fiscal Year	
Estimated Revenue	13,800
Transfers In	<u>34,000</u>
Estimated Funds Available	50,014
Estimated Expenditures	49,389
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	49,389
06/30/14 Estimated Fund Balance	<u>\$625</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Contingencies	\$ (19,887)	\$ 2,214	\$ 625
Fund Balances	<u>\$ (19,887)</u>	<u>\$ 2,214</u>	<u>\$ 625</u>

REVENUE SUMMARY

SENIOR CENTER	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Contributions			
Lunch Contributions	7,919	7,000	7,000
Homebound Lunch Contributions	-	-	-
Grants			
Fresno/Madera Outreach	-	-	-
Fresno/Madera Nutrition	4,572	6,800	6,800
Stimulus Grant	-	-	-
Other Revenue			
Transfer from General Fund	21,000	58,000	34,000
TOTAL REVENUES	\$ 33,491	\$ 71,800	\$ 47,800

EXPENDITURE SUMMARY

SENIOR CENTER	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	1.8	0.95	1.05
Personnel	53,279	36,599	36,389
Maintenance and Operation	12,694	13,100	13,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 65,973	\$ 49,699	\$ 49,389

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.

The new MOU's were negotiated in the 2012-13 Fiscal Year and all of those provisions are included in this budget.

PERSONNEL DETAIL

Senior Center	Total Positions		2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
	2012-13 ACTUAL	2013-14 ADOPTED BUDGET			
Regular Positions Pay					
Senior Center Coordinator	0.25	0.25	11,131	11,330	11,330
Nutrition Coordinator/Parttime (2)	0.7	0.8	19,432	19,000	19,000
Benefits*					
FICA			2,381	2,320	2,350
PERS			3,331	1,000	1,520
Med/Dent/Vision/Life			3,576	100	20
ERMA/EAP-Nutrition			478	324	215
ERMA/EAP-Outreach			697	300	128
Workers Comp-Nutrition			1,208	1,049	1,144
Workers Comp-Outreach			1,763	1,176	682
Unemployment			9,282	-	-
	0.95	1.05	\$ 53,279	\$ 36,599	\$ 36,389

EXPENDITURE DETAIL

SENIOR CENTER	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Nutrition			
Kitchen Supplies	2,104	2,000	2,000
Information & Referral			
Office Supplies, Equipment	4,942	5,000	5,000
Communications	1,495	1,500	1,500
Utilities	2,347	2,500	2,500
Meetings/Travel Exp	136	100	-
Professional Services	1,670	2,000	2,000
TOTAL MAINTENANCE & OPERATION	\$ 12,694	\$ 13,100	\$ 13,000

ABANDONED VEHICLE ABATEMENT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/11 Fund Balance	10,932
2011-12 Fiscal Year	
Estimated Revenue	3,000
Transfers In	-
Estimated Funds Available	13,932
Estimated Expenditures	5,000
Transfers Out	-
Total Expenditures and Transfers Out	5,000
06/30/12 Estimated Fund Balance	<u>8,932</u>
06/30/12 Fund Balance	8,932
2012-13 Fiscal Year	
Estimated Revenue	3,000
Transfers In	-
Estimated Funds Available	11,932
Estimated Expenditures	5,000
Transfers Out	-
Total Expenditures and Transfers Out	5,000
06/30/13 Estimated Fund Balance	<u>\$ 6,932</u>

EXPLANATION OF RESERVES

	2010-11	2011-12	2012-13
Capital Improvements	10,932	8,932	6,932
Fund Balances	<u>\$ 10,932</u>	<u>\$ 8,932</u>	<u>\$ 6,932</u>

REVENUE SUMMARY

ABANDONED VEHICLE ABATEMENT	2010-11 ACTUAL	2011-12 ESTIMATE	2012-13 ESTIMATE
OTHER REVENUE			
Allocation	2,108	3,000	3,000
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 2,108	\$ 3,000	\$ 3,000

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	5,000	5,000
Total	\$ 145	\$ 5,000	\$ 5,000

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

ABANDONED VEHICLE ABATEMENT	2010-11 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Abatement Costs	8,645	5,000	5,000
TOTAL CAPITAL OUTLAY	\$ 8,645	\$ 5,000	\$ 5,000

COMMUNITY DEVELOPMENT BLOCK GRANT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	(8,621)
2012-13 Fiscal Year	
Estimated Revenue	117,682
Transfers In	<u> -</u>
Estimated Funds Available	109,061
Estimated Expenditures	110,711
Transfers Out	<u> -</u>
Total Expenditures and Transfers Out	110,711
06/30/13 Estimated Fund Balance	<u><u>(1,650)</u></u>
06/30/13 Fund Balance	(1,650)
2013-14 Fiscal Year	
Estimated Revenue	15,000
Transfers In	<u> -</u>
Estimated Funds Available	13,350
Estimated Expenditures	15,000
Transfers Out	<u> -</u>
Total Expenditures and Transfers Out	15,000
06/30/14 Estimated Fund Balance	<u><u>(1,650)</u></u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
CDBG Projects	<u><u>-\$8,621</u></u>	<u><u>-\$1,650</u></u>	<u><u>-\$1,650</u></u>

REVENUE SUMMARY

COMMUNITY DEVELOPMENT BLOCK GRANT	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
REVENUE			
CDBG Reimbursement 20th Ave.	5,200	117,682	15,000
Transfer from other Fund-Measure C	-	-	-
TOTAL REVENUES	\$ 5,200	\$ 117,682	\$ 15,000

EXPENDITURE SUMMARY

CDBG	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	13,820	110,711	15,000
Total	\$ 13,820	\$ 110,711	\$ 15,000

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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
20th St. Project	13,820	110,711	15,000
Carlson Addition Phase I,II,III	-	-	-
TOTAL CAPITAL OUTLAY	\$ 13,820	\$ 110,711	\$ 15,000

CMAQ PROJECTS

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	(1,012,016)
2012-13 Fiscal Year	
Estimated Revenue	863,000
Transfers In	<u>27,000</u>
Estimated Funds Available	(122,016)
Estimated Expenditures	44,408
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	44,408
06/30/13 Estimated Fund Balance	<u>(166,424)</u>
06/30/13 Fund Balance	(166,424)
2013-14 Fiscal Year	
Estimated Revenue	261,000
Transfers In	<u>50,000</u>
Estimated Funds Available	144,576
Estimated Expenditures	211,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	211,000
06/30/14 Estimated Fund Balance	<u>(66,424)</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Capital Projects	(1,012,016)	(166,424)	(66,424)
Fund Balances	<u>\$(1,012,016)</u>	<u>\$ (166,424)</u>	<u>\$ (66,424)</u>

REVENUE SUMMARY

CMAQ PROJECTS	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Intergovernmental Revenue Grants:			
CMAQ Funds	96,137	863,000	261,000
Transfer from Measure C-LTF Article 4	552	-	50,000
Transfer from LTF 3	-	27,000	-
Transfer from Water	274,105	-	-
Transfer from Measure C-Street Maint	39,000	-	-
TOTAL REVENUES	\$ 409,794	\$ 890,000	\$ 311,000

EXPENDITURE SUMMARY

CMAQ Projects	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	1,003,948	44,408	211,000
Total	\$ 1,003,948	\$ 44,408	\$ 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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
----------------------	---------------------------------------	--	--

CAPITAL OUTLAY DETAIL

Golden State Bike Path (Phase II)	223,834	44,168	-
Lewis Street Bike Lanes	400	-	-
Madsen Ave Bike /Ped Path	-	-	211,000
10th Ave Sidewalk Project	-	-	-
18th Ave Reconstruction (Tulare to Stroud)	519,582	240	-
Sierra/Simpson UP Pedestrian Crossing.	260,132	-	-
TOTAL CAPITAL OUTLAY	\$ 1,003,948	\$ 44,408	\$ 211,000

TE PROJECT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	(11,399)
2012-13 Fiscal Year	
Estimated Revenue	352,776
Transfers In	<u>55,640</u>
Estimated Funds Available	397,017
Estimated Expenditures	427,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	427,000
06/30/13 Estimated Fund Balance	<u>(29,983)</u>
06/30/13 Fund Balance	(29,983)
2013-14 Fiscal Year	
Estimated Revenue	-
Transfers In	<u>29,983</u>
Estimated Funds Available	-
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/14 Estimated Fund Balance	<u>-</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Capital Projects	<u>(11,399)</u>	<u>(29,983)</u>	-
Fund Balances	\$ (11,399)	\$ (29,983)	\$ -

REVENUE SUMMARY

TE PROJECTS	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Intergovernmental Revenue Grants:			
TE Funds	5,811	352,776	-
Transfer from LTF Article 4	-	55,640	29,983
TOTAL REVENUES	\$ 5,811	\$ 408,416	\$ 29,983

EXPENDITURE SUMMARY

TE Projects	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	6,947	427,000	-
Total	\$ 6,947	\$ 427,000	\$ -

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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Sierra Street Median	6,947	427,000	-
TOTAL CAPITAL OUTLAY	\$ 6,947	\$ 427,000	\$ -

Sierra St. Signals Synchronization Grant Fund

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	(9,155)
2012-13 Fiscal Year	
Estimated Revenue	74,031
Transfers In	<u>-</u>
Estimated Funds Available	64,876
Estimated Expenditures	74,031
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	74,031
06/30/13 Estimated Fund Balance	<u><u>(9,155)</u></u>
06/30/13 Fund Balance	(9,155)
2013-14 Fiscal Year	
Estimated Revenue	236,900
Transfers In	<u>40,255</u>
Estimated Funds Available	268,000
Estimated Expenditures	268,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	268,000
06/30/14 Estimated Fund Balance	<u><u>-</u></u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Capital Projects	<u>(9,155)</u>	<u>(9,155)</u>	-
Fund Balances	<u><u>\$ (9,155)</u></u>	<u><u>\$ (9,155)</u></u>	<u><u>-</u></u>

REVENUE SUMMARY

Sierra St. Signals Synchronization Grant Fund	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	40,255
Intergovernmental Revenue Grants:			
Grant Funds	-	74,031	236,900
TOTAL REVENUES	\$ -	\$ 74,031	\$ 277,155

EXPENDITURE SUMMARY

Sierra St. Signals Synchronization Grant Fund

	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	74,031	268,000
Total	\$ -	\$ 74,031	\$ 268,000

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

	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
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CAPITAL OUTLAY DETAIL

Sierra St. Signals Synchronization	-	74,031	268,000
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TOTAL CAPITAL OUTLAY

\$ -	\$ 74,031	\$ 268,000
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Sierra St. Transit Stop Grant Fund

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	(3,118)
2012-13 Fiscal Year	
Estimated Revenue	12,125
Transfers In	-
	<hr/>
Estimated Funds Available	9,007
Estimated Expenditures	10,500
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	10,500
06/30/13 Estimated Fund Balance	<u>(1,493)</u>
06/30/13 Fund Balance	(1,493)
2013-14 Fiscal Year	
Estimated Revenue	96,800
Transfers In	14,093
	<hr/>
Estimated Funds Available	109,400
Estimated Expenditures	109,400
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	109,400
06/30/14 Estimated Fund Balance	<u>-</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Capital Projects	(3,118)	(1,493)	-
Fund Balances	\$ (3,118)	\$ (1,493)	\$ -

REVENUE SUMMARY

Sierra St. Transit Stop Grant Fund	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	14,093
Intergovernmental Revenue Grants:			
Grant Funds	-	12,125	96,800
TOTAL REVENUES	\$ -	\$ 12,125	\$ 110,893

EXPENDITURE SUMMARY

Sierra St. Transit Stop Grant Fund	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	3,118	10,500	109,400
Total	\$ 3,118	\$ 10,500	\$ 109,400

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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Sierra St. Transit Stop	3,118	10,500	109,400
TOTAL CAPITAL OUTLAY	\$ 3,118	\$ 10,500	\$ 109,400

14th Avenue Bikelanes Grant Fund

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	(4,515)
2012-13 Fiscal Year	
Estimated Revenue	58,295
Transfers In	-
Estimated Funds Available	53,780
Estimated Expenditures	53,780
Transfers Out	-
Total Expenditures and Transfers Out	53,780
06/30/13 Estimated Fund Balance	-
06/30/13 Fund Balance	-
2013-14 Fiscal Year	
Estimated Revenue	125,145
Transfers In	13,900
Estimated Funds Available	139,045
Estimated Expenditures	139,045
Transfers Out	-
Total Expenditures and Transfers Out	139,045
06/30/14 Estimated Fund Balance	-

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Capital Projects	(4,515)	-	-
Fund Balances	\$ (4,515)	\$ -	\$ -

REVENUE SUMMARY

14th Ave Bikelanos Grant Fund

	2011-12	2012-13	2013-14
	ACTUAL	ESTIMATE	ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	13,900
Intergovernmental Revenue Grants:			
Grant Funds	-	58,295	125,145
TOTAL REVENUES	\$ -	\$ 58,295	\$ 139,045

EXPENDITURE SUMMARY

14th Ave Bikelanes Grant Fund

	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	4,515	53,780	139,045
Total	\$ 4,515	\$ 53,780	\$ 139,045

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

	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
14th Ave Bikelanes	4,515	53,780	139,045
TOTAL CAPITAL OUTLAY	\$ 4,515	\$ 53,780	\$ 139,045

Sierra Street Lincoln to Ellis Sidewalk

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	(960)
2012-13 Fiscal Year	
Estimated Revenue	6,672
Transfers In	-
Estimated Funds Available	5,712
Estimated Expenditures	5,712
Transfers Out	-
Total Expenditures and Transfers Out	5,712
06/30/13 Estimated Fund Balance	-
06/30/13 Fund Balance	-
2013-14 Fiscal Year	
Estimated Revenue	26,692
Transfers In	3,458
Estimated Funds Available	30,150
Estimated Expenditures	30,150
Transfers Out	-
Total Expenditures and Transfers Out	30,150
06/30/14 Estimated Fund Balance	-

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Capital Projects	(960)	-	-
Fund Balances	\$ (960)	\$ -	\$ -

REVENUE SUMMARY

Sierra Street Lincoln to Ellis Sidewalk

	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	3,458
Intergovernmental Revenue Grants:			
Grant Funds	-	6,672	26,692
TOTAL REVENUES	\$ -	\$ 6,672	\$ 30,150

EXPENDITURE SUMMARY

Sierra Street Lincoln to Ellis Sidewalk	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	960	5,712	30,150
Total	\$ 960	\$ 5,712	\$ 30,150

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 Street Lincoln to Ellis Sidewalk	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Lincoln St. Reconstruction	960	5,712	30,150
TOTAL CAPITAL OUTLAY	\$ 960	\$ 5,712	\$ 30,150

Lincoln St. Reconstruction Grant Fund

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	(3,872)
2012-13 Fiscal Year	
Estimated Revenue	25,846
Transfers In	-
Estimated Funds Available	21,974
Estimated Expenditures	22,614
Transfers Out	-
Total Expenditures and Transfers Out	22,614
06/30/13 Estimated Fund Balance	<u>(640)</u>
06/30/13 Fund Balance	(640)
2013-14 Fiscal Year	
Estimated Revenue	140,000
Transfers In	18,840
Estimated Funds Available	158,200
Estimated Expenditures	158,200
Transfers Out	-
Total Expenditures and Transfers Out	158,200
06/30/14 Estimated Fund Balance	<u>-</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Capital Projects	(3,872)	(640)	-
Fund Balances	\$ (3,872)	\$ (640)	\$ -

REVENUE SUMMARY

Lincoln St. Reconstruction Grant Fund	2011-12	2012-13	2013-14
	ACTUAL	ESTIMATE	ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	18,840
Intergovernmental Revenue Grants:			
Grant Funds	-	25,846	140,000
TOTAL REVENUES	\$ -	\$ 25,846	\$ 158,840

EXPENDITURE SUMMARY

Lincoln St. Reconstruction Grant Fund	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	3,232	22,614	158,200
Total	\$ 3,232	\$ 22,614	\$ 158,200

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

Lincoln St. Reconstruction Grant Fund	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Lincoln St. Reconstruction	3,232	22,614	158,200
TOTAL CAPITAL OUTLAY	\$ 3,232	\$ 22,614	\$ 158,200

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

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	(12,671)
2012-13 Fiscal Year	
Estimated Revenue	52,107
Transfers In	-
Estimated Funds Available	39,436
Estimated Expenditures	46,200
Transfers Out	-
Total Expenditures and Transfers Out	46,200
06/30/13 Estimated Fund Balance	<u>(6,764)</u>
06/30/13 Fund Balance	(6,764)
2013-14 Fiscal Year	
Estimated Revenue	208,200
Transfers In	33,739
Estimated Funds Available	235,175
Estimated Expenditures	235,175
Transfers Out	-
Total Expenditures and Transfers Out	235,175
06/30/14 Estimated Fund Balance	<u>-</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Capital Projects	(12,671)	(6,764)	-
Fund Balances	\$ (12,671)	\$ (6,764)	\$ -

REVENUE SUMMARY

Sierra ST Reconstruction (Rafer Johnson Dr to 99) Grant Fund			
	2011-12	2012-13	2013-14
	ACTUAL	ESTIMATE	ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	33,739
Intergovernmental Revenue Grants:			
Grant Funds	-	52,107	208,200
TOTAL REVENUES	\$ -	\$ 52,107	\$ 241,939

EXPENDITURE SUMMARY

Sierra St Reconstruction (Rafer Johnson Dr to 99) Grant Fund			
	2011-12 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	12,671	46,200	235,175
Total	\$ 12,671	\$ 46,200	\$ 235,175

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			
	2011-12 ACTUAL EXPENSE	2011-12 ESTIMATED EXPENSE	2012-13 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Sierra St. Reconstruction (RJD to 99)	12,671	46,200	235,175
TOTAL CAPITAL OUTLAY	\$ 12,671	\$ 46,200	\$ 235,175

10th and Union Lighted Crosswalk Grant Fund

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	(320)
2012-13 Fiscal Year	
Estimated Revenue	10,673
Transfers In	-
Estimated Funds Available	10,353
Estimated Expenditures	10,673
Transfers Out	-
Total Expenditures and Transfers Out	10,673
06/30/13 Estimated Fund Balance	<u>(320)</u>
06/30/13 Fund Balance	(320)
2013-14 Fiscal Year	
Estimated Revenue	56,925
Transfers In	7,695
Estimated Funds Available	64,300
Estimated Expenditures	64,300
Transfers Out	-
Total Expenditures and Transfers Out	64,300
06/30/14 Estimated Fund Balance	<u>-</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Capital Projects	(320)	(320)	-
Fund Balances	\$ (320)	\$ (320)	\$ -

REVENUE SUMMARY

10th and Union Lighted Crosswalk Grant Fund	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	7,695
Intergovernmental Revenue Grants:			
Grant Funds	-	10,673	56,925
TOTAL REVENUES	\$ -	\$ 10,673	\$ 64,620

EXPENDITURE SUMMARY

10th and Union Lighted Crosswalk Grant Fund

	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	10,673	64,300
Total	\$ -	\$ 10,673	\$ 64,300

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

	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
10th and Union Lighted Crosswalk	-	10,673	64,300
TOTAL CAPITAL OUTLAY	\$ -	\$ 10,673	\$ 64,300

Earl St. Reconstruction Grant Fund

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	-
2012-13 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	-
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/13 Estimated Fund Balance	-
06/30/13 Fund Balance	-
2013-14 Fiscal Year	
Estimated Revenue	21,404
Transfers In	-
Estimated Funds Available	21,404
Estimated Expenditures	21,404
Transfers Out	-
Total Expenditures and Transfers Out	21,404
06/30/14 Estimated Fund Balance	-

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Capital Projects	-	-	-
Fund Balances	\$ -	\$ -	\$ -

REVENUE SUMMARY

Earl St. Reconstruction Grant Fund	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	-
Intergovernmental Revenue Grants:			
Grant Funds	-	-	21,404
TOTAL REVENUES	\$ -	\$ -	\$ 21,404

EXPENDITURE SUMMARY

Earl St. Reconstruction Grant Fund

	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	21,404
Total	\$ -	\$ -	\$ 21,404

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

	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Earl St. Reconstruction	-	-	21,404
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 21,404

Sierra St. Sidewalk 16th to 18th Grant Fund

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	(320)
2012-13 Fiscal Year	
Estimated Revenue	10,120
Transfers In	<u>-</u>
Estimated Funds Available	9,800
Estimated Expenditures	10,120
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	10,120
06/30/13 Estimated Fund Balance	<u>(320)</u>
06/30/13 Fund Balance	(320)
2013-14 Fiscal Year	
Estimated Revenue	26,060
Transfers In	<u>-</u>
Estimated Funds Available	25,740
Estimated Expenditures	29,450
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	29,450
06/30/14 Estimated Fund Balance	<u>(3,710)</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Capital Projects	<u>(320)</u>	<u>(320)</u>	<u>(3,710)</u>
Fund Balances	\$ (320)	\$ (320)	\$ (3,710)

REVENUE SUMMARY

Sierra St. Sidewalk 16th to 18th Grant Fund

	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	-
Intergovernmental Revenue Grants:			
Grant Funds	-	10,120	26,060
TOTAL REVENUES	\$ -	\$ 10,120	\$ 26,060

EXPENDITURE SUMMARY

Sierra St. Sidewalk 16th to 18th Grant Fund

	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	10,120	29,450
Total	\$ -	\$ 10,120	\$ 29,450

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

	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Sierra St. Sidewalk 16th to 18th	-	10,120	29,450
TOTAL CAPITAL OUTLAY	\$ -	\$ 10,120	\$ 29,450

6th Avenue Reconstruction Grant Fund

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	(320)
2012-13 Fiscal Year	
Estimated Revenue	31,392
Transfers In	-
Estimated Funds Available	31,072
Estimated Expenditures	31,392
Transfers Out	-
Total Expenditures and Transfers Out	31,392
06/30/13 Estimated Fund Balance	<u>(320)</u>
06/30/13 Fund Balance	(320)
2013-14 Fiscal Year	
Estimated Revenue	167,423
Transfers In	22,097
Estimated Funds Available	189,200
Estimated Expenditures	189,200
Transfers Out	-
Total Expenditures and Transfers Out	189,200
06/30/14 Estimated Fund Balance	<u>-</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Capital Projects	(320)	(320)	-
Fund Balances	\$ (320)	\$ (320)	\$ -

REVENUE SUMMARY

6th Avenue Reconstruction Grant Fund

	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	22,097
Intergovernmental Revenue Grants:			
Grant Funds	-	31,392	167,423
TOTAL REVENUES	\$ -	\$ 31,392	\$ 189,520

EXPENDITURE SUMMARY

6th Avenue Reconstruction Grant Fund

	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	31,392	189,200
Total	\$ -	\$ 31,392	\$ 189,200

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

	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Sierra St. Sidewalk 16th to 18th	-	31,392	189,200
TOTAL CAPITAL OUTLAY	\$ -	\$ 31,392	\$ 189,200

COPS-SLESF

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	-
2012-13 Fiscal Year	
Estimated Revenue	100,000
Transfers In	<u>-</u>
Estimated Funds Available	100,000
Estimated Expenditures	-
Transfers Out	<u>100,000</u>
Total Expenditures and Transfers Out	100,000
06/30/13 Estimated Fund Balance	<u><u>-</u></u>
06/30/13 Fund Balance	-
2013-14 Fiscal Year	
Estimated Revenue	100,000
Transfers In	<u>-</u>
Estimated Funds Available	100,000
Estimated Expenditures	-
Transfers Out	<u>100,000</u>
Total Expenditures and Transfers Out	100,000
06/30/14 Estimated Fund Balance	<u><u>-</u></u>

EXPLANATION OF RESERVES

	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
Reserve for Cops Officers	30,000	-	-
Contingency	(30,000)	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

REVENUE SUMMARY

COPS SLESF	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 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						
2013-2014 Fiscal Year Budget						
	Finance Authority	Spec Asst Dist 1991-1	Spec Asst Dist 1991-1 supp	Spec Asst Dist 1992-1	Spec Asst Dist 1992-2	Total
Estimated Beg Fund Balance 6/30/13	5,547,844	(426,361)	(12,509)	(191,831)	(152,532)	4,764,611
Revenues:						
Special Assessments	-	74,400	2,500	43,200	40,850	160,950
Interest	291,000	-	-	10	10	291,020
Total Revenue	291,000	74,400	2,500	43,210	40,860	451,970
Expenses:						
Fiscal Agent Fees	11,000	-	-	-	-	11,000
Principle Retirement	270,100	-	-	-	-	270,100
Interest and Fiscal charges	337,588	43,400	2,200	25,100	23,450	431,738
Total Expenses	618,688	43,400	2,200	25,100	23,450	712,838
Net Result	(327,688)	31,000	300	18,110	17,410	(260,868)
Projected 6/30/14 Ending Fund Balance	5,220,156	(395,361)	(12,209)	(173,721)	(135,122)	4,503,743

FINANCE AUTHORITY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	5,846,194
2012-13 Fiscal Year	
Estimated Revenue	301,850
Transfers In	<u>-</u>
Estimated Funds Available	6,148,044
Estimated Expenditures	600,200
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	600,200
06/30/13 Estimated Fund Balance	<u>5,547,844</u>
06/30/13 Fund Balance	5,547,844
2013-14 Fiscal Year	
Estimated Revenue	291,000
Transfers In	<u>-</u>
Estimated Funds Available	5,838,844
Estimated Expenditures	618,688
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	618,688
06/30/14 Estimated Fund Balance	<u>5,220,156</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Reserve for Future Debt Service	<u>5,846,194</u>	<u>5,547,844</u>	<u>5,220,156</u>
Fund Balances	<u>\$5,846,194</u>	<u>\$5,547,844</u>	<u>\$5,220,156</u>

REVENUE SUMMARY

FINANCE AUTHORITY	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Use of Money and Property			
Interest	377,814	301,850	291,000
TOTAL REVENUES	\$ 377,814	\$ 301,850	\$ 291,000

EXPENDITURE SUMMARY

FINANCE AUTHORITY	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	1,013,711	600,200	618,688
Capital Outlay	-	-	-
Total	\$ 1,013,711	\$ 600,200	\$ 618,688

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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
DEBT SERVICE			
Fiscal Agent Fees	10,572	11,000	11,000
Principal Retirement	620,000	235,000	270,100
Interest and Fiscal Charges	383,139	354,200	337,588
TOTAL DEBT SERVICE	1,013,711	600,200	618,688

SPECIAL ASSESSMENT DISTRICT 1991-1

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	(452,461)
2012-13 Fiscal Year	
Estimated Revenue	72,300
Transfers In	-
	<hr/>
Estimated Funds Available	(380,161)
Estimated Expenditures	46,200
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	46,200
06/30/13 Estimated Fund Balance	<u>(426,361)</u>
06/30/13 Fund Balance	(426,361)
2013-14 Fiscal Year	
Estimated Revenue	74,400
Transfers In	-
	<hr/>
Estimated Funds Available	(351,961)
Estimated Expenditures	43,400
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	43,400
06/30/14 Estimated Fund Balance	<u>-\$395,361</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Reserve for Future Debt	(452,461)	(426,361)	(395,361)
Fund Balances	<u>\$ (452,461)</u>	<u>\$ (426,361)</u>	<u>\$ (395,361)</u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
TAXES			
Special Assessments	68,375	72,100	74,200
Prepaid Assessments	22,493	-	-
Use of Money and Property			
Interest	190	200	200
TOTAL REVENUES	\$ 91,058	\$ 72,300	\$ 74,400

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	48,956	46,200	43,400
Capital Outlay	-	-	-
Total	\$ 48,956	\$ 46,200	\$ 43,400

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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	-	-	-
Interest and Fiscal Charges	48,956	46,200	43,400
TOTAL DEBT SERVICE	48,956	46,200	43,400

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	(12,809)
2012-13 Fiscal Year	
Estimated Revenue	2,600
Transfers In	<u>-</u>
Estimated Funds Available	(10,209)
Estimated Expenditures	2,300
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	2,300
06/30/13 Estimated Fund Balance	<u>(12,509)</u>
06/30/13 Fund Balance	(12,509)
2013-14 Fiscal Year	
Estimated Revenue	2,500
Transfers In	<u>-</u>
Estimated Funds Available	(10,009)
Estimated Expenditures	2,200
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	2,200
06/30/14 Estimated Fund Balance	<u><u>-\$12,209</u></u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Reserve for Future Debt	(12,809)	(12,509)	(12,209)
Fund Balances	<u>\$ (12,809)</u>	<u>\$ (12,509)</u>	<u>\$ (12,209)</u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
TAXES			
Special Assessments	3,141	2,600	2,500
Prepaid Assessments	-	-	-
Use of Money and Property Interest	<u>2</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>\$ 3,143</u>	<u>\$ 2,600</u>	<u>\$ 2,500</u>

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 PROPOSED BUDGET
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	2,376	2,300	2,200
Capital Outlay	-	-	-
Total	\$ 2,376	\$ 2,300	\$ 2,200

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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	-	-	-
Interest and Fiscal Charges	2,376	2,300	2,200
TOTAL DEBT SERVICE	2,376	2,300	2,200

SPECIAL ASSESSMENT DISTRICT 1992-1

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	(207,861)
2012-13 Fiscal Year	
Estimated Revenue	42,630
Transfers In	<u>-</u>
Estimated Funds Available	(165,231)
Estimated Expenditures	26,600
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	26,600
06/30/13 Estimated Fund Balance	<u>(191,831)</u>
06/30/13 Fund Balance	(191,831)
2013-14 Fiscal Year	
Estimated Revenue	43,210
Transfers In	<u>-</u>
Estimated Funds Available	(148,621)
Estimated Expenditures	25,100
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	25,100
06/30/14 Estimated Fund Balance	<u>-\$173,721</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Reserve for Future Debt	(207,861)	(191,831)	(173,721)
Fund Balances	<u>\$ (207,861)</u>	<u>\$ (191,831)</u>	<u>\$ (173,721)</u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-1	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
TAXES			
Special Assessments	48,834	39,570	43,200
Prepaid Assessments	-	3,050	-
Use of Money and Property			
Interest	75	10	10
TOTAL REVENUES	\$ 48,909	\$ 42,630	\$ 43,210

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-1	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	44,724	26,600	25,100
Capital Outlay	-	-	-
Total	\$ 44,724	\$ 26,600	\$ 25,100

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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	-		
Interest and Fiscal Charges	44,724	26,600	25,100
TOTAL DEBT SERVICE	44,724	26,600	25,100

SPECIAL ASSESSMENT DISTRICT 1992-2

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	(191,742)
2012-13 Fiscal Year	
Estimated Revenue	66,910
Transfers In	-
Estimated Funds Available	(124,832)
Estimated Expenditures	27,700
Transfers Out	-
Total Expenditures and Transfers Out	27,700
06/30/13 Estimated Fund Balance	<u>(152,532)</u>
06/30/13 Fund Balance	(152,532)
2013-14 Fiscal Year	
Estimated Revenue	40,860
Transfers In	-
Estimated Funds Available	(111,672)
Estimated Expenditures	23,450
Transfers Out	-
Total Expenditures and Transfers Out	23,450
06/30/14 Estimated Fund Balance	<u>-\$135,122</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Reserve for Future Debt	(191,742)	(152,532)	(135,122)
Fund Balances	<u>\$ (191,742)</u>	<u>\$ (152,532)</u>	<u>\$ (135,122)</u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-2	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
TAXES			
Special Assessments	47,457	45,100	40,850
Prepaid Assessments	-	21,800	
Use of Money and Property			
Interest	19	10	10
TOTAL REVENUES	\$ 47,476	\$ 66,910	\$ 40,860

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-2	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	29,346	27,700	23,450
Capital Outlay	-	-	-
Total	\$ 29,346	\$ 27,700	\$ 23,450

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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement			
Interest and Fiscal Charges	29,346	27,700	23,450
TOTAL DEBT SERVICE	29,346	27,700	23,450

Summary of Redevelopment Successor Agency Funds				
<i>2013-2014 Fiscal Year Budget</i>				
	RDA Successor Agency	RDA Low/Mod Housing Successor Agency	Total	
Estimated Beg Fund Balance 6/30/13	(826,540)	(77,447)	(903,987)	
Revenues:				
Tax Increment	163,216	-	163,216	
Interest	-	-	-	
Total Revenue	163,216	-	163,216	
Expenses:				
SERAF Property Tax Shift	-	-	-	
County Admin Fees/Pass Throughs	-	-	-	
City Admin Fees	15,544	-	15,544	
Special Professional	-	-	-	
Bond Retirement	42,910	-	42,910	
Credb Loan payment	112,534	-	112,534	
Eligible Projects-Gong/Brucker	-	-	-	
Total Expenses	170,988	-	170,988	
Net Result	(7,772)	-	(7,772)	
Projected 6/30/14	(834,312)	(77,447)	(911,759)	
Ending Fund Balance				

**CITY OF KINGSBURG RDA
SUCCESSOR AGENCY FUND**

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	(827,598)
2012-13 Fiscal Year	
Estimated Revenue	174,139
Transfers In	-
Estimated Funds Available	(653,459)
Estimated Expenditures	157,347
Transfers Out	15,734
Total Expenditures and Transfers Out	173,081
06/30/13 Estimated Fund Balance	(826,540)
06/30/13 Fund Balance	(826,540)
2013-14 Fiscal Year	
Estimated Revenue	163,216
Transfers In	-
Estimated Funds Available	(663,324)
Estimated Expenditures	155,444
Transfers Out	15,544
Total Expenditures and Transfers Out	170,988
06/30/14 Estimated Fund Balance	<u><u>-834,312</u></u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Reserve for Future Debt Service	(827,598)	(826,540)	(834,312)
Fund Balances	<u>\$ (827,598)</u>	<u>\$ (826,540)</u>	<u>\$ (834,312)</u>

REVENUE SUMMARY

CITY OF KINGSBURG RDA SUCCESSOR AGENCY FUND	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Property Tax			
Tax Increment	710,514	174,139	163,216
		-	-
		-	-
Revenue from the Use of Property			
Interest	-	-	-
TOTAL REVENUES	\$ 710,514	\$ 174,139	\$ 163,216

EXPENDITURE SUMMARY

RDA SUCCESSOR AGENCY	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	13,908	15,734	15,544
Debt Service	23,748	157,347	155,444
Capital Outlay	-	-	-
Total	\$ 37,656	\$ 173,081	\$ 170,988

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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Special Professional	-	-	-
County Pass-Thru Agreements	84,427	-	-
City Admin Fees	13,908	15,734	15,544
TOTAL MAINTENANCE & OPERATION	\$ 13,908	\$ 15,734	\$ 15,544
DEBT SERVICE DETAIL			
Bond Retirement	16,841	44,480	42,910
CIEDB Loan-New Police Facility	6,907	112,867	112,534
TOTAL DEBT SERVICE	\$ 23,748	\$ 157,347	\$ 155,444

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

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	767,737
2012-13 Fiscal Year	
Estimated Revenue	720
Transfers In	<u>-</u>
Estimated Funds Available	768,457
Estimated Expenditures	845,904
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	845,904
06/30/13 Estimated Fund Balance	<u>(77,447)</u>
06/30/13 Fund Balance	(77,447)
2013-14 Fiscal Year	
Estimated Revenue	-
Transfers In	<u>-</u>
Estimated Funds Available	(77,447)
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/14 Estimated Fund Balance	<u><u>-\$77,447</u></u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Reserve for Future Projects	767,737	(77,447)	(77,447)
Fund Balances	\$ 767,737	\$ (77,447)	\$ (77,447)

REVENUE SUMMARY

CITY OF KINGSBURG RDA LOW/MODERATE HOUSING SUCCESSOR AGENCY FUND	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
Property Tax			
Tax Increment	852,646	-	-
		-	-
Use of Money and Property			
Interest	1,278	720	-
TOTAL REVENUES	\$ 853,924	\$ 720	\$ -

EXPENDITURE SUMMARY

RDA LOW/MODERATE HOUSING SUCCESSOR AGENCY FUND	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	795	4,255	-
Debt Service	-	-	-
Capital Outlay	85,392	845,904	-
Total	\$ 86,187	\$ 850,159	\$ -

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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Professional Services	795	4,255	-
TOTAL MAINTENANCE & OPERATION	\$ 795	\$ 4,255	\$ -
CAPITAL OUTLAY DETAIL			
Apartment Project-Gong	85,392	845,904	-
Senior Housing Project	-	-	-
TOTAL CAPITAL OUTLAY	\$ 85,392	\$ 845,904	\$ -

Landscape & Lighting District 93-01

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/12 Fund Balance	1,365
2012-13 Fiscal Year	
Estimated Revenue	80,623
Transfers In	-
Estimated Funds Available	81,988
Estimated Expenditures	80,623
Transfers Out	-
Total Expenditures and Transfers Out	80,623
06/30/13 Estimated Fund Balance	<u>1,365</u>
06/30/13 Fund Balance	1,365
2013-14 Fiscal Year	
Estimated Revenue	82,008
Transfers In	-
Estimated Funds Available	83,373
Estimated Expenditures	82,008
Transfers Out	-
Total Expenditures and Transfers Out	82,008
06/30/14 Estimated Fund Balance	<u>1,365</u>

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14
Reserve for Repair & Improvement	\$ 1,365	\$ 1,365	\$ 1,365

REVENUE SUMMARY

Landscape & Lighting District 93-01	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ESTIMATE
TAXES			
Assessments	78,899	80,623	82,008
TOTAL REVENUES	\$ 78,899	\$ 80,623	\$ 82,008

EXPENDITURE SUMMARY

LANDSCAPE & LIGHTING DISTRICT 93-01	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	78,487	80,623	82,008
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 78,487	\$ 80,623	\$ 82,008

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	2011-12 ACTUAL EXPENSE	2012-13 ESTIMATED EXPENSE	2013-14 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	5,977	6,026	6,026
Zone 4-Kng. Country Estates 1 & 2	5,029	5,069	5,069
Zone 5-Sierra Ranch West 1	4,388	4,421	4,421
Zone 6-Kng. Country Estates 3	5,899	6,096	2,915
Zone 7-Sierra Ranch West 2	2,725	2,846	6,245
Zone 8-Sierra Ranch West 3	5,158	5,346	5,477
Zone 9-Business Park	19,952	20,685	21,190
Zone 10-Tract 5087	6,775	7,014	7,186
Zone 11-Tract 5610	8,393	8,681	8,893
Zone 12-Weibe/Crinklaw	5,832	6,007	6,154
TOTAL MAINTENANCE & OPERATION	\$ 78,487	\$ 80,623	\$ 82,008

STAFF REPORT

Date: May 14, 2013
To: Mayor and Council Members
From: Don Jensen, Finance Director
Subject: Gann Limit Adoption for 2013-14 Fiscal Year-Budget Figures.

Recommendation:

Adopt our Gann Limit calculation for 2013-14 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 0.70% and the County percentage is .88%. The larger percentage gives us a higher limit. For the figures below I have used the County Growth percentage.

2013-14 Gann limit based on Budget figures	\$5,799,411
Appropriations subject to limitations	\$3,263,427

Under the limit for the 2013-14 fiscal year budget	<u>\$2,535,984</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 2013-14 Gann Limit
Price and Population Letter from California State Department of Finance

