

CITY OF KINGSBURG

2007 - 2008

BUDGET



Mayor Leland Bergstrom
Mayor Pro Tem Paul Kruper
Councilmember Bruce Blayney
Councilmember David Karstetter
Councilmember Milo Smith

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

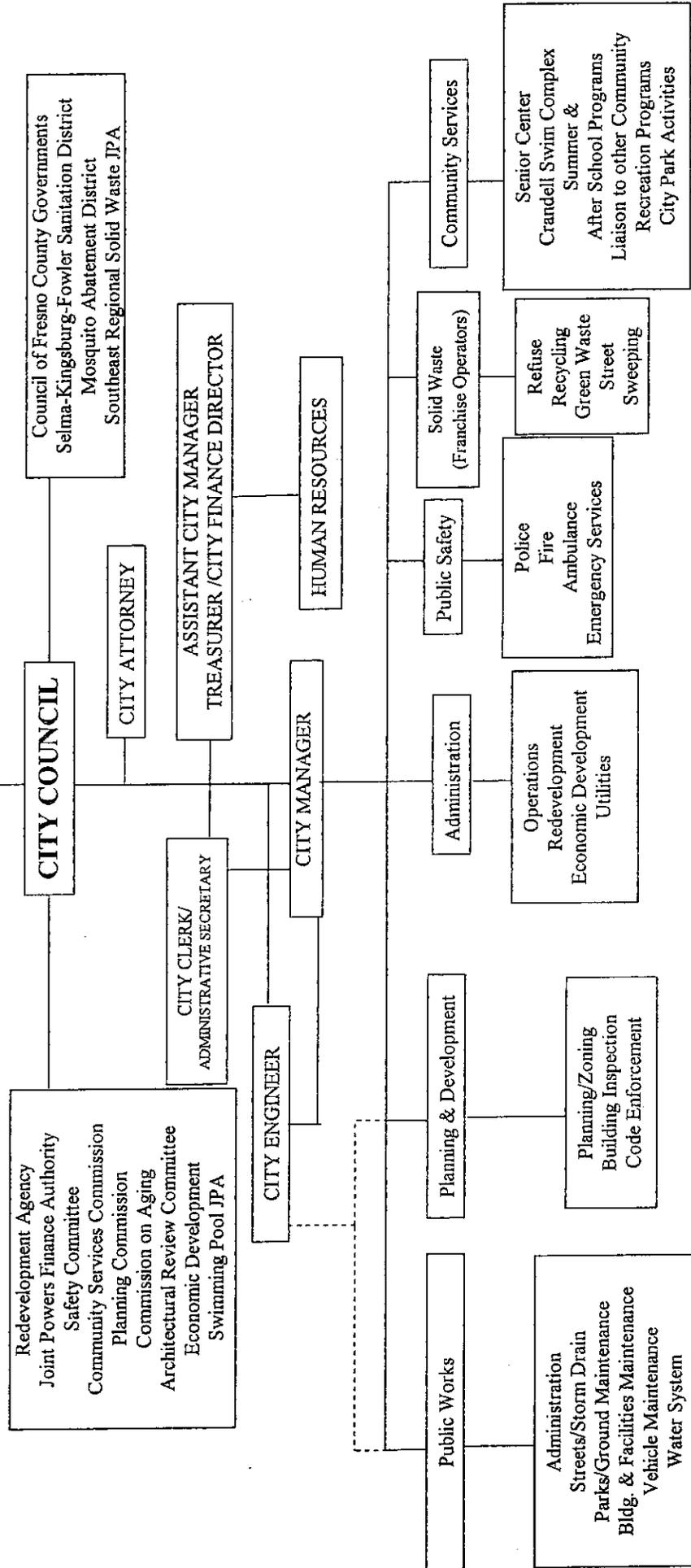
TABLE OF CONTENTS

Description	Page
INTRODUCTION & SUMMARIES	
City Manager's Message	
Organizational Chart	1
Staffing Allocation Worksheets	2
Fund Balance Projections	3
General Fund Revenues Graphs	5
General Fund Expenditures Graphs	6
Personnel Summary	7
All Transfers	8
Five Year Capital Improvement Program	9
BUDGETS	
GENERAL FUND	
Change in Fund Balance	17
Revenue Summary	18
Expenditure Summary	19
Individual Departments:	
City Council	20
City Attorney	23
Non-Departmental	24
City Manager	27
City Clerk	30
Finance	33
Human Resource	36
Planning & Development	39
Community Services	42
Police	45
PW Admin & Engineering	48
Landscape Maintenance	51
Building & Facility Maintenance	54
Vehicle Maintenance	55
SPECIAL REVENUE FUNDS	
Gas Tax Fund	58
LTF Article 3	63
LTF Article 8	66
Measure C	69
Abandoned Vehicle Abatement	74
Traffic Congestion Relief	77
CAPITAL PROJECTS FUNDS	
Capital Facilities-Arterial Streets	80
Capital Facilities-Police	83
Capital Facilities-Fire/Amb	86
Capital Facilities-City Hall	89
Capital Facilities-Public Works Yard	92
Capital Facilities-Special Recreation	95
Capital Facilities-Library	98
Capital Facilities-Water Facilities	101
Sewer Connection	104
Storm Drain	107
Park & Rec-Neighborhood	110
Park & Rec-Community	113
Traffic Impact Zone	116
Equipment Reserve	119

ENTERPRISE FUNDS	
Water	122
Solid Waste	128
Ambulance	133
Building Permit	139
RECREATION	
Swimming Pool	144
Senior Center	149
SPECIAL POLICE FUND	
P.O.S.T Training	154
GRANT FUNDS	
Community Development Grant Funds	157
CMAQ Projects	160
TE Projects	163
Cops SLESF	166
FINANCE AUTHORITY	
Finance Authority	169
Special Assessment District-1991-1	172
Special Assessment District-1991-1 Supplemental	175
Special Assessment District-1992-1	178
Special Assessment District-1992-2	181
Special Assessment District-1992-1 Project	184
REDEVELOPMENT AGENCY	
Capital Projects Fund	187
Debt Service Fund	190
Low/Moderate Housing Fund	193
LANDSCAPE & LIGHTING DISTRICT 93-01	196
RESOLUTIONS	
Appropriation Limit for Fiscal Year 2005-06	199

CITY OF KINGSBURG GOVERNMENTAL ORGANIZATIONAL CHART 2007-2008

CITIZENS

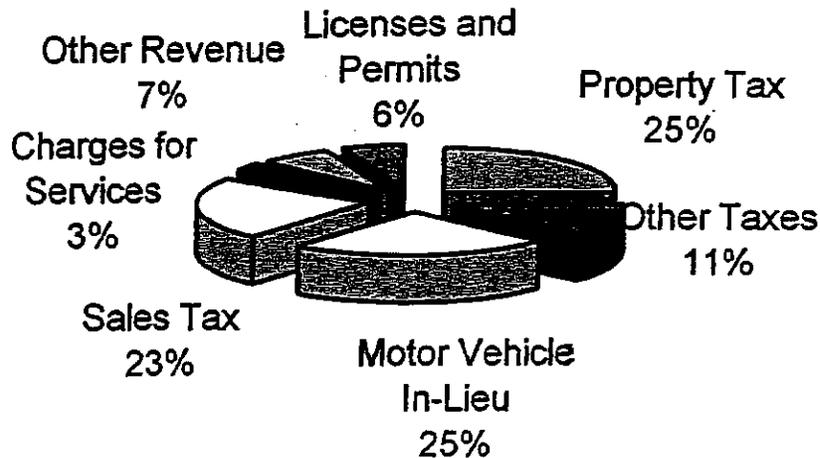


Staffing Allocation Worksheet											
07-08 Fiscal Year											
City Hall:	General Fund	Ambulance	Water	Solid Waste	Building Permit	Redevelopment	Measure C	Gas Tax	LTF Art 8	Senior Center	Pool
Don Pauley	30.2%	10%	26.1%	17.5%		10.4%	1.6%	3.1%	1.1%		
Don Jensen	25.2%	10%	26.1%	22.5%		10.4%	1.6%	3.1%	1.1%		
Sue Bauch	47.4%	5%	26.1%	16.5%		5.0%					
Terry Schmal	12.0%		26.1%	17.5%	29.1%	10.4%					
Deryl Sonksen					100.0%						
The Crofoot					100.0%						
Silvia Franco			50.0%	50.0%		5.0%					
Grace Reyna	5%	5%	45.0%	45.0%			1.6%	3.1%			
Kathy Pickrell	5%		17.5%	17.5%	3.0%						
Mary Colby	100.0%										
Ashlee Winslow	100.0%										
Klinda Stevens					100.0%						
Barbara Carpenter-part time			50.0%	50.0%							
Gina Sandoval-part time			50.0%	50.0%							
Betty Rusagge-part time			50.0%	50.0%							
Sherry Gerdtz-part time			50.0%	50.0%							
Public Works:											
Darren Heys	27.7%		38.0%	31.5%			0.8%	1.5%	0.5%		
Valerie Hernandez			47.5%	47.5%			2.0%	2.0%	1.0%		
Bob Stucky			100%								
Rob Bissett			100%								
James Kirk			100%								
New Maintenance Worker			100%								
Dolph Beasley	73.9%		26.1%	16%							
Richard Griffin	55.4%		19.6%				25.0%				
Larry Bierman	55.4%		19.6%				25.0%				
Michael Andrade	55.4%		19.6%				25.0%				
Den Brady								100%			
David Green								100%			
Nicole Atkinson			50.0%	50.0%							
Fire & Ambulance:											
Fire Chief	28.0%	72.0%									
Tim Ray	28.0%	72.0%									
Russ Davis	28.0%	72.0%									
Bob McGee	28.0%	72.0%									
Shaun Spradling	28.0%	72.0%									
David Shubert	28.0%	72.0%									
Jason Brassfield	28.0%	72.0%									
New Paramedic	28.0%	72.0%									
Kevin Clark	28.0%	72.0%									
Wayne Osborne	28.0%	72.0%									
Melody Wallis		100.0%									
Sharon Lindgren-part time		100.0%									
Senior Center:											
Hilda Rodriguez										100.0%	
Lily Rodriguez										100.0%	
Pool:											
Rudy Saucedo											100.0%
Police:											
All Personnel	100.0%										
C:Total Staff/Hours											

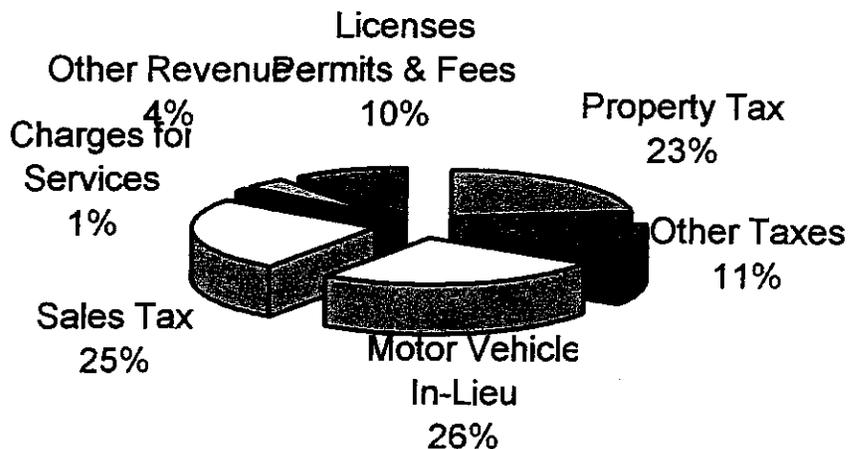
FUND BALANCE PROJECTION										
FUNDS	EST FUND	2007-08		2007-08		2007-08		2007-08		EST FUND
	BALANCE 7/1/2007	ESTIMATED REVENUE	OPERATING BUDGET	DEBT SERVICE	CAPITAL PROJECTS	TOTAL BUDGET	BALANCE 06/30/08			
GENERAL FUND	1,333,939	4,370,953	4,273,818	-	84,524	4,358,342	1,346,550			
SPECIAL REVENUE										
Gas Tax	(17,451)	219,000	193,906	-	-	193,906	7,643			
LTF Article 3	23,765	7,900	-	-	-	-	31,665			
LTF Article 8	183,928	130,000	27,000	-	56,000	83,000	230,928			
Measure C	105,084	260,089	187,864	-	50,000	237,864	127,309			
Abandoned Vehicle Abatement	17,339	5,000	-	-	5,000	5,000	17,339			
Traffic Congestion Relief	68,903	1,000	-	-	69,903	69,903	-			
CAPITAL PROJECTS										
Capital Facilities-Arterial Streets	506,838	64,000	-	-	-	-	570,838			
Capital Facilities-Police	(467,063)	25,000	-	-	15,000	15,000	(457,063)			
Capital Facilities-Fire/Amb	(440,110)	120,000	-	-	10,000	10,000	(330,110)			
Capital Facilities-City Hall	135,621	57,000	-	-	-	-	192,621			
Capital Facilities-Public Works Yard	673	37,500	-	-	-	-	38,173			
Capital Facilities-Special Recreation	420,383	79,500	-	-	-	-	499,883			
Capital Facilities-Library	20,818	74,400	-	-	-	-	95,218			
Capital Facilities-Water Facilities	76,347	64,000	-	-	-	-	140,347			
Sewer Connection	735,206	90,000	-	-	125,000	125,000	700,206			
Storm Drain	255,755	2,000	-	-	50,000	50,000	207,755			
Parks & Rec- Neighborhood	(156,144)	15,000	-	-	80,000	80,000	(221,144)			
Parks & Rec- Community	161,403	12,000	-	-	6,000	6,000	167,403			
Traffic Impact Zone	122,457	5,000	-	-	-	-	127,457			
Equipment Reserve	273,880	67,940	-	-	-	-	341,820			
ENTERPRISE										
Water	2,943,508	2,750,000	1,184,961	234,462	1,565,800	2,985,223	2,708,285			
Solid Waste	145,587	1,315,600	1,427,856	-	1,000	1,428,856	32,331			
Ambulance	579,311	2,440,800	2,219,665	215,000	2,440	2,437,105	583,006			
Building Permit	(223,413)	310,400	396,569	-	21,500	418,069	(331,082)			

FUND BALANCE PROJECTION										
FUNDS	EST FUND	2007-08		2007-08		2007-08		2007-08		EST FUND
	BALANCE	ESTIMATED	OPERATING	DEBT	CAPITAL	TOTAL	BALANCE	06/30/08		
	7/1/2007	REVENUE	BUDGET	SERVICE	PROJECTS	BUDGET				
RECREATION										
Pool	(75,672)	176,000	171,420	-	4,600	176,020	(75,692)			
Senior Center	(8,395)	118,050	102,411	-	7,200	109,611	44			
SPECIAL POLICE										
POST	795	43,000	45,000	-	-	45,000	(1,205)			
GRANT FUNDS										
Community Development Block Grant	(8,507)	158,500	-	-	150,000	150,000	(7)			
CMAQ Projects	-	308,400	-	-	308,400	308,400	-			
TE Project	-	16,700	-	-	16,700	16,700	-			
COPS-SLESF	2,372	101,300	103,000	-	-	103,000	672			
FINANCE AUTHORITY										
Finance Authority	4,765,778	388,000	-	470,000	-	470,000	4,683,778			
Special Assessment District 1991-1	(698,987)	63,500	-	75,000	-	75,000	(710,487)			
Special Assessment District 1991-1 Sup	(21,780)	3,720	-	3,000	-	3,000	(21,060)			
Special Assessment District 1992-1	(1,251,262)	150,600	-	120,500	-	120,500	(1,221,162)			
Special Assessment District 1992-2	(370,447)	49,500	-	53,000	-	53,000	(373,947)			
Special Assessment District 1992-1 Proj	40,106	-	-	40,106	-	40,106	-			
REDEVELOPMENT AGENCY										
Capital Project Fund	742,101	165,199	152,500	-	224,000	376,500	530,800			
Debt Service Fund	(628,619)	907,000	716,699	190,301	-	907,000	(628,619)			
Low/Moderate Housing	1,009,034	150,000	16,000	-	-	16,000	1,143,034			
LIGHTING & LANDSCAPING DISTRICT**										
Subtotal	(134)	70,677	70,677	-	-	70,677	(134)			
Net Transfers	\$10,302,947	\$15,394,228	\$11,289,346	\$1,401,369	\$2,853,067	\$15,543,782	10,153,393			
		(1,781,999)	(1,781,999)			(1,781,999)				
GRAND TOTAL	\$10,302,947	\$13,612,229	\$ 9,507,347	\$ 1,401,369	\$ 2,853,067	\$ 13,761,783	10,153,393			

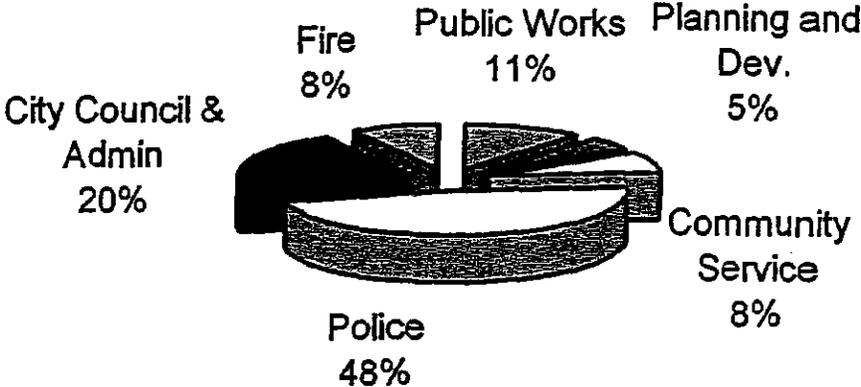
City of Kingsburg General Fd Revenues 2006- 07 Estimates



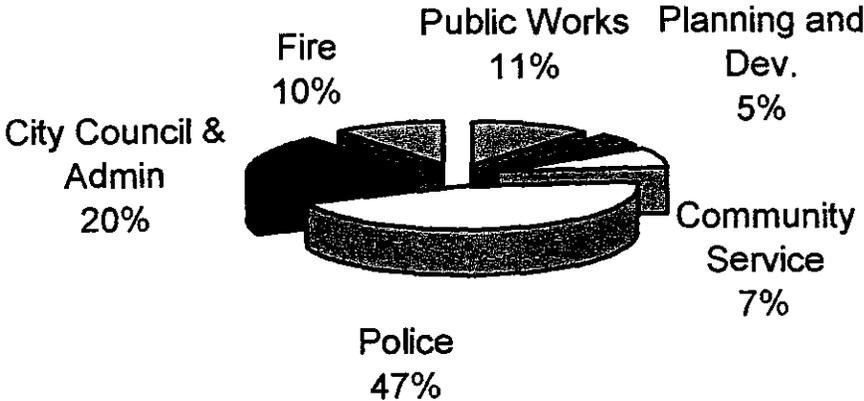
City of Kingsburg General Fd Revenue 2007- 08 Estimates



**City of Kingsburg General Fd Expenditures
2006- 07
Estimates**



**City of Kingsburg General Fd Expenditures
2007- 08
Estimates**



PERSONNEL SUMMARY

DEPARTMENT	POSITION		2004-05 ACTUAL	2005-06 ACTUAL	2006-07 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	0.70	0.70	1.00	
	Total Finance		3.70	3.70	4.00	
HUMAN RESOURCES	Human Resource Coordinator	Full-time	0.00	0.00	1.00	
PLANNING & DEV.	Planning & Develop Director	Full-time	1.00	1.00	1.00	
	Building Official	Full-time	1.00	1.00	1.00	
	Building Inspector/Code Enforce	Full-time	1.00	1.00	1.00	
	Dept. Secretary II	Full-time	1.00	1.00	1.00	
	Dept. Secretary I	Full-time	1.00	1.00	1.00	
	Total Building		5.00	5.00	5.00	
COMMUNITY SERVICES	Community Serv Coordinator	Full-time	1.00	1.00	1.00	
	Lifeguards & Instructors	Part-time	1.78	1.50	1.50	
	Summer/After School Leaders	Part-time	1.60	1.60	1.60	
	Total Community Services		4.38	4.10	4.10	
POLICE	Chief	Full-time	1.00	1.00	1.00	
	Lieutenant	Full-time	1.00	1.00	1.00	
	Sergeants	Full-time	4.00	4.00	4.00	
	Officers	Full-time	10.00	11.00	11.00	
	Records Supervisor	Full-time	1.00	1.00	1.00	
	Dispatchers	Full-time	5.00	5.00	5.00	
	Total Police		22.00	23.00	23.00	
	FIRE & AMBULANCE	Chief	Part-time	0.60	0.60	0.60
Fire Captain/Paramedics		Full-time	3.00	3.00	3.00	
Firefighter/Paramedic		Full-time	5.00	5.00	5.00	
Firefighter/Paramedic-Day		Full-time	1.00	1.00	1.00	
Amb Billing Clerk		Full-time	1.00	1.00	1.00	
Billing Clerk Assistant		Part-time	0.60	0.60	0.60	
Total Fire & Ambulance			10.20	11.20	11.20	
PUBLIC WORKS	Director of Public Works/Engin	Full-time	0.00	0.00	0.00	
	Public Works Superintendent	Full-time	1.00	1.00	1.00	
	Maint Worker III	Full-time	2.00	3.00	3.00	
	Maint Worker II	Full-time	2.00	1.00	1.00	
	Maint Worker I	Full-time	2.00	3.00	4.00	
	Mechanic	Full-time	1.00	1.00	1.00	
	Water Specialist	Full-time	1.00	1.00	1.00	
	Secretary I	Full-time	1.00	1.00	1.00	
	Administrative Analyst	Full-time	1.00	1.00	0.75	
	Pool Maintenance Worker	Full-time	1.00	1.00	1.00	
	Total P.W. Admin & Engin		12.00	13.00	13.75	
	SENIOR CENTER	Senior Center Coordinator	Part-time	0.75	0.75	0.75
		Nutrition Coordinator	Part-time	0.70	0.70	0.70
Total Senior Center			1.45	1.45	1.45	
TOTAL-ALL DEPARTMENTS	Full-time		56.00	56.00	58.00	
	Part-time		5.13	5.88	7.70	
	Total Employees (F.T.E.)		60.13	61.88	63.70	
	Elected		5.00	5.00	5.00	
	GRAND TOTAL		66.13	66.88	68.70	

ALL TRANSFERS

Fund	Out	Fund	In
<u>Overhead</u>			
Water	318 313,000	General Fund	1 313,000
Solid Waste	319 284,000	General Fund	1 284,000
Redevelopment-Cap Proj	745 74,000	General Fund	1 74,000
Ambulance	320 84,000	General Fund	1 84,000
Building Permit	317 31,000	General Fund	1 31,000
Gas Tax	102 19,000	General Fund	1 19,000
Measure C	105 28,000	General Fund	1 28,000
LTF Art 8	104 25,000	General Fund	1 25,000
<u>Operational</u>			
General Fund	1 98,500	Senior Center	22 98,500
General Fund	1 105,500	Pool	21 105,500
General Fund	1 420,000	Ambulance	320 420,000
General Fund	1 103,000	COPS SLESF	34 103,000
General Fund	1 27,500	Equipment Reserve	243 27,500
RDA Debt Service	746 145,199	RDA Capital Project	745 145,199
LTF 8	104 20,000	Equipment Reserve	243 20,000
Pool	21 3,100	Equipment Reserve	243 3,100
Senior Center	22 1,200	Equipment Reserve	243 1,200
Total Transfers Out	<u>\$1,781,999</u>	Total Transfers In	<u>\$1,781,999</u>

	YR Purchase	2007-08	2008-09	2009-10	2010-11	2011-12
Fire & Ambulance:						
Fire:						
Beds	07-08	1,250				
Refrigerator	07-08	1,000				
Wildland Fire Shelters	08-09		1,600			
Set Asides:						
Hose Replacement	ongoing	2,000	2,000	2,000	2,000	2,000
Turnout Gear ,pagers & Misc Equip Replacement set-aside	ongoing		8,200	8,400	8,400	8,400
SCBA Bottles	ongoing		1,500	1,500	1,500	1,500
Pager Replacement for narrow band compliance	08-09		5,000			
Replacement 2 1/2" Attack Nozzles	ongoing		750	750	750	750
Computer replacement set-aside	ongoing		800	800	800	800
Set-aside for Fire Truck (10 yr set aside)	ongoing		92,500	85,000	85,000	85,000
Fire Chief Car(set aside & 07-08 purchase)	08-09		2,250	2,250	2,250	2,250
Refurbish Fire Truck	08-09		37,500			
Fire Truck Purchase	11-12		55,000	55,000	55,000	55,000
Ambulance:						
Honda Generator	07-08	1,190				
Beds	07-08	1,250				
Set Asides:						
Lifepack 12 Heart Monitor (set-aside)	08-09		5,000			-
Fire Chief Car(set aside & 07-08 purchase)	ongoing		2,250	2,250	2,250	2,250
Computer replacement set-aside	ongoing		900	900	900	900
Set Aside for Replacement Ambulance	ongoing		25,000	25,000	25,000	25,000
Total Fire & Ambulance		6,690	240,250	183,850	183,850	183,850

	YR Purchase	2007-08	2008-09	2009-10	2010-11	2011-12
City Hall:						
Computer Replacement Set-aside	ongoing	2,000	4,200	4,200	4,200	4,200
Total City Hall		2,000	4,200	4,200	4,200	4,200
Building/Planning						
Vehicle Replacement (2)	07-08	20,000				
Set-Asides:						
Computer Replacement set-aside	ongoing	3,000	3,000	3,000	3,000	3,000
Total Building/Planning		23,000	3,000	3,000	3,000	3,000

	YR Purchase	2007-08	2008-09	2009-10	2010-11	2011-12
Community Services:						
Parks & Projects:						
Athwal Park Improvements	07-08	80,000				
California St. Renovation	07-08	220,000				
Memorial Park Security Cameras	07-08	6,000				
Set-Asides:						
Computer replacement set-aside	ongoing	600	600	600	600	600
Total Parks & Projects		226,600	600	600	600	600
Pool:						
Sand Filter Element	07-08	1,500				
Pool Vacuum	08-09		3,500			
Pool Covers/Lanelines	09-10			7,000		
2nd Sump Pump	09-10			4,200		
Permanent Shading (Deck/Alum Bleachers)	08-09		10,500			
Set-Asides:						
Re-Plaster-set aside	ongoing	2,500	5,000	5,000	5,000	5,000
Computer replacement set-aside	ongoing	600	600	600	600	600
Total Pool		3,100	16,100	9,800	5,600	5,600
Senior Center:						
Repaint Inside/Outside of Building	07-08 & 08-09	6,000	6,000			
Retile Kitchen/General face lift of Kitchen	08-09		15,000			
Generator	08-09		6,000			
Repair Interior/Office Carpet&Lino/Mini Blinds/PA System	09-10			15,000		
Set-Asides:						
Computer replacement set-aside	ongoing	1,200	1,200	1,200	1,200	1,200
Total Senior Center		7,200	28,200	16,200	1,200	1,200
Total Community Services		236,900	44,900	26,600	7,400	7,400

	YR Purchase	2007-08	2008-09	2009-10	2010-11	2011-12
Police:						
Red Foam Training Suit	07-08		1,200			
K-9 Training Suit	08-09		1,800			
Training Mats	07-08		1,560			
K-9 Heat Alarm	07-08	1,100				
Recording System -Interview rooms	07-08	1,174				
Entry Ballistic Vests	07-08 & 08-09	5,000	11,200			
Itronix Laptop MDT's (regular replacement)	ongoing	12,500	15,000	15,000	15,000	15,000
Set-Asides:						
Portable Police Radios (10 set-aside)	08-09		5,000			
Duty Weapons (45) (set-asides)	08-09 & ongoing	-	8,750	2,000	2,000	2,000
Mag Holders (set-aside)	08-09	450	450			
X26 Tasers (set-aside)	08-09 & ongoing		6,000	1,000	1,000	1,000
Holsters (set-asides)	08-09		1,600			
Law Enforcement Carbines	09-10		1,200	1,200		
Computer Set-asides	ongoing		5,000	5,000	5,000	5,000
Python Series II Traffic Radar (4) (set-aside)	08-09 & ongoing		2,000	1,250	1,250	1,250
Ballistic Vests	ongoing		2,000	2,000	2,000	2,000
Vehicle Loan Repl-payback	ongoing	21,000	21,000			
Vehicle Replacement	ongoing	8,000	11,000	32,000	32,000	32,000
Total Police		49,224	94,760	59,450	58,250	58,250

	YR Purchase	2007-08	2008-09	2009-10	2010-11	2011-12
Water:						
Pickup	07-08	10,000				
Truck (S10 Style)	08-09		15,000			
Urban Water Mgmt Plan	07-08	30,000				
Awning to cover well # 10	07-08	3,000				
Chlorination Feasibility Study	07-08	20,000				
Repair Water Tower	07-08 & 08-09	25,000	200,000			
Backflow covers	07-08	7,000				
Well #16	07-08	950,000				
Well #17	08-09		650,000			
Remote water meters & software	07-08	200,000				
Scada (radio system upgrade)	08-09		7,000			
Scada System UPS power supply	08-09		3,500			
Set-Asides:						
Scada System Upgrades (set-asides)	08-09 & ongoing	6,000	7,000			
Superintendent Truck-set aside	09-10 & ongoing	7,000	7,000	7,000		
Computer upgrade set-aside	ongoing	1,800	1,800	1,800	1,800	1,800
8" Water Main Upgrade -Alleys	ongoing	6,000				
Water Master Plan Improvements:						
Golden St. Corridor Water Line	07-08	300,000				
Total Water		1,565,800	891,300	8,800	1,800	1,800

	YR Purchase	2007-08	2008-09	2009-10	2010-11	2011-12
Storm Drainage:						
Stroud Avenue Lift Station Trash Pump	11-12	-	-	-	-	35,000
Total Storm Drain		-	-	-	-	35,000
Sewer:						
Modify Pump Station (Roosevelt St.)	07-08	50,000				
Kern Roosevelt Pump Station	09-10			135,000		
Lewis St. Sewer Extension	08-09		200,000			
Sewage Pump Station (22nd Ave.)	07-08	30,000				
Oversize 12" Sewer (Roosevelt St.)	07-08	20,000				
Oversize 12" Sewer (6th Ave.)	08-09		35,000			
Oversize 15" Sewer (Rafer Johnson Dr.)	08-09		40,000			
Bethel Ave. 12" Sewer-Conejo to Mehlert	09-10			200,000		
Bethel Ave. 12" Sewer-Conejo to 99	09-10			300,000		
Stroud Ave. 12" Sewer-Golden St. to Academy	09-10			250,000		
Oversize 15" Sewer-Stoud Ave.	09-10			200,000		
18th Ave. 18" Parallel	10-11				200,000	
Academy Ave. Parallel	10-11				250,000	
Golden St. Boulevard 12" Sewer	10-11				350,000	
Kern/RJD/Mehlert Sewer Improvements	10-11				500,000	
Oversize Line Reimbursements	ongoing	25,000	25,000	25,000	25,000	25,000
Total Sewer		125,000	300,000	1,110,000	1,325,000	25,000

	YR Purchase	2007-08	2008-09	2009-10	2010-11	2011-12
Streets:						
Surface Maintenance:						
Surface Seals:						
Numerous Small Projects across the City	ongoing	50,000	50,000	50,000	50,000	50,000
Update pavement management plan	07-08	25,000				
Street Striping program	ongoing	11,000	11,000	11,000	11,000	11,000
Slurry Seals:						
Mehlert Street-6th to 10th	08-09		5,300			
6th Avenue-Mehlert to Sierra	08-09		19,750			
Marell Court-All	08-09		2,000			
Warkentin Court-All	08-09		2,000			
Eulam Court-All	08-09		2,000			
Roosevelt Street-6th to 10th	08-09		6,500			
7th Avenue Drive-Mehlert to Roosevelt	09-10			4400		
8th Avenue Drive-Rayser to south end	09-10			2700		
9th Avenue Drive-Mehlert to Rayser	09-10			3000		
Rayser Street-7th to 9th	09-10			2600		
11th Avenue Drive-Rayser to Kern	09-10			3500		
Rayser Street-11th to 14th	09-10			5050		
12th Avenue-Mehlert to Rayser	09-10			6500		
Roosevelt Street-12th to 14th	09-10			3000		
14th Avenue-Mehlert to Kern	09-10			7500		
Lewis Street-Kern to end	09-10			2400		
Church Street-Draper to Lewis	10-11				3,400	
5th Avenue Drive-Kern to Mariposa	10-11				3,900	
8th Avenue Drive-Kern to Plumas	10-11				8,150	
Mariposa Street-6th to 10th	10-11				6,750	
Lake Street-6th to 10th	10-11				2,200	
7th Avenue Drive-Mariposa to Plumas	10-11				4,750	
Plumas Street-7th to 8th	10-11				2,050	
Nevada Street-6th to 10th	10-11				6,100	
Quincy Street-6th to end	11-12					2,500
Meadow Lane-Sunset to 6th	11-12					3,900
Sunset Street-6th west to alley	11-12					3,800
Rafer Johnson Drive-Mobile Park south to 2nd alley	11-12					4,800
Kern Street-west of 6th	11-12					3,400
Clarkson Avenue-6th to 10th	11-12					7,500
Re-Surfacing:						
Reconstructions:						
14th St	07-08	260,000				
California (Draper-Earl) (RDA)	08-09		45,000			
Total Streets		346,000	143,550	101,650	98,300	86,900

YR Purchase		2007-08	2008-09	2009-10	2010-11	2011-12
Building Maintenance:						
Paint Historical Park Buildings	over 3 years		10,000	5,000	5,000	
Total Building Maintenance		-	10,000	5,000	5,000	-
Public Works Equipment :						
Hydraulic Lift	09-10			4,000		
Rebuild Ponding Basin Fence (6th & Mehlert)	08-09		5,850			
New Pickups and Cars (all years)	07-08 & 08-09	20,000	20,000			
Lexmark Laser 2 mower	07-08	12,000				
Metal Storage Building	08-09		60,000			
Fleet Maint Software	07-08	3,000				
Set-Asides:						
Shop Office & additional Service bay-mechanic-set aside	09-10		15,000	15,000		
Vehicle Replacement -Streets	09-10	20,000	10,000	10,000		
Parks Mower set-aside	10-11		4,000	4,000	4,000	
Bobcat S300 set-aside	09-10		15,000	15,000	15,000	
Backhoe set aside for replacement	09-10		12,500	12,500		
Pickup set-aside	ongoing		10,000	10,000	10,000	10,000
Computer Equipment set-aside	ongoing	2,400	2,400	2,400	2,400	2,400
Total Public Works		57,400	154,750	72,900	31,400	12,400
Total of All Items Listed		2,412,014	1,886,710	1,575,450	1,718,200	417,800

GENERAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	1,324,001
2006-07 Fiscal Year	
Estimated Revenue	3,251,313
Transfers In	<u>900,000</u>
Estimated Funds Available	5,475,314
Estimated Expenditures	3,545,213
Transfers Out	<u>722,862</u>
Total Expenditures and Transfers Out	4,141,375
06/30/07 Estimated Fund Balance	<u>1,333,939</u>
06/30/07 Fund Balance	1,333,939
2007-08 Fiscal Year	
Estimated Revenue	3,409,953
Transfers In	<u>961,000</u>
Estimated Funds Available	5,704,892
Estimated Expenditures	3,706,842
Transfers Out	<u>651,500</u>
Total Expenditures and Transfers Out	4,358,342
06/30/08 Estimated Fund Balance	<u>1,346,550</u>

EXPLANATION OF RESERVES

	2005/06	2006/07	2007/08
Reserved Fund Balances:			
Reserved for Election	-	6,020	7,520
Reserved for Insurance Settlements	30,000	5,000	5,000
Unreserved Fund Balance	1,294,001	1,322,919	1,334,030
Total Reserves	1,324,001	1,333,939	1,346,550

REVENUE SUMMARY

GENERAL FUND REVENUE ACCOUNTS	2005/06 ACTUAL	2006/07 ESTIMATE	2007/08 ESTIMATE
Property Tax			
Secured/Unsecured Prop Tax	627,151	706,000	720,000
Supplemental Prop Tax	40,546	21,000	22,000
Real Prop Transfer	51,524	33,000	33,000
Other Tax			
Homeowner Property Tax Relief	6,127	12,000	12,000
Sales Tax	546,129	612,000	630,000
Sales Tax in-lieu	142,352	194,000	209,000
Franchises	296,532	314,000	320,000
MVLF Payback	177,000	-	-
Motor Vehicle-In-Lieu-of Fees	723,303	840,000	880,000
Local Public Safety	19,183	20,000	21,000
Transient Occupancy Tax	45,034	50,000	50,000
Licenses, Permits and Fees			
Business Licenses	78,398	75,000	100,000
Dog Licenses	272	200	200
Park Reservation Fees	7,223	6,500	7,000
Summer Program Fees	15,195	15,400	15,500
After School Program Fees	40,745	41,000	41,000
Offsite Plan Check & Inspec. Fees	36,000	40,000	85,000
Encroachments	15,455	15,000	10,000
Planning & Zoning Fees	37,959	28,000	51,800
Subdivision Maps	25,875	2,000	27,500
Fines and Penalties			
Police Fines	70,798	60,000	60,000
Use of Money and Property			
Interest on Investments	25,118	25,000	25,000
Rents	20,466	17,000	17,000
Sale of Property	3,068	500	2,000
Intergovernmental			
Homeland Security Grant	7,939	-	-
Protective Vests	-	2,281	5,000
OTS Grant	10,505	9,168	-
State Mandates Reimb	-	16,880	-
Jail Booking Fees	-	4,954	3,523
Charges for Services			
Garage	13,822	10,000	10,000
State Route 201 Maint	4,073	5,430	5,430
Police Services	8,320	20,000	20,000
Other Revenue			
Miscellaneous	344,792	55,000	27,000
Transfers In	776,500	800,000	858,000
Transfer In-Slesf	100,000	100,000	103,000
TOTAL REVENUES	\$ 4,317,404	\$ 4,151,313	\$ 4,370,953

**EXPENDITURE SUMMARY
2007-08 CITY MANAGERS PROPOSED BUDGET
GENERAL FUND**

DEPARTMENTS	# OF PERSONNEL	PERSONNEL	MAINT & OPERATIONS	CAPITAL OUTLAY	GRAND TOTAL
Mayor & Council	5.00	16,800	19,410	-	36,210
City Attorney	0.00	-	35,000	-	35,000
Non-Departmental	0.00	8,000	666,409	6,250	680,659
City Manager	1.00	166,872	9,500	-	176,372
City Clerk	1.00	86,002	14,500	-	100,502
Finance	1.00	125,942	66,500	-	192,442
Human Resources	1.00	66,950	7,800	-	74,750
Planning & Development	1.12	90,249	188,000	1,500	279,749
Community Services & Recreation	2.60	80,009	242,700	600	323,309
Police	23.00	1,720,481	216,200	48,774	1,985,455
Public Works Administration	0.50	73,581	12,200	24,400	110,181
Landscape Maintenance	2.25	132,548	51,800	-	184,348
Building & Facility Maint	0.00	-	53,500	-	53,500
Vehicle & Equip Maint	1.00	61,865	61,000	3,000	125,865
GENERAL FUND TOTAL	39.47	\$ 2,629,299	\$ 1,644,519	\$ 84,524	\$ 4,358,342
2006-07 FUND TOTAL (ESTIMATE)	38.97	\$ 2,479,629	\$ 1,629,651	\$ 158,795	4,268,075
2005-06 FUND TOTAL (ACTUAL)	37.97	\$ 2,358,526	\$ 1,678,236	\$ 141,216	4,177,978

EXPENDITURE SUMMARY

CITY COUNCIL	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	5	5	5
Personnel	14,210	15,500	16,800
Maintenance and Operation	15,362	18,000	19,410
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 29,572	\$ 33,500	\$ 36,210

Description:

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

Significant Changes:

None.

PERSONNEL DETAIL

City Council	<u>Total Positions</u>		2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
	2006-07 ACTUAL	2007-08 PROPOSED BUDGET			
Regular Positions Pay					
Councilmembers	5	5	13,200	14,400	15,600
Benefits					
FICA			1,010	1,100	1,200
PERS					
Med/Dent/Vision/Life					
Workers Comp					
	5	5	\$ 14,210	\$ 15,500	\$ 16,800

EXPENDITURE DETAIL

CITY COUNCIL	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL	2007-08 ADOPTED BUDGET
MAINTENANCE & OPERATION DETAIL				
Printing and Advertising	1,444	2,000	2,000	2,000
Conf/Meetings/Travel Exp	6,082	8,000	9,250	9,250
Memberships/Dues	6,026	6,500	6,660	6,660
Professional Services	1,810	1,500	1,500	1,500
TOTAL MAINTENANCE & OPERATION	\$ 15,362	\$ 18,000	\$ 19,410	\$ 19,410

EXPENDITURE SUMMARY

CITY ATTORNEY	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	57,697	30,000	35,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 57,697	\$ 30,000	\$ 35,000

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

CITY ATTORNEY	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Professional Services	57,697	30,000	35,000
TOTAL MAINTENANCE & OPERATION	\$ 57,697	\$ 30,000	\$ 35,000

EXPENDITURE SUMMARY

NON-DEPARTMENTAL	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	9,629	8,000	8,000
Maintenance and Operation	476,692	652,399	666,409
Debt Service	-	-	-
Capital Outlay	30,586	54,000	6,250
Total	\$ 516,907	\$ 714,399	\$ 680,659

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.

PERSONNEL DETAIL

Non-Departmental	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Benefits*			
Sick Leave & Vac Cash Outs	9,629	8,000	8,000
	\$ 9,629	\$ 8,000	\$ 8,000

EXPENDITURE DETAIL

NON-DEPARTMENTAL	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	313	1,500	1,500
Communications	7,299	7,400	7,500
Utilities	8,654	10,100	10,400
Special Professional	3,719	12,000	31,000
Insurance-Liability	114,598	131,496	139,509
Fire Services Transfer to Ambulance	292,462	334,562	420,000
Transfer to Building Permit Fee Fund	-	100,000	-
Beautification Misc Projects	-	1,000	1,000
Council Chamber Lease Payment	19,200	19,200	19,200
City Website	910	1,000	1,000
Property Taxes	2,245	2,270	2,300
Employee Bonds	1,371	1,371	1,500
Tree Lights & Christmas	5,041	7,000	7,000
Miscellaneous	13,215	14,000	15,000
Copier & Leases	7,665	9,500	9,500
TOTAL MAINTENANCE & OPERATION	\$ 476,692	\$ 652,399	\$ 666,409

CAPITAL OUTLAY DETAIL

Fire Purchases:

Hose Replacement	-	2,000	2,000
Hose Testing Machine	-	2,800	-
Refurbish Fire Truck	-	-	-
Beds	-	-	1,250
Wildland Fire Structures	-	-	-
Refrigerator	-	-	1,000

Fire Set-asides:

Fire Truck Set-aside	15,750	25,000	-
Fire Equip Set-asides	12,190	20,000	-
Fire Chief Car	-	-	-
Pager Replacement	-	-	-

Overall City Set-asides:

Computer Set Asides	2,646	4,200	2,000
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TOTAL CAPITAL OUTLAY	30,586	54,000	6,250
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EXPENDITURE SUMMARY

CITY MANAGER	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	146,040	161,991	166,872
Maintenance and Operation	358,764	9,150	9,500
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 504,804	\$ 171,141	\$ 176,372

Description:

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

Significant Changes:

None.

PERSONNEL DETAIL

Total Positions

City Manager	2006-07 ACTUAL	2007-08 ADOPTED BUDGET	2007-08 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
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Regular Positions Pay

City Manager	1	1	110,093	122,500	122,500
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Benefits*

FICA			7,266	7,500	7,500
PERS			12,548	15,500	19,300
Med/Dent/Vision/Life			7,061	7,200	7,100
Workers Comp			4,272	3,891	4,472
Auto Allowance			4,800	5,400	6,000

	1	1	\$ 146,040	\$ 161,991	\$ 166,872
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EXPENDITURE DETAIL

CITY MANAGER	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Communications	440	1,000	1,000
Conf/Meetings/Travel	4,459	5,000	5,000
Memberships/Dues/Publications	1,505	2,000	2,500
Special Professional	1,100	1,150	1,000
Insurance Claims Settlement	351,260	-	-
TOTAL MAINTENANCE & OPERATION	\$ 358,764	\$ 9,150	\$ 9,500

EXPENDITURE SUMMARY

CITY CLERK	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	79,363	83,245	86,002
Maintenance and Operation	16,018	12,000	14,500
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 95,381	\$ 95,245	\$ 100,502

Description:

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

Significant Changes:

None.

PERSONNEL DETAIL

	<u>Total Positions</u>		2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
	2006-07 ACTUAL	2007-08 ADOPTED BUDGET			
City Clerk					
Regular Positions Pay					
City Clerk	1	1	60,836	64,000	64,800
Benefits*					
FICA			4,432	4,900	5,025
PERS			8,824	9,000	10,200
Med/Dent/Vision/Life			2,799	3,000	3,600
Workers Comp			2,472	2,345	2,377
	1	1	\$ 79,363	\$ 83,245	\$ 86,002

EXPENDITURE DETAIL

CITY CLERK	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	1,567	500	1,500
Conf/Meetings/Travel	3,366	3,500	4,500
Election Expense	1,500	1,500	-
Printing & Advertising	11,152	7,000	10,000
TOTAL MAINTENANCE & OPERATION	\$ 16,018	\$ 12,000	\$ 14,500

EXPENDITURE SUMMARY

FINANCE	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	105,042	125,230	125,942
Maintenance and Operation	37,296	44,500	66,500
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 142,338	\$ 169,730	\$ 192,442

Description:

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

Significant Changes:

None.

PERSONNEL DETAIL

Finance	<u>Total Positions</u>		2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
	2006-07	2007-08			
Regular Positions Pay					
Finance Director	1	1	81,388	97,500	94,000
Benefits*					
FICA			6,097	7,500	7,300
PERS			10,052	12,000	14,800
Med/Dent/Vision/Life			4,417	5,100	6,400
Workers Comp			3,088	3,130	3,442
	1	1	\$ 105,042	\$ 125,230	\$ 125,942

EXPENDITURE DETAIL

FINANCE	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	3,460	1,000	1,000
Comp/Maint & Supplies	14,655	16,100	43,700
Conf/Meetings/Travel/Education	2,269	2,500	2,800
Memberships/Dues/Publications	886	900	1,000
Audit	4,000	6,000	6,000
Special Professional Services	12,026	18,000	12,000
TOTAL MAINTENANCE & OPERATION	\$ 37,296	\$ 44,500	\$ 66,500

EXPENDITURE SUMMARY

HUMAN RESOURCES	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	-	32,515	66,950
Maintenance and Operation	-	6,300	7,800
Debt Service	-	-	-
Capital Outlay	-	1,700	-
Total	\$ -	\$ 40,515	\$ 74,750

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:

New Department for 07-08 Fiscal Year Budget.

PERSONNEL DETAIL

	<u>Total Positions</u>		2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
	2006-07	2007-08			
Human Resources					
Regular Positions Pay					
Human Resource Coor	1	1	-	25,000	46,400
Benefits*					
FICA			-	1,915	3,400
PERS			-	2,900	7,300
Med/Dent/Vision/Life			-	2,700	8,150
Workers Comp			-	-	1,700
	1	1	\$ -	\$ 32,515	\$ 66,950

EXPENDITURE DETAIL

HUMAN RESOURCES	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
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MAINTENANCE & OPERATION DETAIL

Office Supplies	1,400	1,000	1,500
Conf/Meetings/Travel/Education	2,500	2,000	2,000
Memberships/Dues/Publications	-	-	300
Safety Committee	-	3,300	2,000
Special Professional Services	-	-	2,000

TOTAL MAINTENANCE & OPERATION	\$ 3,900	\$ 6,300	\$ 7,800
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CAPITAL OUTLAY DETAIL

Computer	\$ -	\$ 1,700	\$ -
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TOTAL CAPITAL OUTLAY	\$ -	\$ 1,700	\$ -
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EXPENDITURE SUMMARY

PLANNING & DEVELOPMENT	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	0.62	0.62	1.12
Personnel	46,997	51,189	90,249
Maintenance and Operation	118,289	257,700	188,000
Debt Service	-	-	-
Capital Outlay	12,507	1,500	1,500
Total	\$177,793	\$ 310,389	\$ 279,749

Description:

The Planning and Community 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 most significant change is the allocation of the Planning Dept Secretary fully to this department.

PERSONNEL DETAIL

	2006-07 ACTUAL	2007-08 ADOPTED BUDGET	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Planning & Development					
Regular Positions Pay					
Planning & Build Director	0.12	0.12	33,559	35,700	62,000
Dept. Secretary II	0.5	1			
Parttime Help	0	0	-	-	-
Benefits*					
FICA			2,466	2,730	4,600
PERS			3,010	4,600	9,700
Med/Dent/Vision/Life			6,648	7,000	12,600
Workers Comp			1,314	1,159	1,349
	0.62	1.12	\$ 46,997	\$ 51,189	\$ 90,249

EXPENDITURE DETAIL

PLANNING & DEVELOPMENT	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
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MAINTENANCE & OPERATION DETAIL

Office Supplies/Printing & Advertising	4,052	2,000	2,500
Communications	775	1,000	1,000
Fuels	281	200	200
Scanner Lease	-	-	1,000
Conf/Meetings/Travel/Training & Educ	4,746	2,000	5,800
Memberships/Dues/Publications	50	300	300
Lafco Fees	2,272	2,200	2,200
Special Professional	106,113	250,000	175,000
TOTAL MAINTENANCE & OPERATION	\$ 118,289	\$ 257,700	\$ 188,000

CAPITAL OUTLAY DETAIL

Plotter	11,562	-	-
Computer Replacement Set-aside	945	1,500	1,500
TOTAL CAPITAL OUTLAY	\$ 12,507	\$ 1,500	\$ 1,500

EXPENDITURE SUMMARY

COMMUNITY SERVICES	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	2.6	2.6	2.6
Personnel	61,838	57,672	80,009
Maintenance and Operation	193,751	227,400	242,700
Debt Service	-	-	-
Capital Outlay	378	600	600
Total	\$ 255,967	\$ 285,672	\$ 323,309

Description:

The Community Services Department includes the General Fund's funding of the Senior Center and Crandell Swim Complex. It also includes funding for summer Band Concerts, and the July 4th Fireworks show. Both of these activities are operating functions of the Chamber of Commerce. The Department also oversees facilities and usage of all of the parks in the City.

Significant Changes:

During Fiscal Year 05-06 the City hired a Human Resource & Community Services Coordinator who is now in charge of the department.

PERSONNEL DETAIL

Community Services	Total Positions		2005-06	2006-07	2007-08
	2006-07	2007-08	ACTUAL	ESTIMATED	CITY MNGR.
	ACTUAL	ADOPTED	EXPENSE	EXPENSE	PROPOSAL
Regular Positions Pay					
Community Services Coor	1	1	23,985	15,000	28,300
Overtime			-	-	-
Extra Help:					
After School Program	1.1	1.1	19,556	20,500	22,000
Summer Program	0.5	0.5	9,244	12,300	14,000
Benefits*					
FICA			4,031	3,700	4,700
PERS			2,932	1,800	4,400
Med/Dent/Vision/Life			-	1,200	4,250
Workers Comp			2,090	3,172	2,359
	2.6	2.6	\$ 61,838	\$ 57,672	\$ 80,009

EXPENDITURE DETAIL

COMMUNITY SERVICES	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Band Concerts	7,352	7,500	7,500
Fireworks	2,500	2,500	2,500
Centennial Celebration Expenses	4,486	5,000	10,000
Summer Programs Supplies	3,200	3,200	4,000
After School Program Supplies	10,176	8,000	12,000
Office Supplies/Printing & Advertising	944	800	800
Rec Prog Conf/Meetings/Travel	3,053	500	1,000
Rec Prog Membership Dues	-	-	300
Rec Prog Communications	489	600	600
Senior Center Operating Transfer	67,256	79,300	98,500
Pool Operating Transfer	94,295	120,000	105,500
TOTAL MAINTENANCE & OPERATION	\$ 193,751	\$ 227,400	\$ 242,700

CAPITAL OUTLAY DETAIL

Computer-Admin/Comm Serv Coor	1,423	1,423	-
Computer replacement set-aside	378	600	600
TOTAL CAPITAL OUTLAY	\$ 378	\$ 600	\$ 600

EXPENDITURE SUMMARY

POLICE	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	22	23	23
Personnel	1,665,076	1,687,399	1,720,481
Maintenance and Operation	213,027	198,900	216,200
Debt Service	-	-	-
Capital Outlay	70,970	78,821	48,774
Total	\$ 1,949,073	\$ 1,965,120	\$ 1,985,455

Description:

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

Significant Changes:

None.

PERSONNEL DETAIL

Police	2006-07 ACTUAL	2007-08 ADOPTED BUDGET	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Regular Positions Pay			1,121,829	1,130,000	1,135,000
Chief	1	1			
Lieutenant	0	0			
Sergeants	4	4			
Officers	11	11			
Records Supervisor	1	1			
Dispatchers	5	5			
Overtime			37,775	31,000	35,000
Extra Help:					
Reserve Officers(20) & Reserve Dispatchers			13,410	18,000	15,000
Benefits*					
FICA			87,627	90,200	90,250
PERS			174,083	190,000	199,000
Med/Dent/Vision/Life			162,273	165,000	182,000
Workers Comp			47,050	42,399	43,431
Uniform Allowance			21,029	20,800	20,800
	22	22	\$ 1,665,076	\$ 1,687,399	\$ 1,720,481

EXPENDITURE DETAIL

POLICE	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Advertising	10,788	15,000	15,000
Dept Tools & Supplies	28,689	8,200	11,000
Weapons/flammables/etc.	661	3,500	3,000
Reserve Expense	8,858	8,000	8,000
Screening Personnel	6,802	7,200	7,000
Communications	33,948	30,000	30,000
Utilities	13,856	20,000	22,000
Fuels	38,732	34,000	38,000
Office equip Maint	13,015	24,000	20,000
Memberships/Dues/Pubs	521	1,500	2,000
Special Professional Services	26,930	20,500	21,000
Equipment Maintenance	12,321	5,000	12,000
Radio & Communication Maint	9,995	10,000	12,000
Photo Equip Expense	56	900	1,200
Jail Booking Fees	5,039	3,400	5,000
Patches	127	700	-
K-9 Unit	2,202	2,500	3,000
Pistol Range	352	2,000	3,000
Crime Prevention	135	2,500	3,000
TOTAL MAINTENANCE & OPERATION	\$ 213,027	\$ 198,900	\$ 216,200
CAPITAL OUTLAY DETAIL			
Vehicle Replacement Payback	22,738	-	21,000
Vehicle Replacement	-	39,500	8,000
Protective Vests	675	-	5,000
Law Enforcement Carbines	-	1,200	-
K-9	-	7,000	-
Police Portable radios	-	5,000	-
Camera Surveillance System	10,242	-	-
H P Laserjet	680	-	-
itronix Laptop MDT's	12,528	-	12,500
Gas Masks	7,947	-	-
Ricoh Scanner	-	1,321	-
Traffic Radar	-	2,000	-
Fax Machine	324	-	-
Motorcycle Radio Set	2,418	-	-
Red Foam Training Suit	-	-	-
Training Mats	-	-	-
K-9 Heat Alarm	-	-	1,100
Recording System-Interview Room	-	-	1,174
<i>Police Set-asides:</i>			
K-9 Training suits set-asides	1,260	-	-
Training suits set-aside	1,008	-	-
Report Storing System Set-asides	945	-	-
Magazine Holders set asides	283	-	-
Holsters set asides	5,670	-	-
Computer set asides	-	5,000	-
Duty Weapons set-asides	4,252	-	-
Misc Police Equipment (per CIP)	-	17,800	-
TOTAL CAPITAL OUTLAY	\$ 70,970	\$ 78,821	\$ 48,774

EXPENDITURE SUMMARY

P.W. ADMIN	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	0.83	0.83	0.83
Personnel	57,436	65,808	73,581
Maintenance and Operation	14,705	11,902	12,200
Debt Service	-	-	-
Capital Outlay	26,775	21,100	24,400
Total	\$ 98,916	\$ 98,810	\$ 110,181

Description:

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

Significant Changes:

None.

PERSONNEL DETAIL

P.W. Admin	<u>Total Positions</u>		2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
	2006-07 ACTUAL	2007-08 ADOPTED BUDGET			
Regular Positions Pay			44,517	51,000	53,500
P.W. Superintendent	0.5	0.5			
Administrative Analyst	0.33	0.33			
Benefits*					
FICA			3,199	3,900	4,050
PERS			4,701	5,000	7,500
Med/Dent/Vision/Life			3,028	4,000	6,570
Workers Comp			1,991	1,908	1,961
	0.83	0.83	\$ 57,436	\$ 65,808	\$ 73,581

EXPENDITURE DETAIL

P.W. ADMIN	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Advertising	3,685	3,200	3,500
Communications	5,613	4,000	4,000
Utilities	1,813	2,000	2,000
Office Equipment Maint	2,743	2,000	2,000
Special Professional Services	169	-	-
Conference/Meetings/Travel	480	500	500
Memberships/Dues/Pubs	202	202	200
TOTAL MAINTENANCE & OPERATION	\$ 14,705	\$ 11,902	\$ 12,200

CAPITAL OUTLAY DETAIL

Sandblaster	-	1,200	-
Misc General Equipment	-	5,000	-
Pickup	-	-	10,000
Lexmark Mower	-	-	12,000
<i>PW Set-asides:</i>			
Bobcat S300	-	-	-
Vehicle Replacement-Streets	-	-	-
Computer Set-aside	-	2,400	2,400
Dump Truck-Set-aside	9,450	-	-
Boom Truck-Set-aside	9,450	-	-
Backhoe Set-aside	7,875	12,500	-
TOTAL CAPITAL OUTLAY	\$ 26,775	\$ 21,100	\$ 24,400

EXPENDITURE SUMMARY

LANDSCAPE MAINTENANCE	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	2.25	2.25	2.25
Personnel	118,696	131,033	132,548
Maintenance and Operation	57,073	50,700	51,800
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 175,769	\$ 181,733	\$ 184,348

Description:

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

Significant Changes:

None.

PERSONNEL DETAIL

	<u>Total Positions</u>				
Landscape Maintenance	2006-07 ACTUAL	2007-08 ADOPTED BUDGET	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Regular Positions Pay			82,909	90,800	88,600
Maint Worker III	0.75	0.75			
Maint Worker II	1.5	1.5			
Overtime			3,533	3,000	3,500
Benefits*					
FICA			6,272	7,200	7,050
PERS			8,318	9,200	11,600
Med/Dent/Vision/Life			14,119	17,600	18,545
Workers Comp			3,545	3,233	3,253
	2.25	2.25	\$ 118,696	\$ 131,033	\$ 132,548

EXPENDITURE DETAIL

LANDSCAPE MAINTENANCE	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept Tools and Supplies	24,590	14,000	14,000
Utilities	8,175	8,500	8,800
Fuels	4,509	4,600	5,000
Special Professional Services	19,799	23,600	24,000
TOTAL MAINTENANCE & OPERATION	\$ 57,073	\$ 50,700	\$ 51,800

EXPENDITURE DETAIL

BUILDING & FACILITY MAINT	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Janitorial	30,317	33,000	34,500
Dept Tools and Supplies	17,444	14,200	15,000
Misc Maint & Repair	7,996	4,500	4,000
TOTAL MAINTENANCE & OPERATION	\$ 55,757	\$ 51,700	\$ 53,500

EXPENDITURE SUMMARY

VEHICLE MAINTENANCE	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	54,199	60,047	61,865
Maintenance and Operation	61,254	59,000	61,000
Debt Service	-	-	-
Capital Outlay	-	1,074	3,000
Total	\$ 115,453	\$ 120,121	\$ 125,865

Description:

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

Significant Changes:

None.

PERSONNEL DETAIL

	<u>Total Positions</u>		2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
	2006-07 ACTUAL	2007-08 ADOPTED BUDGET			
Vehicle Maintenance					
Regular Positions Pay			33,270	37,700	39,200
Mechanic	1	1			
Overtime			3,936	4,000	4,000
Benefits*					
FICA			2,714	3,200	3,300
PERS			4,093	4,800	6,125
Med/Dent/Vision/Life			8,766	9,000	7,800
Workers Comp			1,420	1,347	1,440
	1	1	\$ 54,199	\$ 60,047	\$ 61,865

EXPENDITURE DETAIL

VEHICLE MAINTENANCE	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
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MAINTENANCE & OPERATION DETAIL

Dept Tools & Supplies	9,927	9,000	10,000
Vehicle Maintenance Expense	51,327	50,000	51,000

TOTAL MAINTENANCE & OPERATION

\$ 61,254	\$ 59,000	\$ 61,000
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CAPITAL OUTLAY DETAIL

Misc Shop equip	-	1,074	-
Fleet Maint Software	-	-	3,000

TOTAL CAPITAL OUTLAY

\$ -	\$ 1,074	\$ 3,000
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GAS TAX FUNDS SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	(28,316)
2006-07 Fiscal Year	
Estimated Revenue	208,300
Transfers In	<u> -</u>
Estimated Funds Available	179,984
Estimated Expenditures	172,435
Transfers Out	<u>25,000</u>
Total Expenditures and Transfers Out	197,435
06/30/07 Estimated Fund Balance	<u><u>(17,451)</u></u>
06/30/07 Fund Balance	(17,451)
2007-08 Fiscal Year	
Estimated Revenue	219,000
Transfers In	<u> -</u>
Estimated Funds Available	201,549
Estimated Expenditures	174,906
Transfers Out	<u>19,000</u>
Total Expenditures and Transfers Out	193,906
06/30/08 Estimated Fund Balance	<u><u>\$7,643</u></u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Unreserved	<u>(28,316)</u>	<u>(17,451)</u>	7,643
Fund Balances	<u>\$ (28,316)</u>	<u>\$ (17,451)</u>	<u>\$ 7,643</u>

REVENUE SUMMARY

GAS TAX FUNDS SUMMARY	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Other Revenue			
Gas Taxes-Section 2105	62,543	69,300	75,000
Gas Taxes-Section 2106	37,840	42,000	44,000
Gas Taxes-Section 2107	83,232	94,000	97,000
Gas Taxes Section-2107.5	3,000	3,000	3,000
Use of Money and Property			
Interest	1,533	-	-
TOTAL REVENUES	\$ 188,148	\$ 208,300	\$ 219,000

EXPENDITURE SUMMARY

GAS TAX FUNDS	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	2	2	2
Personnel	127,635	129,235	132,706
Maintenance and Operation	101,937	68,200	61,200
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 229,572	\$ 197,435	\$ 193,906

Description:

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

Significant Changes:

None.

PERSONNEL DETAIL

Gas Tax Funds	2006-07 ACTUAL	2007-08 ADOPTED BUDGET	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Regular Positions Pay			83,565	89,500	93,000
Maintenance Worker III	2	2			
Overtime			5,425	4,300	4,500
Benefits*					
FICA			6,332	7,170	7,500
PERS			10,952	12,500	8,900
Med/Dent/Vision/Life			17,959	12,500	15,400
Workers Comp			3,402	3,265	3,406
	2	2	\$ 127,635	\$ 129,235	\$ 132,706

EXPENDITURE DETAIL

GAS TAX FUNDS	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept Tools & Supplies	1,255	1,200	1,200
Street Lighting & Signals	75,000	40,000	40,000
Interest Expense	1,682	2,000	1,000
Transfer Out-General Fund	24,000	25,000	19,000
TOTAL MAINTENANCE & OPERATION	\$ 101,937	\$ 68,200	\$ 61,200

LOCAL TRANSPORTATION FUND ARTICLE 3

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	15,880
2006-07 Fiscal Year	
Estimated Revenue	7,885
Transfers In	-
Estimated Funds Available	23,765
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/07 Estimated Fund Balance	23,765
06/30/07 Fund Balance	23,765
2007-08 Fiscal Year	
Estimated Revenue	7,900
Transfers In	-
Estimated Funds Available	31,665
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/08 Estimated Fund Balance	\$ 31,665

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Capital Improvements	15,880	23,765	31,665
Fund Balances	\$ 15,880	\$ 23,765	\$ 31,665

REVENUE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 3	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
OTHER REVENUE			
Allocation	6,963	7,085	7,100
Use of Money and Property			
Interest	815	800	800
TOTAL REVENUES	\$ 7,778	\$ 7,885	\$ 7,900

EXPENDITURE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 3	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL	2007-08 ADOPTED BUDGET
Number of Personnel	-	-	-	-
Personnel	-	-	-	-
Maintenance and Operation	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	9,332	-	-	-
Total	\$ 9,332	\$ -	\$ -	\$ -

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	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL	2007-08 ADOPTED BUDGET
CAPITAL OUTLAY DETAIL				
Transfer to CMAQ Tulare St. Sidewalk Project	9,332	-	-	-
TOTAL CAPITAL OUTLAY	\$ 9,332	\$ -	\$ -	\$ -

LOCAL TRANSPORTATION FUND ARTICLE 8

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	308,821
2006-07 Fiscal Year	
Estimated Revenue	155,500
Transfers In	<u>-</u>
Estimated Funds Available	464,321
Estimated Expenditures	257,393
Transfers Out	<u>23,000</u>
Total Expenditures and Transfers Out	280,393
06/30/07 Estimated Fund Balance	<u><u>183,928</u></u>
06/30/07 Fund Balance	183,928
2007-08 Fiscal Year	
Estimated Revenue	130,000
Transfers In	<u>-</u>
Estimated Funds Available	313,928
Estimated Expenditures	58,000
Transfers Out	<u>25,000</u>
Total Expenditures and Transfers Out	83,000
06/30/08 Estimated Fund Balance	<u><u>\$230,928</u></u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Unreserved	<u>464,321</u>	<u>183,928</u>	<u>230,928</u>
Fund Balances	<u>\$ 464,321</u>	<u>\$ 183,928</u>	<u>\$ 230,928</u>

REVENUE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 8	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
OTHER REVENUE			
Allocation	135,764	140,500	120,000
Transfer in from Other Funds	-	-	-
Use of Money and Property			
Interest	11,241	15,000	10,000
TOTAL REVENUES	\$ 147,005	\$ 155,500	\$ 130,000

EXPENDITURE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 8	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	10,934	-	-
Maintenance and Operation	36,805	25,000	27,000
Debt Service	-	-	-
Capital Outlay	106,000	255,393	56,000
Total	\$153,739	\$ 280,393	\$ 83,000

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	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept. Tools and Supplies	244	-	-
Professional Services	9,561	2,000	2,000
Transfer Out-General Fund	27,000	23,000	25,000
TOTAL MAINTENANCE & OPERATION	\$ 36,805	\$ 25,000	\$ 27,000
CAPITAL OUTLAY DETAIL			
Street Striping Program	-	-	11,000
Street Surface/Slurry Seals (See CIP for Detail)	-	-	-
Vehicle Replacement set aside	-	-	20,000
Update Pavement Mgt Plan	-	-	25,000
Transfer to Tulare St. Improv Project	106,000	-	-
Transfer to RSTP Downtown Overlay Project	-	35,564	-
Transfer to TEA-21 18th & Sierra Intersection Project	-	219,829	-
TOTAL CAPITAL OUTLAY	\$106,000	\$ 255,393	\$ 56,000

MEASURE C

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	158,675
2006-07 Fiscal Year	
Estimated Revenue	180,800
Transfers In	-
	<hr/>
Estimated Funds Available	339,475
Estimated Expenditures	217,391
Transfers Out	17,000
	<hr/>
Total Expenditures and Transfers Out	234,391
06/30/07 Estimated Fund Balance	<u>105,084</u>
06/30/07 Fund Balance	105,084
2007-08 Fiscal Year	
Estimated Revenue	260,089
Transfers In	-
	<hr/>
Estimated Funds Available	365,173
Estimated Expenditures	209,864
Transfers Out	28,000
	<hr/>
Total Expenditures and Transfers Out	237,864
06/30/08 Estimated Fund Balance	<u>\$127,309</u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Unreserved	339,475	105,084	127,309
Fund Balances	<u>\$ 339,475</u>	<u>\$ 105,084</u>	<u>\$ 127,309</u>

REVENUE SUMMARY

MEASURE C	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
OTHER REVENUE			
Measure C Taxes-Streets	170,767	174,000	251,145
Measure C Taxes-ADA	-	-	3,944
Use of Money and Property			
Interest	5,604	6,800	5,000
TOTAL REVENUES	\$ 176,371	\$ 180,800	\$ 260,089

EXPENDITURE SUMMARY

MEASURE C	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	0.75	0.75	0.75
Personnel	42,998	46,428	43,864
Maintenance and Operation	81,272	120,200	144,000
Debt Service	-	-	-
Capital Outlay	12,324	67,763	50,000
Total	\$ 136,594	\$ 234,391	\$ 237,864

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:

None.

PERSONNEL DETAIL

Measure C	<u>Total Positions</u>		2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNG PROPOSAL
	2006-07 ACTUAL	2007-08 ADOPTED BUDGET			
Regular Positions Pay			27,803	30,900	29,500
Maintenance Worker III	0.25	0.25			
Maintenance Worker II	0.50	0.50			
Overtime			504	1,000	1,000
Benefits					
FICA			2,041	2,450	2,200
PERS			6,453	7,000	3,900
Med/Dent/Vision/Life			5,015	4,000	6,180
Workers Compensation			1,182	1,078	1,084
Total Personnel	0.75	0.75	\$ 42,998	\$ 46,428	\$ 43,864

EXPENDITURE DETAIL

MEASURE C	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept. Tools & Supplies	6,896	10,000	10,000
Street Lighting & Signals	35,550	75,000	85,000
Vehicle Maintenance	10,535	8,000	10,000
Fuels	10,791	8,200	9,000
Audit	2,000	2,000	2,000
Transfer Out-General Fund	15,500	17,000	28,000
TOTAL MAINTENANCE & OPERATION	\$ 81,272	\$ 120,200	\$ 144,000
CAPITAL OUTLAY DETAIL			
Transfer to Tulare St Project	-	17,763	-
Sidewalk Repair	12,324	50,000	50,000
TOTAL CAPITAL OUTLAY	\$ 12,324	\$ 67,763	\$ 50,000

ABANDONED VEHICLE ABATEMENT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	12,839
2006-07 Fiscal Year	
Estimated Revenue	5,000
Transfers In	-
Estimated Funds Available	17,839
Estimated Expenditures	500
Transfers Out	-
Total Expenditures and Transfers Out	500
06/30/07 Estimated Fund Balance	<u>17,339</u>
06/30/07 Fund Balance	17,339
2007-08 Fiscal Year	
Estimated Revenue	5,000
Transfers In	-
Estimated Funds Available	22,339
Estimated Expenditures	5,000
Transfers Out	-
Total Expenditures and Transfers Out	5,000
06/30/08 Estimated Fund Balance	<u>\$ 17,339</u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Capital Improvements	12,839	17,339	17,339
Fund Balances	<u>\$ 12,839</u>	<u>\$ 17,339</u>	<u>\$ 17,339</u>

REVENUE SUMMARY

ABANDONED VEHICLE ABATEMENT	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
OTHER REVENUE			
Allocation	9,518	5,000	5,000
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 9,518	\$ 5,000	\$ 5,000

EXPENDITURE SUMMARY

ABANDONED VEHICLE ABATEMENT	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL	2007-08 ADOPTED BUDGET
Number of Personnel	-	-	-	-
Personnel	-	-	-	-
Maintenance and Operation	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	145	500	5,000	5,000
Total	\$ 145	\$ 500	\$ 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	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL	2007-08 ADOPTED BUDGET
CAPITAL OUTLAY DETAIL				
Abatement Costs	550	500	5,000	5,000
TOTAL CAPITAL OUTLAY	\$ 550	\$ 500	\$ 5,000	\$ 5,000

TRAFFIC CONGESTION RELIEF

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	62,878
2006-07 Fiscal Year	
Estimated Revenue	90,000
Transfers In	-
Estimated Funds Available	152,878
Estimated Expenditures	975
Transfers Out	83,000
Total Expenditures and Transfers Out	83,975
06/30/07 Estimated Fund Balance	68,903
06/30/07 Fund Balance	68,903
2007-08 Fiscal Year	
Estimated Revenue	1,000
Transfers In	-
Estimated Funds Available	69,903
Estimated Expenditures	-
Transfers Out	69,903
Total Expenditures and Transfers Out	69,903
06/30/08 Estimated Fund Balance	-

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Reserve for Projects	\$ 62,878	\$ 68,903	\$ -

REVENUE SUMMARY

TRAFFIC CONGESTION RELIEF	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
REVENUE			
State Funds	50,110	85,000	-
Interest	973	5,000	1,000
TOTAL REVENUES	\$ 51,083	\$ 90,000	\$ 1,000

EXPENDITURE SUMMARY

TRAFFIC CONGESTION RELIEF	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 PROPOSED BUDGET
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	975	83,975	69,903
Total	\$ 975	\$ 83,975	\$ 69,903

Description:

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

Significant Changes:

Funds will be used to supplement other ongoing street projects.

EXPENDITURE DETAIL

TRAFFIC CONGESTION RELIEF	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 PROPOSED BUDGET
CAPITAL OUTLAY			
Misc Projects	975	975	-
Transfer to Eligible Projects	-	83,000	69,903
TOTAL CAPITAL OUTLAY	\$ 975	\$ 83,975	\$ 69,903

CAPITAL FACILITIES-ARTERIAL STREETS

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	477,838
2006-07 Fiscal Year	
Estimated Revenue	46,000
Transfers In	-
Estimated Funds Available	523,838
Estimated Expenditures	
Transfers Out	17,000
Total Expenditures and Transfers Out	17,000
06/30/07 Estimated Fund Balance	<u>506,838</u>
06/30/07 Fund Balance	506,838
2007-08 Fiscal Year	
Estimated Revenue	64,000
Transfers In	-
Estimated Funds Available	570,838
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/08 Estimated Fund Balance	<u>\$570,838</u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Reserve for Capital Improvements	477,838	506,838	570,838
Fund Balances	\$ 477,838	\$ 506,838	\$ 570,838

REVENUE SUMMARY

CAPITAL FACILITIES-ARTERIAL STREETS	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Charges for Services			
Capital Facilities Fees-Arterial Streets	72,634	25,000	49,000
Use of Money and Property			
Interest	13,859	21,000	15,000
TOTAL REVENUES	\$ 86,493	\$ 46,000	\$ 64,000

EXPENDITURE SUMMARY

CAPITAL FACILITES-ARTERIAL STREETS	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL	2007-08 ADOPTED BUDGET
Number of Personnel	-	-	-	-
Personnel	-	-	-	-
Maintenance and Operation	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	-	17,000	-	-
Total	\$ -	\$ 17,000	\$ -	\$ -

Description:

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

Significant Changes:

See capital projects detail sheet.

EXPENDITURE DETAIL

CAPITAL FACILITES-ARTERIAL STREETS	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL	2007-08 ADOPTED BUDGET
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CAPITAL OUTLAY DETAIL

Transfer to Tea-21 Project	-	17,000	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ 17,000	\$ -	\$ -

CAPITAL FACILITIES-POLICE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	(452,063)
2006-07 Fiscal Year	
Estimated Revenue	5,000
Transfers In	-
Estimated Funds Available	(447,063)
Estimated Expenditures	20,000
Transfers Out	-
Total Expenditures and Transfers Out	20,000
06/30/07 Estimated Fund Balance	<u>(467,063)</u>
06/30/07 Fund Balance	(467,063)
2007-08 Fiscal Year	
Estimated Revenue	25,000
Transfers In	-
Estimated Funds Available	(442,063)
Estimated Expenditures	15,000
Transfers Out	-
Total Expenditures and Transfers Out	15,000
06/30/08 Estimated Fund Balance	<u><u>-\$457,063</u></u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Reserve for Police Station	(452,063)	(467,063)	(457,063)
Fund Balances	\$ (452,063)	\$ (467,063)	\$ (457,063)

REVENUE SUMMARY

CAPITAL FACILITIES-POLICE	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Charges for Services			
Capital Facilities Fees-Police	643	5,000	25,000
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 643	\$ 5,000	\$ 25,000

EXPENDITURE SUMMARY

CAPITAL FACILITES-POLICE	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	14,293	20,000	15,000
Total	\$ 14,293	\$ 20,000	\$ 15,000

Description:

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

Significant Changes:

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

EXPENDITURE DETAIL

CAPITAL FACILITES-POLICE	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Interest	14,293	20,000	15,000
TOTAL CAPITAL OUTLAY	\$ 14,293	\$ 20,000	\$ 15,000

CAPITAL FACILITIES-FIRE/AMB

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	(240,110)
2006-07 Fiscal Year	
Estimated Revenue	40,000
Transfers In	
	<hr/>
Estimated Funds Available	(200,110)
Estimated Expenditures	12,000
Transfers Out	228,000
	<hr/>
Total Expenditures and Transfers Out	240,000
06/30/07 Estimated Fund Balance	<u>(440,110)</u>
06/30/07 Fund Balance	(440,110)
2007-08 Fiscal Year	
Estimated Revenue	120,000
Transfers In	-
	<hr/>
Estimated Funds Available	(320,110)
Estimated Expenditures	10,000
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	10,000
06/30/08 Estimated Fund Balance	<u><u>-\$330,110</u></u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Reserve for St. Remodel/Rolling	(240,110)	(440,110)	(330,110)
Fund Balances	<u><u>\$ (240,110)</u></u>	<u><u>\$ (440,110)</u></u>	<u><u>\$ (330,110)</u></u>

REVENUE SUMMARY

CAPITAL FACILITIES-FIRE/AMB	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Charges for Services			
Capital Facilities Fees-Fire	51,914	40,000	120,000
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 51,914	\$ 40,000	\$ 120,000

EXPENDITURE SUMMARY

CAPITAL FACILITES-FIRE/AMB	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	8,552	240,000	10,000
Total	\$ 8,552	\$ 240,000	\$ 10,000

Description:

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

Significant Changes:

The City is in the process of remodeling the Fire Station and building a satellite station.

EXPENDITURE DETAIL

CAPITAL FACILITES-FIRE/AMB	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Interest	8,272	12,000	10,000
Transfer to Ambulance Fund	-	228,000	-
Architectural Design Fees-Remodel of Station	280	-	-
TOTAL CAPITAL OUTLAY	\$ 8,552	\$ 240,000	\$ 10,000

CAPITAL FACILITIES-CITY HALL

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	134,421
2006-07 Fiscal Year	
Estimated Revenue	16,200
Transfers In	-
Estimated Funds Available	150,621
Estimated Expenditures	15,000
Transfers Out	-
Total Expenditures and Transfers Out	15,000
06/30/07 Estimated Fund Balance	<u>135,621</u>
06/30/07 Fund Balance	135,621
2007-08 Fiscal Year	
Estimated Revenue	57,000
Transfers In	-
Estimated Funds Available	192,621
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/08 Estimated Fund Balance	<u>\$192,621</u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Reserve for Capital Improvements	134,421	135,621	192,621
Fund Balances	\$ 134,421	\$ 135,621	\$ 192,621

REVENUE SUMMARY

CAPITAL FACILITIES-CITY HALL	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Charges for Services			
Capital Facilities Fees-City Hall	12,686	10,000	49,000
Use of Money and Property			
Interest	4,086	6,200	8,000
TOTAL REVENUES	\$ 16,772	\$ 16,200	\$ 57,000

EXPENDITURE SUMMARY

CAPITAL FACILITES-CITY HALL	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	15,000	-
Total	\$ -	\$ 15,000	\$ -

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

CAPITAL FACILITES-CITY HALL	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
City Hall office remodel-Human Resources	-	15,000	-
TOTAL CAPITAL OUTLAY	\$ -	\$ 15,000	\$ -

CAPITAL FACILITIES-PUBLIC WORKS YARD

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	(4,327)
2006-07 Fiscal Year	
Estimated Revenue	6,000
Transfers In	-
Estimated Funds Available	1,673
Estimated Expenditures	1,000
Transfers Out	-
Total Expenditures and Transfers Out	1,000
06/30/07 Estimated Fund Balance	<u>673</u>
06/30/07 Fund Balance	673
2007-08 Fiscal Year	
Estimated Revenue	37,500
Transfers In	-
Estimated Funds Available	38,173
Estimated Expenditures	
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/08 Estimated Fund Balance	<u>\$38,173</u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Reserve for Public Works Yard	(4,327)	673	38,173
Fund Balances	\$ (4,327)	\$ 673	\$ 38,173

REVENUE SUMMARY

CAPITAL FACILITIES-PUBLIC WORKS YARD	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Charges for Services			
Capital Facilities Fees-Public Works Yard	9,468	6,000	37,000
Use of Money and Property			
Interest	-	-	500
TOTAL REVENUES	\$ 9,468	\$ 6,000	\$ 37,500

EXPENDITURE SUMMARY

CAPITAL FACILITES-PUBLIC WORKS YARD	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL	2007-08 ADOPTED BUDGET
Number of Personnel	-	-	-	-
Personnel	-	-	-	-
Maintenance and Operation	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	12,774	1,000	-	-
Total	\$ 12,774	\$ 1,000	\$ -	\$ -

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:

The City has budgeted for the purchase of property for a new public works yard.

EXPENDITURE DETAIL

CAPITAL FACILITES-PUBLIC WORKS YARD	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL	2007-08 ADOPTED BUDGET
CAPITAL OUTLAY DETAIL				
Fee Study/Appraisals	6,450	600	-	-
Interest Expense	-	400	-	-
HVAC System at Public Works Offices	6,324	-	-	-
TOTAL CAPITAL OUTLAY	\$ 12,774	\$ 1,000	\$ -	\$ -

CAPITAL FACILITIES-SPECIAL RECREATION

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	503,883
2006-07 Fiscal Year	
Estimated Revenue	32,000
Transfers In	<u>-</u>
Estimated Funds Available	535,883
Estimated Expenditures	115,500
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	115,500
06/30/07 Estimated Fund Balance	<u><u>420,383</u></u>
06/30/07 Fund Balance	420,383
2007-08 Fiscal Year	
Estimated Revenue	79,500
Transfers In	<u>-</u>
Estimated Funds Available	499,883
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/08 Estimated Fund Balance	<u><u>\$499,883</u></u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Res.Youth Ctr./Sports Comp	<u>503,883</u>	<u>420,383</u>	<u>499,883</u>
Fund Balances	<u>\$ 503,883</u>	<u>\$ 420,383</u>	<u>\$ 499,883</u>

REVENUE SUMMARY

CAPITAL FACILITIES-SPECIAL RECREATION	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Charges for Services			
Capital Facilities Fees-Special Recreation	10,569	8,000	59,500
Use of Money and Property			
Interest	15,725	24,000	20,000
TOTAL REVENUES	\$ 26,294	\$ 32,000	\$ 79,500

EXPENDITURE SUMMARY

CAPITAL FACILITES-SPECIAL RECREATION	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL	2007-08 ADOPTED BUDGET
Number of Personnel	-	-	-	-
Personnel	-	-	-	-
Maintenance and Operation	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	5,099	115,500	-	-
Total	\$ 5,099	\$ 115,500	\$ -	\$ -

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	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL	2007-08 ADOPTED BUDGET
CAPITAL OUTLAY DETAIL				
KES Recreation Improvements	-	115,000	-	-
Cleanup of Site	5,099	500	-	-
TOTAL CAPITAL OUTLAY	\$ 5,099	\$ 115,500	\$ -	\$ -

CAPITAL FACILITIES-LIBRARY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	16,018
2006-07 Fiscal Year	
Estimated Revenue	4,800
Transfers In	-
Estimated Funds Available	20,818
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/07 Estimated Fund Balance	<u>20,818</u>
06/30/07 Fund Balance	20,818
2007-08 Fiscal Year	
Estimated Revenue	74,400
Transfers In	-
Estimated Funds Available	95,218
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/08 Estimated Fund Balance	<u>\$95,218</u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Reserve for Library Facilities	16,018	20,818	95,218
Fund Balances	\$ 16,018	\$ 20,818	\$ 95,218

REVENUE SUMMARY

CAPITAL FACILITIES-LIBRARY	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Charges for Services			
Capital Facilities Fees-Library	11,303	4,000	73,400
Use of Money and Property			
Interest	359	800	1,000
TOTAL REVENUES	\$ 11,662	\$ 4,800	\$ 74,400

EXPENDITURE SUMMARY

CAPITAL FACILITES-LIBRARY	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL	2007-08 ADOPTED BUDGET
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	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL	2007-08 ADOPTED BUDGET
CAPITAL OUTLAY DETAIL				
Library Facilities	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -

CAPITAL FACILITIES-WATER FACILITIES

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	76,347
2006-07 Fiscal Year	
Estimated Revenue	-
Transfers In	-
	<hr/>
Estimated Funds Available	76,347
Estimated Expenditures	-
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	-
06/30/07 Estimated Fund Balance	<u>76,347</u>
06/30/07 Fund Balance	76,347
2007-08 Fiscal Year	
Estimated Revenue	64,000
Transfers In	-
	<hr/>
Estimated Funds Available	140,347
Estimated Expenditures	-
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	-
06/30/08 Estimated Fund Balance	<u>\$140,347</u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Reserve for Water Facilities	76,347	76,347	140,347
Fund Balances	\$ 76,347	\$ 76,347	\$ 140,347

REVENUE SUMMARY

CAPITAL FACILITIES-WATER FACILITIES	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Charges for Services			
Capital Facilities Fees-Water	72,023	80,000	60,000
Use of Money and Property			
Interest	1,295	3,700	4,000
TOTAL REVENUES	\$ 73,318	\$ 83,700	\$ 64,000

EXPENDITURE SUMMARY

CAPITAL FACILITES-WATER FACILITIES	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL	2007-08 ADOPTED BUDGET
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	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL	2007-08 ADOPTED BUDGET
CAPITAL OUTLAY DETAIL				
Water Facilities	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -

SEWER CONNECTION FEES

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	702,206
2006-07 Fiscal Year	
Estimated Revenue	34,000
Transfers In	-
Estimated Funds Available	736,206
Estimated Expenditures	1,000
Transfers Out	-
Total Expenditures and Transfers Out	1,000
06/30/07 Estimated Fund Balance	<u>735,206</u>
06/30/07 Fund Balance	735,206
2007-08 Fiscal Year	
Estimated Revenue	90,000
Transfers In	-
Estimated Funds Available	825,206
Estimated Expenditures	125,000
Transfers Out	-
Total Expenditures and Transfers Out	125,000
06/30/08 Estimated Fund Balance	<u>\$700,206</u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Reserve for Capital Improvements	702,206	735,206	700,206
Fund Balances	\$ 702,206	\$ 735,206	\$ 700,206

REVENUE SUMMARY

SEWER CONNECTION FEES	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Charges for Services			
Sewer Connection Fes	15,371	18,000	75,000
Use of Money and Property			
Interest	24,948	16,000	15,000
TOTAL REVENUES	\$ 40,319	\$ 34,000	\$ 90,000

EXPENDITURE SUMMARY

SEWER CONNECTION	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL	2007-08 ADOPTED BUDGET
Number of Personnel	-	-	-	-
Personnel	-	-	-	-
Maintenance and Operation	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	105,370	1,000	125,000	125,000
Total	\$ 105,370	\$ 1,000	\$ 125,000	\$ 125,000

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

SEWER CONNECTION	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL	2007-08 ADOPTED BUDGET
CAPITAL OUTLAY DETAIL				
Misc Improvements/Developer Reimbursements	798	1,000	25,000	25,000
Academy Ave Sewer	69,160	-	-	-
Sierra St Imp	35,412	-	-	-
Oversize 12" Sewer Roosevelt St	-	-	20,000	20,000
Modify Roosevelt St Pump Station	-	-	50,000	50,000
Sewage Pump Station -22nd Ave.	-	-	30,000	30,000
TOTAL CAPITAL OUTLAY	\$ 105,370	\$ 1,000	\$ 125,000	\$ 125,000

STORM DRAIN FEES

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	72,155
2006-07 Fiscal Year	
Estimated Revenue	183,600
Transfers In	-
Estimated Funds Available	255,755
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/07 Estimated Fund Balance	<u>255,755</u>
06/30/07 Fund Balance	255,755
2007-08 Fiscal Year	
Estimated Revenue	2,000
Transfers In	-
Estimated Funds Available	257,755
Estimated Expenditures	50,000
Transfers Out	-
Total Expenditures and Transfers Out	50,000
06/30/08 Estimated Fund Balance	<u>\$207,755</u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Reserve for Capital Improvements	72,155	255,755	207,755
Fund Balances	\$ 72,155	\$ 255,755	\$ 207,755

REVENUE SUMMARY

STORM DRAIN FEES	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Charges for Services			
Storm Drain Fees	56,998	180,000	-
Use of Money and Property			
Interest	1,801	3,600	2,000
TOTAL REVENUES	\$ 58,799	\$ 183,600	\$ 2,000

EXPENDITURE SUMMARY

STORM DRAIN	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	16,346	-	50,000
Total	\$ 16,346	\$ -	\$ 50,000

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

STORM DRAIN	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Developer Reimbursement	-	-	50,000
Misc Improvements	16,346	-	-
Storm Water Master Plan	-	-	-
TOTAL CAPITAL OUTLAY	\$ 16,346	\$ -	\$ 50,000

PARK & REC-NEIGHBORHOOD

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	21,587
2006-07 Fiscal Year	
Estimated Revenue	7,000
Transfers In	-
Estimated Funds Available	28,587
Estimated Expenditures	7,000
Transfers Out	177,731
Total Expenditures and Transfers Out	184,731
06/30/07 Estimated Fund Balance	<u>(156,144)</u>
06/30/07 Fund Balance	(156,144)
2007-08 Fiscal Year	
Estimated Revenue	15,000
Transfers In	-
Estimated Funds Available	(141,144)
Estimated Expenditures	80,000
Transfers Out	-
Total Expenditures and Transfers Out	80,000
06/30/08 Estimated Fund Balance	<u><u>-\$221,144</u></u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Reserve for Capital Improvements	21,587	(156,144)	(221,144)
Fund Balances	\$ 21,587	\$ (156,144)	\$ (221,144)

REVENUE SUMMARY

PARK & REC-NEIGHBORHOOD 54%	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Charges for Services			
Park & Rec Fees-Neighborhood	10,366	7,000	15,000
Use of Money and Property			
Interest	733	-	-
TOTAL REVENUES	\$ 11,099	\$ 7,000	\$ 15,000

EXPENDITURE SUMMARY

PARK & REC-NEIGHBORHOOD	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	22,642	184,731	80,000
Total	\$ 22,642	\$ 184,731	\$ 80,000

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

PARK & REC-NEIGHBORHOOD	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Interest Expense	-	7,000	-
Transfer to CDBG Fund Project	22,642	-	-
Transfer to Lawcon Grant Fund Project	-	177,731	-
Athwal Park Development	-	-	80,000
TOTAL CAPITAL OUTLAY	\$ 22,642	\$ 184,731	\$ 80,000

PARK & REC-COMMUNITY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	199,621
2006-07 Fiscal Year	
Estimated Revenue	12,000
Transfers In	<u>-</u>
Estimated Funds Available	211,621
Estimated Expenditures	5,763
Transfers Out	<u>44,455</u>
Total Expenditures and Transfers Out	50,218
06/30/07 Estimated Fund Balance	<u>161,403</u>
06/30/07 Fund Balance	161,403
2007-08 Fiscal Year	
Estimated Revenue	12,000
Transfers In	<u>-</u>
Estimated Funds Available	173,403
Estimated Expenditures	6,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	6,000
06/30/08 Estimated Fund Balance	<u>\$167,403</u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Reserve for Capital Improvements	187,621	161,403	167,403
Reserve for Concession Stand	12,000	-	-
Fund Balances	\$ 199,621	\$ 161,403	\$ 167,403

REVENUE SUMMARY

PARK & REC-COMMUNITY-46%	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Charges for Services			
Park & Rec Fees-Regional	5,246	4,000	12,000
Use of Money and Property			
Interest	7,474	8,000	-
TOTAL REVENUES	\$ 12,720	\$ 12,000	\$ 12,000

EXPENDITURE SUMMARY

PARK & REC-COMMUNITY	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	45,000	50,218	6,000
Total	\$ 45,000	\$ 50,218	\$ 6,000

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	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Park Playground Equipment	-	2,020	-
Security Cameras Memorial Park	-	-	6,000
Transfer to Tea-21 Project	-	44,455	-
Transfer to CDBG Projects (Historical)	45,000	-	-
Regional Park Development	-	3,743	-
TOTAL CAPITAL OUTLAY	\$ 45,000	\$ 50,218	\$ 6,000

CAPITAL PROJECT TRAFFIC IMPACT ZONE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	263,110
2006-07 Fiscal Year	
Estimated Revenue	(86,653)
Transfers In	<u>-</u>
Estimated Funds Available	176,457
Estimated Expenditures	-
Transfers Out	<u>54,000</u>
Total Expenditures and Transfers Out	54,000
06/30/07 Estimated Fund Balance	<u><u>122,457</u></u>
06/30/07 Fund Balance	122,457
2007-08 Fiscal Year	
Estimated Revenue	5,000
Transfers In	<u>-</u>
Estimated Funds Available	127,457
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/08 Estimated Fund Balance	<u><u>\$127,457</u></u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Capital Improvements	263,110	122,457	127,457
Fund Balances	<u><u>\$ 263,110</u></u>	<u><u>\$ 122,457</u></u>	<u><u>\$ 127,457</u></u>

REVENUE SUMMARY

CAPITAL PROJECTS SIGNALIZATION ZONE	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
OTHER REVENUE			
Developer Fees	204,540	(95,653)	-
Use of Money and Property			
Interest	4,736	9,000	5,000
TOTAL REVENUES	\$ 209,276	\$ (86,653)	\$ 5,000

EXPENDITURE SUMMARY

CAPITAL PROJECTS TRAFFIC IMPACT ZONE	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	54,000	-
Total	\$ -	\$ 54,000	\$ -

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

CAPITAL PROJECTS TRAFFIC IMPACT ZONE	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Transfer to Tea-21 Sierra/18th Intersection	-	54,000	-
TOTAL CAPITAL OUTLAY	\$ -	\$ 54,000	\$ -

EQUIPMENT REPLACEMENT RESERVE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	372,724
2006-07 Fiscal Year	
Estimated Revenue	15,600
Transfers In	<u>92,800</u>
Estimated Funds Available	481,124
Estimated Expenditures	207,244
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	207,244
06/30/07 Estimated Fund Balance	<u>273,880</u>
06/30/07 Fund Balance	273,880
2007-08 Fiscal Year	
Estimated Revenue	16,140
Transfers In	<u>51,800</u>
Estimated Funds Available	341,820
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/08 Estimated Fund Balance	<u>\$341,820</u>

EQUIPMENT REPLACEMENT RESERVE			
	2005-06	2006-07	2007-08
	ACTUAL	ESTIMATE	ESTIMATE
TRANSFERS			
Transfers from other funds	76,386	92,800	51,800
Use of Money and Property			
Interest	12,442	15,600	16,140
TOTAL REVENUES	\$ 88,828	\$ 108,400	\$ 67,940

REVENUE SUMMARY			
	2005-06	2006-07	2007-08
	ACTUAL	ESTIMATE	ESTIMATE
RESERVED BALANCES:			
City Hall Computers	2,711	7,161	9,461
Planning Computers	956	(341)	1,209
Community Services Computers	386	(484)	141
Senior Center Computers	722	233	1,473
Pool Computers	386	(484)	141
Police:			
Computers	5,790	11,250	11,750
Duty Weapons	4,342	11,522	12,022
Misc Equipment	7,752	10,292	10,792
X26 Tasers	-	3,372	3,572
Vehicle Payback	-	(41,787)	(20,787)
Fire:			
Fire Station	93,914	-	-
Fire Equipment	16,755	23,914	24,914
Fire Truck	91,886	126,100	132,010
Computers	765	1,144	1,194
Chiefs Car	3,860	10,240	10,640
Public Works:			
Public Works Boom Truck	42,193	9,193	10,193
Public Works Dump Truck	42,193	21,732	23,732
Public Works Backhoe	8,042	21,342	22,342
Public Works Pickup	-	-	20,500
Misc Equipment	2,633	2,833	3,033
Computers	-	2,440	4,980
Pool Replaster	47,438	54,208	58,508
Fund Balances	372,724	273,880	341,820

EXPLANATION OF RESERVES

EXPENDITURE SUMMARY

EQUIPMENT REPLACEMENT RESERVE	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	3,671	207,244	-
Total	\$ 3,671	\$ 207,244	\$ -

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	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Paint Stripper	3,671	-	-
Fire Station Project Transfer	-	93,914	-
Police Vehicle Purchase	-	41,787	-
X26 Tasers	-	2,788	-
Misc Fire Equipment	-	7,271	-
Fire Computer	-	1,500	-
Planning Computer	-	2,777	-
Community Service Computer	-	1,500	-
Senior Center Computer	-	1,746	-
Pool Computer	-	1,500	-
F-150 PW Truck	-	17,461	-
Boom Truck Purchase	-	35,000	-
TOTAL CAPITAL OUTLAY	\$ 3,671	\$ 207,244	\$ -

WATER SYSTEM

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	3,060,415
2006-07 Fiscal Year	
Estimated Revenue	2,747,000
Transfers In	-
Estimated Funds Available	5,807,415
Estimated Expenditures	2,579,907
Transfers Out	284,000
Total Expenditures and Transfers Out	2,863,907
06/30/07 Estimated Fund Balance	<u>2,943,508</u>
06/30/07 Fund Balance	2,943,508
2007-08 Fiscal Year	
Estimated Revenue	2,750,000
Transfers In	-
Estimated Funds Available	5,693,508
Estimated Expenditures	2,672,223
Transfers Out	313,000
Total Expenditures and Transfers Out	2,985,223
06/30/08 Estimated Fund Balance	<u>\$2,708,285</u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Retained Earnings	3,060,415	2,943,508	2,708,285
Fund Balances	<u>\$ 3,060,415</u>	<u>\$ 2,943,508</u>	<u>\$ 2,708,285</u>

REVENUE SUMMARY

WATER SYSTEM	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Charges for services			
Water Fees	1,419,646	1,477,000	1,490,000
Water Connection Fees	-	10,000	-
Miscellaneous Income	30,988	10,000	10,000
Other Income:			
Loan Proceeds	565,724	1,200,000	1,200,000
Use of Money and Property			
Interest	57,327	50,000	50,000
TOTAL REVENUES	\$ 2,073,685	\$ 2,747,000	\$ 2,750,000

EXPENDITURE SUMMARY

WATER	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	5.23	5.68	5.72
Personnel	334,490	365,096	424,961
Maintenance and Operation	700,574	716,056	760,000
Debt Service	96,262	218,576	234,462
Capital Outlay	362,795	1,564,179	1,565,800
Total	\$ 1,494,121	\$ 2,863,907	\$ 2,985,223

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 City completed a Water Master Plan in Fiscal Year 02-03. The recommendations of that program are being incorporated into current and future budgets including the 04-05, 05-06, 06-07 & 07-08 budgets. The City is funding the projects thru the CIEDB (California Infrastructure and Economic Development Bank).

PERSONNEL DETAIL

Water	Total Positions		2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
	2006-07 ACTUAL	2007-08 ADOPTED BUDGET			
Regular Positions Pay			204,604	215,000	250,000
P.W. Superintendent	0.25	0.25			
Secretary I	0.5	0.5			
Account Clerk II	1	1			
Water Specialist	2.00	2.00			
Maint Worker I	1.00	2.00			
Administrative Assistant	0.33	0.37			
Overtime			12,214	20,000	20,000
Extra Help:					
Parttime Clerks	0.6	0.6	23,936	22,000	25,000
Benefits*					
FICA			17,585	19,800	22,600
PERS			25,977	29,000	38,300
Med/Dent/Vision/Life			40,567	51,000	60,500
Workers Comp			9,607	8,296	8,561
	5.68	6.72	\$ 334,490	\$ 365,096	\$ 424,961

EXPENDITURE DETAIL

WATER	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Comp Maint/Printing & Adver./Postage	36,158	33,000	34,000
Dept Tools & Supplies	8,513	8,000	8,000
Communications	559	1,200	1,200
Utilities	154,110	175,000	185,000
Vehicle Maintenance	1,865	2,000	2,000
Fuels	2,783	4,000	4,800
Write offs	5,222	5,000	5,000
Conference/Meetings/Travel/Training & Educ.	2,477	4,000	4,000
Audit	7,350	4,856	9,000
Special Professional Services	64,819	26,000	25,000
Consolidated Irr Fee/Large Water System Fee	9,544	14,000	14,000
System Maintenance	7,973	30,000	30,000
Depreciation Expense	122,201	125,000	125,000
Transfer Out to other funds	-	-	-
Transfer Out-Overhead	277,000	284,000	313,000
TOTAL MAINTENANCE & OPERATION	\$ 700,574	\$ 716,056	\$ 760,000
DEBT SERVICE			
Water Imp Bond Payments	\$ 78,560	\$ 91,600	\$ 94,462
CIEDB Water Improvement Loan	\$ 17,702	\$ 126,976	\$ 140,000
TOTAL DEBT SERVICE	\$ 96,262	\$ 218,576	\$ 234,462

CAPITAL OUTLAY DETAIL

WATER	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 PROPOSED BUDGET
Well #16 Construction	9,892	50,000	950,000
Pipe Locator	-	1,200	-
Scada System	38,600	-	-
Awning & Cover Well #10	-	-	3,000
Backflow Covers	-	-	7,000
Well Number 17	31,054	-	-
Urban Water Management Plan	-	-	30,000
Chlorination Feasibility Study	-	-	20,000
Water Model Update	-	40,000	-
Replacement Vehicles	-	25,000	10,000
Elevated Water Tank Storage	40,780	20,000	-
Office Equipment/Comp Equip	1,022	-	-
8" Water Main-Various Alleys (Set Aside)	6,000	6,000	6,000
Computer set-asides	4,400	1,800	1,800
Scada System Upgrade set-aside	-	6,000	6,000
Pick up set-aside	-	-	7,000
12" Water Main upgrades Phase I	79,000	470,000	-
12" Water Main upgrades Phase II	48,600	380,000	-
Water Improvements Academy Ave.	24,179	24,179	-
Remote Water Meters & Software	40,000	200,000	200,000
Repair Water Tower	-	-	25,000
Golden State Corridor Water Line	23,300	340,000	300,000
Water Line Reimb	15,968	-	-
TOTAL CAPITAL OUTLAY	\$ 362,795	\$ 1,564,179	\$ 1,565,800

SOLID WASTE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	232,898
2006-07 Fiscal Year	
Estimated Revenue	1,304,000
Transfers In	<u>-</u>
Estimated Funds Available	1,536,898
Estimated Expenditures	1,119,311
Transfers Out	<u>272,000</u>
Total Expenditures and Transfers Out	1,391,311
06/30/07 Estimated Fund Balance	<u>145,587</u>
06/30/07 Fund Balance	145,587
2007-08 Fiscal Year	
Estimated Revenue	1,315,600
Transfers In	<u>-</u>
Estimated Funds Available	1,461,187
Estimated Expenditures	1,144,856
Transfers Out	<u>284,000</u>
Total Expenditures and Transfers Out	1,428,856
06/30/08 Estimated Fund Balance	<u>\$32,331</u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Contingencies	232,898	145,587	32,331
Fund Balances	<u>\$ 232,898</u>	<u>\$ 145,587</u>	<u>\$ 32,331</u>

REVENUE SUMMARY

SOLID WASTE	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Charges for services			
Refuse Fees	1,073,389	1,086,000	1,097,000
Recycling Fees	126,507	128,000	129,000
Street Sweeping	64,375	65,000	65,600
KES	15,000	15,000	15,000
Landfill Refund	230,860	-	-
Grants:			
Beverage Container	-	5,000	5,000
	-	-	-
Use of Money and Property			
Interest	3,767	5,000	4,000
TOTAL REVENUES	\$ 1,513,898	\$ 1,304,000	\$ 1,315,600

EXPENDITURE SUMMARY

SOLID WASTE	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	2.20	2.77	2.77
Personnel	133,176	149,105	151,456
Maintenance and Operation	1,203,407	1,242,206	1,276,400
Debt Service	-	-	-
Capital Outlay	-	-	1,000
Total	\$ 1,336,583	\$ 1,391,311	\$ 1,428,856

Description:

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

Significant Changes:

None.

PERSONNEL DETAIL

Solid Waste	Total Positions		2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
	2006-07 ACTUAL	2007-08 PROPOSED BUDGET			
Regular Positions Pay			78,256	84,000	88,000
Refuse:					
P.W. Superintendent	0.25	0.25			
Secretary I	0.5	0.5			
Account Clerk II	1	1			
Administrative Assistant	0.37	0.37			
Recycling:					
Finance Director	0.05	0.05			
Overtime			240	300	500
Parttime Clerk	0.6	0.6	15,567	22,000	25,000
Benefits*					
FICA			6,865	8,100	8,700
PERS			10,516	11,200	7,300
Med/Dent/Vision/Life			17,645	20,500	18,800
Workers Comp			4,087	3,005	3,156
	2.77	2.77	\$ 133,176	\$ 149,105	\$ 151,456

EXPENDITURE DETAIL

SOLID WASTE	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Utilities	1,178	1,500	1,500
Special Professional Services-Refuse	713,776	725,000	735,000
Special Professional Services-St. Sweeping	88,658	94,000	95,000
Office Supplies/Postage	15,635	18,000	18,000
Printing & Advertising	-	1,000	1,000
Conference/Meetings/Travel	469	1,200	1,200
Audit	6,850	4,856	9,000
Communications	560	650	700
Bad Debt Expense	5,252	5,000	5,000
Depreciation Expense	10,178	11,000	11,000
Transfer To General Fund-Overhead	259,000	272,000	284,000
Franchise Fees-Ref/Rec	80,374	90,000	92,000
Computer System Maint	21,477	18,000	23,000
TOTAL MAINTENANCE & OPERATION	\$ 1,203,407	\$ 1,242,206	\$ 1,276,400
CAPITAL OUTLAY DETAIL			
ARCInfo	-	-	1,000
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 1,000

AMBULANCE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	808,784
2006-07 Fiscal Year	
Estimated Revenue	1,833,829
Transfers In	<u>334,562</u>
Estimated Funds Available	2,977,175
Estimated Expenditures	2,317,864
Transfers Out	<u>80,000</u>
Total Expenditures and Transfers Out	2,397,864
06/30/07 Estimated Fund Balance	<u>579,311</u>
06/30/07 Fund Balance	579,311
2007-08 Fiscal Year	
Estimated Revenue	2,020,800
Transfers In	<u>420,000</u>
Estimated Funds Available	3,020,111
Estimated Expenditures	2,353,105
Transfers Out	<u>84,000</u>
Total Expenditures and Transfers Out	2,437,105
06/30/08 Estimated Fund Balance	<u>\$583,006</u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Reserved:			
New Station & Remodel	400,000	400,000	-
Ambulances	50,000	133,400	133,400
Unreserved	<u>358,784</u>	<u>45,911</u>	<u>449,606</u>
Fund Balances	<u>\$ 808,784</u>	<u>\$ 579,311</u>	<u>\$ 583,006</u>

REVENUE SUMMARY

AMBULANCE	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Charges for Services			
Ambulance Charge for Service	1,400,130	1,809,000	2,015,000
Miscellaneous	687	2,500	800
Transfer in from Other Funds:			
General Fund for Fire Services	292,462	334,562	420,000
Capital Facilities-Fire/Amb	-	-	-
Grants:			
Homeland Security Grant	-	14,329	-
Use of Money and Property			
Interest on Investments	19,190	8,000	5,000
TOTAL REVENUES	\$ 1,712,469	\$ 2,168,391	\$ 2,440,800

EXPENDITURE SUMMARY

AMBULANCE	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	10.6	11.2	11.2
Personnel	931,455	972,818	1,001,640
Maintenance and Operation	1,031,737	1,160,500	1,218,025
Debt Service	211,692	204,173	215,000
Capital Outlay	53,001	60,373	2,440
Total	\$ 2,227,885	\$ 2,397,864	\$ 2,437,105

Description:

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

The Fire Department is currently staffed by a part-time Fire Chief, 3 Fire Captain/Paramedics, 5 Firefighter/Paramedics, 1 Firefighter/Emt, 2 Billign Clerks and up to 20 Paid Call Firefighter/EMT's.

Significant Changes:

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

2000-01 Estimated Fire Costs:	284,981
2001-02 Estimated Fire Costs:	270,000
2002-03 Estimated Fire Costs:	229,000
2003-04 Estimated Fire Costs:	257,000
2004-05 Estimated Fire Costs:	267,800
2005-06 Estimated Fire Costs:	260,471
2006-07 Estimated Fire Costs:	334,562

2007-08 Operating Transfer

420,000

Included in the proposed budget is a 10% ambulance rate increase.

PERSONNEL DETAIL

	<u>Total Positions</u>		2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
	2006-07 ACTUAL	2007-08 ADOPTED BUDGET			
Ambulance					
Regular Positions Pay					
Fire Pay			82,306	147,000	146,000
Ambulance Pay			431,805	370,000	375,000
Chief	0.6	0.6			
Fire Captain/Paramedics	3	3			
Firefighter Paramedics	5	5			
Firefighter EMT	1	1			
Billing Clerk	1	1			
Overtime					
Fire OT			9,491	20,000	20,000
Ambulance OT			58,048	50,000	45,000
Paid Call Volunteers-					
Part Time Bill Clerk/EMT's	0.6	0.6	66,043	70,000	70,000
Paid Call Volunteers-Fire			31,098	34,000	37,000
Benefits*					
FICA					
Fire Fica			8,394	18,100	16,000
Ambulance Fica			40,856	38,000	40,500
PERS					
Fire Pers			26,958	22,000	28,000
Ambulance Pers			62,937	72,000	81,000
Med/Dent/Vision/Life					
Fire Medical			15,517	28,000	27,600
Ambulance Medical			62,718	72,000	82,000
Uniform Allowance					
Fire Uniform			2,280	2,800	2,700
Ambulance Uniform			5,759	5,000	5,800
Workers Comp					
Fire Workers Comp			5,073	6,562	6,707
Ambulance Workers Comp			22,172	17,356	18,333
	11.2	11.2	\$ 931,455	\$ 972,818	\$ 1,001,640

EXPENDITURE DETAIL

AMBULANCE	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
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MAINTENANCE & OPERATION DETAIL

Ambulance:

Office Supplies	3,590	5,300	5,500
Special Departmental Supplies	5,114	5,300	5,300
Medical Supplies-Ambulance	24,971	25,000	23,000
Printing/Advertising	374	500	1,500
Communications	6,119	4,600	5,000
Write Offs-Ambulance	334,192	284,000	300,000
Write Downs-Ambulance	415,004	546,000	570,000
Vehicle Maintenance-Ambulance	2,267	9,000	9,000
Fuels	16,467	20,000	23,000
Equipment Maintenance	1,522	4,000	4,000
Office Equip Maint-Ambulance	9,433	9,000	8,000
Conference/Meetings/Travel	1,859	2,000	2,500
Training & Education	1,589	2,000	6,500
Personnel /Medical	-	1,000	3,000
Insurance	-	5,300	7,625
Depreciation Expenses-Ambulance	74,582	75,000	75,000
Overhead-Ambulance	75,000	80,000	84,000
<i>subtotal</i>	972,083	1,078,000	1,132,925

Fire:

Office Supplies	3,165	3,500	3,000
Special Departmental Supplies	2,760	4,300	4,000
Dept Tools & Supplies	13,998	11,500	9,500
Printing/Advertising	740	500	1,500
Communications	3,079	4,200	5,000
Utilities-Fire	8,644	15,000	15,000
Memberships-Fire	1,723	1,500	1,500
PCF Uniforms	-	500	4,000
Fuels	6,474	3,500	5,000
Equipment Maintenance	6,324	12,000	12,000
Fire Prevention Expenses	429	1,000	1,500
Conference/Meetings/Travel	1,507	2,000	2,500
Training & Education	4,737	9,000	10,500
Personnel Medical/Phys Exams	6,074	4,500	3,000
Insurance	-	9,500	7,100
<i>subtotal</i>	59,654	82,500	85,100

TOTAL MAINTENANCE & OPERATION

\$ 1,031,737	\$ 1,160,500	\$ 1,218,025
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AMBULANCE	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
DEBT SERVICE			
Fire Station Bond Payments	211,692	204,173	215,000
TOTAL DEBT SERVICE	\$ 211,692	\$ 204,173	\$ 215,000
CAPITAL OUTLAY DETAIL			
Honda Generator	-	-	1,190
Lifepack 12 Heart Monitor set-aside	-	-	-
Radio Replacement	-	1,648	-
Beds	-	-	1,250
Computer	-	1,689	-
Blackout Shades	-	1,036	-
Fire Station Lockers/Millwood	-	25,000	-
<i>Budgeted Set Asides:</i>			
Fire Truck Set-Aside	15,750	-	-
Ambulance Set-Aside	25,000	25,000	-
Computer Equipment-set asides			
Fire	756	-	-
Ambulance	-	-	-
Chiefs' Car set aside-Ambulance	-	6,000	-
Chiefs' Car set aside-Fire	3,780	-	-
Hose Set-aside	315	-	-
SCBA set-aside	1,572	-	-
Turnout Gear/Pagers/Misc Equip Rep.-set-aside	5,355	-	-
Air Monitor set-aside	473	-	-
TOTAL CAPITAL OUTLAY	\$ 53,001	\$ 60,373	\$ 2,440

BUILDING PERMIT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	(72,755)
2006-07 Fiscal Year	
Estimated Revenue	122,500
Transfers In	<u>100,000</u>
Estimated Funds Available	149,745
Estimated Expenditures	344,158
Transfers Out	<u>29,000</u>
Total Expenditures and Transfers Out	373,158
06/30/07 Estimated Fund Balance	<u>(223,413)</u>
06/30/07 Fund Balance	(223,413)
2007-08 Fiscal Year	
Estimated Revenue	310,400
Transfers In	<u>-</u>
Estimated Funds Available	86,987
Estimated Expenditures	387,069
Transfers Out	<u>31,000</u>
Total Expenditures and Transfers Out	418,069
06/30/08 Estimated Fund Balance	<u>(331,082)</u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Unreserved	<u>(72,755)</u>	<u>(223,413)</u>	<u>(331,082)</u>
Fund Balances	<u>\$ (72,755)</u>	<u>\$ (223,413)</u>	<u>\$ (331,082)</u>

REVENUE SUMMARY

BUILDING PERMIT	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Charges for Services			
Building Permits	96,290	60,000	175,000
Plumb/Elec/Air Cond Permits	23,953	16,000	40,000
Strong Motion-Res	982	200	1,200
Strong Motion-Comm	987	300	1,200
Energy Surcharge	8,626	6,000	18,000
Plan Check Fees	53,995	40,000	75,000
Transfer In from Other Fund	-	100,000	-
Use of Money and Property Interest	-	-	-
TOTAL REVENUES	\$ 184,833	\$ 222,500	\$ 310,400

EXPENDITURE SUMMARY

BUILDING PERMIT	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	-	4.38	4.38
Personnel	317,933	309,608	325,969
Maintenance and Operation	65,818	62,050	70,600
Debt Service	-	-	-
Capital Outlay	2,112	1,500	21,500
Total	\$ 385,863	\$ 373,158	\$ 418,069

Description:

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

Significant Changes:

None.

PERSONNEL DETAIL

Building Permit	2006-07 ACTUAL	2007-08 ADOPTED BUDGET	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Regular Positions Pay			228,204	228,000	230,000
Planning & Building Director	0.88	0.88			
Building Official	1	1			
Code Enforcement Officer	1	1			
Building Dept Secretary II	0.5	0			
Building Secretary I	1	1			
Overtime				400	200
Benefits*					
FICA			16,890	17,500	17,500
PERS			29,033	29,000	36,300
Med/Dent/Vision/Life			34,913	26,000	32,600
Workers Comp			8,893	8,708	9,369
	4.38	3.88	\$ 317,933	\$ 309,608	\$ 325,969

EXPENDITURE DETAIL

BUILDING PERMIT	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	4,077	6,000	3,500
Communications	999	850	1,300
Tools & Supplies	-	100	2,500
Vehicle Maintenance	1,015	-	400
Fuel	67	500	500
Conf/Meeting/Travel	5,962	5,000	5,000
Dues	1,369	500	500
Special Professional	17,367	12,000	20,000
Strong Motion Tax	932	1,000	1,500
Lease Payments	3,045	4,100	1,400
Depreciation	2,985	3,000	3,000
Transfer Out-General Fund	28,000	29,000	31,000
TOTAL MAINTENANCE & OPERATION	\$ 65,818	\$ 62,050	\$ 70,600
CAPITAL OUTLAY DETAIL			
Vehicle Replacement	-	-	20,000
Digital Camera	612	-	-
Computer-set aside	1,500	1,500	1,500
TOTAL CAPITAL OUTLAY	\$ 2,112	\$ 1,500	\$ 21,500

POOL

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	(89,361)
2006-07 Fiscal Year	
Estimated Revenue	66,600
Transfers In	<u>120,000</u>
Estimated Funds Available	97,239
Estimated Expenditures	172,911
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	172,911
06/30/07 Estimated Fund Balance	<u>(75,672)</u>
06/30/07 Fund Balance	(75,672)
2007-08 Fiscal Year	
Estimated Revenue	70,500
Transfers In	<u>105,500</u>
Estimated Funds Available	100,328
Estimated Expenditures	176,020
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	176,020
06/30/08 Estimated Fund Balance	<u><u>-\$75,692</u></u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Fund Balances	<u>\$ (89,361)</u>	<u>\$ (75,672)</u>	<u>\$ (75,692)</u>

REVENUE SUMMARY

POOL	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Charges for Services			
Public Swimming	14,623	14,600	16,000
Red Cross Lessons	9,986	8,000	10,000
Group Rentals	14,631	12,000	12,000
Concession Stand	6,739	7,000	7,500
Total Charges for Services	45,979	41,600	45,500
Other Revenue			
State Park Grant	21,568	-	-
JPA Reimbursements (KHS & KES)	19,576	25,000	25,000
Transfer from Other Funds	-	-	-
Transfer from General Fund	94,295	120,000	105,500
TOTAL REVENUES	\$ 181,418	\$ 186,600	\$ 176,000

EXPENDITURE SUMMARY

POOL	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	2.35	2.50	2.50
Personnel	94,350	102,916	92,920
Maintenance and Operation	73,757	77,900	78,500
Debt Service	-	-	-
Capital Outlay	48,135	5,600	4,600
Total	\$ 216,242	\$ 186,416	\$ 176,020

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:

None.

NET COST SUMMARY:

	2005-06 Actual	2006-07 Estimate	2007-08 Proposed Budget
Charges for Services	48,931	41,600	45,500
JPA Reimbursements	12,420	25,000	25,000
Grants	26,293	-	-
Total	87,644	66,600	70,500
 Total Expenditures	 216,242	 186,416	 176,020
 Net Cost to General Fund	 \$ (128,598)	 \$ (119,816)	 \$ (105,520)

PERSONNEL DETAIL

Pool	<u>Total Positions</u>		2004-05 ACTUAL EXPENSE	2005-06 ESTIMATED EXPENSE	2006-07 CITY MNGR. PROPOSAL
	2005-06 ACTUAL	2006-07 ADOPTED BUDGET			
Regular Positions Pay			37,205	39,600	34,600
Pool Maintenance Worker	1	1			
Overtime			106	500	500
Extra Help: Lifeguards & Instructors	1.5	1.5	31,892	34,500	34,000
Benefits*					
FICA			4,976	5,700	5,300
PERS			4,799	5,300	4,000
Med/Dent/Vision/Life			12,738	14,600	12,000
Workers Comp-mngr			1,571	1,445	1,272
Workers Comp-lifeguards			1,063	1,271	1,248
	2.5	2.50	\$ 94,350	\$ 102,916	\$ 92,920

EXPENDITURE DETAIL

POOL	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Adv.	702	1,000	1,000
Dept Tool & Supplies	41,598	38,000	38,000
Communications	1,170	1,200	1,000
Utilities	19,429	15,000	15,000
Vehicle Maintenance	26	100	500
Equipment Maintenance	1,751	15,000	15,000
Fuel	1,215	1,300	1,000
Conference/Meetings/Travel/Training Educ.	101	800	500
Concession Stand Supplies	7,765	5,500	6,500
TOTAL MAINTENANCE & OPERATION	\$ 73,757	\$ 77,900	\$ 78,500
CAPITAL OUTLAY DETAIL			
Pool Improvement Set-Aside	3,528	5,000	2,500
Sand Filter Element	-	-	1,500
Lane Lines & Covers	3,110	-	-
Pool Park Proj/Fenced Area	41,119	-	-
Computer set-aside	378	600	600
TOTAL CAPITAL OUTLAY	\$ 48,135	\$ 5,600	\$ 4,600

SENIOR CENTER

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	537
2006-07 Fiscal Year	
Estimated Revenue	21,375
Transfers In	<u>79,300</u>
Estimated Funds Available	101,212
Estimated Expenditures	109,607
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	109,607
06/30/07 Estimated Fund Balance	<u>(8,395)</u>
06/30/07 Fund Balance	(8,395)
2007-08 Fiscal Year	
Estimated Revenue	19,550
Transfers In	<u>98,500</u>
Estimated Funds Available	109,655
Estimated Expenditures	109,611
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	109,611
06/30/08 Estimated Fund Balance	<u>\$44</u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Contingencies	\$ 537	\$ (8,395)	\$ 44
Fund Balances	<u>\$ 537</u>	<u>\$ (8,395)</u>	<u>\$ 44</u>

REVENUE SUMMARY

SENIOR CENTER	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Contributions			
Lunch Contributions	9,602	7,800	7,000
Homebound Lunch Contributions	417	1,200	300
Grants			
Fresno/Madera Outreach	5,688	5,500	5,500
Fresno/Madera Nutrition	7,092	6,875	6,750
Other Revenue			
Transfer from General Fund	67,256	79,300	98,500
TOTAL REVENUES	\$ 90,055	\$ 100,675	\$ 118,050

EXPENDITURE SUMMARY

SENIOR CENTER	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	2	2	2
Personnel	79,422	85,137	88,211
Maintenance and Operation	11,357	13,000	14,200
Debt Service	-	-	-
Capital Outlay	3,381	11,470	7,200
Total	\$ 94,160	\$ 109,607	\$ 109,611

Description:

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

Significant Changes:

None.

PERSONNEL DETAIL

Senior Center	Total Positions		2004-05 ACTUAL EXPENSE	2005-06 ESTIMATED EXPENSE	2006-07 CITY MNGR. PROPOSAL
	2005-06 ACTUAL	2006-07 ADOPTED BUDGET			
Regular Positions Pay					
Senior Center Coordinator	1	1	30,704	32,700	33,800
Nutrition Coordinator	1	1	22,567	23,600	22,400
Benefits*					
FICA			3,839	4,300	4,185
PERS			6,770	7,200	7,263
Med/Dent/Vision/Life			13,294	15,300	18,500
Workers Comp-Nutrition			897	813	823
Workers Comp-Outreach			1,351	1,224	1,240
	2	2	\$ 79,422	\$ 85,137	\$ 88,211

EXPENDITURE DETAIL

SENIOR CENTER	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Nutrition			
Kitchen Supplies	957	1,000	1,500
Information & Referral			
Office Supplies, Equipment, Travel & Training	2,896	2,900	2,400
Communications	1,335	2,300	2,000
Utilities	4,680	5,300	6,000
Meetings/Travel Exp	144	100	400
Professional Services	1,345	1,400	1,900
TOTAL MAINTENANCE & OPERATION	\$ 11,357	\$ 13,000	\$ 14,200
CAPITAL OUTLAY DETAIL			
Remodel 2 restrooms & P.A. System	-	7,600	-
Door Replacement	2,625	2,670	-
Repaint Outside of Building	-	-	6,000
Computer Set-aside	756	1,200	1,200
TOTAL CAPITAL OUTLAY	\$ 3,381	\$ 11,470	\$ 7,200

P.O.S.T. TRAINING

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	4,795
2006-07 Fiscal Year	
Estimated Revenue	30,000
Transfers In	-
	<hr/>
Estimated Funds Available	34,795
Estimated Expenditures	34,000
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	34,000
06/30/07 Estimated Fund Balance	<u>795</u>
06/30/07 Fund Balance	795
2007-08 Fiscal Year	
Estimated Revenue	43,000
Transfers In	-
	<hr/>
Estimated Funds Available	43,795
Estimated Expenditures	45,000
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	45,000
06/30/08 Estimated Fund Balance	<u>(1,205)</u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Reserve for Contingency	<u>\$ 4,795</u>	<u>\$ 795</u>	<u>\$ (1,205)</u>

REVENUE SUMMARY

P.O.S.T. TRAINING	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
REVENUE			
P.O.S.T. Reimbursement	15,637	15,000	28,000
Parking Fines	7,440	15,000	15,000
TOTAL REVENUES	\$ 23,077	\$ 30,000	\$ 43,000

EXPENDITURE SUMMARY

P.O.S.T. TRAINING	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 PROPOSED BUDGET
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	35,441	34,000	45,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 35,441	\$ 34,000	\$ 45,000

Description:

This budget is responsible for Police Officers Standards Training and some non-Post training for Police Department personnel.

Significant Changes:

None.

EXPENDITURE DETAIL

P.O.S.T. TRAINING	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 PROPOSED BUDGET
MAINTENANCE & OPERATION DETAIL			
P.O.S.T. Training	23,551	15,000	26,000
Police Conf/Meetings/Travel	2,453	4,000	4,000
Police Training & Education	9,437	15,000	15,000
TOTAL CAPITAL OUTLAY	\$ 35,441	\$ 34,000	\$ 45,000

COMMUNITY DEVELOPMENT BLOCK GRANT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	(8,507)
2006-07 Fiscal Year	
Estimated Revenue	1,000
Transfers In	<u>-</u>
Estimated Funds Available	(7,507)
Estimated Expenditures	1,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	1,000
06/30/07 Estimated Fund Balance	<u><u>(8,507)</u></u>
06/30/07 Fund Balance	(8,507)
2007-08 Fiscal Year	
Estimated Revenue	158,500
Transfers In	<u>-</u>
Estimated Funds Available	149,993
Estimated Expenditures	150,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	150,000
06/30/08 Estimated Fund Balance	<u><u>(7)</u></u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
CDBG Projects	<u><u>-\$8,507</u></u>	<u><u>-\$8,507</u></u>	<u><u>-\$7</u></u>

REVENUE SUMMARY

COMMUNITY DEVELOPMENT BLOCK GRANT	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
REVENUE			
CDBG Reimbursement	92,788	1,000	150,000
Transfer from other Fund	-	-	-
TOTAL REVENUES	\$ 92,788	\$ 1,000	\$ 150,000

EXPENDITURE SUMMARY

CDBG	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	84,941	1,000	150,000
Total	\$ 84,941	\$ 1,000	\$ 150,000

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 06-07 is the 19th, 20th and 21st Street Project.

EXPENDITURE DETAIL

CDBG	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
19th, 20th, 21st Project	1,765	1,000	150,000
Historical Park	83,176	-	-
TOTAL CAPITAL OUTLAY	\$ 84,941	\$ 1,000	\$ 150,000

CMAQ PROJECTS

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	-
2006-07 Fiscal Year	
Estimated Revenue	-
Transfers In	-
	<hr/>
Estimated Funds Available	-
Estimated Expenditures	-
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	-
06/30/07 Estimated Fund Balance	<hr/> <hr/>
06/30/07 Fund Balance	-
2007-08 Fiscal Year	
Estimated Revenue	250,000
Transfers In	58,400
	<hr/>
Estimated Funds Available	308,400
Estimated Expenditures	308,400
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	308,400
06/30/08 Estimated Fund Balance	<hr/> <hr/>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Capital Projects	-	-	-
Fund Balances	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$ -	\$ -	\$ -

REVENUE SUMMARY

CMAQ PROJECTS	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Intergovernmental Revenue Grants:			
CMAQ Funds	-	-	250,000
Transfer from Traffic Congestion	-	-	58,400
TOTAL REVENUES	\$ -	\$ -	\$ 308,400

EXPENDITURE SUMMARY

CMAQ Projects	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	308,400
Total	\$ -	\$ -	\$ 308,400

Description:

This fund is for the Federal Grant which is to be used on the Golden State (Sierra to Kamm) Trail, the 10th Ave Sidewalk and the Sierra/Simpson UP Pedestrian Crossing.

Significant Changes:

This is a new Fund for the 06-07 Fiscal Year.

EXPENDITURE DETAIL

CMAQ Projects	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Golden State (Sierra to Kamm) Trail, 14th Avenue	-	-	26,000
10th Ave Sidewalk Project	-	-	260,000
Sierra/Simpson UP Pedestrian Crossing.	-	-	8,000
	-	-	14,400
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 308,400

TE PROJECT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	-
2006-07 Fiscal Year	
Estimated Revenue	-
Transfers In	-
	<hr/>
Estimated Funds Available	-
Estimated Expenditures	-
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	-
06/30/07 Estimated Fund Balance	-
	<hr/> <hr/>
06/30/07 Fund Balance	-
2007-08 Fiscal Year	
Estimated Revenue	16,700
Transfers In	-
	<hr/>
Estimated Funds Available	16,700
Estimated Expenditures	16,700
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	16,700
06/30/08 Estimated Fund Balance	-
	<hr/> <hr/>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Capital Projects	-	-	-
	<hr/>	<hr/>	<hr/>
Fund Balances	\$ -	\$ -	\$ -
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

REVENUE SUMMARY

TE PROJECTS	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Intergovernmental Revenue Grants:			
TE Funds	-	-	16,700
TOTAL REVENUES	\$ -	\$ -	\$ 16,700

EXPENDITURE SUMMARY

TE Projects	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	16,700
Total	\$ -	\$ -	\$ 16,700

Description:

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

Significant Changes:

This is a new Fund for the 06-07 Fiscal Year.

EXPENDITURE DETAIL

TE Projects	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
18th Ave Medians	-	-	16,700
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 16,700

COPS-SLESF

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	1,728
2006-07 Fiscal Year	
Estimated Revenue	101,644
Transfers In	-
	<hr/>
Estimated Funds Available	103,372
Estimated Expenditures	-
Transfers Out	101,000
	<hr/>
Total Expenditures and Transfers Out	101,000
06/30/07 Estimated Fund Balance	<u>2,372</u>
06/30/07 Fund Balance	2,372
2007-08 Fiscal Year	
Estimated Revenue	101,300
Transfers In	-
	<hr/>
Estimated Funds Available	103,672
Estimated Expenditures	-
Transfers Out	103,000
	<hr/>
Total Expenditures and Transfers Out	103,000
06/30/08 Estimated Fund Balance	<u>672</u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Reserve for Cops Officers	30,000	-	-
Contingency	(28,272)	2,372	672
	<hr/>	<hr/>	<hr/>
	1,728	2,372	672

REVENUE SUMMARY

COPS SLESF	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Aid from other Government Agencies			
COPS SLESF Grant	100,000	101,144	101,000
Use of Money and Property			
Interest on Investments	1,252	500	300
TOTAL REVENUES	\$ 101,252	\$ 101,644	\$ 101,300

EXPENDITURE SUMMARY

COPS SLESF	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL	2007-08 ADOPTED BUDGET
Number of Personnel	-	-	-	-
Personnel	-	-	-	-
Maintenance and Operation	100,000	101,000	103,000	103,000
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Total	\$ 100,000	\$ 101,000	\$ 103,000	\$ 103,000

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	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL	2007-08 ADOPTED BUDGET
MAINTENANCE & OPERATION DETAIL				
Transfer to General Fund for Personnel	100,000	101,000	103,000	103,000
TOTAL MAINTENANCE & OPERATION	\$ 100,000	\$ 101,000	\$ 103,000	\$ 103,000

FINANCE AUTHORITY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	4,833,778
2006-07 Fiscal Year	
Estimated Revenue	937,000
Transfers In	-
Estimated Funds Available	5,770,778
Estimated Expenditures	1,005,000
Transfers Out	-
Total Expenditures and Transfers Out	1,005,000
06/30/07 Estimated Fund Balance	<u>4,765,778</u>
06/30/07 Fund Balance	4,765,778
2007-08 Fiscal Year	
Estimated Revenue	388,000
Transfers In	-
Estimated Funds Available	5,153,778
Estimated Expenditures	470,000
Transfers Out	-
Total Expenditures and Transfers Out	470,000
06/30/08 Estimated Fund Balance	<u>4,683,778</u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Reserve for Future Debt Service	4,833,778	4,765,778	4,683,778
Fund Balances	\$ 4,833,778	\$ 4,765,778	\$ 4,683,778

REVENUE SUMMARY

FINANCE AUTHORITY	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Use of Money and Property			
Interest	642,299	937,000	388,000
TOTAL REVENUES	\$ 642,299	\$ 937,000	\$ 388,000

EXPENDITURE SUMMARY

FINANCE AUTHORITY	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	609,180	1,005,000	470,000
Capital Outlay	-	-	-
Total	\$ 609,180	\$ 1,005,000	\$ 470,000

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

FINANCE AUTHORITY	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
DEBT SERVICE			
Interest and Fiscal Charges	609,180	1,005,000	470,000
TOTAL DEBT SERVICE	609,180	1,005,000	470,000

SPECIAL ASSESSMENT DISTRICT 1991-1

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	(680,487)
2006-07 Fiscal Year	
Estimated Revenue	74,500
Transfers In	<u>-</u>
Estimated Funds Available	(605,987)
Estimated Expenditures	93,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	93,000
06/30/07 Estimated Fund Balance	<u>(698,987)</u>
06/30/07 Fund Balance	(698,987)
2007-08 Fiscal Year	
Estimated Revenue	63,500
Transfers In	<u>-</u>
Estimated Funds Available	(635,487)
Estimated Expenditures	75,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	75,000
06/30/08 Estimated Fund Balance	<u><u>-\$710,487</u></u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Reserve for Future Debt	<u>(680,487)</u>	<u>(698,987)</u>	<u>(710,487)</u>
Fund Balances	<u>\$ (680,487)</u>	<u>\$ (698,987)</u>	<u>\$ (710,487)</u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
TAXES			
Special Assessments	64,110	74,000	63,000
Use of Money and Property			
Interest	496	500	500
TOTAL REVENUES	\$ 64,606	\$ 74,500	\$ 63,500

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	140,031	93,000	75,000
Capital Outlay	-	-	-
Total	\$ 140,031	\$ 93,000	\$ 75,000

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

SPECIAL ASSESSMENT DISTRICT 1991-1	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	55,000	30,000	15,000
Interest and Fiscal Charges	85,031	63,000	60,000
TOTAL DEBT SERVICE	140,031	93,000	75,000

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	(21,500)
2006-07 Fiscal Year	
Estimated Revenue	3,720
Transfers In	<u>-</u>
Estimated Funds Available	(17,780)
Estimated Expenditures	4,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	4,000
06/30/07 Estimated Fund Balance	<u>(21,780)</u>
06/30/07 Fund Balance	(21,780)
2007-08 Fiscal Year	
Estimated Revenue	3,720
Transfers In	<u>-</u>
Estimated Funds Available	(18,060)
Estimated Expenditures	3,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	3,000
06/30/08 Estimated Fund Balance	<u>-\$21,060</u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Reserve for Future Debt	(21,500)	(21,780)	(21,060)
Fund Balances	<u>\$ (21,500)</u>	<u>\$ (21,780)</u>	<u>\$ (21,060)</u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
TAXES			
Special Assessments	4,117	3,700	3,700
Use of Money and Property			
Interest	23	20	20
TOTAL REVENUES	\$ 4,140	\$ 3,720	\$ 3,720

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 PROPOSED BUDGET
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	5,601	4,000	3,000
Capital Outlay	-	-	-
Total	\$ 5,601	\$ 4,000	\$ 3,000

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	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR PROPOSAL
DEBT SERVICE			
Principal Retirement	1,000	1,000	-
Interest and Fiscal Charges	4,601	3,000	3,000
TOTAL DEBT SERVICE	5,601	4,000	3,000

SPECIAL ASSESSMENT DISTRICT 1992-1

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	(1,264,862)
2006-07 Fiscal Year	
Estimated Revenue	665,600
Transfers In	<u>-</u>
Estimated Funds Available	(599,262)
Estimated Expenditures	652,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	652,000
06/30/07 Estimated Fund Balance	<u>(1,251,262)</u>
06/30/07 Fund Balance	(1,251,262)
2007-08 Fiscal Year	
Estimated Revenue	150,600
Transfers In	<u>-</u>
Estimated Funds Available	(1,100,662)
Estimated Expenditures	120,500
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	120,500
06/30/08 Estimated Fund Balance	<u><u>-\$1,221,162</u></u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Reserve for Future Debt	(1,264,862)	(1,251,262)	(1,221,162)
Fund Balances	<u><u>\$ (1,264,862)</u></u>	<u><u>\$ (1,251,262)</u></u>	<u><u>\$ (1,221,162)</u></u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-1	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
TAXES			
Special Assessments	179,928	665,000	150,000
Use of Money and Property			
Interest	633	600	600
TOTAL REVENUES	\$ 180,561	\$ 665,600	\$ 150,600

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-1	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	192,216	652,000	120,500
Capital Outlay	-	-	-
Total	\$ 192,216	\$ 652,000	\$ 120,500

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

SPECIAL ASSESSMENT DISTRICT 1992-1	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	60,000	530,000	45,000
Interest and Fiscal Charges	132,216	122,000	75,500
TOTAL DEBT SERVICE	192,216	652,000	120,500

SPECIAL ASSESSMENT DISTRICT 1992-2

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	(366,910)
2006-07 Fiscal Year	
Estimated Revenue	50,400
Transfers In	<u>-</u>
Estimated Funds Available	(316,510)
Estimated Expenditures	53,937
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	53,937
06/30/07 Estimated Fund Balance	<u><u>(370,447)</u></u>
06/30/07 Fund Balance	(370,447)
2007-08 Fiscal Year	
Estimated Revenue	49,500
Transfers In	<u>-</u>
Estimated Funds Available	(320,947)
Estimated Expenditures	53,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	53,000
06/30/08 Estimated Fund Balance	<u><u>-\$373,947</u></u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Reserve for Future Debt	(366,910)	(370,447)	(373,947)
Fund Balances	<u><u>\$ (366,910)</u></u>	<u><u>\$ (370,447)</u></u>	<u><u>\$ (373,947)</u></u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-2	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
TAXES			
Special Assessments	56,740	49,900	49,000
Use of Money and Property			
Interest	538	500	500
TOTAL REVENUES	\$ 57,278	\$ 50,400	\$ 49,500

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-2	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	94,848	53,937	53,000
Capital Outlay	-	-	-
Total	\$ 94,848	\$ 53,937	\$ 53,000

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	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	50,000	15,000	15,000
Interest and Fiscal Charges	44,848	38,937	38,000
TOTAL DEBT SERVICE	94,848	53,937	53,000

SPECIAL ASSESSMENT DISTRICT 1992-1 PROJECTS

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	52,106
2006-07 Fiscal Year	
Estimated Revenue	300
Transfers In	-
Estimated Funds Available	52,406
Estimated Expenditures	12,300
Transfers Out	-
Total Expenditures and Transfers Out	12,300
06/30/07 Estimated Fund Balance	<u>40,106</u>
06/30/07 Fund Balance	40,106
2007-08 Fiscal Year	
Estimated Revenue	
Transfers In	-
Estimated Funds Available	40,106
Estimated Expenditures	40,106
Transfers Out	-
Total Expenditures and Transfers Out	40,106
06/30/08 Estimated Fund Balance	<u>\$0</u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Contingency	52,106	40,106	-
Fund Balances	\$ 52,106	\$ 40,106	\$ -

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-1 PROJECTS	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Use of Money and Property			
Interest	287	300	-
TOTAL REVENUES	\$ 287	\$ 300	\$ -

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-1 PROJECTS	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	4,200	1,500	-
Capital Outlay	-	10,800	40,106
Total	\$ 4,200	\$ 12,300	\$ 40,106

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

SPECIAL ASSESSMENT DISTRICT 1992-1 PROJECTS	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
DEBT SERVICE			
Special Professional	-	-	-
Interest and Fiscal Charges	4,200	1,500	-
TOTAL DEBT SERVICE	4,200	1,500	-

**CITY OF KINGSBURG RDA
CAPITAL PROJECT FUND**

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	748,684
2006-07 Fiscal Year	
Estimated Revenue	20,000
Transfers In	<u>139,617</u>
Estimated Funds Available	908,301
Estimated Expenditures	96,200
Transfers Out	<u>70,000</u>
Total Expenditures and Transfers Out	166,200
06/30/07 Estimated Fund Balance	<u>742,101</u>
06/30/07 Fund Balance	742,101
2007-08 Fiscal Year	
Estimated Revenue	20,000
Transfers In	<u>145,199</u>
Estimated Funds Available	907,300
Estimated Expenditures	302,500
Transfers Out	<u>74,000</u>
Total Expenditures and Transfers Out	376,500
06/30/08 Estimated Fund Balance	<u>\$530,800</u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Capital Projects	<u>748,684</u>	<u>742,101</u>	<u>530,800</u>
Fund Balances	\$ 748,684	\$ 742,101	\$ 530,800

REVENUE SUMMARY

CITY OF KINGSBURG RDA CAPITAL PROJECTS FUND	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Other Revenue			
Transfer in from Debt Service	169,837	139,617	145,199
Use of Money and Property			
Interest	15,036	20,000	20,000
TOTAL REVENUES	\$ 184,873	\$ 159,617	\$ 165,199

EXPENDITURE SUMMARY

RDA CAPITAL PROJECTS	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	146,749	146,200	152,500
Debt Service	-	-	-
Capital Outlay	22,249	20,000	224,000
Total	\$ 168,998	\$ 166,200	\$ 376,500

Description:

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

Significant Changes:

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

EXPENDITURE DETAIL

RDA CAPITAL PROJECTS	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Chamber Services	25,000	30,000	30,000
Printing & Advertising	-	500	500
Conference/Meetings/Travel	105	200	1,500
Memberships/Dues/Pubs	8,500	8,500	8,500
Special Professional	42,144	37,000	38,000
Transfer Out to General Fund	71,000	70,000	74,000
TOTAL MAINTENANCE & OPERATION	\$ 146,749	\$ 146,200	\$ 152,500
CAPITAL OUTLAY DETAIL			
Depot Renovation	22,249	20,000	224,000
TOTAL CAPITAL OUTLAY	\$ 22,249	\$ 20,000	\$ 224,000

**CITY OF KINGSBURG RDA
DEBT SERVICE FUND**

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	(628,619)
2006-07 Fiscal Year	
Estimated Revenue	885,000
Transfers In	<u>-</u>
Estimated Funds Available	256,381
Estimated Expenditures	295,383
Transfers Out	<u>589,617</u>
Total Expenditures and Transfers Out	885,000
06/30/07 Estimated Fund Balance	(628,619)
06/30/07 Fund Balance	(628,619)
2007-08 Fiscal Year	
Estimated Revenue	907,000
Transfers In	<u>-</u>
Estimated Funds Available	278,381
Estimated Expenditures	301,801
Transfers Out	<u>605,199</u>
Total Expenditures and Transfers Out	907,000
06/30/08 Estimated Fund Balance	<u><u>-\$628,619</u></u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Reserve for Future Debt Service	<u>(628,619)</u>	<u>(628,619)</u>	<u>(628,619)</u>
Fund Balances	<u>\$ (628,619)</u>	<u>\$ (628,619)</u>	<u>\$ (628,619)</u>

REVENUE SUMMARY

CITY OF KINGSBURG RDA DEBT SERVICE FUND	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Property Tax			
Tax Increment Area 1	336,620	380,000	390,000
Tax Increment Area 2	67,737	55,000	57,000
Sales Tax			
RDA Sales Tax	445,146	450,000	460,000
Revenue from the Use of Property			
Interest	-	-	-
TOTAL REVENUES	\$ 849,503	\$ 885,000	\$ 907,000

EXPENDITURE SUMMARY

RDA DEBT SERVICE	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	690,557	698,417	716,699
Debt Service	188,944	186,583	190,301
Capital Outlay	-	-	-
Total	\$ 879,501	\$ 885,000	\$ 907,000

Description:

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

Significant Changes:

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

EXPENDITURE DETAIL

RDA DEBT SERVICE	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Property Tax Admin Fees	24,500	8,000	8,500
Pass Throughs/County 1/3 share	10,081	58,800	60,000
ERAF Tax Shift	40,993	42,000	43,000
Transfer Out to Capital Projects	169,837	139,617	145,199
Transfer Out to General Fund-Sales Tax	445,146	450,000	460,000
TOTAL MAINTENANCE & OPERATION	\$ 690,557	\$ 698,417	\$ 716,699
DEBT SERVICE DETAIL			
Bond Retirement	43,987	41,900	45,900
Water Loan Repayment	30,000	30,000	30,000
CIEDB Loan-New Police Facility	114,957	114,683	114,401
TOTAL DEBT SERVICE	\$ 188,944	\$ 186,583	\$ 190,301

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

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	871,134
2006-07 Fiscal Year	
Estimated Revenue	152,600
Transfers In	-
	<hr/>
Estimated Funds Available	1,023,734
Estimated Expenditures	14,700
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	14,700
06/30/07 Estimated Fund Balance	<u>1,009,034</u>
06/30/07 Fund Balance	1,009,034
2007-08 Fiscal Year	
Estimated Revenue	150,000
Transfers In	-
	<hr/>
Estimated Funds Available	1,159,034
Estimated Expenditures	16,000
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	16,000
06/30/08 Estimated Fund Balance	<u>\$1,143,034</u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Reserve for Future Projects	871,134	1,009,034	1,143,034
Fund Balances	\$ 871,134	\$ 1,009,034	\$ 1,143,034

REVENUE SUMMARY

CITY OF KINGSBURG RDA LOW/MODERATE HOUSING FUND	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
Property Tax			
Tax Increment Area 1	67,534	95,000	96,000
Tax Increment Area 2	12,779	13,600	14,000
Use of Money and Property			
Interest	30,249	44,000	40,000
TOTAL REVENUES	\$ 110,562	\$ 152,600	\$ 150,000

EXPENDITURE SUMMARY

RDA LOW/MODERATE HOUSING	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	8,645	14,700	16,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 8,645	\$ 14,700	\$ 16,000

Description:

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

Significant Changes:

We are using a portion of this funding for Self-Help Enterprises Contract Services to assist citizens in applying for grant programs thru the county for home rehab and Firsttime Homebuyers.

EXPENDITURE DETAIL

RDA LOW/MODERATE HOUSING	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Special Professional	-	-	-
County Prop Tax Fees	8,645	14,700	16,000
TOTAL MAINTENANCE & OPERATION	\$ 8,645	\$ 14,700	\$ 16,000

Landscape & Lighting District 93-01

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/06 Fund Balance	-
2006-07 Fiscal Year	
Estimated Revenue	55,714
Transfers In	-
	<hr/>
Estimated Funds Available	55,714
Estimated Expenditures	55,848
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	55,848
06/30/07 Estimated Fund Balance	<u>(134)</u>
06/30/07 Fund Balance	(134)
2007-08 Fiscal Year	
Estimated Revenue	70,677
Transfers In	-
	<hr/>
Estimated Funds Available	70,543
Estimated Expenditures	70,677
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	70,677
06/30/08 Estimated Fund Balance	<u>(134)</u>

EXPLANATION OF RESERVES

	2005-06	2006-07	2007-08
Reserve for Repair & Improvement	\$ -	\$ (134)	\$ (134)
	<hr/>	<hr/>	<hr/>

REVENUE SUMMARY

Landscape & Lighting District 93-01	2005-06 ACTUAL	2006-07 ESTIMATE	2007-08 ESTIMATE
TAXES			
Assessments	36,029	55,714	70,677
TOTAL REVENUES	\$ 36,029	\$ 55,714	\$ 70,677

EXPENDITURE SUMMARY

LANDSCAPE & LIGHTING DISTRICT 93-01	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	34,266	55,848	70,677
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 34,266	\$ 55,848	\$ 70,677

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

LANDSCAPE & LIGHTING DISTRICT 93-01	2005-06 ACTUAL EXPENSE	2006-07 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Zone 1-Pheasant Grove 1 & 2	5,934	5,933	5,933
Zone 2-Goldcreek	2,499	2,499	2,499
Zone 3-Pheasant Grove 3 & 4	6,026	6,026	6,026
Zone 4-Sierra Ranch West 1	5,069	5,069	5,069
Zone 5-Kng. Country Estates 1 & 2	4,421	4,421	4,421
Zone 6-Sierra Ranch West 2	4,678	5,328	5,498
Zone 7-Kng. Country Estates 3	982	2,488	2,567
Zone 8-Sierra Ranch West 3	2,055	4,673	4,822
Zone 9-Business Park	2,602	19,411	20,032
Zone 10-Tract 5087	-	-	6,270
Zone 11-Tract 5610	-	-	7,540
TOTAL MAINTENANCE & OPERATION	\$ 34,266	\$ 55,848	\$ 70,677

RESOLUTION NO. 2007-26

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF KINGSBURG ADOPTING GANN LIMITATION
FOR FISCAL YEAR 2007-2008**

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

1. The 2007-2008 Gann Limitation was calculated, based on County Growth Percentage.

2007-2008 budget figures	\$4,679,640
Appropriation subject to limitations	\$2,689,544
Under the limit for the 2007-2008 budget	<u>\$1,990,096</u>

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

I, Sue Bauch, City Clerk of the City of Kingsburg, do hereby certify that the foregoing resolution was duly passed and adopted at a regular meeting of the Kingsburg City Council held on the 16th day of May, 2007, by the following vote:

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


Sue Bauch, City Clerk CMC
City of Kingsburg