

CITY OF KINGSBURG

2008 – 2009

FINAL 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



City of Kingsburg

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June 4, 2008

Kingsburg Mayor and City Council:

It is my pleasure to present to you the Fiscal Year 2008/2009 Budget for all funds. This document is truly a team effort led by Assistant City Manager/Finance Director Don Jensen with the participation of all members of the City's Management Team. This budget is also a reflection of the commitment of your staff to maintain services during these difficult economic times.

Kingsburg is experiencing impacts on selected revenue sources due to the downturn in the housing construction industry similar to that being felt at the national, state and regional levels. This has negatively affected the receipt of building permit fees that fund the City's building inspection activities and impact fees that fund capital improvements needed to address increased service demands resulting from growth. While the City is now beginning to see the resurgence of growth with the development of two new subdivisions and commercial and industrial development, this next fiscal year will be the true measure of our road to recovery in those areas.

On a positive note, during the most recently reported year the City's sales tax collections increased by 11.9% during a time when many other cities reported significant downturns in sales tax revenues. In general, revenues are expected to be stable or in a few cases increase, however, the uncertainty of the State's budget makes revenues such as the COPS grant uncertain at best.

In preparing the 2008/2009 budget staff made three basic assumptions. First, the City will maintain all existing programs and services. Second, the need to bolster funding for Fire services was identified and this budget includes increased investment in capital equipment and financial support from the General Fund. Third, the budget will continue to be impacted by the downturn in housing construction.

Due to recent changes in rules and regulations applicable to budgeting/accounting procedures in the Measure C and Redevelopment funds this budget reflects changes in the way expenses are recorded. Assistant City Manager/Finance Director Don Jensen will explain these changes and their impacts during the oral budget presentation to the City Council and during the public hearing prior to adoption of the budget.

Leland E. Bergstrom
Mayor

Dr. Paul Kruper
Mayor Pro-Tem

COUNCIL MEMBERS
Bruce Blayney
David Karstetter
Dr. Milo Smith

Donald F. Pauley
City Manager

Having identified the need to review all of the City's electronic and internet systems with the goal of upgrading or adding features to make the City more customer and computer friendly this office delegated to Assistant City Manager/Finance Director Don Jensen the task of heading up a committee comprised of representatives of all City Departments to undertake this review. The Committee known as the E-City Committee after many meetings and software demonstrations has recommended the implementation of three new software packages. These have been included in the budget after review and concurrence by the Finance Committee. The packages are,

- A Customer Request Management Program to manage the several hundred customer requests the City receives annually and are currently handled manually. The system would allow residents to make requests through the internet or by calling or stopping in at any City office, the resident would be able to track the progress of the request as it moves through the system as would the responsible staff member, supervisor, Department Head and City Manager. The system will generate standardized letters where appropriate. The system would also allow the City Manager and City Council to monitor the requests by subject to identify trends that may require increased attention.
- A Code Enforcement Program that would offer similar features as those provided by the Customer Request Management software.
- Utility Account Credit Card, Debit Card, On-line and E-Check payment software. This software would allow customers to access their account and service history, make on-line payments, and contact the utility department via e-mail. It will be fully integrated with the City's current utility and general ledger software so it will work directly with our current financial system and eliminate the need for re-entry of data.

Mr. Jensen can better address the features and benefits of these software systems should the City Council or members of the public have any questions or require additional information.

The preparation of this budget began with the development of the Capital Improvement Program in January. In March the City Council and Finance Committee held a workshop to identify the Council's goals for the Fiscal Year 2008/2009 budget. Staff was charged with incorporating the funding where possible to meet or achieve those goals in the budget. Those goals that require funding, other than the \$150,000 for the first phase of creating a Downtown Redevelopment District have been included in this budget. Staff was unable to identify a fund source other than the General Fund's fund balance for this purpose. Staff continues to pursue grant opportunities to fund this goal.

During the months of March and April individual department and fund budgets were prepared by the appropriate departments and then reviewed in detail in May by the City Manager and Assistant City Manager/Finance Director. What is now before you has been thoroughly vetted and is recommended for your consideration and approval. Following is a brief synopsis of the notable highlights of the budget.

GENERAL FUND

- Increased funding for fire services by way of an increase in the General Fund transfer to the Ambulance Fund and capital expenditures in the amount of \$77,475.
- An increase in the weekly hours of the Community Services Coordinator from 30 to 35 hours.
- Increases in employee compensation and benefits consistent with multi-year labor agreements for all bargaining units.

SPECIAL FUNDS

- This fund group budget includes a new feature prepared by Mr. Jensen that summarizes all of the street funds providing the City Council and general public with a comprehensive view of how the City uses these funds to address street and sidewalk maintenance needs.

CAPITAL PROJECTS

- The downturn in housing construction and growth limits has negatively impacted the ability of the City to generate revenues adequate to fund needed or desired capital improvement projects. Therefore, capital projects have been reduced to essential items only.

ENTERPRISE FUNDS

- Water
 - No fee increase. Staff projects the need for an increase in June of 2009 for the 2009/2010 fiscal year.
- Solid Waste
 - A \$.50 per month increase in street sweeping rates for single family residences and an equivalent increase for all other customer groups.

- A \$2.00 per month increase in refuse rates for single family residences and equivalent increases for all other customer groups.
- Ambulance
- A 20% increase in ambulance rates.
 - An increase in the General Fund transfer and capital expenditures to support fire services in the amount of \$77,475.
- Building Permit
- The fund continues to experience a shortfall in revenues versus expenses due to the downturn in construction. The projection for Fiscal Year 2008/2009 is improved compared to Fiscal Year 2007/2008 due to construction projects that have received approval from the City and are in the final stages of securing the required permits to commence construction.

RECREATION FUND

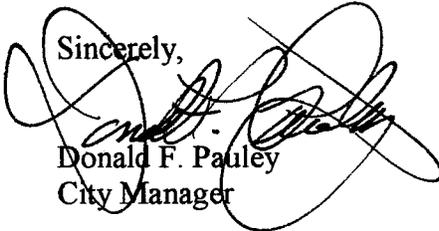
- Pool
- Even with reductions in personnel costs and projected increases in revenues, the pool continues to require the City transfer in excess of \$100,000 from the General Fund to subsidize its cost of operations.
- Senior Center
- The General Fund continues to invest in the upgrading of the Senior Center facility with the installation of an on-site generator to allow the Center to continue to function during power outages particularly as the City's first line Cooling Center and Evacuation Center during excessive heat or disaster events.

This budget contains two unknowns. The first is the uncertainty of the State budget and the funding it provides for local government services and programs. The Governor's May Revise calls for a 10% reduction in COPS grants and Proposition 172 Public Safety Sales Tax funding, \$10,000 and \$2,000 respectively for Kingsburg. A State Senate Budget Subcommittee has on a party line vote approved the elimination of COPS funding. If approved it would impact Kingsburg by \$100,000. The final determination on these and other State budget issues will be made during budget negotiations between the Governor and Legislature. Staff is recommending that the City's Fiscal Year 2008/2009 budget be adopted at this time as presented or revised by the Council. If adjustments are required due to State budget decisions the City's budget will need to be amended at that time.

The second unknown is the future of the housing construction industry. An early rebound will advance our efforts to maintain all elements of our budget; a continuing downturn will delay that effort.

This next fiscal year presents a continuation of conservative times for the City with a view for a bright future. Your staff will continue to work to ensure the fiscal stability of the City and its programs and services.

Sincerely,



Donald F. Pauley
City Manager

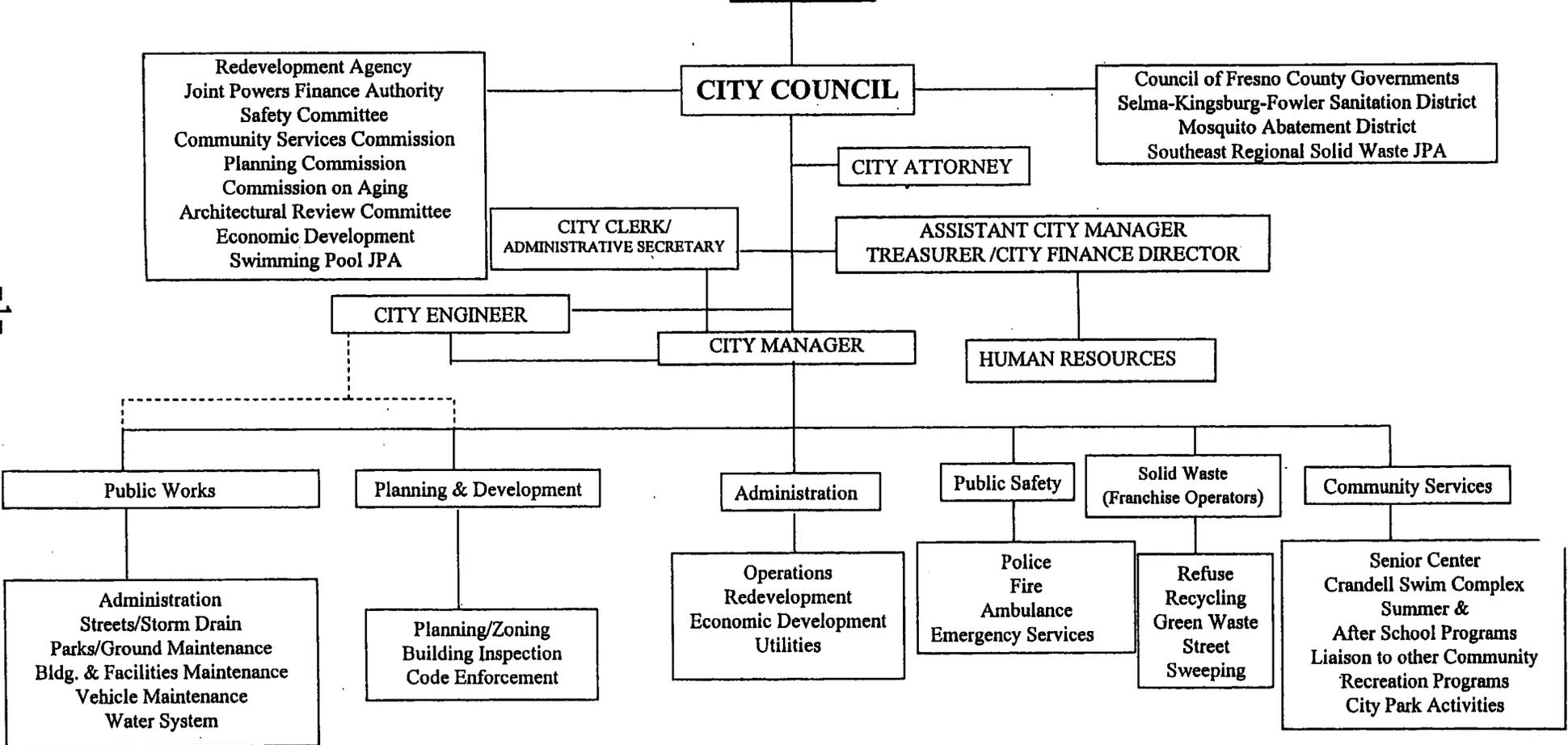
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CITY OF KINGSBURG GOVERNMENTAL ORGANIZATIONAL CHART 2008-2009

CITIZENS

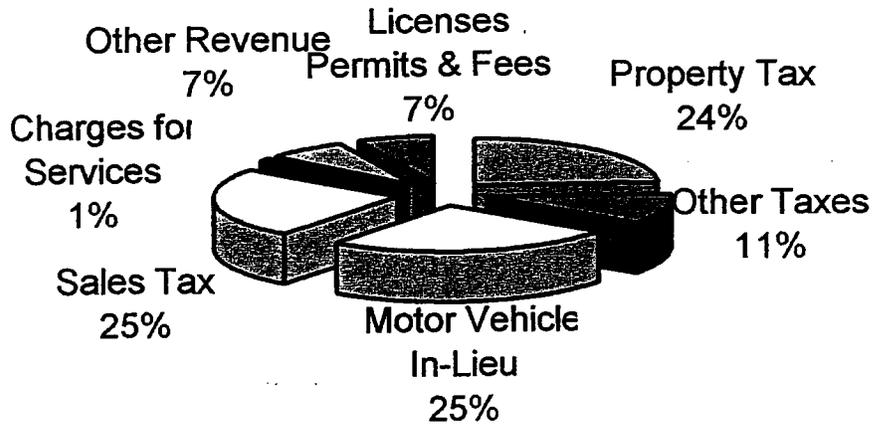


FUND BALANCE PROJECTION							
	EST FUND	2008-09	2008-09	2008-09	2008-09	2008-09	EST FUND
FUNDS	BALANCE	ESTIMATED	OPERATING	DEBT	CAPITAL	TOTAL	BALANCE
	7/1/2008	REVENUE	BUDGET	SERVICE	PROJECTS	BUDGET	06/30/09
GENERAL FUND	1,157,391	4,983,530	4,762,726	-	202,172	4,964,898	1,176,023
SPECIAL REVENUE							
Gas Tax	21,659	209,000	186,861	-	-	186,861	43,798
LTF Article 3	30,616	8,400	10,000	-	-	10,000	29,016
LTF Article 8	529,966	166,000	35,000	-	216,368	251,368	444,598
Measure C	190,052	383,400	567,162	-	-	567,162	6,25
Traffic Congestion Relief	40,659	4,000	44,346	-	-	44,346	313
Proposition 1B Funds	410						
CAPITAL PROJECTS							
Capital Facilities-Arterial Streets	570,360	82,000	-	-	-	-	652,360
Capital Facilities-Police	(475,206)	30,000	-	-	15,000	15,000	(460,206)
Capital Facilities-Fire/Amb	(363,631)	144,000	-	-	15,000	15,000	(234,631)
Capital Facilities-City Hall	159,888	64,500	-	-	-	-	224,388
Capital Facilities-Public Works Yard	24,466	43,500	-	-	15,000	15,000	52,966
Capital Facilities-Special Recreation	469,407	90,000	-	-	-	-	559,407
Capital Facilities-Library	60,412	89,000	-	-	-	-	149,412
Capital Facilities-Water Facilities	299,463	122,000	-	-	-	-	421,463
Sewer Connection	794,472	55,000	-	-	524,000	524,000	325,472
Storm Drain	339,585	70,000	-	-	-	-	409,585
Parks & Rec- Neighborhood	(178,418)	40,000	-	-	-	-	(138,418)
Parks & Rec- Community	193,579	36,000	-	-	10,500	10,500	219,079
Traffic Impact Zone	132,016	6,000	-	-	-	-	138,016
Equipment Reserve	141,404	155,107	-	-	-	-	296,511
ENTERPRISE							
Water	3,398,558	2,414,000	1,308,121	217,068	1,362,800	2,887,989	2,924,569
Solid Waste	104,357	1,498,900	1,514,185	-	5,000	1,519,185	84,072
Ambulance	843,032	2,795,028	2,568,152	150,000	250,800	2,968,952	669,108
Building Permit	(538,648)	312,400	338,499	-	6,800	345,299	(571,547)

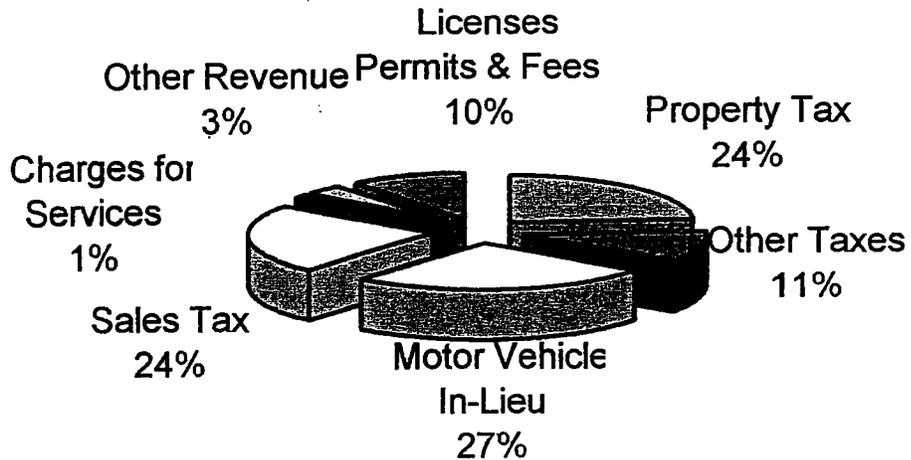
FUND BALANCE PROJECTION							
	EST FUND	2008-09	2008-09	2008-09	2008-09	2008-09	EST FUND
FUNDS	BALANCE	ESTIMATED	OPERATING	DEBT	CAPITAL	TOTAL	BALANCE
	7/1/2008	REVENUE	BUDGET	SERVICE	PROJECTS	BUDGET	06/30/09
RECREATION							
Pool	(67,410)	174,500	168,576	-	5,600	174,176	(67,086)
Senior Center	36	111,796	104,258	-	7,200	111,458	374
SPECIAL POLICE							
Abandoned Vehicle Abatement	18,231	5,000	-	-	5,000	5,000	18,231
GRANT FUNDS							
Community Development Block Grant	-	192,000	-	-	192,000	192,000	-
CMAQ Projects	-	308,400	-	-	308,400	308,400	-
TE Project	-	16,700	-	-	16,700	16,700	-
COPS-SLESF	1,038	100,300	100,000	-	-	100,000	1,338
FINANCE AUTHORITY							
Finance Authority	7,573,212	440,000	-	452,000	-	452,000	7,561,212
Special Assessment District 1991-1	(655,920)	67,200	-	80,000	-	80,000	(668,720)
Special Assessment District 1991-1 Sup	(19,799)	3,710	-	3,200	-	3,200	(19,289)
Special Assessment District 1992-1	(821,064)	75,150	-	102,000	-	102,000	(847,914)
Special Assessment District 1992-2	(397,380)	35,200	-	51,500	-	51,500	(413,680)
Special Assessment District 1992-1 Proj	36,042	50	-	36,092	-	36,092	-
REDEVELOPMENT AGENCY							
Capital Project Fund	891,647	15,000	-	-	187,000	187,000	719,647
Debt Service Fund	(628,500)	1,008,500	862,000	145,612	-	1,007,612	(627,612)
Low/Moderate Housing	1,168,814	177,000	16,800	-	400,000	416,800	929,014
LIGHTING & LANDSCAPING DISTRICT**	(6,561)	72,325	72,324	-	-	72,324	(6,560)
Subtotal	\$ 15,038,235	\$ 16,604,596	\$ 12,659,010	\$ 1,237,472	\$ 3,745,340	\$ 17,641,822	14,001,000
Net Transfers		(2,925,790)	(2,925,790)			(2,925,790)	
GRAND TOTAL	\$ 15,038,235	\$ 13,678,806	\$ 9,733,220	\$ 1,237,472	\$ 3,745,340	\$ 14,716,032	14,001,009

Staffing Allocation Worksheet											
08-09 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	20.6%	10%	26.1%	17.5%		20.0%	1.6%	3.1%	1.1%		
Don Jensen	15.6%	10%	26.1%	22.5%		20.0%	1.6%	3.1%	1.1%		
Sue Bauch	47.4%	5%	26.1%	16.5%		5.0%					
Terry Schmal	55.0%				25.0%	20.0%					
Daryl Sonksen					100.0%						
The Crofoot					100.0%						
Silvia Franco			50.0%	50.0%							
Grace Reyna		5%	45.0%	45.0%		5.0%					
Kathy Pickrell	52.3%	5%	17.5%	17.5%	3.0%		1.6%	3.1%			
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 Ruegge-part time			50.0%	50.0%							
Sherry Gerds-part time			50.0%	50.0%							
Public Works:											
Darren Hays	27.2%		30.0%	30.0%		10.0%	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%								
Tom Harrell			100%								
Dolph Beasley	73.9%		26.1%								
Richard Griffin	55.4%		19.6%				25.0%				
Larry Bierman	55.4%		19.6%				25.0%				
Micheal Andrada	55.4%		19.6%				25.0%				
Dan Brady								100%			
David Green								100%			
Nicole Atkinson			50.0%	50.0%							
Fire & Ambulance:											
Gary Rocha	28.0%	72.0%									
Tim Ray	28.0%	72.0%									
Russ Davis	28.0%	72.0%									
Bob McGee	28.0%	72.0%									
Shaun Spradling	28.0%	72.0%									
Vernon Franklin	28.0%	72.0%									
Kevin Mackey	28.0%	72.0%									
Justin Vasquez	28.0%	72.0%									
Kevin Clark	28.0%	72.0%									
Wayne Osborne	28.0%	72.0%									
Melody Walls		100.0%									
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:\Notes\StaffAlloc											

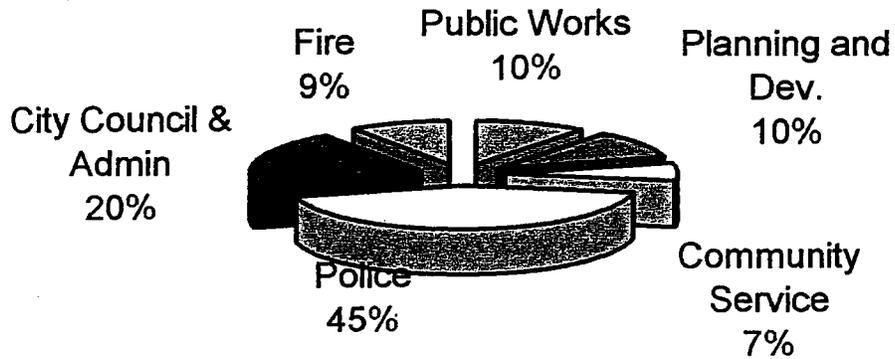
City of Kingsburg General Fd Revenue 2007- 08 Estimates



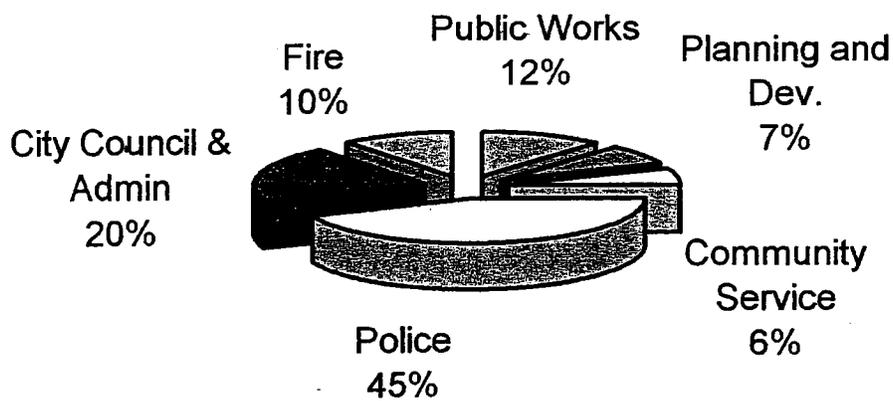
City of Kingsburg General Fd Revenue 2008- 09 Estimates



City of Kingsburg General Fd Expenditures 2007- 08 Estimates



City of Kingsburg General Fd Expenditures 2008- 09 Estimates



PERSONNEL SUMMARY

DEPARTMENT	POSITION		2006-07 ACTUAL	2007- ACTUAL	2008-09 PROPOSED BUDGET
CITY COUNCIL	Mayor	Elected	1.00	1.00	1.00
	Council Members	Elected	4.00	4.00	4.00
	Total City Council		5.00	5.00	5.00
CITY MANAGER	City Manager	Full-time	1.00	1.00	1.00
CITY CLERK	City Clerk	Full-time	1.00	1.00	1.00
	Clerical	Part-time	0.20	0.20	0.20
	Total City Clerk		1.20	1.20	1.20
FINANCE	Finance Director	Full-time	1.00	1.00	1.00
	Account Clerk II	Full-time	1.00	1.00	1.00
	Account Clerk I	Full-time	1.00	1.00	1.00
	Clerical	Part-time	1.00	1.00	1.00
	Total Finance		4.00	4.00	4.00
HUMAN RESOURCES	Human Resource Coordinator	Full-time	0.00	1.00	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 Planning & Development		5.00	5.00	5.00
COMMUNITY SERVICES	Community Serv Coordinator	Full-time	1.00	1.00	1.00
	Lifeguards & Instructors	Part-time	1.50	1.50	1.50
	Summer/After School Leaders	Part-time	1.60	1.60	1.60
	Total Community Services		4.10	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	11.00	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		23.00	23.00	23.00
FIRE & AMBULANCE	Chief	Part-time	0.60	1.00	1.00
	Fire Captain/Paramedics	Full-time	3.00	3.00	3.00
	Firefighter/Paramedic	Full-time	5.00	5.00	5.00
	Firefighter/Paramedic-Day	Full-time	1.00	1.00	1.00
	Amb Billing Clerk	Full-time	1.00	1.00	1.00
	Billing Clerk Assistant	Part-time	0.60	0.60	0.60
Total Fire & Ambulance		11.20	11.60	11.60	
PUBLIC WORKS	Director of Public Works/Engin	Full-time	0.00	0.00	0.00
	Assistant Public Works Director	Full-time	1.00	1.00	1.00
	Maint Worker III	Full-time	2.00	3.00	3.00
	Maint Worker II	Full-time	2.00	1.00	1.00
	Maint Worker I	Full-time	3.00	4.00	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	0.75	0.75	0.75
	Pool Maintenance Worker	Full-time	1.00	1.00	1.00
	Total P.W. Admin & Engin		12.75	13.75	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		58.20	61.20	61.20
	Part-time		5.50	4.90	4.90
	Total Employees (F.T.E.)		63.70	66.10	66.10
	Elected		5.00	5.00	5.00
	GRAND TOTAL		68.70	71.10	71.10

ALL TRANSFERS
08-09

Fund	Out	Fund	In
<u>Overhead Transfers</u>			
Water	318 343,000	General Fund	1 343,000
Solid Waste	319 297,000	General Fund	1 297,000
RDA-Debt Service	746 329,000	General Fund	1 329,000
Ambulance	320 91,000	General Fund	1 91,000
Building Permit	317 31,000	General Fund	1 31,000
Gas Tax	102 22,000	General Fund	1 22,000
Measure C	105 71,000	General Fund	1 71,000
LTF Art 8	104 25,000	General Fund	1 25,000
<u>Operational Transfers</u>			
General Fund	1 90,400	Senior Center	22 90,400
General Fund	1 101,000	Pool	21 101,000
General Fund	1 441,228	Ambulance	320 441,228
COPS SLESF	34 100,000	General Fund	1 100,000
General Fund	001-014 Fire 68,300	Equipment Reserve	243 68,300
General Fund	001-014 Comp 4,200	Equipment Reserve	243 4,200
General Fund	001-026 PI Comp 1,200	Equipment Reserve	243 1,200
General Fund	001-028 Comp 600	Equipment Reserve	243 600
General Fund	001-034 Police 22,000	Equipment Reserve	243 22,000
General Fund	001-038 Pub wrks 44,900	Equipment Reserve	243 44,900
Pool	21 5,600	Equipment Reserve	243 5,600
Senior Center	22 1,200	Equipment Reserve	243 1,200
LTF 8	104 10,000	Equipment Reserve	243 10,000
Cap Fac-Public Works	210 15,000	Equipment Reserve	243 15,000
RDA Debt Service	746 460,000	General Fund	1 460,000
Measure C Street Maint	105 341,162	Fed Grant Funds	Fed Grants 341,162
LTF 3	103 10,000	Fed Grant Funds	Fed Grants 10,000
Total Transfers Out	<u>2,925,790</u>	Total Transfers In	<u>2,925,790</u>

**CITY OF KINGSBURG
Capital Improvement Program
Fiscal Year 2008-09 to
Fiscal Year 2012-13**

	YR Purchase	2008-09	2009-10	2010-11	2011-12	2012-13
Fire & Ambulance:						
Fire:						
Engine 56 Equipment	08-09	3,972				
Personal Protection Equipment	09-10		22,420			
New Ladder Truck	10-11			800,000		
New Fire Engine	11-12				450,000	
Set Asides:						
Hose Replacement	ongoing	2,000	2,000	2,000	2,000	2,000
Turnout Gear ,agers & Misc Equip Replacement set-aside	ongoing	10,000	8,400	8,400	8,400	8,400
SCBA Bottles	ongoing	1,500	1,500	1,500	1,500	1,500
Pager Replacement for narrow band compliance	08-09	5,000				
Personal Protection Equipment	ongoing			2,500	2,500	2,500
Computer replacement set-aside	ongoing	800	800	800	800	800
Set-aside for Fire Trucks	ongoing	49,000	49,000	49,000	49,000	49,000
Fire Chief Car(set aside)	08-09	-	2,250	2,250	2,250	2,250
Ambulance:						
New Ambulance	08-09	220,000				
Set Asides:						
Lifepack 12 Heart Monitor set-aside	08-09	5,000				-
Fire Chief Car set-aside	08-09	-	2,250	2,250	2,250	2,250
Computer replacement set-aside	ongoing	800	900	900	900	900
Set Aside for Replacement Ambulance	ongoing	25,000	25,000	25,000	25,000	25,000
Total Fire & Ambulance		323,072	114,520	894,600	544,600	94,600

YR Purchase		2008-09	2009-10	2010-11	2011-12	2012-13
City Hall:						
Computer Replacement Set-aside	ongoing	4,200	4,200	4,200	4,200	4,200
Total City Hall		4,200	4,200	4,200	4,200	4,200
Building/Planning						
Vehicle Replacement (2)	08-09	5,000				
Set-Asides:						
Computer Replacement set-aside	ongoing	3,000	3,000	3,000	3,000	3,000
Total Building/Planning		8,000	3,000	3,000	3,000	3,000

	YR Purchase	2008-09	2009-10	2010-11	2011-12	2012-13
Community Services:						
Parks & Projects:						
Athwal Park Improvements	09-10			80,000		
California St. Renovation	08-09	187,000				
Memorial Park Security Cameras	08-09		6,000			
Set-Asides:						
Computer replacement set-aside	ongoing	600	600	600	600	600
Total Parks & Projects		187,600	6,600	600	600	600
Pool:						
Pool Covers/Lanelines	09-10		7,000	7,000		
2nd Sump Pump	09-10		4,200	4,200		
Permanent Shading (Deck/Alum Bleachers)	08-09	10,500				
Set-Asides:						
Re-Plaster-set aside	ongoing	5,000	5,000	5,000	5,000	5,000
Computer replacement set-aside	ongoing	600	600	600	600	600
Total Pool		16,100	9,800	9,800	5,600	5,600
Senior Center:						
Repaint Inside Building	09-10		6,000			
Retile Kitchen/General face lift of Kitchen	09-10		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	37,200	1,200	1,200	1,200
Total Community Services		210,900	53,600	11,600	7,400	7,400

YR Purchase	2008-09	2009-10	2010-11	2011-12	2012-13
Police:					
Red Foam Training Suit	11-12		1,200		
K-9 Training Suit	11-12		1,800		
Training Mats	11-12		1,560		
Entry Ballistic Vests	09-10	11,200			
Itronix Laptop MDT's (regular replacement)	ongoing	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	2,000	2,000	2,000	2,000
X26 Tasers (set-aside)	08-09 & ongoing	6,000	1,000	1,000	1,000
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			
Vehicle Replacement	ongoing	11,000	32,000	32,000	32,000
Total Police		69,000	70,650	64,010	58,250

YR Purchase	2008-09	2009-10	2010-11	2011-12	2012-13
Water:					
Chlorination Feasibility Study	08-09	20,000			
Rehabilitate Water Tower	08-09	200,000			
Pickup purchase	08-09	10,000			
Well 17 Test Well	08-09	40,000			
Well #16	08-09	382,000			
Well #17 Design & Construction	09-10		40,000	850,000	
Well Site Generators	08-09	450,000			
Remote water meters & software	08-09	200,000			
Golden State Watermain-Bethel to Mtn View	08-09 & 09-10	35,000	425,000		
18th Avenue Watermain-Sierra to Stroud	09-10 & '10-11		20,000	160,000	
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
Pickup set-aside	ongoing	5,000	5,000	5,000	
8" Water Main Upgrade -Alleys	ongoing	6,000			
Total Water		1,362,800	505,800	1,023,800	1,800
				1,800	1,800

	YR Purchase	2008-09	2009-10	2010-11	2011-12	2012-13
Storm Drainage:						
Stroud Avenue Lift Station Trash Pump	11-12	-	-	-	-	35,000
Total Storm Drain		-	-	-	-	35,000
Sewer:						
Golden State Sewer Rehabilitation K-1	08-09	499,000				
Upgrade 329 LF 15" Sewer K-3	09-10		100,000			
Upgrade Sewer K-12	10-11			728,000		
Upgrade Sewer K-13	11-12				985,000	
Oversize Line Reimbursements	ongoing	25,000	25,000	25,000	25,000	25,000
Total Sewer		524,000	125,000	753,000	1,010,000	25,000

	YR Purchase	2008-09	2009-10	2010-11	2011-12	2012-13
Streets:						
Surface Maintenance:						
Surface Seals:						
Complete pavement management plan-alleys	08-09	25,000				
Street Striping program	ongoing	11,000	11,000	11,000	11,000	11,000
Slurry Seals and Reclamite:						
See attached list for detail		546,368				
Overlays:						
See attached list for detail			1,223,045	1,217,928	1,218,914	1,476,600
Reconstructions:						
See attached list for detail			443,020	568,920	468,000	682,630
Total Streets		582,368	1,677,065	1,797,848	1,697,914	2,170,230

2008-09
City of Kingsburg CIP

Street Name	From	To	2008-09	2009-10	2010-11	2011-12	2012-13
Slurry Seal & Reclamite							
10th-2	Orange	Kern	4,676				
11th Ct.-2	Skyle	Cody	612				
11th-1	Howard	Skansen	592				
14th-1	Kamm	Hemma	627				
14th-2	Kamm	Silverbrooke	592				
15th-2	Stroud	Wilson	1,019				
16th-1	Hemma	Culd.	624				
18th-4	Stroud	North city limit	7,200				
18th-5	Kamm	North city limit	1,827				
19th-5	Sierra	Riverside	682				
20th-1	Nelson	Klepper	896				
20th-3	Stroud	Culd.	1,791				
22nd-1	Howard	Skansen	616				
22nd-2	Stroud	Erling	594				
24th-1	Harold	Sophia	554				
Aslan	12th	14th	1,236				
Avenue "A"	Culd.	Lindquist	2,709				
Avenue "B"	West Sierra	West Meadow	1,136				
Avenue "C"	West Meadow	Culd.	611				
Avenue "D"-1	Lindquist	West Forrest	2,959				
Avenue "D"-2	West Nevada	Lindquist	899				
Avenue "E"-1	West Lindquist	Lindquist	1,032				
Avenue "E"-2	West Sierra	West Forrest	771				
Avenue "F"-1	West Meadow	Culd.	1,134				
Avenue "F"-2	West Sunset	West Meadow	482				
Avenue "F"-3	West Lindquist	West Nevada	581				
Avenue "F"-4	West Mariposa	West Lake	527				
Bethel	Kern	Alley	4,578				
Cardinal-1	Lake	Kern	1,104				
Carolyn-1	21st	20th	549				
Diane	West Nevada	Kern	1,361				
Draper-1	10th	Freeway	2,526				
Gilroy	18th	Marion	1,922				
Hemma	14th	17th	1,020				
Howard-1	19th	22nd	2,063				
Howard-3	10th	11th	678				
Kamm-1	10th	18th	13,646				
Kamm-2	City limit	Madsen	4,637				
Kern-1	West city limit	Rafer Johnson Dr.	3,579				
Kern-3	10th	14th	2,389				
Kern-5	10th	6th	2,890				
Klepper-3	12th	14th	1,397				
Lake-2	Rafer Johnson Dr.	Cardinal	715				
Lake-3	Morgan	Culd.	1,067				
Lewis-2	Simpson	Frontage	348				
Lindquist-2	House 137	Rafer Johnson Dr.	1,443				
Lindquist-3	Avenue "D"	House 137	1,413				
Marion	Gilroy	Sierra	11,128				
Mariposa-4	Morgan	Culd.	1,067				
Morgan-1	Kern	Lindquist	1,655				
Nelson	19th	20th	565				
Nevada-1	Morgan	Culd.	1,067				
Rafer Johnson Dr.	South end	Sierra	4,495				
Silverbrooke-1	25th	Past 23rd	1,495				
Simpson-7	Sierra	Mission	12,076				
Skansen-2	22nd	Culd.	2,303				
Skansen-3	11th	10th	773				

2008-09
City of Kingsburg CIP

Street Name	From	To	2008-09	2009-10	2010-11	2011-12	2012-13
Skyle	10th	11th Ct.	1,000				
Smith-2	Draper	Ellis	1,807				
Union-3	10th	Culd.	1,076				
West Lake	Diane	Culd.	1,687				
West Lindquist	Culd.	Avenue "E"	488				
West Mariposa	Diane	Culd.	1,752				
West Meadow-1	Avenue "D"	Avenue "A"	1,800				
West Meadow-2	Bethel	Avenue "D"	2,137				
West Nevada	Bethel	Avenue "D"	2,614				
West Orange-1	West end	Avenue "D"	739				
West Orange-2	Avenue "A"	Culd.	1,367				
West Sunset-1	Culd.	Avenue "A"	1,398				
West Sunset-2	Culd.	Avenue "D"	2,048				
Williams-2	Marion	West end	504				
Winter-1	Alley by 2130	23rd	1,001				
Winter-3	24th	Madsen	986				
5th	Mariposa	Kern	5,028				
9th-1	Stroud	Vineyard	717				
10th-1	Clarkson	Kern	12,843				
11th-2	Rayser	Kern	4,491				
12th-1	Silverbrooke	Klepper	6,376				
12th-2	Klepper	Stroud	7,314				
12th-3	Windsor	Winter	2,391				
12th-5	Mehlert	Clarkson	8,230				
12th-6	Mehlert	Kern	8,263				
14th-3	Melhart	Rayser	3,765				
14th-7	North of Church	Howard	11,549				
16th-4	Stroud	Windsor	4,568				
17th-1	Hemma	Solig	1,996				
17th-3	Stroud	Winter	5,571				
18th-1	South city limit	Earl	14,638				
18th-2	Earl	Sierra	8,158				
19th-1	Howard	Klepper	4,037				
19th-2	Klepper	Nelson	2,968				
19th-3	Stroud	Culd.	3,717				
21st-4	Klepper	Skansen	2,048				
22nd-5	Carolyn	Stroud	2,256				
23rd-1	Silverbrooke	Kamm	1,642				
23rd-2	Skansen	Sophia	4,167				
25th-1	Silverbrooke	Howard	2,028				
Cardinal-2	Forrest	Meadow	1,458				
Church-2	Draper	10th	1,076				
Cody Ln	West end	East end	2,028				
Ellis-3	Marion	Sierra	11,523				
Elm Ct	Madsen	Culd.	1,555				
Eulam Ct	7th	Culd.	2,517				
Forrest-1	Morgan	Culd.	3,234				
Forrest-2	Rafer Johnson Dr.	Cardinal	2,333				
Frontage	Ellis	Mission	10,670				
Harold-2	West end	10th	3,165				
Howard-2	12th	14th	3,835				
Klepper-2	23rd	Madsen	6,363				
Lingonberry	25th	Madsen	2,393				
Madsen-1	Kamm	Lingonberry	2,243				
Madsen-2	Lingonberry	Alley	2,223				
Marell	7th	Culd.	2,517				
Mariposa-1	Rafer Johnson Dr.	6th	8,126				
Mariposa-3	18th	East end	7,354				
Meadow-2	Cardinal	Rafer Johnson Dr.	3,046				

2008-09
City of Kingsburg CIP

Street Name	From	To	2008-09	2009-10	2010-11	2011-12	2012-13
Meadow-3	Morgan	Culd.	3,234				
Mehlert-1	6th	10th	6,809				
Morgan-2	Orange	Sierra	7,290				
Orange-3	Avenue "A"	Rafer Johnson Dr.	4,374				
Rayser-1	7th	9th	3,354				
Rayser-2	14th	12th	3,797				
Rayser-3	12th	11th	2,689				
Roosevelt-2	12th	14th	3,797				
Sandell	Howard	Aslan	9,163				
Sierra Ct	Sierra	Culd.	4,484				
Simpson-1	Mountain View	Kamm	37,215				
Simpson-2	Kamm SB	Stroud SB	18,114				
Skansen-1	21st	22nd	1,860				
Solig	17th	18th	1,957				
Stroud-2	10th	18th	19,676				
Sunset-1	Rafer Johnson Dr.	House 554	3,545				
Sunset-3	Morgan	Culd.	3,221				
Union-2	16th	18th	4,736				
Ventura	10th	18th	11,315				
Vineyard	9th	10th	800				
Warkentin Ct	7th	Culd.	2,517				
West Forrest	Culd.	Avenue "D"	6,512				
Wilson	14th	15th	1,685				
Windsor Ct	Winter	Culd.	1,413				
Windsor-3	10th	12th	5,294				
Windsor-4	14th	17th	5,884				
Winter-2	18th	Alley by 2130	8,411				
Winter-4	10th	12th	5,482				
Winter-5	14th	Past 17th	5,973				

2008-09
City of Kingsburg CIP

Street Name	From	To	2008-09	2009-10	2010-11	2011-12	2012-13
OVERLAYS							
6th-1	Kern	Sierra		158,802			
6th-2	Mehlert	Kern		51,003			
6th-3	Clarkson	Mehlert		43,695			
7th-1	Roosevelt	Mehlert		47,073			
7th-2	Orange	Mariposa		31,314			
7th-3	Orange	Plumas		19,602			
8th-1	Plumas	Orange		18,513			
8th-2	Rayser	Culd.		28,956			
8th-3	Orange	Kern		68,796			
9th-2	Rayser	Mehlert		32,232			
10th-4	Stroud	Kamm		132,261			
11th Ct.-1	Warkentin	Culd.		6,204			
12th-4	Winter	Sierra		115,539			
14th-4	Rayser	Kern		48,330			
14th-6	Stroud	North of Church		23,688			
15th-1	North end	Stroud		81,753			
16th-2	North end	Stroud		78,128			
16th-3	Winter	Sierra		89,748			
17th-2	Stroud	North end		76,418			
19th-4	Stroud	Winter		57,246			
20th-2	Winter	Windsor		13,745			
20th-4	Sierra	Mariposa			89,199		
21st-1	Winter	Carolyn			39,611		
22nd-3	Erling	Sophia			31,266		
22nd-4	Winter	Carolyn			37,773		
22nd-6	Sierra	House 1650			34,074		
22nd-7	House 1650	Orange			32,022		
23rd-3	Plumas	Orange			26,448		
24th-2	Stroud	Harold			30,345		
24th-3	Winter	Carolyn			44,766		
25th-2	Winter	Carolyn			40,608		
Bergren Ct	19th	Culd.			20,298		
Birch Ct	Madsen	Culd.			12,960		
California-1	North of Ellis	Earl			98,040		
Carolyn-2	22nd	23rd			12,699		
Carolyn-3	24th	Madsen			24,084		
Church-1	Draper	Lewis			36,540		
Clarkson-1	East city limit	10th			31,110		
Clarkson-2	10th	6th			79,980		
Draper-2	Freeway	Sierra			279,615		
Earl	18th	Frontage			115,830		
Ellis-1	Frontage	Simpson			12,852		
Ellis-2	California	Marion			34,913		
Erling-2	22nd	Culd.			30,456		
Erling-3	24th	Madsen			22,440		
Harold-1	22nd	Madsen				57,279	
Kern-2	Rafer Johnson Dr.	6th				32,250	
Kern-4	18th	East city limit				14,400	
Klepper-1	18th	21st				47,783	
Klepper-4	14th	18th				64,412	
Lake-1	8th	Culd.				23,652	
Lewis-1	Kern	East end				25,806	
Lewis-3	California	18th				153,720	
Lincoln	18th	Sierra				132,528	
Madsen-3	Alley	Stroud				80,595	
Madsen-4	Stroud	Sierra				101,205	
Magnolia	Madsen	Culd.				12,960	

2008-09
City of Kingsburg CIP

Street Name	From	To	2008-09	2009-10	2010-11	2011-12	2012-13
Mariposa-2	6th	10th				72,252	
Meadow-1	Sunset	6th				41,883	
Mehiert-2	10th	East city limit				82,782	
Mission	Simpson	Frontage				9,072	
Nevada-2	6th Ave. Dr.	10th				65,526	
Orange-1	6th Ave. Dr.	10th				55,458	
Orange-2	22nd	23rd				17,658	
Plumas-1	22nd	Past 23rd				25,596	
Plumas-2	18th	21st				53,472	
Plumas-3	7th	8th				21,978	
Quincy	6th	Freeway				26,648	
Riverside	18th	Past 22nd					64,812
Roosevelt-1	6th	10th					69,807
Silverbrooke Ct	Silverbrooke	Culd.					11,664
Silverbrooke-2	14th	10th					59,562
Simpson-3	Kamm NB	Stroud NB					150,948
Simpson-4	Laurel SB	Stroud SB					109,095
Simpson-5	Laurel NB	Stroud NB					109,095
Simpson-6	Laurel	Sierra					75,474
Smith-1	Draper	Gilroy					121,968
Sophia-2	Madsen	Alley					67,002
Stroud-1	18th	Madsen					119,262
Sunset-2	House 554	6th					37,530
Tamarack	Madsen	Culd.					12,960
Tulare	10th	18th					163,968
Union-1	10th	16th					104,840
Warkentin	10th	14th					65,367
Washington	Sierra	18th					74,781
Williams-1	Marion	Sierra					22,896
Windsor-1	19th	20th					22,260
Windsor-2	23rd	24th					13,310
RECONSTRUCTIONS							
10th-3	Sierra	Stroud		443,020			
14th-5	Sierra	Stroud			568,920		
18th-3	Sierra	Stroud				468,000	
19th-6	Riverside	Mariposa					264,010
21st-2	Sierra	Plumas					125,400
21st-3	Plumas	Lindquist					35,750
21st-5	Lindquist	Mariposa					43,250
Laurel	Simpson	Culd.					32,920
Lindquist-1	18th	East end					181,300
			546,368	1,666,065	1,786,848	1,686,914	2,159,230

YR Purchase	2008-09	2009-10	2010-11	2011-12	2012-13
Building Maintenance:					
Paint Historical Park Buildings					
Downtown Roofline Lights					
over 3 years	5,000	10,000	5,000		
08-09	25,000				
Total Building Maintenance	30,000	10,000	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)	08-09	20,000	20,000		
Metal Storage Building	09-10	60,000			
Set-Asides:					
Shop Office & additional Service bay-mechanic-set aside	09-10	15,000	15,000		
Vehicle Replacement -Streets	09-10	10,000	10,000		
Parks Mower set-aside	10-11	5,000	5,000	5,000	
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
Total Public Works		89,900	155,750	36,400	12,400
Total of All Items Listed		3,204,240	2,719,585	4,593,458	3,339,564
				2,411,880	

GENERAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	1,291,695
2007-08 Fiscal Year	
Estimated Revenue	3,570,592
Transfers In	<u>985,000</u>
Estimated Funds Available	5,847,287
Estimated Expenditures	4,047,221
Transfers Out	<u>642,675</u>
Total Expenditures and Transfers Out	4,689,896
06/30/08 Estimated Fund Balance	<u><u>1,157,391</u></u>
06/30/08 Fund Balance	1,157,391
2008-09 Fiscal Year	
Estimated Revenue	3,674,530
Transfers In	<u>1,309,000</u>
Estimated Funds Available	6,140,921
Estimated Expenditures	4,191,070
Transfers Out	<u>773,828</u>
Total Expenditures and Transfers Out	4,964,898
06/30/09 Estimated Fund Balance	<u><u>1,176,023</u></u>

EXPLANATION OF RESERVES

	<u>2006/07</u>	<u>2007/08</u>	<u>2008/09</u>
Reserved Fund Balances:			
Reserved for Election	-	6,020	6,020
Reserved for Insurance Settlements	30,000	5,000	5,000
Unreserved Fund Balance	1,261,695	1,146,371	1,165,003
Total Reserves	<u><u>1,291,695</u></u>	<u><u>1,157,391</u></u>	<u><u>1,176,023</u></u>

REVENUE SUMMARY

GENERAL FUND REVENUE ACCOUNTS	2006/07 ACTUAL	2007/08 ESTIMATE	2008/09 ESTIMATE
Property Tax			
Secured/Unsecured Prop Tax	706,919	766,000	788,000
Supplemental Prop Tax	70,593	60,000	40,000
Real Prop Transfer	28,106	27,000	27,000
Other Tax			
Homeowner Property Tax Relief	12,158	12,000	12,000
Sales Tax	600,527	630,000	635,000
Sales Tax in-lieu	194,688	216,944	220,000
Franchises	312,706	317,000	327,000
	-	-	-
Motor Vehicle-In-Lieu-of Fees	855,201	909,000	963,000
Local Public Safety	22,086	20,000	20,000
Transient Occupancy Tax	49,308	48,000	48,000
Licenses, Permits and Fees			
Business Licenses	73,057	125,000	125,000
Dog Licenses	200	200	200
Park Reservation Fees	6,325	7,000	7,000
After School/Summer Rec Program Fees	40,950	82,000	110,000
Offsite Plan Check & Inspec. Fees	87,574	100	102,000
Encroachments	11,581	5,000	10,000
Planning & Zoning Fees	33,754	15,000	9,200
Subdivision Maps	7,420	-	27,500
Fines and Penalties			
Police Fines	65,158	53,000	55,000
Parking Fines	14,057	14,000	14,000
Use of Money and Property			
Interest on Investments	28,172	30,000	30,000
Rents	18,867	16,200	16,200
Sale of Property	6,667	5,000	2,000
Intergovernmental			
Click it or ticket	-	8,196	-
Protective Vests	2,999	1,028	-
OTS Grant	9,168	788	-
Alcoholic Bev Grant	-	-	12,000
Charette Grant	-	98,000	-
State Mandates Reimb	16,880	706	-
Jail Booking Fees	4,954	-	-
Charges for Services			
Garage	12,904	11,000	11,000
State Route 201 Maint	6,685	5,430	5,430
Police Services	31,861	34,000	30,000
Other Revenue			
POST Reimbursement	13,362	15,000	15,000
Miscellaneous	82,325	38,000	10,000
Transfers In	800,000	882,000	1,209,000
Transfer In-Slesf	100,000	103,000	100,000
TOTAL REVENUES	\$ 4,327,212	\$ 4,555,592	\$ 4,980,530

**EXPENDITURE SUMMARY
2008-09 CITY MANAGERS PROPOSED BUDGET
GENERAL FUND**

DEPARTMENTS	# OF PERSONNEL	PERSONNEL	MAINT & OPERATIONS	CAPITAL OUTLAY	GRAND TOTAL
Mayor & Council	5.00	16,800	19,350	-	36,150
City Attorney	0.00	-	50,000	-	50,000
Non-Departmental	0.00	-	788,329	76,472	864,801
City Manager	1.00	178,361	9,250	-	187,611
City Clerk	1.00	102,910	9,500	-	112,410
Finance	1.00	138,734	41,400	-	180,134
Human Resources	1.00	62,373	9,100	-	71,473
Planning & Development	1.12	177,272	213,475	1,200	391,947
Community Services & Recreation	2.60	97,253	220,900	600	318,753
Police	23.00	1,856,891	264,200	69,000	2,190,091
Public Works Administration	0.66	63,525	9,550	54,900	127,975
Landscape Maintenance	2.25	174,816	59,500	-	234,316
Building & Facility Maint	0.00	-	86,000	-	86,000
Vehicle & Equip Maint	1.00	61,737	51,500	-	113,237
GENERAL FUND TOTAL	39.63	\$ 2,930,672	\$ 1,832,054	\$ 202,172	\$ 4,964,898
2007-08 FUND TOTAL (ESTIMATE)	38.97	\$ 2,747,683	\$ 1,854,963	\$ 62,950	4,665,596
2006-07 FUND TOTAL (ACTUAL)	39.30	\$ 2,537,484	\$ 1,642,855	\$ 194,158	4,374,497

EXPENDITURE SUMMARY

CITY COUNCIL	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	5	5	5
Personnel	15,556	16,800	16,800
Maintenance and Operation	21,910	18,800	19,350
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 37,466	\$ 35,600	\$ 36,150

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>		2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
	2007-08 ACTUAL	2008-09 PROPOSED BUDGET			
Regular Positions Pay					
Councilmembers	5	5	14,450	15,600	15,600
Benefits					
FICA			1,106	1,200	1,200
PERS					
Med/Dent/Vision/Life					
Workers Comp					
	5	5	\$ 15,556	\$ 16,800	\$ 16,800

EXPENDITURE DETAIL

CITY COUNCIL	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Printing and Advertising	3,041	2,500	3,000
Conf/Meetings/Travel Exp	11,573	9,500	9,750
Memberships/Dues	6,546	6,800	6,600
Professional Services	750	-	-
TOTAL MAINTENANCE & OPERATION	\$ 21,910	\$ 18,800	\$ 19,350

EXPENDITURE SUMMARY

CITY ATTORNEY	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	40,993	43,000	50,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 40,993	\$ 43,000	\$ 50,000

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	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Professional Services	40,993	43,000	50,000
TOTAL MAINTENANCE & OPERATION	\$ 40,993	\$ 43,000	\$ 50,000

EXPENDITURE SUMMARY

NON-DEPARTMENTAL	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	657,972	701,728	788,329
Debt Service	-	-	-
Capital Outlay	58,923	6,250	76,472
Total	\$ 716,895	\$ 707,978	\$ 864,801

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

NON-DEPARTMENTAL	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
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MAINTENANCE & OPERATION DETAIL

Office Supplies	620	700	500
Communications	7,909	7,000	7,500
Utilities	9,240	10,400	10,400
Special Professional	24,986	56,000	25,000
Insurance-Liability	131,496	140,174	148,601
Fire Services Transfer to Ambulance	334,562	432,175	441,228
Transfer to Building Permit Fee Fund	100,000	-	-
Beautification Misc Projects	1,086	500	1,000
Council Chamber Lease Payment	19,200	24,200	25,200
City Website	2,744	1,400	1,500
CRM Program	-	-	6,400
Property Taxes	2,271	2,750	2,800
Employee Bonds	1,271	1,129	1,200
Tree Lights & Christmas	6,610	1,800	6,000
Miscellaneous	7,407	15,000	15,000
Copier & Leases	8,570	8,500	9,000
<i>Redevelopment Related Costs:</i>			
Printing and Advertising	-	-	500
Professional Services	-	-	44,000
Conf/Mtgs/Travel	-	-	1,500
Memberships/Dues	-	-	6,000
Chamber Services	-	-	35,000
TOTAL MAINTENANCE & OPERATION	\$657,972	\$ 701,728	\$ 788,329

CAPITAL OUTLAY DETAIL

<i>Fire Purchases:</i>			
Hose Replacement	3,916	4,250	-
Hose Testing Machine	846	-	-
Portable Radio	4,961	-	-
Engine 56 Equip	-	-	3,972
Fire Chief Car	-	-	-
Refrigerator	-	-	-
<i>Fire Set-asides:</i>			
Fire Truck Set-aside	25,000	-	49,000
Fire Equip/Turnout Set-asides	20,000	-	10,000
SCBA Bottles	-	-	1,500
Computer Set Asides	-	-	800
Pager Replacement	-	-	5,000
Hose Replacement	-	-	2,000
<i>Overall City Set-asides:</i>			
Computer Set Asides	4,200	2,000	4,200
TOTAL CAPITAL OUTLAY	58,923	6,250	76,472

EXPENDITURE SUMMARY

CITY MANAGER	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	166,423	171,472	178,361
Maintenance and Operation	9,087	9,200	9,250
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 175,510	\$ 180,672	\$ 187,611

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

	<u>Total Positions</u>				
City Manager	2007-08 ACTUAL	2008-09 ADOPTED BUDGET	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Regular Positions Pay					
City Manager	1	1	123,962	124,000	125,500
Benefits*					
FICA			8,829	7,500	7,600
PERS			15,759	18,000	21,750
Med/Dent/Vision/Life			8,582	11,500	12,700
Workers Comp			3,891	4,472	4,811
Auto Allowance			5,400	6,000	6,000
	1	1	\$ 166,423	\$ 171,472	\$ 178,361

EXPENDITURE DETAIL

CITY MANAGER	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
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MAINTENANCE & OPERATION DETAIL

Communications	514	700	750
Conf/Meetings/Travel	4,999	5,000	5,000
Memberships/Dues/Publications	2,424	2,500	2,500
Special Professional	1,150	1,000	1,000
TOTAL MAINTENANCE & OPERATION	\$ 9,087	\$ 9,200	\$ 9,250

EXPENDITURE SUMMARY

CITY CLERK	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	83,359	97,215	102,910
Maintenance and Operation	9,670	8,150	9,500
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 93,029	\$ 105,365	\$ 112,410

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>		2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
	2007-08 ACTUAL	2008-09 ADOPTED BUDGET			
City Clerk					
Regular Positions Pay					
City Clerk	1	1	65,286	71,438	72,000
Benefits*					
FICA			4,345	5,500	5,500
PERS			7,756	10,200	12,100
Med/Dent/Vision/Life			3,627	7,700	10,550
Workers Comp			2,345	2,377	2,760
	1	1	\$ 83,359	\$ 97,215	\$ 102,910

EXPENDITURE DETAIL

CITY CLERK	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	250	1,000	2,000
Conf/Meetings/Travel	2,925	3,000	4,500
Election Expense	1,244	150	-
Printing & Advertising	5,501	5,000	5,000
TOTAL MAINTENANCE & OPERATION	\$ 9,670	\$ 8,150	\$ 9,500

CAPITAL OUTLAY DETAIL

Laptop Computer	-	-	-
Fax Machine	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

EXPENDITURE SUMMARY

FINANCE	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	126,599	134,402	138,734
Maintenance and Operation	47,589	68,900	41,400
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 174,188	\$ 203,302	\$ 180,134

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>		2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
	2007-08	2008-09			
Regular Positions Pay					
Finance Director	1	1	99,500	99,500	100,000
Benefits*					
FICA			7,214	7,500	7,500
PERS			11,093	14,800	16,800
Med/Dent/Vision/Life			5,662	9,160	10,600
Workers Comp			3,130	3,442	3,834
	1	1	\$ 126,599	\$ 134,402	\$ 138,734

EXPENDITURE DETAIL

FINANCE	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	1,080	500	500
Comp/Maint & Supplies	14,523	46,000	18,000
Conf/Meetings/Travel/Education	3,105	3,500	3,000
Memberships/Dues/Publications	464	900	900
Audit	6,000	6,000	6,000
Special Professional Services	22,417	12,000	13,000
TOTAL MAINTENANCE & OPERATION	\$ 47,589	\$ 68,900	\$ 41,400

EXPENDITURE SUMMARY

HUMAN RESOURCES	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	31,640	58,750	62,373
Maintenance and Operation	8,120	6,700	9,100
Debt Service	-	-	-
Capital Outlay	3,925	-	-
Total	\$ 43,685	\$ 65,450	\$ 71,473

Description:

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

Significant Changes:

None.

PERSONNEL DETAIL

	<u>Total Positions</u>		2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
	2007-08	2008-09			
Human Resources					
Regular Positions Pay					
Human Resource Coor	1	1	23,903	46,600	48,200
Benefits*					
FICA			1,748	3,500	3,700
PERS			3,268	6,750	8,625
Med/Dent/Vision/Life			2,721	200	-
Workers Comp			-	1,700	1,848
	1	1	\$ 31,640	\$ 58,750	\$ 62,373

EXPENDITURE DETAIL

HUMAN RESOURCES	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	1,957	900	1,000
Conf/Meetings/Travel/Education	2,547	2,500	2,500
Memberships/Dues/Publications	-	300	300
Safety Committee	3,616	3,000	3,000
Special Professional Services	-	-	2,300
TOTAL MAINTENANCE & OPERATION	\$ 8,120	\$ 6,700	\$ 9,100

CAPITAL OUTLAY DETAIL

Computer	\$ 3,925	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 3,925	\$ -	\$ -

EXPENDITURE SUMMARY

PLANNING & DEVELOPMENT	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	0.62	1.5	1.75
Personnel	50,715	118,975	177,272
Maintenance and Operation	227,333	362,370	213,475
Debt Service	-	-	-
Capital Outlay	1,500	1,500	1,200
Total	\$ 279,548	\$ 482,845	\$ 391,947

Description:

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

Significant Changes:

The most significant change is the allocation of the Planning & Development Director to 75% to this department.

PERSONNEL DETAIL

	2007-08 ACTUAL	2008-09 ADOPTED BUDGET	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Regular Positions Pay					
Planning & Build Director	0.5	0.75	35,726	92,000	126,000
Dept. Secretary II	1	1			
Parttime Help	0	0	-	-	-
Benefits*					
FICA			2,858	7,050	9,400
PERS			4,491	11,551	21,800
Med/Dent/Vision/Life			6,481	7,025	16,200
Workers Comp			1,159	1,349	3,872
	1.5	1.75	\$ 50,715	\$ 118,975	\$ 177,272

EXPENDITURE DETAIL

PLANNING & DEVELOPMENT	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Advertising	2,639	4,700	2,750
Communications	946	600	700
Fuels	74	220	-
Scanner Lease	-	750	1,525
Conf/Meetings/Travel/Training & Educ	4,559	5,800	6,000
Memberships/Dues/Publications	298	300	300
Lafco Fees	2,468	-	2,200
Special Professional	216,349	350,000	200,000
TOTAL MAINTENANCE & OPERATION	\$ 227,333	\$ 362,370	\$ 213,475

CAPITAL OUTLAY DETAIL

Computer Replacement Set-aside	1,500	1,500	1,200
TOTAL CAPITAL OUTLAY	\$ 1,500	\$ 1,500	\$ 1,200

EXPENDITURE SUMMARY

COMMUNITY SERVICES	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	2.6	2.6	2.8
Personnel	54,135	74,084	97,253
Maintenance and Operation	231,494	244,300	220,900
Debt Service	-	-	-
Capital Outlay	600	600	600
Total	\$ 286,229	\$ 318,984	\$ 318,753

Description:

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

Significant Changes:

None.

PERSONNEL DETAIL

Community Services	<u>Total Positions</u>		2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
	2007-08 ACTUAL	2008-09 ADOPTED BUDGET			
Regular Positions Pay					
Community Services Coord	1	1	14,349	29,100	35,620
Overtime					
Extra Help:					
After School Program	1.1	1.3	20,237	24,025	31,400
Summer Program	0.5	0.5	10,316	8,300	12,500
Benefits*					
FICA			3,414	4,700	6,000
PERS			1,943	4,200	6,100
Med/Dent/Vision/Life			704	1,400	2,930
Workers Comp			3,172	2,359	2,703
	2.6	2.8	\$ 54,135	\$ 74,084	\$ 97,253

EXPENDITURE DETAIL

COMMUNITY SERVICES	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Band Concerts	7,000	7,500	7,500
Fireworks	2,500	-	-
Centennial Celebration Expenses	5,000	10,000	-
After School/Summer Rec Program Supplies	15,795	20,000	20,000
Office Supplies/Printing & Advertising	1,354	500	500
Rec Prog Conf/Meetings/Travel	353	2,300	1,500
Rec Prog Communications	192	-	-
Senior Center Operating Transfer	79,300	98,500	90,400
Pool Operating Transfer	120,000	105,500	101,000
TOTAL MAINTENANCE & OPERATION	\$ 231,494	\$ 244,300	\$ 220,900

CAPITAL OUTLAY DETAIL

Computer replacement set-aside	600	600	600
TOTAL CAPITAL OUTLAY	\$ 600	\$ 600	\$ 600

EXPENDITURE SUMMARY

POLICE	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	22	22	22
Personnel	1,763,130	1,788,831	1,856,891
Maintenance and Operation	252,706	220,500	264,200
Debt Service	-	-	-
Capital Outlay	107,081	49,200	69,000
Total	\$ 2,122,917	\$ 2,058,531	\$ 2,190,091

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:

POST Training is included in this budget as of fiscal year 08-09.

PERSONNEL DETAIL

Police	2007-08 ACTUAL	2008-09 ADOPTED BUDGET	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Regular Positions Pay			1,166,937	1,207,000	1,225,500
Chief	1	1			
Lieutenant	0	0			
Sergeants	4	4			
Officers	11	11			
Records Supervisor	1	1			
Dispatchers	5	5			
Overtime			39,031	35,000	40,000
Extra Help:					
Reserve Officers(20) & Reserve Dispatchers			18,455	21,000	15,000
Benefits*					
FICA			88,082	96,600	95,500
PERS			178,654	188,000	221,000
Med/Dent/Vision/Life			209,332	177,000	190,000
Workers Comp			42,364	43,431	49,091
Uniform Allowance			20,275	20,800	20,800
	22	22	\$ 1,763,130	\$ 1,788,831	\$ 1,856,891

EXPENDITURE DETAIL

POLICE	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Advertising	16,215	19,400	19,000
Dept Tools & Supplies	10,381	11,000	11,000
Weapons/flares/etc.	3,076	2,500	3,000
Reserve Expense	8,395	8,000	8,000
Screening Personnel	2,646	9,500	9,500
Communications	28,730	28,000	30,000
Utilities	17,421	19,000	22,000
Fuels	42,654	35,000	38,000
Office equip Maint	22,525	17,700	22,000
POST Training	20,741	12,000	15,000
Conferences/Meetings/Travel	3,030	2,500	5,000
Training and Education	15,372	10,000	17,000
Memberships/Dues/Pubs	1,303	1,500	2,000
Special Professional Services	33,681	22,000	21,000
Equipment Maintenance	7,572	6,200	12,000
Radio & Communication Maint	8,237	7,500	12,000
Photo Equip Expense	255	900	1,200
Jail Booking Fees	3,655	500	7,000
K-9 Unit	2,197	2,500	3,500
Pistol Range	1,500	2,000	3,000
Crime Prevention	3,120	2,800	3,000
TOTAL MAINTENANCE & OPERATION	\$ 252,706	\$ 220,500	\$ 264,200
CAPITAL OUTLAY DETAIL			
Vehicle Replacement Payback	-	21,000	21,000
Vehicle Replacement	82,281	8,000	11,000
Protective Vests	-	5,000	-
Itronix Laptop MDT's	-	12,500	15,000
K-9 Heat Alarm	-	1,100	-
Recording System-Interview Room	-	1,600	-
<i>Police Set-asides:</i>			
X-26 Tasers	-	-	6,000
Portable Radios	-	-	5,000
Traffic Radar	-	-	2,000
Computer set asides	5,000	-	5,000
Duty Weapons set-asides	-	-	2,000
Ballistic Vests	-	-	2,000
Misc Police Equipment (per CIP)	19,800	-	-
TOTAL CAPITAL OUTLAY	\$ 107,081	\$ 49,200	\$ 69,000

EXPENDITURE SUMMARY

P.W. ADMIN	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	0.83	0.66	0.66
Personnel	66,379	71,411	63,525
Maintenance and Operation	8,678	8,215	9,550
Debt Service	-	-	-
Capital Outlay	21,055	2,400	54,900
Total	\$ 96,112	\$ 82,026	\$ 127,975

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>		2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
	2007-08 ACTUAL	2008-09 ADOPTED BUDGET			
Regular Positions Pay			49,238	51,300	45,000
P.W. Superintendent	0.33	0.33			
Administrative Analyst	0.33	0.33			
Benefits*					
FICA			3,628	3,950	3,400
PERS			5,376	7,900	7,700
Med/Dent/Vision/Life			6,229	6,300	5,700
Workers Comp			1,908	1,961	1,725
	0.66	0.66	\$ 66,379	\$ 71,411	\$ 63,525

EXPENDITURE DETAIL

P.W. ADMIN	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Advertising	2,680	2,000	2,500
Communications	2,467	1,100	1,200
Utilities	2,668	3,700	3,800
Office Equipment Maint	348	500	1,000
Conference/Meetings/Travel	313	700	800
Memberships/Dues/Pubs	202	215	250
TOTAL MAINTENANCE & OPERATION	\$ 8,678	\$ 8,215	\$ 9,550
CAPITAL OUTLAY DETAIL			
Misc General Equipment	6,155	-	-
Pickup	-	-	10,000
<i>PW Set-asides:</i>			
Bobcat S300	-	-	15,000
Parks Mower	-	-	5,000
Computer Set-aside	2,400	2,400	2,400
Pickup	-	-	10,000
Backhoe Set-aside	12,500	-	12,500
TOTAL CAPITAL OUTLAY	\$ 21,055	\$ 2,400	\$ 54,900

EXPENDITURE SUMMARY

LANDSCAPE MAINTENANCE	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	2.25	2.25	3
Personnel	122,417	154,153	174,816
Maintenance and Operation	49,136	60,600	59,500
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 171,553	\$ 214,753	\$ 234,316

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:

The entire landscape maintenance crew payroll costs are now coded to this department.

PERSONNEL DETAIL**Total Positions:**

Landscape Maintenance	2007-08 ACTUAL	2008-09 ADOPTED BUDGET	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Regular Positions Pay			85,019	105,750	119,000
Maint Worker III	0.75	1			
Maint Worker II	1.5	2			
Overtime			1,993	5,500	4,000
Benefits*					
FICA			6,783	8,500	8,600
PERS			8,992	17,850	20,300
Med/Dent/Vision/Life			16,397	13,300	18,200
Workers Comp			3,233	3,253	4,716
	2.25	3	\$ 122,417	\$ 154,153	\$ 174,816

EXPENDITURE DETAIL

LANDSCAPE MAINTENANCE	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept Tools and Supplies	19,475	22,000	20,000
Utilities	7,978	11,000	11,500
Fuels	3,613	3,600	4,000
Special Professional Services	18,070	24,000	24,000
TOTAL MAINTENANCE & OPERATION	\$ 49,136	\$ 60,600	\$ 59,500

EXPENDITURE SUMMARY

BUILDING & FACILITY MAINT	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	53,849	82,500	86,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 53,849	\$ 82,500	\$ 86,000

Description:

This department provides upkeep and maintenance all of the facilities in the City. Janitorial services are provided by Viking Janitorial. Miscellaneous repairs are performed by City personnel.

Significant Changes:

None.

EXPENDITURE DETAIL

BUILDING & FACILITY MAINT	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Janitorial	31,733	35,000	36,000
Dept Tools and Supplies	14,793	14,500	15,000
Historical Park Painting Project (phase 1)	-	-	5,000
Downtown Roofline Lights	-	-	25,000
Clay School Historical Park Structural Engin	-	11,400	-
Misc Maint & Repair	7,323	21,600	5,000
TOTAL MAINTENANCE & OPERATION	\$ 53,849	\$ 82,500	\$ 86,000

EXPENDITURE SUMMARY

VEHICLE MAINTENANCE	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	57,131	61,590	61,737
Maintenance and Operation	63,461	44,500	51,500
Debt Service	-	-	-
Capital Outlay	1,074	3,000	-
Total	\$ 121,666	\$ 109,090	\$ 113,237

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>		2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
	2007-08 ACTUAL	2008-09 ADOPTED BUDGET			
Vehicle Maintenance					
Regular Positions Pay			36,298	40,000	40,000
Mechanic	1	1			
Overtime			3,520	5,100	4,000
Benefits*					
FICA			2,907	3,400	3,000
PERS			4,586	6,050	6,750
Med/Dent/Vision/Life			8,473	5,600	6,300
Workers Comp			1,347	1,440	1,687
	1	1	\$ 57,131	\$ 61,590	\$ 61,737

EXPENDITURE DETAIL

VEHICLE MAINTENANCE	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept Tools & Supplies	10,828	11,500	11,500
Vehicle Maintenance Expense	52,633	33,000	40,000
TOTAL MAINTENANCE & OPERATION	\$ 63,461	\$ 44,500	\$ 51,500
CAPITAL OUTLAY DETAIL			
Misc Shop equip	1,074	-	-
Fleet Maint Software	-	3,000	-
TOTAL CAPITAL OUTLAY	\$ 1,074	\$ 3,000	\$ -

Summary of Street Funds										
<i>2008-2009 Fiscal Year Budget</i>										
	Gas Tax	LTF 8	Measure C Street Maint	Measure C ADA	Measure C Flex Fund	Traffic Cong Relief	Prop 1B	LTF 3	Total	
Estimated Beg Fund Balance 6/30/08	21,659	529,966	148,362	5,140	36,550	40,659	400,000	30,616	1,212,952	
Revenues:										
Taxes	209,000	150,000	191,800	5,500	185,100	-	-	7,300	748,700	
Interest	-	16,000	1,000	-	-	4,000	10,000	1,100	32,100	
Total Revenue	209,000	166,000	192,800	5,500	185,100	4,000	10,000	8,400	780,800	
Expenses:										
Salaries & Benefits	103,861					44,346			148,207	
Tools & Supplies	1,000	5,000			10,000				16,000	
Street Lighting	60,000				80,000				140,000	
Professional Serv		5,000							5,000	
Veh Maint					5,000				5,000	
Fuels					1,000				1,000	
Audit					2,000				2,000	
Repair & Maint									-	
Two ADA Ramps				7,000					7,000	
Sidewalk Repair					50,000				50,000	
Street Striping Program		45,000							45,000	
Overhead	22,000	25,000			71,000				118,000	
Capital Outlay Projects:										
Slurry & Reclamite		136,368					410,000		546,368	
Transfer to Fed St Projects			341,162					10,000	351,162	
Pamnt Mgmt Plan-Alleys		25,000							25,000	
Vehicle Repl.-set aside		10,000							10,000	
Total Expenses	186,861	251,368	341,162	7,000	219,000	44,346	410,000	10,000	1,469,737	
Net Result	22,139	(85,368)	(148,362)	(1,500)	(33,900)	(40,346)	(400,000)	(1,600)	(688,937)	
Projected 6/30/09 Ending Fund Balance	43,798	444,598	-	3,640	2,650	313	-	29,016	524,015	

GAS TAX FUNDS SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	-
2007-08 Fiscal Year	
Estimated Revenue	203,000
Transfers In	<u>-</u>
Estimated Funds Available	203,000
Estimated Expenditures	162,341
Transfers Out	<u>19,000</u>
Total Expenditures and Transfers Out	181,341
06/30/08 Estimated Fund Balance	<u>21,659</u>
06/30/08 Fund Balance	21,659
2008-09 Fiscal Year	
Estimated Revenue	209,000
Transfers In	<u>-</u>
Estimated Funds Available	230,659
Estimated Expenditures	164,861
Transfers Out	<u>22,000</u>
Total Expenditures and Transfers Out	186,861
06/30/09 Estimated Fund Balance	<u>\$43,798</u>

EXPLANATION OF RESERVES

	2006/07	2007/08	2008/09
Unreserved	<u>-</u>	<u>21,659</u>	<u>43,798</u>
Fund Balances	<u>\$ -</u>	<u>\$ 21,659</u>	<u>\$ 43,798</u>

REVENUE SUMMARY

GAS TAX FUNDS SUMMARY	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Other Revenue			
Gas Taxes-Section 2105	68,214	68,000	70,000
Gas Taxes-Section 2106	41,605	41,000	43,000
Gas Taxes-Section 2107	91,184	91,000	93,000
Gas Taxes Section-2107.5	3,000	3,000	3,000
Use of Money and Property Interest	-	-	-
TOTAL REVENUES	\$ 204,003	\$ 203,000	\$ 209,000

EXPENDITURE SUMMARY

GAS TAX FUNDS	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	2	2	2
Personnel	77,775	119,906	103,861
Maintenance and Operation	95,910	61,435	83,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 173,685	\$ 181,341	\$ 186,861

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	2007-08 ACTUAL	2008-09 ADOPTED BUDGET	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Regular Positions Pay			33,715	70,800	62,500
Maintenance Worker III	2	2			
Overtime			6,858	9,000	3,000
Benefits*					
FICA			7,095	6,100	5,000
PERS			11,310	10,100	10,700
Med/Dent/Vision/Life			15,532	20,500	20,150
Workers Comp			3,265	3,406	2,511
	2	2	\$ 77,775	\$ 119,906	\$ 103,861

EXPENDITURE DETAIL

GAS TAX FUNDS	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept Tools & Supplies	10,388	1,000	1,000
Street Lighting & Signals	58,940	40,000	60,000
Interest Expense	1,582	1,435	-
Transfer Out-General Fund	25,000	19,000	22,000
TOTAL MAINTENANCE & OPERATION	\$ 95,910	\$ 61,435	\$ 83,000

LOCAL TRANSPORTATION FUND ARTICLE 3

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	22,213
2007-08 Fiscal Year	
Estimated Revenue	8,403
Transfers In	-
Estimated Funds Available	30,616
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/08 Estimated Fund Balance	<u>30,616</u>
06/30/08 Fund Balance	30,616
2008-09 Fiscal Year	
Estimated Revenue	8,400
Transfers In	-
Estimated Funds Available	39,016
Estimated Expenditures	-
Transfers Out	10,000
Total Expenditures and Transfers Out	10,000
06/30/09 Estimated Fund Balance	<u>\$ 29,016</u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Capital Improvements	22,213	30,616	29,016
Fund Balances	<u>\$ 22,213</u>	<u>\$ 30,616</u>	<u>\$ 29,016</u>

REVENUE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 3	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
OTHER REVENUE			
Allocation	7,085	7,303	7,300
Use of Money and Property			
Interest	1,015	1,100	1,100
TOTAL REVENUES	\$ 8,100	\$ 8,403	\$ 8,400

EXPENDITURE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 3	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL	2008-09 ADOPTED BUDGET
Number of Personnel	-	-	-	-
Personnel	-	-	-	-
Maintenance and Operation	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	1,767	-	10,000	10,000
Total	\$ 1,767	\$ -	\$ 10,000	\$ 10,000

Description:

This program receives its funding from State Local Transportation Funds which are administered and disbursed by the Council of Fresno County Governments (COG). This program is commonly referred to as LTF Article 3 because of its identifying section in the State Public Utilities Code. Article 3 funds are restricted to pedestrian, bicycle and sidewalk use.

Significant Changes:

None.

EXPENDITURE DETAIL

LOCAL TRANSPORTATION FUND ARTICLE 3	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL	2008-09 ADOPTED BUDGET
CAPITAL OUTLAY DETAIL				
Professional Services	1,767	-	-	-
Transfer to Federal St Projects	-	-	10,000	10,000
TOTAL CAPITAL OUTLAY	\$ 1,767	\$ -	\$ 10,000	\$ 10,000

LOCAL TRANSPORTATION FUND ARTICLE 8

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	373,486
2007-08 Fiscal Year	
Estimated Revenue	244,000
Transfers In	-
Estimated Funds Available	617,486
Estimated Expenditures	62,520
Transfers Out	25,000
Total Expenditures and Transfers Out	87,520
06/30/08 Estimated Fund Balance	<u>529,966</u>
06/30/08 Fund Balance	529,966
2008-09 Fiscal Year	
Estimated Revenue	166,000
Transfers In	-
Estimated Funds Available	695,966
Estimated Expenditures	226,368
Transfers Out	25,000
Total Expenditures and Transfers Out	251,368
06/30/09 Estimated Fund Balance	<u><u>\$444,598</u></u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Unreserved	617,486	529,966	444,598
Fund Balances	\$ 617,486	\$ 529,966	\$ 444,598

REVENUE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 8	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
OTHER REVENUE			
Allocation	184,936	229,000	150,000
Transfer in from Other Funds	-	-	-
Use of Money and Property			
Interest	17,638	15,000	16,000
TOTAL REVENUES	\$ 202,574	\$ 244,000	\$ 166,000

EXPENDITURE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 8	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	10,934	-	-
Maintenance and Operation	24,080	31,000	80,000
Debt Service	-	-	-
Capital Outlay	160,909	112,520	171,368
Total	\$ 195,923	\$ 143,520	\$ 251,368

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

LOCAL TRANSPORTATION FUND ARTICLE 8	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept. Tools and Supplies	-	4,000	5,000
Professional Services	1,080	2,000	5,000
Street Striping Program	-	-	45,000
Transfer Out-General Fund	23,000	25,000	25,000
TOTAL MAINTENANCE & OPERATION	\$ 24,080	\$ 31,000	\$ 80,000
CAPITAL OUTLAY DETAIL			
Railroad Crossing Project	-	31,520	-
Street Surface/Slurry Seals (See CIP for Detail)	-	-	136,368
Vehicle Replacement set aside	-	-	10,000
Update Pavement Mgt Plan	-	25,000	-
Pavement Mgmt Plan-Alleys	-	-	25,000
Transfer to Federal Street Project (matching Req.)	-	-	-
Transfer to TEA-21 18th & Sierra Intersection Project	113,829	-	-
TOTAL CAPITAL OUTLAY	\$ 160,909	\$ 112,520	\$ 171,368

MEASURE C

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	37,712
2007-08 Fiscal Year	
Estimated Revenue	338,591
Transfers In	-
Estimated Funds Available	376,303
Estimated Expenditures	134,251
Transfers Out	52,000
Total Expenditures and Transfers Out	186,251
06/30/08 Estimated Fund Balance	<u>190,052</u>
06/30/08 Fund Balance	190,052
2008-09 Fiscal Year	
Estimated Revenue	383,400
Transfers In	-
Estimated Funds Available	573,452
Estimated Expenditures	496,162
Transfers Out	71,000
Total Expenditures and Transfers Out	567,162
06/30/09 Estimated Fund Balance	<u>\$6,290</u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Unreserved	376,303	-	-
Reserved:			
Street Maintenance	-	148,362	-
ADA Compliance	-	5,140	3,640
Flexible Funding	\$ -	\$ 36,550	\$ 2,650
Fund Balances	\$ 376,303	\$ 190,052	\$ 6,290

REVENUE SUMMARY

MEASURE C	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
OTHER REVENUE			
Measure C -Previous Funding	170,096	15,439	-
Measure C Taxes-Streets	-	146,862	191,800
Measure C Taxes-ADA	-	5,140	5,500
Measure C Taxes-Flexible Funding	-	169,650	185,100
Use of Money and Property Interest	<u>4,840</u>	<u>1,500</u>	<u>1,000</u>
TOTAL REVENUES	<u>\$ 4,840</u>	<u>\$ 338,591</u>	<u>\$ 383,400</u>

EXPENDITURE SUMMARY

MEASURE C	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	0.75	0.75	0.75
Personnel	41,293	22,318	-
Maintenance and Operation	137,962	163,933	567,162
Debt Service	-	-	-
Capital Outlay	98,881	-	-
Total	\$ 278,136	\$ 186,251	\$ 567,162

Description:

This program receives its revenue from a 1/2% sales tax increase approved by Fresno County voters in November, 1986. Funds are used for rehabilitation of existing streets, curb, gutter, sidewalk and drainage systems. The Measure C Tax was recently extended by voter approval till 2026.

Significant Changes:

This will be the first budget year under the new requirements for Measure C funds since the adoption of the continuance of the Measure C Tax. There are now three categories of funding. The first is large street maintenance projects the second is American with Disabilities Act (ADA) Compliance and the third is Flexible Funding. This budget incorporates the new format for the budget.

PERSONNEL DETAIL

Measure C	Total Positions		2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNG PROPOSAL
	2007-08 ACTUAL	2008-09 ADOPTED BUDGET			
Regular Positions Pay			28,453	16,609	-
Maintenance Worker III	0.25	0.25			
Maintenance Worker II	0.50	0.50			
Overtime			717	599	-
Benefits					
FICA			2,109	1,249	-
PERS			5,146	2,929	-
Med/Dent/Vision/Life			3,790	932	-
Workers Compensation			1,078		-
Total Personnel	0.75	0.75	\$ 41,293	\$ 22,318	\$ -

EXPENDITURE DETAIL

MEASURE C	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
<i>Previous Funding:</i>			
Dept. Tools & Supplies	6,404	-	
Street Lighting & Signals	84,309	16,833	
Repairs and Maintenance	16,957	-	
Vehicle Maintenance	5,733	-	
Fuels	5,559	-	
Audit	2,000	-	-
Transfer Out-General Fund	17,000	14,000	-
<i>Previous Funding Total:</i>	<i>137,962</i>	<i>30,833</i>	<i>-</i>
<i>Street Maintenance:</i>			
Street Maintenance Projects	-	-	-
Transfer to Eligible Fed Street Projects (match Req)	-	-	341,162
<i>Street Maintenance Total:</i>	<i>-</i>	<i>-</i>	<i>341,162</i>
<i>ADA Compliance:</i>			
Two ADA Ramps	-	-	7,000
<i>ADA Compliance Total:</i>	<i>-</i>	<i>-</i>	<i>7,000</i>
<i>Flexible Funding:</i>			
Dept. Tools & Supplies	-	10,000	10,000
Street Lighting & Signals	-	70,000	80,000
Repairs and Maintenance	-	-	-
Vehicle Maintenance	-	5,000	5,000
Fuels	-	100	1,000
Audit	-	-	2,000
Sidewalk Repair	-	10,000	50,000
Transfer Out-General Fund	-	38,000	71,000
<i>Flexible Funding Total:</i>	<i>-</i>	<i>133,100</i>	<i>219,000</i>
TOTAL MAINTENANCE & OPERATION	\$ 137,962	\$ 163,933	\$ 567,162
CAPITAL OUTLAY DETAIL (Previous Funding)			
Transfer to Tulare St Project	17,763	-	-
Reagan School Street Project	74,183	-	-
Sidewalk Repair	6,935	-	-
TOTAL CAPITAL OUTLAY	\$ 98,881	\$ -	\$ -

TRAFFIC CONGESTION RELIEF

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	66,159
2007-08 Fiscal Year	
Estimated Revenue	4,500
Transfers In	-
Estimated Funds Available	70,659
Estimated Expenditures	30,000
Transfers Out	-
Total Expenditures and Transfers Out	30,000
06/30/08 Estimated Fund Balance	<u>40,659</u>
06/30/08 Fund Balance	40,659
2008-09 Fiscal Year	
Estimated Revenue	4,000
Transfers In	-
Estimated Funds Available	44,659
Estimated Expenditures	44,346
Transfers Out	-
Total Expenditures and Transfers Out	44,346
06/30/09 Estimated Fund Balance	<u>313</u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Reserve for Projects	\$ 66,159	\$ 40,659	\$ 313

REVENUE SUMMARY

TRAFFIC CONGESTION RELIEF	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
REVENUE			
State Funds	80,310	-	-
Interest	5,965	4,500	4,000
TOTAL REVENUES	\$ 86,275	\$ 4,500	\$ 4,000

EXPENDITURE SUMMARY

TRAFFIC CONGESTION RELIEF	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 PROPOSED BUDGET
		0.75	0.75
Number of Personnel	-	-	-
Personnel	-	30,000	44,346
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	49,278	-	-
Total	\$ 49,278	\$ 30,000	\$ 44,346

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	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 PROPOSED BUDGET
CAPITAL OUTLAY			
Misc Projects	7,956	-	-
Transfer to Eligible Projects	41,322	-	-
TOTAL CAPITAL OUTLAY	\$ 49,278	\$ -	\$ -

PERSONNEL DETAIL

Traffic Congestion	<u>Total Positions</u>					
	2007-08 ACTUAL	2008-09 ADOPTED BUDGET	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	1999-00 DEPT HEAD REQUEST	2008-09 CITY MNG PROPOSAL
Regular Positions Pay			33,715	22,000	31,000	31,000
Maintenance Worker I	0.25	0.25				
Maintenance Worker I	0.50	0.50				
Overtime			-	1,000	1,500	1,500
Benefits						
FICA			-	1,900	2,300	2,300
PERS			-	2,800	5,300	5,300
Med/Dent/Vision/Life			-	2,300	3,000	3,000
Workers Compensation			-	-	1,246	1,246
Total Personnel	0.75	0.75	\$ 33,715	\$ 30,000	\$ 44,346	\$ 44,346

PROP 1B FUNDS

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	-
2007-08 Fiscal Year	
Estimated Revenue	400,000
Transfers In	<u>-</u>
Estimated Funds Available	400,000
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/08 Estimated Fund Balance	<u><u>400,000</u></u>
06/30/08 Fund Balance	400,000
2008-09 Fiscal Year	
Estimated Revenue	10,000
Transfers In	<u>-</u>
Estimated Funds Available	410,000
Estimated Expenditures	410,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	410,000
06/30/09 Estimated Fund Balance	<u><u>-</u></u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Reserve for Projects	<u>\$ -</u>	<u>\$ 400,000</u>	<u>\$ -</u>

EXPENDITURE SUMMARY

PROP 1B FUNDS	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 PROPOSED BUDGET
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	400,000
Total	\$ -	\$ -	\$ 400,000

Description:

This fund is set up to account for the Proposition 1B State Funds
The funds must be used on state approved street projects.

Significant Changes:

This is a brand new fund for 07-08 Fiscal Year Budget.

EXPENDITURE DETAIL

PROP 1B FUNDS	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 PROPOSED BUDGET
CAPITAL OUTLAY			
Slurry and Reclamite Projects	-	-	400,000
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 400,000

REVENUE SUMMARY

PROP 1B FUNDS	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
REVENUE			
State Funds	-	400,000	-
Interest	-	-	10,000
TOTAL REVENUES	\$ -	\$ 400,000	\$ 10,000

CAPITAL FACILITIES-ARTERIAL STREETS

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	500,360
2007-08 Fiscal Year	
Estimated Revenue	70,000
Transfers In	-
Estimated Funds Available	570,360
Estimated Expenditures	
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/08 Estimated Fund Balance	<u>570,360</u>
06/30/08 Fund Balance	570,360
2008-09 Fiscal Year	
Estimated Revenue	82,000
Transfers In	-
Estimated Funds Available	652,360
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/09 Estimated Fund Balance	<u>\$652,360</u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Reserve for Capital Improvements	500,360	570,360	652,360
Fund Balances	\$ 500,360	\$ 570,360	\$ 652,360

REVENUE SUMMARY

CAPITAL FACILITIES-ARTERIAL STREETS	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Charges for Services			
Capital Facilities Fees-Arterial Streets	14,138	47,000	59,000
Use of Money and Property			
Interest	25,384	23,000	23,000
TOTAL REVENUES	\$ 39,522	\$ 70,000	\$ 82,000

EXPENDITURE SUMMARY

CAPITAL FACILITES-ARTERIAL STREETS	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
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	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Transfer to Tea-21 Project	17,000	-	-
TOTAL CAPITAL OUTLAY	\$ 17,000	\$ -	\$ -

CAPITAL FACILITIES-POLICE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	(473,206)
2007-08 Fiscal Year	
Estimated Revenue	18,000
Transfers In	-
Estimated Funds Available	(455,206)
Estimated Expenditures	20,000
Transfers Out	-
Total Expenditures and Transfers Out	20,000
06/30/08 Estimated Fund Balance	<u>(475,206)</u>
06/30/08 Fund Balance	(475,206)
2008-09 Fiscal Year	
Estimated Revenue	30,000
Transfers In	-
Estimated Funds Available	(445,206)
Estimated Expenditures	15,000
Transfers Out	-
Total Expenditures and Transfers Out	15,000
06/30/09 Estimated Fund Balance	<u><u>-\$460,206</u></u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Reserve for Police Station	(473,206)	(475,206)	(460,206)
Fund Balances	<u>\$ (473,206)</u>	<u>\$ (475,206)</u>	<u>\$ (460,206)</u>

REVENUE SUMMARY

CAPITAL FACILITIES-POLICE	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Charges for Services			
Capital Facilities Fees-Police	2,639	18,000	30,000
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 2,639	\$ 18,000	\$ 30,000

EXPENDITURE SUMMARY

CAPITAL FACILITES-POLICE	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	23,782	20,000	15,000
Total	\$ 23,782	\$ 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	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Interest	23,782	20,000	15,000
TOTAL CAPITAL OUTLAY	\$ 23,782	\$ 20,000	\$ 15,000

CAPITAL FACILITIES-FIRE/AMB

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	(458,631)
2007-08 Fiscal Year	
Estimated Revenue	110,000
Transfers In	
Estimated Funds Available	(348,631)
Estimated Expenditures	15,000
Transfers Out	-
Total Expenditures and Transfers Out	15,000
06/30/08 Estimated Fund Balance	<u>(363,631)</u>
06/30/08 Fund Balance	(363,631)
2008-09 Fiscal Year	
Estimated Revenue	144,000
Transfers In	-
Estimated Funds Available	(219,631)
Estimated Expenditures	15,000
Transfers Out	-
Total Expenditures and Transfers Out	15,000
06/30/09 Estimated Fund Balance	<u><u>-\$234,631</u></u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Reserve for St. Remodel/Rolling	(458,631)	(363,631)	(234,631)
Fund Balances	<u>\$ (458,631)</u>	<u>\$ (363,631)</u>	<u>\$ (234,631)</u>

REVENUE SUMMARY

CAPITAL FACILITIES-FIRE/AMB	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Charges for Services			
Capital Facilities Fees-Fire	23,045	110,000	144,000
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 23,045	\$ 110,000	\$ 144,000

EXPENDITURE SUMMARY

CAPITAL FACILITES-FIRE/AMB	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	241,567	15,000	15,000
Total	\$ 241,567	\$ 15,000	\$ 15,000

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	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Interest	16,747	15,000	15,000
Transfer to Ambulance Fund	224,652	-	-
Miscellaneous Expense	168	-	-
TOTAL CAPITAL OUTLAY	\$ 241,567	\$ 15,000	\$ 15,000

CAPITAL FACILITIES-CITY HALL

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	134,888
2007-08 Fiscal Year	
Estimated Revenue	25,000
Transfers In	-
Estimated Funds Available	159,888
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/08 Estimated Fund Balance	<u>159,888</u>
06/30/08 Fund Balance	159,888
2008-09 Fiscal Year	
Estimated Revenue	64,500
Transfers In	-
Estimated Funds Available	224,388
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/09 Estimated Fund Balance	<u>\$224,388</u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Reserve for Capital Improvements	134,888	159,888	224,388
Fund Balances	<u>\$ 134,888</u>	<u>\$ 159,888</u>	<u>\$ 224,388</u>

REVENUE SUMMARY

CAPITAL FACILITIES-CITY HALL	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Charges for Services			
Capital Facilities Fees-City Hall	5,104	18,500	58,000
Use of Money and Property			
Interest	7,080	6,500	6,500
TOTAL REVENUES	\$ 12,184	\$ 25,000	\$ 64,500

EXPENDITURE SUMMARY

CAPITAL FACILITES-CITY HALL	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	11,717	-	-
Total	\$ 11,717	\$ -	\$ -

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	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
City Hall office remodel-Human Resources	11,717	-	-
TOTAL CAPITAL OUTLAY	\$ 11,717	\$ -	\$ -

CAPITAL FACILITIES-PUBLIC WORKS YARD

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	(734)
2007-08 Fiscal Year	
Estimated Revenue	25,200
Transfers In	-
Estimated Funds Available	24,466
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/08 Estimated Fund Balance	<u>24,466</u>
06/30/08 Fund Balance	24,466
2008-09 Fiscal Year	
Estimated Revenue	43,500
Transfers In	-
Estimated Funds Available	67,966
Estimated Expenditures	-
Transfers Out	15,000
Total Expenditures and Transfers Out	15,000
06/30/09 Estimated Fund Balance	<u>\$52,966</u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Reserve for Public Works Yard	(734)	24,466	52,966
Fund Balances	\$ (734)	\$ 24,466	\$ 52,966

REVENUE SUMMARY

CAPITAL FACILITIES-PUBLIC WORKS YARD	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Charges for Services			
Capital Facilities Fees-Public Works Yard	3,881	25,000	43,000
Use of Money and Property			
Interest	-	200	500
TOTAL REVENUES	\$ 3,881	\$ 25,200	\$ 43,500

EXPENDITURE SUMMARY

CAPITAL FACILITES-PUBLIC WORKS YARD	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	238	-	15,000
Total	\$ 238	\$ -	\$ 15,000

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	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Interest Expense	238	-	-
Shop Office	-	-	15,000
TOTAL CAPITAL OUTLAY	\$ 238	\$ -	\$ 15,000

CAPITAL FACILITIES-SPECIAL RECREATION

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	415,407
2007-08 Fiscal Year	
Estimated Revenue	54,000
Transfers In	<u>-</u>
Estimated Funds Available	469,407
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/08 Estimated Fund Balance	<u><u>469,407</u></u>
06/30/08 Fund Balance	469,407
2008-09 Fiscal Year	
Estimated Revenue	90,000
Transfers In	<u>-</u>
Estimated Funds Available	559,407
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/09 Estimated Fund Balance	<u><u>\$559,407</u></u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Res.Youth Ctr./Sports Comp	<u>415,407</u>	<u>469,407</u>	<u>559,407</u>
Fund Balances	<u>\$ 415,407</u>	<u>\$ 469,407</u>	<u>\$ 559,407</u>

REVENUE SUMMARY

CAPITAL FACILITIES-SPECIAL RECREATION	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Charges for Services			
Capital Facilities Fees-Special Recreation	3,572	35,000	71,000
Use of Money and Property			
Interest	23,278	19,000	19,000
TOTAL REVENUES	\$ 26,850	\$ 54,000	\$ 90,000

EXPENDITURE SUMMARY

CAPITAL FACILITES-SPECIAL RECREATION	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	115,376	-	-
Total	\$ 115,376	\$ -	\$ -

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	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
KES Recreation Improvements	115,001	-	-
Cleanup of Site/Spec Prof	375	-	-
TOTAL CAPITAL OUTLAY	\$ 115,376	\$ -	\$ -

CAPITAL FACILITIES-LIBRARY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	21,412
2007-08 Fiscal Year	
Estimated Revenue	39,000
Transfers In	-
Estimated Funds Available	60,412
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/08 Estimated Fund Balance	<u>60,412</u>
06/30/08 Fund Balance	60,412
2008-09 Fiscal Year	
Estimated Revenue	89,000
Transfers In	-
Estimated Funds Available	149,412
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/09 Estimated Fund Balance	<u>\$149,412</u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Reserve for Library Facilities	21,412	60,412	149,412
Fund Balances	\$ 21,412	\$ 60,412	\$ 149,412

REVENUE SUMMARY

CAPITAL FACILITIES-LIBRARY	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Charges for Services			
Capital Facilities Fees-Library	4,405	38,000	88,000
Use of Money and Property			
Interest	989	1,000	1,000
TOTAL REVENUES	\$ 5,394	\$ 39,000	\$ 89,000

EXPENDITURE SUMMARY

CAPITAL FACILITES-LIBRARY	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ -	\$ -	\$ -

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

CAPITAL FACILITES-LIBRARY	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Library Facilities	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

CAPITAL FACILITIES-WATER FACILITIES

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	157,963
2007-08 Fiscal Year	
Estimated Revenue	141,500
Transfers In	<u>-</u>
Estimated Funds Available	299,463
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/08 Estimated Fund Balance	<u>299,463</u>
06/30/08 Fund Balance	299,463
2008-09 Fiscal Year	
Estimated Revenue	122,000
Transfers In	<u>-</u>
Estimated Funds Available	421,463
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/09 Estimated Fund Balance	<u>\$421,463</u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Reserve for Water Facilities	<u>157,963</u>	<u>299,463</u>	<u>421,463</u>
Fund Balances	<u>\$ 157,963</u>	<u>\$ 299,463</u>	<u>\$ 421,463</u>

REVENUE SUMMARY

CAPITAL FACILITIES-WATER FACILITIES	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Charges for Services			
Capital Facilities Fees-Water	76,180	132,000	112,000
Use of Money and Property			
Interest	5,437	9,500	10,000
TOTAL REVENUES	\$ 81,617	\$ 141,500	\$ 122,000

EXPENDITURE SUMMARY

CAPITAL FACILITES-WATER FACILITIES	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ -	\$ -	\$ -

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

CAPITAL FACILITES-WATER FACILITIES	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Water Facilities	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

SEWER CONNECTION FEES

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	731,272
2007-08 Fiscal Year	
Estimated Revenue	63,200
Transfers In	-
Estimated Funds Available	794,472
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/08 Estimated Fund Balance	<u>794,472</u>
06/30/08 Fund Balance	794,472
2008-09 Fiscal Year	
Estimated Revenue	55,000
Transfers In	-
Estimated Funds Available	849,472
Estimated Expenditures	524,000
Transfers Out	-
Total Expenditures and Transfers Out	524,000
06/30/09 Estimated Fund Balance	<u>\$325,472</u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Reserve for Capital Improvements	731,272	794,472	325,472
Fund Balances	<u>\$ 731,272</u>	<u>\$ 794,472</u>	<u>\$ 325,472</u>

REVENUE SUMMARY

SEWER CONNECTION FEES	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Charges for Services			
Sewer Connection Fes	17,990	60,000	50,000
Use of Money and Property			
Interest	11,526	3,200	5,000
TOTAL REVENUES	\$ 29,516	\$ 63,200	\$ 55,000

EXPENDITURE SUMMARY

SEWER CONNECTION	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	450	-	524,000
Total	\$ 450	\$ -	\$ 524,000

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	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Misc Improvements/Developer Reimbursements	450	-	25,000
Golden State Sewer Rehabilitation	-	-	499,000
TOTAL CAPITAL OUTLAY	\$ 450	\$ -	\$ 524,000

STORM DRAIN FEES

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	391,551
2007-08 Fiscal Year	
Estimated Revenue	20,000
Transfers In	-
Estimated Funds Available	411,551
Estimated Expenditures	71,966
Transfers Out	-
Total Expenditures and Transfers Out	71,966
06/30/08 Estimated Fund Balance	<u>339,585</u>
06/30/08 Fund Balance	339,585
2008-09 Fiscal Year	
Estimated Revenue	70,000
Transfers In	-
Estimated Funds Available	409,585
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/09 Estimated Fund Balance	<u>\$409,585</u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Reserve for Capital Improvements	391,551	339,585	409,585
Fund Balances	<u>\$ 391,551</u>	<u>\$ 339,585</u>	<u>\$ 409,585</u>

REVENUE SUMMARY

STORM DRAIN FEES	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Charges for Services			
Storm Drain Fees	311,295	-	50,000
Use of Money and Property			
Interest	8,101	20,000	20,000
TOTAL REVENUES	\$ 319,396	\$ 20,000	\$ 70,000

EXPENDITURE SUMMARY

STORM DRAIN	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	71,966	-
Total	\$ -	\$ 71,966	\$ -

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	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Developer Reimbursement	-	70,958	-
Misc Improvements	-	1,008	-
TOTAL CAPITAL OUTLAY	\$ -	\$ 71,966	\$ -

PARK & REC-NEIGHBORHOOD

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	(204,418)
2007-08 Fiscal Year	
Estimated Revenue	26,000
Transfers In	-
Estimated Funds Available	(178,418)
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/08 Estimated Fund Balance	<u>(178,418)</u>
06/30/08 Fund Balance	(178,418)
2008-09 Fiscal Year	
Estimated Revenue	40,000
Transfers In	-
Estimated Funds Available	(138,418)
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/09 Estimated Fund Balance	<u><u>-\$138,418</u></u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Reserve for Capital Improvements	(204,418)	(178,418)	(138,418)
Fund Balances	<u>\$ (204,418)</u>	<u>\$ (178,418)</u>	<u>\$ (138,418)</u>

REVENUE SUMMARY

PARK & REC-NEIGHBORHOOD 54%	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Charges for Services			
Park & Rec Fees-Neighborhood	4,363	26,000	40,000
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 4,363	\$ 26,000	\$ 40,000

EXPENDITURE SUMMARY

PARK & REC-NEIGHBORHOOD	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	229,994	-	-
Total	\$ 229,994	\$ -	\$ -

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	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Interest Expense	8,003	-	-
		-	-
Transfer to Lawcon Grant Fund Project	200,096	-	-
Athwal Park Development	21,895	-	-
TOTAL CAPITAL OUTLAY	\$ 229,994	\$ -	\$ -

PARK & REC-COMMUNITY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	170,979
2007-08 Fiscal Year	
Estimated Revenue	22,600
Transfers In	-
Estimated Funds Available	193,579
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/08 Estimated Fund Balance	<u>193,579</u>
06/30/08 Fund Balance	193,579
2008-09 Fiscal Year	
Estimated Revenue	36,000
Transfers In	-
Estimated Funds Available	229,579
Estimated Expenditures	10,500
Transfers Out	-
Total Expenditures and Transfers Out	10,500
06/30/09 Estimated Fund Balance	<u>\$219,079</u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Reserve for Capital Improvements	158,979	193,579	219,079
Reserve for Concession Stand	12,000	-	-
Fund Balances	\$ 170,979	\$ 193,579	\$ 219,079

REVENUE SUMMARY

PARK & REC-COMMUNITY-46%	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Charges for Services			
Park & Rec Fees-Regional	3,717	22,000	35,000
Use of Money and Property			
Interest	12,472	600	1,000
TOTAL REVENUES	\$ 16,189	\$ 22,600	\$ 36,000

EXPENDITURE SUMMARY

PARK & REC-COMMUNITY	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	44,830	-	10,500
Total	\$ 44,830	\$ -	\$ 10,500

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	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Pool shading bleachers	-	-	10,500
Park Playground Equipment	375	-	-
Transfer to Tea-21 Project	44,455	-	-
TOTAL CAPITAL OUTLAY	\$ 44,830	\$ -	\$ 10,500

CAPITAL PROJECT TRAFFIC IMPACT ZONE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	125,516
2007-08 Fiscal Year	
Estimated Revenue	6,500
Transfers In	<u>-</u>
Estimated Funds Available	132,016
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/08 Estimated Fund Balance	<u>132,016</u>
06/30/08 Fund Balance	132,016
2008-09 Fiscal Year	
Estimated Revenue	6,000
Transfers In	<u>-</u>
Estimated Funds Available	138,016
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/09 Estimated Fund Balance	<u>\$138,016</u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Capital Improvements	<u>125,516</u>	<u>132,016</u>	<u>138,016</u>
Fund Balances	<u>\$ 125,516</u>	<u>\$ 132,016</u>	<u>\$ 138,016</u>

REVENUE SUMMARY

CAPITAL PROJECTS SIGNALIZATION ZONE	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
OTHER REVENUE			
Developer Fees	(93,114)	-	-
Use of Money and Property			
Interest	9,520	6,500	6,000
TOTAL REVENUES	\$ (83,594)	\$ 6,500	\$ 6,000

EXPENDITURE SUMMARY

CAPITAL PROJECTS TRAFFIC IMPACT ZONE	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 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	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 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:

06/30/07 Fund Balance	295,879
2007-08 Fiscal Year	
Estimated Revenue	11,509
Transfers In	<u>51,800</u>
Estimated Funds Available	359,188
Estimated Expenditures	217,784
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	217,784
06/30/08 Estimated Fund Balance	<u>141,404</u>
06/30/08 Fund Balance	141,404
2008-09 Fiscal Year	
Estimated Revenue	12,120
Transfers In	<u>142,987</u>
Estimated Funds Available	296,511
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/09 Estimated Fund Balance	<u>\$296,511</u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Reserved Balances:			
City Hall Computers	7,175	8,476	13,056
Planning Computers	(358)	54	1,234
Community Services Computers	1,024	1,676	2,326
Senior Center Computers	232	313	1,463
Pool Computers	1,024	1,676	2,326
<i>Police:</i>			
Computers	11,253	11,853	17,453
Misc Equipment	30,559	11,068	28,928
Vehicle Payback	(41,787)	(20,787)	-
<i>Fire:</i>			
Fire Equipment	8,861	9,329	26,499
Fire Truck	122,788	57,078	61,678
Computers	(156)	(164)	646
Chief's Car	10,237	10,780	11,330
<i>Public Works:</i>			
Equipment	95,447	3,325	63,025
Vehicle Replacement	-	20,000	30,500
Computers	2,462	4,032	6,552
Pool Replaster	47,118	22,695	29,495
Fund Balances	295,879	141,404	296,511

REVENUE SUMMARY

EQUIPMENT REPLACEMENT RESERVE	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
TRANSFERS			
Transfers from other funds	97,800	51,800	142,987
Use of Money and Property			
Interest	15,677	11,509	12,120
TOTAL REVENUES	\$ 113,477	\$ 63,309	\$ 155,107

EXPENDITURE SUMMARY

EQUIPMENT REPLACEMENT RESERVE	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	181,628	217,784	-
Total	\$181,628	\$ 217,784	\$ -

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	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Fire Station Project Transfer	93,914	-	-
Police Vehicle Purchase	41,787	-	-
X26 Tasers	2,788	-	-
Misc Fire Equipment	16,655	-	-
Fire Computer	1,500	-	-
Planning Computer	2,777	1,068	-
Community Service Computer	1,500	-	-
Senior Center Computer	1,746	1,068	-
Pool Computer	1,500	-	-
F-150 PW Truck	17,461	-	-
Public Works Computer	-	961	-
City Hall Computer	-	980	-
Misc Police Equipment	-	20,346	-
Fire Truck Purchase	-	70,287	-
Pool Equipment	-	28,759	-
Dump Truck	-	35,578	-
Boom Truck Purchase	-	58,737	-
TOTAL CAPITAL OUTLAY	\$181,628	\$ 217,784	\$ -

WATER SYSTEM

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	3,508,203
2007-08 Fiscal Year	
Estimated Revenue	1,766,000
Transfers In	-
Estimated Funds Available	5,274,203
Estimated Expenditures	1,562,645
Transfers Out	313,000
Total Expenditures and Transfers Out	1,875,645
06/30/08 Estimated Fund Balance	<u>3,398,558</u>
06/30/08 Fund Balance	3,398,558
2008-09 Fiscal Year	
Estimated Revenue	2,414,000
Transfers In	-
Estimated Funds Available	5,812,558
Estimated Expenditures	2,544,989
Transfers Out	343,000
Total Expenditures and Transfers Out	2,887,989
06/30/09 Estimated Fund Balance	<u>\$2,924,569</u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Retained Earnings	3,508,203	3,398,558	2,924,569
Fund Balances	\$ 3,508,203	\$ 3,398,558	\$ 2,924,569

REVENUE SUMMARY

WATER SYSTEM	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Charges for services			
Water Fees	1,480,106	1,494,000	1,510,000
Water Connection Fees	-	-	-
Miscellaneous Income	8,866	6,000	6,000
Other Income:			
Loan Proceeds	666,130	200,000	832,000
Use of Money and Property			
Interest	61,735	66,000	66,000
TOTAL REVENUES	\$ 2,216,837	\$ 1,766,000	\$ 2,414,000

EXPENDITURE SUMMARY

WATER	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	5.68	6.8	6.8
Personnel	361,014	393,761	464,421
Maintenance and Operation	666,775	794,200	843,700
Debt Service	201,598	216,803	217,068
Capital Outlay	1,042,146	470,881	1,362,800
Total	\$ 2,271,533	\$ 1,875,645	\$ 2,887,989

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:

None.

PERSONNEL DETAIL

Water	Total Positions		2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
	2007-08 ACTUAL	2008-09 ADOPTED BUDGET			
Regular Positions Pay			215,957	247,000	279,000
P.W. Superintendent	0.33	0.33			
Secretary I	0.5	0.5			
Account Clerk II	1	1			
Water Specialist	2.00	2.00			
Maint Worker I	2.00	2.00			
Administrative Assistant	0.37	0.37			
Overtime			16,645	14,000	20,000
Extra Help:					
Parttime Clerks	0.6	0.6	20,398	19,500	25,000
Benefits*					
FICA			18,191	21,500	24,000
PERS			26,794	36,500	45,000
Med/Dent/Vision/Life			54,733	46,700	59,000
Workers Comp			8,296	8,561	12,421
	6.8	6.8	\$ 361,014	\$ 393,761	\$ 464,421

EXPENDITURE DETAIL

WATER	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Comp Maint/Printing & Adver./Postage	35,550	37,000	37,000
Dept Tools & Supplies	7,631	11,500	10,000
Communications	907	1,200	1,200
Utilities	160,809	164,000	170,000
Vehicle Maintenance	970	1,500	1,500
Fuels	5,030	5,000	5,000
Write offs	8,056	5,000	5,000
Conference/Meetings/Travel/Training & Educ.	2,273	3,000	3,000
Audit	9,000	9,000	9,000
Special Professional Services	78,498	65,000	65,000
Consolidated Irr Fee/Large Water System Fee	14,644	14,000	14,000
System Maintenance	(83,430)	25,000	30,000
Depreciation Expense	142,837	140,000	150,000
Transfer Out to other funds	-	-	-
Transfer Out-Overhead	284,000	313,000	343,000
TOTAL MAINTENANCE & OPERATION	\$ 666,775	\$ 794,200	\$ 843,700
DEBT SERVICE			
Water Imp Bond Payments	\$ 74,622	\$ 72,608	\$ 62,068
CIEDB Water Improvement Loan	\$ 126,976	\$ 144,195	\$ 155,000
TOTAL DEBT SERVICE	\$ 201,598	\$ 216,803	\$ 217,068

CAPITAL OUTLAY DETAIL

WATER	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 PROPOSED BUDGET
Well #16 Construction	-	316,661	382,000
Computer	-	1,177	-
Meter Interface Unit	-	2,279	-
Backflow Covers	-	7,000	-
Pickup Purchase	-	-	10,000
Well 17 Test Well	-	-	40,000
Well Site Generators	-	-	450,000
Chlorination Feasibility Study	-	-	20,000
Rehabilitate Water Tower	-	-	200,000
Water Model Update	41,760	-	-
Replacement Vehicles	26,970	11,055	-
8" Water Main-Variou Alleys (Set Aside)	6,000	6,000	6,000
Computer set-asides	1,800	1,800	1,800
Scada System Upgrade set-aside	6,000	6,000	6,000
Pick up set-aside	-	-	5,000
Superintendent Truck set aside	-	-	7,000
18th Ave. watermain (Bethel to Mtn View)	-	-	35,000
12" Water Main upgrades Phase II	520,815	-	-
Water Improvements Academy Ave.	24,179	-	-
Remote Water Meters & Software	112,352	41,000	200,000
Golden State Corridor Water Line	302,270	77,909	-
TOTAL CAPITAL OUTLAY	\$ 1,042,146	\$ 470,881	\$ 1,362,800

SOLID WASTE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	224,338
2007-08 Fiscal Year	
Estimated Revenue	1,323,900
Transfers In	<u>-</u>
Estimated Funds Available	1,548,238
Estimated Expenditures	1,159,881
Transfers Out	<u>284,000</u>
Total Expenditures and Transfers Out	1,443,881
06/30/08 Estimated Fund Balance	<u><u>104,357</u></u>
06/30/08 Fund Balance	104,357
2008-09 Fiscal Year	
Estimated Revenue	1,498,900
Transfers In	<u>-</u>
Estimated Funds Available	1,603,257
Estimated Expenditures	1,222,185
Transfers Out	<u>297,000</u>
Total Expenditures and Transfers Out	1,519,185
06/30/09 Estimated Fund Balance	<u><u>\$84,072</u></u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Contingencies	<u>224,338</u>	<u>104,357</u>	<u>84,072</u>
Fund Balances	<u>\$ 224,338</u>	<u>\$ 104,357</u>	<u>\$ 84,072</u>

REVENUE SUMMARY

SOLID WASTE	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Charges for services			
Refuse Fees	1,083,427	1,099,000	1,244,100
Recycling Fees	128,421	130,300	130,800
Street Sweeping	65,204	68,200	100,000
KES	15,000	15,000	15,000
	-	-	-
Grants:			
Beverage Container	5,000	5,000	5,000
Use of Money and Property			
Interest	6,109	6,400	4,000
TOTAL REVENUES	\$ 1,303,161	\$ 1,323,900	\$ 1,498,900

EXPENDITURE SUMMARY

SOLID WASTE	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	2.20	2.77	2.77
Personnel	145,332	154,156	169,135
Maintenance and Operation	1,241,946	1,284,725	1,345,050
Debt Service	-	-	-
Capital Outlay	-	5,000	5,000
Total	\$ 1,387,278	\$ 1,443,881	\$ 1,519,185

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:

The 08-09 proposed budget has two increases included. First the refuse/recycling portion has an increase of 10% and the street sweeping fund a 46% increase which translates to a 50 cent increase in the base rate.

PERSONNEL DETAIL

Solid Waste	Total Positions		2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2007-08 CITY MNGR. PROPOSAL
	2007-08 ACTUAL	2008-09 PROPOSED BUDGET			
Regular Positions Pay			82,183	88,100	98,000
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			620		500
Parttime Clerk	0.6	0.6	20,397	25,000	25,000
Benefits*					
FICA			7,329	7,800	9,000
PERS			10,443	12,600	16,300
Med/Dent/Vision/Life			21,355	17,500	15,600
Workers Comp			3,005	3,156	4,735
	2.77	2.77	\$ 145,332	\$ 154,156	\$ 169,135

EXPENDITURE DETAIL

SOLID WASTE	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Utilities	1,153	1,400	1,500
Special Professional Services-Refuse	725,480	750,500	772,500
Special Professional Services-St. Sweeping	96,437	92,000	98,000
Office Supplies/Postage	16,064	19,400	20,000
Printing & Advertising	-	1,000	1,000
Conference/Meetings/Travel	1,084	1,200	1,500
Audit	9,000	9,000	9,000
Communications	567	1,025	1,050
Bad Debt Expense	7,633	7,500	7,500
Depreciation Expense	10,181	10,200	10,000
Transfer To General Fund-Overhead	272,000	284,000	297,000
Franchise Fees-Ref/Rec	89,718	91,000	92,000
Computer System Maint	12,629	16,500	34,000
TOTAL MAINTENANCE & OPERATION	\$ 1,241,946	\$ 1,284,725	\$ 1,345,050
CAPITAL OUTLAY DETAIL			
ARCInfo	-	5,000	5,000
TOTAL CAPITAL OUTLAY	\$ -	\$ 5,000	\$ 5,000

AMBULANCE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	965,202
2007-08 Fiscal Year	
Estimated Revenue	1,961,600
Transfers In	<u>432,175</u>
Estimated Funds Available	3,358,977
Estimated Expenditures	2,431,945
Transfers Out	<u>84,000</u>
Total Expenditures and Transfers Out	2,515,945
06/30/08 Estimated Fund Balance	<u>843,032</u>
06/30/08 Fund Balance	843,032
2008-09 Fiscal Year	
Estimated Revenue	2,353,800
Transfers In	<u>441,228</u>
Estimated Funds Available	3,638,060
Estimated Expenditures	2,877,952
Transfers Out	<u>91,000</u>
Total Expenditures and Transfers Out	2,968,952
06/30/09 Estimated Fund Balance	<u>\$669,108</u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Reserved:			
Ambulances	50,000	133,400	133,400
Unreserved	<u>915,202</u>	<u>709,632</u>	<u>535,708</u>
Fund Balances	<u>\$ 965,202</u>	<u>\$ 843,032</u>	<u>\$ 669,108</u>

REVENUE SUMMARY

AMBULANCE	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Charges for Services			
Ambulance Charge for Service	1,760,698	1,960,800	2,353,000
Miscellaneous	2,582	800	800
Transfer in from Other Funds:			
General Fund for Fire Services	334,562	432,175	441,228
Capital Facilities-Fire/Amb	318,566	-	-
Grants:			
Homeland Security Grant	14,329	-	-
Use of Money and Property			
Interest on Investments	6,881	-	-
TOTAL REVENUES	\$ 2,437,618	\$ 2,393,775	\$ 2,795,028

EXPENDITURE SUMMARY

AMBULANCE	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	10.6	11.2	11.2
Personnel	997,410	1,009,040	1,178,470
Maintenance and Operation	1,324,459	1,331,900	1,389,682
Debt Service	139,173	149,205	150,000
Capital Outlay	57,498	25,800	250,800
Total	\$ 2,518,540	\$ 2,515,945	\$ 2,968,952

Description:

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

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

Significant Changes:

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

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

2008-09 Operating Transfer

441,228

Included in the proposed budget is a 20% ambulance rate increase.

PERSONNEL DETAIL

	<u>Total Positions</u>		2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
	2007-08 ACTUAL	2008-09 ADOPTED BUDGET			
Ambulance					
Regular Positions Pay					
Fire Pay			151,817	145,000	172,000
Ambulance Pay			405,783	405,000	481,000
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			21,665	22,000	25,000
Ambulance OT			49,684	58,000	60,000
Paid Call Volunteers-					
Part Time Bill Clerk/EMT's	0.6	0.6	61,237	85,000	70,000
Paid Call Volunteers-Fire			33,928	28,000	37,000
Benefits*					
FICA					
Fire Fica			15,589	15,000	17,200
Ambulance Fica			37,793	42,000	45,800
PERS					
Fire Pers			21,724	21,000	33,000
Ambulance Pers			69,926	81,000	97,000
Med/Dent/Vision/Life					
Fire Medical			21,310	20,000	27,300
Ambulance Medical			74,200	53,000	70,200
Uniform Allowance					
Fire Uniform			3,223	2,000	2,800
Ambulance Uniform			6,360	7,000	7,200
Workers Comp					
Fire Workers Comp			5,815	6,707	8,971
Ambulance Workers Comp			17,356	18,333	23,999
	11.2	11.2	\$ 997,410	\$ 1,009,040	\$ 1,178,470

EXPENDITURE DETAIL

AMBULANCE	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Ambulance:			
Office Supplies	6,951	2,500	5,500
Special Departmental Supplies	5,962	5,300	5,300
Medical Supplies-Ambulance	39,806	24,000	23,000
Printing/Advertising	-	-	1,500
Communications	4,476	3,500	5,000
Write Offs-Ambulance	283,064	284,000	290,000
Write Downs-Ambulance	633,225	650,000	650,000
Vehicle Maintenance-Ambulance	10,667	15,000	12,800
Fuels	21,687	22,000	25,300
Equipment Maintenance	4,291	2,000	4,000
Office Equip Maint-Ambulance	9,573	9,200	8,000
Conference/Meetings/Travel	1,457	2,000	2,500
Training & Education	4,047	2,000	8,500
Personnel /Medical	3,577	2,000	3,700
Insurance	5,288	5,300	7,625
Depreciation Expenses-Ambulance	127,678	128,000	128,000
Overhead-Ambulance	80,000	84,000	91,000
<i>subtotal</i>	1,241,749	1,240,800	1,271,725
Fire:			
Office Supplies	3,025	1,500	3,000
Special Departmental Supplies	4,082	4,000	6,000
Dept Tools & Supplies	15,754	28,100	31,957
Printing/Advertising	62	1,500	1,500
Communications	4,131	3,200	5,000
Utilities-Fire	8,638	15,000	15,000
Memberships-Fire	1,520	1,500	2,000
PCF Uniforms	100	1,000	4,000
Fuels	5,091	3,500	5,000
Equipment Maintenance	14,890	7,000	12,000
Fire Prevention Expenses	1,000	2,000	3,000
Conference/Meetings/Travel	1,549	2,500	2,500
Training & Education	9,777	10,000	12,500
Personnel Medical/Phys Exams	3,591	500	3,000
Insurance	9,500	9,800	9,500
Safety Personal Protection Equipment	-	-	2,000
<i>subtotal</i>	82,710	91,100	117,957
TOTAL MAINTENANCE & OPERATION	\$ 1,324,459	\$ 1,331,900	\$ 1,389,682

AMBULANCE	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
DEBT SERVICE			
Fire Station Bond Payments	139,173	149,205	150,000
TOTAL DEBT SERVICE	\$ 139,173	\$ 149,205	\$ 150,000
CAPITAL OUTLAY DETAIL			
Honda Generator	-	1,190	-
LifePack 12 Heart Monitor	-	-	5,000
Radio Replacement	1,648	-	-
Ambulance	-	-	220,000
Computers	3,430	-	-
Blackout Shades	1,036	-	-
Fire Station Lockers/Millwood	32,882	-	-
Gurneys	18,502	-	-
<i>Budgeted Set Asides:</i>			
Ambulance Set-Aside	-	25,000	25,000
Computer Equipment-set asides	-	800	800
TOTAL CAPITAL OUTLAY	\$ 57,498	\$ 25,800	\$ 250,800

BUILDING PERMIT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	(412,145)
2007-08 Fiscal Year	
Estimated Revenue	246,600
Transfers In	<u>-</u>
Estimated Funds Available	(165,545)
Estimated Expenditures	342,103
Transfers Out	<u>31,000</u>
Total Expenditures and Transfers Out	373,103
06/30/08 Estimated Fund Balance	<u>(538,648)</u>
06/30/08 Fund Balance	(538,648)
2008-09 Fiscal Year	
Estimated Revenue	312,400
Transfers In	<u>-</u>
Estimated Funds Available	(226,248)
Estimated Expenditures	314,299
Transfers Out	<u>31,000</u>
Total Expenditures and Transfers Out	345,299
06/30/09 Estimated Fund Balance	<u>(571,547)</u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Unreserved	<u>(412,145)</u>	<u>(538,648)</u>	<u>(571,547)</u>
Fund Balances	<u><u>\$(412,145)</u></u>	<u><u>\$(538,648)</u></u>	<u><u>\$(571,547)</u></u>

REVENUE SUMMARY

BUILDING PERMIT	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Charges for Services			
Building Permits	60,395	140,000	175,000
Plumb/Elec/Air Cond Permits	15,650	35,000	40,000
Strong Motion-Res	35	1,200	1,200
Strong Motion-Comm	170	1,200	1,200
Energy Surcharge	5,702	18,000	15,000
Plan Check Fees	50,109	50,000	60,000
Grading & Inspection	-	1,200	20,000
Transfer In from Other Fund	100,000	-	-
Use of Money and Property Interest	-	-	-
TOTAL REVENUES	\$ 232,061	\$ 246,600	\$ 312,400

EXPENDITURE SUMMARY

BUILDING PERMIT	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	4.38	3.50	3.25
Personnel	321,232	292,039	247,799
Maintenance and Operation	55,290	81,064	90,700
Debt Service	-	-	-
Capital Outlay	-	-	6,800
Total	\$ 376,522	\$ 373,103	\$ 345,299

Description:

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

Significant Changes:

The Planning Director salary is now allocated at 25% to the Building fund for the 08-09 budget.

PERSONNEL DETAIL

Building Permit	2007-08 ACTUAL	2008-09 ADOPTED BUDGET	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Regular Positions Pay			232,450	203,500	171,400
Planning & Building Director	0.5	0.25			
Building Official	1	1			
Code Enforcement Officer	1	1			
Building Secretary I	1	1			
Overtime			267	500	200
Benefits*					
FICA			16,595	15,600	12,900
PERS			28,991	32,500	29,400
Med/Dent/Vision/Life			34,221	30,300	26,300
Workers Comp			8,708	9,639	7,599
	3.5	3.25	\$ 321,232	\$ 292,039	\$ 247,799

EXPENDITURE DETAIL

BUILDING PERMIT	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	6,313	10,000	3,500
Communications	671	2,400	2,400
Tools & Supplies	309	1,500	2,000
Vehicle Maintenance	872	200	400
Fuel	449	800	1,500
Conf/Meeting/Travel	4,742	3,500	3,500
Dues	115	500	500
Special Professional	9,611	27,000	40,000
Strong Motion Tax	78	1,000	1,500
Lease Payments	38	164	1,400
Depreciation	3,092	3,000	3,000
Transfer Out-General Fund	29,000	31,000	31,000
TOTAL MAINTENANCE & OPERATION	\$ 55,290	\$ 81,064	\$ 90,700
CAPITAL OUTLAY DETAIL			
Vehicle Replacement	-	-	5,000
Computer-set aside	-	-	1,800
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 6,800

POOL

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	(74,069)
2007-08 Fiscal Year	
Estimated Revenue	71,600
Transfers In	<u>105,500</u>
Estimated Funds Available	103,031
Estimated Expenditures	170,441
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	170,441
06/30/08 Estimated Fund Balance	<u>(67,410)</u>
06/30/08 Fund Balance	(67,410)
2008-09 Fiscal Year	
Estimated Revenue	73,500
Transfers In	<u>101,000</u>
Estimated Funds Available	107,090
Estimated Expenditures	174,176
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	174,176
06/30/09 Estimated Fund Balance	<u><u>-\$67,086</u></u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Fund Balances	<u>\$ (74,069)</u>	<u>\$ (67,410)</u>	<u>\$ (67,086)</u>

REVENUE SUMMARY

POOL	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Charges for Services			
Public Swimming	19,517	22,000	22,000
Red Cross Lessons	8,891	7,000	8,000
Group Rentals	12,808	10,800	11,000
Concession Stand	6,679	6,800	7,500
Total Charges for Services	47,895	46,600	48,500
Other Revenue			
JPA Reimbursements (KHS & KES)	31,946	25,000	25,000
Transfer from Other Funds	-	-	-
Transfer from General Fund	120,000	105,500	101,000
TOTAL REVENUES	\$ 199,841	\$ 177,100	\$ 174,500

EXPENDITURE SUMMARY

POOL	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	2.35	2.50	2.50
Personnel	107,792	109,391	92,826
Maintenance and Operation	74,157	57,950	75,750
Debt Service	-	-	-
Capital Outlay	5,600	3,100	5,600
Total	\$ 187,549	\$ 170,441	\$ 174,176

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:

	2006-07 Actual	2007-08 Estimate	2008-09 Proposed Budget
Charges for Services	47,895	46,600	48,500
JPA Reimbursements	31,496	25,000	25,000
Total	79,391	71,600	73,500
 Total Expenditures	 187,549	 170,441	 174,176
 Net Cost to General Fund	 \$ (108,158)	 \$ (98,841)	 \$ (100,676)

PERSONNEL DETAIL

Pool	<u>Total Positions</u>		2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
	2007-08 ACTUAL	2008-09 ADOPTED BUDGET			
Regular Positions Pay			38,226	40,196	34,000
Pool Maintenance Worker	1	1			
Overtime			618	200	500
Extra Help: Lifeguards & Instructors	1.5	1.5	39,962	36,600	34,000
Benefits*					
FICA			5,578	5,900	5,250
PERS			5,042	6,175	5,750
Med/Dent/Vision/Life			15,650	17,800	10,700
Workers Comp-mngr			2,716	2,520	2,626
	2.5	2.50	\$ 107,792	\$ 109,391	\$ 92,826

EXPENDITURE DETAIL

POOL	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Adv.	951	1,400	1,400
Dept Tool & Supplies	29,295	25,000	38,000
Communications	918	850	850
Utilities	10,684	12,000	12,000
Vehicle Maintenance	356	500	500
Equipment Maintenance	24,767	12,500	15,000
Fuel	1,243	1,000	1,000
Conference/Meetings/Travel/Training Educ.	635	500	500
Concession Stand Supplies	5,308	4,200	6,500
	<hr/>	<hr/>	<hr/>
TOTAL MAINTENANCE & OPERATION	\$ 74,157	\$ 57,950	\$ 75,750
	<hr/>	<hr/>	<hr/>
CAPITAL OUTLAY DETAIL			
Pool Improvement Set-Aside	5,000	2,500	5,000
Lane Lines & Covers	-	-	-
Computer set-aside	600	600	600
	<hr/>	<hr/>	<hr/>
TOTAL CAPITAL OUTLAY	\$ 5,600	\$ 3,100	\$ 5,600
	<hr/>	<hr/>	<hr/>

SENIOR CENTER

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	(12,362)
2007-08 Fiscal Year	
Estimated Revenue	21,096
Transfers In	<u>98,500</u>
Estimated Funds Available	107,234
Estimated Expenditures	107,198
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	107,198
06/30/08 Estimated Fund Balance	<u>36</u>
06/30/08 Fund Balance	36
2008-09 Fiscal Year	
Estimated Revenue	21,396
Transfers In	<u>90,400</u>
Estimated Funds Available	111,832
Estimated Expenditures	111,458
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	111,458
06/30/09 Estimated Fund Balance	<u>\$374</u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Contingencies	<u>\$ (12,362)</u>	<u>\$ 36</u>	<u>\$ 374</u>
Fund Balances	<u>\$ (12,362)</u>	<u>\$ 36</u>	<u>\$ 374</u>

REVENUE SUMMARY

SENIOR CENTER	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Contributions			
Lunch Contributions	7,231	7,600	7,600
Homebound Lunch Contributions	1,141	1,200	1,500
Grants			
Fresno/Madera Outreach	5,723	5,496	5,496
Fresno/Madera Nutrition	6,632	6,800	6,800
Other Revenue			
Transfer from General Fund	79,300	98,500	90,400
TOTAL REVENUES	\$ 100,027	\$ 119,596	\$ 111,796

EXPENDITURE SUMMARY

SENIOR CENTER	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	2	2	2
Personnel	89,187	86,598	90,208
Maintenance and Operation	12,472	12,900	14,050
Debt Service	-	-	-
Capital Outlay	11,268	7,700	7,200
Total	\$ 112,927	\$ 107,198	\$ 111,458

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	<u>Total Positions</u>		2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
	2007-08 ACTUAL	2008-09 ADOPTED BUDGET			
Regular Positions Pay					
Senior Center Coordinator	1	1	33,990	33,800	34,800
Nutrition Coordinator	1	1	23,594	22,400	22,800
Benefits*					
FICA			4,092	4,185	4,300
PERS			7,022	8,550	9,800
Med/Dent/Vision/Life			18,452	15,600	16,300
Workers Comp-Nutrition			813	823	874
Workers Comp-Outreach			1,224	1,240	1,334
	2	2	\$ 89,187	\$ 86,598	\$ 90,208

EXPENDITURE DETAIL

SENIOR CENTER	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Nutrition			
Kitchen Supplies	1,227	1,400	1,500
Information & Referral			
Office Supplies, Equipment, Travel & Training	2,583	2,400	2,400
Communications	2,251	1,400	2,000
Utilities	5,210	5,600	6,000
Meetings/Travel Exp	32	100	150
Professional Services	1,169	2,000	2,000
TOTAL MAINTENANCE & OPERATION	\$ 12,472	\$ 12,900	\$ 14,050
CAPITAL OUTLAY DETAIL			
Remodel 2 restrooms & P.A. System	7,398	-	-
Door Replacement	2,670	-	-
Repaint Outside of Building	-	6,500	-
Generator	-	-	6,000
Computer Set-aside	1,200	1,200	1,200
TOTAL CAPITAL OUTLAY	\$ 11,268	\$ 7,700	\$ 7,200

ABANDONED VEHICLE ABATEMENT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	15,231
2007-08 Fiscal Year	
Estimated Revenue	5,000
Transfers In	-
Estimated Funds Available	20,231
Estimated Expenditures	2,000
Transfers Out	-
Total Expenditures and Transfers Out	2,000
06/30/08 Estimated Fund Balance	<u>18,231</u>
06/30/08 Fund Balance	18,231
2008-09 Fiscal Year	
Estimated Revenue	5,000
Transfers In	-
Estimated Funds Available	23,231
Estimated Expenditures	5,000
Transfers Out	-
Total Expenditures and Transfers Out	5,000
06/30/09 Estimated Fund Balance	<u>\$ 18,231</u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Capital Improvements	15,231	18,231	18,231
Fund Balances	<u>\$ 15,231</u>	<u>\$ 18,231</u>	<u>\$ 18,231</u>

REVENUE SUMMARY

ABANDONED VEHICLE ABATEMENT	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
OTHER REVENUE			
Allocation	2,732	5,000	5,000
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 2,732	\$ 5,000	\$ 5,000

EXPENDITURE SUMMARY

ABANDONED VEHICLE ABATEMENT	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	145	2,000	5,000
Total	\$ 145	\$ 2,000	\$ 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	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Abatement Costs	340	2,000	5,000
TOTAL CAPITAL OUTLAY	\$ 340	\$ 2,000	\$ 5,000

COMMUNITY DEVELOPMENT BLOCK GRANT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	(22,373)
2007-08 Fiscal Year	
Estimated Revenue	37,473
Transfers In	<u> -</u>
Estimated Funds Available	15,100
Estimated Expenditures	15,100
Transfers Out	<u> -</u>
Total Expenditures and Transfers Out	15,100
06/30/08 Estimated Fund Balance	<u><u> -</u></u>
06/30/08 Fund Balance	-
2008-09 Fiscal Year	
Estimated Revenue	192,000
Transfers In	<u> -</u>
Estimated Funds Available	192,000
Estimated Expenditures	192,000
Transfers Out	<u> -</u>
Total Expenditures and Transfers Out	192,000
06/30/09 Estimated Fund Balance	<u><u> -</u></u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
CDBG Projects	<u><u>-\$22,373</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

REVENUE SUMMARY

COMMUNITY DEVELOPMENT BLOCK GRANT	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
REVENUE			
CDBG Reimbursement	127,385	37,473	192,000
Transfer from other Fund	-	-	-
TOTAL REVENUES	\$ 127,385	\$ 37,473	\$ 192,000

EXPENDITURE SUMMARY

CDBG	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	141,251	15,100	192,000
Total	\$ 141,251	\$ 15,100	\$ 192,000

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	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
19th, 20th, 21st Project	141,251	15,100	192,000
TOTAL CAPITAL OUTLAY	\$ 141,251	\$ 15,100	\$ 192,000

CMAQ PROJECTS

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	-
2007-08 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	-
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/08 Estimated Fund Balance	-
06/30/08 Fund Balance	-
2008-09 Fiscal Year	
Estimated Revenue	250,000
Transfers In	58,400
Estimated Funds Available	308,400
Estimated Expenditures	308,400
Transfers Out	-
Total Expenditures and Transfers Out	308,400
06/30/09 Estimated Fund Balance	-

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Capital Projects	-	-	-
Fund Balances	\$ -	\$ -	\$ -

REVENUE SUMMARY

CMAQ PROJECTS	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Intergovernmental Revenue Grants:			
CMAQ Funds	-	-	250,000
Transfer from Traffic Congestion	-	-	58,400
TOTAL REVENUES	\$ -	\$ -	\$ 308,400

EXPENDITURE SUMMARY

CMAQ Projects	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	308,400
Capital Outlay	-	-	-
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	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Golden State (Sierra to Kamm) Trail,	-	-	26,000
14th Avenue	-	-	260,000
10th Ave Sidewalk Project	-	-	8,000
Sierra/Simpson UP Pedestrian Crossing.	-	-	14,400
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 308,400

TE PROJECT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	-
2007-08 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	-
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/08 Estimated Fund Balance	-
06/30/08 Fund Balance	-
2008-09 Fiscal Year	
Estimated Revenue	16,700
Transfers In	-
Estimated Funds Available	16,700
Estimated Expenditures	16,700
Transfers Out	-
Total Expenditures and Transfers Out	16,700
06/30/09 Estimated Fund Balance	-

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Capital Projects	-	-	-
Fund Balances	\$ -	\$ -	\$ -

REVENUE SUMMARY

TE PROJECTS	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Intergovernmental Revenue Grants:			
TE Funds	-	-	16,700
TOTAL REVENUES	\$ -	\$ -	\$ 16,700

EXPENDITURE SUMMARY

TE Projects	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	16,700
Capital Outlay	-	-	-
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	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
18th Ave Medians	-	-	16,700
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 16,700

COPS-SLESF

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	3,738
2007-08 Fiscal Year	
Estimated Revenue	100,300
Transfers In	<u>-</u>
Estimated Funds Available	104,038
Estimated Expenditures	-
Transfers Out	<u>103,000</u>
Total Expenditures and Transfers Out	103,000
06/30/08 Estimated Fund Balance	<u><u>1,038</u></u>
06/30/08 Fund Balance	1,038
2008-09 Fiscal Year	
Estimated Revenue	100,300
Transfers In	<u>-</u>
Estimated Funds Available	101,338
Estimated Expenditures	-
Transfers Out	<u>100,000</u>
Total Expenditures and Transfers Out	100,000
06/30/09 Estimated Fund Balance	<u><u>1,338</u></u>

EXPLANATION OF RESERVES

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Reserve for Cops Officers	30,000	-	-
Contingency	(26,262)	1,038	1,338
	<u>3,738</u>	<u>1,038</u>	<u>1,338</u>

REVENUE SUMMARY

COPS SLESF	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Aid from other Government Agencies			
COPS SLESF Grant	101,145	100,000	100,000
Use of Money and Property			
Interest on Investments	866	300	300
TOTAL REVENUES	\$ 102,011	\$ 100,300	\$ 100,300

EXPENDITURE SUMMARY

COPS SLESF	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	100,000	103,000	100,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 100,000	\$ 103,000	\$ 100,000

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

COPS SLESF	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Transfer to General Fund for Personnel	100,000	103,000	100,000
TOTAL MAINTENANCE & OPERATION	\$ 100,000	\$ 103,000	\$ 100,000

FINANCE AUTHORITY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	7,479,212
2007-08 Fiscal Year	
Estimated Revenue	610,000
Transfers In	-
Estimated Funds Available	8,089,212
Estimated Expenditures	516,000
Transfers Out	-
Total Expenditures and Transfers Out	516,000
06/30/08 Estimated Fund Balance	<u>7,573,212</u>
06/30/08 Fund Balance	7,573,212
2008-09 Fiscal Year	
Estimated Revenue	440,000
Transfers In	-
Estimated Funds Available	8,013,212
Estimated Expenditures	452,000
Transfers Out	-
Total Expenditures and Transfers Out	452,000
06/30/09 Estimated Fund Balance	<u>7,561,212</u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Reserve for Future Debt Service	7,479,212	7,573,212	7,561,212
Fund Balances	<u>\$7,479,212</u>	<u>\$7,573,212</u>	<u>\$7,561,212</u>

REVENUE SUMMARY

FINANCE AUTHORITY	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Use of Money and Property Interest	<u>1,029,148</u>	<u>610,000</u>	<u>440,000</u>
TOTAL REVENUES	<u>\$ 1,029,148</u>	<u>\$ 610,000</u>	<u>\$ 440,000</u>

EXPENDITURE SUMMARY

FINANCE AUTHORITY	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	1,648,753	516,000	452,000
Capital Outlay	-	-	-
Total	\$ 1,648,753	\$ 516,000	\$ 452,000

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	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
DEBT SERVICE			
Fiscal Agent Fees	-	12,000	12,000
Principal Retirement	-	190,000	140,000
Interest and Fiscal Charges	1,648,753	314,000	300,000
TOTAL DEBT SERVICE	1,648,753	516,000	- 452,000 -

SPECIAL ASSESSMENT DISTRICT 1991-1

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	(647,120)
2007-08 Fiscal Year	
Estimated Revenue	82,200
Transfers In	-
Estimated Funds Available	(564,920)
Estimated Expenditures	91,000
Transfers Out	-
Total Expenditures and Transfers Out	91,000
06/30/08 Estimated Fund Balance	<u>(655,920)</u>
06/30/08 Fund Balance	(655,920)
2008-09 Fiscal Year	
Estimated Revenue	67,200
Transfers In	-
Estimated Funds Available	(588,720)
Estimated Expenditures	80,000
Transfers Out	-
Total Expenditures and Transfers Out	80,000
06/30/09 Estimated Fund Balance	<u><u>-\$668,720</u></u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Reserve for Future Debt	(647,120)	(655,920)	(668,720)
Fund Balances	\$ (647,120)	\$ (655,920)	\$ (668,720)

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
TAXES			
Special Assessments	63,426	82,000	67,000
Use of Money and Property			
Interest	209	200	200
TOTAL REVENUES	\$ 63,635	\$ 82,200	\$ 67,200

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	85,269	91,000	80,000
Capital Outlay	-	-	-
Total	\$ 85,269	\$ 91,000	\$ 80,000

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	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	30,000	30,000	20,000
Interest and Fiscal Charges	55,269	61,000	60,000
TOTAL DEBT SERVICE	85,269	91,000	80,000

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	(19,609)
2007-08 Fiscal Year	
Estimated Revenue	3,010
Transfers In	<u>-</u>
Estimated Funds Available	(16,599)
Estimated Expenditures	3,200
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	3,200
06/30/08 Estimated Fund Balance	<u>(19,799)</u>
06/30/08 Fund Balance	(19,799)
2008-09 Fiscal Year	
Estimated Revenue	3,710
Transfers In	<u>-</u>
Estimated Funds Available	(16,089)
Estimated Expenditures	3,200
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	3,200
06/30/09 Estimated Fund Balance	<u>-\$19,289</u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Reserve for Future Debt	(19,609)	(19,799)	(19,289)
Fund Balances	<u>\$ (19,609)</u>	<u>\$ (19,799)</u>	<u>\$ (19,289)</u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
TAXES			
Special Assessments	4,248	3,000	3,700
Use of Money and Property Interest	15	10	10
TOTAL REVENUES	\$ 4,263	\$ 3,010	\$ 3,710

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 PROPOSED BUDGET
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	3,372	3,200	3,200
Capital Outlay	-	-	-
Total	\$ 3,372	\$ 3,200	\$ 3,200

Description:

This district was formed to account for the additional public improvements to the Nelson Estates I subdivision in 1991. It accounts for all the assessments received and lease payments due to the Finance Authority to pay the Marks-Roos bond payments.

Significant Changes:

None.

EXPENDITURE DETAIL

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR PROPOSAL
DEBT SERVICE			
Principal Retirement	1,000	1,000	1,000
Interest and Fiscal Charges	2,372	2,200	2,200
TOTAL DEBT SERVICE	3,372	3,200	3,200

SPECIAL ASSESSMENT DISTRICT 1992-1

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	(775,214)
2007-08 Fiscal Year	
Estimated Revenue	74,150
Transfers In	<u>-</u>
Estimated Funds Available	(701,064)
Estimated Expenditures	120,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	120,000
06/30/08 Estimated Fund Balance	<u><u>(821,064)</u></u>
06/30/08 Fund Balance	(821,064)
2008-09 Fiscal Year	
Estimated Revenue	75,150
Transfers In	<u>-</u>
Estimated Funds Available	(745,914)
Estimated Expenditures	102,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	102,000
06/30/09 Estimated Fund Balance	<u><u>-\$847,914</u></u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Reserve for Future Debt	(775,214)	(821,064)	(847,914)
Fund Balances	<u><u>\$ (775,214)</u></u>	<u><u>\$ (821,064)</u></u>	<u><u>\$ (847,914)</u></u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-1	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
TAXES			
Special Assessments	606,126	74,000	75,000
Use of Money and Property			
Interest	1,393	150	150
TOTAL REVENUES	\$ 607,519	\$ 74,150	\$ 75,150

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-1	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	647,872	120,000	102,000
Capital Outlay	-	-	-
Total	\$ 647,872	\$ 120,000	\$ 102,000

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	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	530,000	45,000	30,000
Interest and Fiscal Charges	117,872	75,000	72,000
TOTAL DEBT SERVICE	647,872	120,000	102,000

SPECIAL ASSESSMENT DISTRICT 1992-2

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	(359,980)
2007-08 Fiscal Year	
Estimated Revenue	35,200
Transfers In	<u>-</u>
Estimated Funds Available	(324,780)
Estimated Expenditures	72,600
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	72,600
06/30/08 Estimated Fund Balance	<u>(397,380)</u>
06/30/08 Fund Balance	(397,380)
2008-09 Fiscal Year	
Estimated Revenue	35,200
Transfers In	<u>-</u>
Estimated Funds Available	(362,180)
Estimated Expenditures	51,500
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	51,500
06/30/09 Estimated Fund Balance	<u><u>-\$413,680</u></u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Reserve for Future Debt	(359,980)	(397,380)	(413,680)
Fund Balances	<u>\$ (359,980)</u>	<u>\$ (397,380)</u>	<u>\$ (413,680)</u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-2	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
TAXES			
Special Assessments	49,922	35,000	35,000
Use of Money and Property			
Interest	282	200	200
TOTAL REVENUES	\$ 50,204	\$ 35,200	\$ 35,200

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-2	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	40,274	72,600	51,500
Capital Outlay	-	-	-
Total	\$ 40,274	\$ 72,600	\$ 51,500

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

SPECIAL ASSESSMENT DISTRICT 1992-2	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	15,000	35,000	15,000
Interest and Fiscal Charges	25,274	37,600	36,500
TOTAL DEBT SERVICE	40,274	72,600	51,500

SPECIAL ASSESSMENT DISTRICT 1992-1 PROJECTS

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	38,962
2007-08 Fiscal Year	
Estimated Revenue	80
Transfers In	<u>-</u>
Estimated Funds Available	39,042
Estimated Expenditures	3,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	3,000
06/30/08 Estimated Fund Balance	<u><u>36,042</u></u>
06/30/08 Fund Balance	36,042
2008-09 Fiscal Year	
Estimated Revenue	50
Transfers In	<u>-</u>
Estimated Funds Available	36,092
Estimated Expenditures	36,092
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	36,092
06/30/09 Estimated Fund Balance	<u><u>\$0</u></u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Contingency	38,962	36,042	-
Fund Balances	\$ 38,962	\$ 36,042	\$ -

**CITY OF KINGSBURG RDA
CAPITAL PROJECT FUND**

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	819,363
2007-08 Fiscal Year	
Estimated Revenue	21,000
Transfers In	<u>272,779</u>
Estimated Funds Available	1,113,142
Estimated Expenditures	147,495
Transfers Out	<u>74,000</u>
Total Expenditures and Transfers Out	221,495
06/30/08 Estimated Fund Balance	<u><u>891,647</u></u>
06/30/08 Fund Balance	891,647
2008-09 Fiscal Year	
Estimated Revenue	15,000
Transfers In	<u>-</u>
Estimated Funds Available	906,647
Estimated Expenditures	187,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	187,000
06/30/09 Estimated Fund Balance	<u><u>\$719,647</u></u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Capital Projects	819,363	891,647	719,647
Fund Balances	<u><u>\$ 819,363</u></u>	<u><u>\$ 891,647</u></u>	<u><u>\$ 719,647</u></u>

REVENUE SUMMARY

CITY OF KINGSBURG RDA CAPITAL PROJECTS FUND	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Other Revenue			
Transfer in from Debt Service	226,669	272,779	-
Use of Money and Property Interest	21,910	21,000	15,000
TOTAL REVENUES	\$ 248,579	\$ 293,779	\$ 15,000

EXPENDITURE SUMMARY

RDA CAPITAL PROJECTS	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	161,893	163,250	-
Debt Service	-	-	-
Capital Outlay	16,006	36,500	187,000
Total	\$ 177,899	\$ 199,750	\$ 187,000

Description:

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

Significant Changes:

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

EXPENDITURE DETAIL

RDA CAPITAL PROJECTS	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Chamber Services	30,000	30,000	-
Printing & Advertising	-	50	-
Conference/Meetings/Travel	150	200	-
Memberships/Dues/Pubs	8,192	6,000	-
Special Professional	42,933	53,000	-
Transfer Out to Other Funds	10,618	-	-
Transfer Out to General Fund	70,000	74,000	-
TOTAL MAINTENANCE & OPERATION	\$ 161,893	\$ 163,250	\$ -
CAPITAL OUTLAY DETAIL			
Depot Renovation	16,006	36,500	187,000
TOTAL CAPITAL OUTLAY	\$ 16,006	\$ 36,500	\$ 187,000

**CITY OF KINGSBURG RDA
DEBT SERVICE FUND**

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	(628,500)
2007-08 Fiscal Year	
Estimated Revenue	951,730
Transfers In	<u>-</u>
Estimated Funds Available	323,230
Estimated Expenditures	218,951
Transfers Out	<u>732,779</u>
Total Expenditures and Transfers Out	951,730
06/30/08 Estimated Fund Balance	(628,500)
06/30/08 Fund Balance	(628,500)
2008-09 Fiscal Year	
Estimated Revenue	1,008,500
Transfers In	<u>-</u>
Estimated Funds Available	380,000
Estimated Expenditures	218,612
Transfers Out	<u>789,000</u>
Total Expenditures and Transfers Out	1,007,612
06/30/09 Estimated Fund Balance	<u><u>-\$627,612</u></u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Reserve for Future Debt Service	<u>(628,500)</u>	<u>(628,500)</u>	<u>(627,612)</u>
Fund Balances	<u><u>\$ (628,500)</u></u>	<u><u>\$ (628,500)</u></u>	<u><u>\$ (627,612)</u></u>

REVENUE SUMMARY

CITY OF KINGSBURG RDA DEBT SERVICE FUND	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Property Tax			
Tax Increment Area 1	384,242	427,850	475,000
Tax Increment Area 2	55,459	63,880	73,500
Sales Tax			
RDA Sales Tax	427,915	460,000	460,000
Revenue from the Use of Property			
Interest	-	-	-
TOTAL REVENUES	\$ 867,616	\$ 951,730	\$ 1,008,500

EXPENDITURE SUMMARY

RDA DEBT SERVICE	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	719,788	805,529	862,000
Debt Service	147,708	146,201	145,612
Capital Outlay	-	-	-
Total	\$ 867,496	\$ 951,730	\$ 1,007,612

Description:

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

Significant Changes:

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

EXPENDITURE DETAIL

RDA DEBT SERVICE	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
County Admin Fees/Pass Throughs/County 1/3 share	65,204	72,750	73,000
City Admin Fees			329,000
Transfer Out to Capital Projects	226,669	272,779	-
Transfer Out to General Fund-Sales Tax	427,915	460,000	460,000
TOTAL MAINTENANCE & OPERATION	\$ 719,788	\$ 805,529	\$ 862,000
DEBT SERVICE DETAIL			
Bond Retirement	33,025	31,800	31,500
CIEDB Loan-New Police Facility	114,683	114,401	114,112
TOTAL DEBT SERVICE	\$ 147,708	\$ 146,201	\$ 145,612

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

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	1,010,264
2007-08 Fiscal Year	
Estimated Revenue	175,000
Transfers In	<u>-</u>
Estimated Funds Available	1,185,264
Estimated Expenditures	16,450
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	16,450
06/30/08 Estimated Fund Balance	<u>1,168,814</u>
06/30/08 Fund Balance	1,168,814
2008-09 Fiscal Year	
Estimated Revenue	177,000
Transfers In	<u>-</u>
Estimated Funds Available	1,345,814
Estimated Expenditures	416,800
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	416,800
06/30/09 Estimated Fund Balance	<u><u>\$929,014</u></u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Reserve for Future Projects	<u>1,010,264</u>	<u>1,168,814</u>	<u>929,014</u>
Fund Balances	<u>\$ 1,010,264</u>	<u>\$ 1,168,814</u>	<u>\$ 929,014</u>

REVENUE SUMMARY

CITY OF KINGSBURG RDA LOW/MODERATE HOUSING FUND	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
Property Tax			
Tax Increment Area 1	96,033	107,000	110,000
Tax Increment Area 2	13,864	16,000	17,000
Use of Money and Property Interest	<u>46,013</u>	<u>52,000</u>	<u>50,000</u>
TOTAL REVENUES	<u>\$ 155,910</u>	<u>\$ 175,000</u>	<u>\$ 177,000</u>

EXPENDITURE SUMMARY

RDA LOW/MODERATE HOUSING	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	16,801	16,450	16,800
Debt Service	-	-	-
Capital Outlay	-	-	400,000
Total	\$ 16,801	\$ 16,450	\$ 416,800

Description:

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

Significant Changes:

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

EXPENDITURE DETAIL

RDA LOW/MODERATE HOUSING	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Special Professional	500	-	-
County Prop Tax Fees	16,301	16,450	16,800
TOTAL MAINTENANCE & OPERATION	\$ 16,801	\$ 16,450	\$ 16,800
CAPITAL OUTLAY DETAIL			
Eligible Projects	-	-	400,000
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 400,000

Landscape & Lighting District 93-01

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/07 Fund Balance	(6,561)
2007-08 Fiscal Year	
Estimated Revenue	70,677
Transfers In	<u>-</u>
Estimated Funds Available	64,116
Estimated Expenditures	70,677
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	70,677
06/30/08 Estimated Fund Balance	<u><u>(6,561)</u></u>
06/30/08 Fund Balance	(6,561)
2008-09 Fiscal Year	
Estimated Revenue	72,325
Transfers In	<u>-</u>
Estimated Funds Available	65,764
Estimated Expenditures	72,324
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	72,324
06/30/09 Estimated Fund Balance	<u><u>(6,560)</u></u>

EXPLANATION OF RESERVES

	2006-07	2007-08	2008-09
Reserve for Repair & Improvement	<u>\$ (6,561)</u>	<u>\$ (6,561)</u>	<u>\$ (6,560)</u>

REVENUE SUMMARY

Landscape & Lighting District 93-01	2006-07 ACTUAL	2007-08 ESTIMATE	2008-09 ESTIMATE
TAXES			
Assessments	55,773	70,677	72,325
TOTAL REVENUES	\$ 55,773	\$ 70,677	\$ 72,325

EXPENDITURE SUMMARY

LANDSCAPE & LIGHTING DISTRICT 93-01	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	64,098	70,677	72,324
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 64,098	\$ 70,677	\$ 72,324

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	2006-07 ACTUAL EXPENSE	2007-08 ESTIMATED EXPENSE	2008-09 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Zone 1-Pheasant Grove 1 & 2	6,783	5,933	5932
Zone 2-Goldcreek	3,569	2,499	2499
Zone 3-Pheasant Grove 3 & 4	6,026	6,026	6026
Zone 4-Sierra Ranch West 1	5,069	5,069	5069
Zone 5-Kng. Country Estates 1 & 2	4,421	4,421	4421
Zone 6-Sierra Ranch West 2	5,328	5,498	5652
Zone 7-Kng. Country Estates 3	2,488	2,567	2639
Zone 8-Sierra Ranch West 3	4,673	4,822	4957
Zone 9-Business Park	19,411	20,032	20576
Zone 10-Tract 5087	3,165	6,270	6504
Zone 11-Tract 5610	3,165	7,540	8049
TOTAL MAINTENANCE & OPERATION	\$ 64,098	\$ 70,677	\$ 72,324