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June 3, 2009

Kingsburg Mayor and City Council:

On behalf of all City staff it is my privilege to present to you the Fiscal Year 2009/2010 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 and City staff. This budget is also a reflection of the commitment of your staff to maintain services during these difficult economic times.

Kingsburg is experiencing and this budget is projecting impacts on revenues, \$389,000 in the General Fund alone, due to the continuing economic downturn. The most significant impacts are,

- The downturn in housing construction has negatively affected the receipt of building permit and Development Impact fees that fund the City's building inspection activities and capital improvements needed to address increased service demands resulting from growth. The downturn in the housing construction industry has also dramatically affected planning fee revenues to the point that this budget projects no revenues in FY 2009/10.
- A downturn in the City's sales tax collections primary due to a downturn in gasoline sales, something that is a national phenomenon.
- No growth in property tax revenues primarily due to the lack of growth in housing values and no new housing construction.
- A downturn in Motor Vehicle fee revenues due to the nearly 50% reduction in annual auto sales nationally compared to three years ago. As auto values depreciate and if new car sales do not rebound, motor vehicle fee revenues will stay flat or continue to drop.

In preparing the 2009/2010 budget staff assumed that the economy will not rebound during the fiscal year and therefore projected revenues conservatively. As a result, staff is proposing the following measures to assist in maintaining a balanced budget.

- Eliminate the funding of all capital outlay; a continuation of the mid-year budget adjustment approved by the City Council for Fiscal Year 2008/09.
- Freeze all wages for all funds and departments. This action may require negotiations with bargaining units when contractually required increases are scheduled if increases are required by the formulas contained in the various agreements.
- Increase the employee contribution for health insurance from 20% to 30%. This has been accepted by all bargaining units.
- Continue to leave unfilled the positions of Building Inspector and Pool Maintenance Worker. These positions became vacant in Fiscal Year 2008/09 due to a transfer and retirement respectively.
- Reduce the working hours of the Building Official to 16 hours per day Monday through Thursday or 16 hours per week.
- Reassign the Building Secretary I one-half time to the position of Public Works Administrative Assistant, the current employee filling this position will be laid off effective July 1, 2009, one-fourth time to Business Licenses and one-fourth time to Building Permitting.
- Reduce contract costs for the Consulting Economic Development Coordinator by 50% to \$18,000.

What you have before you will be impacted by the expected failure of the May 19th Propositions 1A through 1E and the likely impact that will have on City revenues as the State begins to address a projected \$21.3 Billion budget shortfall. Staff continues to work on this budget identifying possible options to address the “borrowing” and takes by the State that could equal \$422,000.

Following is a brief synopsis of the notable highlights in the expenditures section of the budget.

GENERAL FUND

- Increased funding for fire services by way of an increase in the General Fund transfer to the Ambulance Fund in the amount of \$24,332.
- Expenditure reductions in all Departments in a variety of line items including, but not limited to, Printing and Advertising, Conferences/Meetings/Travel, Office Supplies and Memberships/Dues.
- The City’s Janitorial Service has voluntarily waived their annual increase in compensation as set forth in their contract.

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.
- The Gas Tax Fund finances 31% of the Public Works Department's street maintenance non-capital expenses.
- The LTF 8 Fund finances 20% of the Public Works Department's street maintenance non-capital expenses and includes \$450,00 for on-going street improvements not eligible for state or federal funding and \$98,000 for the reconstruction of the Headquarters Fire Station alley.
- Measure C – Street Maintenance includes \$50,000 for on-going street maintenance not eligible for state or federal funding and \$350,788 in matching funds for street projects funded by state and federal grants.
- Measure C – ADA funds 1% of the Public Works Department's street maintenance non-capital expenses and \$5,000 for ADA related sidewalk repairs and improvements.
- Measure C – Flex Fund finances 30% of the Public Works Department's street maintenance non-capital expenses.
- Traffic Congestion Relief (Prop 42) funds 18% of the Public Works Department's street maintenance non-capital expenses.

CAPITAL PROJECTS

- This budget does not include any funding for capital projects that are not funded by grants.

ENTERPRISE FUNDS

- Water
 - No fee increase.
- Solid Waste
 - A combined \$2.25 per month increase in street sweeping and refuse rates for single family residences and an equivalent increase for all other customer groups.

➤ Ambulance

- A small increase (3%) in revenues and a dramatic increase in Fund Balance deficit. Staff is continuing to work on possible options for reducing the deficit.

➤ Building Permit

- A projected 15% increase in revenues and a 49% reduction in expenses due to previously described personnel changes.

RECREATION FUND

➤ Pool

- Excluding the Hillblom Foundation grant for facilities upgrades, the General Fund transfer is reduced by \$40,000. Expenditures are projected to reduce by \$27,539 based on the un-filled Pool Maintenance Worker position and the assumption of Pool Manager duties by the Community Services Coordinator.

➤ Senior Center

- No increase in revenues is projected. Expenses are projected to increase by \$7,749 and transfers in from the General Fund are projected to decrease by \$19,400.

SPECIAL POLICE

➤ Abandoned Vehicle Abatement

- The City is generating revenue from the enforcement of abandoned vehicle abatement through a \$1 per year fee added to all motor vehicle registrations in Fresno County. The program is administered by the Council of Fresno County Governments. Beginning with Fiscal Year 2009/10 the City will charge the cost for these services directly to the fund reducing General Fund costs.

LANDSCAPE AND LIGHTING DISTRICTS

- In the past the City has contracted for the maintenance of Lighting and Landscaping Districts. Property owners within these Districts pay an annual assessment for the maintenance of landscaped public rights-of-way. Beginning Fiscal Year 2009/10 the City's Public Works Department will maintain all Lighting and Landscaping Districts thus reducing costs to the General Fund.

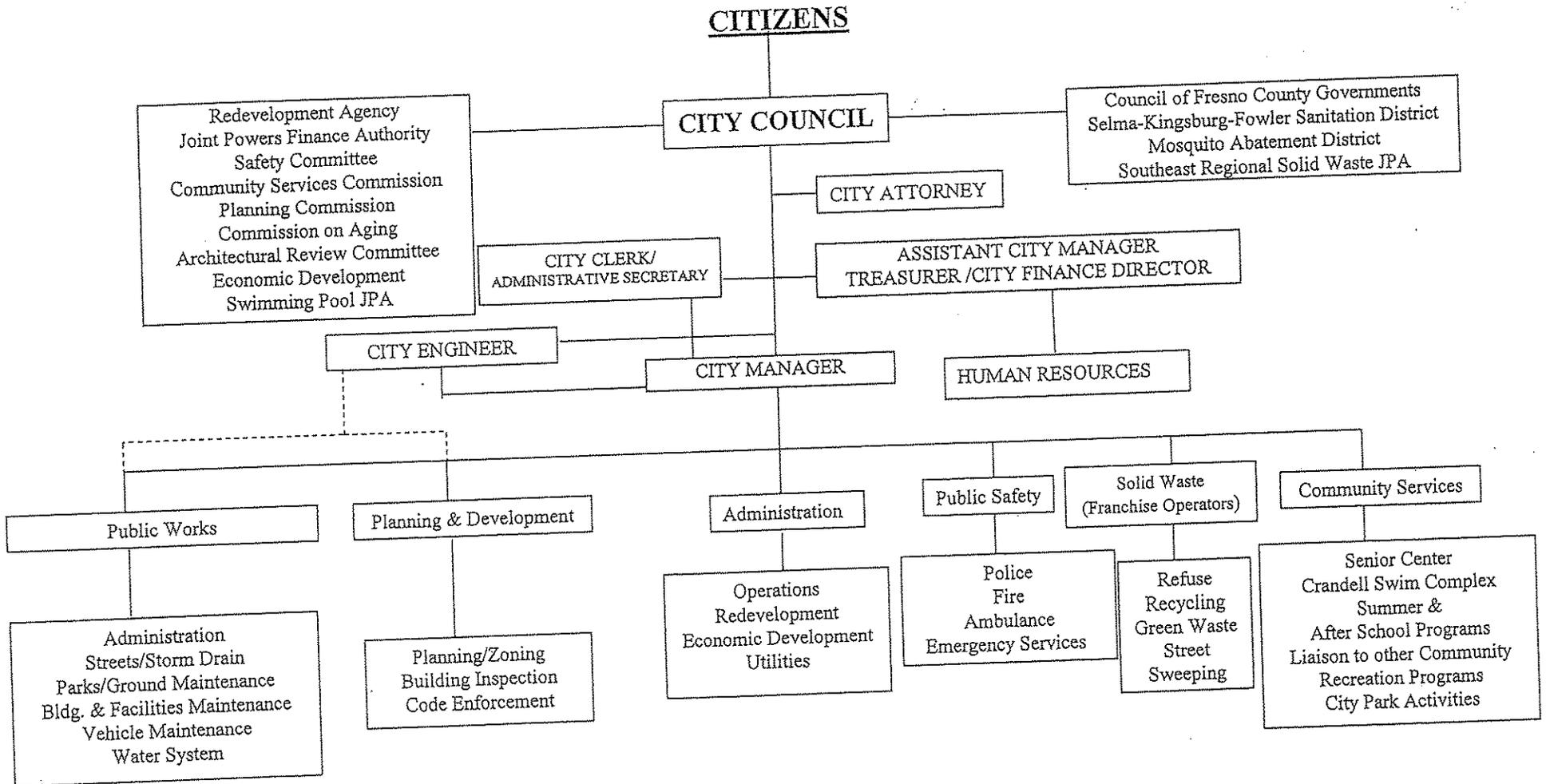
This budget has one very significant unknown and that is the impact of the failure of Propositions 1A through 1E during the May 19th Special Election. In evaluating all possible scenarios staff has been able to identify three possible impacts resulting from the State "borrowing" or taking local funds. This worst case scenario would have the State declaring an economic emergency which allows them to "borrow" 8% of the City's property tax and "triple flip" revenues and no longer transfer gas sales tax revenues to the cities and counties, and their discontinuing the funding of the COPS program at a total projected cost of \$421,497 to the City of Kingsburg. In an effort to deal with the inevitable proactively City staff is developing a list of options and recommendations for the Council's consideration prior to the adoption of a Fiscal Year 2009/10 budget.

While we continue to face the challenges of these difficult economic times your staff will continue to work to ensure the fiscal stability of the City and its programs and services.

Sincerely,

Donald F. Pauley
City Manager

CITY OF KINGSBURG GOVERNMENTAL ORGANIZATIONAL CHART 2009-2010



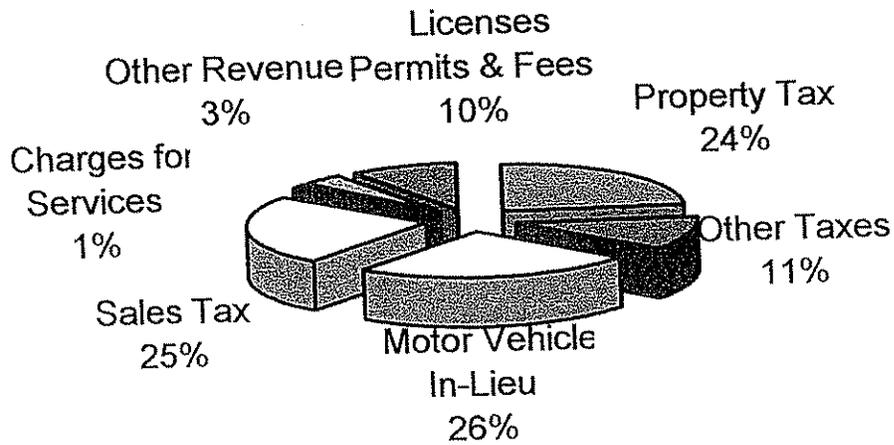
FUND BALANCE PROJECTION							
FUNDS	EST FUND BALANCE 7/1/2009	2009-10 ESTIMATED REVENUE	2009-10 OPERATING BUDGET	2009-10 DEBT SERVICE	2009-10 CAPITAL PROJECTS	2009-10 TOTAL BUDGET	EST FUND BALANCE 06/30/10
			4,646,860	-	-	4,646,860	965,536
GENERAL FUND	955,319	4,657,077	4,646,860	-	-	-	-
SPECIAL REVENUE						178,264	5,466
Gas Tax	(2,270)	186,000	178,264	-	-	10,000	26,462
LTF Article 3	28,662	7,800	10,000	-	-	739,192	122,375
LTF Article 8	651,567	210,000	110,414	-	628,778	588,202	24,714
Measure C	310,916	302,000	172,414	-	415,788	100,222	7,992
Traffic Congestion Relief	717	107,497	100,222	-	-	-	723,053
CAPITAL PROJECTS							
Capital Facilities-Arterial Streets	708,053	15,000	-	-	-	10,000	(478,417)
Capital Facilities-Police	(468,417)	-	10,000	-	-	7,000	(282,382)
Capital Facilities-Fire/Amb	(275,382)	-	7,000	-	-	-	210,804
Capital Facilities-City Hall	206,804	4,000	-	-	-	-	39,656
Capital Facilities-Public Works Yard	39,156	500	-	-	-	-	512,162
Capital Facilities-Special Recreation	502,162	10,000	-	-	-	-	93,232
Capital Facilities-Library	92,232	1,000	-	-	-	-	441,380
Capital Facilities-Water Facilities	433,380	8,000	-	-	600,667	600,667	272,740
Sewer Connection	871,407	2,000	-	-	-	-	348,072
Storm Drain	343,072	5,000	-	-	-	1,000	(162,280)
Parks & Rec- Neighborhood	(161,280)	-	1,000	-	-	-	156,549
Parks & Rec- Community	156,549	-	-	-	-	-	9,095
Traffic Impact Zone	8,595	500	-	-	-	-	127,879
Equipment Reserve	126,379	1,500	-	-	-	-	-
ENTERPRISE							
Water	3,360,952	2,023,000	1,386,303	249,475	1,213,800	2,849,578	2,534,374
Solid Waste	(27,449)	1,661,100	1,630,015	-	-	1,630,015	3,636
Ambulance	(194,271)	2,356,052	2,659,146	144,000	-	2,803,146	(641,365)
Building Permit	(650,075)	142,400	139,419	-	-	139,419	(647,094)

FUND BALANCE PROJECTION	EST FUND	2009-10	2009-10	2009-10	2009-10	2009-10	EST FUND
FUNDS	BALANCE	ESTIMATED	OPERATING	DEBT	CAPITAL	TOTAL	BALANCE
	7/1/2009	REVENUE	BUDGET	SERVICE	PROJECTS	BUDGET	06/30/10
RECREATION					161,000	301,341	(59,663)
Pool	(59,822)	301,500	140,341	-	-	101,038	1,319
Senior Center	13,561	88,796	101,038	-	-	-	-
SPECIAL POLICE					5,000	5,000	19,000
Abandoned Vehicle Abatement	19,000	5,000	-	-	-	-	-
GRANT FUNDS					177,000	177,000	257
Community Development Block Grant	257	177,000	-	-	1,598,793	1,598,793	22,451
CMAQ Projects	(35,378)	1,656,622	-	-	567,360	567,360	-
TE Project	(1,600)	568,960	-	-	342,720	342,720	-
RSTP Grant Funds	-	342,720	-	-	209,892	209,892	-
ARRA Funds-Federal Stimulus	-	209,892	-	-	-	101,505	-
ARRA Funds-Federal Stimulus	1,305	100,200	101,505	-	-	-	-
COPS-SLESF						448,500	6,795,270
FINANCE AUTHORITY				448,500		81,000	(592,232)
Finance Authority	7,021,770	222,000	-	81,000	-	2,950	(17,121)
Special Assessment District 1991-1	(585,752)	74,520	-	2,950	-	99,500	(725,916)
Special Assessment District 1991-1 Sup	(18,506)	4,335	-	99,500	-	48,500	(281,016)
Special Assessment District 1992-1	(732,496)	106,080	-	48,500	-	32,577	-
Special Assessment District 1992-2	(283,676)	51,160	-	32,577	-	-	-
Special Assessment District 1992-1 Proj	32,527	50	-	-	-	-	-
REDEVELOPMENT AGENCY					172,000	172,000	92,425
Capital Project Fund	254,425	10,000	-	-	-	1,052,389	(73,189)
Debt Service Fund	(34,300)	1,013,500	910,000	142,389	-	418,000	1,036,008
Low/Moderate Housing	1,303,008	151,000	18,000	-	400,000	72,884	1
LIGHTING & LANDSCAPING DISTRICT**							
Subtotal	1	72,884	72,884	-	-	-	-
	\$ 13,911,102	\$ 16,856,645	\$ 12,394,825	\$ 1,248,891	\$ 6,492,798	\$ 20,136,514	10,631,233
Net Transfers		(2,758,865)	(2,758,865)			(2,758,865)	-
GRAND TOTAL	\$ 13,911,102	\$ 14,097,780	\$ 9,635,960	\$ 1,248,891	\$ 6,492,798	\$ 17,377,649	10,631,233

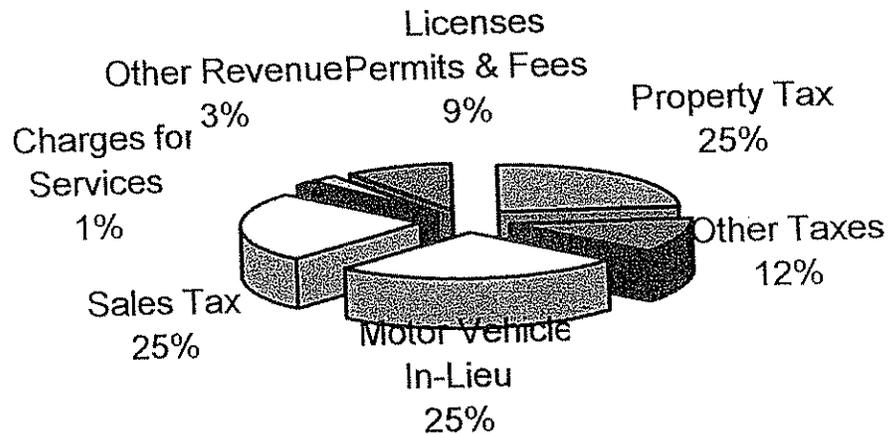
Staffing Allocation Worksheet											
09-10 Fiscal Year											
City Hall:	General Fund	Ambulance	Water	Solid Waste	Building Permit	Redevelopment	Measure C	Gas Tax	LTF Art 8	Traffic Congest	Senior Center
Don Pauley	16.1%	10.0%	26.1%	17.5%	4.0%	20.0%	2.1%	2.1%	2.1%		
Don Jensen	12.6%	10.0%	26.1%	22.5%	4.0%	20.0%	1.6%	1.6%	1.6%		
Sue Bauch	47.4%	5.0%	26.1%	16.5%		5.0%					
Terry Schmal	55.0%				25.0%	20.0%					
Daryl Sonksen					100.0%						
Silvia Franco			50.0%	50.0%							
Grace Reyna			47.5%	47.5%		5.0%					
Kathy Pickrell	58.0%	5.0%	17.5%	17.5%	2.0%						
Mary Colby	100.0%										
Ashlee Winslow	100.0%										
Klinda Stevens	25.0%		25.0%	25.0%	25.0%						
Barbara Carpenter-part time			50.0%	50.0%							
Joan Roehlk-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	26.2%		25.0%	25.0%		10.0%	4.6%	4.6%	4.6%		
Valerie Hernandez			48.5%	48.5%			1.0%	1.0%	1.0%		
Bob Stucky			100%								
Rob Bissett			100%								
James Kirk			100%								
The Crofoot			100%								
Dolph Beasley	100.0%							15.0%			
Richard Griffin	85.0%							15.0%			
Larry Bierman	85.0%							15.0%			
Micheal Andrada	85.0%							35.0%		65.0%	
Dan Brady								35.0%		65.0%	
David Green											
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%									
Rhonda Costa		100.0%									
Senior Center:											
Hilda Rodriguez											100.0%
Lily Rodriguez											100.0%
Police:											
All Personnel	100.0%										

C:\Notus\StaffAlloc

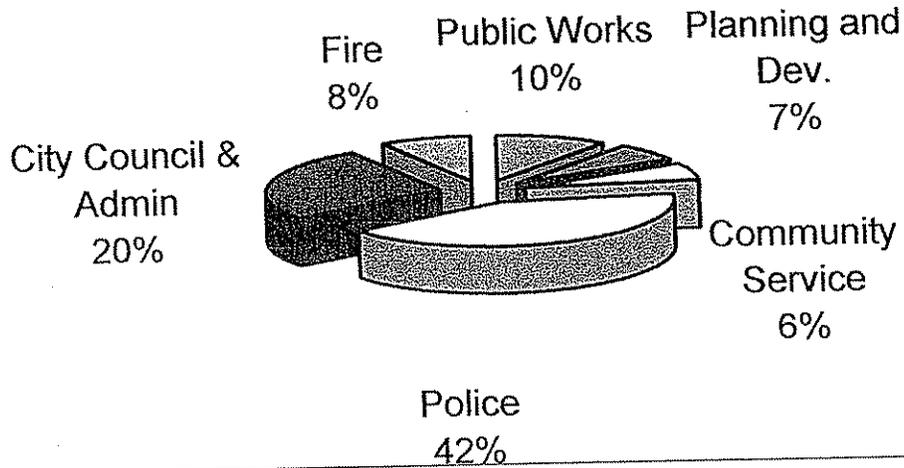
City of Kingsburg General Fd Revenue 2008- 09 Estimates



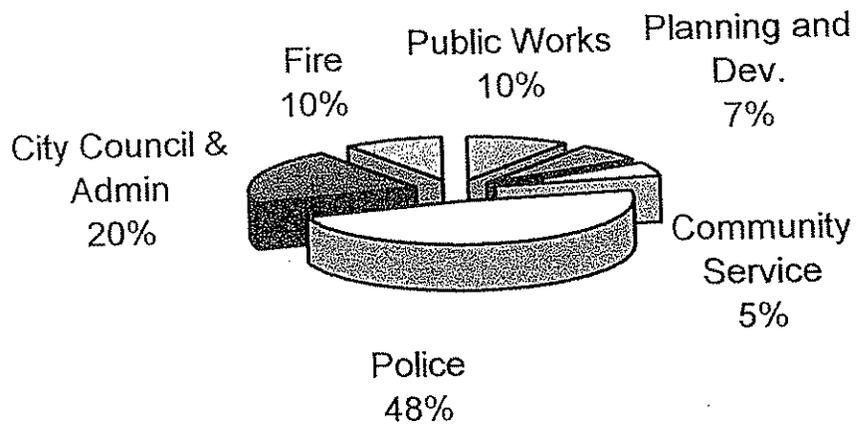
City of Kingsburg General Fd Revenue 2009-10 Estimates



City of Kingsburg General Fd Expenditures 2008- 09 Estimates



City of Kingsburg General Fd Expenditures 2009- 10 Estimates



PERSONNEL SUMMARY

DEPARTMENT	POSITION		2007-08 ACTUAL	2008-09 ACTUAL	2009-10 PROPOSED BUDGET
CITY COUNCIL	Mayor	Elected	1.00	1.00	1.00
	Council Members	Elected	4.00	4.00	4.00
	Total City Council		5.00	5.00	5.00
CITY MANAGER	City Manager	Full-time	1.00	1.00	1.00
CITY CLERK	City Clerk	Full-time	1.00	1.00	1.00
	Clerical	Part-time	0.20	0.20	0.20
	Total City Clerk		1.20	1.20	1.20
FINANCE	Finance Director	Full-time	1.00	1.00	1.00
	Account Clerk II	Full-time	1.00	1.00	1.00
	Account Clerk I	Full-time	1.00	1.00	1.00
	Clerical	Part-time	1.00	1.00	1.00
	Total Finance		4.00	4.00	4.00
HUMAN RESOURCES	Human Resource Coordinator	Full-time	1.00	1.00	1.00
PLANNING & DEV.	Planning & Develop Director	Full-time	1.00	1.00	1.00
	Building Official	Full-time	1.00	1.00	0.40
	Building Inspector/Code Enforce	Full-time	1.00	0.00	0.00
	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	4.00	3.40
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	1.80	1.80
	Total Community Services		4.10	4.30	4.30
POLICE	Chief	Full-time	1.00	1.00	1.00
	Lieutenant	Full-time	0.00	0.00	0.00
	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		22.00	22.00	22.00
FIRE & AMBULANCE	Chief	Full-time	1.00	1.00	1.00
	Fire Captain/Paramedics	Full-time	3.00	3.00	3.00
	Firefighter/Paramedic	Full-time	5.00	5.00	5.00
	Firefighter/Paramedic-Day	Full-time	1.00	1.00	1.00
	Amb Billing Clerk	Full-time	1.00	1.00	0.75
	Billing Clerk Assistant	Part-time	0.60	0.60	1.00
	Total Fire & Ambulance		11.60	11.60	11.75
PUBLIC WORKS	Director of Public Works/Engin	Full-time	0.00	0.00	0.00
	Assistant Public Works Director	Full-time	1.00	1.00	1.00
	Maint Worker III	Full-time	2.00	3.00	3.00
	Maint Worker II	Full-time	2.00	1.00	1.00
	Maint Worker I	Full-time	3.00	3.00	3.00
	Mechanic	Full-time	1.00	1.00	1.00
	Water Specialist	Full-time	2.00	2.00	2.00
	Secretary I	Full-time	1.00	1.00	1.00
	Administrative Analyst	Full-time	0.75	0.75	0.00
	Pool Maintenance Worker	Full-time	1.00	0.00	0.00
	Total P.W. Admin & Engin		13.75	12.75	12.00
	SENIOR CENTER	Senior Center Coordinator	Part-time	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	59.75	57.75	57.15
		Part-time	7.35	6.55	5.95
	Total Employees (F.T.E.)		67.10	64.30	63.10
GRAND TOTAL		Elected	5.00	5.00	5.00
			72.70	69.30	68.10

ALL TRANSFERS
09-10

Fund	Out		Fund	In	
<u>Overhead Transfers</u>					
Water	318	372,000	General Fund	1	372,000
Solid Waste	319	315,000	General Fund	1	315,000
RDA-Debt Service	746	303,000	General Fund	1	303,000
Ambulance	320	91,000	General Fund	1	91,000
Building Permit	317	25,000	General Fund	1	25,000
Gas Tax	102	7,414	General Fund	1	7,414
Measure C	105	7,414	General Fund	1	7,414
LTF Art 8	104	7,414	General Fund	1	7,414
<u>Operational Transfers</u>					
General Fund	1	69,500	Senior Center	22	69,500
General Fund	1	62,000	Pool	21	62,000
General Fund	1	451,052	Ambulance	320	451,052
COPS SLESF	34	101,505	General Fund	1	101,505
RDA Debt Service	746	490,000	General Fund	1	490,000
LTF 8	104	80,778	Fed Grant Funds	Fed Grants	80,778
Measure C Street Maint	105	365,788	Fed Grant Funds	Fed Grants	365,788
LTF 3	103	10,000	Fed Grant Funds	Fed Grants	10,000
Total Transfers Out		<u>2,758,865</u>	Total Transfers In		<u>2,758,865</u>

**CITY OF KINGSBURG
Capital Improvement Program
Fiscal Year 2009-10 to
Fiscal Year 2013-14**

YR Purchase		2009-10	2010-11	2011-12	2012-13	2013-14
Fire & Ambulance:						
Fire:						
Station 1 Garage Floor	10-11		25,125			
Personal Protection Equipment	10-11		27,600			
Training Equipment	10-11		8,750			
Treadmill	10-11		3,500			
New Ladder Truck	10-11		850,000			
New Fire Engine	11-12			450,000		
Set Asides:						
Hose Replacement	ongoing	-	2,000	2,000	2,000	2,000
Turnout Gear ,pagers & Misc Equip Replacement set-aside	ongoing	-	8,400	8,400	8,400	8,400
SCBA Bottles	ongoing	-	1,500	1,500	1,500	1,500
Personal Protection Equipment	ongoing	-	800	800	800	800
Computer replacement set-aside	ongoing	-	49,000	49,000	49,000	49,000
Set-aside for Fire Trucks	ongoing	-	2,250	2,250	2,250	2,250
Fire Chief Car(set aside)	ongoing	-				
Ambulance:						
New Ambulance	10-11		220,000			
Office Furniture	10-11		3,263			
Computers	10-11		3,000			
Ambulance Chassis	10-11		130,000			
Ambulance Chassis	11-12			150,000		
Set Asides:						
Fire Chief Car set-aside	ongoing		2,250	2,250	2,250	2,250
Computer replacement set-aside	ongoing		900	900	900	900
Set Aside for Replacement Ambulance	ongoing		25,000	25,000	25,000	25,000
Total Fire & Ambulance			1,363,338	694,600	94,600	94,600

YR Purchase		2009-10	2010-11	2011-12	2012-13	2013-14
City Hall:						
Laptop for City Clerk Dept	10-11		1,200			
Computer Replacement Set-aside	ongoing	-	4,200	4,200	4,200	4,200
Total City Hall		-	5,400	4,200	4,200	4,200
Building/Planning		-				
Set-Asides:						
Computer Replacement set-aside	ongoing	-	3,000	3,000	3,000	3,000
Total Building/Planning		-	3,000	3,000	3,000	3,000

	YR Purchase	2009-10	2010-11	2011-12	2012-13	2013-14
Community Services:						
Parks & Projects:						
Athwal Park Improvements	10-11		80,000	-		
California St. Renovation	09-10	172,000				
Memorial Park Security Cameras	10-11		6,000			
Set-Asides:						
Computer replacement set-aside	ongoing	-	600	600	600	600
Total Parks & Projects		172,000	6,600	600	600	600
Pool:						
Pool Covers/Lanelines	09-10/10-11	7,000	7,000			
2nd Sump Pump	09-10/10-11	4,200	4,200			
Grant Project-Hillbloom	09-10	161,000				
Set-Asides:						
Re-Plaster-set aside	ongoing	-	5,000	5,000	5,000	5,000
Computer replacement set-aside	ongoing	-	600	600	600	600
Total Pool		165,200	9,800	5,600	5,600	5,600
Senior Center:						
Repaint Inside Building	10-11		6,000			
Retile Kitchen/General face lift of Kitchen	10-11		15,000			
Generator	10-11		6,000			
Repair Interior/Office Carpet&Lino/Mini Blinds/PA System	10-11		15,000			
Set-Asides:						
Computer replacement set-aside	ongoing	-	1,200	1,200	1,200	1,200
Total Senior Center		-	43,200	1,200	1,200	1,200
Total Community Services		337,200	59,600	7,400	7,400	7,400

YR Purchase	2009-10	2010-11	2011-12	2012-13	2013-14
Police:					
Red Foam Training Suit			1,200		
K-9 Training Suit			1,800		
Training Mats			1,560		
Entry Ballistic Vests		11,200			
New Department Phone System			23,450		
Itronix Laptop MDT's (regular replacement)		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
X26 Tasers (set-aside)	08-09 & ongoing	-	1,000	1,000	1,000
Law Enforcement Carbines	09-10		1,200		
Computer Set-asides	ongoing	-	5,000	5,000	5,000
Python Series II Traffic Radar (4) (set-aside)	08-09 & ongoing	-	1,250	1,250	1,250
Ballistic Vests	ongoing	-	2,000	2,000	2,000
Vehicle Replacement	ongoing	-	32,000	32,000	32,000
Total Police		-	75,650	87,460	58,250

YR Purchase	2009-10	2010-11	2011-12	2012-13	2013-14
Water:					
Rehabilitate Water Tower	09-10	200,000			
Well 17 Test Well	10-11		40,000		
Well #17 Design & Construction	09-10			60,000	850,000
Well Site Generators	09-10	450,000			
Remote water meters & software	09-10	100,000			
Golden State Corridor Water Line	09-10	425,000			
18th Avenue Watermain-Sierra to Stroud	10-11	20,000	160,000		
Set-Asides:					
Scada System Upgrades (set-asides)	09-10	6,000			
Computer upgrade set-aside	ongoing	1,800	1,800	1,800	1,800
Pickup set-aside	ongoing	5,000	5,000		
8" Water Main-Various Alleys (set-aside)	ongoing	6,000	6,000	6,000	6,000
Total Water		1,213,800	212,800	67,800	857,800
					7,800

YR Purchase		2009-10	2010-11	2011-12	2012-13	2013-14
Storm Drainage:						
Stroud Avenue Lift Station Trash Pump	11-12	-	-	-	35,000	-
Total Storm Drain		-	-	-	35,000	-
Sewer:						
Golden State Sewer Rehabilitation K-1	09-10	499,000				
Upgrade 329 LF 15" Sewer K-3	10-11		100,000			
Upgrade Sewer K-12	11-12			728,000		
Upgrade Sewer K-13	12-13				985,000	
Kern St Lift Station Refurbishment	09-10	76,667				
Various Sewer Main Repairs	10-11		56,000			
Various Sewer Main Repairs				184,000		
Morgan/Magnolia & Gilroy/Smith Improvements				283,000		
Golden State Kamm Improvements					321,520	
Simpson and Greenwood Improvements						173,000
Oversize Line Reimbursements	ongoing	25,000	25,000	25,000	25,000	25,000
Total Sewer		600,667	181,000	1,220,000	1,331,520	198,000

	YR Purchase	2009-10	2010-11	2011-12	2012-13	2013-14
Streets:						
Surface Maintenance:						
Surface Seals:						
Street Striping program	ongoing	45,000	11,000	11,000	11,000	11,000
Slurry Seals and Reclamite:						
Overlays: See attached list for detail		500,000	723,045	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		545,000	1,177,065	1,797,848	1,697,914	2,170,230

2008-09
City of Kingsburg CIP

Street Name	From	To	2009-10	2010-11	2011-12	2012-13	2013-14
OVERLAYS				158,802			
6th-1	Kern	Sierra		51,003			
6th-2	Mehlert	Kern		43,695			
6th-3	Clarkson	Mehlert		47,073			
7th-1	Roosevelt	Mehlert		31,314			
7th-2	Orange	Mariposa		19,602			
7th-3	Orange	Plumas		18,513			
8th-1	Plumas	Orange		28,956			
8th-2	Rayser	Culd.		68,796			
8th-3	Orange	Kern		32,232			
9th-2	Rayser	Mehlert		132,261			
10th-4	Stroud	Kamm		6,204			
11th Ct-1	Warkentin	Culd.		115,539			
12th-4	Winter	Sierra		48,330			
14th-4	Rayser	Kern		23,688			
14th-6	Stroud	North of Church		81,753			
15th-1	North end	Stroud		78,128			
16th-2	North end	Stroud		89,748			
16th-3	Winter	Sierra		76,418			
17th-2	Stroud	North end		57,246			
19th-4	Stroud	Winter		13,745			
20th-2	Winter	Windsor			89,199		
20th-4	Sierra	Marioposa			39,611		
21st-1	Winter	Carolyn			31,266		
22nd-3	Erling	Sophia			37,773		
22nd-4	Winter	Carolyn			34,074		
22nd-6	Sierra	House 1650			32,022		
22nd-7	House 1650	Orange			26,448		
23rd-3	Plumas	Orange			30,345		
24th-2	Stroud	Harold			44,766		
24th-3	Winter	Carolyn			40,608		
25th-2	Winter	Carolyn			20,298		
Bergren Ct	19th	Culd.			12,960		
Birch Ct	Madsen	Culd.			98,040		
California-1	North of Ellis	Earl			12,699		
Carolyn-2	22nd	23rd			24,084		
Carolyn-3	24th	Madsen			36,540		
Church-1	Draper	Lewis			31,110		
Clarkson-1	East city limit	10th			79,980		
Clarkson-2	10th	6th			279,615		
Draper-2	Freeway	Sierra			115,830		
Earl	18th	Frontage			12,852		
Ellis-1	Frontage	Simpson			34,913		
Ellis-2	California	Marion			30,456		
Erling-2	22nd	Culd.			22,440		
Erling-3	24th	Madsen				57,279	
Harold-1	22nd	Madsen				32,250	
Kern-2	Rafer Johnson Dr.	6th				14,400	
Kern-4	18th	East city limit				47,783	
Klepper-1	18th	21st				64,412	
Klepper-4	14th	18th				23,652	
Lake-1	8th	Culd.				25,806	
Lewis-1	Kern	East end				153,720	
Lewis-3	California	18th				132,528	
Lincoln	18th	Sierra				80,595	
Madsen-3	Alley	Stroud				101,205	
Madsen-4	Stroud	Sierra				12,960	
Magnolia	Madsen	Culd.					

2008-09
City of Kingsburg CIP

Street Name	From	To	2009-10	2010-11	2011-12	2012-13	2013-14
						72,252	
Mariposa-2	6th	10th				41,883	
Meadow-1	Sunset	6th				82,782	
Mehlert-2	10th	East city limit				9,072	
Mission	Simpson	Frontage				65,526	
Nevada-2	6th Ave. Dr.	10th				55,458	
Orange-1	6th Ave. Dr.	10th				17,658	
Orange-2	22nd	23rd				25,596	
Plumas-1	22nd	Past 23rd				53,472	
Plumas-2	18th	21st				21,978	
Plumas-3	7th	8th				26,648	
Quincy	6th	Freeway					64,812
Riverside	18th	Past 22nd					69,807
Roosevelt-1	6th	10th					11,664
Silverbrooke Ct	Silverbrooke	Culd.					59,562
Silverbrooke-2	14th	10th					150,948
Simpson-3	Kamm NB	Stroud NB					109,095
Simpson-4	Laurel SB	Stroud SB					109,095
Simpson-5	Laurel NB	Stroud NB					75,474
Simpson-6	Laurel	Sierra					121,968
Smith-1	Draper	Gilroy					67,002
Sophia-2	Madsen	Alley					119,262
Stroud-1	18th	Madsen					37,530
Sunset-2	House 554	6th					12,960
Tamarack	Madsen	Culd.					163,968
Tulare	10th	18th					104,840
Union-1	10th	16th					65,367
Warkentin	10th	14th					74,781
Washington	Sierra	18th					22,896
Williams-1	Marion	Sierra					22,260
Windsor-1	19th	20th					13,310
Windsor-2	23rd	24th					
RECONSTRUCTIONS					443,020		
10th-3	Sierra	Stroud				568,920	
14th-5	Sierra	Stroud					468,000
18th-3	Sierra	Stroud					264,010
19th-6	Riverside	Mariposa					125,400
21st-2	Sierra	Plumas					35,750
21st-3	Plumas	Lindquist					43,250
21st-5	Lindquist	Mariposa					32,920
Laurel	Simpson	Culd.					181,300
Lindquist-1	18th	East end					
			1,666,065	1,786,848	1,686,914		2,159,230

YR Purchase		2009-10	2010-11	2011-12	2012-13	2013-14
Building Maintenance:						
Paint Historical Park Buildings	over 3 years	-	5,000	10,000	5,000	
Total Building Maintenance		-	5,000	10,000	5,000	-
Public Works Equipment :						
Hydraulic Lift	10-11		4,000			
Rebuild Ponding Basin Fence (6th & Mehlert)	10-11		5,850			
New Pickups and Cars (all years)	10-11		40,000			
Metal Storage Building	09-10		60,000			
Set-Asides:						
Shop Office & additional Service bay-mechanic-set aside	10-11		15,000	15,000		
Vehicle Replacement -Streets	10-11		10,000	10,000		
Parks Mower set-aside	10-11		5,000	5,000	5,000	
Bobcat S300 set-aside	10-11		15,000	15,000	15,000	
Backhoe set aside for replacement	10-11		12,500	12,500		
Pickup set-aside	10-11		10,000	10,000	10,000	10,000
Computer Equipment set-aside	ongoing		2,400	2,400	2,400	2,400
Total Public Works		-	179,750	69,900	32,400	12,400
Total of All Items Listed		2,696,667	3,262,603	3,962,208	4,127,084	2,555,880

GENERAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	955,796
2008-09 Fiscal Year	
Estimated Revenue	3,673,621
Transfers In	<u>1,196,000</u>
Estimated Funds Available	5,825,417
Estimated Expenditures	4,237,478
Transfers Out	<u>632,620</u>
Total Expenditures and Transfers Out	4,870,098
06/30/09 Estimated Fund Balance	<u><u>955,319</u></u>
06/30/09 Fund Balance	955,319
2009-10 Fiscal Year	
Estimated Revenue	3,422,330
Transfers In	<u>1,234,747</u>
Estimated Funds Available	5,612,396
Estimated Expenditures	4,072,808
Transfers Out	<u>574,052</u>
Total Expenditures and Transfers Out	4,646,860
06/30/10 Estimated Fund Balance	<u><u>965,536</u></u>

EXPLANATION OF RESERVES

	2007/08	2008/09	2009/10
Reserved Fund Balances:			
Reserved for Election	-	6,000	6,000
Reserved for Insurance Settlements	30,000	30,000	30,000
Unreserved Fund Balance	<u>925,796</u>	<u>919,319</u>	<u>929,536</u>
Total Reserves	<u><u>955,796</u></u>	<u><u>955,319</u></u>	<u><u>965,536</u></u>

REVENUE SUMMARY

GENERAL FUND REVENUE ACCOUNTS	2007/08 ACTUAL	2008/09 ESTIMATE	2009/10 ESTIMATE
Property Tax			
Secured/Unsecured Prop Tax	744,583	773,000	773,000
Supplemental Prop Tax	56,208	216,000	40,000
Real Prop Transfer	26,029	30,000	27,000
Other Tax			
Homeowner Property Tax Relief	11,762	11,500	11,500
Sales Tax	639,728	620,000	600,000
Sales Tax in-lieu	216,944	220,000	220,000
Franchises	318,131	342,000	342,000
Housing-in-lieu	120	923	500
Motor Vehicle-In-Lieu-of Fees	902,398	876,000	882,000
Local Public Safety	20,194	18,800	19,000
Transient Occupancy Tax	45,559	43,000	50,000
Licenses, Permits and Fees			
Business Licenses	134,925	129,000	127,000
Dog Licenses	104	200	200
Park Reservation Fees	8,095	8,000	8,000
After School/Summer Rec Program Fees	78,721	114,000	114,000
Offsite Plan Check & Inspec. Fees	98	-	-
Encroachments	6,297	10,000	10,000
Planning & Zoning Fees	14,021	5,000	1,500
Subdivision Maps	800	3,200	-
Fines and Penalties			
Police Fines	53,961	56,000	56,000
Parking Fines	8,769	7,500	5,000
Use of Money and Property			
Interest on Investments	24,091	15,000	15,000
Rents	16,167	16,200	16,200
Sale of Property	4,548	1,000	2,000
Intergovernmental			
Cal Grip	-	4,365	-
OES Grant	-	6,775	-
Click it or ticket	8,196	-	-
Protective Vests	1,028	-	-
OTS Grant	788	-	-
Alcoholic Bev Grant	-	-	-
Charette Grant	68,475	25,000	-
State Mandates Reimb	706	-	-
DOJ Grants	786	728	-
Charges for Services			
Garage	11,360	13,000	12,000
State Route 201 Maint	5,430	5,430	5,430
Police Services	30,559	35,000	30,000
Other Revenue			
POST Reimbursement	12,511	15,000	15,000
Miscellaneous	52,262	52,000	40,000
Transfers In	882,000	1,091,000	1,128,242
Transfer -In-Abandoned Vehicles	-	5,000	5,000
Transfer In-Slesf	103,000	100,000	101,505
TOTAL REVENUES	\$ 4,509,354	\$ 4,869,621	\$ 4,657,077

**EXPENDITURE SUMMARY
2009-10 CITY MANAGERS PROPOSED BUDGET
GENERAL FUND**

DEPARTMENTS	# OF PERSONNEL	PERSONNEL	MAINT & OPERATIONS	CAPITAL OUTLAY	GRAND TOTAL
Mayor & Council	5.00	16,800	14,200	-	31,000
City Attorney	0.00	-	52,000	-	52,000
Non-Departmental	0.00	-	773,373	-	773,373
City Manager	1.00	172,387	3,500	-	175,887
City Clerk	1.00	98,848	5,000	-	103,848
Finance	1.00	136,202	45,850	-	182,052
Human Resources	1.00	68,199	3,760	-	71,959
Planning & Development	2.00	191,299	117,410	-	308,709
Community Services & Recreation	2.80	99,085	155,000	-	254,085
Police	22.00	1,978,233	245,700	-	2,223,933
Public Works Administration	0.83	64,862	9,540	-	74,402
Landscape Maintenance	2.55	171,430	55,500	-	226,930
Building & Facility Maint	0.00	-	59,500	-	59,500
Vehicle & Equip Maint	1.00	65,182	44,000	-	109,182
GENERAL FUND TOTAL	40.18	\$ 3,062,527	\$ 1,584,333	\$ -	\$ 4,646,860
2008-09 FUND TOTAL (ESTIMATE)	40.38	\$ 3,173,459	\$ 1,675,639	\$ 21,000	4,870,098
2007-08 FUND TOTAL (ACTUAL)	39.93	\$ 2,815,295	\$ 2,001,808	\$ 50,523	4,867,626

EXPENDITURE SUMMARY

CITY COUNCIL	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	5	5	5
Personnel	16,793	16,800	16,800
Maintenance and Operation	21,601	18,100	14,200
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 38,394	\$ 34,900	\$ 31,000

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	Total Positions		2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
	2008-09 ACTUAL	2009-10 PROPOSED BUDGET			
Regular Positions Pay					
Councilmembers	5	5	15,600	15,600	15,600
Benefits					
FICA			1,193	1,200	1,200
PERS					
Med/Dent/Vision/Life					
Workers Comp					
	5	5	\$ 16,793	\$ 16,800	\$ 16,800

EXPENDITURE DETAIL

CITY COUNCIL	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
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MAINTENANCE & OPERATION DETAIL

Printing and Advertising	2,480	3,000	2,500
Conf/Meetings/Travel Exp	10,778	8,500	4,700
Memberships/Dues	7,593	6,600	7,000
Professional Services	750	-	-
TOTAL MAINTENANCE & OPERATION	\$ 21,601	\$ 18,100	\$ 14,200

EXPENDITURE SUMMARY

CITY ATTORNEY	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	47,478	55,000	52,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 47,478	\$ 55,000	\$ 52,000

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	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Professional Services	47,478	55,000	52,000
TOTAL MAINTENANCE & OPERATION	\$ 47,478	\$ 55,000	\$ 52,000

EXPENDITURE SUMMARY

NON-DEPARTMENTAL	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	717,662	826,637	773,373
Debt Service	-	-	-
Capital Outlay	2,000	-	-
Total	\$ 719,662	\$ 826,637	\$ 773,373

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	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
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MAINTENANCE & OPERATION DETAIL

Office Supplies	-	500	500
Communications	7,749	7,500	7,500
Utilities	9,880	10,000	10,000
Special Professional	82,144	46,000	25,000
Insurance-Liability	140,174	148,601	147,421
Fire Services Transfer to Ambulance	420,000	441,220	442,552
Transfer to Building Permit Fee Fund	-	-	-
Beautification Misc Projects	434	1,000	-
Council Chamber Lease Payment	24,200	25,200	25,200
City Website	1,366	1,500	1,500
CRM Program	-	9,887	6,400
Property Taxes	2,750	2,400	2,400
Employee Bonds	1,129	1,129	1,200
Tree Lights & Christmas	3,558	4,500	3,000
Miscellaneous	15,206	35,000	15,000
Copier & Leases	9,072	9,000	9,000
<i>Redevelopment Related Costs:</i>			
Professional Services	-	40,000	34,000
Conf/Mtgs/Travel	-	1,000	500
Memberships/Dues	-	7,200	7,200
Chamber Services	-	35,000	35,000
TOTAL MAINTENANCE & OPERATION	\$ 717,662	\$ 826,637	\$ 773,373

CAPITAL OUTLAY DETAIL

<i>Fire Purchases:</i>			
Hose Replacement	-	-	-
Hose Testing Machine	-	-	-
<i>Fire Set-asides:</i>			
Fire Truck Set-aside	-	-	-
Fire Equip/Turnout Set-asides	-	-	-
SCBA Bottles	-	-	-
Computer Set Asides	-	-	-
Pager Replacement	-	-	-
Hose Replacement	-	-	-
<i>Overall City Set-asides:</i>			
Computer Set Asides	2,000	-	-
TOTAL CAPITAL OUTLAY	2,000	-	-

EXPENDITURE SUMMARY

CITY MANAGER	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	172,689	173,520	172,387
Maintenance and Operation	7,607	13,200	3,500
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 180,296	\$ 186,720	\$ 175,887

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	2008-09 ACTUAL	2009-10 ADOPTED BUDGET	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Regular Positions Pay					
City Manager	1	1	123,966	124,000	123,600
Benefits*					
FICA			7,412	8,200	8,200
PERS			18,882	20,900	21,600
Med/Dent/Vision/Life			11,957	9,000	8,100
Workers Comp			4,472	5,420	4,887
Auto Allowance			6,000	6,000	6,000
	1	1	\$ 172,689	\$ 173,520	\$ 172,387

EXPENDITURE DETAIL

CITY MANAGER	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
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MAINTENANCE & OPERATION DETAIL

Communications	465	500	500
Conf/Meetings/Travel	4,328	1,200	1,000
Memberships/Dues/Publications	1,609	1,500	500
Insurance Claims Settlement	-	9,500	1,500
Special Professional	1,205	500	-
TOTAL MAINTENANCE & OPERATION	\$ 7,607	\$ 13,200	\$ 3,500

EXPENDITURE SUMMARY

CITY CLERK	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	98,916	100,210	98,848
Maintenance and Operation	13,794	8,000	5,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 112,710	\$ 108,210	\$ 103,848

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

City Clerk	<u>Total Positions</u>		2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
	2008-09 ACTUAL	2009-10 ADOPTED BUDGET			
Regular Positions Pay					
City Clerk	1	1	71,438	72,000	70,300
Benefits*					
FICA			5,200	5,200	5,400
PERS			10,872	11,400	12,250
Med/Dent/Vision/Life			9,029	8,500	8,100
Workers Comp			2,377	3,110	2,798
	1	1	\$ 98,916	\$ 100,210	\$ 98,848

EXPENDITURE DETAIL

CITY CLERK	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	1,171	1,000	1,000
Conf/Meetings/Travel	3,055	2,500	500
Election Expense	150	-	-
Printing & Advertising	10,589	5,500	4,500
TOTAL MAINTENANCE & OPERATION	\$ 13,794	\$ 8,000	\$ 5,000

CAPITAL OUTLAY DETAIL

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

EXPENDITURE SUMMARY

FINANCE	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	135,476	138,770	136,202
Maintenance and Operation	76,880	46,950	45,850
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 212,356	\$ 185,720	\$ 182,052

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>		2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
	2008-09	2009-10			
Regular Positions Pay					
Finance Director	1	1	100,170	100,000	97,000
Benefits*					
FICA			6,968	7,100	7,500
PERS			14,460	15,950	16,900
Med/Dent/Vision/Life			10,436	11,400	11,050
Workers Comp			3,442	4,320	3,752
	1	1	\$ 135,476	\$ 138,770	\$ 136,202

EXPENDITURE DETAIL

FINANCE	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	906	250	250
Comp/Maint & Supplies	49,367	24,000	25,000
Conf/Meetings/Travel/Education	3,691	3,000	500
Memberships/Dues/Publications	1,340	1,100	1,100
Audit	6,000	6,000	6,000
Special Professional Services	15,576	12,600	13,000
TOTAL MAINTENANCE & OPERATION	\$ 76,880	\$ 46,950	\$ 45,850

CAPITAL OUTLAY DETAIL

	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

EXPENDITURE SUMMARY

HUMAN RESOURCES	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	57,597	63,382	68,199
Maintenance and Operation	7,765	9,400	3,760
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 65,362	\$ 72,782	\$ 71,959

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

Human Resources	<u>Total Positions</u>		2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
	2008-09	2009-10			
Regular Positions Pay					
Human Resource Coor	1	1	45,667	49,250	52,800
Benefits*					
FICA			3,462	3,800	4,050
PERS			6,582	8,200	9,200
Med/Dent/Vision/Life			186	50	100
Workers Comp			1,700	2,082	2,049
	1	1	\$ 57,597	\$ 63,382	\$ 68,199

EXPENDITURE DETAIL

HUMAN RESOURCES	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	1,115	1,000	500
Conf/Meetings/Travel/Education	3,445	2,500	300
Memberships/Dues/Publications	290	1,600	1,460
Safety Committee	2,915	2,000	1,500
Special Professional Services	-	2,300	-
TOTAL MAINTENANCE & OPERATION	\$ 7,765	\$ 9,400	\$ 3,760

CAPITAL OUTLAY DETAIL

Computer	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

EXPENDITURE SUMMARY

PLANNING & DEVELOPMENT	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	1.25	1.5	2
Personnel	124,088	173,063	191,299
Maintenance and Operation	411,304	188,712	117,410
Debt Service	-	-	-
Capital Outlay	1,500	-	-
Total	\$ 536,892	\$ 361,775	\$ 308,709

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 major changes are the coding of 25% of the Building Secretary personnel costs to this department due to her business license duties and the coding of a major portion of the engineer costs to other funds.

PERSONNEL DETAIL

Planning & Development	2008-09 ACTUAL	2009-10 ADOPTED BUDGET	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Regular Positions Pay					
Planning & Build Director	0.5	0.75	92,731	128,000	138,000
Dept. Secretary II	1	1			
Dept. Secretary I	-	0.25			
Parttime Help	-	-	-	-	-
Benefits*					
FICA			6,612	9,400	10,200
PERS			9,999	16,500	24,100
Med/Dent/Vision/Life			8,620	14,800	13,560
Workers Comp			6,126	4,363	5,439
	1.5	2	\$ 124,088	\$ 173,063	\$ 191,299

EXPENDITURE DETAIL

PLANNING & DEVELOPMENT	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Advertising	5,659	2,800	1,000
Communications	589	600	600
Fuels	221	-	-
Scanner Lease	-	1,560	1,560
Conf/Meetings/Travel/Training & Educ	4,830	6,000	2,000
Memberships/Dues/Publications	52	52	50
Lafoo Fees	2,137	550	2,200
Charrette Expenses	-	2,150	-
Special Professional	397,816	175,000	110,000
TOTAL MAINTENANCE & OPERATION	\$ 411,304	\$ 188,712	\$ 117,410

CAPITAL OUTLAY DETAIL

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

EXPENDITURE SUMMARY

COMMUNITY SERVICES	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	2.6	2.8	2.8
Personnel	85,938	96,345	99,085
Maintenance and Operation	244,095	215,500	155,000
Debt Service	-	-	-
Capital Outlay	600	-	-
Total	\$ 330,633	\$ 311,845	\$ 254,085

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	Total Positions		2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
	2008-09 ACTUAL	2009-10 ADOPTED BUDGET			
Regular Positions Pay					
Community Services Coor	1	1	29,831	35,000	37,800
Overtime					
Extra Help:					
After School/Summer Prog	1.8	1.8	36,834	42,000	42,000
Benefits*					
FICA			9,914	5,900	5,950
PERS			4,306	5,500	6,525
Med/Dent/Vision/Life			2,694	4,900	3,700
Workers Comp			2,359	3,045	3,110
	2.8	2.8	\$ 85,938	\$ 96,345	\$ 99,085

EXPENDITURE DETAIL

COMMUNITY SERVICES	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Band Concerts	7,329	7,500	7,500
Fireworks	-	-	-
Centennial Celebration Expenses	10,000	-	-
After School/Summer Rec Program Supplies	19,873	14,000	15,000
Office Supplies/Printing & Advertising	605	1,000	500
Rec Prog Conf/Meetings/Travel	2,288	1,600	500
Senior Center Operating Transfer	98,500	90,400	69,500
Pool Operating Transfer	105,500	101,000	62,000
TOTAL MAINTENANCE & OPERATION	\$ 244,095	\$ 215,500	\$ 155,000

EXPENDITURE SUMMARY

POLICE	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	22	22	22
Personnel	1,826,875	1,943,211	1,978,233
Maintenance and Operation	245,580	216,650	245,700
Debt Service	-	-	-
Capital Outlay	39,024	21,000	-
Total	\$ 2,111,479	\$ 2,180,861	\$ 2,223,933

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	2008-09 ACTUAL	2009-10 ADOPTED BUDGET	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Regular Positions Pay			1,219,387	1,265,000	1,284,000
Chief	1	1			
Lieutenant	0	0			
Sergeants	4	4			
Officers	11	11			
Records Supervisor	1	1			
Dispatchers	5	5			
Overtime			44,648	56,000	50,000
Extra Help:					
Reserve Officers(20) & Reserve Dispatchers			16,832	10,000	10,000
Benefits*					
FICA			94,918	98,100	100,000
PERS			192,283	210,000	247,000
Med/Dent/Vision/Life			200,856	228,000	215,000
Workers Comp			43,431	55,311	51,433
Uniform Allowance			14,520	20,800	20,800
	22	22	\$ 1,826,875	\$ 1,943,211	\$ 1,978,233

EXPENDITURE DETAIL

POLICE	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Advertising	21,869	13,000	15,000
Dept Tools & Supplies	9,591	10,000	10,000
Weapons/flares/etc.	3,337	3,000	3,000
Reserve Expense	8,452	8,000	8,000
Screening Personnel	11,714	8,000	10,000
Communications	26,661	27,000	28,000
Utilities	13,556	22,000	23,000
Fuels	45,764	41,000	40,000
Office equip Maint	17,632	18,000	20,000
POST Training	17,415	15,000	15,000
Conferences/Meetings/Travel	4,465	5,250	5,500
Training and Education	6,064	2,000	8,000
Memberships/Dues/Pubs	1,584	1,500	1,500
Special Professional Services	29,421	19,000	19,000
Equipment Maintenance	16,326	7,000	10,000
Radio & Communication Maint	5,819	9,200	12,000
Photo Equip Expense	823	800	1,200
Jail Booking Fees	255	500	7,000
K-9 Unit	1,993	3,500	5,000
Pistol Range	45	300	1,500
Crime Prevention	2,794	2,600	3,000
TOTAL MAINTENANCE & OPERATION	\$ 245,580	\$ 216,650	\$ 245,700
CAPITAL OUTLAY DETAIL			
Vehicle Replacement Payback	21,000	21,000	-
Vehicle Replacement	9,492	-	-
Protective Vests	5,000	-	-
Itronix Laptop MDT's	-	-	-
K-9 Heat Alarm	-	-	-
Recording System-Interview Room	-	-	-
<i>Police Set-asides:</i>			
X-26 Tasers	-	-	-
Portable Radios	-	-	-
Traffic Radar	-	-	-
Computer set asides	-	-	-
Duty Weapons set-asides	-	-	-
Ballistic Vests	-	-	-
Misc Police Equipment (per CIP)	3,532	-	-
TOTAL CAPITAL OUTLAY	\$ 39,024	\$ 21,000	\$ -

EXPENDITURE SUMMARY

P.W. ADMIN	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	0.83	0.83	0.83
Personnel	72,522	63,594	64,862
Maintenance and Operation	10,326	11,190	9,540
Debt Service	-	-	-
Capital Outlay	2,400	-	-
Total	\$ 85,248	\$ 74,784	\$ 74,402

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>		2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
	2008-09 ACTUAL	2009-10 ADOPTED BUDGET			
Regular Positions Pay			51,267	44,100	44,900
P.W. Superintendent	0.33	0.33			
Secretary I	0.5	0.5			
Benefits*					
FICA			3,772	3,300	3,400
PERS			8,402	7,250	7,800
Med/Dent/Vision/Life			7,120	7,000	7,000
Workers Comp			1,961	1,944	1,762
	0.83	0.83	\$ 72,522	\$ 63,594	\$ 64,862

EXPENDITURE DETAIL

P.W. ADMIN	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Advertising	4,256	3,050	2,500
Communications	1,006	600	600
Utilities	3,772	3,800	3,900
Office Equipment Maint	102	3,025	2,075
Conference/Meetings/Travel	977	500	250
Memberships/Dues/Pubs	213	215	215
TOTAL MAINTENANCE & OPERATION	\$ 10,326	\$ 11,190	\$ 9,540
CAPITAL OUTLAY DETAIL			
Misc General Equipment	-	-	-
Pickup	-	-	-
<i>PW Set-asides:</i>			
Bobcat S300	-	-	-
Parks Mower	-	-	-
Computer Set-aside	2,400	-	-
Pickup	-	-	-
Backhoe Set-aside	-	-	-
TOTAL CAPITAL OUTLAY	\$ 2,400	\$ -	\$ -

EXPENDITURE SUMMARY

LANDSCAPE MAINTENANCE	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	2.25	2.25	2.55
Personnel	162,165	199,263	171,430
Maintenance and Operation	72,249	79,300	55,500
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 234,414	\$ 278,563	\$ 226,930

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 major change to this department is a cost savings change. The crew is taking over the maintenance of all landscape districts and other contracted landscape services in the city.

PERSONNEL DETAIL

	<u>Total Positions</u>				
Landscape Maintenance	2008-09 ACTUAL	2009-10 ADOPTED BUDGET	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Regular Positions Pay			105,731	131,000	114,300
Maint Worker III	0.75	1.7			
Maint Worker II	1.5	0.85			
Overtime			7,215	10,000	7,000
Benefits*					
FICA			8,205	10,450	8,800
PERS			18,782	20,900	19,800
Med/Dent/Vision/Life			17,895	21,600	16,150
Workers Comp			4,337	5,313	5,380
	2.25	2.55	\$ 162,165	\$ 199,263	\$ 171,430

EXPENDITURE DETAIL

LANDSCAPE MAINTENANCE	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept Tools and Supplies	28,146	20,000	20,000
Utilities	12,525	15,500	16,000
Fuels	4,075	5,800	3,500
Special Professional Services	27,503	38,000	16,000
TOTAL MAINTENANCE & OPERATION	\$ 72,249	\$ 79,300	\$ 55,500
CAPITAL OUTLAY DETAIL			
	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

EXPENDITURE SUMMARY

BUILDING & FACILITY MAINT	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	75,543	86,000	59,500
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 75,543	\$ 86,000	\$ 59,500

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	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Janitorial	34,780	36,000	34,500
Dept Tools and Supplies	16,481	15,000	15,000
Historical Park Painting Project (phase 1)	-	-	-
Downtown Roofline Lights	-	25,000	-
Clay School Historical Park Structural Engin	-	-	-
Misc Maint & Repair	24,282	10,000	10,000
TOTAL MAINTENANCE & OPERATION	\$ 75,543	\$ 86,000	\$ 59,500

EXPENDITURE SUMMARY

VEHICLE MAINTENANCE	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	1	1	1
Personnel	62,236	64,301	65,182
Maintenance and Operation	49,924	42,000	44,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 112,160	\$ 106,301	\$ 109,182

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

Vehicle Maintenance	Total Positions		2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
	2008-09 ACTUAL	2009-10 ADOPTED BUDGET			
Regular Positions Pay			39,982	40,000	40,800
Mechanic	1	1			
Overtime			5,063	5,000	5,000
Benefits*					
FICA			3,207	3,400	3,400
PERS			5,808	6,000	7,050
Med/Dent/Vision/Life			6,736	8,000	7,300
Workers Comp			1,440	1,901	1,632
	1	1	\$ 62,236	\$ 64,301	\$ 65,182

EXPENDITURE DETAIL

VEHICLE MAINTENANCE	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept Tools & Supplies	14,413	9,000	9,000
Vehicle Maintenance Expense	35,511	33,000	35,000
TOTAL MAINTENANCE & OPERATION	\$ 49,924	\$ 42,000	\$ 44,000
CAPITAL OUTLAY DETAIL			
Misc Shop equip	-	-	-
Fleet Maint Software	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

Summary of Street Funds									
<i>2009-2010 Fiscal Year Budget</i>									
		Gas Tax	LTF 3	LTF 8	Measure C Street Maint	Measure C ADA	Measure C Flex Fund	Traffic Cong Relief	Total
Estimated Beg Fund Balance 6/30/09		(2,270)	28,662	651,567	273,788	1,955	35,173	717	989,592
Revenues:									
	Taxes	187,000	7,000	200,000	140,000	5,000	155,000	106,497	800,497
	Interest	(1,000)	800	10,000	2,000	-	-	1,000	12,800
	<i>Total Revenue</i>	186,000	7,800	210,000	142,000	5,000	155,000	107,497	813,297
Expenses:									
	Salaries & Benefits	79,850					10,000		16,000
	Tools & Supplies	1,000		5,000			82,000		162,000
	Street Lighting	60,000		20,000			32,000		90,000
	Professional Serv	25,000		33,000			5,000		5,000
	Veh Maint						5,000		10,000
	Fuels	5,000					1,000		1,000
	Audit								-
	Repair & Maint								-
	Two ADA Ramps					5,000	25,000		30,000
	Sidewalk Repair								45,000
	Street Striping Program			45,000					45,000
	Overhead	7,414		7,414				7,414	22,242
Capital Outlay Projects:									
	Street Overlays			450,000	50,000				500,000
	Transfer to Fed St Projects		10,000	80,778	365,788				456,566
	Firestation Alley			98,000					98,000
	Vehicle Repl.-set aside								-
	<i>Total Expenses</i>	178,264	10,000	739,192	415,788	5,000	167,414	100,222	1,615,880
	<i>Net Result</i>	7,736	(2,200)	(529,192)	(273,788)	-	(12,414)	7,275	(802,583)
Projected 6/30/10	Ending Fund Balance	5,466	26,462	122,375	-	1,955	22,759	7,992	187,009

GAS TAX FUNDS SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	20,559
2008-09 Fiscal Year	
Estimated Revenue	187,000
Transfers In	<u>-</u>
Estimated Funds Available	207,559
Estimated Expenditures	209,829
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	209,829
06/30/09 Estimated Fund Balance	<u>(2,270)</u>
06/30/09 Fund Balance	(2,270)
2009-10 Fiscal Year	
Estimated Revenue	187,000
Transfers In	<u>-</u>
Estimated Funds Available	184,730
Estimated Expenditures	171,850
Transfers Out	<u>7,414</u>
Total Expenditures and Transfers Out	179,264
06/30/10 Estimated Fund Balance	<u>\$5,466</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Unreserved	<u>20,559</u>	<u>(2,270)</u>	<u>5,466</u>
Fund Balances	<u>\$ 20,559</u>	<u>\$ (2,270)</u>	<u>\$ 5,466</u>

REVENUE SUMMARY

GAS TAX FUNDS SUMMARY	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Other Revenue			
Gas Taxes-Section 2105	66,426	62,000	63,000
Gas Taxes-Section 2106	40,303	37,000	38,000
Gas Taxes-Section 2107	88,889	85,000	83,000
Gas Taxes Section-2107.5	3,000	3,000	3,000
Use of Money and Property Interest	-	-	-
TOTAL REVENUES	\$198,618	\$187,000	\$187,000

EXPENDITURE SUMMARY

GAS TAX FUNDS	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	2	2	0.70
Personnel	116,610	116,129	79,850
Maintenance and Operation	61,448	93,700	99,414
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 178,058	\$ 209,829	\$ 179,264

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	2008-09 ACTUAL	2009-10 ADOPTED BUDGET	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Regular Positions Pay			68,729	71,000	54,700
Maintenance Worker III	2	0.7			
Overtime			8,330	6,000	3,000
Benefits*					
FICA			6,190	5,900	3,190
PERS			8,651	10,800	9,500
Med/Dent/Vision/Life			21,304	19,600	8,100
Workers Comp			3,406	2,829	1,360
	2	0.7	\$ 116,610	\$ 116,129	\$ 79,850

EXPENDITURE DETAIL

GAS TAX FUNDS	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL	2009-10 ADOPTED BUDGET
MAINTENANCE & OPERATION DETAIL				
Dept Tools & Supplies	1,302	1,000	1,000	1,000
Street Lighting & Signals	40,000	62,000	60,000	60,000
Interest Expense	1,146	1,000	1,000	1,000
Professional Services	-	25,000	25,000	25,000
Fuel	-	4,700	5,000	5,000
Transfer Out-General Fund	19,000	-	7,414	7,414
TOTAL MAINTENANCE & OPERATION	\$ 61,448	\$ 93,700	\$ 99,414	\$ 99,414

LOCAL TRANSPORTATION FUND ARTICLE 8

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	632,416
2008-09 Fiscal Year	
Estimated Revenue	338,710
Transfers In	<u>-</u>
Estimated Funds Available	971,126
Estimated Expenditures	319,559
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	319,559
06/30/09 Estimated Fund Balance	<u><u>651,567</u></u>
06/30/09 Fund Balance	651,567
2009-10 Fiscal Year	
Estimated Revenue	210,000
Transfers In	<u>-</u>
Estimated Funds Available	861,567
Estimated Expenditures	731,778
Transfers Out	<u>7,414</u>
Total Expenditures and Transfers Out	739,192
06/30/10 Estimated Fund Balance	<u><u>\$122,375</u></u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Unreserved	<u>971,126</u>	<u>651,567</u>	<u>122,375</u>
Fund Balances	<u>\$ 971,126</u>	<u>\$ 651,567</u>	<u>\$ 122,375</u>

REVENUE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 8	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
OTHER REVENUE			
Allocation	295,695	326,710	200,000
Transfer in from Other Funds	-	-	-
Use of Money and Property			
Interest	13,280	12,000	10,000
TOTAL REVENUES	\$ 308,975	\$ 338,710	\$ 210,000

EXPENDITURE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 8	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	10,934	-	-
Maintenance and Operation	30,044	53,000	208,414
Debt Service	-	-	-
Capital Outlay	75,044	266,559	530,778
Total	\$ 116,022	\$ 319,559	\$ 739,192

Description:

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

Significant Changes:

There is a large overlay project scheduled for the spring of 2010. Also the street striping program and the completion of the firestation alley are scheduled for next fiscal year.

EXPENDITURE DETAIL

LOCAL TRANSPORTATION FUND ARTICLE 8	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Dept. Tools and Supplies	4,119	30,000	5,000
Professional Services	925	8,000	33,000
Street Lighting	-	-	20,000
Street Striping Program	-	-	45,000
Firestation Alley	-	15,000	98,000
Transfer Out-General Fund	25,000	-	7,414
TOTAL MAINTENANCE & OPERATION	\$ 30,044	\$ 53,000	\$ 208,414
CAPITAL OUTLAY DETAIL			
Railroad Crossing Project	-	22,459	-
Slurry Seals/Overlays (See CIP for Detail)	-	136,000	450,000
Vehicle Replacement set aside	-	-	-
Pavement Mgnt Plan-Alleys	-	25,000	-
Transfer to Federal Street Project (matching Req.)	20,000	-	80,778
Transfer to CDBG Project	-	15,100	-
TOTAL CAPITAL OUTLAY	\$ 75,044	\$ 266,559	\$ 530,778

LOCAL TRANSPORTATION FUND ARTICLE 3

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	30,562	
2008-09 Fiscal Year		
Estimated Revenue	8,100	
Transfers In	<u>-</u>	
Estimated Funds Available	38,662	
Estimated Expenditures	10,000	
Transfers Out	<u>-</u>	
Total Expenditures and Transfers Out	10,000	
06/30/09 Estimated Fund Balance	<u>28,662</u>	
06/30/09 Fund Balance	28,662	
2009-10 Fiscal Year		
Estimated Revenue	7,800	
Transfers In	<u>-</u>	
Estimated Funds Available	36,462	
Estimated Expenditures	-	
Transfers Out	<u>10,000</u>	
Total Expenditures and Transfers Out	10,000	
06/30/10 Estimated Fund Balance	<u>\$ 26,462</u>	

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Capital Improvements	30,562	28,662	26,462
Fund Balances	<u>\$ 30,562</u>	<u>\$ 28,662</u>	<u>\$ 26,462</u>

REVENUE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 3	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
OTHER REVENUE Allocation	7,303	7,300	7,000
Use of Money and Property Interest	1,046	800	800
TOTAL REVENUES	\$ 8,349	\$ 8,100	\$ 7,800

EXPENDITURE SUMMARY

LOCAL TRANSPORTATION FUND ARTICLE 3	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL	2009-10 ADOPTED BUDGET
Number of Personnel	-	-	-	-
Personnel	-	-	-	-
Maintenance and Operation	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	-	10,000	10,000	10,000
Total	\$ -	\$ 10,000	\$ 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	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL	2009-10 ADOPTED BUDGET
CAPITAL OUTLAY DETAIL				
Professional Services	-	-	-	-
Transfer to Federal St Projects	-	10,000	10,000	10,000
TOTAL CAPITAL OUTLAY	\$ -	\$ 10,000	\$ 10,000	\$ 10,000

MEASURE C

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	152,916
2008-09 Fiscal Year	
Estimated Revenue	296,500
Transfers In	-
Estimated Funds Available	449,416
Estimated Expenditures	138,500
Transfers Out	-
Total Expenditures and Transfers Out	138,500
06/30/09 Estimated Fund Balance	<u>310,916</u>
06/30/09 Fund Balance	310,916
2009-10 Fiscal Year	
Estimated Revenue	302,000
Transfers In	-
Estimated Funds Available	612,916
Estimated Expenditures	580,788
Transfers Out	7,414
Total Expenditures and Transfers Out	588,202
06/30/10 Estimated Fund Balance	<u>\$24,714</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Unreserved	-	-	-
Reserved:			
Street Maintenance	135,788	273,788	-
ADA Compliance	4,455	1,955	1,955
Flexible Funding	\$ 12,673	\$ 35,173	\$ 22,759
Fund Balances	\$ 152,916	\$ 310,916	\$ 24,714

REVENUE SUMMARY

MEASURE C	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
OTHER REVENUE			
Measure C -Previous Funding	15,444	-	-
Measure C Taxes-Streets	132,712	135,000	140,000
Measure C Taxes-ADA	4,455	4,500	5,000
Measure C Taxes-Flexible Funding	152,439	154,000	155,000
Use of Money and Property			
Interest	3,076	3,000	2,000
TOTAL REVENUES	\$ 292,682	\$ 296,500	\$ 302,000

EXPENDITURE SUMMARY

MEASURE C	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	0.75	0.75	0.75
Personnel	22,318	-	-
Maintenance and Operation	170,603	138,500	588,202
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 192,921	\$ 138,500	\$ 588,202

Description:

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

Significant Changes:

This is the second budget year under the new requirements for Measure C funds since the adoption of the continuance of the Measure C Tax. There are now three categories of funding. The first is large street maintenance projects the second is American with Disabilities Act (ADA) Compliance and the third is Flexible Funding. A major portion of the matching requirements of our Federal Street Grants will be made from the Measure C Street Maintenance funds.

EXPENDITURE DETAIL

MEASURE C	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
<i>Previous Funding:</i>			
Dept. Tools & Supplies	495	-	
Street Lighting & Signals	16,833	-	
Repairs and Maintenance	-	-	
Vehicle Maintenance	-	-	
Fuels	-	-	-
Audit	-	-	-
Transfer Out-General Fund	14,000	-	-
<i>Previous Funding Total:</i>	31,328	-	-
<i>Street Maintenance:</i>			
Street Maintenance Projects	-	-	50,000
Transfer to Eligible Fed Street Projects (match Req)	-	-	365,788
<i>Street Maintenance Total:</i>	-	-	415,788
<i>ADA Compliance:</i>			
Two ADA Ramps	-	7,000	5,000
<i>ADA Compliance Total:</i>	-	7,000	5,000
<i>Flexible Funding:</i>			
Dept. Tools & Supplies	11,234	10,000	10,000
Street Lighting & Signals	74,222	80,000	82,000
Repairs and Maintenance	(2,390)	-	-
Vehicle Maintenance	5,404	6,000	5,000
Fuels	9,723	4,500	5,000
Professional Services	-	-	32,000
Audit	-	1,000	1,000
Sidewalk Repair	3,082	30,000	25,000
Transfer Out-General Fund	38,000	-	7,414
<i>Flexible Funding Total:</i>	139,275	131,500	167,414
TOTAL MAINTENANCE & OPERATION	\$ 170,603	\$ 138,500	\$ 588,202
CAPITAL OUTLAY DETAIL (Previous Funding)			
Transfer to Tulare St Project	-	-	-
Reagan School Street Project	-	-	-
Sidewalk Repair	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

TRAFFIC CONGESTION RELIEF

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	203
2008-09 Fiscal Year	
Estimated Revenue	98,018
Transfers In	<u>-</u>
Estimated Funds Available	98,221
Estimated Expenditures	97,504
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	97,504
06/30/09 Estimated Fund Balance	<u><u>717</u></u>
06/30/09 Fund Balance	717
2009-10 Fiscal Year	
Estimated Revenue	107,497
Transfers In	<u>-</u>
Estimated Funds Available	108,214
Estimated Expenditures	100,222
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	100,222
06/30/10 Estimated Fund Balance	<u><u>7,992</u></u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Reserve for Projects	<u>\$ 203</u>	<u>\$ 717</u>	<u>\$ 7,992</u>

REVENUE SUMMARY

TRAFFIC CONGESTION RELIEF	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
REVENUE			
State Funds	-	97,018	106,497
Interest	3,035	1,000	1,000
TOTAL REVENUES	\$ 3,035	\$ 98,018	\$ 107,497

EXPENDITURE SUMMARY

TRAFFIC CONGESTION RELIEF	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 PROPOSED BUDGET
		0.75	1.3
Number of Personnel	-	-	-
Personnel	-	39,504	100,222
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	35,417	58,000	-
Total	\$ 35,417	\$ 97,504	\$ 100,222

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	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 PROPOSED BUDGET
CAPITAL OUTLAY			
Professional Services	17,654	58,000	-
Transfer to Eligible Projects	17,763	-	-
TOTAL CAPITAL OUTLAY	\$ 35,417	\$ 58,000	\$ -

PERSONNEL DETAIL

	<u>Total Positions</u>				
Traffic Congestion	2008-09 ACTUAL	2009-10 ADOPTED BUDGET	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNG PROPOSAL
Regular Positions Pay			24,654	24,000	62,800
Maintenance Worker	0.75	1.30			
Overtime			2,009	2,000	4,000
Benefits					
FICA			1,410	2,100	4,900
PERS			2,610	5,000	10,900
Med/Dent/Vision/Life			2,875	5,000	15,100
Workers Compensation			-	1,404	2,522
Total Personnel	0.75	1.30	\$ 33,558	\$ 39,504	\$100,222

Summary of Capital Project Funds															
2009-2010 Fiscal Year Budget															
	Cap Facil- Arterial Streets	Cap Facil- Police	Cap Facil- Fire/Amb	Cap Facil- City Hall	Cap Facil- PW Yard	Cap Facil- Spec Recr	Cap Facil- Library	Cap Facil- Water Facilities	Sewer Connec- tion	Storm Drain	Park & Rec & Neigh	Park & Rec & Commun	Traffic Impact	Equip Repl Reserve	Total
Estimated Beg Fund Balance 6/30/09	708,053	(468,417)	(275,382)	206,804	39,156	502,162	92,232	433,380	871,407	343,072	(161,280)	156,549	8,595	126,379	2,582,710
Revenues:															
Impact Fees	-	-	-	-	-	-	-	-	-	-	-	-	500	1,500	47,500
Interest	15,000	-	-	4,000	500	10,000	1,000	8,000	2,000	5,000	-	-	500	1,500	47,500
Total Revenue	15,000	-	-	4,000	500	10,000	1,000	8,000	2,000	5,000	-	-	500	1,500	47,500
Expenses:															
Interest		10,000	7,000								1,000				18,000
Misc Improv/Dev Reimb									25,000						
Kern St. Lift Station									76,667						
Golden St. Sewer Rehab									499,000						618,667
Total Expenses		10,000	7,000						600,667		1,000				
Net Result	15,000	(10,000)	(7,000)	4,000	500	10,000	1,000	8,000	(598,667)	5,000	(1,000)		500	1,500	(571,167)
Projected 6/30/10 Ending Fund Balance	723,053	(478,417)	(282,382)	210,804	39,656	512,162	93,232	441,380	272,740	348,072	(162,280)	156,549	9,095	127,879	2,011,543

CAPITAL FACILITIES-ARTERIAL STREETS

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	591,053
2008-09 Fiscal Year	
Estimated Revenue	117,000
Transfers In	-
Estimated Funds Available	708,053
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/09 Estimated Fund Balance	<u>708,053</u>
06/30/09 Fund Balance	708,053
2009-10 Fiscal Year	
Estimated Revenue	15,000
Transfers In	-
Estimated Funds Available	723,053
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/10 Estimated Fund Balance	<u>\$723,053</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Reserve for Capital Improvements	591,053	708,053	723,053
Fund Balances	<u>\$ 591,053</u>	<u>\$ 708,053</u>	<u>\$ 723,053</u>

REVENUE SUMMARY

CAPITAL FACILITIES-ARTERIAL STREETS	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Charges for Services			
Capital Facilities Fees-Arterial Streets	45,149	113,000	-
Use of Money and Property			
Interest	19,270	14,000	15,000
TOTAL REVENUES	\$ 64,419	\$ 127,000	\$ 15,000

EXPENDITURE SUMMARY

CAPITAL FACILITES-ARTERIAL STREETS	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ -	\$ -	\$ -

Description:

These are fees charged to new development to mediate their impact on 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	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
---------------------------------------	------------------------------	---------------------------------	-----------------------------------

CAPITAL OUTLAY DETAIL

Transfer to Tea-21 Project
TOTAL CAPITAL OUTLAY

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

CAPITAL FACILITIES-POLICE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	(462,417)
2008-09 Fiscal Year	
Estimated Revenue	4,000
Transfers In	<u>-</u>
Estimated Funds Available	(458,417)
Estimated Expenditures	10,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	10,000
06/30/09 Estimated Fund Balance	<u>(468,417)</u>
06/30/09 Fund Balance	(468,417)
2009-10 Fiscal Year	
Estimated Revenue	-
Transfers In	<u>-</u>
Estimated Funds Available	(468,417)
Estimated Expenditures	10,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	10,000
06/30/10 Estimated Fund Balance	<u><u>-\$478,417</u></u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Reserve for Police Station	(462,417)	(468,417)	(478,417)
Fund Balances	<u><u>\$ (462,417)</u></u>	<u><u>\$ (468,417)</u></u>	<u><u>\$ (478,417)</u></u>

REVENUE SUMMARY

CAPITAL FACILITIES-POLICE	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Charges for Services			
Capital Facilities Fees-Police	17,900	4,400	-
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 17,900	\$ 4,400	\$ -

EXPENDITURE SUMMARY

CAPITAL FACILITES-POLICE	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	16,817	10,400	10,000
Total	\$ 16,817	\$ 10,400	\$ 10,000

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	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Interest	16,817	10,400	10,000
TOTAL CAPITAL OUTLAY	\$ 16,817	\$ 10,400	\$ 10,000

CAPITAL FACILITIES-FIRE/AMB

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	(317,982)
2008-09 Fiscal Year	
Estimated Revenue	50,000
Transfers In	
Estimated Funds Available	(267,982)
Estimated Expenditures	7,400
Transfers Out	-
Total Expenditures and Transfers Out	7,400
06/30/09 Estimated Fund Balance	<u>(275,382)</u>
06/30/09 Fund Balance	(275,382)
2009-10 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	(275,382)
Estimated Expenditures	7,000
Transfers Out	-
Total Expenditures and Transfers Out	7,000
06/30/10 Estimated Fund Balance	<u><u>-\$282,382</u></u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Reserve for St. Remodel/Rolling	(317,982)	(275,382)	(282,382)
Fund Balances	<u>\$ (317,982)</u>	<u>\$ (275,382)</u>	<u>\$ (282,382)</u>

REVENUE SUMMARY

CAPITAL FACILITIES-FIRE/AMB	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Charges for Services			
Capital Facilities Fees-Fire	110,187	50,000	-
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 110,187	\$ 50,000	\$ -

EXPENDITURE SUMMARY

CAPITAL FACILITES-FIRE/AMB	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	14,243	7,400	7,000
Total	\$ 14,243	\$ 7,400	\$ 7,000

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	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Interest	14,243	7,400	7,000
TOTAL CAPITAL OUTLAY	\$ 14,243	\$ 7,400	\$ 7,000

CAPITAL FACILITIES-CITY HALL

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	191,404
2008-09 Fiscal Year	
Estimated Revenue	15,400
Transfers In	-
Estimated Funds Available	206,804
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/09 Estimated Fund Balance	<u>206,804</u>
06/30/09 Fund Balance	206,804
2009-10 Fiscal Year	
Estimated Revenue	4,000
Transfers In	-
Estimated Funds Available	210,804
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/10 Estimated Fund Balance	<u>\$210,804</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Reserve for Capital Improvements	191,404	206,804	210,804
Fund Balances	\$ 191,404	\$ 206,804	\$ 210,804

REVENUE SUMMARY

CAPITAL FACILITIES-CITY HALL	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Charges for Services			
Capital Facilities Fees-City Hall	33,085	10,600	-
Use of Money and Property			
Interest	5,573	4,800	4,000
TOTAL REVENUES	\$ 38,658	\$ 15,400	\$ 4,000

EXPENDITURE SUMMARY

CAPITAL FACILITES-CITY HALL	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ -	\$ -	\$ -

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

CAPITAL FACILITES-CITY HALL	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

CAPITAL FACILITIES-PUBLIC WORKS YARD

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	30,956
2008-09 Fiscal Year	
Estimated Revenue	8,200
Transfers In	<u>-</u>
Estimated Funds Available	39,156
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/09 Estimated Fund Balance	<u>39,156</u>
06/30/09 Fund Balance	39,156
2009-10 Fiscal Year	
Estimated Revenue	500
Transfers In	<u>-</u>
Estimated Funds Available	39,656
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/10 Estimated Fund Balance	<u>\$39,656</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Reserve for Public Works Yard	30,956	39,156	39,656
Fund Balances	\$ 30,956	\$ 39,156	\$ 39,656

REVENUE SUMMARY

CAPITAL FACILITIES-PUBLIC WORKS YARD	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Charges for Services			
Capital Facilities Fees-Public Works Yard	24,548	7,400	-
Use of Money and Property			
Interest	236	800	500
TOTAL REVENUES	\$ 24,784	\$ 8,200	\$ 500

EXPENDITURE SUMMARY

CAPITAL FACILITES-PUBLIC WORKS YARD	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	6,356	-	-
Total	\$ 6,356	\$ -	\$ -

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

CAPITAL FACILITES-PUBLIC WORKS YARD	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Shop Office	6,356	-	-
TOTAL CAPITAL OUTLAY	\$ 6,356	\$ -	\$ -

CAPITAL FACILITIES-SPECIAL RECREATION

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	486,562
2008-09 Fiscal Year	
Estimated Revenue	15,600
Transfers In	-
Estimated Funds Available	502,162
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/09 Estimated Fund Balance	<u>502,162</u>
06/30/09 Fund Balance	502,162
2009-10 Fiscal Year	
Estimated Revenue	10,000
Transfers In	-
Estimated Funds Available	512,162
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/10 Estimated Fund Balance	<u>\$512,162</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Res.Youth Ctr./Sports Comp	486,562	502,162	512,162
Fund Balances	\$ 486,562	\$ 502,162	\$ 512,162

REVENUE SUMMARY

CAPITAL FACILITIES-SPECIAL RECREATION	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Charges for Services			
Capital Facilities Fees-Special Recreation	33,469	3,600	-
Use of Money and Property			
Interest	15,735	12,000	10,000
TOTAL REVENUES	\$ 49,204	\$ 15,600	\$ 10,000

EXPENDITURE SUMMARY

CAPITAL FACILITES-SPECIAL RECREATION	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	103,967	-	-
Total	\$ 103,967	\$ -	\$ -

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	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Transfer to other Funds-Sierra/18th Project	103,967	-	-
TOTAL CAPITAL OUTLAY	\$ 103,967	\$ -	\$ -

CAPITAL FACILITIES-LIBRARY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	86,332
2008-09 Fiscal Year	
Estimated Revenue	5,900
Transfers In	-
Estimated Funds Available	92,232
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/09 Estimated Fund Balance	<u>92,232</u>
06/30/09 Fund Balance	92,232
2009-10 Fiscal Year	
Estimated Revenue	1,000
Transfers In	-
Estimated Funds Available	93,232
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/10 Estimated Fund Balance	<u>\$93,232</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Reserve for Library Facilities	86,332	92,232	93,232
Fund Balances	\$ 86,332	\$ 92,232	\$ 93,232

REVENUE SUMMARY

CAPITAL FACILITIES-LIBRARY	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Charges for Services			
Capital Facilities Fees-Library	38,008	3,900	-
Use of Money and Property			
Interest	1,438	2,000	1,000
TOTAL REVENUES	\$ 39,446	\$ 5,900	\$ 1,000

EXPENDITURE SUMMARY

CAPITAL FACILITES-LIBRARY	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 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	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Library Facilities	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

CAPITAL FACILITIES-WATER FACILITIES

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	336,580
2008-09 Fiscal Year	
Estimated Revenue	96,800
Transfers In	-
Estimated Funds Available	433,380
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/09 Estimated Fund Balance	<u>433,380</u>
06/30/09 Fund Balance	433,380
2009-10 Fiscal Year	
Estimated Revenue	8,000
Transfers In	-
Estimated Funds Available	441,380
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/10 Estimated Fund Balance	<u>\$441,380</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Reserve for Water Facilities	336,580	433,380	441,380
Fund Balances	\$ 336,580	\$ 433,380	\$ 441,380

REVENUE SUMMARY

CAPITAL FACILITIES-WATER FACILITIES	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Charges for Services			
Capital Facilities Fees-Water	132,678	88,000	-
Use of Money and Property			
Interest	8,883	8,800	8,000
TOTAL REVENUES	\$ 141,561	\$ 96,800	\$ 8,000

EXPENDITURE SUMMARY

CAPITAL FACILITES-WATER FACILITIES	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 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	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Water Facilities	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

SEWER CONNECTION FEES

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	816,407
2008-09 Fiscal Year	
Estimated Revenue	55,000
Transfers In	<u>-</u>
Estimated Funds Available	871,407
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/09 Estimated Fund Balance	<u>871,407</u>
06/30/09 Fund Balance	871,407
2009-10 Fiscal Year	
Estimated Revenue	2,000
Transfers In	<u>-</u>
Estimated Funds Available	873,407
Estimated Expenditures	600,667
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	600,667
06/30/10 Estimated Fund Balance	<u>\$272,740</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Reserve for Capital Improvements	816,407	871,407	272,740
Fund Balances	\$ 816,407	\$ 871,407	\$ 272,740

REVENUE SUMMARY

SEWER CONNECTION FEES	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Charges for Services Sewer Connection Fes	81,921	52,000	-
Use of Money and Property Interest	3,401	3,000	2,000
TOTAL REVENUES	\$ 85,322	\$ 55,000	\$ 2,000

EXPENDITURE SUMMARY

SEWER CONNECTION	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	188	-	600,667
Total	\$ 188	\$ -	\$ 600,667

Description:

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

Significant Changes:

None.

SEWER CONNECTION	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Misc Improvements/Developer Reimbursements	188	-	25,000
Kern St Lift Station Refurbishment	-	-	76,667
Golden State Sewer Rehabilitation	-	-	499,000
TOTAL CAPITAL OUTLAY	\$ 188	\$ -	\$ 600,667

STORM DRAIN FEES

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	332,072
2008-09 Fiscal Year	
Estimated Revenue	11,000
Transfers In	-
Estimated Funds Available	343,072
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/09 Estimated Fund Balance	<u>343,072</u>
06/30/09 Fund Balance	343,072
2009-10 Fiscal Year	
Estimated Revenue	5,000
Transfers In	-
Estimated Funds Available	348,072
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/10 Estimated Fund Balance	<u>\$348,072</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Reserve for Capital Improvements	332,072	343,072	348,072
Fund Balances	<u>\$ 332,072</u>	<u>\$ 343,072</u>	<u>\$ 348,072</u>

REVENUE SUMMARY

STORM DRAIN FEES	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Charges for Services			
Storm Drain Fees	-	3,000	-
Use of Money and Property			
Interest	16,950	8,000	5,000
TOTAL REVENUES	\$ 16,950	\$ 11,000	\$ 5,000

EXPENDITURE SUMMARY

STORM DRAIN	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	76,428	-	-
Total	\$ 76,428	\$ -	\$ -

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	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Developer Reimbursement	71,174	-	-
Professional Services	5,254	-	-
Misc Improvements	-	-	-
TOTAL CAPITAL OUTLAY	\$ 76,428	\$ -	\$ -

PARK & REC-NEIGHBORHOOD

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	(165,080)
2008-09 Fiscal Year	
Estimated Revenue	5,000
Transfers In	-
Estimated Funds Available	(160,080)
Estimated Expenditures	1,200
Transfers Out	-
Total Expenditures and Transfers Out	1,200
06/30/09 Estimated Fund Balance	<u>(161,280)</u>
06/30/09 Fund Balance	(161,280)
2009-10 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	(161,280)
Estimated Expenditures	1,000
Transfers Out	-
Total Expenditures and Transfers Out	1,000
06/30/10 Estimated Fund Balance	<u><u>-\$162,280</u></u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Reserve for Capital Improvements	(165,080)	(161,280)	(162,280)
Fund Balances	<u><u>\$ (165,080)</u></u>	<u><u>\$ (161,280)</u></u>	<u><u>\$ (162,280)</u></u>

REVENUE SUMMARY

PARK & REC-NEIGHBORHOOD 54%	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Charges for Services			
Park & Rec Fees-Neighborhood	25,473	5,000	-
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 25,473	\$ 5,000	\$ -

EXPENDITURE SUMMARY

PARK & REC-NEIGHBORHOOD	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	905	1,200	1,000
Total	\$ 905	\$ 1,200	\$ 1,000

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

PARK & REC-NEIGHBORHOOD	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Interest Expense	755	1,200	1,000
Professional Services	150	-	-
TOTAL CAPITAL OUTLAY	\$ 905	\$ 1,200	\$ 1,000

PARK & REC-COMMUNITY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	165,083
2008-09 Fiscal Year	
Estimated Revenue	161,602
Transfers In	-
Estimated Funds Available	326,685
Estimated Expenditures	170,136
Transfers Out	-
Total Expenditures and Transfers Out	170,136
06/30/09 Estimated Fund Balance	<u>156,549</u>
06/30/09 Fund Balance	156,549
2009-10 Fiscal Year	
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	156,549
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/10 Estimated Fund Balance	<u>\$156,549</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Reserve for Capital Improvements	153,083	156,549	156,549
Reserve for Concession Stand	12,000	-	-
Fund Balances	\$ 165,083	\$ 156,549	\$ 156,549

REVENUE SUMMARY

PARK & REC-COMMUNITY-46%	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Charges for Services			
Park & Rec Fees-Regional	21,699	4,000	-
CMAS Grant			
Miscellaneous Revenue	-	120,763	-
Use of Money and Property			
Interest	266	-	-
TOTAL REVENUES	\$ 21,965	\$ 161,602	\$ -

EXPENDITURE SUMMARY

PARK & REC-COMMUNITY	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	40,485	170,136	-
Total	\$ 40,485	\$ 170,136	\$ -

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	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Athwal Park Project	-	4,950	-
Downtown Park Equipment	40,485	165,186	-
TOTAL CAPITAL OUTLAY	\$ 40,485	\$ 170,136	\$ -

CAPITAL PROJECT TRAFFIC IMPACT ZONE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	131,095
2008-09 Fiscal Year	
Estimated Revenue	2,500
Transfers In	-
Estimated Funds Available	133,595
Estimated Expenditures	125,000
Transfers Out	-
Total Expenditures and Transfers Out	125,000
06/30/09 Estimated Fund Balance	<u>8,595</u>
06/30/09 Fund Balance	8,595
2009-10 Fiscal Year	
Estimated Revenue	500
Transfers In	-
Estimated Funds Available	9,095
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/10 Estimated Fund Balance	<u>\$9,095</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Capital Improvements	131,095	8,595	9,095
Fund Balances	\$ 131,095	\$ 8,595	\$ 9,095

REVENUE SUMMARY

CAPITAL PROJECTS TRAFFIC IMPACT ZONE	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
OTHER REVENUE			
Developer Fees	-	-	-
Use of Money and Property			
Interest	5,579	2,500	500
TOTAL REVENUES	<u>\$ 5,579</u>	<u>\$ 2,500</u>	<u>\$ 500</u>

EXPENDITURE SUMMARY

CAPITAL PROJECTS TRAFFIC IMPACT ZONE	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	125,000	-
Total	\$ -	\$ 125,000	\$ -

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	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Developer Reimbursement	-	125,000	-
TOTAL CAPITAL OUTLAY	\$ -	\$ 125,000	\$ -

EQUIPMENT REPLACEMENT RESERVE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	140,474
2008-09 Fiscal Year	
Estimated Revenue	2,650
Transfers In	<u>-</u>
Estimated Funds Available	143,124
Estimated Expenditures	16,745
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	16,745
06/30/09 Estimated Fund Balance	<u>126,379</u>
06/30/09 Fund Balance	126,379
2009-10 Fiscal Year	
Estimated Revenue	1,500
Transfers In	<u>-</u>
Estimated Funds Available	127,879
Estimated Expenditures	-
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	-
06/30/10 Estimated Fund Balance	<u>\$127,879</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
<i>Reserved Balances:</i>			
City Hall Computers	7,687	4,690	4,741
Planning Computers	1,135	1,147	1,155
Community Services Computers	1,671	1,687	1,696
Senior Center Computers	(734)	(744)	(752)
Pool Computers	1,671	1,686	1,695
<i>Police:</i>			
Computers	11,740	11,920	12,032
Misc Equipment	13,227	13,421	13,547
Vehicle Payback	(20,787)	-	-
<i>Fire:</i>			
Fire Equipment	9,245	9,402	9,490
Fire Truck	54,287	43,245	43,615
Computers	(162)	(165)	(168)
Chief's Car	(8,248)	-	-
<i>Public Works:</i>			
Equipment	2,371	2,398	2,415
Vehicle Replacement	20,106	20,436	20,624
Computers	4,005	1,685	1,694
Pool Replaster	22,474	15,571	16,095
Fund Balances	119,688	126,379	127,879

REVENUE SUMMARY

EQUIPMENT REPLACEMENT RESERVE	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
TRANSFERS			
Transfers from other funds	51,800	-	-
Use of Money and Property			
Interest	8,284	2,650	1,500
TOTAL REVENUES	\$ 60,084	\$ 2,650	\$ 1,500

EXPENDITURE SUMMARY

EQUIPMENT REPLACEMENT RESERVE	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	238,720	16,745	-
Total	\$ 238,720	\$ 16,745	\$ -

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	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
		-	-
		-	-
Fire Vehicle	18,748	3,439	-
		-	-
Planning Computer	1,068	-	-
		-	-
Senior Center Computer	1,068	-	-
Fire Computer	829	-	-
		-	-
Public Works Computer	961	2,335	-
City Hall Computer	980	3,108	-
Misc Police Equipment	20,346	-	-
Fire Truck Purchase	71,646	-	-
Pool Equipment	28,759	7,863	-
Dump Truck	35,578	-	-
Boom Truck Purchase	58,737	-	-
TOTAL CAPITAL OUTLAY	\$ 238,720	\$ 16,745	\$ -

WATER SYSTEM

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	3,716,298
2008-09 Fiscal Year	
Estimated Revenue	2,047,000
Transfers In	-
Estimated Funds Available	5,763,298
Estimated Expenditures	2,059,346
Transfers Out	343,000
Total Expenditures and Transfers Out	2,402,346
06/30/09 Estimated Fund Balance	<u>3,360,952</u>
06/30/09 Fund Balance	3,360,952
2009-10 Fiscal Year	
Estimated Revenue	2,023,000
Transfers In	-
Estimated Funds Available	5,383,952
Estimated Expenditures	2,477,578
Transfers Out	372,000
Total Expenditures and Transfers Out	2,849,578
06/30/10 Estimated Fund Balance	<u>\$2,534,374</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Retained Earnings	3,716,298	3,360,952	2,534,374
Fund Balances	<u>\$ 3,716,298</u>	<u>\$ 3,360,952</u>	<u>\$ 2,534,374</u>

REVENUE SUMMARY

WATER SYSTEM	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Charges for services			
Water Fees	1,482,996	1,486,000	1,500,000
Water Meter Sales	97,820	15,000	5,000
Miscellaneous Income	89,230	1,000	1,000
Other Income:			
Loan Proceeds	148,522	520,000	500,000
Use of Money and Property			
Interest	61,092	25,000	17,000
TOTAL REVENUES	\$ 1,879,660	\$ 2,047,000	\$ 2,023,000

EXPENDITURE SUMMARY

WATER	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	5.68	6.8	6.68
Personnel	400,079	437,295	446,303
Maintenance and Operation	979,580	951,500	940,000
Debt Service	218,987	227,008	249,475
Capital Outlay	370,833	786,543	1,213,800
Total	\$ 1,969,479	\$ 2,402,346	\$ 2,849,578

Description:

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

Significant Changes:

The metering project for homes built after the 1992 state mandated deadline for meters will be completed during the 09-10 fiscal year. Also scheduled are the Well Site Generator Project and the rehabilitating the Coffee Pot Water Tower.

PERSONNEL DETAIL

Water	Total Positions		2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
	2008-09 ACTUAL	2009-10 ADOPTED BUDGET			
Regular Positions Pay			248,892	270,000	277,200
P.W. Superintendent	0.33	0.33			
Secretary I	0.5	0.75			
Account Clerk II	1	1			
Water Specialist	2.00	3.00			
Maint Worker I	2.00	1.00			
Administrative Assistant	0.37	-			
Overtime			11,886	12,000	12,000
Extra Help:					
Parttime Clerks	0.6	0.6	19,416	21,800	21,000
Benefits*					
FICA			20,055	22,000	22,800
PERS			37,644	41,000	44,600
Med/Dent/Vision/Life			53,625	56,500	56,800
Workers Comp			8,561	13,995	11,903
	6.8	6.68	\$ 400,079	\$ 437,295	\$ 446,303

EXPENDITURE DETAIL

WATER	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Comp Maint/Printing & Adver./Postage	54,430	44,000	39,000
Dept Tools & Supplies	11,568	10,000	10,000
Communications	997	1,000	1,000
Utilities	174,803	175,000	175,000
Vehicle Maintenance	1,403	3,000	1,500
Fuels	7,184	8,500	7,500
Write offs	7,806	8,000	8,000
Conference/Meetings/Travel/Training & Educ.	2,833	5,000	3,000
Audit	9,000	9,000	9,000
Special Professional Services	75,657	70,000	90,000
Consolidated Irr Fee/Large Water System Fee	14,028	5,000	14,000
System Maintenance	146,995	110,000	50,000
Depreciation Expense	159,876	160,000	160,000
Transfer Out to other funds	-	-	-
Transfer Out-Overhead	313,000	343,000	372,000
TOTAL MAINTENANCE & OPERATION	\$ 979,580	\$ 951,500	\$ 940,000
DEBT SERVICE			
Water Imp Bond Payments	\$ 74,792	\$ 62,068	\$ 74,475
CIEDB Water Improvement Loan	\$ 144,195	\$ 164,940	\$ 175,000
TOTAL DEBT SERVICE	\$ 218,987	\$ 227,008	\$ 249,475

CAPITAL OUTLAY DETAIL

WATER	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 PROPOSED BUDGET
Well #16 Construction	103,527	600,000	-
Computer	1,177	-	-
Meter Interface Unit	2,279	-	-
Backflow Covers	5,614	-	-
Urban Water Mgmt Plan	-	15,000	-
Well 17 Test Well	-	-	450,000
Well Site Generators	-	10,000	-
Chlorination Feasibility Study	-	-	200,000
Rehabilitate Water Tower	-	-	-
Historical Park Project	122,394	10,891	-
Replacement Vehicles	11,055	9,852	-
8" Water Main-Variou Alleys (Set Aside)	18,000	6,000	6,000
Computer set-asides	1,800	1,800	1,800
Scada System Upgrade set-aside	-	6,000	6,000
Pick up set-aside	-	5,000	5,000
Superintendent Truck set aside	-	-	20,000
18th Ave. watermain (Sierra to Stroud)	-	-	100,000
Remote Water Meters & Software	-	100,000	100,000
Golden State Corridor Water Line	104,987	22,000	425,000
TOTAL CAPITAL OUTLAY	\$ 370,833	\$ 786,543	\$ 1,213,800

SOLID WASTE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	72,532
2008-09 Fiscal Year	
Estimated Revenue	1,489,500
Transfers In	-
Estimated Funds Available	1,562,032
Estimated Expenditures	1,292,481
Transfers Out	297,000
Total Expenditures and Transfers Out	1,589,481
06/30/09 Estimated Fund Balance	<u>(27,449)</u>
06/30/09 Fund Balance	(27,449)
2009-10 Fiscal Year	
Estimated Revenue	1,661,100
Transfers In	-
Estimated Funds Available	1,633,651
Estimated Expenditures	1,315,015
Transfers Out	315,000
Total Expenditures and Transfers Out	1,630,015
06/30/10 Estimated Fund Balance	<u>\$3,636</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Contingencies	72,532	(27,449)	3,636
Fund Balances	<u>\$ 72,532</u>	<u>\$ (27,449)</u>	<u>\$ 3,636</u>

REVENUE SUMMARY

SOLID WASTE	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Charges for services			
Refuse Fees	1,107,556	1,235,000	1,363,000
Recycling Fees	130,204	133,000	135,000
Street Sweeping	70,733	101,000	143,000
KES	15,000	15,000	15,000
	-	-	-
Grants:			
Beverage Container	5,000	5,000	5,000
Use of Money and Property			
Interest	5,555	500	100
TOTAL REVENUES	\$ 1,334,048	\$ 1,489,500	\$ 1,661,100

EXPENDITURE SUMMARY

SOLID WASTE	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	2.20	2.77	2.65
Personnel	154,441	163,581	170,815
Maintenance and Operation	1,331,409	1,425,900	1,459,200
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 1,485,850	\$ 1,589,481	\$ 1,630,015

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 09-10 proposed budget has two increases included. First the refuse/recycling portion has an increase of 8.6% (\$1.80) and the street sweeping fund a 27% increase which translates to a 45 cent increase in the base rate.

PERSONNEL DETAIL

Solid Waste	Total Positions		2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
	2008-09 ACTUAL	2009-10 PROPOSED BUDGET			
Regular Positions Pay			90,695	96,000	97,900
Refuse:					
P.W. Superintendent	0.25	0.25			
Secretary I	0.5	0.75			
Account Clerk II	1	1			
Administrative Assistant	0.37	-			
Recycling:					
Finance Director	0.05	0.05			
Overtime			-	-	-
Parttime Clerk	0.6	0.6	19,416	21,800	21,800
Benefits*					
FICA			7,866	8,500	8,925
PERS			14,720	15,400	17,000
Med/Dent/Vision/Life			18,588	18,300	20,500
Workers Comp			3,156	3,581	4,690
	2.77	2.65	\$ 154,441	\$ 163,581	\$ 170,815

EXPENDITURE DETAIL

SOLID WASTE	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Utilities	1,387	1,400	1,500
Special Professional Services-Refuse	752,760	840,000	845,000
Special Professional Services-St. Sweeping	99,370	98,000	101,000
Office Supplies/Postage	21,120	20,000	21,000
Dept Tools and Supplies	22,635	22,000	22,000
Conference/Meetings/Travel	988	2,300	1,500
Audit	9,000	9,000	9,000
Communications	947	700	700
Bad Debt Expense	8,424	8,500	8,500
Depreciation Expense	9,500	10,000	10,000
Transfer To General Fund-Overhead	284,000	297,000	315,000
Franchise Fees-Ref/Rec	92,766	99,000	104,000
Computer System Maint	28,512	18,000	20,000
TOTAL MAINTENANCE & OPERATION	\$ 1,331,409	\$ 1,425,900	\$ 1,459,200
CAPITAL OUTLAY DETAIL			
ARCInfo	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -

AMBULANCE

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	388,625
2008-09 Fiscal Year	
Estimated Revenue	1,751,000
Transfers In	<u>441,228</u>
Estimated Funds Available	2,580,853
Estimated Expenditures	2,691,124
Transfers Out	<u>84,000</u>
Total Expenditures and Transfers Out	2,775,124
06/30/09 Estimated Fund Balance	<u>(194,271)</u>
06/30/09 Fund Balance	(194,271)
2009-10 Fiscal Year	
Estimated Revenue	1,905,000
Transfers In	<u>451,052</u>
Estimated Funds Available	2,161,781
Estimated Expenditures	2,712,146
Transfers Out	<u>91,000</u>
Total Expenditures and Transfers Out	2,803,146
06/30/10 Estimated Fund Balance	<u><u>-\$641,365</u></u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Unreserved	<u>388,625</u>	<u>(194,271)</u>	<u>-\$641,365</u>
Fund Balances	<u>\$ 388,625</u>	<u>\$ (194,271)</u>	<u>\$ (641,365)</u>

REVENUE SUMMARY

AMBULANCE	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Charges for Services			
Ambulance Charge for Service	1,951,175	1,745,000	1,900,000
Miscellaneous	9,286	6,000	5,000
Transfer in from Other Funds:			
General Fund for Fire Services	420,000	441,228	451,052
		-	-
Grants:			
Volunteer Fire Assistant Grant	12,150	-	-
Use of Money and Property			
Interest on Investments	20	-	-
TOTAL REVENUES	\$ 2,392,631	\$ 2,192,228	\$ 2,356,052

EXPENDITURE SUMMARY

AMBULANCE	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	10.6	11.2	12.15
Personnel	1,064,103	1,299,347	1,297,164
Maintenance and Operation	1,595,368	1,331,900	1,361,982
Debt Service	149,205	143,877	144,000
Capital Outlay	25,800	-	-
Total	\$ 2,834,476	\$ 2,775,124	\$ 2,803,146

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	Operating Transfer	284,981
2001-02	Operating Transfer	270,000
2002-03	Operating Transfer	229,000
2003-04	Operating Transfer	257,000
2004-05	Operating Transfer	267,800
2005-06	Operating Transfer	292,462
2006-07	Operating Transfer	334,562
2007-08	Operating Transfer	432,175
2008-09	Operating Transfer	441,228

2009-10 Operating Transfer

442,552

PERSONNEL DETAIL

Ambulance	Total Positions		2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
	2008-09 ACTUAL	2009-10 ADOPTED BUDGET			
Regular Positions Pay					
Fire Pay			141,205	178,000	179,000
Ambulance Pay			437,928	484,000	529,400
Chief	0.6	1			
Fire Captain/Paramedics	3	3			
Firefighter Paramedics	5	5			
Firefighter EMT	1	1			
Billing Clerk	1	1.75			
Overtime					
Fire OT			26,548	63,000	40,000
Ambulance OT			69,892	115,000	85,000
Paid Call Volunteers-					
Part Time	0.6	0.4	83,122	88,000	75,000
Paid Call Volunteers-Fire					
			25,041	25,000	30,000
Benefits*					
FICA					
Fire Fica			14,723	19,000	18,600
Ambulance Fica			42,389	56,700	51,400
PERS					
Fire Pers			21,948	28,000	35,200
Ambulance Pers			85,833	105,000	102,500
Med/Dent/Vision/Life					
Fire Medical			24,160	32,500	25,100
Ambulance Medical			61,417	58,000	84,300
Uniform Allowance					
Fire Uniform			1,317	2,800	2,800
Ambulance Uniform			3,540	7,200	7,200
Workers Comp					
Fire Workers Comp			6,707	10,108	8,395
Ambulance Workers Comp			18,333	27,039	23,269
	11.2	12.15	\$ 1,064,103	\$ 1,299,347	\$ 1,297,164

EXPENDITURE DETAIL

AMBULANCE	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Ambulance:			
Office Supplies	2,310	2,500	2,500
Special Departmental Supplies	6,015	5,300	5,300
Medical Supplies-Ambulance	25,938	24,000	23,000
Printing/Advertising	-	-	-
Communications	3,743	3,500	4,000
Write Offs-Ambulance	263,861	284,000	290,000
Write Downs-Ambulance	910,834	650,000	650,000
Vehicle Maintenance-Ambulance	14,230	15,000	12,800
Fuels	16,917	22,000	25,300
Equipment Maintenance	5,613	2,000	4,000
Office Equip Maint-Ambulance	7,313	9,200	8,000
Conference/Meetings/Travel	1,032	2,000	2,000
Training & Education	4,377	2,000	3,000
Personnel /Medical	1,274	2,000	2,000
Insurance	5,287	5,300	7,625
Depreciation Expenses-Ambulance	157,449	128,000	128,000
Overhead-Ambulance	84,000	84,000	91,000
<i>subtotal</i>	1,510,193	1,240,800	1,258,525
Fire:			
Office Supplies	1,340	1,500	1,500
Special Departmental Supplies	3,208	4,000	4,000
Dept Tools & Supplies	17,901	28,100	31,957
Printing/Advertising	1,453	1,500	1,500
Communications	3,543	3,200	5,000
Utilities-Fire	13,499	15,000	15,000
Memberships-Fire	2,280	1,500	2,000
PCF Uniforms	773	1,000	2,000
Fuels	9,393	3,500	4,000
Equipment Maintenance	7,571	7,000	12,000
Fire Prevention Expenses	3,025	2,000	2,000
Conference/Meetings/Travel	1,559	2,500	2,000
Training & Education	5,986	10,000	7,000
Personnel Medical/Phys Exams	3,834	500	2,000
Insurance	9,810	9,800	9,500
Safety Personal Protection Equipment	-	-	2,000
<i>subtotal</i>	85,175	91,100	103,457
TOTAL MAINTENANCE & OPERATION	\$ 1,595,368	\$ 1,331,900	\$ 1,361,982

AMBULANCE	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
DEBT SERVICE			
Fire Station Bond Payments	149,205	143,877	144,000
TOTAL DEBT SERVICE	\$ 149,205	\$ 143,877	\$ 144,000
CAPITAL OUTLAY DETAIL			
Honda Generator	1,300	-	-
LifePack 12 Heart Monitor	-	-	-
<i>Budgeted Set Asides:</i>			
Ambulance Set-Aside	25,000	-	-
Computer Equipment-set asides	800	-	-
TOTAL CAPITAL OUTLAY	\$ 25,800	\$ -	\$ -

BUILDING PERMIT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	(493,014)
2008-09 Fiscal Year	
Estimated Revenue	123,700
Transfers In	<u>-</u>
Estimated Funds Available	(369,314)
Estimated Expenditures	249,761
Transfers Out	<u>31,000</u>
Total Expenditures and Transfers Out	280,761
06/30/09 Estimated Fund Balance	<u>(650,075)</u>
06/30/09 Fund Balance	(650,075)
2009-10 Fiscal Year	
Estimated Revenue	142,400
Transfers In	<u>-</u>
Estimated Funds Available	(507,675)
Estimated Expenditures	114,419
Transfers Out	<u>25,000</u>
Total Expenditures and Transfers Out	139,419
06/30/10 Estimated Fund Balance	<u>(647,094)</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Unreserved	(493,014)	(650,075)	(647,094)
Fund Balances	<u>\$(493,014)</u>	<u>\$(650,075)</u>	<u>\$(647,094)</u>

REVENUE SUMMARY

BUILDING PERMIT	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Charges for Services	150,264	60,000	60,000
Building Permits	37,360	20,000	25,000
Plumb/Elec/Air Cond Permits	60	200	1,200
Strong Motion-Res	810	500	1,200
Strong Motion-Comm	1,882	8,000	9,000
Energy Surcharge	63,187	20,000	23,000
Plan Check Fees	2,480	15,000	23,000
Grading & Inspection			
Transfer In from Other Fund	-	-	-
Use of Money and Property			
Interest	-	-	-
TOTAL REVENUES	\$ 256,043	\$ 123,700	\$ 142,400

EXPENDITURE SUMMARY

BUILDING PERMIT	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	3.50	2.50	0.90
Personnel	286,680	218,361	92,819
Maintenance and Operation	87,233	62,400	46,600
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 373,913	\$ 280,761	\$ 139,419

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 Building Official is now working a 16 hour week and the Secretary works at public works and her job is spread among four funds.

PERSONNEL DETAIL

Building Permit	2008-09 ACTUAL	2009-10 ADOPTED BUDGET	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Regular Positions Pay			201,220	144,300	61,700
Planning & Building Director	0.5	0.25			
Building Official	1	0.4			
Code Enforcement Officer	-	-			
Building Secretary I	1	0.25			
Overtime			439	-	-
Benefits*					
FICA			14,999	10,500	4,750
PERS			33,068	31,000	10,600
Med/Dent/Vision/Life			33,485	24,000	11,000
Workers Comp			3,469	8,561	4,769
	2.5	0.9	\$ 286,680	\$ 218,361	\$ 92,819

EXPENDITURE DETAIL

BUILDING PERMIT	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies	10,161	3,200	2,000
Communications	2,443	700	800
Tools & Supplies	1,012	200	500
Vehicle Maintenance	165	500	500
Fuel	1,353	1,700	1,500
Conf/Meeting/Travel	4,666	1,500	500
Dues	215	500	500
Special Professional	33,488	18,000	10,000
Strong Motion Tax	818	-	-
Lease Payments	(1,180)	2,100	2,300
Depreciation	3,092	3,000	3,000
Transfer Out-General Fund	31,000	31,000	25,000
TOTAL MAINTENANCE & OPERATION	\$ 87,233	\$ 62,400	\$ 46,600

POOL

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	(74,382)
2008-09 Fiscal Year	
Estimated Revenue	79,500
Transfers In	<u>101,000</u>
Estimated Funds Available	106,118
Estimated Expenditures	165,940
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	165,940
06/30/09 Estimated Fund Balance	<u>(59,822)</u>
06/30/09 Fund Balance	(59,822)
2009-10 Fiscal Year	
Estimated Revenue	239,500
Transfers In	<u>62,000</u>
Estimated Funds Available	241,678
Estimated Expenditures	301,341
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	301,341
06/30/10 Estimated Fund Balance	<u><u>-\$59,663</u></u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Fund Balances	<u>\$ (74,382)</u>	<u>\$ (59,822)</u>	<u>\$ (59,663)</u>

REVENUE SUMMARY

POOL	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Charges for Services			
Public Swimming	23,507	23,500	23,500
Red Cross Lessons	6,114	7,000	7,000
Group Rentals	11,353	12,000	12,000
Concession Stand	6,762	8,000	8,000
Total Charges for Services	47,736	50,500	50,500
Hillbloom Grant	-	-	161,000
Other Revenue			
JPA Reimbursements (KHS & KES)	26,415	29,000	28,000
Transfer from Other Funds	-	-	-
Transfer from General Fund	105,500	101,000	62,000
TOTAL REVENUES	\$ 179,651	\$ 180,500	\$ 301,500

EXPENDITURE SUMMARY

POOL	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	2.35	2.50	2.50
Personnel	107,424	77,087	37,941
Maintenance and Operation	70,071	74,900	102,400
Debt Service	-	-	-
Capital Outlay	3,100	13,953	161,000
Total	\$ 180,595	\$ 165,940	\$ 301,341

Description:

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

Significant Changes:

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

NET COST SUMMARY:

	2007-08 Actual	2008-09 Estimate	2009-10 Proposed Budget
Charges for Services	47,736	50,500	50,500
JPA Reimbursements	26,415	29,000	28,000
Hillbloom Grant	-	-	161,000
Total	74,151	79,500	239,500
 Total Expenditures	 180,595	 165,940	 301,341
 Net Cost to General Fund	 \$ (106,444)	 \$ (86,440)	 \$ (61,841)

PERSONNEL DETAIL

Pool	<u>Total Positions</u>		2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
	2008-09 ACTUAL	2009-10 ADOPTED BUDGET			
Regular Positions Pay			40,196	27,210	-
Pool Maintenance Worker	1	-	434	464	-
Overtime					
Extra Help:					
Lifeguards & Instructors	1.5	1.5	33,988	34,000	34,000
Benefits*					
FICA			5,449	5,000	2,601
PERS			5,968	3,404	-
Med/Dent/Vision/Life			18,869	4,050	-
Workers Comp			2,520	2,959	1,340
	2.5	1.50	\$ 107,424	\$ 77,087	\$ 37,941

EXPENDITURE DETAIL

POOL	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Office Supplies/Printing & Adv.	1,482	1,400	1,400
Dept Tool & Supplies	30,641	28,000	30,000
Communications	912	1,000	1,000
Utilities	17,829	22,000	23,000
Vehicle Maintenance	341	-	500
Equipment Maintenance	13,467	15,000	15,000
Fuel	1,031	1,000	-
Professional Services	-	-	25,000
Conference/Meetings/Travel/Training Educ.	487	500	500
Concession Stand Supplies	3,881	6,000	6,000
TOTAL MAINTENANCE & OPERATION	\$ 70,071	\$ 74,900	\$ 102,400
CAPITAL OUTLAY DETAIL			
Pool Improvement Set-Aside	2,500	-	-
Pool Grant Project	-	13,953	161,000
Computer set-aside	600	-	-
TOTAL CAPITAL OUTLAY	\$ 3,100	\$ 13,953	\$ 161,000

SENIOR CENTER

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	(136)
2008-09 Fiscal Year	
Estimated Revenue	19,296
Transfers In	<u>90,400</u>
Estimated Funds Available	109,560
Estimated Expenditures	95,999
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	95,999
06/30/09 Estimated Fund Balance	<u>13,561</u>
06/30/09 Fund Balance	13,561
2009-10 Fiscal Year	
Estimated Revenue	19,296
Transfers In	<u>69,500</u>
Estimated Funds Available	102,357
Estimated Expenditures	101,038
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	101,038
06/30/10 Estimated Fund Balance	<u>\$1,319</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Contingencies	\$ (136)	\$ 13,561	\$ 1,319
Fund Balances	<u>\$ (136)</u>	<u>\$ 13,561</u>	<u>\$ 1,319</u>

REVENUE SUMMARY

SENIOR CENTER	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Contributions			
Lunch Contributions	7,356	6,000	6,000
Homebound Lunch Contributions	1,458	1,000	1,000
Grants			
Fresno/Madera Outreach	5,496	5,496	5,496
Fresno/Madera Nutrition	6,800	6,800	6,800
Other Revenue			
Transfer from General Fund	98,500	90,400	69,500
TOTAL REVENUES	\$ 119,610	\$ 109,696	\$ 88,796

EXPENDITURE SUMMARY

SENIOR CENTER	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	2	2	2
Personnel	87,600	84,299	89,438
Maintenance and Operation	12,083	11,700	11,600
Debt Service	-	-	-
Capital Outlay	1,200	-	-
Total	\$ 100,883	\$ 95,999	\$ 101,038

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>		2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
	2008-09 ACTUAL	2009-10 ADOPTED BUDGET			
Regular Positions Pay					
Senior Center Coordinator	1	1	32,638	33,000	34,100
Nutrition Coordinator	1	1	22,412	25,900	23,300
Benefits*					
FICA			3,871	4,311	4,240
PERS			8,134	9,100	9,900
Med/Dent/Vision/Life			18,482	9,500	15,600
Workers Comp-Nutrition			823	985	946
Workers Comp-Outreach			1,240	1,503	1,352
	2	2	\$ 87,600	\$ 84,299	\$ 89,438

EXPENDITURE DETAIL

SENIOR CENTER	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Nutrition			
Kitchen Supplies	858	900	1,000
Information & Referral			
Office Supplies, Equipment, Travel & Training	1,753	2,000	2,000
Communications	1,606	1,400	1,500
Utilities	5,941	6,100	6,000
Meetings/Travel Exp	87	100	100
Professional Services	1,838	1,200	1,000
TOTAL MAINTENANCE & OPERATION	\$ 12,083	\$ 11,700	\$ 11,600
CAPITAL OUTLAY DETAIL			
Generator	-	-	-
Computer Set-aside	1,200	-	-
TOTAL CAPITAL OUTLAY	\$ 1,200	\$ -	\$ -

ABANDONED VEHICLE ABATEMENT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	17,000
2008-09 Fiscal Year	
Estimated Revenue	5,000
Transfers In	-
Estimated Funds Available	22,000
Estimated Expenditures	3,000
Transfers Out	-
Total Expenditures and Transfers Out	3,000
06/30/09 Estimated Fund Balance	<u>19,000</u>
06/30/09 Fund Balance	19,000
2009-10 Fiscal Year	
Estimated Revenue	5,000
Transfers In	-
Estimated Funds Available	24,000
Estimated Expenditures	5,000
Transfers Out	-
Total Expenditures and Transfers Out	5,000
06/30/10 Estimated Fund Balance	<u>\$ 19,000</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Capital Improvements	17,000	19,000	19,000
Fund Balances	<u>\$ 17,000</u>	<u>\$ 19,000</u>	<u>\$ 19,000</u>

REVENUE SUMMARY

ABANDONED VEHICLE ABATEMENT	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
OTHER REVENUE Allocation	3,196	5,000	5,000
Use of Money and Property Interest	-	-	-
TOTAL REVENUES	\$ 3,196	\$ 5,000	\$ 5,000

EXPENDITURE SUMMARY

ABANDONED VEHICLE ABATEMENT	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	145	3,000	5,000
Total	\$ 145	\$ 3,000	\$ 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	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Abatement Costs	1,427	3,000	5,000
TOTAL CAPITAL OUTLAY	\$ 1,427	\$ 3,000	\$ 5,000

Summary of Grant Funds								
<i>2009-2010 Fiscal Year Budget</i>								
	CDBG	CMAQ	TE	RSTP	ARRA	COPS SLESF	Total	
Estimated Beg Fund Balance 6/30/09	257	(35,378)	(1,600)	-	-	1,305	(35,416)	
Revenues:	177,000	1,240,800	508,000	306,000	209,892	100,200	2,541,892	
Grant Funds	-	209,892						
Transfer from ARRA	-	115,152	60,960	36,720				
Transfer from Measure C-Str Mt.	-	10,000						
Transfer from LTF 3	-	80,778						
Transfer from LTF 8	-	-	-	-	-	-	-	-
Total Revenue	177,000	1,656,622	568,960	342,720	209,892	100,200	3,055,394	
Expenses:						101,505		
Transfer to General Fund								177,000
Capital Outlay Projects:	177,000							
19th, 20th and 21st Projects		356,944						
Golden State Bike Path Phase I		306,992						
Golden State Bike Path Phase II		291,392						233,520
Lewis Street Bike Lanes		233,520						107,645
Madsen Ave Bike/Ped Path		107,645		-				512,192
10th Avenue Sidewalk Project		302,300			209,892			
Sierra/Simpson UP Ped Crossing		-	416,640					
Sierra Street Median		-	150,720					
18th Ave Median Island				342,720				342,720
18 Ave Reconstruction Project	177,000	1,598,793	567,360	342,720	209,892	101,505	2,997,270	
Total Expenses								
Net Result		57,829	1,600			(1,305)	58,124	
Projected 6/30/10 Ending Fund Balance	257	22,451					22,708	

COMMUNITY DEVELOPMENT BLOCK GRANT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	(24,843)
2008-09 Fiscal Year	
Estimated Revenue	30,100
Transfers In	<u>-</u>
Estimated Funds Available	5,257
Estimated Expenditures	5,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	5,000
06/30/09 Estimated Fund Balance	<u><u>257</u></u>
06/30/09 Fund Balance	257
2009-10 Fiscal Year	
Estimated Revenue	177,000
Transfers In	<u>-</u>
Estimated Funds Available	177,257
Estimated Expenditures	177,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	177,000
06/30/10 Estimated Fund Balance	<u><u>257</u></u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
CDBG Projects	<u><u>-\$24,843</u></u>	<u><u>\$257</u></u>	<u><u>\$257</u></u>

REVENUE SUMMARY

COMMUNITY DEVELOPMENT BLOCK GRANT	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
REVENUE			
CDBG Reimbursement	19,992	15,000	177,000
Transfer from other Fund	-	15,100	-
TOTAL REVENUES	\$ 19,992	\$ 30,100	\$ 177,000

EXPENDITURE SUMMARY

CDBG	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	22,461	5,000	177,000
Total	\$ 22,461	\$ 5,000	\$ 177,000

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 09-10 is the 19th, 20th and 21st Street Project.

EXPENDITURE DETAIL

CDBG	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
19th, 20th, 21st Project	22,461	5,000	177,000
TOTAL CAPITAL OUTLAY	\$ 22,461	\$ 5,000	\$ 177,000

CMAQ PROJECTS

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	(28,664)
2008-09 Fiscal Year	
Estimated Revenue	22,286
Transfers In	-
Estimated Funds Available	(6,378)
Estimated Expenditures	29,000
Transfers Out	-
Total Expenditures and Transfers Out	29,000
06/30/09 Estimated Fund Balance	<u>(35,378)</u>
06/30/09 Fund Balance	(35,378)
2009-10 Fiscal Year	
Estimated Revenue	1,321,578
Transfers In	335,044
Estimated Funds Available	1,621,244
Estimated Expenditures	1,598,793
Transfers Out	-
Total Expenditures and Transfers Out	1,598,793
06/30/10 Estimated Fund Balance	<u>22,451</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Capital Projects	(28,664)	(35,378)	22,451
Fund Balances	<u>\$ (28,664)</u>	<u>\$ (35,378)</u>	<u>\$ 22,451</u>

REVENUE SUMMARY

CMAQ PROJECTS	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Intergovernmental Revenue Grants:			
CMAQ Funds	22,286	-	1,240,800
Transfer from ARRA Funds-(stimulus Package)	-	-	209,892
Transfer from Measure C-Street Maint	-	-	115,152
Transfer from LTF 3	-	-	10,000
Transfer from LTF 8	-	-	80,778
TOTAL REVENUES	\$ 22,286	\$ -	\$ 1,656,622

EXPENDITURE SUMMARY

CMAQ Projects	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	29,000	1,598,793
Capital Outlay	-	-	-
Total	\$ -	\$ 29,000	\$ 1,598,793

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

CMAQ Projects	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Golden State Bike Path (Phase I)	-	-	356,944
Golden State Bike Path (Phase II)	-	-	306,992
Lewis Street Bike Lanes	-	10,000	291,392
Madsen Ave Bike /Ped Path	-	-	233,520
10th Ave Sidewalk Project	-	5,000	107,645
Sierra/Simpson UP Pedestrian Crossing.	-	14,000	302,300
TOTAL CAPITAL OUTLAY	\$ -	\$ 29,000	\$ 1,598,793

TE PROJECT

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	-
2008-09 Fiscal Year	
Estimated Revenue	-
Transfers In	<u>-</u>
Estimated Funds Available	-
Estimated Expenditures	1,600
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	1,600
06/30/09 Estimated Fund Balance	<u><u>(1,600)</u></u>
06/30/09 Fund Balance	(1,600)
2009-10 Fiscal Year	
Estimated Revenue	568,960
Transfers In	<u>-</u>
Estimated Funds Available	567,360
Estimated Expenditures	567,360
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	567,360
06/30/10 Estimated Fund Balance	<u><u>-</u></u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Capital Projects	-	(1,600)	-
Fund Balances	<u>\$ -</u>	<u>\$ (1,600)</u>	<u>\$ -</u>

REVENUE SUMMARY

TE PROJECTS	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Intergovernmental Revenue Grants:			
TE Funds	-	-	508,000
Transfer from Measure C-Street Maint	-	-	60,960
TOTAL REVENUES	\$ -	\$ -	\$ 568,960

EXPENDITURE SUMMARY

TE Projects	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	1,600	567,360
Total	\$ -	\$ 1,600	\$ 567,360

Description:

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

Significant Changes:

The projects should begin this fiscal year.

EXPENDITURE DETAIL

TE Projects	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
Sierra Street Median	-	-	416,640
18th Ave Median Island	-	1,600	150,720
TOTAL CAPITAL OUTLAY	\$ -	\$ 1,600	\$ 567,360

RSTP Grant Funds

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	-
2008-09 Fiscal Year	-
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	-
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/09 Estimated Fund Balance	-
06/30/09 Fund Balance	-
2009-10 Fiscal Year	306,000
Estimated Revenue	36,720
Transfers In	-
Estimated Funds Available	342,720
Estimated Expenditures	342,720
Transfers Out	-
Total Expenditures and Transfers Out	342,720
06/30/10 Estimated Fund Balance	-

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Capital Projects	-	-	-
Fund Balances	\$ -	\$ -	\$ -

REVENUE SUMMARY

RSTP Grant Funds	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Transfer from other Funds:			
Transfer from Measure C-Street Maint	-	-	36,720
Intergovernmental Revenue Grants:			
RSTP Funds	-	-	306,000
TOTAL REVENUES	\$ -	\$ -	\$ 342,720

EXPENDITURE SUMMARY

RSTP Grant Funds	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	342,720
Total	\$ -	\$ -	\$ 342,720

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

RSTP Grant Funds	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
CAPITAL OUTLAY DETAIL			
18th Ave Reconstruction Project	-	-	342,720
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 342,720

ARRA Funds-Federal Stimulus

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	-
2008-09 Fiscal Year	-
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	-
Estimated Expenditures	-
Transfers Out	-
Total Expenditures and Transfers Out	-
06/30/09 Estimated Fund Balance	-
06/30/09 Fund Balance	-
2009-10 Fiscal Year	209,892
Estimated Revenue	-
Transfers In	-
Estimated Funds Available	209,892
Estimated Expenditures	-
Transfers Out	209,892
Total Expenditures and Transfers Out	209,892
06/30/10 Estimated Fund Balance	-

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Capital Projects	-	-	-
Fund Balances	\$ -	\$ -	\$ -

REVENUE SUMMARY

ARRA Funds-Federal Stimulus	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Intergovernmental Revenue Grants: ARRA Funds	-	-	209,892
TOTAL REVENUES	\$ -	\$ -	\$ 209,892

EXPENDITURE SUMMARY

ARRA Funds-Federal Stimulus	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	209,892
Total	\$ -	\$ -	\$ 209,892

Description:

This fund is to account for the Federal Stimulus package money (ARRA) funds we receive thru the COG. It is to be used for street projects

Significant Changes:

None.

EXPENDITURE DETAIL

ARRA Funds-Federal Stimulus	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Transfer to CMAQ Projects	-	-	209,892
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 209,892

COPS-SLESF

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	955
2008-09 Fiscal Year	
Estimated Revenue	100,350
Transfers In	<u>-</u>
Estimated Funds Available	101,305
Estimated Expenditures	-
Transfers Out	<u>100,000</u>
Total Expenditures and Transfers Out	100,000
06/30/09 Estimated Fund Balance	<u><u>1,305</u></u>
06/30/09 Fund Balance	1,305
2009-10 Fiscal Year	
Estimated Revenue	100,200
Transfers In	<u>-</u>
Estimated Funds Available	101,505
Estimated Expenditures	-
Transfers Out	<u>101,505</u>
Total Expenditures and Transfers Out	101,505
06/30/10 Estimated Fund Balance	<u><u>-</u></u>

EXPLANATION OF RESERVES

	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>
Reserve for Cops Officers	30,000	-	-
Contingency	(29,045)	1,305	-
	<u>955</u>	<u>1,305</u>	<u>-</u>

REVENUE SUMMARY

COPS SLESF	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Aid from other Government Agencies COPS SLESF Grant	100,000	100,000	100,000
Use of Money and Property Interest on Investments	216	350	200
TOTAL REVENUES	\$ 100,216	\$ 100,350	\$ 100,200

EXPENDITURE SUMMARY

COPS SLESF	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	103,000	100,000	101,505
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 103,000	\$ 100,000	\$ 101,505

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	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Transfer to General Fund for Personnel	103,000	100,000	101,505
TOTAL MAINTENANCE & OPERATION	\$ 103,000	\$ 100,000	\$ 101,505

Summary of Finance Authority Funds								
<i>2009-2010 Fiscal Year Budget</i>								
		Finance Authority	Spec Asst Dist 1991-1	Spec Asst Dist 1991-1 supp	Spec Asst Dist 1992-1	Spec Asst Dist 1992-2	Spec Asst Dist 1992-1 Proj	Total
	Estimated Beg Fund Balance 6/30/09	7,021,770	(585,752)	(18,506)	(732,496)	(283,676)	32,527	5,433,867
Revenues:								
	Special Assessments	-	74,500	4,325	106,000	51,000	-	235,825
	Interest	222,000	20	10	80	160	50	222,320
	<i>Total Revenue</i>	222,000	74,520	4,335	106,080	51,160	50	458,145
Expenses:								
	Fiscal Agent Fees	15,000	-	-	30,000	15,000	-	15,000
	Principle Retirement	145,000	25,000	-	69,500	33,500	3,000	215,000
	Interest and Fiscal charges	288,500	56,000	2,950				453,450
							29,577	-
	Kingsburg Estates Project						32,577	29,577
	<i>Total Expenses</i>	448,500	81,000	2,950	99,500	48,500		713,027
	<i>Net Result</i>	(226,500)	(6,480)	1,385	6,580	2,660	(32,527)	(254,882)
Projected 6/30/10	Ending Fund Balance	6,795,270	(592,232)	(17,121)	(725,916)	(281,016)	-	5,178,985

FINANCE AUTHORITY

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	7,251,270
2008-09 Fiscal Year	
Estimated Revenue	227,500
Transfers In	-
Estimated Funds Available	7,478,770
Estimated Expenditures	457,000
Transfers Out	-
Total Expenditures and Transfers Out	457,000
06/30/09 Estimated Fund Balance	<u>7,021,770</u>
06/30/09 Fund Balance	7,021,770
2009-10 Fiscal Year	
Estimated Revenue	222,000
Transfers In	-
Estimated Funds Available	7,243,770
Estimated Expenditures	448,500
Transfers Out	-
Total Expenditures and Transfers Out	448,500
06/30/10 Estimated Fund Balance	<u>6,795,270</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Reserve for Future Debt Service	7,251,270	7,021,770	6,795,270
Fund Balances	<u>\$7,251,270</u>	<u>\$7,021,770</u>	<u>\$6,795,270</u>

REVENUE SUMMARY

FINANCE AUTHORITY	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Use of Money and Property Interest	462,318	227,500	222,000
TOTAL REVENUES	<u>\$ 462,318</u>	<u>\$ 227,500</u>	<u>\$ 222,000</u>

EXPENDITURE SUMMARY

FINANCE AUTHORITY	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	690,261	457,000	448,500
Capital Outlay	-	-	-
Total	\$ 690,261	\$ 457,000	\$ 448,500

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	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
DEBT SERVICE			
Fiscal Agent Fees	11,884	17,000	15,000
Principal Retirement	170,000	140,000	145,000
Interest and Fiscal Charges	508,377	300,000	288,500
TOTAL DEBT SERVICE	690,261	457,000	- 448,500 -

SPECIAL ASSESSMENT DISTRICT 1991-1

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	(581,972)
2008-09 Fiscal Year	
Estimated Revenue	74,220
Transfers In	<u>-</u>
Estimated Funds Available	(507,752)
Estimated Expenditures	78,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	78,000
06/30/09 Estimated Fund Balance	<u>(585,752)</u>
06/30/09 Fund Balance	(585,752)
2009-10 Fiscal Year	
Estimated Revenue	74,520
Transfers In	<u>-</u>
Estimated Funds Available	(511,232)
Estimated Expenditures	81,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	81,000
06/30/10 Estimated Fund Balance	<u><u>-\$592,232</u></u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Reserve for Future Debt	(581,972)	(585,752)	(592,232)
Fund Balances	<u><u>\$ (581,972)</u></u>	<u><u>\$ (585,752)</u></u>	<u><u>\$ (592,232)</u></u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
TAXES			
Special Assessments	138,943	74,200	74,500
Use of Money and Property			
Interest	52	20	20
TOTAL REVENUES	\$ 138,995	\$ 74,220	\$ 74,520

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	168,996	78,000	81,000
Capital Outlay	-	-	-
Total	\$ 168,996	\$ 78,000	\$ 81,000

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	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	30,000	20,000	25,000
Interest and Fiscal Charges	138,996	58,000	56,000
TOTAL DEBT SERVICE	168,996	78,000	81,000

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	(19,876)
2008-09 Fiscal Year	
Estimated Revenue	4,320
Transfers In	<u>-</u>
Estimated Funds Available	(15,556)
Estimated Expenditures	2,950
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	2,950
06/30/09 Estimated Fund Balance	<u>(18,506)</u>
06/30/09 Fund Balance	(18,506)
2009-10 Fiscal Year	
Estimated Revenue	4,335
Transfers In	<u>-</u>
Estimated Funds Available	(14,171)
Estimated Expenditures	2,950
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	2,950
06/30/10 Estimated Fund Balance	<u>-\$17,121</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Reserve for Future Debt	(19,876)	(18,506)	(17,121)
Fund Balances	<u>\$ (19,876)</u>	<u>\$ (18,506)</u>	<u>\$ (17,121)</u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
TAXES			
Special Assessments	3,025	4,310	4,325
Use of Money and Property Interest	10	10	10
TOTAL REVENUES	<u>\$ 3,035</u>	<u>\$ 4,320</u>	<u>\$ 4,335</u>

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 PROPOSED BUDGET
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	4,302	2,950	2,950
Capital Outlay	-	-	-
Total	\$ 4,302	\$ 2,950	\$ 2,950

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	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	1,000	-	-
Interest and Fiscal Charges	3,302	2,950	2,950
TOTAL DEBT SERVICE	4,302	2,950	2,950

SPECIAL ASSESSMENT DISTRICT 1992-1

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	(731,406)
2008-09 Fiscal Year	
Estimated Revenue	105,910
Transfers In	<u>-</u>
Estimated Funds Available	(625,496)
Estimated Expenditures	107,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	107,000
06/30/09 Estimated Fund Balance	<u>(732,496)</u>
06/30/09 Fund Balance	(732,496)
2009-10 Fiscal Year	
Estimated Revenue	106,080
Transfers In	<u>-</u>
Estimated Funds Available	(626,416)
Estimated Expenditures	99,500
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	99,500
06/30/10 Estimated Fund Balance	<u><u>-\$725,916</u></u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Reserve for Future Debt	(731,406)	(732,496)	(725,916)
Fund Balances	<u><u>\$ (731,406)</u></u>	<u><u>\$ (732,496)</u></u>	<u><u>\$ (725,916)</u></u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-1	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
TAXES			
Special Assessments	121,550	105,830	106,000
Use of Money and Property			
Interest	144	80	80
TOTAL REVENUES	\$ 121,694	\$ 105,910	\$ 106,080

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-1	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	122,885	107,000	99,500
Capital Outlay	-	-	-
Total	\$ 122,885	\$ 107,000	\$ 99,500

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

SPECIAL ASSESSMENT DISTRICT 1992-1	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	45,000	30,000	30,000
Interest and Fiscal Charges	77,885	77,000	69,500
TOTAL DEBT SERVICE	122,885	107,000	99,500

SPECIAL ASSESSMENT DISTRICT 1992-2

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	(284,826)
2008-09 Fiscal Year	
Estimated Revenue	50,850
Transfers In	<u>-</u>
Estimated Funds Available	(233,976)
Estimated Expenditures	49,700
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	49,700
06/30/09 Estimated Fund Balance	<u>(283,676)</u>
06/30/09 Fund Balance	(283,676)
2009-10 Fiscal Year	
Estimated Revenue	51,160
Transfers In	<u>-</u>
Estimated Funds Available	(232,516)
Estimated Expenditures	48,500
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	48,500
06/30/10 Estimated Fund Balance	<u><u>-\$281,016</u></u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Reserve for Future Debt	(284,826)	(283,676)	(281,016)
Fund Balances	<u>\$ (284,826)</u>	<u>\$ (283,676)</u>	<u>\$ (281,016)</u>

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-2	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
TAXES			
Special Assessments	108,622	50,690	51,000
Use of Money and Property			
Interest	191	160	160
TOTAL REVENUES	\$ 108,813	\$ 50,850	\$ 51,160

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-2	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	71,659	49,700	48,500
Capital Outlay	-	-	-
Total	\$ 71,659	\$ 49,700	\$ 48,500

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	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
DEBT SERVICE			
Principal Retirement	35,000	15,000	15,000
Interest and Fiscal Charges	36,659	34,700	33,500
TOTAL DEBT SERVICE	71,659	49,700	48,500

SPECIAL ASSESSMENT DISTRICT 1992-1 PROJECTS

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	35,445
2008-09 Fiscal Year	
Estimated Revenue	82
Transfers In	-
	<hr/>
Estimated Funds Available	35,527
Estimated Expenditures	3,000
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	3,000
06/30/09 Estimated Fund Balance	<u>32,527</u>
06/30/09 Fund Balance	32,527
2009-10 Fiscal Year	
Estimated Revenue	50
Transfers In	-
	<hr/>
Estimated Funds Available	32,577
Estimated Expenditures	32,577
Transfers Out	-
	<hr/>
Total Expenditures and Transfers Out	32,577
06/30/10 Estimated Fund Balance	<u>\$0</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Contingency	35,445	32,527	-
Fund Balances	\$ 35,445	\$ 32,527	\$ -

REVENUE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-1 PROJECTS	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Use of Money and Property Interest	82	82	50
TOTAL REVENUES	\$ 82	\$ 82	\$ 50

EXPENDITURE SUMMARY

SPECIAL ASSESSMENT DISTRICT 1992-1 PROJECTS	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	-	-	-
Debt Service	3,600	3,000	3,000
Capital Outlay	-	-	29,577
Total	\$ 3,600	\$ 3,000	\$ 32,577

Description:

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

Significant Changes:

None.

EXPENDITURE DETAIL

SPECIAL ASSESSMENT DISTRICT 1992-1 PROJECTS	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
DEBT SERVICE			
Special Professional	-	-	-
Interest and Fiscal Charges	3,600	3,000	3,000
TOTAL DEBT SERVICE	3,600	3,000	3,000
CAPITAL OUTLAY DETAIL			
Kingsburg Estates Project	-	-	29,577
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 29,577

Summary of Redevelopment Funds					
<i>2009-2010 Fiscal Year Budget</i>					
		RDA	RDA	RDA	Total
		Cap Projects	Debt Service	Low/Mod Housing	
Estimated Beg Fund Balance 6/30/09		254,425	(34,300)	1,303,008	1,523,133
Revenues:					
	Tax Increment	-	523,500	131,000	
	RDA Sales Tax	-	490,000	-	-
	Transfer from Debt Service	-	-	-	-
	Interest	10,000	-	20,000	30,000
	<i>Total Revenue</i>	10,000	1,013,500	151,000	1,174,500
Expenses:					
	ERAF Property Tax Shift		42,000		42,000
	County Admin Fees/Pass Throughs		75,000	18,000	93,000
	City Admin Fees		303,000	-	303,000
	Transfer out Sales Tax to Gen Fund		490,000		490,000
	Bond Retirement		28,575		
	Ciedb Loan payment		113,814		
	Depot Renovation Project offsites	172,000		400,000	400,000
	Eligible Projects	172,000	1,052,389	418,000	1,642,389
	<i>Total Expenses</i>				
	<i>Net Result</i>	(162,000)	(38,889)	(267,000)	(467,889)
Projected 6/30/10	Ending Fund Balance	92,425	(73,189)	1,036,008	1,055,244

**CITY OF KINGSBURG RDA
CAPITAL PROJECT FUND**

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	915,781
2008-09 Fiscal Year	
Estimated Revenue	11,500
Transfers In	<u>-</u>
Estimated Funds Available	927,281
Estimated Expenditures	15,000
Transfers Out	<u>657,856</u>
Total Expenditures and Transfers Out	672,856
06/30/09 Estimated Fund Balance	<u>254,425</u>
06/30/09 Fund Balance	254,425
2009-10 Fiscal Year	
Estimated Revenue	10,000
Transfers In	<u>-</u>
Estimated Funds Available	264,425
Estimated Expenditures	172,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	172,000
06/30/10 Estimated Fund Balance	<u>\$92,425</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Capital Projects	915,781	254,425	92,425
Fund Balances	<u>\$ 915,781</u>	<u>\$ 254,425</u>	<u>\$ 92,425</u>

REVENUE SUMMARY

CITY OF KINGSBURG RDA CAPITAL PROJECTS FUND	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Other Revenue			
Transfer in from Debt Service	273,180	-	-
Use of Money and Property			
Interest	17,431	11,500	10,000
TOTAL REVENUES	\$ 290,611	\$ 11,500	\$ 10,000

EXPENDITURE SUMMARY

RDA CAPITAL PROJECTS	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	154,725	657,856	-
Debt Service	-	-	-
Capital Outlay	39,472	15,000	172,000
Total	\$ 194,197	\$ 672,856	\$ 172,000

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	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Chamber Services	30,000	-	-
Printing & Advertising	-	-	-
Conference/Meetings/Travel	-	-	-
Memberships/Dues/Pubs	6,887	-	-
Special Professional	43,838	-	-
Transfer Out to Other Funds	-	657,856	-
Transfer Out to General Fund	74,000	-	-
TOTAL MAINTENANCE & OPERATION	\$ 154,725	\$ 657,856	\$ -
CAPITAL OUTLAY DETAIL			
Depot Renovation	39,472	15,000	172,000
TOTAL CAPITAL OUTLAY	\$ 39,472	\$ 15,000	\$ 172,000

**CITY OF KINGSBURG RDA
DEBT SERVICE FUND**

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	(628,500)
2008-09 Fiscal Year	
Estimated Revenue	1,013,247
Transfers In	<u>657,856</u>
Estimated Funds Available	1,042,603
Estimated Expenditures	257,903
Transfers Out	<u>819,000</u>
Total Expenditures and Transfers Out	1,076,903
06/30/09 Estimated Fund Balance	(34,300)
06/30/09 Fund Balance	(34,300)
2009-10 Fiscal Year	
Estimated Revenue	1,013,500
Transfers In	<u>-</u>
Estimated Funds Available	979,200
Estimated Expenditures	259,389
Transfers Out	<u>793,000</u>
Total Expenditures and Transfers Out	1,052,389
06/30/10 Estimated Fund Balance	<u><u>-\$73,189</u></u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Reserve for Future Debt Service	<u>(628,500)</u>	<u>(34,300)</u>	<u>(73,189)</u>
Fund Balances	<u><u>\$ (628,500)</u></u>	<u><u>\$ (34,300)</u></u>	<u><u>\$ (73,189)</u></u>

REVENUE SUMMARY

CITY OF KINGSBURG RDA DEBT SERVICE FUND	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Property Tax			
Tax Increment Area 1	427,782	459,780	460,000
Tax Increment Area 2	63,878	63,467	63,500
Sales Tax			
RDA Sales Tax	473,785	490,000	490,000
Transfer in from Other Funds	-	657,856	-
Revenue from the Use of Property			
Interest	-	-	-
TOTAL REVENUES	\$ 965,445	\$ 1,671,103	\$ 1,013,500

EXPENDITURE SUMMARY

RDA DEBT SERVICE	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	819,242	933,050	910,000
Debt Service	146,201	143,853	142,389
Capital Outlay	-	-	-
Total	\$ 965,443	\$ 1,076,903	\$ 1,052,389

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	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
ERAF Property Tax Shift	-	42,050	42,000
County Admin Fees/Pass Throughs/County 1/3 share	72,277	72,000	75,000
City Admin Fees	-	329,000	303,000
Transfer Out to Capital Projects	273,180	-	-
Transfer Out to General Fund-Sales Tax	473,785	490,000	490,000
TOTAL MAINTENANCE & OPERATION	\$ 819,242	\$ 933,050	\$ 910,000
DEBT SERVICE DETAIL			
Bond Retirement	31,800	29,741	28,575
CIEDB Loan-New Police Facility	114,401	114,112	113,814
TOTAL DEBT SERVICE	\$ 146,201	\$ 143,853	\$ 142,389

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

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	1,160,717
2008-09 Fiscal Year	
Estimated Revenue	159,811
Transfers In	<u>-</u>
Estimated Funds Available	1,320,528
Estimated Expenditures	17,520
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	17,520
06/30/09 Estimated Fund Balance	<u>1,303,008</u>
06/30/09 Fund Balance	1,303,008
2009-10 Fiscal Year	
Estimated Revenue	151,000
Transfers In	<u>-</u>
Estimated Funds Available	1,454,008
Estimated Expenditures	418,000
Transfers Out	<u>-</u>
Total Expenditures and Transfers Out	418,000
06/30/10 Estimated Fund Balance	<u>\$1,036,008</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Reserve for Future Projects	1,160,717	1,303,008	1,036,008
Fund Balances	<u>\$ 1,160,717</u>	<u>\$ 1,303,008</u>	<u>\$ 1,036,008</u>

REVENUE SUMMARY

CITY OF KINGSBURG RDA LOW/MODERATE HOUSING FUND	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
Property Tax			
Tax Increment Area 1	106,945	114,945	115,000
Tax Increment Area 2	15,969	15,866	16,000
Use of Money and Property Interest	<u>45,607</u>	<u>29,000</u>	<u>20,000</u>
TOTAL REVENUES	<u>\$ 168,521</u>	<u>\$ 159,811</u>	<u>\$ 151,000</u>

EXPENDITURE SUMMARY

RDA LOW/MODERATE HOUSING	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	18,069	17,520	18,000
Debt Service	-	-	-
Capital Outlay	-	-	400,000
Total	\$ 18,069	\$ 17,520	\$ 418,000

Description:

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

Significant Changes:

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

EXPENDITURE DETAIL

RDA LOW/MODERATE HOUSING	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Special Professional	-	-	-
County Prop Tax Fees	18,069	17,520	18,000
TOTAL MAINTENANCE & OPERATION	\$ 18,069	\$ 17,520	\$ 18,000
CAPITAL OUTLAY DETAIL			
Eligible Projects	-	-	400,000
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 400,000

Landscape & Lighting District 93-01

ANALYSIS OF CHANGE IN FUND BALANCE:

06/30/08 Fund Balance	(5,071)
2008-09 Fiscal Year	
Estimated Revenue	72,178
Transfers In	-
Estimated Funds Available	67,107
Estimated Expenditures	67,106
Transfers Out	-
Total Expenditures and Transfers Out	67,106
06/30/09 Estimated Fund Balance	<u>1</u>
06/30/09 Fund Balance	1
2009-10 Fiscal Year	
Estimated Revenue	72,884
Transfers In	-
Estimated Funds Available	72,885
Estimated Expenditures	72,884
Transfers Out	-
Total Expenditures and Transfers Out	72,884
06/30/10 Estimated Fund Balance	<u>1</u>

EXPLANATION OF RESERVES

	2007-08	2008-09	2009-10
Reserve for Repair & Improvement	\$ (5,071)	\$ 1	\$ 1

REVENUE SUMMARY

Landscape & Lighting District 93-01	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ESTIMATE
TAXES			
Assessments	70,938	72,178	72,884
TOTAL REVENUES	\$ 70,938	\$ 72,178	\$ 72,884

EXPENDITURE SUMMARY

LANDSCAPE & LIGHTING DISTRICT 93-01	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
Number of Personnel	-	-	-
Personnel	-	-	-
Maintenance and Operation	69,448	67,106	72,884
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	\$ 69,448	\$ 67,106	\$ 72,884

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	2007-08 ACTUAL EXPENSE	2008-09 ESTIMATED EXPENSE	2009-10 CITY MNGR. PROPOSAL
MAINTENANCE & OPERATION DETAIL			
Zone 1-Pheasant Grove 1 & 2	6,843	5,504	5,933
Zone 2-Goldcreek	2,499	2,319	2,499
Zone 3-Pheasant Grove 3 & 4	6,026	5,591	6,026
Zone 4-Sierra Ranch West 1	5,069	4,703	5,069
Zone 5-Kng. Country Estates 1 & 2	4,421	4,102	4,421
Zone 6-Sierra Ranch West 2	5,498	5,244	5,718
Zone 7-Kng. Country Estates 3	2,567	2,449	2,669
Zone 8-Sierra Ranch West 3	4,823	4,599	5,015
Zone 9-Business Park	20,032	19,092	20,815
Zone 10-Tract 5087	5,835	6,035	6,579
Zone 11-Tract 5610	5,835	7,468	8,140
TOTAL MAINTENANCE & OPERATION	\$ 69,448	\$ 67,106	\$ 72,884