

KINGSBURG
CALIFORNIA
FRESNO COUNTY

2016
2017
ANNUAL BUDGET





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Kingsburg
California**

For the Fiscal Year Beginning

July 1, 2015

Executive Director

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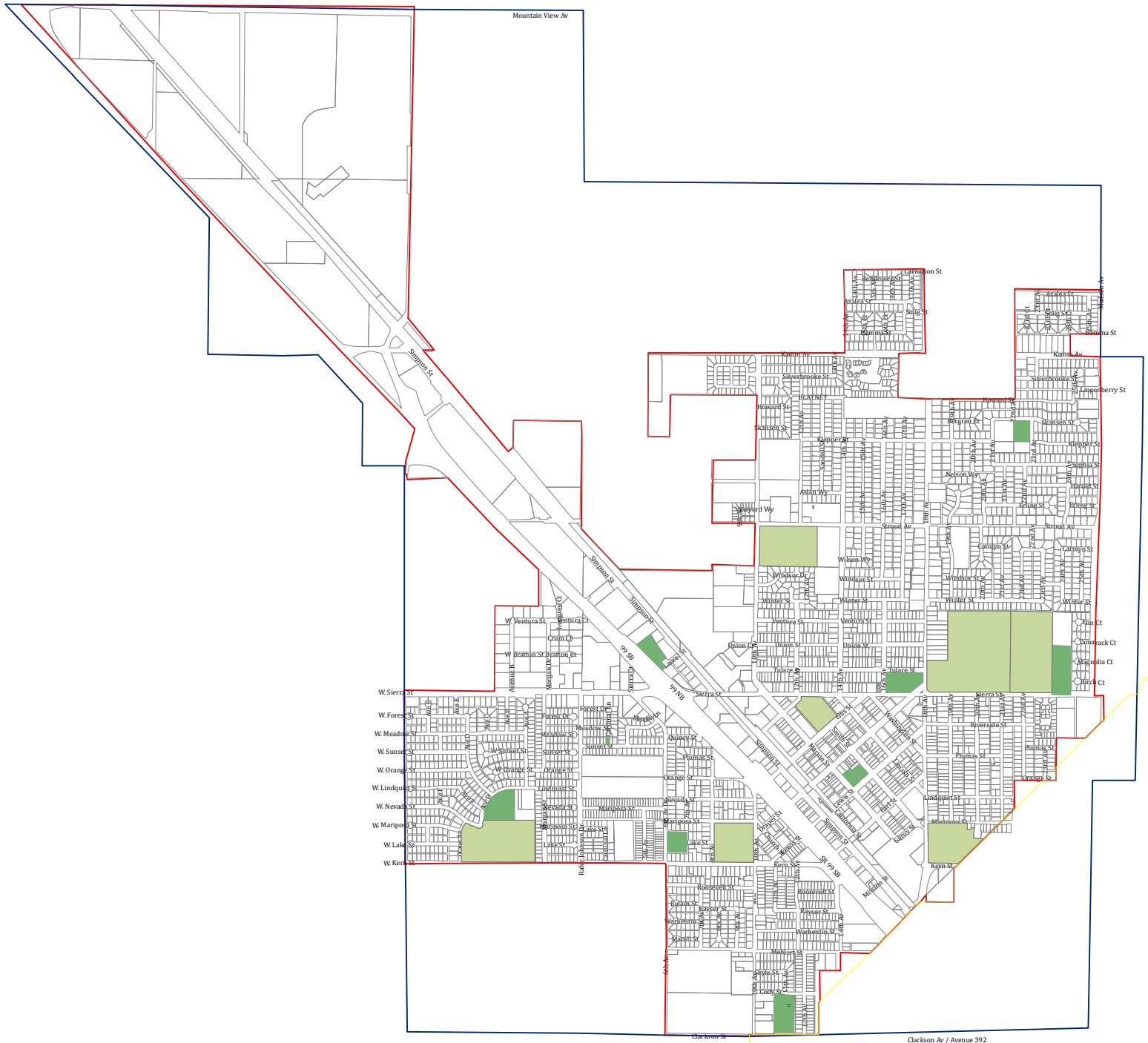
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CITY OF KINGSBURG 2016-2017 FY BUDGET



VI

2016-2017 City of Kingsburg Leadership Group

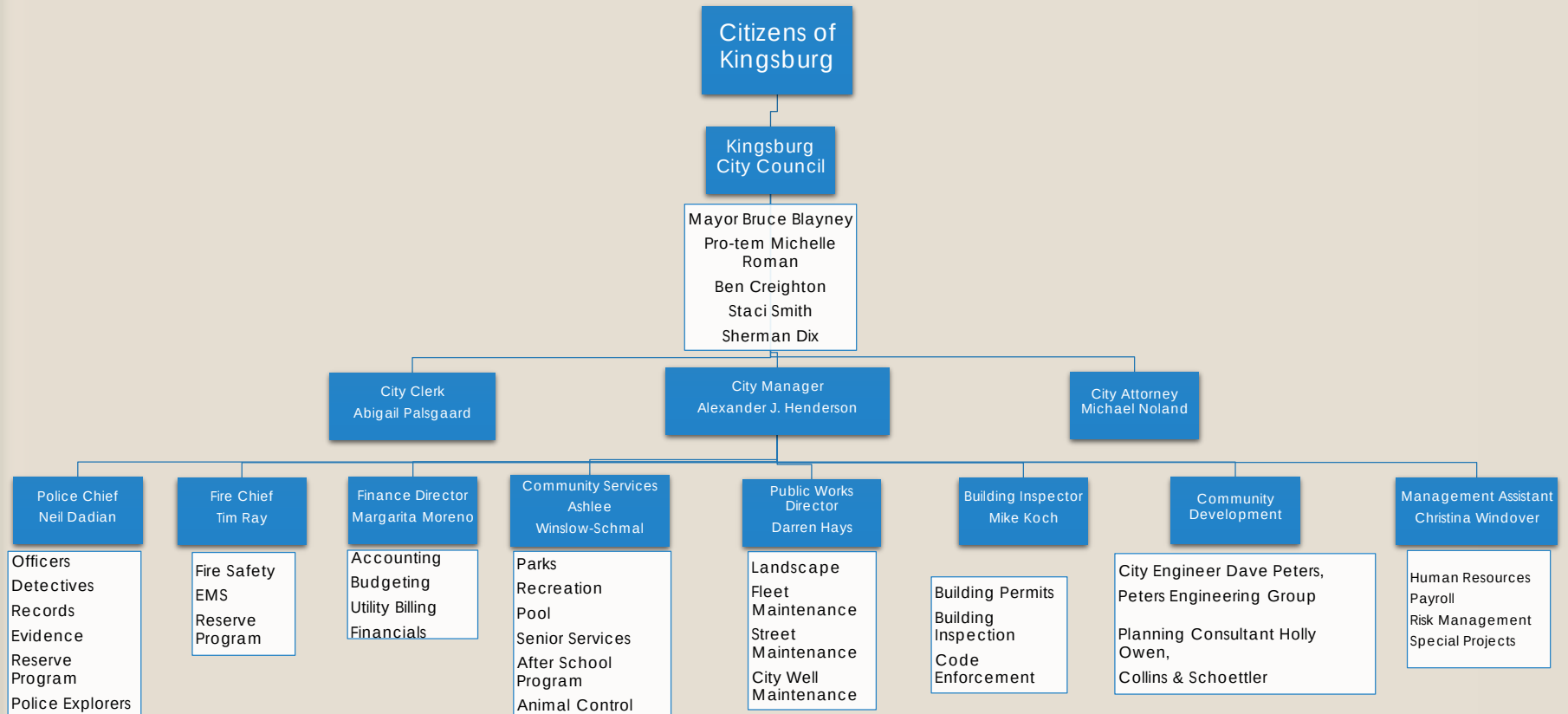
ELECTED OFFICIALS

Bruce Blayney	Mayor
Michelle Roman	Mayor Pro-Tem
Ben Creighton	Council Member
Sherman Dix	Council Member
Staci Smith	Council Member

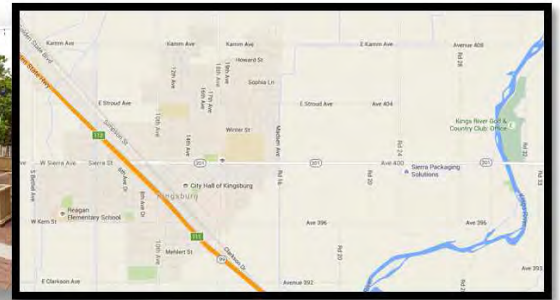
LARGE MANAGEMENT TEAM

Alexander J. Henderson	City Manager
Neil Dadian	Police Chief
Darren Hays	Director of Public Works
Michael Koch	Building Inspector
Margarita Moreno	Finance Director
Abigail Palsgaard	City Clerk
Tim Ray	Fire Chief
Christina Windover	Management Assistant
Ashlee Winslow-Schmal	Community & Senior Services Coordinator
Michael Noland	City Attorney (KAHN, SOARES & CONWAY, LLP)
Holly Owen	City Planner (Consultant)
David Peters	City Engineer (Peters Engineering)
Jolene Polyack	Economic Development Coordinator (Consultant)

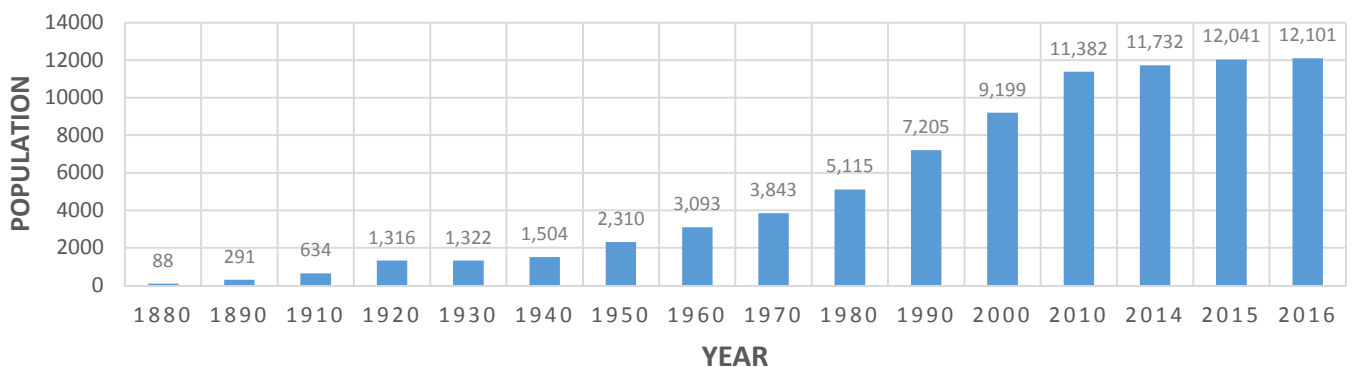
City of Kingsburg Organizational Chart



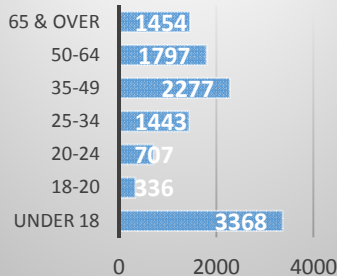
Kingsburg at a Glance



POPULATION TREND



Population by Age



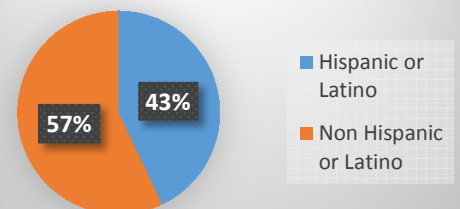
General Information

Median Age	33.7
Median Housing Value	\$219,700
Total Households	3,974
Median Household Income	\$60,361

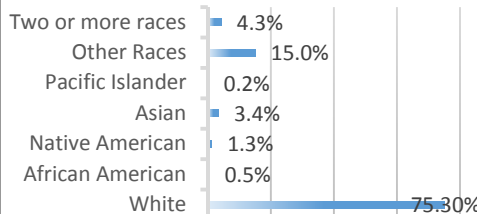
Education (25 Years Old +)

High School Graduate or higher	83.90%
Bachelor's or higher	27.70%

Ethnic Makeup



RACIAL MAKEUP



Total Area: 2.828 sq. miles
Elevation: 302 ft.
Density: 4,000/sq. mile

Major Employers in Kingsburg

Business	Employees
Sun-Maid Raisins	700
Guardian Glass	297
Kingsburg Elementary School District	268
Sacramento Container Company	121

Source: U.S. Census Bureau; City of Kingsburg Economic Overview; U.S. Department of Finance

Community Profile

Located in the central San Joaquin Valley of California, the City of Kingsburg has a rich history as a settlement of Native Americans, a wild west outpost for outlaws and cattlemen, a farming community settled by people of Swedish decent and today as a diverse agricultural base town with a Swedish flair.



The first known residents, the Nutununtu tribe, first encountered Europeans in 1773 when the Spanish explorer Pedro Fages explored the area and named the Kings River “Rio de los Santo Reyes” (English translation is “River of the Sainted Kings”). In 1871 Southern Pacific built a train depot in Kingsburg and named it “Kings River Switch”. As a small settlement, it went by different names until the postal authorities and the Fresno Weekly Expositor reported the name Kingsburg in 1875.

By the late 1870’s the first Swedish settlers began to settle in Kingsburg. The Swedish colony mostly consisted of sober, hardworking men who began to replace stock raising with farming, and is thought to put an end to the Wild West atmosphere, which lasted until the as late as the 1910’s. In 1908 Kingsburg incorporated and in the same election the citizens voted the saloons out. In 1921 a survey showed that 94% of the population within a 3 mile radius of Kingsburg was of Swedish decent.

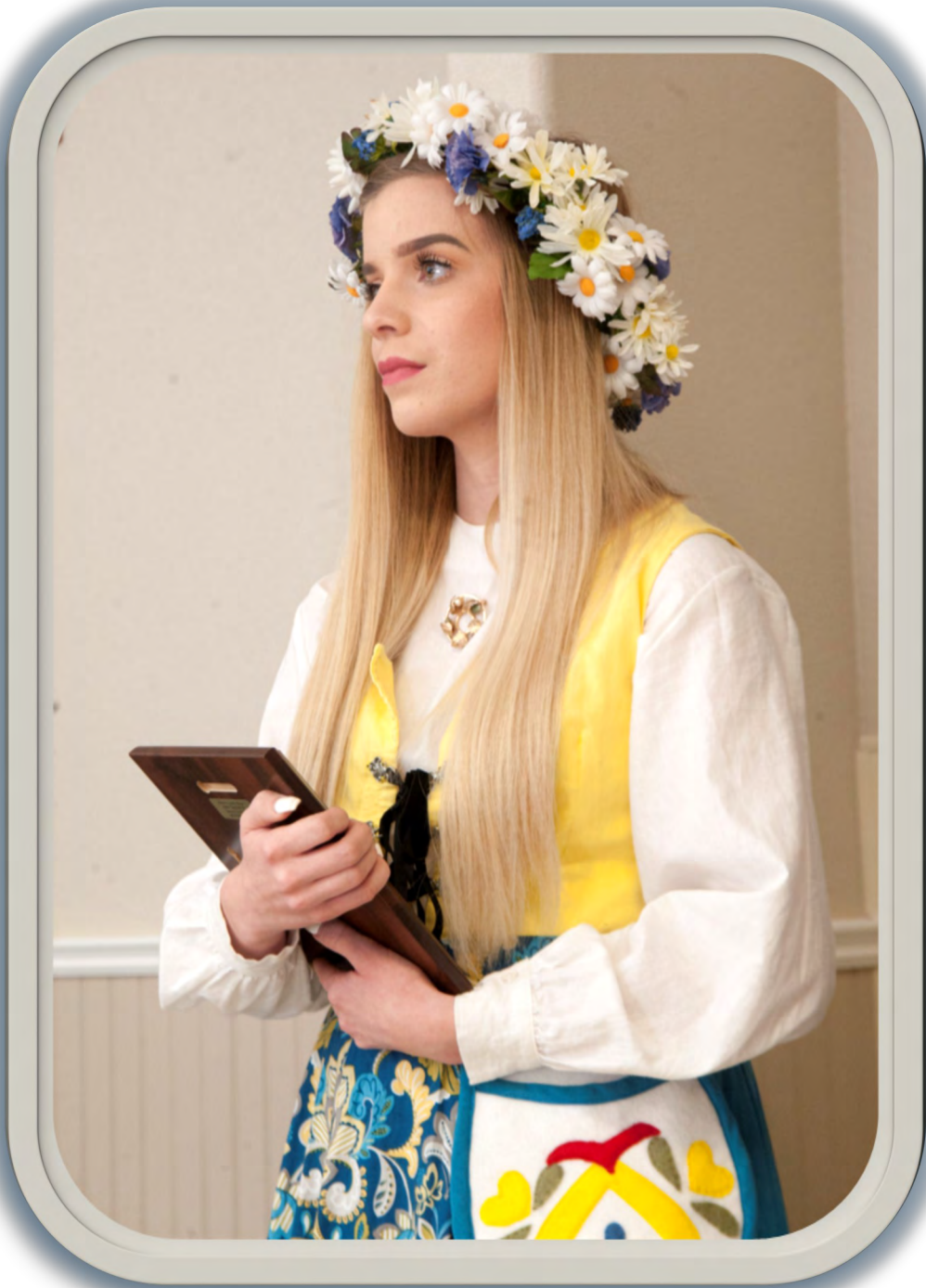


Kingsburg, known as the Swedish Village, continues to design many of its buildings with Swedish architecture. As a diverse and multicultural town today, Kingsburg’s population is now estimated over 12,000 people and is known for farming of grapes and stone fruit.



The Kings River brings summer recreation of fishing, boating, jet skiing and rafting. The Kings River Golf and Country Club boasts beautiful views of the river and is a championship 18 hole course. With 18 churches within its 2.8 square miles, Kingsburg is a family friendly safe community that prides itself on civic leadership and community engagement. Kingsburg is centrally located on Highway 99 between San Francisco and Los Angeles with the Sierra Nevada’s to the east and the coast to the west, all a short drive away.





Letter from the City Manager

June 15, 2016

Honorable Mayor Bruce Blayney, Members of City Council, and Residents of Kingsburg:

It is my pleasure to present the 2016-2017 recommended executive budget for the City of Kingsburg. The budget presents in summary form the revenues and expenditures from each of the City's funds. The Finance Committee has reviewed each of the funds, financial policies and capital improvement requests over the past several months.

The last fiscal year marks a continuation of effort from the previous eighteen months. The organization has experienced a myriad of personnel changes due to long-term retirements. We've been able to streamline a number of operations to become a leaner, more efficient organization.

Prudent fiscal decision making, along with higher than anticipated revenues has led to a healthy general fund surplus. The 2015-2016 budget is expected to close with the utilization of just \$83,299 in fund balance. This is in contrast to the \$530,000 originally budgeted to be spent on one-time capital purchases. With revenues outpacing projections and expenditures remaining true to budget, the City expects to move into the 2016/17 budget with a general fund balance of \$2,571,817. While this amount provides leverage to make one-time cash purchases, it's also an important long-term investment value as we continue to plan for post-employment benefit costs.

Our annual budget process is a reflection of our focus on transparency throughout the organization. It is our desire to present a budget that promotes accountability, increases engagement, and tells the story of our path to success. This document holds information that we believe is relevant to guide staff, Council and to inform our residents.

In 2013, the City engaged in a strategic planning process that engaged council members, employees and consultants. The goal of the session was to align all the community has to offer with the vision for its' future. Financial stewardship and planning, economic incentives for growth, and the retention of our employees and succession planning for those who retire were key driving forces for the plan.

Council and staff reinvested in the strategic planning process in 2015, reevaluating core initiatives and examining the overall progress made since 2013. With several of the main objectives addressed, Council and staff identified new goals to continue of progression into keeping Kingsburg the "Gem of the Valley."

The FY17 budget process has been guided by these strategic principles, and meets our commitment to a high level of service, our cultural history, and coincides with the financial parameters set by the City Council. The budget is the most important document that City creates on an annual basis. It is our blueprint for a more successful future.



2016-17 Budget in Brief

The City's overall budget is made up of the General Fund, Enterprise Funds, Capital Facilities Funds, Special Revenue Funds, Recreation Funds, Finance Authority, Grant Funds and Lighting and Landscaping Districts. The All Funds Budget totals \$18,670,139 for FY17, a 4.80% increase over FY16.

Some highlights of the 2015-16 budget include:

- \$194,500 for general fund related capital improvement projects.
- Continued CalPERS contributions based upon program actuaries.
- Additional \$200,000 in enterprise fund capital purchases related to equipment purchase, infrastructure replacement and software upgrades.
- Over \$1mm - Special revenue fund expenditures for street maintenance and repair (California St., Sunset St., Meadow Ln. and 20 other early preventative maintenance projects, as well as our annual striping program)
- Budget anticipates additional 15% increase for first half of 2017.
- Addition of new Police Officer from savings realized through Dispatch outsourcing in 2016.

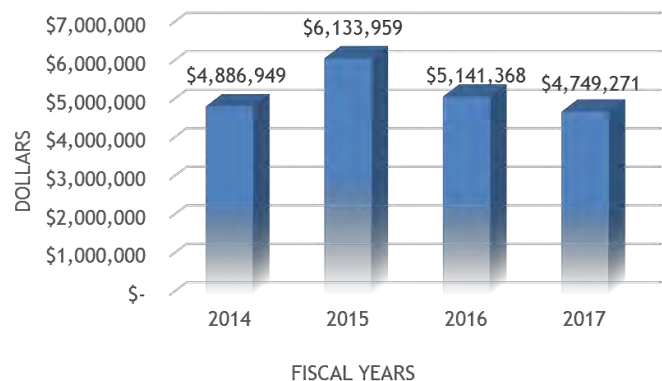
General Fund

The General Fund revenue is conservatively projected at \$4,749,271, or a 1.15% increase over the previous fiscal year. This assumes a moderate increase in property taxes, attributed to the improved economy and the addition of the Sun-Maid/Guardian annexation contribution. We anticipate a minor reduction in overall sales tax due to

the expiration of the State 'Triple-Flip', which expired in 2015, but will see final "true-ups" in mid-2016. We continue to see improved revenues related to the City's Building Dept. which was reorganized as part of the 2015-16 budget.

While we continue to work to reduce personnel and benefit costs in order to invest in our infrastructure, CalPERS obligations continue to be a major area of emphasis for future budget projections.

GENERAL FUND REVENUE TREND



Fund Balance

The General Fund carries a larger than normal surplus as a direct result of a Tulare County land sale executed in early 2015. Per the Governmental Finance Officers Association, agencies should develop and adopt a fiscal policy that maintains adequate levels of fund balance to mitigate current and future risks (revenue shortfalls and unanticipated expenditures). The amount of needed fund reserve can vary based upon each agencies need - *The adequacy of unrestricted fund balance in the general fund should be assessed based upon a government's own specific circumstances. Nevertheless, GFOA recommends, at a minimum, that general-purpose*

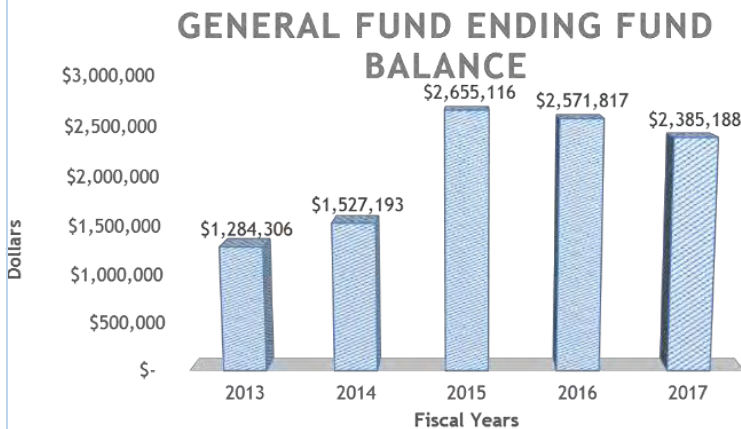


governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures, which would be about 17%. Current revenue and expenditure projections estimate the City will hold closer to 48% of fund balance in reserves by the end of FY2017. The Finance Committee and City Council will ultimately set policy on how to address surplus amounts over the adopted reserve policy.

- \$10,000 for planning/code enforcement software
- \$40,000 for one new police vehicle to be purchased and outfitted.

Enterprise Funds

The City now operates three business-type funds (Ambulance, Solid Waste, and Water) with the close out of the building permit fund in 2015. The Water and Solid Waste funds have historically operated at either a net break even or positive. The Ambulance fund, however, has historically operated at a net deficit. Critical changes in 2014-15 to billing procedures, paid call policy, and additional revenue generation have improved the fund nearly 40% since 2014.



2016-17 Expenditures

As part of the projected budget, there are a number of impacts and expenditures to keep the City working efficiently and innovative in our approach. Along with normal operations, significant capital investment will be made as well.

- \$30,000 Façade/Alley P3 program to reinvest in Central Commercial Corridor. This is year two of the program, with the first year utilizing nearly \$27,000 on seven projects.
- \$50,000 for parks related improvements.
- \$10,000 for a personnel policy manual update

Ambulance Fund (320)

- Maintains 3-0 shift staffing.
- Year two of IGT program reimbursement.
- \$28,410 SCBA bottle replacement.
- \$44,775 personal protective equipment for Reserve program.
- \$184,000 debt payment for Station #2.
- 2% CalPERS increase from 15-16.

Solid Waste Fund (319)

- Third year of 10-year contract with Mid Valley Disposal
- First year to include a CPI increase
- Newly implemented software to save \$35,000 annually.
- Street Sweeping contract includes 5 year rate lock.

Water Fund (318)

- \$50,000 for Downtown Corridor valve replacement.
- \$24,000 for new utility truck purchase.

- \$25,000 for Urban Water Management Plan update (5 year cycle).
- \$155,000 for contractual payment to Consolidated Irrigation District for recharge fund.
- Estimated \$200,000 revenue to offset water meter debt payment.
- Second year of State mandated water restrictions.

Special Revenue Funds

The City maintains special revenue funds through the Fresno Council of Governments, as well as the State Highway. These funds are allocated towards the salaries, benefits, equipment and contracts awarded to maintain local streets, sidewalks and alley repair.

Gas Taxes (102)

- Continued reduction of funds due to myriad of factors (State formula, lower fuel prices and tax).
- 37% revenue reduction since 2013.
- \$20,000 for continued private landscaping work

Local Transportation Funds (104)

- \$705,759 for several street improvement projects (see capital improvement worksheet)
- \$15,000 for Beautification Committee project request.
- \$20,000 Street Striping program.
- \$9,000 for Sierra St. Traffic Synchronization (carryover from 15-16)

Measure C Funds (105)

- \$340,000 for California St. reconstruction (curb, gutter, road repaving, decorative bulb outs)

- \$20,000 toward private landscape maint. For highly visible areas and median drip irrigation retro-fit.
- \$20,000 for ADA curb ramp installs.
- \$20,000 contribution for future development plan line completion
- \$10,000 for necessary sidewalk potential trip/fall repairs.

Recreation Funds

The City's recreation funds account for revenues and expenditures for the Crandell Swim Complex and Senior Center activities, which include a lunch program and employees two part time positions.

Pool Fund (021)

- \$18,000 for sand filter replacement (one per year – 6 total).
- \$43,500 for lifeguard wages

Finance Authority (750)

In April, 2015 the City Council authorized the refinancing of 1991 & 1992 assessment bonds to take advantage of historically low interest rates. These bonds were placed privately and will provide a net surplus to the City of \$441,078 over the next seven years (maturity in 2022).

In addition, the City also refinanced a 2004 Lease-revenue bond. This bond was rated by Standard & Poors, and given an A+ rating based upon the City's existing financial policies and fund balance strength. With an interest rate of 3.25%, the city was able to greatly reduce annual obligations and improve overall cash flow to the Ambulance enterprise fund as well as the Fire Capital Facilities Fund.

- \$395,242 total debt service payments for the 2015 Kingsburg JPA

(former lease revenue bond) for Station #2.

- \$71,576 total debt service payment for refunding revenue bond series (1991-1992 assessment series).

Capital Facilities Funds

The Capital Facilities Funds are specialized set-aside funds that collect revenues related to new development to offset the cost of necessary infrastructure build-outs. Each new development project pays a formulaic fee based upon use and total square footage. Currently, the City has incentivized our program to reduce base fees by 25%. In 2015-16, the City undertook a third-party analysis to help reset these fees to ensure private development pays its fair share. Some upcoming year highlights include:

- Consolidation of the impact fee structure for transparency and streamlined permitting.
- Continued 25% impact fee reduction.
- Further reduction for qualifying projects based upon job creation and existing infrastructure.
- \$184,137 for debt payment for Station #2.

Completed and Ongoing Initiatives

A number of great new initiatives are in process to improve the City's processes and provide the amenities and charm our residents have come to expect.

Conservation: It's no secret that the State of California is in the midst of one of the worst droughts ever experienced. With record low rainfall and snowpack, Governor Brown has mandated water conservation across the State. With the installation of 1,800 meters on homes built before 1992, Kingsburg has positioned itself to be a leader in water conservation. With a mandate of 36% across the board cuts, the City has implemented new watering regulations as well as an incentive program to improve conservation participation City-wide.

While the State has amended individual jurisdiction mandates, our citizens have continued to set the standard for conservation efforts. Through May 2016, residents reduced usage on the aggregate (starting June 2015) over 41%. In March 2016, we reduced our one-month use by over 52% - easily the largest in the State.

Train Depot: The Historic Train Depot has been fully renovated and is planning for a September Grand Opening event. A former passenger hub, the once run-down building has new life with the support of nearly \$1mm in private donations and another \$1.2mm Federal Highways Transportation Grant. The building, when complete, will bring the Depot back to 1912 era accuracy, and will be used as educational museum, serving over 250,000 school kids in the tri-county area. With a revitalized freight platform and large loading area, the Depot



will also serve as a community gathering point, with the ability to host private events as well.

In addition, the reconstruction of California St. in front of the Depot will begin in early June, and will include aesthetic improvements to the California/Draper corner, improved parking, lighting, and pedestrian access to the Depot.

Parks: As part of the City's 2015-16 budget process, the City Council dedicated \$45,000 dollars directly to the City's Community and Utility Services Commission. Their task was to utilize this funding on our vital park system. Coupled with funding already budgeted for the City's pool and the Downtown Park pavilion remodel, our parks saw several improvements over the past year:

- **Downtown Park:** Truly a public/private endeavor, this remodel shared nearly \$75,000 in work to the City's Downtown Park Pavilion. A once beautiful trellis had fallen victim to time, and both safety and aesthetic improvements were badly needed. New block work, seated caps, landscaping and lighting have revitalized the area. Group rentals, family gatherings, community festivals and daily lunch breaks are all hosted by this newly remodeled focal point.
- **Off Leash Dog Park:** The City's first official off-leash dog park has been established and continually developed over the past year. The addition of nearly 40 newly planted trees, water source, and permanent shade structure have made the park

welcoming for both two and four-legged visitors.

- **Memorial Park:** The City's main park also saw improvement in the past year. The Band Shell, which has hosted the City's *Concert Under the Stars* series since 1887, was cleaned, painted and repaired. It's ready to host events for another 129 years!

Communication Efforts: Named a Citizen Engaged Community in late 2015, Kingsburg has shown itself to be committed to interacting through several forms of media (website, social media, newspaper, weekly e-newsletter). In early 2016, the City rolled out a new and improved website. The new format provides user-friendly features and a refreshed new look.

In addition, the City began a Coffee with the City Manager series in March 2016. The program is aimed at enabling a relaxed conversation in a comfortable environment with residents and business owners to discuss topics of their choice.

Economic Development

Kingsburg continues to strive to find new ways to improve our overall economic outlook. Existing incentive remain in place, and 2015-16 included the formation of new investment into the City's downtown corridor.

Public/Private Partnership (P3 Model): The City initiated a public/private partnership PILOT program to rejuvenate renovation downtown. Designed to encourage physical improvements to a building or business facades visible from the public right-of-way, non-residential properties were eligible for up to \$5,000 in reimbursable grant funding.

In year one, six downtown properties utilized funding of nearly \$27,000 in grants. The overall improvements included nearly \$150,000 in private investment, including the restoration of three blighted properties (Cates CPA, Kingsburg Laundromat, and Olson Brothers Building).

The City will continue to fund the program in 2016-2017 at the \$30,000 level.

Mixed Use Downtown: The Marion Villas complex, a mixed-use, 46 unit Senior Living apartment complex completed construction and opened in early 2016. At 100% residential occupancy on opening day, the concept and architectural design has led the way in conceptual planning in the Central Valley. Located just one block from Draper, the building provided an in-fill, high density project with a high level of building material and architectural quality.

The bottom floor houses over 3,000 sq. ft. of commercial space that is now fully leased and will begin tenant improvements in summer 2016.

Business Park Focus: A major initiative for 2015-16 will be a renewed emphasis on development at the Kingsburg Business Park. The Park, developed in 2005, has remained relatively stagnant since the recession of 2008. The reasons for this are many, with several different property owners, a lack of cohesive planning and marketing, as well as disjointed land use designations. Many of the issues have been rectified:

- City-sponsored marketing and point of contact
- Large developer focused
- Ability to leverage existing infrastructure investments

- Mix-used land use designation for flexibility and protection of parcels



Aerial view of Kingsburg Business Park.

Ongoing/Future Projects: The City has once again begun to see new development spring up throughout town. There are several residential and commercial projects currently underway or prepared to begin:

Non-Residential/Multi-Family:

1. Business Park
 - Two proposed commercial projects have been submitted for site plan review to occupy space in the City's business park.
2. Chelsea Senior Living
 - Located along the eastern border of City limits, this senior living housing complex is in the process of seeking tax credits to begin construction. With high design standards and ample green space, it is sure to enhance one of the City's main entrances.
3. Old Swedish Mill
 - A local restaurateur has invested in the vacant 'Swedish Mill' property. With plans for a full service restaurant and bar, the new option is sure to provide amenities for local residents and those seeking options while traveling along Highway 99.

4. Grace Church of the Valley
 - A new multi-purpose church has been approved for construction at the Del Monte Plant along 18th Ave.
5. Stacked Burger Bar and Grill
 - Stacked, set to open in June 2016, provides another high quality restaurant option on Draper St. With a diverse menu and full bar, Stacked will offer traditional American fare options to complement our existing restaurant options.

Single-Family Residential

1. Kingsburg Crossings
 - A 46 parcel single family residential planned unit development is currently under construction. Several model homes have been permitted and phase II of the project includes additional SFR to be built upon completion of the first 46 units.
2. Lennar Annexation
 - Over 10 acres of land has been annexed to help accommodate the in-fill development of 34 single family homes. Grading and utility work is currently underway with home building set to begin in fall 2016.
3. New Home Allocations
 - As part of the city's Growth Management Ordinance, new housing must first be awarded allocations in order to request entitlements. Currently, 301 requests for allocations are being reviewed. Each would project would require annexation into the City limits.

In Conclusion

The 2016/17 budget highlights the projects, people and goals that will guide the City of Kingsburg in the coming year. Our creativity, innovation and improved efficiencies will guide our progress in the coming year. This budget document hopes to recognize the values that makes Kingsburg what it is today, and is a reflection of each of our employees. Each of our Department Heads participated and helped shape the upcoming fiscal year budget. I would like to give special thanks and recognition to City Finance Director, Maggie Moreno, for her hard work and long hours assisting with the development of this budget. I hope you'll find it a useful and beneficial tool.

Respectfully Submitted,



Alexander J. Henderson
City Manager

Staffing Allocation Worksheet													
16-17 Fiscal Year													
City Hall:													
	Number of	General	Ambulance	Water	Solid Waste	Building	Redevelopment	Measure C	Gas Tax	LTF Art 8	Traffic	Senior	Total
	Positions	Fund				Permit					Congest	Center	
City Manager	1	58.0%	3.0%	27.5%	3.4%	0.0%	3.6%	1.5%	1.5%	1.5%			100%
Finance Director	1	51%	5%	22%	9%	3%	6%	1%	1%	1%			100%
City Clerk	1	54%	8%	12%	8%	8%	4%	2%	2%	2%			100%
Account Clerk III	1			50%	50%								100%
Account Clerk II	1			50%	50%								100%
Management Assitant	1	66%	19%	11%	3%	1%							100%
Department Secretary II	1	50%		25%	25%								100%
Building Official	1	100%											100%
Community Services Coord.	1	100%											100%
Account Clerk I	1			50%	50%								100%
Public Works:													
Public Works Director	1	35%		25%	25%			5%	5%	5%			100%
Water Operator I	1			100%									100%
Maintenance Worker III	1			100%									100%
Water Operator II	1			100%									100%
Maintenance Worker III	1	100%											100%
Maintenance Worker III	1	85%							15%				100%
Maintenance Woker I	1	85%							15%				100%
Maintenance Worker III	2								35%		65%		100%
Fire & Ambulance:													
Fire Chief	1		100%										
Captain/Paramedic	2		100%										
Captain/EMT	1		100%										100%
Firefighter/Paramedic	6		100%										100%
			100%										100%
Senior Center:													
Partime Nutrition Coordinators												100%	100%
Police:													
Chief of Police	1	100%											100%
Administrative Assistant	1	100%											100%
Sergeant	3	100%											100%
Officers	10	100%											100%
Records Supervisor	1	100%											100%
Police Services Technician	1	100%											100%
C:\Excel\StaffAlloc	46												

PERSONNEL SUMMARY

DEPARTMENT	POSITION		2014-15 ACTUAL	2015-16 PROPOSED BUDGET	2016-2017 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 III	Full-time	1.00	1.00	1.00
	Account Clerk II/AP	Full-time	1.00	1.00	1.00
	Account Clerk I	Full-time	1.00	1.00	1.00
	Clerical	Part-time	0.80	0.00	0.00
	Total Finance		4.80	4.00	4.00
HUMAN RESOURCES	Management Assistant	Full-time	1.00	1.00	1.00
PLANNING & BUILDING	Planning & Develop Director	Full-time	0.00	0.00	0.00
	Building Official	Full-time	1.00	1.00	1.00
	Dept. Secretary II	Full-time	1.00	1.00	1.00
	Dept. Secretary I	Full-time	0.00	0.00	0.00
	Total Planning & Development		2.00	2.00	2.00
COMMUNITY SERVICES	Community Serv Coordinator	Full-time	1.00	1.00	1.00
	Lifeguards & Instructors	Part-time	1.50	1.50	1.50
	Summer/After School Leaders	Part-time	1.50	1.50	1.50
	Total Community Services		4.00	4.00	4.00
POLICE	Chief	Full-time	0.75	1.00	1.00
	Administrative Assistant	Full-time	1.00	1.00	1.00
	Lieutenant	Full-time	0.00	0.00	0.00
	Sergeants	Full-time	3.00	3.00	3.00
	Officers	Full-time	8.00	8.00	9.00
	Records Supervisor	Full-time	1.00	1.00	1.00
	Dispatchers	Full-time	4.00	4.00	0.00
	Police Service Technician	Full-time	0.00	0.00	1.00
	Total Police		17.75	18.00	16.00
FIRE & AMBULANCE	Chief	Full-time	0.75	1.00	1.00
	Fire Captain/Paramedics/EMT	Full-time	3.00	3.00	3.00
	Firefighter/Paramedic	Full-time	6.00	6.00	6.00
	Firefighter/Paramedic Per Diem	Full-time	0.50	0.50	0.50
	Amb Billing Clerk	Full-time	0.00	0.00	0.00
	Billing Clerk Assistant	Full-time	0.00	0.00	0.00
	Total Fire & Ambulance		10.25	10.50	10.50
PUBLIC WORKS	Director of Public Works/Engin	Full-time	1.00	1.00	1.00
	Assistant Public Works Director	Full-time	0.00	0.00	0.00
	Maint Worker III	Full-time	3.00	3.00	3.00
	Maint Worker II	Full-time	1.00	1.00	1.00
	Maint Worker I	Full-time	2.00	2.00	2.00
	Mechanic	Full-time	1.00	1.00	1.00
	Water Specialist	Full-time	2.00	2.00	2.00
	Secretary II	Full-time	0.50	0.00	0.00
	Total P.W. Admin & Engin		10.50	10.00	10.00
SENIOR CENTER	Senior Center Coordinator	Part-time	0.00	0.00	0.00
	Nutrition Coordinator	Part-time	0.70	0.70	0.70
	Total Senior Center		0.70	0.70	0.70
TOTAL-ALL DEPARTMENTS		Full-time	47.50	48.50	46.50
		Part-time	5.20	3.90	3.90
	Total Employees (F.T.E.)*		52.70	52.40	50.40
		Elected	5.00	5.00	5.00
GRAND TOTAL			57.70	57.40	55.40

* Full time equivalent





2016-2017 City of Kingsburg Budget Schedule

January 2016

20 2016-2017 budget schedule approved by the City Council

February 2016

- 2 Draft budget guidelines, timelines and parameters discussed among City Large Management Team.
- 4 Finance Committee meeting. 2015-2016 mid-year revenue and expenditure review. Recommendation for any adjustments made to City Council.
- 15 Begin personnel costing worksheets and 2015-16 year end revenue projections.
- 17 City Council 2015-2016 mid-year budget review and potential adjustments.
- 22 Capital Improvement Plan (CIP) documents distributed to department heads for review and update.
- 25 Finance Committee meeting.

March 2016

- 14 City staff discussion on long-term strategic goals.
- 24 Finance Committee meeting.
- 25 Capital improvement project (CIP) department requests with supporting documentation due to Finance Director for review.
- 31 Personnel costing worksheets and 2015-16 revenue projections due from Finance Director.

April 2016

- 5 Department heads complete 2015-16 year to date and year end revenue and expenditure projections.
- 8 Department budget requests due from Department Heads.
- 11-22 Departmental meetings to discuss individual projections and 2016-2017 operational and CIP requests.
- 28 Finance Committee meeting.
- 29 2016-17 long-term departmental strategic goals from Department Heads due to City Manager.



May 2016

- 4 City Council approval of budget guidelines and parameters; review of City Financial Policies.
- 12 Final revenue and expenditure projections for 2015-16.
- 20 Distribution of the City Manager's recommended budget.
- 26 Finance Committee meeting. Final review of budget revenue and expenditure projections.
Review and recommendation regarding City Financial Policies.

June 2016

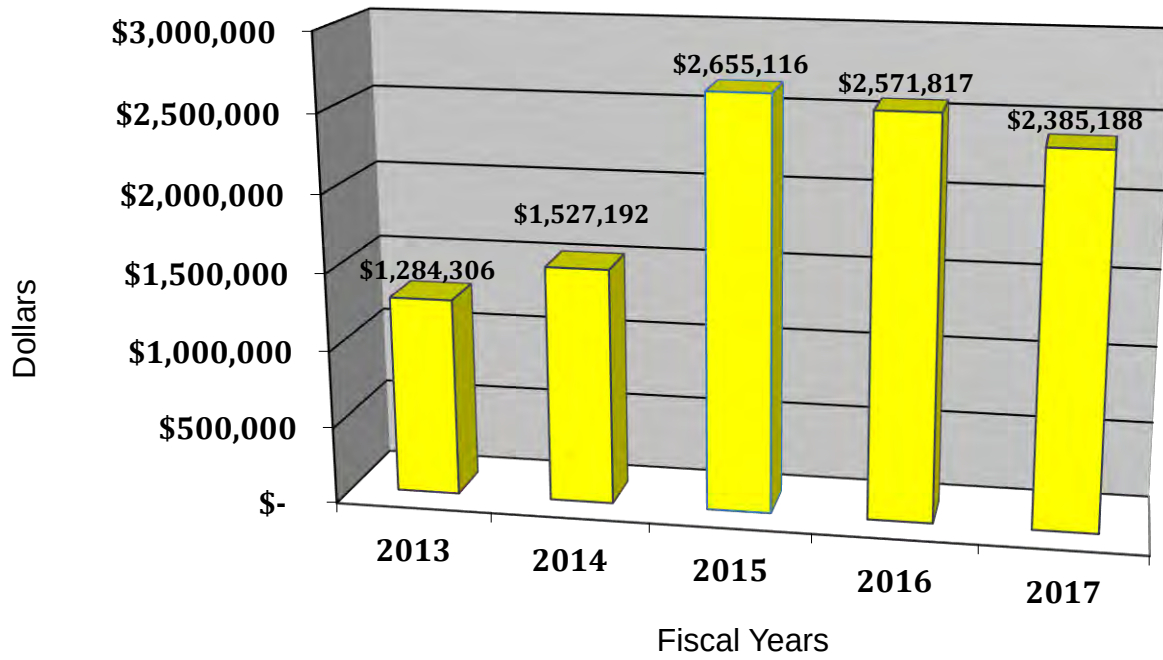
- 1 First reading of recommended budget to the City Council for consideration.
- 15 Public hearing, final consideration and approval of 2016-2017 City Budget.



FUND BALANCE PROJECTION	EST FUND BALANCE 7/1/2016	2016-2017 ESTIMATED REVENUE	2016-2017 OPERATING BUDGET	2016-2017 DEBT SERVICE	2016-2017 CAPITAL PROJECTS	2016-2017 TOTAL BUDGET	EST FUND BALANCE 06/30/17
FUNDS							
GENERAL	2,571,817	4,749,271	4,723,921	17,479	194,500	4,935,900	2,385,188
SPECIAL REVENUE							
Gas Tax	439,696	245,838	250,759	-	-	250,759	434,776
LTF Article 3	48,375	8,427	5,000	-	-	5,000	51,802
LTF Article 8	1,617,678	380,114	70,800	-	705,759	776,559	1,221,233
Measure C	653,436	361,583	213,000	-	340,000	553,000	462,019
CAPITAL PROJECTS							
Capital Facilities-Traffic	688,901	-	-	-	-	-	688,901
Capital Facilities-Public Safety	(1,686,160)	18,250	18,250	-	-	18,250	(1,686,160)
Capital Facilities-General Government	499,718	-	-	-	-	-	499,718
Capital Facilities-Special Recreation	539,908	-	-	-	-	-	539,908
Capital Facilities-Water Facilities	574,825	-	-	-	-	-	574,825
Sewer Connection	947,490	-	-	-	-	-	947,490
Storm Drain	15,332	-	-	-	-	-	15,332
Parks & Rec- Neighborhood	(53,083)	-	-	-	-	-	(53,083)
Parks & Rec- Community	201,871	-	-	-	-	-	201,871
Traffic Impact Zone	13,433	-	-	-	-	-	13,433
Equipment Reserve	67,047	-	-	-	-	-	67,047
ENTERPRISE							
Water	4,620,893	2,170,000	1,821,197	249,800	165,700	2,236,698	4,554,195
Solid Waste	(268,168)	1,808,000	1,808,112	-	-	1,808,112	(268,280)
Ambulance	(1,793,725)	3,922,154	3,788,519	73,038	73,000	3,934,556	(1,806,128)
RECREATION							
Pool	(74,699)	176,500	158,029	-	-	158,029	(56,228)
Senior Center	(18,081)	59,800	60,312	-	-	60,312	(18,593)
SPECIAL POLICE							
Abandoned Vehicle Abatement	16,627	-	-	-	-	-	16,627
GRANT FUNDS							
Community Development Block Grant	-	-	-	-	-	-	-
Madsen Ave Bikepath	-	-	-	-	-	-	-
Sierra Street Signal Traffic Synchronization	-	310,931	-	-	310,931	310,931	-
Sierra Street Transit Stop	-	60,471	-	-	60,471	60,471	-
14th Ave Bikelanes	-	-	-	-	-	-	-
Sierra Street Sidewalk-Lincoln	-	-	-	-	-	-	-
Lincoln Street Reconstruction	-	-	-	-	-	-	-
Sierra Street Reconstruction	-	260,285	-	-	260,285	260,285	-
10th and Union Lighted Crosswalk	-	-	-	-	-	-	-
Rafer Johnson Drive/Sierra St.	-	-	-	-	-	-	-
Earl Street Reconstruction	-	-	-	-	-	-	-
Sierra Street Sidewalk-16th to 18th	-	-	-	-	-	-	-
18th Avenue Sidewalks	-	-	-	-	-	-	-
6th Avenue Reconstruction	-	-	-	-	-	-	-
COPS-SLESF	-	100,000	-	-	100,000	100,000	-
Historic Depot Project	-	-	-	-	-	-	-
10TH Avenue Reconstruction	-	-	-	-	-	-	-
18th/Kern Lighted Crosswalk	-	-	-	-	-	-	-
Bethel Ave Improvement	-	406,009	-	-	406,009	406,009	-
Madsen Reconstruct Sierra to Stroud	-	241,424	-	-	241,424	241,424	-
Madsen Ave Bike Path Stroud to Kamm	-	254,320	-	-	254,320	254,320	-
FINANCE AUTHORITY							
Finance Authority	3,489,030	106,642	-	395,242	-	395,242	3,200,430
Special Assessment District 1991-1	(363,694)	71,635	-	31,435	-	31,435	(323,494)
Special Assessment District 1991-1 Sup	(5,115)	3,948	-	1,930	-	1,930	(3,097)
Special Assessment District 1992-1	(87,748)	40,342	-	20,333	-	20,333	(67,738)
Special Assessment District 1992-2	(82,980)	37,889	-	17,879	-	17,879	(62,970)
REDEVELOPMENT SUCCESSOR AGENCY							
RDA Successor Agency	(381,014)	169,597	15,544	154,053	-	169,597	(381,014)
Low/Moderate Housing Successor Agency	(81,134)	-	-	-	-	-	(81,134)
LIGHTING & LANDSCAPING DISTRICT	2,645	91,865	91,865	-	-	91,865	2,645
Subtotal	\$ 12,113,120	\$16,055,294	\$ 13,025,308	\$ 961,188	\$3,112,399	\$ 17,098,895	\$ 11,069,520
Net Transfers		1,571,244	1,571,244			1,571,244	-
GRAND TOTAL	\$ 12,113,120	\$17,626,538	\$ 14,596,552	\$ 961,188	\$3,112,399	\$ 18,670,139	\$ 11,069,520



General Fund Ending Fund Balance



ALL TRANSFERS

Fund	Out		Fund	In	
<u>Overhead</u>					
Water	318	320,000	General Fund	001	320,000
Solid Waste	319	280,000	General Fund	001	280,000
RDA Successor Agency	740	15,544	General Fund	001	15,544
Ambulance	320	68,000	General Fund	001	68,000
Gas Tax	102	17,500	General Fund	001	17,500
Measure C	105	20,500	General Fund	001	20,500
LTF Art 8	104	20,500	General Fund	001	20,500
<u>Operational</u>					
General Fund	001	45,000	Senior Center	22	45,000
General Fund	001	80,000	Pool	21	80,000
General Fund	001	365,000	Ambulance	320	365,000
Water	318	166,000	Ambulance	320	166,000
Capital Facility-Fire/Amb	210	18,000	Ambulance	320	18,000
Measure C Street	105	1,400	Federal Grant Funds		1,400
LTF 8	103	53,800	Federal Grant Funds		53,800
COPS Grant	034	100,000	General Fund	001	100,000
Total Transfers Out	\$ 1,571,244		Total Transfers In	\$ 1,571,244	





Summary of General Fund Segments

2016-2017 Fiscal Year Budget

	General Fund	Pool	Senior Center	Total
Actual Fund Balance 06/30/15	2,655,116	(73,832)	(4,152)	2,577,132
Estimated Beg Fund Balance 6/30/16	2,571,817	(74,699)	(18,081)	2,479,037
Revenues:				
Taxes	3,346,505			3,346,505
Licenses, Permits and Fees	396,200			396,200
Fines and Penalties	13,000			13,000
Use of Money and Property	55,592			55,592
Intergovernmental	-			-
Charges for Services	30,930	96,500	6,800	134,230
Transfer in from General Fund	-	80,000	45,000	125,000
Transfer in from Other Funds	842,044		-	842,044
Other Revenue	65,000		8,000	73,000
Total Revenue	4,749,271	176,500	59,800	4,985,571
Expenses:				
Personnel	3,097,055	50,779	45,462	3,193,297
Maintenance and Operation	1,626,866	107,250	14,850	1,748,966
Debt Service	17,479	-	-	17,479
Transfer to General Fund	-	-	-	-
Capital Outlay	194,500	18,000	-	212,500
Total Expenses	4,935,900	176,029	60,312	5,172,242
Projected Net Result	(186,629)	471	(512)	(186,671)
Projected 6/30/17 Ending Fund Balance	2,385,188	(74,228)	(18,593)	2,292,366



CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUES
FOR FISCAL YR 16/17

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 16/17</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
001-0000-401.01-00	PROPERTY TAX TEETER	\$ 704,821	\$ 782,591	\$ 785,714	\$ 805,000	\$ 961,651	\$ 950,000	18.01%
001-0000-401.01-01	LOW/MOD DISTRIBUTION	\$ 125,357	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-401.02-01	UNSECURED/CURRENT	\$ 42,174	\$ 1,094	\$ 39,442	\$ 25,000	\$ 45,027	\$ 30,000	20.00%
001-0000-401.02-02	UNSECURED/PRIOR	\$ (34,993)	\$ 44,045	\$ 2,402	\$ -	\$ -	\$ -	0.00%
001-0000-401.03-01	SUPPLEMENTAL/CURRENT	\$ 10,255	\$ 14,723	\$ 23,293	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
001-0000-401.03-02	SUPPLEMENTAL/PRIOR	\$ 2,220	\$ 1,000	\$ 2,874	\$ -	\$ 343	\$ -	0.00%
001-0000-401.04-00	REAL PROPTY TRANSFER TAX	\$ 19,819	\$ 23,016	\$ 27,438	\$ 18,500	\$ 19,509	\$ 19,000	2.70%
001-0000-401.05-00	HOMEOWNERS	\$ 10,893	\$ 10,785	\$ 10,304	\$ 10,000	\$ 10,028	\$ 10,000	0.00%
001-0000-402.01-01	SALES TAX	\$ 670,748	\$ 752,394	\$ 915,068	\$ 780,000	\$ 760,000	\$ 992,505	27.24%
001-0000-402.01-02	IN-LIEU SALES TAX	\$ 256,390	\$ 350,331	\$ 258,044	\$ 260,000	\$ 212,000	\$ -	-100.00%
001-0000-402.01-03	LOCAL PUBLIC SAFETY	\$ 19,856	\$ 21,058	\$ 22,091	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
001-0000-403.01-01	MVLF	\$ 417,635	\$ 4,917	\$ 890,591	\$ 835,000	\$ 959,489	\$ 875,000	4.79%
001-0000-403.01-02	MVLF IN-LIEU	\$ 411,721	\$ 847,995	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-403.02-00	FRANCHISE TAX	\$ 332,448	\$ 329,884	\$ 227,745	\$ 210,000	\$ 235,617	\$ 215,000	2.38%
001-0000-403.03-00	TRANSIENT OCCUPANCY TAX	\$ 201,606	\$ 258,838	\$ 263,803	\$ 220,000	\$ 243,742	\$ 225,000	2.27%
001-0000-411.01-01	BUSINESS LICENSES	\$ 142,088	\$ 150,675	\$ 157,732	\$ 143,000	\$ 173,083	\$ 153,000	6.99%
001-0000-411.01-02	BUSINESS LIC-1ST TIME APP	\$ -	\$ -	\$ -	\$ 1,400	\$ -	\$ -	-100.00%
001-0000-411.02-00	DOG LICENSES	\$ 1,236	\$ 1,052	\$ 2,229	\$ -	\$ 1,307	\$ 500	0.00%
001-0000-421.01-02	OTS GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-421.01-03	DOMESTIC VIOLENCE GRANT	\$ 52	\$ 33	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-421.01-05	STATE EMERG TELEPHONE GRT	\$ -	\$ 5,400	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-421.01-10	DOJ GRANTS	\$ 2,038	\$ 1,567	\$ 392	\$ -	\$ -	\$ -	0.00%
001-0000-421.01-11	CAL GRIP GRANT	\$ -	\$ 5,109	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-421.02-01	OES GRANTS	\$ -	\$ 11,508	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-422.01-01	PEG MONEY	\$ -	\$ 13,209	\$ 13,498	\$ 12,000	\$ 13,700	\$ 12,500	4.17%
001-0000-431.01-01	OFF-SITE PLAN CHECK FEE	\$ 6,499	\$ 20,652	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-431.01-02	REZONE	\$ -	\$ 35,400	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-431.01-03	GENERAL PLAN AMENDMENT	\$ -	\$ 5,500	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-431.01-04	VARIANCE	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	0.00%
001-0000-431.01-05	HOME OCCUPATION	\$ 1,050	\$ 1,800	\$ 1,700	\$ 1,000	\$ 1,463	\$ 1,200	20.00%
001-0000-431.01-06	CONDITIONAL USE PERMIT	\$ -	\$ 1,150	\$ 2,000	\$ -	\$ 4,500	\$ 2,000	0.00%
001-0000-431.01-07	SITE PLAN REVIEW	\$ 5,910	\$ 9,860	\$ 7,080	\$ 5,000	\$ 2,500	\$ 3,000	-40.00%
001-0000-431.01-08	PARCEL MAPS	\$ -	\$ 1,600	\$ -	\$ -	\$ 350	\$ -	0.00%
001-0000-431.01-09	TRACT MAPS	\$ -	\$ -	\$ 4,330	\$ 4,000	\$ -	\$ -	-100.00%
001-0000-431.01-10	ENCROACHMENTS	\$ 19,201	\$ 15,537	\$ 14,261	\$ 14,500	\$ 16,252	\$ 14,000	-3.45%
001-0000-431.01-12	SUBDIVISION MONUMENTS	\$ -	\$ -	\$ 8,500	\$ -	\$ -	\$ -	0.00%
001-0000-431.01-14	ANNEXATION DEPOSITS	\$ -	\$ -	\$ 3,680	\$ -	\$ -	\$ -	0.00%
001-0000-431.01-15	MISC PLANNING FEES	\$ 400	\$ 2,400	\$ 58,435	\$ 1,500	\$ 89,165	\$ 1,500	0.00%
001-0000-431.01-16	PLANNED UNIT DEVELOPMENT	\$ -	\$ 1,500	\$ 2,000	\$ -	\$ -	\$ -	0.00%
001-0000-431.01-18	CONSTRUCT & DEBRIS DEMO	\$ -	\$ -	\$ 11,617	\$ 3,000	\$ 16,336	\$ 5,000	66.67%
001-0000-431.01-20	OTHER	\$ -	\$ 34,181	\$ 68,982	\$ -	\$ 8,846	\$ -	0.00%
001-0000-431.01-30	BUILDING PERMITS	\$ -	\$ -	\$ -	\$ 75,000	\$ 130,000	\$ 105,000	40.00%
001-0000-431.01-31	PLUMB ELEC/AIR COND	\$ -	\$ -	\$ -	\$ 8,500	\$ 13,500	\$ 8,500	0.00%
001-0000-431.01-32	STRONG MOTION TAX-RESIDEN	\$ -	\$ -	\$ -	\$ 750	\$ 826	\$ 750	0.00%
001-0000-431.01-33	STRONG MOTION TAX-COMM	\$ -	\$ -	\$ -	\$ 750	\$ 467	\$ 750	0.00%
001-0000-431.01-34	ENERGY SURCHARGE	\$ -	\$ -	\$ -	\$ 4,500	\$ 1,950	\$ 2,000	-55.56%
001-0000-431.01-35	PLAN CHECK FEE	\$ -	\$ -	\$ -	\$ 34,000	\$ 34,086	\$ 32,000	-5.88%
001-0000-431.01-36	GRADING & INSPECTION-COMM	\$ -	\$ -	\$ -	\$ 2,500	\$ 6,283	\$ 2,500	0.00%
001-0000-431.01-37	BSC FEES	\$ -	\$ -	\$ -	\$ 2,000	\$ 403	\$ 500	-75.00%
001-0000-432.01-01	POLICE FINES	\$ 24,566	\$ 24,094	\$ 11,815	\$ 23,000	\$ 14,675	\$ 12,000	-47.83%
001-0000-432.01-02	POLICE SERVICES	\$ 40,858	\$ 48,371	\$ 20,457	\$ 35,000	\$ 20,000	\$ 17,500	-50.00%
001-0000-432.01-04	PARKING FINES	\$ 4,346	\$ 836	\$ 3,039	\$ 2,000	\$ 900	\$ 1,000	-50.00%
001-0000-432.01-05	POST REIMBURSEMENT	\$ 11,660	\$ 5,421	\$ 10,530	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
001-0000-433.01-01	PARK RESERVATION FEES	\$ 11,163	\$ 13,209	\$ 1,930	\$ 1,000	\$ 6,200	\$ 3,500	250.00%
001-0000-433.01-02	SUMMER PROGRAM FEES	\$ 9,890	\$ 12,105	\$ 6,515	\$ 500	\$ -	\$ 500	0.00%
001-0000-433.01-03	AFTER SCHOOL PROGRAM FEE:	\$ 52,913	\$ 54,768	\$ 67,998	\$ 60,000	\$ 60,000	\$ 60,000	0.00%
001-0000-433.03-02	SPEC EVENTS INS CITY FEE	\$ -	\$ -	\$ 75	\$ -	\$ 150	\$ -	0.00%
001-0000-434.01-00	GARAGE	\$ 8,837	\$ 9,995	\$ 6,568	\$ 8,000	\$ 10,651	\$ 8,000	0.00%
001-0000-434.01-01	80/20 GRANT	\$ -	\$ -	\$ -	\$ -	\$ 324	\$ -	0.00%
001-0000-451.01-01	INTEREST	\$ 540	\$ 98	\$ 3,300	\$ 500	\$ 430	\$ -	-100.00%



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13	FY 13/14	FY 14/15	FY 15/16	PROJECTED	FY 16/17	Percent
		ACTUALS	ACTUALS	ACTUALS	BUDGET	YEAR END	PROPOSED	Change
001-0000-452.01-01	UNDERGROUND ELECTRIC RES	\$ 73	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
001-0000-452.01-01	SALE OF PROPERTY	\$ 477	\$ 123	\$ 1,192,939	\$ 38,292	\$ 38,292	\$ 38,292	0.00%
001-0000-452.01-02	SALE OF MAPS & PUBS	\$ 915	\$ 3,000	\$ 20		\$ -	\$ -	0.00%
001-0000-453.01-00	RENTS	\$ 23,809	\$ 16,140	\$ 6,312	\$ 17,500	\$ 4,800	\$ 4,800	-72.57%
001-0000-462.01-00	MISCELLANEOUS	\$ 136,862	\$ 85,255	\$ 124,056	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
001-0000-463.01-01	ST ROUTE 201 MAINT	\$ 5,430	\$ 5,430	\$ 5,430	\$ 5,430	\$ 5,429	\$ 5,430	0.00%
001-0000-471.01-01	FROM OTHER FUNDS	\$ 100,025	\$ 90,000	\$ 106,230	\$ 100,000	\$ 100,000	\$ 100,000	0.00%
001-0000-471.01-02	FROM RDA		\$ -	\$ -	\$ 15,544	\$ 15,544	\$ 15,544	0.00%
001-0000-471.01-03	FROM LTF ART 8	\$ 16,800	\$ 15,500	\$ 15,500	\$ 20,500	\$ 20,500	\$ 20,500	0.00%
001-0000-471.01-04	FROM MEASURE C	\$ 16,800	\$ 15,500	\$ 15,500	\$ 20,500	\$ 20,500	\$ 20,500	0.00%
001-0000-471.01-05	FROM AMBULANCE	\$ 98,000	\$ 102,800	\$ 75,000	\$ 70,000	\$ 70,000	\$ 68,000	-2.86%
001-0000-471.01-06	FROM GAS TAX	\$ 16,800	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 17,500	12.90%
001-0000-471.01-08	FROM WATER	\$ 306,000	\$ 296,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 320,000	6.67%
001-0000-471.01-09	FROM SOLID WASTE	\$ 331,000	\$ 312,000	\$ 320,000	\$ 310,000	\$ 300,000	\$ 280,000	-9.68%
001-0000-493.01-01	CAPITAL LEASE	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ -	-100.00%
		<u>\$ 4,587,188</u>	<u>\$ 4,886,949</u>	<u>\$ 6,133,959</u>	<u>\$ 4,695,166</u>	<u>\$ 5,141,368</u>	<u>\$ 4,749,271</u>	<u>1.15%</u>

Revenues	\$ 4,587,188	\$ 4,886,949	\$ 6,133,959	\$ 4,695,166	\$ 5,141,368	\$ 4,749,271
Expenses	\$ 4,456,698	\$ 4,724,466	\$ 4,674,842	\$ 5,225,859	\$ 5,224,667	\$ 4,935,900
	<u>\$ 130,490</u>	<u>\$ 162,483</u>	<u>\$ 1,459,117</u>	<u>\$ (530,693)</u>	<u>\$ (83,299)</u>	<u>\$ (186,629)</u>

Capital Outlay \$ 194,500
Structural Surplus/(Deficit) \$ 7,871



**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YR 16/17**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13 ACTUALS	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	PROJECTED YEAR END	FY 16-17 PROPOSED
City Council							
001-1000-519.51-01	SALARIES	\$ 8,008	\$ 10,170	\$ 11,245	\$ 11,400	\$ 11,585	\$ 13,200
001-1000-519.51-21	FICA	\$ 612	\$ 734	\$ 853	\$ 872	\$ 869	\$ 1,010
001-1000-519.52-14	PRINTING & ADVERTISING	\$ 754	\$ 178	\$ 119	\$ 250	\$ 250	\$ 250
001-1000-519.52-70	PROFESSIONAL SERVICES	\$ 1,200	\$ 743	\$ 50	\$ 250	\$ 250	\$ -
001-1000-519.52-91	CONF/MEETINGS/TRAVEL	\$ 25	\$ 647	\$ 1,572	\$ 2,200	\$ 2,200	\$ 1,500
001-1000-519.52-92	MEMBERSHIPS/DUES	\$ 5,000	\$ 6,757	\$ 5,838	\$ 6,000	\$ 6,000	\$ 6,000
		\$ 15,599	\$ 19,229	\$ 19,677	\$ 20,972	\$ 21,154	\$ 21,960
City Attorney							
001-1200-519.52-70	PROFESSIONAL SERVICES	\$ 117,581	\$ 173,835	\$ 94,203	\$ 95,000	\$ 98,000	\$ 98,000
		\$ 117,581	\$ 173,835	\$ 94,203	\$ 95,000	\$ 98,000	\$ 98,000
Non-Departmental							
001-1400-519.52-01	OFFICE SUPPLIES/POSTAGE	\$ -	\$ 1,720	\$ -	\$ -	\$ -	\$ -
001-1400-519.52-02	CITY WEBSITE	\$ 3,173	\$ 857	\$ 2,871	\$ 3,200	\$ 3,200	\$ 5,500
001-1400-519.52-03	CRM PROGRAM	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -
001-1400-519.52-15	INSURANCE	\$ 105,212	\$ 106,688	\$ 116,873	\$ 120,000	\$ 120,464	\$ 146,000
001-1400-519.52-16	COMMUNICATIONS	\$ 5,434	\$ 5,583	\$ 6,958	\$ 5,800	\$ 7,609	\$ 6,100
001-1400-519.52-18	UTILITIES	\$ 9,535	\$ 10,491	\$ 9,769	\$ 10,000	\$ 9,800	\$ 10,500
001-1400-519.52-31	COUNCIL CHAMBER LEASE	\$ 25,200	\$ 25,200	\$ 28,599	\$ 29,000	\$ 29,000	\$ 29,000
001-1400-519.52-32	OTHER LEASES	\$ 12,262	\$ 9,367	\$ 10,541	\$ 13,000	\$ 19,650	\$ 13,000
001-1400-519.52-33	PROPERTY TAXES	\$ 959	\$ 2,904	\$ 3,061	\$ 3,061	\$ 3,000	\$ 3,061
001-1400-519.52-34	EMPLOYEE BONDS	\$ 1,214	\$ 1,214	\$ 1,214	\$ 1,214	\$ 1,214	\$ -
001-1400-519.52-70	PROFESSIONAL SERVICES	\$ 3,825	\$ 1,800	\$ 9,995	\$ 6,500	\$ 6,795	\$ 6,500
001-1400-519.53-40	MISCELLANEOUS	\$ 12,593	\$ 12,958	\$ 34,251	\$ 10,000	\$ 9,000	\$ 10,000
001-1400-519.54-01	UTILITIES SERVICES	\$ 2,774	\$ 1,248	\$ 2,012	\$ 1,750	\$ 2,400	\$ 1,750
001-1400-519.54-70	RDA PROF SERV	\$ 48,862	\$ 26,258	\$ 20,449	\$ 26,000	\$ 26,000	\$ 30,000
001-1400-519.54-80	RDA CHAMBER SERVICES	\$ 30,000	\$ 28,800	\$ 26,400	\$ 30,000	\$ 30,000	\$ 30,000
001-1400-519.54-92	RDA MEM/DUES	\$ 6,094	\$ 5,004	\$ 3,915	\$ 5,000	\$ 5,000	\$ -
001-1400-519.55-16	TRANSFER OUT AMB-(FIRE)	\$ 613,500	\$ 580,000	\$ 585,000	\$ 765,000	\$ 765,000	\$ 365,000
001-1400-519.57-01	CAPITAL OUTLAY	\$ -	\$ 34,310	\$ 26,183	\$ 45,000	\$ 40,000	\$ 30,000
		\$ 881,637	\$ 855,402	\$ 889,091	\$ 1,074,525	\$ 1,078,132	\$ 686,411
City Manager							
001-1600-519.51-01	SALARIES	\$ 120,933	\$ 110,429	\$ 114,285	\$ 127,004	\$ 127,081	\$ 138,000
001-1600-519.51-04	MANAGEMENT INTERN	\$ -	\$ -	\$ -	\$ -	\$ 4,605	\$ 10,000
001-1600-519.51-21	FICA	\$ 8,696	\$ 8,079	\$ 8,451	\$ 8,755	\$ 9,810	\$ 10,438
001-1600-519.51-23	PERS	\$ 19,423	\$ 10,576	\$ 6,177	\$ 7,138	\$ 7,136	\$ 8,944
001-1600-519.51-25	MEDICAL	\$ 14,886	\$ 4,610	\$ 9,122	\$ 10,941	\$ 9,649	\$ 12,716
001-1600-519.51-27	WORKERS COMP	\$ 6,699	\$ 7,593	\$ 8,019	\$ 8,498	\$ 8,498	\$ 11,595
001-1600-519.51-31	ERMA/EAP	\$ 2,070	\$ 1,429	\$ 1,128	\$ 818	\$ 818	\$ 940
001-1600-519.51-40	AUTO ALLOWANCE	\$ 6,000	\$ 7,423	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
001-1600-519.52-16	COMMUNICATIONS	\$ 189	\$ 728	\$ 486	\$ 850	\$ 850	\$ 720
001-1600-519.52-70	PROFESSIONAL SERVICES	\$ -	\$ 17,875	\$ 5,693	\$ 14,000	\$ 13,500	\$ 9,000
001-1600-519.52-91	CONF/MEETINGS/TRAVEL	\$ (1,142)	\$ 12,554	\$ 2,081	\$ 2,500	\$ 2,500	\$ 2,500
001-1600-519.52-92	MEMBERSHIPS/DUES	\$ 79	\$ 844	\$ 1,588	\$ 1,500	\$ 1,345	\$ 1,500
		\$ 177,833	\$ 182,140	\$ 163,030	\$ 188,004	\$ 191,792	\$ 212,352
City Clerk							
001-1800-519.51-01	SALARIES	\$ 70,666	\$ 72,348	\$ 83,134	\$ 105,024	\$ 104,431	\$ 62,339
001-1800-519.51-21	FICA	\$ 4,936	\$ 4,551	\$ 5,688	\$ 7,808	\$ 7,444	\$ 4,602
001-1800-519.51-23	PERS	\$ 10,301	\$ 7,651	\$ 11,538	\$ 13,495	\$ 12,450	\$ 12,535
001-1800-519.51-25	MEDICAL	\$ 13,156	\$ 13,779	\$ 9,071	\$ 9,056	\$ 8,157	\$ 15,278
001-1800-519.51-27	WORKERS COMP	\$ 3,815	\$ 4,236	\$ 4,948	\$ 6,155	\$ 6,155	\$ 2,656
001-1800-519.51-31	ERMA/EAP	\$ 1,179	\$ 797	\$ 696	\$ 593	\$ 593	\$ 215
001-1800-519.52-01	OFFICE SUPPLIES/POSTAGE	\$ 3,089	\$ 1,972	\$ 3,311	\$ 3,000	\$ 4,800	\$ 3,000
001-1800-519.52-14	PRINTING & ADVERTISING	\$ 1,605	\$ 1,564	\$ 1,936	\$ 2,500	\$ 2,800	\$ 2,700
001-1800-519.52-91	CONF/MEETINGS/TRAVEL	\$ 370	\$ 336	\$ 705	\$ 1,400	\$ 1,400	\$ 2,000
001-1800-519.53-60	ELECTION EXPENSE	\$ 4,469	\$ -	\$ 3,633	\$ -	\$ -	\$ 4,500
		\$ 113,586	\$ 107,234	\$ 124,660	\$ 149,031	\$ 148,229	\$ 109,827
Finance							
001-2000-519.51-01	SALARIES	\$ 93,999	\$ 156,820	\$ 90,328	\$ 97,367	\$ 97,371	\$ 100,644
001-2000-519.51-21	FICA	\$ 6,770	\$ 9,658	\$ 6,361	\$ 7,763	\$ 7,686	\$ 7,623
001-2000-519.51-23	PERS	\$ 13,771	\$ 6,821	\$ 13,033	\$ 15,638	\$ 15,379	\$ 20,238
001-2000-519.51-25	MEDICAL	\$ 14,016	\$ 5,171	\$ 59	\$ 137	\$ 138	\$ 131
001-2000-519.51-27	WORKERS COMP	\$ 5,264	\$ 5,842	\$ 5,998	\$ 7,133	\$ 7,133	\$ 8,372



**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YR 16/17**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 16-17</u> <u>PROPOSED</u>
001-2000-519.51-31	ERMA/EAP	\$ 1,627	\$ 1,100	\$ 844	\$ 687	\$ 687	\$ 678
001-2000-519.52-01	OFFICE SUPPLIES/POSTAGE	\$ 87	\$ 932	\$ 1,364	\$ 800	\$ 750	\$ 950
001-2000-519.52-25	OFFICE EQUIP MAINT	\$ 24,355	\$ 25,094	\$ 22,905	\$ 15,150	\$ 27,302	\$ 12,000
001-2000-519.52-70	PROFESSIONAL SERVICES	\$ 11,283	\$ 17,679	\$ 13,513	\$ 10,000	\$ 14,802	\$ 14,000
001-2000-519.52-91	CONF/MEETINGS/TRAVEL	\$ -	\$ 423	\$ 1,171	\$ 1,500	\$ 1,516	\$ 2,000
001-2000-519.52-92	MEMBERSHIPS/DUES	\$ 609	\$ 110	\$ 1,072	\$ 1,000	\$ 722	\$ 1,000
001-2000-519.52-94	AUDIT	\$ 4,200	\$ 4,200	\$ 4,200	\$ 7,700	\$ 7,700	\$ 11,300
		\$ 175,981	\$ 233,850	\$ 160,848	\$ 164,875	\$ 181,186	\$ 178,937

Management

Assistant

001-2200-519.51-01	SALARIES	\$ 53,334	\$ 57,517	\$ 49,643	\$ 40,560	\$ 40,841	\$ 47,426
001-2200-519.51-21	FICA	\$ 3,932	\$ 4,002	\$ 3,661	\$ 2,984	\$ 2,708	\$ 3,473
001-2200-519.51-23	PERS	\$ 7,802	\$ 7,027	\$ 7,284	\$ 5,701	\$ 5,751	\$ 2,976
001-2200-519.51-25	MEDICAL	\$ 689	\$ 779	\$ 608	\$ 3,851	\$ 2,478	\$ 3,406
001-2200-519.51-27	WORKERS COMP	\$ 2,916	\$ 3,384	\$ 3,954	\$ 2,971	\$ 2,971	\$ 3,945
001-2200-519.51-31	ERMA/EAP	\$ 901	\$ 637	\$ 539	\$ 286	\$ 286	\$ 320
001-2200-519.51-45	SAFETY COMMITTEE	\$ -	\$ 63	\$ -	\$ -	\$ -	\$ 11,000
001-2200-519.52-01	OFFICE SUPPLIES/POSTAGE	\$ -	\$ 49	\$ 96	\$ 350	\$ 350	\$ 400
001-2200-519.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
001-2200-519.52-91	CONF/MEETINGS/TRAVEL	\$ 155	\$ 62	\$ 1,431	\$ 2,000	\$ 2,294	\$ 2,000
001-2200-519.52-92	MEMBERSHIPS/DUES	\$ 149	\$ 3,127	\$ 1,749	\$ 1,750	\$ 711	\$ 1,500
		\$ 69,878	\$ 76,647	\$ 68,965	\$ 60,453	\$ 58,391	\$ 86,446

Planning/Building

Permit

001-2600-519.51-01	SALARIES	\$ 13,262	\$ 7,961	\$ 28,364	\$ 93,030	\$ 93,297	\$ 93,960
001-2600-519.51-02	OVERTIME	\$ -	\$ -	\$ 315	\$ 400	\$ 400	\$ 400
001-2600-519.51-21	FICA	\$ 907	\$ 859	\$ 2,098	\$ 6,938	\$ 6,427	\$ 6,938
001-2600-519.51-23	PERS	\$ 1,800	\$ 1,535	\$ 3,340	\$ 14,942	\$ 14,775	\$ 17,355
001-2600-519.51-25	MEDICAL	\$ 3,956	\$ 2,816	\$ 6,987	\$ 27,387	\$ 22,410	\$ 26,670
001-2600-519.51-27	WORKERS COMP	\$ 715	\$ 801	\$ 2,246	\$ 6,815	\$ 6,815	\$ 7,816
001-2600-519.51-31	ERMA/EAP	\$ 221	\$ 151	\$ 316	\$ 656	\$ 656	\$ 633
001-2600-519.52-01	OFFICE SUPPLIES/POSTAGE	\$ 2,135	\$ 528	\$ 1,464	\$ 4,200	\$ 5,000	\$ 4,200
001-2600-519.52-06	LAFCO FEES	\$ 8,552	\$ 6,666	\$ 2,150	\$ 2,150	\$ 1,978	\$ 2,150
001-2600-519.52-24	FUELS	\$ -	\$ -	\$ -	\$ 1,600	\$ 500	\$ 600
001-2600-519.52-32	OTHER LEASES	\$ 1,345	\$ 1,198	\$ 877	\$ -	\$ -	\$ -
001-2600-519.52-70	PROFESSIONAL SERVICES	\$ 92,581	\$ 114,904	\$ 170,926	\$ 112,000	\$ 120,000	\$ 124,000
001-2600-519.52-75	CHARRETTE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-2600-519.52-91	CONF/MEETINGS/TRAVEL	\$ 12	\$ 13	\$ -	\$ 2,500	\$ 1,000	\$ 1,000
001-2600-519.52-92	MEMBERSHIPS/DUES	\$ 125	\$ 36	\$ -	\$ 800	\$ 800	\$ 800
001-2600-519.55-05	TRANSFER TO OTHER FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-2600-519.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 30,000
		\$ 125,611	\$ 137,468	\$ 219,083	\$ 278,418	\$ 279,058	\$ 316,523

Community Services

001-2800-529.51-01	SALARIES	\$ 32,670	\$ 35,377	\$ 35,004	\$ 35,910	\$ 35,660	\$ 36,118
001-2800-529.51-05	AFTER SCHOOL PARTTIME	\$ 31,760	\$ 34,888	\$ 51,144	\$ 41,000	\$ 41,000	\$ 41,000
001-2800-529.51-06	SUMMER PROGRAM PARTTIME	\$ -	\$ 7,215	\$ -	\$ 6,000	\$ 6,000	\$ 7,000
001-2800-529.51-21	FICA	\$ 4,662	\$ 5,575	\$ 6,359	\$ 6,419	\$ 6,159	\$ 6,318
001-2800-529.51-23	PERS	\$ 4,491	\$ 4,303	\$ 4,848	\$ 5,768	\$ 5,619	\$ 7,200
001-2800-529.51-25	MEDICAL	\$ 4,566	\$ 110	\$ (109)	\$ 2,108	\$ 1,506	\$ 3,128
001-2800-529.51-27	WORKERS COMP	\$ 4,801	\$ 4,040	\$ 5,071	\$ 3,516	\$ 3,516	\$ 4,033
001-2800-529.51-31	ERMA/EAP	\$ 1,300	\$ 760	\$ 730	\$ 339	\$ 339	\$ 327
001-2800-529.52-01	OFFICE SUPPLIES/POSTAGE	\$ 137	\$ 368	\$ 13	\$ -	\$ -	\$ -
001-2800-529.52-11	AFTER SCHL PROG SUPPLIES	\$ 12,551	\$ 10,450	\$ 17,285	\$ 10,000	\$ 10,000	\$ 11,000
001-2800-529.52-14	PRINTING & ADVERTISING	\$ -	\$ 253	\$ 230	\$ 1,000	\$ 800	\$ 500
001-2800-529.52-16	COMMUNICATIONS	\$ -	\$ 220	\$ 407	\$ 850	\$ 850	\$ 850
001-2800-529.52-91	CONF/MEETINGS/TRAVEL	\$ 1,088	\$ 513	\$ 816	\$ 1,500	\$ 1,943	\$ 2,000
001-2800-529.52-92	MEMBERSHIPS/DUES	\$ 170	\$ -	\$ 500	\$ 500	\$ 464	\$ 500
001-2800-529.53-70	WEED ABATEMENT & REIMB	\$ 350	\$ -	\$ 1,330	\$ 1,500	\$ 1,000	\$ 1,500
001-2800-529.53-71	ANIMAL CONTROL COSTS	\$ 1,126	\$ 1,746	\$ 1,113	\$ 2,000	\$ 2,000	\$ 2,500
001-2800-529.54-06	BAND CONCERTS	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	\$ 12,000
001-2800-529.55-17	TRANSFER TO SENIOR CENT	\$ 58,000	\$ 34,000	\$ 37,000	\$ 30,000	\$ 30,000	\$ 45,000
001-2800-529.55-18	TRANSFER OUT TO POOL	\$ 78,000	\$ 77,000	\$ 77,000	\$ 95,000	\$ 95,000	\$ 80,000
001-2800-529.57-01	CAPITAL OUTLAY				\$ 45,000	\$ 35,000	\$ 50,000



**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YR 16/17**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 16-17</u> <u>PROPOSED</u>
		\$ 242,672	\$ 216,818	\$ 245,741	\$ 295,410	\$ 283,856	\$ 310,973
<u>Police</u>							
001-3400-539.51-01	SALARIES/FT	\$ 1,139,729	\$ 1,128,071	\$ 1,210,656	\$ 1,192,357	\$ 1,156,546	\$ 1,213,754
001-3400-539.51-02	OVERTIME/FT	\$ 94,399	\$ 159,213	\$ 135,582	\$ 70,000	\$ 120,000	\$ 73,000
001-3400-539.51-03	CONTRACT RESERVES	\$ -	\$ 25,085	\$ 24,170	\$ 48,500	\$ 47,500	\$ 48,500
001-3400-539.51-04	PART TIME	\$ 48,199	\$ 78,843	\$ 18,891	\$ 20,000	\$ 22,910	\$ 3,000
001-3400-539.51-21	FICA	\$ 100,618	\$ 95,200	\$ 95,020	\$ 94,127	\$ 93,638	\$ 89,731
001-3400-539.51-23	PERS	\$ 309,116	\$ 267,080	\$ 252,077	\$ 298,232	\$ 313,857	\$ 351,640
001-3400-539.51-25	MEDICAL	\$ 159,404	\$ 159,201	\$ 166,399	\$ 178,136	\$ 159,644	\$ 169,271
001-3400-539.51-27	WORKERS COMP	\$ 71,625	\$ 83,579	\$ 78,567	\$ 92,367	\$ 93,781	\$ 100,971
001-3400-539.51-28	RESERVE EXPENSE	\$ 4,286	\$ 3,526	\$ 841	\$ 8,000	\$ 3,500	\$ 8,000
001-3400-539.51-29	UNIFORM ALLOWANCE	\$ 14,800	\$ 15,719	\$ 18,500	\$ 16,000	\$ 16,000	\$ 16,000
001-3400-539.51-30	RESERVE UNIFORM ALLOW	\$ -	\$ 344	\$ -	\$ -	\$ -	\$ -
001-3400-539.51-31	ERMA/EAP	\$ 15,661	\$ 16,711	\$ 11,519	\$ 8,892	\$ 8,892	\$ 8,182
001-3400-539.51-32	UNEMPLOYMENT	\$ -	\$ 443	\$ -	\$ -	\$ -	\$ -
001-3400-539.52-01	OFFICE SUPPLIES/POSTAGE	\$ 8,104	\$ 10,666	\$ 8,533	\$ 8,500	\$ 5,000	\$ 8,500
001-3400-539.52-08	WEAPONS/FLARES/ETC.	\$ 2,974	\$ 6,773	\$ 3,839	\$ 6,500	\$ 8,000	\$ 7,000
001-3400-539.52-09	SCREENING PERSONNEL	\$ 4,268	\$ 13,374	\$ 9,808	\$ 8,000	\$ 8,000	\$ 8,000
001-3400-539.52-10	DEPT TOOLS & SUPPLIES	\$ 10,148	\$ 6,483	\$ 10,677	\$ 9,500	\$ 8,000	\$ 9,500
001-3400-539.52-16	COMMUNICATIONS	\$ 20,980	\$ 26,586	\$ 23,550	\$ 23,000	\$ 23,000	\$ 23,000
001-3400-539.52-18	UTILITIES	\$ 23,438	\$ 26,032	\$ 23,393	\$ 23,500	\$ 23,500	\$ 24,000
001-3400-539.52-22	VEHICLE MAINTENANCE	\$ 689	\$ 2,073	\$ -	\$ -	\$ -	\$ -
001-3400-539.52-24	FUELS	\$ 50,038	\$ 45,806	\$ 35,892	\$ 42,000	\$ 25,000	\$ 34,000
001-3400-539.52-25	OFFICE EQUIP MAINT	\$ 15,429	\$ 14,087	\$ 14,974	\$ 15,000	\$ 14,000	\$ 15,000
001-3400-539.52-26	EQUIPMENT MAINTENANCE	\$ 1,263	\$ 812	\$ 2,765	\$ 2,800	\$ 3,000	\$ 3,000
001-3400-539.52-27	RADIO & COMM MAINT	\$ 12,067	\$ 11,285	\$ 9,895	\$ 12,000	\$ 7,500	\$ 11,500
001-3400-539.52-28	PHOTO EQUIP MAINT	\$ -	\$ 1,134	\$ -	\$ -	\$ -	\$ -
001-3400-539.52-29	DISPATCH SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181,060
001-3400-539.52-70	PROFESSIONAL SERVICES	\$ 33,972	\$ 26,659	\$ 37,210	\$ 19,000	\$ 21,500	\$ 19,500
001-3400-539.52-81	K-9 UNIT COSTS	\$ 703	\$ 1,065	\$ 379	\$ 500	\$ -	\$ -
001-3400-539.52-82	PISTOL RANGE	\$ 139	\$ -	\$ 623	\$ 1,500	\$ 1,500	\$ 2,000
001-3400-539.52-91	CONF/MEETINGS/TRAVEL	\$ 482	\$ 2,241	\$ 1,629	\$ 2,500	\$ 2,500	\$ 3,000
001-3400-539.52-92	MEMBERSHIPS/DUES	\$ 1,991	\$ 704	\$ 1,603	\$ 1,500	\$ 1,500	\$ 2,000
001-3400-539.52-96	TRAINING & EDUCATION	\$ 1,370	\$ 3,296	\$ 2,490	\$ 7,500	\$ 7,531	\$ 9,000
001-3400-539.52-97	POST TRAINING	\$ 10,399	\$ 15,230	\$ 14,574	\$ 15,000	\$ 15,000	\$ 15,000
001-3400-539.52-98	JAIL BOOKING FEES	\$ 160	\$ 192	\$ 120	\$ 600	\$ 400	\$ 400
001-3400-539.53-25	CRIME PREVENTION & DARE	\$ 2,366	\$ 1,746	\$ 1,408	\$ 2,500	\$ 1,500	\$ 2,500
001-3400-539.56-07	CAPITAL LEASE INTEREST	\$ -	\$ -	\$ -	\$ 1,962	\$ 1,962	\$ 2,165
001-3400-539.56-08	CAPITAL LEASE PRINCIPLE	\$ -	\$ -	\$ -	\$ 11,147	\$ 11,147	\$ 15,314
001-3400-539.56-09	CAPITAL LEASE EXPENSE	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ -
001-3400-539.57-01	CAPITAL OUTLAY	\$ 3,500	\$ 10,770	\$ 49,880	\$ 162,891	\$ 180,745	\$ 40,000
		\$ 2,162,317	\$ 2,260,029	\$ 2,265,464	\$ 2,484,012	\$ 2,486,553	\$ 2,517,489
<u>PW Administration</u>							
001-3800-549.51-01	SALARIES	\$ 26,955	\$ 32,439	\$ 32,209	\$ 35,905	\$ 35,132	\$ 35,365
001-3800-549.51-21	FICA	\$ 1,946	\$ 2,258	\$ 2,369	\$ 2,706	\$ 2,479	\$ 2,703
001-3800-549.51-23	PERS	\$ 3,873	\$ 4,016	\$ 5,355	\$ 5,616	\$ 5,612	\$ 7,025
001-3800-549.51-25	MEDICAL	\$ 1,561	\$ 267	\$ 181	\$ 180	\$ 180	\$ 182
001-3800-549.51-27	WORKERS COMP	\$ 1,441	\$ 1,650	\$ 2,044	\$ 2,630	\$ 2,630	\$ 2,942
001-3800-549.51-31	ERMA/EAP	\$ 445	\$ 311	\$ 288	\$ 253	\$ 253	\$ 238
001-3800-549.52-01	OFFICE SUPPLIES/POSTAGE	\$ 491	\$ 934	\$ 479	\$ -	\$ 80	\$ 100
001-3800-549.52-16	COMMUNICATIONS	\$ 4,111	\$ 4,199	\$ 4,635	\$ 3,800	\$ 3,900	\$ 4,000
001-3800-549.52-18	UTILITIES	\$ 522	\$ 517	\$ 677	\$ 700	\$ 700	\$ 725
001-3800-549.52-25	OFFICE EQUIP MAINT	\$ 669	\$ 443	\$ 738	\$ 500	\$ 500	\$ 750
001-3800-549.52-91	CONF/MEETINGS/TRAVEL	\$ -	\$ 246	\$ 246	\$ -	\$ -	\$ -
001-3800-549.57-01	CAPITAL OUTLAY	\$ -	\$ 47,056	\$ 27,794	\$ 7,500	\$ 7,500	\$ 3,000
		\$ 42,014	\$ 94,336	\$ 77,015	\$ 59,792	\$ 58,966	\$ 57,030
<u>Landscape Maintenance</u>							
001-4200-549.51-01	SALARIES	\$ 82,572	\$ 83,029	\$ 81,921	\$ 86,516	\$ 80,894	\$ 73,603
001-4200-549.51-02	OVERTIME	\$ 2,407	\$ -	\$ 2,722	\$ -	\$ 571	\$ -
001-4200-549.51-21	FICA	\$ 5,941	\$ 8,958	\$ 5,726	\$ 6,416	\$ 5,417	\$ 5,372
001-4200-549.51-23	PERS	\$ 12,055	\$ 10,859	\$ 11,963	\$ 13,895	\$ 13,579	\$ 14,800
001-4200-549.51-25	MEDICAL	\$ 16,192	\$ 17,280	\$ 16,855	\$ 15,535	\$ 14,962	\$ 14,483
001-4200-549.51-27	WORKERS COMP	\$ 5,013	\$ 4,968	\$ 5,780	\$ 6,338	\$ 6,338	\$ 6,123



**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YR 16/17**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 16-17</u> <u>PROPOSED</u>
001-4200-549.51-31	ERMA/EAP	\$ 1,549	\$ 935	\$ 813	\$ 610	\$ 610	\$ 496
001-4200-549.52-10	DEPT TOOLS & SUPPLIES	\$ 11,005	\$ 20,635	\$ 14,862	\$ 16,500	\$ 16,500	\$ 16,500
001-4200-549.52-18	UTILITIES	\$ 23,187	\$ 20,248	\$ 19,029	\$ 22,500	\$ 18,000	\$ 20,000
001-4200-549.52-24	FUELS	\$ 3,668	\$ 3,101	\$ 3,499	\$ 3,800	\$ 3,600	\$ 3,500
001-4200-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ 218	\$ -	\$ -	\$ -	\$ -
001-4200-549.57-01	CAPITAL OUTLAY	\$ -	\$ 11,508	\$ -	\$ 2,000	\$ 2,000	\$ -
		\$ 163,589	\$ 181,739	\$ 163,170	\$ 174,111	\$ 162,471	\$ 154,877

Facility Maintenance

001-4600-549.52-10	DEPT TOOLS & SUPPLIES	\$ 19,168	\$ 13,401	\$ 10,697	\$ 10,000	\$ 10,000	\$ 10,500
001-4600-549.52-20	JANITORIAL	\$ 32,367	\$ 35,535	\$ 38,587	\$ 36,000	\$ 36,000	\$ 36,000
001-4600-549.52-21	REPAIRS & MAINTENANCE	\$ 1,887	\$ 6,728	\$ 8,286	\$ 7,000	\$ 6,900	\$ 6,500
001-4600-549.57-01	CAPITAL OUTLAY	\$ -	\$ 7,743	\$ 3,185	\$ -	\$ -	\$ 3,500
		\$ 53,422	\$ 63,407	\$ 60,755	\$ 53,000	\$ 52,900	\$ 56,500

Vehicle Maintenance

001-4800-549.51-01	SALARIES	\$ 40,152	\$ 42,335	\$ 43,499	\$ 48,892	\$ 48,139	\$ 48,383
001-4800-549.51-02	OVERTIME	\$ 3,178	\$ 4,006	\$ 3,289	\$ 3,000	\$ 3,400	\$ 3,000
001-4800-549.51-21	FICA	\$ 3,062	\$ 3,123	\$ 3,412	\$ 3,544	\$ 3,527	\$ 3,545
001-4800-549.51-23	PERS	\$ 5,736	\$ 5,028	\$ 6,450	\$ 7,773	\$ 7,709	\$ 9,729
001-4800-549.51-25	MEDICAL	\$ 12,096	\$ 13,252	\$ 14,314	\$ 15,623	\$ 14,853	\$ 14,068
001-4800-549.51-27	WORKERS COMP	\$ 2,928	\$ 2,457	\$ 2,939	\$ 3,582	\$ 2,939	\$ 4,025
001-4800-549.51-31	ERMA/EAP	\$ 812	\$ 462	\$ 414	\$ 345	\$ 414	\$ 326
001-4800-549.52-10	DEPT TOOLS & SUPPLIES	\$ 11,670	\$ 12,809	\$ 14,561	\$ 12,000	\$ 12,000	\$ 12,000
001-4800-549.52-22	VEHICLE MAINTENANCE	\$ 35,344	\$ 38,860	\$ 34,035	\$ 33,500	\$ 31,000	\$ 33,500
001-4800-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ 227	\$ -	\$ -	\$ -
		\$ 114,978	\$ 122,332	\$ 123,140	\$ 128,259	\$ 123,981	\$ 128,576

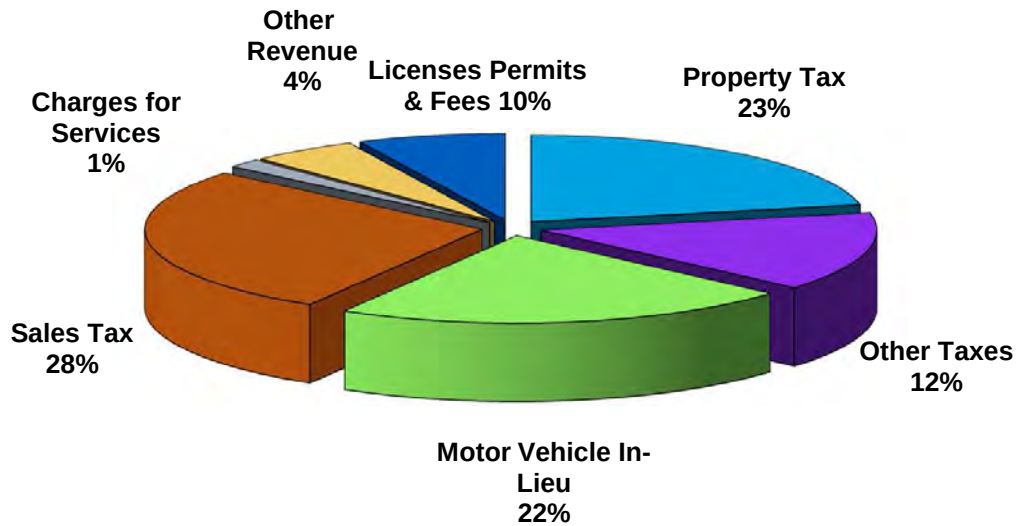
Totals	4,456,698	4,724,466	4,674,842	5,225,859	5,224,667	4,935,900
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Revenues	\$ 4,587,188	\$ 4,886,949	\$ 6,133,959	\$ 4,695,166	\$ 5,141,368	\$ 4,749,271
Expenses	\$ 4,456,698	\$ 4,724,466	\$ 4,674,842	\$ 5,225,859	\$ 5,224,667	\$ 4,935,900
	\$ 130,490	\$ 162,483	\$ 1,459,117	\$ (530,693)	\$ (83,299)	\$ (186,629)

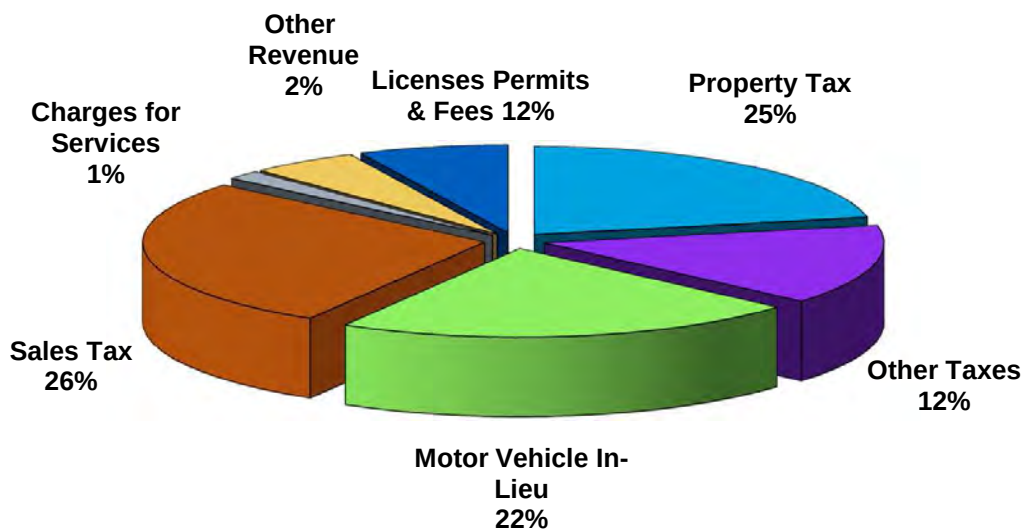
Capital Outlay	\$ 194,500
Structural Surplus/(Deficit)	\$ 7,871



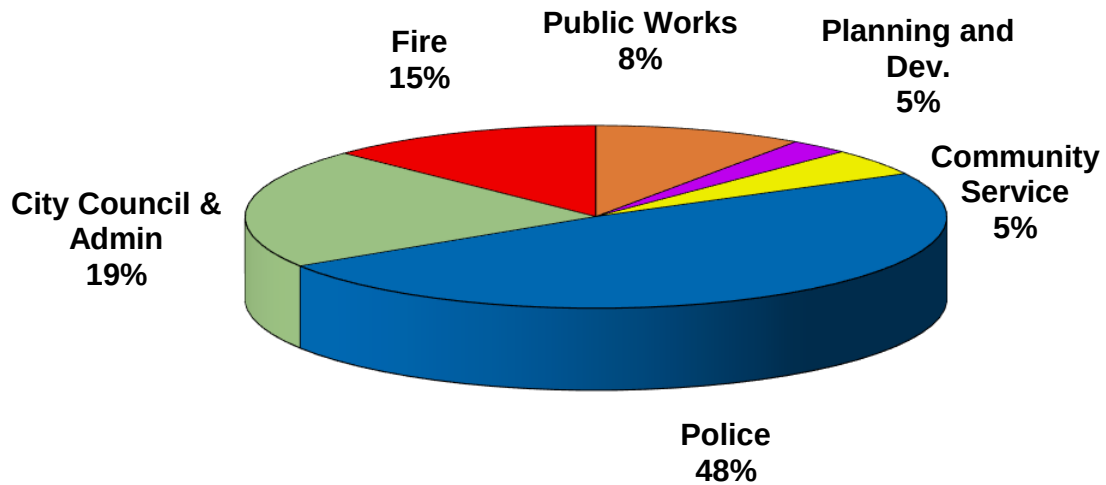
City of Kingsburg General Fund Revenue 2015-16 Estimates



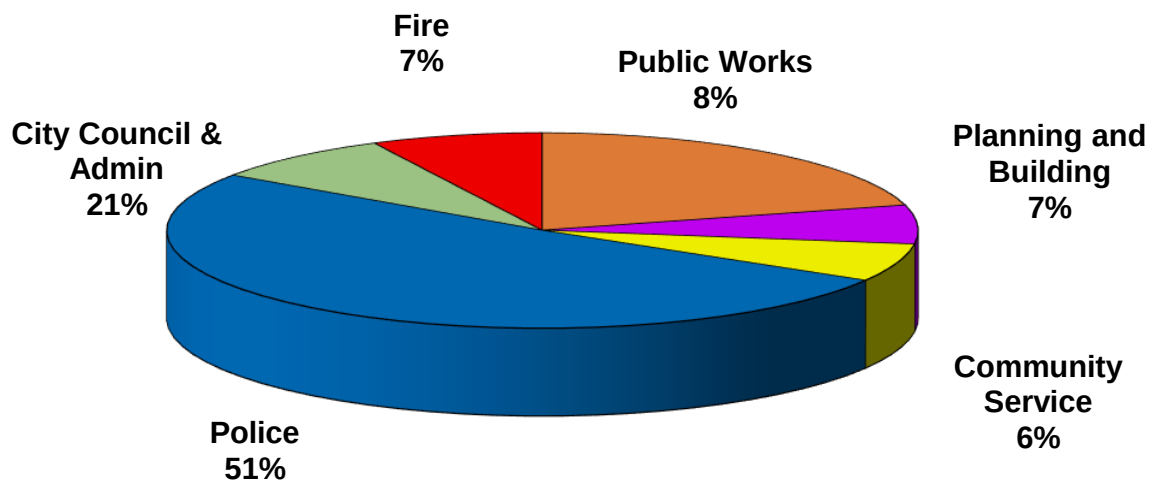
City of Kingsburg General Fund Revenue 2016-17 Estimates



City of Kingsburg General Fund Expenditures 2015-16 Estimates



City of Kingsburg General Fund Expenditures 2016-17 Estimates

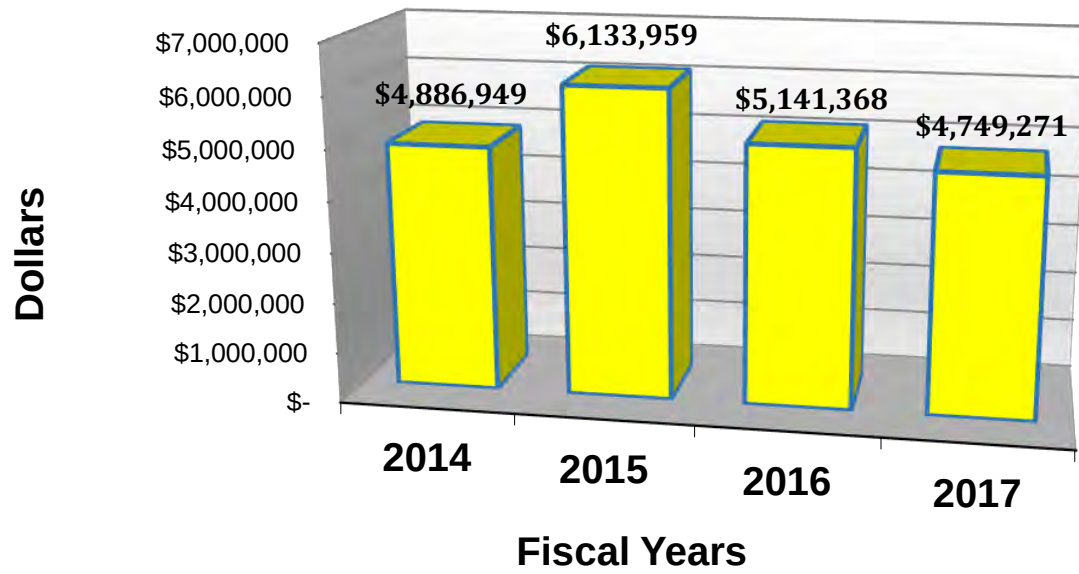


REVENUE SUMMARY

GENERAL FUND REVENUE ACCOUNTS	2012/13 ACTUAL	2013/14 ACTUAL	2014/15 ACTUAL	2015/16 BUDGETED	2015/16 PROJECTED	2016/17 PROPOSED
Property Tax						
Secured/Unsecured Prop Tax	837,359	827,730	827,558	830,000	1,006,678	950,000
Supplemental Prop Tax	12,475	15,723	26,167	10,000	10,343	40,000
Real Prop Transfer	19,819	23,016	27,438	18,500	19,509	19,000
Other Tax						
Homeowner Property Tax Relief	10,893	10,785	10,304	10,000	10,028	10,000
Sales Tax	670,748	752,394	915,068	780,000	760,000	992,505
Sales Tax in-lieu	256,390	350,331	258,044	260,000	212,000	-
Franchises	332,448	329,884	227,745	210,000	235,617	215,000
Housing-in-lieu		-	-	-	-	-
Motor Vehicle-In-Lieu-of Fees	829,356	852,912	890,591	835,000	959,489	875,000
Sales Tax/Local Public Safety	19,856	21,058	22,091	20,000	20,000	20,000
Transient Occupancy Tax	201,606	258,838	263,803	220,000	243,742	225,000
Licenses, Permits and Fees						
Business Licenses	142,088	150,675	157,732	144,400	173,083	153,000
Dog Licenses	1,236	1,052	2,229	-	1,307	500
Park Reservation Fees	-	13,209	1,930	1,000	6,200	3,500
Summer Program Fees	9,890	12,105	6,515	500	-	500
After School Program Fees	52,913	54,768	67,998	60,500	60,000	60,000
Offsite Plan Check & Inspec. Fees	6,499	20,652	-	-	-	-
Home Occupation/Conditional Use Permit	1,050	2,950	3,700	8,000	1,513	1,200
Encroachments	19,201	15,537	14,261	14,500	16,252	14,000
Planning & Zoning Fees	11,163	48,609	7,080	1,500		
Site Plan Review/Parcel Maps/Tract Maps	5,910	16,960	12,830		2,850	3,000
Subdivision Monuments		-	-	-	-	-
Misc Planning Fees	400	2,400	62,115	1,500	93,665	3,500
Construct & Debris Demo		-	11,617	3,000	16,336	5,000
Building Permits		-	-	75,000	130,000	105,000
Plumb Elec/Air Conditioning		-	-	8,500	13,500	8,500
Strong Motion Tax-Resident		-	-	750	826	750
Strong Motion Tax-Comm\		-	-	750	467	750
Energy Surcharge		-	-	4,500	1,950	2,000
Plan Check Fee		-	-	34,000	34,086	32,000
Grading & Inspec-Comm		-	-	2,500	6,283	2,500
BSC Fees		-	-	2,000	403	500
Fines and Penalties						
Police Fines	24,566	24,094	11,815	23,000	20,000	12,000
Parking Fines	4,346	836	3,039	2,000	900	1,000
Use of Money and Property						
Interest on Investments	540	98	3,300	500	-	-
Sale of Maps & Pubs	915	3,000	20	-	-	-
Rents	23,809	16,140	19,810	29,500	18,500	17,300
Sale of Property	550	123	1,192,939	38,292	38,292	38,292
Intergovernmental						
Cal Grip	52	5,142	-	-	-	-
State Emergency Telephone Grant		5,400	-	-	-	-
OES Grant		11,508	-	-	-	-
State Mandates Reimb		-	-	-	-	-
Charette Grant		-	-	-	-	-
Planned Unit Development		1,500	2,000	-	-	-
Other		34,181	68,982	-	9,750	-
State Homeland Security Grant		-	-	-	-	-
DOJ Grants	2,038	1,567	392	-	-	-
Charges for Services						
Garage	8,837	9,995	6,643	8,000	10,651	8,000
State Route 201 Maint	5,430	5,430	5,430	5,430	5,429	5,430
Police Services	40,858	48,371	20,457	35,000	14,675	17,500
Other Revenue						
Weed Cleanup		-	-	-	-	-
POST Reimbursement	11,660	5,421	10,530	15,000	15,000	15,000
Miscellaneous	136,862	85,255	124,056	50,000	50,000	50,000
Transfers In	785,400	757,300	741,500	752,044	742,044	742,044
Transfer -In-Abandoned Vehicles		-	-	-	-	-
Transfer In-Other	100,025	90,000	106,230	100,000	100,000	100,000
			-	80,000	80,000	-
TOTAL REVENUES	\$ 4,587,188	\$ 4,886,949	\$ 6,133,959	\$ 4,695,166	\$ 5,141,368	\$ 4,749,271



General Fund Revenue Trend



EXPENDITURE SUMMARY
2016-17 CITY MANAGERS PROPOSED BUDGET
GENERAL FUND

DEPARTMENTS	# OF PERSONNEL	PERSONNEL	MAINT & OPERATIONS	CAPITAL OUTLAY	GRAND TOTAL
Mayor & Council	5.00	14,210	7,750	-	21,960
City Attorney	0.00	-	98,000	-	98,000
Non-Departmental	0.00	-	656,411	30,000	686,411
City Manager	1.00	198,632	13,720	-	212,352
City Clerk	1.00	97,627	12,200	-	109,827
Finance	1.00	137,687	41,250	-	178,937
Human Resources	1.00	61,546	4,900	20,000	86,446
Planning & Building Permit	1.50	153,773	132,750	30,000	316,523
Community Services & Recreation	2.35	105,123	137,850	68,000	310,973
Police	18.00	2,082,050	395,439	40,000	2,517,489
Public Works Administration	0.34	48,455	5,575	3,000	57,030
Landscape Maintenance	1.70	114,877	40,000	-	154,877
Building & Facility Maint	0.00	-	53,000	3,500	56,500
Vehicle & Equip Maint	1.00	83,076	45,500	-	128,576
2016-17 GENERAL FUND TOTAL	33.89	\$ 3,097,055	\$ 1,644,345	\$ 194,500	\$ 4,935,900
2015-16 FUND TOTAL (ESTIMATE)	33.89	\$ 3,008,846	\$ 1,605,075	\$ 495,500	\$ 5,109,421
2014-15 FUND TOTAL (ESTIMATE)	32.93	\$ 2,777,094	\$ 1,902,036	\$ 89,500	4,768,630





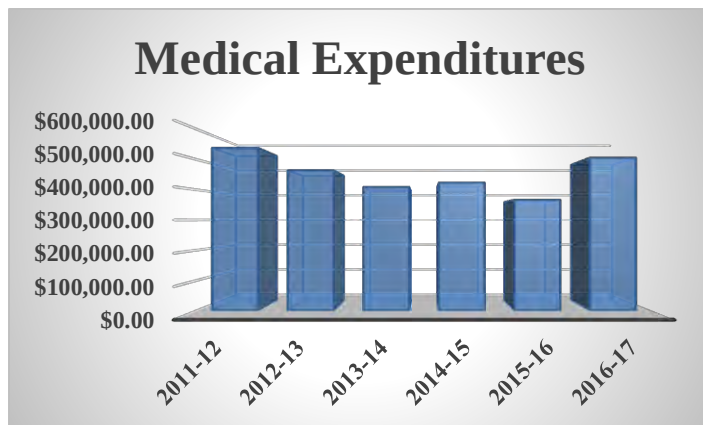
Behind the Numbers

Medical Insurance



The City offers a quality medical benefit package to all full-time employees and their dependents which includes health, dental, vision, and life insurance. Employees also receive supplemental medical insurance through SIS which covers out of pocket expenses for eligible surgeries and procedures. Employees who take advantage of the City's benefit package each pay a premium of \$130 a month and the remainder is paid by the City.

Employees have the benefit of choosing between an HMO or PPO benefit package to suit their needs best. In December 2015, the City switched medical benefit packages from an Anthem Blue Cross PPO or Kaiser Permanente HMO to a Blue Shield of California PPO or Kaiser Permanente HMO plan. This change saved the City money immediately as renewing the old plans would have resulted in an 18% increase whereas the new plans resulted in a 7% increase. All of the auxiliary benefits for vision, dental, supplemental medical, and life insurance rates remained the same.



Increasing Costs

The insurance market has experienced some volatility over the last couple of years due to implementation of the Affordable Care Act and rates are expected to rise. Other factors that have impacted the City's costs over the last couple of years include:

- The number of eligible full-time employees and their dependents.
- Employee demographics
- The number of employees who take advantage of the City's Cash in Lieu of Health Benefits Incentive
- Affordable Care Act plan requirements
- Rising medical costs



Lessons Learned?

The City will continue to work with our broker to find affordable, quality medical benefit packages in the future. Although there was an increase, the City was able to continue to provide a quality health package to full-time employees without raising employee contributions. However, with the uncertainty of the market and group factors, the Proposed Budget assumes a 15% increase effective January 1, 2017.

The City has also implemented is the City's Cash in Lieu of Health Benefits Incentive. This incentive pays employees who already have ACA compliant coverage through another source such as a spouse's employment or Veteran's coverage. Incentives are offered on a tiered plan depending on the number of eligible beneficiaries that are opting out of the City's group insurance. This policy financially benefits both the City and employees who are already covered through another insurance.





Behind the Numbers

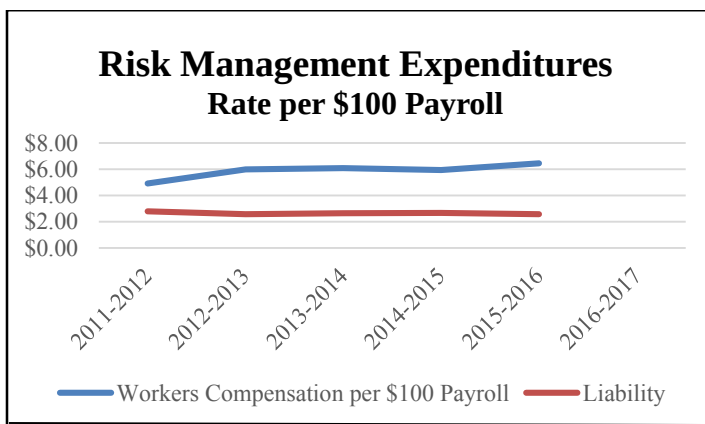
Worker's Compensation

The City is a member of the Central San Joaquin Valley Risk Management Authority (the RMA) which is a joint powers authority comprised of 54 local public entities. The RMA provides cost-effective risk financing and risk control services and each member city pays a premium to cover estimated losses for a fiscal year. The City is either billed for the net deficits or refunded the balance of the premium paid 5 years prior to the program year once all claims have been processed.

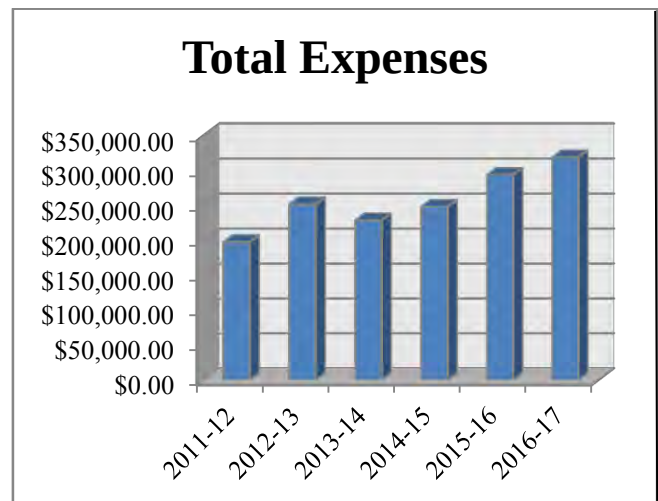
The City's yearly premium includes coverage for worker's compensation, employer's liability insurance, and property insurance. Worker's compensation losses incurred under Worker's Compensation Law are self-insured by the City for the first \$25,000 of each claim and the remaining balance is pooled through the RMA. Several factors influence the City's rates from year to year. Below are some of these factors:

- The Pool's historical claim costs - biggest cost in the RMA budget
- The Insurance market and any excess coverage or additional programs
- The Investment market - where claims costs are discounted for future investment income
- Rising costs associated with medical expenses and legal expenses
- The number of claims within the risk pool; and
- The City's claims, payroll fluctuations, and insured values

The following chart illustrates the City's expenditures for Worker's Compensation and risk management services over the last five years. The amounts are reduced to a rate per \$100 payroll.



The amounts reflected in the chart below reflect the actual amounts spent each fiscal year that the City paid from FY 2011-2016 and the projected expenses for the next fiscal year.



How Does the City Manage Liabilities?

With rising costs associated with medical and legal expenses, the City continues to be proactive in reducing Worker's Compensation claims.

One of the programs that all member cities must participate in is the Employee Assistant Program (EAP). This program provides free services to the member Cities employees in the area of counseling, legal services, and other necessities in order to improve workplace performance and compliance with safety regulations.

A second practice is participating in the Employee Risk Management Authority (ERMA) which is designed to provide broad coverage and tailored loss prevention services to reduce employment practices liability exposure. Management and staff participate in regular trainings throughout the year geared to minimizing occupational safety hazards and up-to-date legal compliance.

A continued effort to educate the workforce about proper safety techniques, adequate training, and an alternate dispute resolution program are all efforts aimed at keeping workers healthy and controlling long-term expenses related to on-the-job injuries.





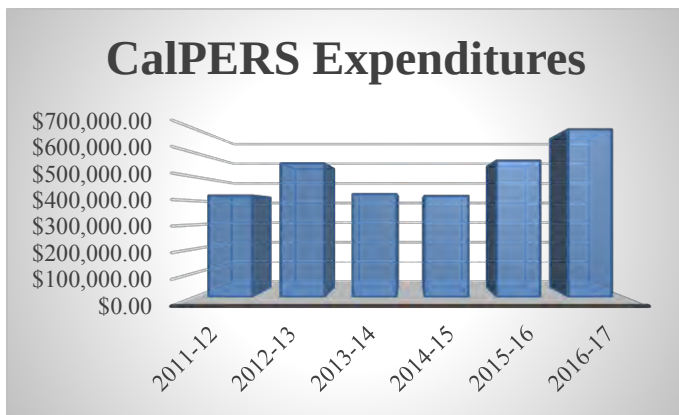
Behind the Numbers

Pension Funding

California Public Employees Retirement System “CalPERS”

The City’s expenses on pensions for employees continues to increase yearly. The rising costs of CalPERS can be attributed to numerous factors including: increased rates of retirement as the Baby Boomers are leaving the job market, special compensation for public service workers that equal higher pension amounts in retirement, increasing life expectancy, and a reduced assumption on investment returns.

As a result of rising pension costs, the CalPERS Board of Administration approved reform of the system in 2013 which has caused the City’s contribution to steadily rise beginning in FY 2015-16. The following chart illustrates the historical data and the impact of the new policies beginning in FY 2015-2016.

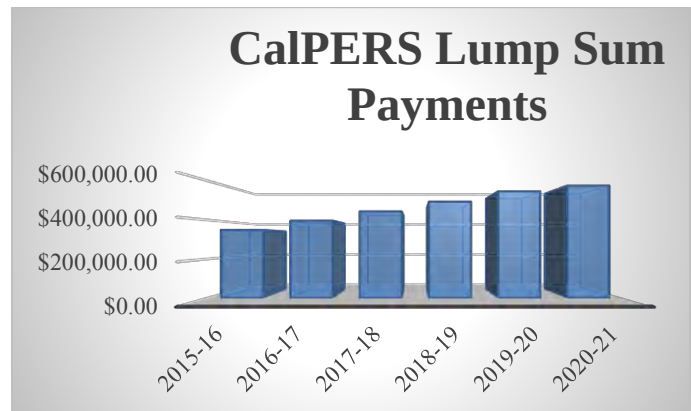


What’s behind the numbers?

First, an amortization and smoothing policy went into effect beginning FY 2015-2016. This policy raises the employer contribution rates at the beginning of every fiscal year. The following chart illustrates the increases for the City’s required contributions in 2015-16 and 2016-17 as well as the projected future employer contribution rates for FY 2017-18. The higher contribution rates reflect Classic members of CalPERS, which comprise of the majority of full-time City employees. All employees hired after January 1, 2013 without prior public service in California fall under PEPRA legislation and their pensions are structured differently.

Employee Type	15-16	16-17	17-18
Classic-Safety	15.627%	16.656%	16.700%
Classic-Misc.	8.003%	8.377%	8.400%
PEPRA-Safety	11.500%	11.153%	12.082%
PEPRA-Misc.	6.237%	6.555%	6.600%

The second major factor in calculating pension funding for the City goes to employer contributions toward unfunded liabilities and side fund liabilities as lump sum payments at the beginning of each fiscal year in lieu of decreased percentage rates. Having the ability to prepay CalPERS creates a financial benefit for the City. The chart below shows the actual lump sum payments for FY 2015-16 and the projected future payments.



Lessons Learned?

The City’s proportionate share of the net pension liability for each Plan, calculated according to the discounted rate of the lump sum payment plan, is sensitive to the rate of return on pension plan investments. The long-term expected rate of return was determined using a building-block method which provides a best-estimate range of expected future real rates of return using factors such as inflation, and expected returns.



The following table represents the City's proportionate share of the net pension liability for each Plan, calculated at 1% below and above the current discount rate.

	<u>Miscellaneous</u>	<u>Safety</u>
1 % Decrease	6.50%	6.50%
Net Pension Liability	\$2,864,639	\$5,191,335
Current Discount Rates	7.50%	7.50%
Net Pension Liability	\$1,738,019	\$3,853,728
1% Increase	8.50%	8.50%
Net Pension Liability	\$803,031	\$2,751,600

Due to exceptional fiscal management, the City is currently in a position to make the lump sum payments which reduces the City's overall yearly pension expenditures. As illustrated above, the City's share of pension contributions can vary significantly in the future. City staff will continue to monitor the impact of changes to pension assumptions and examine ways to mitigate future cost increases to the City.



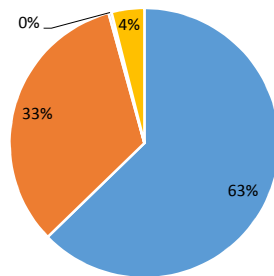
GENERAL FUND SUMMARY

Description: The general fund is largest fund and serves as the main discretionary fund. The majority of expenditures come from wages and benefits, with several different forms of revenues, the largest coming from property and sales taxes.

Budget Highlights: The general fund is expected to continue to hold a healthy fund balance through the 2016/17 fiscal year. With a structural surplus projected, with revenues projected 1.14% higher and overall spending expected to drop nearly 6%. The reason for the decline is due to less one-time expenditures than 2015/16.

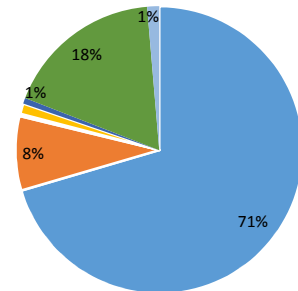
EXPENSES

- Wages and Benefits
- Maintenance and Operation
- Debt Service
- Capital Outlay



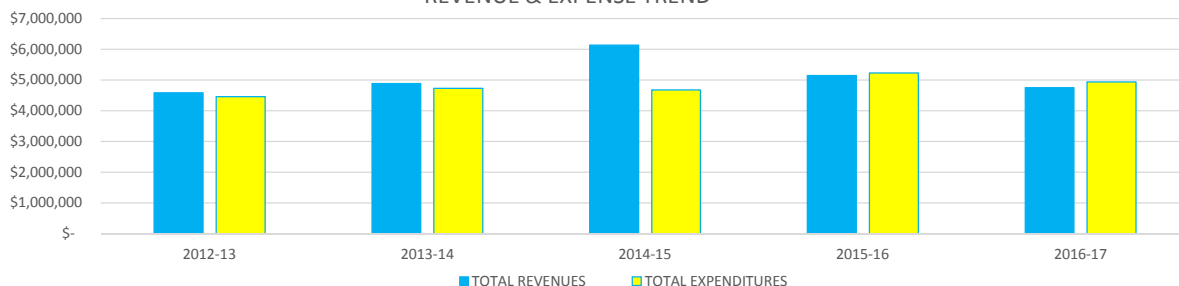
REVENUES

- Taxes
- Licenses, Permits and Fees
- Fines and Penalties
- Use of Money and Property
- Charges for Services
- Transfer in from Other Funds
- Other Revenue



GENERAL FUND	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Taxes	\$ 3,190,950	\$ 3,442,671	\$ 3,468,809	\$ 3,193,500	\$ 3,477,406	\$ 3,346,505	4.79%
Licenses, Permits and Fees	\$ 250,350	\$ 338,917	\$ 348,007	\$ 362,900	\$ 558,721	\$ 396,200	9.18%
Fines and Penalties	\$ 28,912	\$ 24,930	\$ 14,854	\$ 25,000	\$ 20,900	\$ 13,000	-48.00%
Use of Money and Property	\$ 25,814	\$ 19,361	\$ 1,216,069	\$ 68,292	\$ 56,792	\$ 55,592	-18.60%
Intergovernmental	\$ 2,090	\$ 59,298	\$ 71,374	\$ -	\$ 9,750	\$ -	-
Charges for Services	\$ 55,125	\$ 63,796	\$ 32,530	\$ 48,430	\$ 30,755	\$ 30,930	-36.13%
Transfer in from Other Funds	\$ 885,425	\$ 847,300	\$ 847,730	\$ 932,044	\$ 922,044	\$ 842,044	-9.66%
Other Revenue	\$ 148,522	\$ 90,676	\$ 134,586	\$ 65,000	\$ 65,000	\$ 65,000	0.00%
TOTAL REVENUES	\$ 4,587,188	\$ 4,886,949	\$ 6,133,959	\$ 4,695,166	\$ 5,141,368	\$ 4,749,271	1.14%
EXPENDITURES							
Personnel	\$ 2,836,051	\$ 2,956,228	\$ 2,777,094	\$ 3,008,846	\$ 3,039,193	\$ 3,097,055	2.93%
Maintenance and Operation	\$ 1,620,647	\$ 1,699,238	\$ 1,808,248	\$ 1,721,513	\$ 1,915,229	\$ 1,626,866	-5.50%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,479	-
Capital Outlay	\$ -	\$ 69,000	\$ 89,500	\$ 495,500	\$ 270,245	\$ 194,500	-60.75%
TOTAL EXPENDITURES	\$ 4,456,698	\$ 4,724,466	\$ 4,674,842	\$ 5,225,859	\$ 5,224,667	\$ 4,935,900	-5.55%
Net Revenue/(Expenditures)	\$ 130,490	\$ 162,483	\$ 1,459,117	\$ (530,693)	\$ (83,299)	\$ (186,629)	-64.83%
Changes in Fund Balance	\$ 223,968	\$ 80,403	\$ (331,193)	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 354,458	\$ 242,886	\$ 1,127,924	\$ (530,693)	\$ (83,299)	\$ (186,629)	-64.83%
Beginning Fund Balance July 1	\$ 929,848	\$ 1,284,306	\$ 1,527,192	\$ 2,655,116	\$ 2,655,116	\$ 2,571,817	-3.14%
Ending Fund Balance June 30	\$ 1,284,306	\$ 1,527,192	\$ 2,655,116	\$ 2,124,423	\$ 2,571,817	\$ 2,385,188	12.27%

REVENUE & EXPENSE TREND



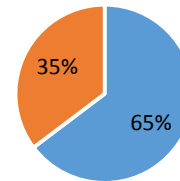
CITY COUNCIL

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

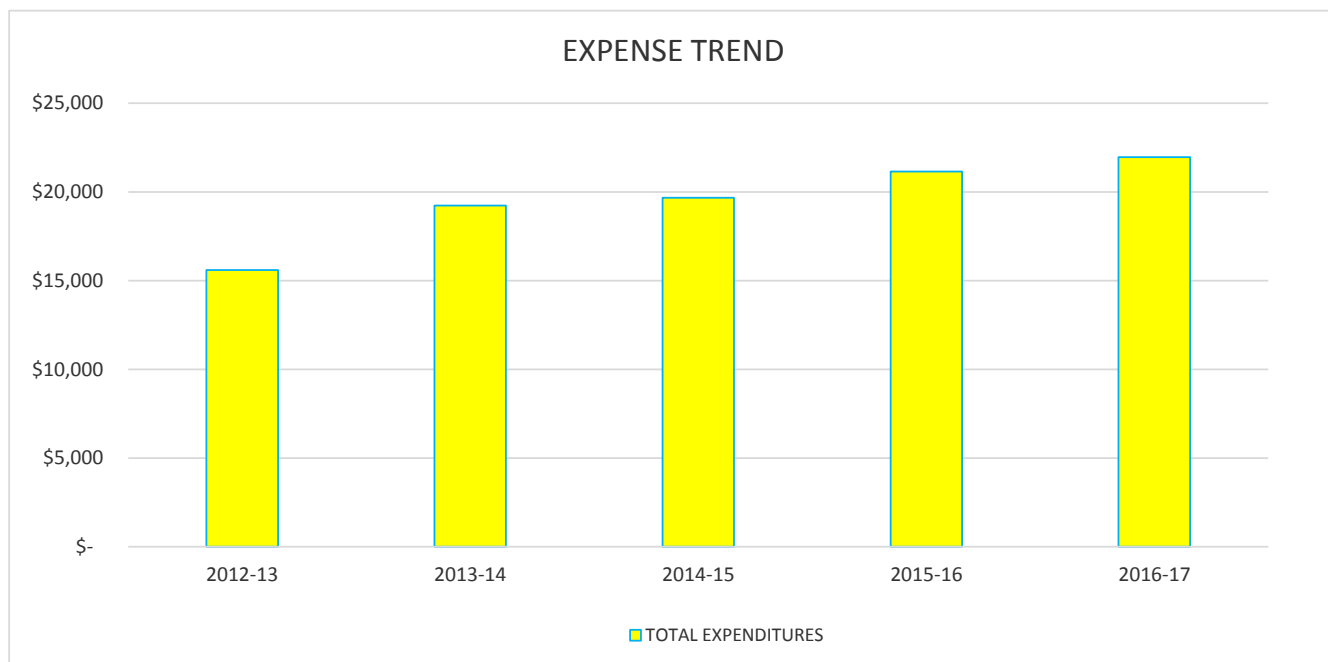
Budget Highlights: The majority of expenditures from the City Council are to fund memberships, dues and training opportunities for the Council members.

Expenses

- Wages and Benefits
- Maintenance and Operation



City Council	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 8,620	\$ 10,904	\$ 12,098	\$ 12,272	\$ 12,454	\$ 14,210	15.79%
Maintenance and Operation	\$ 6,979	\$ 8,325	\$ 7,579	\$ 8,700	\$ 8,700	\$ 7,750	-10.92%
Debt Service	\$ -	\$ -	\$ -				
Capital Outlay	\$ -	\$ -	\$ -				
TOTAL EXPENDITURES	\$ 15,599	\$ 19,229	\$ 19,677	\$ 20,972	\$ 21,154	\$ 21,960	4.71%



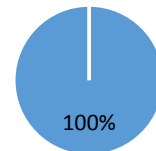
CITY ATTORNEY

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

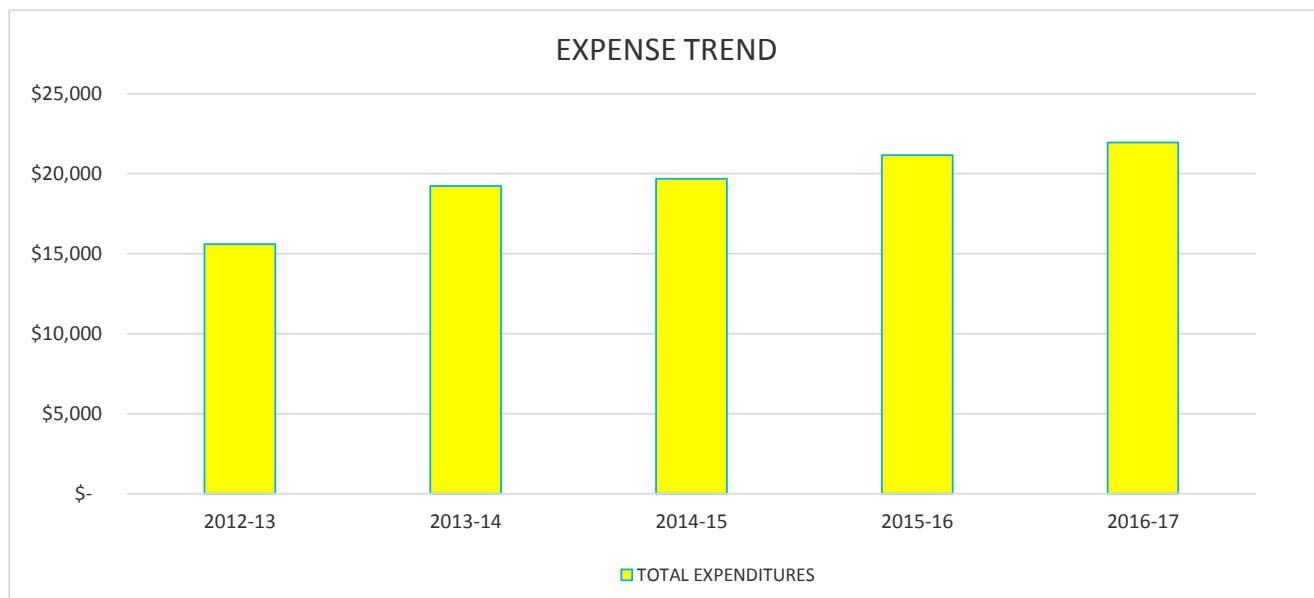
Budget Highlights: Legal expenses have remained relatively steady, with the exception of unanticipated litigation costs. We are anticipating the end of litigation as part of the 2016/17 budget.

Expenses

■ Maintenance and Operation



City Attorney	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 117,581	\$ 173,835	\$ 94,203	\$ 95,000	\$ 98,000	\$ 98,000	3.16%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 117,581	\$ 173,835	\$ 94,203	\$ 95,000	\$ 98,000	\$ 98,000	3.16%



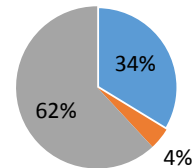
NON DEPARTMENTAL

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. It also includes expenditures related to economic development incentives, as well as the transfer to the ambulance to subsidize EMS operations.

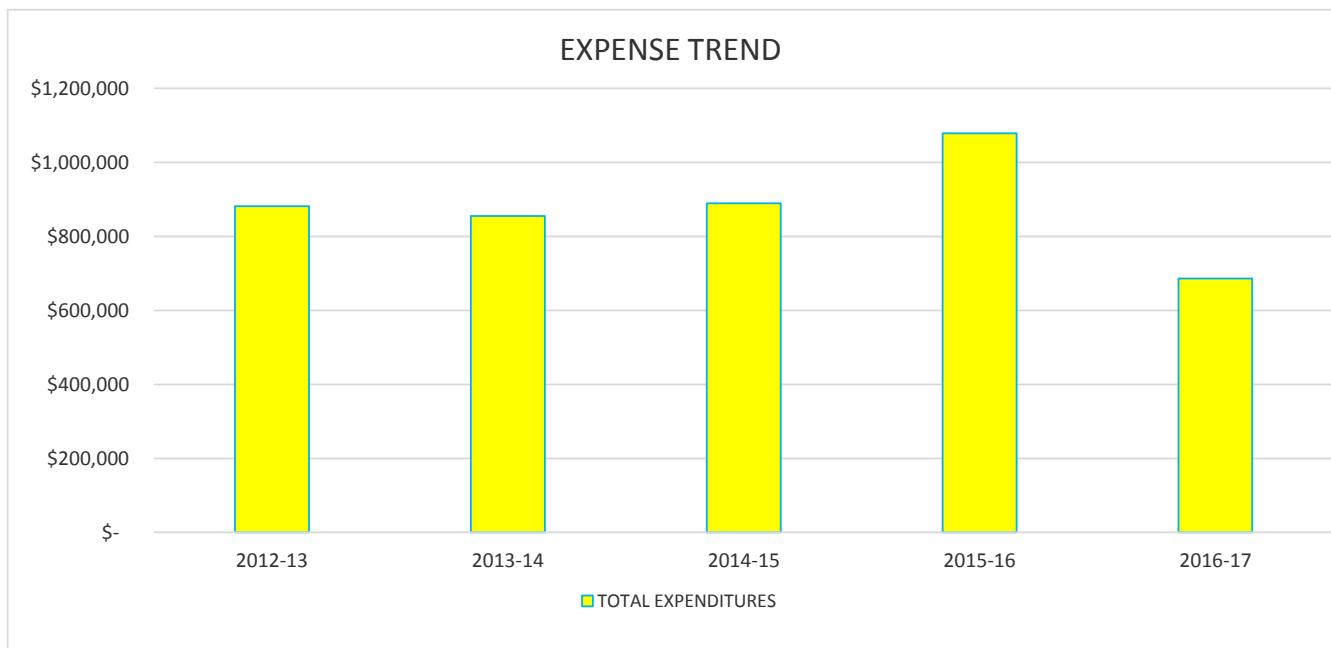
Budget Highlights: The FY17 budget includes a 36% reduction from FY16. This is due largely to the reduction in the transfer out to the City's Fire/Ambulance fund. Increased revenues in the enterprise fund has allowed for less GF subsidy.

Expenses

- Maintenance and Operation
- Capital Outlay
- Transfers out



Non-Departmental	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 183,181	\$ 181,030	\$ 227,144	\$ 203,525	\$ 212,132	\$ 231,411	13.7%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ 34,310	\$ 26,183	\$ 45,000	\$ 40,000	\$ 30,000	-33.33%
Transfers out	\$ 698,456	\$ 640,062	\$ 635,764	\$ 826,000	\$ 826,000	\$ 425,000	-48.55%
TOTAL EXPENDITURES	\$ 881,637	\$ 855,402	\$ 889,091	\$ 1,074,525	\$ 1,078,132	\$ 686,411	-36.12%



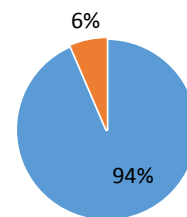
CITY MANAGER

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.

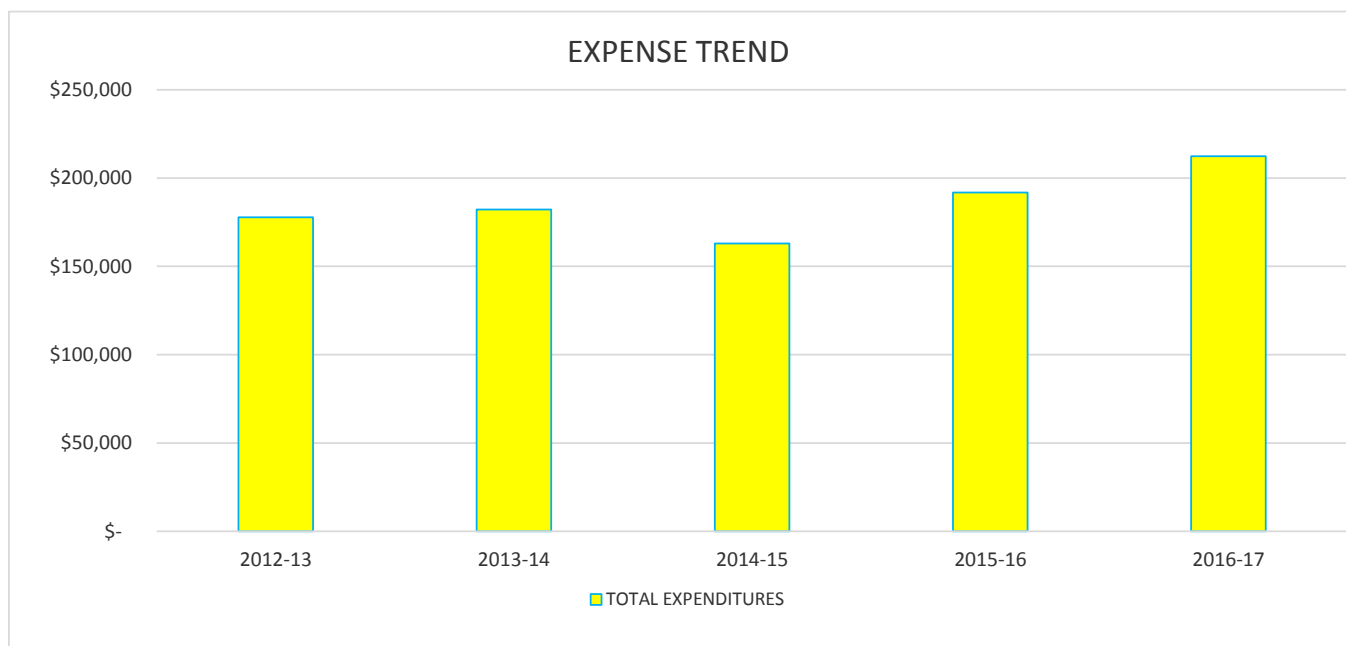
Budget Highlights: The FY17 budget includes funding for a management intern position. Funding also continues for continuing education for professional development.

Expenses

- Wages and Benefits
- Maintenance and Operation



City Manager	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 176,637	\$ 142,716	\$ 153,182	\$ 169,154	\$ 173,597	\$ 198,632	0.00%
Maintenance and Operation	\$ 1,196	\$ 39,424	\$ 9,848	\$ 18,850	\$ 18,195	\$ 13,720	-27.21%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers out	\$ -		\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 177,833	\$ 182,140	\$ 163,030	\$ 188,004	\$ 191,792	\$ 212,352	12.95%



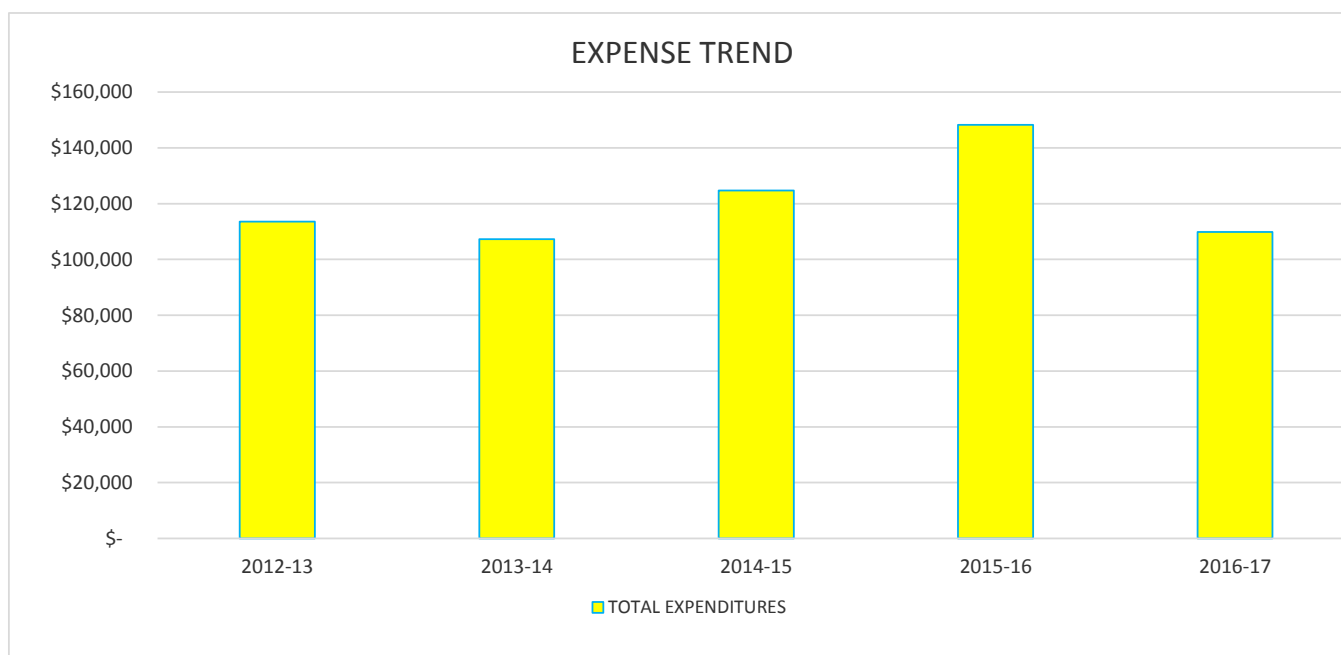
CITY CLERK

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.

Budget Highlights: Overall expenditures are lower in FY17 due to the hiring of a new clerk in 2015. Funding for the 2016 Presidential election is also included.



City Clerk	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 102,874	\$ 103,362	\$ 115,075	\$ 142,131	\$ 139,229	\$ 97,627	\$ (0.31)
Maintenance and Operation	\$ 10,712	\$ 3,872	\$ 9,585	\$ 6,900	\$ 9,000	\$ 12,200	\$ 0.77
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 113,586	\$ 107,234	\$ 124,660	\$ 149,031	\$ 148,229	\$ 109,827	\$ (0.26)



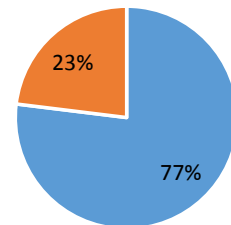
FINANCE

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.

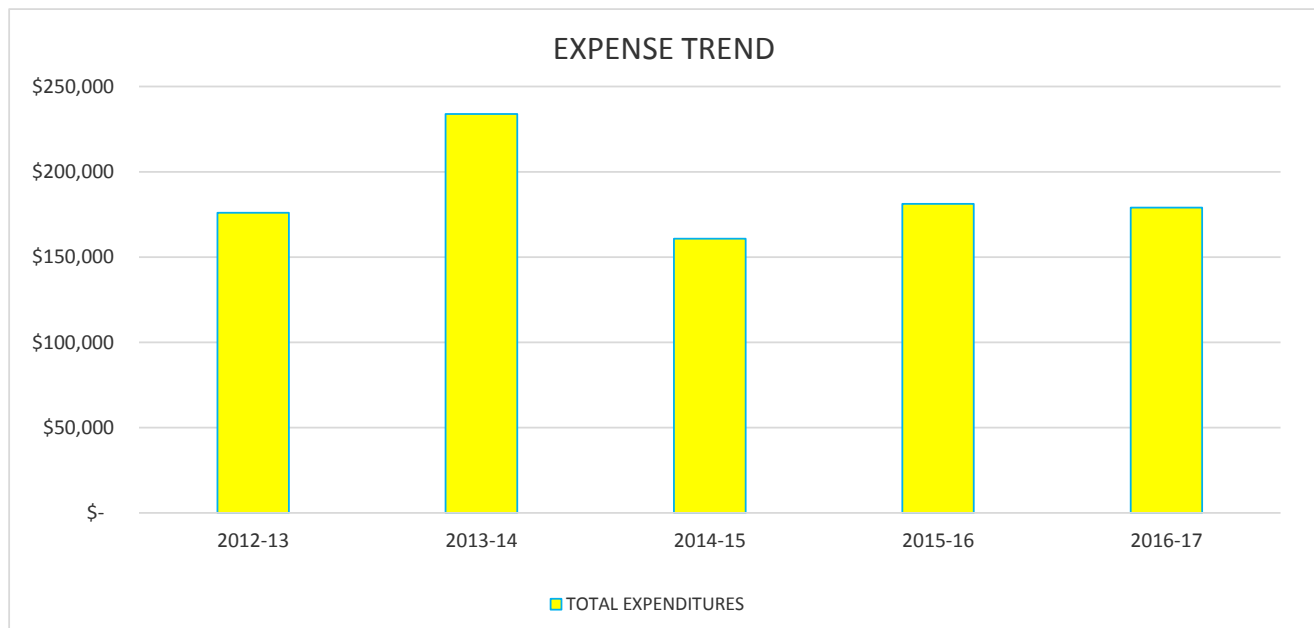
Budget Highlights: Expenditure changes for FY17 are due mainly to the rising PERs contribution requirement as well as a the additional auditing services requested by the City.

Expenses

- Wages and Benefits
- Maintenance and Operation



Finance	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 135,447	\$ 185,412	\$ 116,623	\$ 128,725	\$ 128,394	\$ 137,687	6.96%
Maintenance and Operation	\$ 40,534	\$ 48,438	\$ 44,225	\$ 36,150	\$ 52,792	\$ 41,250	14.11%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 175,981	\$ 233,850	\$ 160,848	\$ 164,875	\$ 181,186	\$ 178,937	8.53%



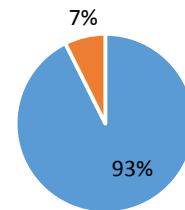
MANAGEMENT ASSISTANT/HR

Description: The Management Assistant position is responsible for all of the personnel functions of the City. The MA also oversees special projects, performs analytics and provide input and policy recommendations for City Council.

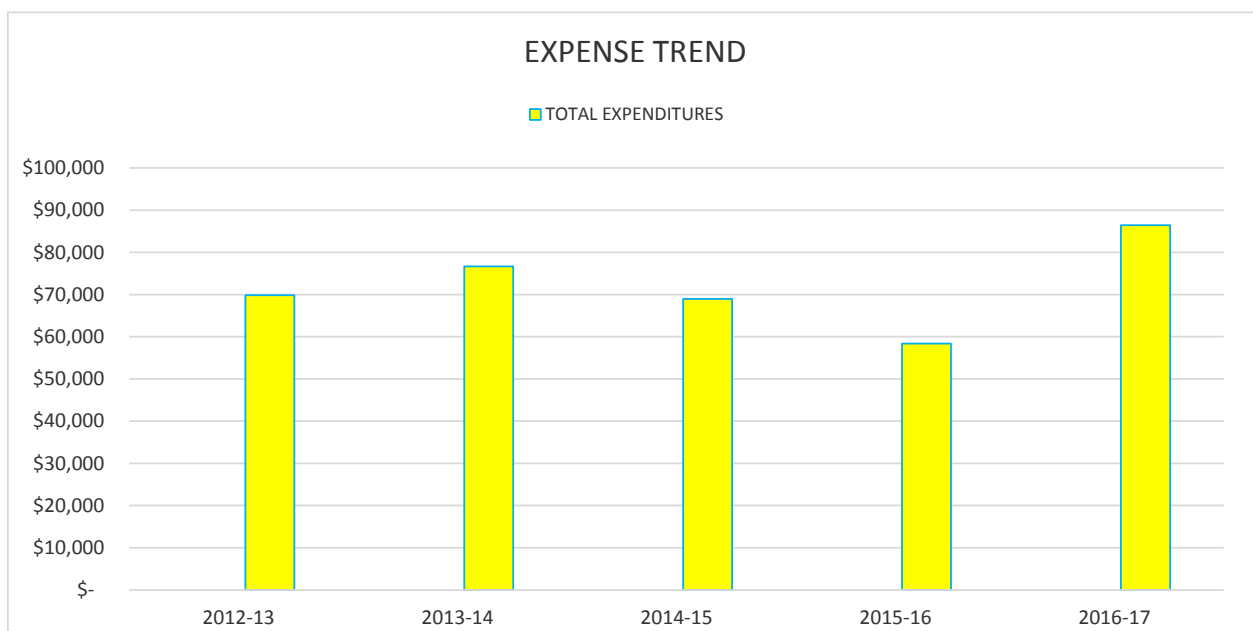
Budget Highlights: Funding is included for the City Public Safety Committee as well as for proposed updates to the City's personnel manual, which was last completed in 2009.

Expenses

- Wages and Benefits
- Maintenance and Operation



Human Resources	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 69,574	\$ 73,346	\$ 65,689	\$ 56,353	\$ 55,036	\$ 61,546	9.21%
Maintenance and Operation	\$ 304	\$ 3,301	\$ 3,276	\$ 4,100	\$ 3,355	\$ 4,900	19.51%
Debt Service							
Capital Outlay						\$ 20,000	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 69,878	\$ 76,647	\$ 68,965	\$ 60,453	\$ 58,391	\$ 86,446	43.00%



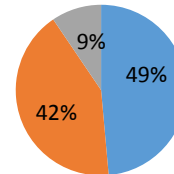
PLANNING AND BUILDING PERMITS

Description: The Planning and Development Portion is responsible for the administration of the City's current land use and planning policy. The Building Dept. oversees plan checks, inspections and review of new projects.

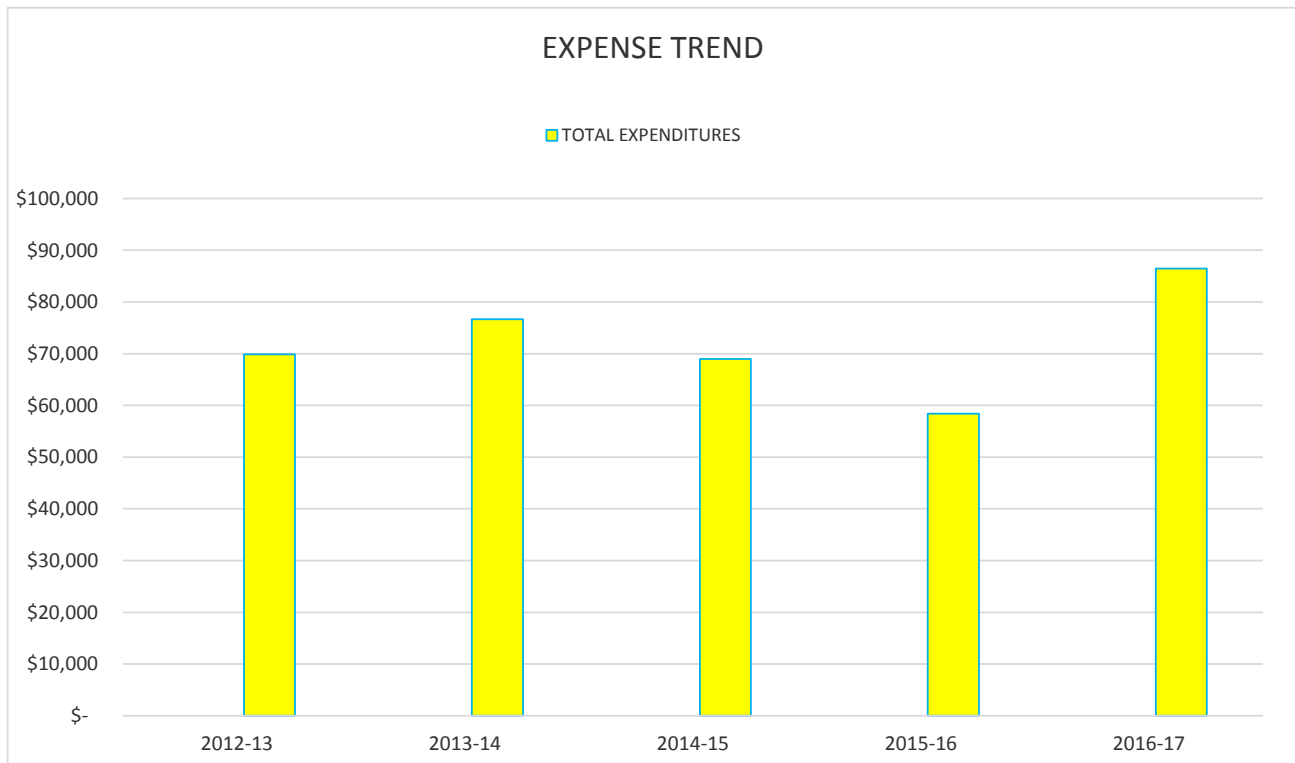
Budget Highlights: Both the City's building and planning divisions continue to see increased demand. Funding increases for consultant services as well as capital equipment to improve the overall efficiency of the organization.

Expenses

- Wages and Benefits
- Maintenance and Operation
- Capital Outlay



Planning and Building Permits	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 20,861	\$ 14,123	\$ 43,666	\$ 150,168	\$ 144,780	\$ 153,773	2.40%
Maintenance and Operation	\$ 104,750	\$ 123,345	\$ 175,417	\$ 123,250	\$ 129,278	\$ 132,750	7.71%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 30,000	500.00%
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 125,611	\$ 137,468	\$ 219,083	\$ 278,418	\$ 279,058	\$ 316,523	13.69%



City Hall					
Goal	Type	Metric of Success	Start Date	Status	Comments
Promote the City's social media and smart phone App for improved connection with residents and visitors.	Operational	150 new downloads	2016		
Produce weekly City newsletter, Kingsburg Carrier.	Operational	Add 250 new subscribers	2016		
Complete Government Finance Officers' Association Reporting Prepare and submit Comprehensive Financial Report (CAFR) Distinguished Budget Award Review and approve annual financial policies	Operational	Submit Submit Complete	2016		
Continued implementation of safety practices to reduce worker's compensation claims.	High Impact	No new claims	2016		
Increase website visits by 5%.	Operational	Complete	2016		
Enhance transparency by posting all meeting agendas/packets and minutes online prior to the next meeting.	Operational	Complete	2016		
Complete 2015/16 annual audit.	Operational	Complete	2016		
Complete 2017/18 Budget Process.	Operational	Complete	2017		
Prepare a commission document to ensure we are compliant with the Molly Act.	High Impact	Complete	2016		
Financial administration of City awarded grants.	Operational	Complete	2016		
Complete the annual Fair Political Practices filing.	High Impact	Complete	2017		
Prioritization and purchase of capital equipment as determined by Department Heads.	High Impact	Complete	2016		
Update Door to Door Solicitor process to ensure safety of citizens.	High Impact	Complete	2016		
Administer second year of P3 façade/alley incentive program.	Operational	Attract 3 new businesses	2016		
Examine new health insurance rate impacts for 2017 and choose a suitable suite for employees.	High Impact	Complete	2016		
Reorganization of payroll practices to implement new software for web-based timesheets.	High Impact	Complete	2016		
Complete a city ordinance audit to update necessary language.	High Impact	Complete	2016		
Implement updated administrative fee schedule.	Operational	Complete	2016		
Update the City's Personnel Manual to meet National, State and local laws. Document was last updated in 2009.	Operational	Complete	2016		
Creation of an internal policy guidebook for Human Resources to provide consistent, best practices in the organization.	High Impact	Complete	2017		
Complete a regional salary study to update the City's salary charts to meet market demand and remove redundancies.	Operational	Complete	2016		
Incorporate performance measurement program into everyday operations and	Operational	Complete	2016		
Monitor and collect all City business licenses to ensure all are up to date.	Operational	Complete	2016		
Negotiate new MOUs with each of the City's three bargaining units by the end of 2016.	Operational	Complete	2016		
Provide necessary risk management and supervisory training for all departments.	High Impact	Complete	2016		
Create Mayor's Roundtable group consisting of local business leaders to help guide future strategic planning.	Operational	Complete	2017		

City Hall					
Goal	Type	Metric of Success	Start Date	Status	Comments
Examine the option for an Upper Floor Residential Rehab Incentive Program for the Central Commercial Corridor.	Operational	Complete	2016		
Implement new planning project and code enforcement software.	High Impact	Complete	2016		
Administer all incentive based programs to help spur economic development (rebates, capital impact fee incentive, permitting timeline).	High Impact	Complete	2016		

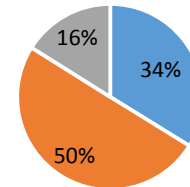
COMMUNITY SERVICES

Description: The Community Services Department includes the General Fund's funding of the Senior Center and Crandell Swim Complex. The Department also oversees facilities and usage of all of the parks in the City, as well as the After School and Summer Recreation Programs.

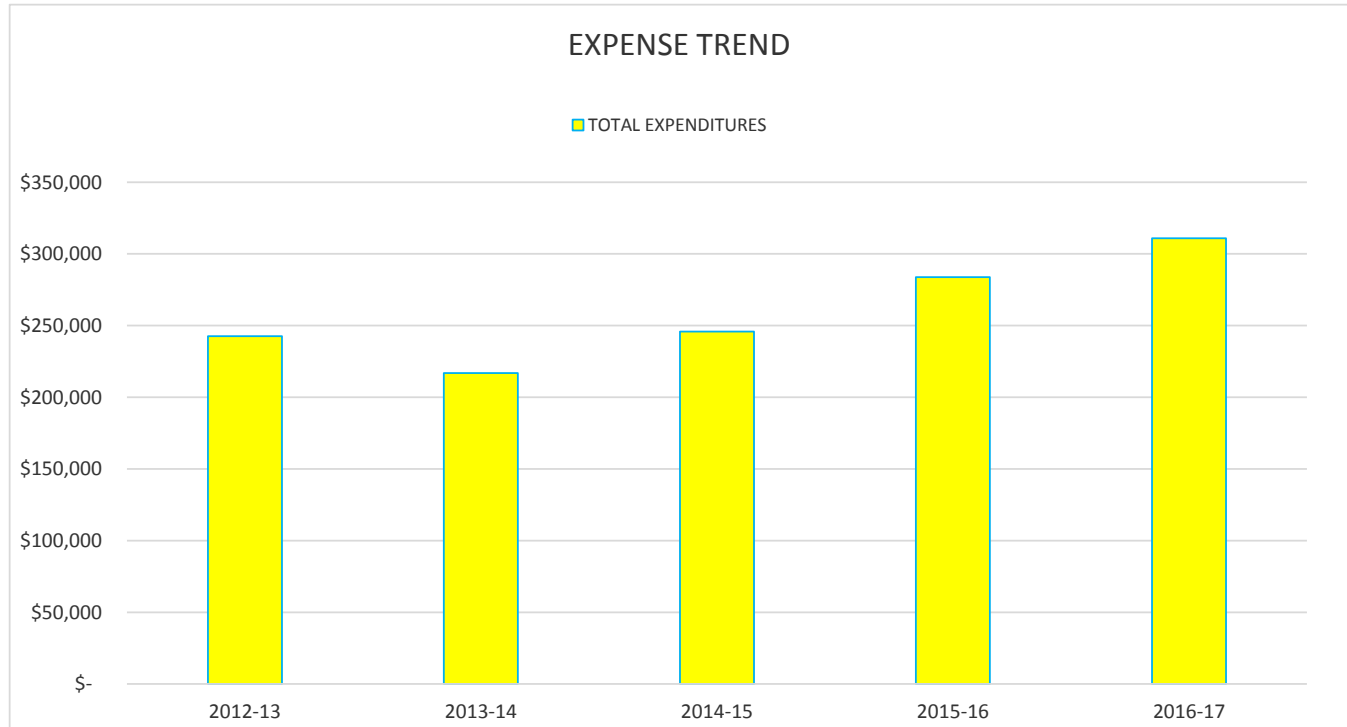
Budget Highlights: Overall fund expenditures are up with an increase in allotment for the Summer Band Concerts, as well as the contributions to both pool and senior activities.

Expenses

- Wages and Benefits
- Maintenance and Operation
- Capital Outlay



Community Services	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 84,250	\$ 92,268	\$ 103,047	\$ 101,060	\$ 99,799	\$ 105,123	4.02%
Maintenance and Operation	\$ 158,422	\$ 124,550	\$ 142,694	\$ 149,350	\$ 149,057	\$ 155,850	4.35%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ 45,000	\$ 35,000	\$ 50,000	11.11%
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 242,672	\$ 216,818	\$ 245,741	\$ 295,410	\$ 283,856	\$ 310,973	5.27%



Community Services					
Goal	Type	Metric for Success	Start Date	Status	Comments
Promotion of After School Recreation program using flyers, letters and social media	Operational	Creation of marketing materials	2016		
Work with KESD to complete facility use permit and secure facilities for the program.	Operational	Complete	2016		
Contact EOC to program for the After School Meal program.	Operational	Complete	2016		
Coordinate and promote the Summer Recreation program and maintain full participation levels.	Operational	Complete	2016		
Work with KJUHSD to operate summer facilities for the Lunch and Rec. program.	Operational	Operation of program	2017		
Provide Recreation staff with the needed EOC training and Food safety certification.	Operational	Complete training	2016		
Complete the annual 2016/17 FMAAA contract.	Operational	Complete	2016		
Work with the Senior Center to increase awareness and participation in the Congregate Meal Program.	Operational	5% participation increase	2016		
Work with the Kingsburg Senior Inc. Group to complete annual events	Operational	Complete	2016		
Assist in coordination of the annual Fireworks permitting. Ensure all vendors have proper registration and training.	Operational	Complete	2017		
Continue to recruit staffing, to make sure we have the appropriate number of leaders for the programs needs.	Operational	Full staffing and training	2016		
Develop a marketing strategy for the recreation program and pool and integrate technology advances when applicable to increase participation.	Operational	Complete	2016		
Coordinate and ensure all pool staff are trained and compliant with safety and policy procedures.	High Impact	Full training	2016		
Coordinate with the Kingsburg Seawolves and KHS Water Polo for pool use.	Operational	Complete	2016		
Examine animal control code language to provide necessary modifications.	High Impact	Complete	2016		
Examine option of using Kingsburg lifeguards to train outside agency lifeguards for added revenue stream.	High Impact	Hold one training session	2016		
Oversee tallies for both Lap Swimming and Aqua Aerobics with the potential to extend the season to accommodate for loss of other area pools.	Operational	Increase participation by 5%	2016		
Work with Senior Center staff to increase awareness and participation in the Congregate Meal Program.	Operational	Increase participation by 5%	2016		
Complete monthly required Senior Center reporting for lunch program.	Operational	Reports completed on time	2016		
Work with Community Services Commission on skate park potential (both mobile and permanent site.)	Operational	Complete	2016		
Work with staff on the Vaccination and Licensing Clinic.	Operational	Hold Clinic	2017		
Work with the Chamber on promoting programs and events that can be mutually beneficial to the City and Chamber.	High Impact	Complete	2016		
Oversee capital improvement projects for both Parks and Crandell Complex.	High Impact	Complete	2017		

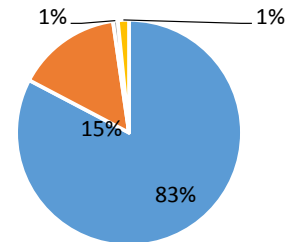
POLICE

Description: The Police Department provides all Law Enforcement Services including patrol, investigation crime prevention, traffic enforcement, 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, explorers and public safety volunteers.

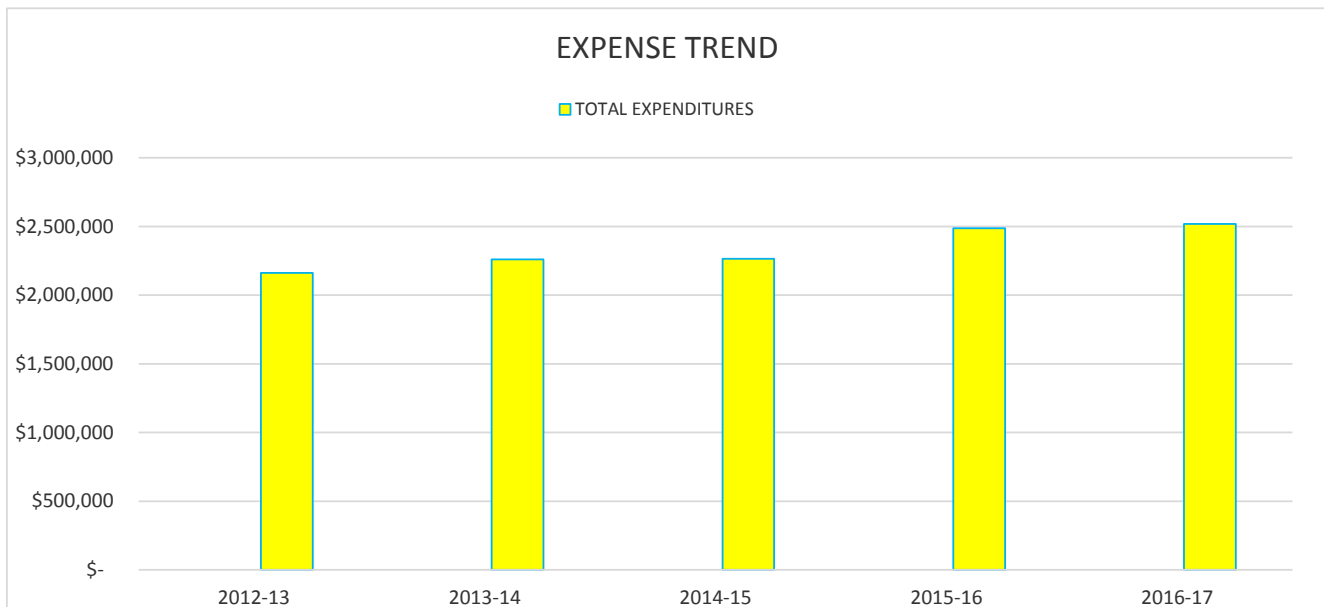
Budget Highlights: Funding for an additional full time police officer has been included, as well as the continuing replacement of the City's aging PD fleet.

Expenses

- Wages and Benefits
- Maintenance and Operation
- Debt Service
- Capital Outlay



Police	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 1,957,837	\$ 2,033,015	\$ 2,012,222	\$ 2,026,612	\$ 2,036,268	\$ 2,082,050	2.74%
Maintenance and Operation	\$ 200,980	\$ 216,244	\$ 203,362	\$ 201,400	\$ 176,431	\$ 377,960	87.67%
Debt Service	\$ -	\$ -			\$ 93,109	\$ 17,479	
Capital Outlay	\$ 3,500	\$ 10,770	\$ 49,880	\$ 256,000	\$ 180,745	\$ 40,000	-84.38%
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 2,162,317	\$ 2,260,029	\$ 2,265,464	\$ 2,484,012	\$ 2,486,553	\$ 2,517,489	1.35%



Police Department					
Goal	Type	Metric of Success	Start Date	Status	Comments
Contact 100% of known listed criminals on a quarterly basis.	Operational	100% documented contacts	2016		
Reduce calls for service by 10%	High Impact	10% FY reduction	2016		
Increase staffing in KPD Volunteer Program	High Impact	2 new hires	2016		
Increase Police Explorer Scout staffing	High Impact	6 new participants	2017		
Increase non-allocated time by 10%	Operational	10% FY reduction	2016		
Increase Reserve officer staffing	Operational	4 new hires	2016		
Complete evidence room inventory. Document and destroy unnecessary items. Implement organized system for future.	High Impact	Complete by end of 2016	2016		
Purchase one new Interceptor Utility vehicle.	High Impact	Complete	2016		
Dedicate officer to MAGEC program.	High Impact	One officer 2 days per week	2016		
Examine the pros/cons of a public safety tax as it pertains to staffing, equipment replacement and long-term funding.	High Impact	Complete	2016		
Improve departmental training to prepare for necessary succession planning at all levels.	High Impact	Cross training of personnel	2016		
Integration of public safety committee recommendations to improve departmental standing within community.	Operational	Assist PSC as needed	2016		
Hire one new full time police officer.	Operational	Complete	2016		
Ensure all personnel are attending necessary training provided by CSJVRMA/POST	Operational	Participation	2016		
Crime Reduction - reduce property crimes by 20%	High Impact	20% reduction from 2014 reports	2016		
Case Clearance - property crime clearance rate of 20%	High Impact	20% BCS case clearance	2016		
Person crimes - clearance of 50%	High Impact	50% BCS case clearance	2016		
Case Completion - complete 50% of all cases	High Impact	50% case completion	2016		

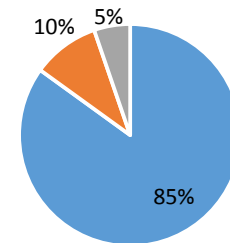
PUBLIC WORKS ADMINISTRATION

Description: Public Works Administration is responsible for the oversight of Public Works functions including streets, water, building maintenance, engineering, refuse/recycling, street sweeping, parks, landscape maintenance, storm drain and sanitary sewer.

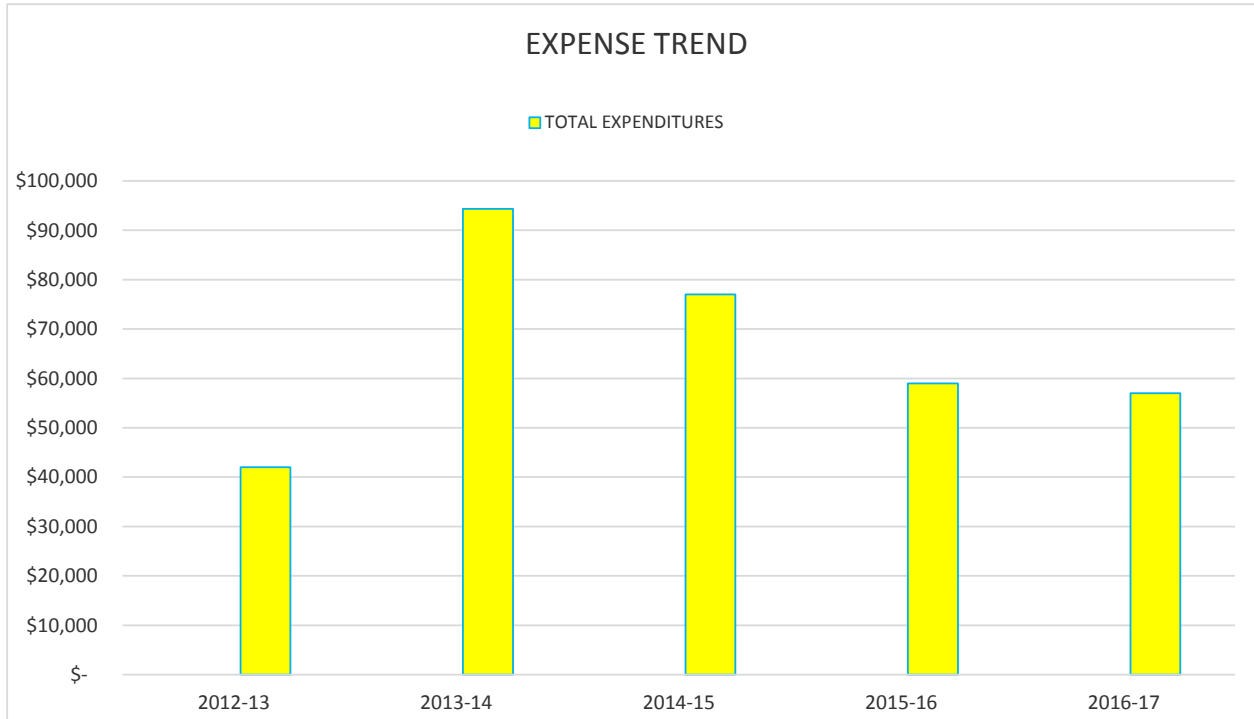
Budget Highlights: There are no anticipated major changes in the overall administration budget.

Expenses

- Wages and Benefits
- Maintenance and Operation
- Capital Outlay



Public Works Administration	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 36,221	\$ 40,941	\$ 42,446	\$ 47,292	\$ 46,286	\$ 48,455	2.46%
Maintenance and Operation	\$ 5,793	\$ 6,339	\$ 6,775	\$ 5,000	\$ 5,180	\$ 5,575	11.50%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ 47,056	\$ 27,794	\$ 7,500	\$ 7,500	\$ 3,000	-60.00%
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 42,014	\$ 94,336	\$ 77,015	\$ 59,792	\$ 58,966	\$ 57,030	-4.62%



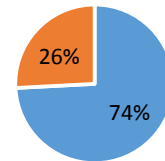
LANDSCAPE MAINTENANCE

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

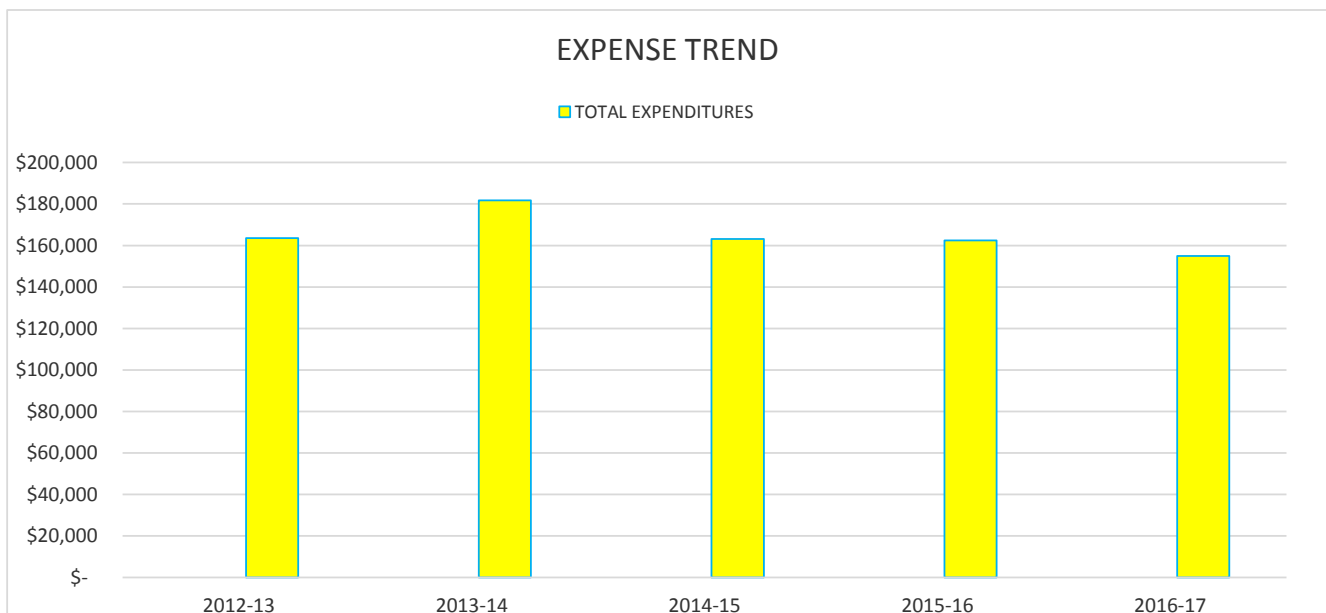
Budget Highlights: Expenditures will decline in FY17 due to the retirement of a long tenured employee who will be replaced by a Maintenance Worker I position.

Expenses

- Wages and Benefits
- Maintenance and Operation



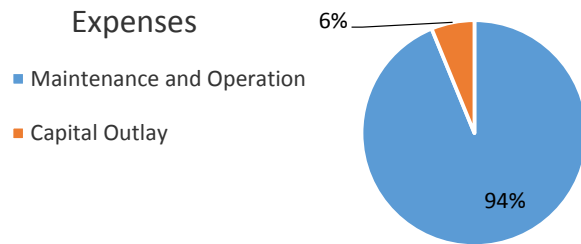
Landscape Maintenance	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 125,729	\$ 126,029	\$ 125,780	\$ 129,311	\$ 122,371	\$ 114,877	\$ (0.11)
Maintenance and Operation	\$ 37,860	\$ 44,202	\$ 37,390	\$ 42,800	\$ 38,100	\$ 40,000	\$ (0.07)
Debt Service		\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay		\$ 11,508	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ (1.00)
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 163,589	\$ 181,739	\$ 163,170	\$ 174,111	\$ 162,471	\$ 154,877	\$ (0.11)



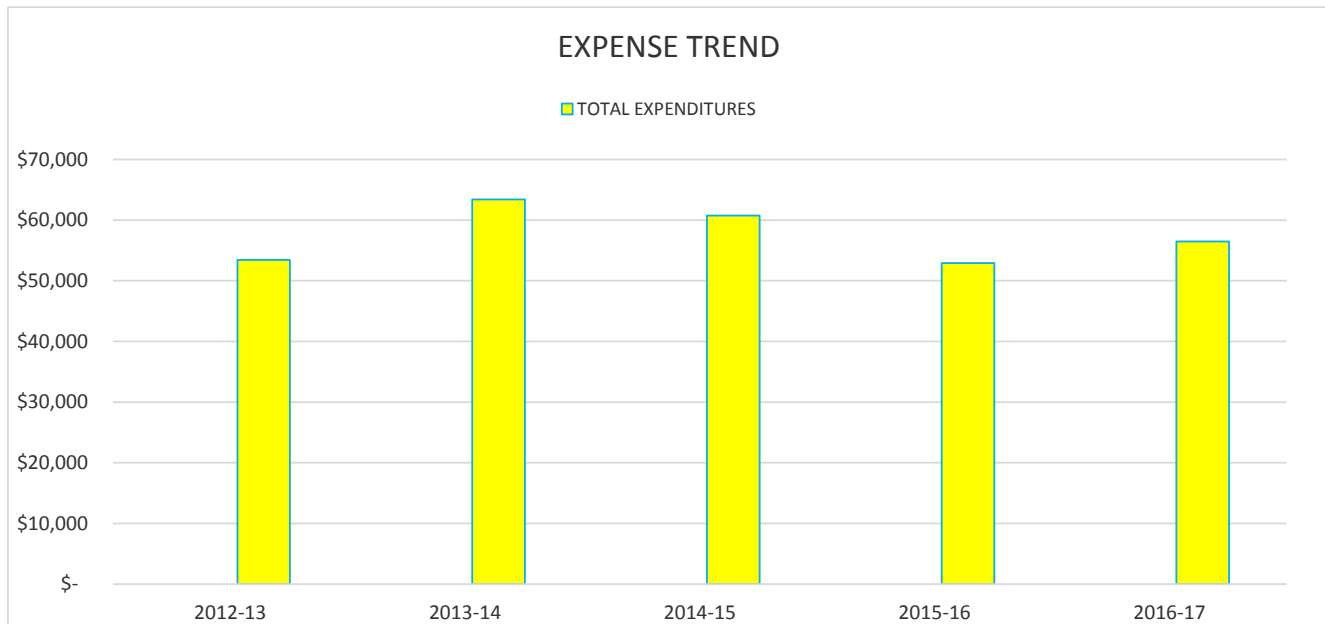
FACILITY MAINTENANCE

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

Budget Highlights: Capital funding is included to continue with annual one-time facility repairs.



Facility Maintenance	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 53,422	\$ 55,664	\$ 57,570	\$ 53,000	\$ 52,900	\$ 53,000	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ 7,743	\$ 3,185	\$ -	\$ -	\$ 3,500	0.00%
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 53,422	\$ 63,407	\$ 60,755	\$ 53,000	\$ 52,900	\$ 56,500	6.60%



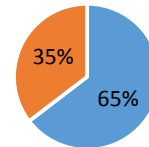
VEHICLE MAINTENANCE

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

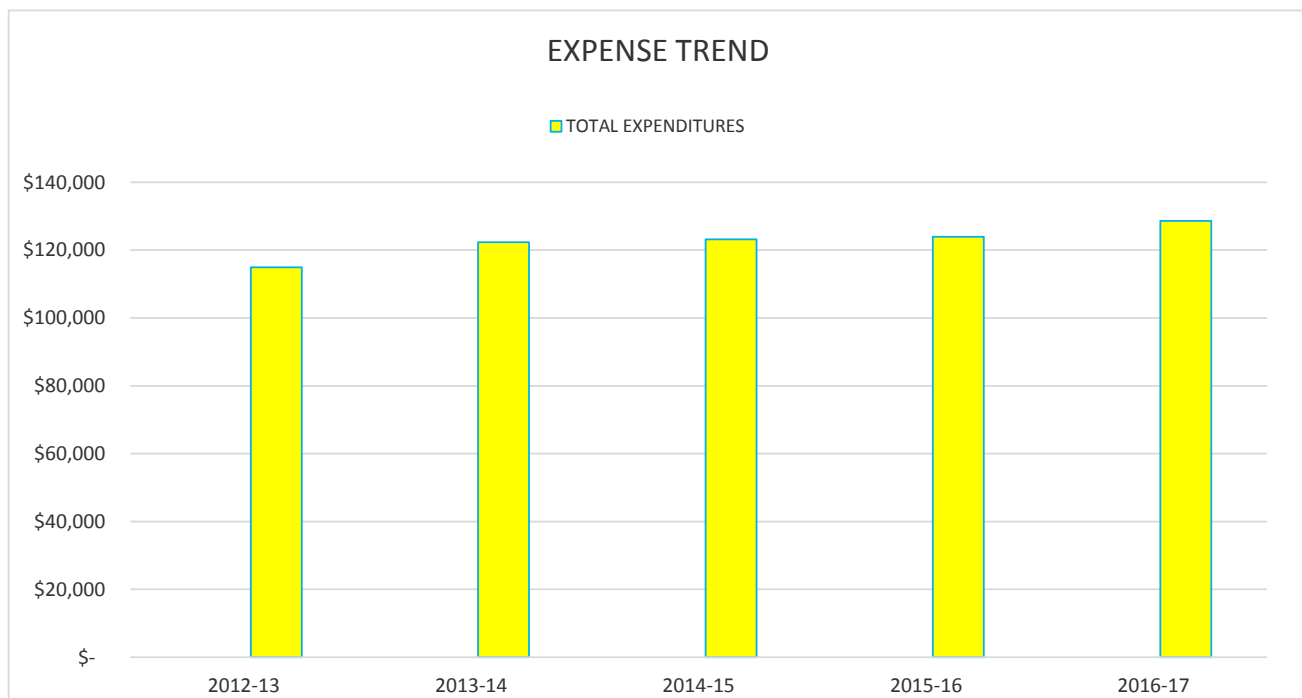
Budget Highlights: Funding levels are expected to remain consistent in FY17.

Expenses

- Wages and Benefits
- Maintenance and Operation



Vehicle Maintenance	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
EXPENDITURES							
Wages and Benefits	\$ 67,964	\$ 70,663	\$ 74,317	\$ 82,759	\$ 80,981	\$ 83,076	0.38%
Maintenance and Operation	\$ 47,014	\$ 51,669	\$ 48,596	\$ 45,500	\$ 43,000	\$ 45,500	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay		\$ -	\$ 227	\$ -	\$ -	\$ -	
Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 114,978	\$ 122,332	\$ 123,140	\$ 128,259	\$ 123,981	\$ 128,576	0.25%



Department of Public Works					
Goal	Type	Metric of Success	Start Date	Status	Comments
Oversee maintenance of new dog park ensuring safety, signage, and accessibility	Operational	Complete	2016		
Increase training seminars through RMA	Operational	All Depts. Complete	2016		
Continue with water conservation sweeps as necessary to enforce local policy.	Operational	Continual	2016		
Complete all State mandated well testing and monitoring	High Impact	Complete	2016		
Continue additional well testing, lead and copper, TCP	Operational	Continual	2016		
Evaluate and purchase new utility truck for department services	High Impact	Continual	2016		
Continue with sidewalk replacement, repair, and ADA compliance	Operational	100%	2016		
Stay current with Citizen Complaints/Kingsburg Connection application.	Operational	Continual	2016		
Begin Commercial meter change out program.	Operational	Complete 50% of change outs	2016		
Complete downtown valve replacement.	Operational	Complete	2017		
Secure a contract for the maintenance of City facility HVAC units.	Operational	Complete	2016		
Work with local organizations to hang respective marketing banners across	Operational	Complete	2016		
Complete annual pavement striping for safety and visibility.	Operational		2016		
Hire new Maintenance Worker I to fill vacant position from retirement.	High Impact	Complete	2016		
Prepare for annual festivals. Includes hanging Spring banners, downtown cleanup, sign placement and road closures.	High Impact	Complete	2016		
Monitor groundwater levels to ensure stability of the utility.	High Impact	Complete	2016		
Administer the construction of Federally funded transportation related projects	High Impact	Complete	2016		
Administer the construction of locally funded transportation related projects.	High Impact	Complete	2016		
Work directly with new development (commercial and residential) to ensure tie-ins to the water utility is completed safely and efficiently.	High Impact	Complete	2016		

Summary of Recreation Funds

2016-2017 Fiscal Year Budget

		Pool	Senior Center	Total
Actual Fund Balance 06/30/15		(73,832)	(4,152)	(77,984)
Estimated Beg Fund Balance 6/30/16		(74,699)	(18,081)	(92,780)
Revenues:				
	Charges for Service	54,500	6,800	61,300
	JPA Reimbursements	42,000	-	42,000
	Transfers In From Other Funds	80,000	45,000	125,000
	Grants	-	8,000	8,000
		-	-	-
	<i>Total Revenue</i>	\$ 176,500	\$ 59,800	\$ 236,300
Expenses:				
	Salaries and Benefits	50,779	45,462	96,241
	Office Supplies	750	4,500	5,250
	Tools and Supplies	22,000	2,000	24,000
	Utilities/Communications	46,000	7,400	53,400
	Fuel/Veh Maint	-	-	-
	Conf/Mtgs/Travel/Train-Ed/Dues	500	-	500
	Special Professional Services	26,500	950	27,450
	Concession Stand Supplies	6,500	-	6,500
	Safety Equipment	-	-	-
	Memberships/Uniforms	-	-	-
	Insurance-Equipment	-	-	-
	Equipment Maintenance	5,000	-	5,000
	Depreciation	-	-	-
	Transfer Out-Overhead	-	-	-
	Debt Service	-	-	-
	Capital Outlay	18,000	-	18,000
	<i>Total Expenses</i>	176,029	60,312	236,341
	<i>Net Result</i>	471	(512)	(41)
Projected 6/30/17	Ending Fund Balance	\$ (74,228)	\$ (18,593)	\$ (92,821)



**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUES
FOR FISCAL YEAR 16/17**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 16/17</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<u>POOL</u>								
021-0000-433.02-01	PUBLIC SWIMMING	\$ 17,817	\$ 15,450	\$ 15,622	\$ 15,500	\$ 15,400	\$ 15,500	0.00%
021-0000-433.02-02	RED CROSS LESSONS	\$ 10,950	\$ 12,610	\$ 11,980	\$ 10,000	\$ 10,000	\$ 12,000	20.00%
021-0000-433.02-03	LAP SWIMMING	\$ 4,453	\$ 3,500	\$ 4,981	\$ 3,500	\$ 3,800	\$ 3,500	0.00%
021-0000-433.02-04	GROUP RENTALS	\$ 14,310	\$ 10,992	\$ 16,363	\$ 11,500	\$ 11,500	\$ 11,500	0.00%
021-0000-433.02-06	CONCESSION STAND SALES	\$ 8,369	\$ 7,210	\$ 7,514	\$ 7,500	\$ 7,400	\$ 7,500	0.00%
021-0000-433.02-07	AQUA AEROBICS	\$ 4,930	\$ 5,445	\$ 6,828	\$ 4,500	\$ 4,500	\$ 4,500	0.00%
021-0000-463.02-01	POOL REIMB	\$ 33,480	\$ 31,900	\$ 61,952	\$ 32,000	\$ 41,000	\$ 42,000	31.25%
021-0000-471.01-10	FROM GENERAL FUND	\$ 78,000	\$ 77,000	\$ 77,000	\$ 95,000	\$ 95,000	\$ 80,000	-15.79%
	TOTAL POOL	\$ 172,309	\$ 164,107	\$ 202,240	\$ 179,500	\$ 188,600	\$ 176,500	-1.67%
<u>SENIOR CENTER</u>								
022-0000-422.04-04	SENIOR NUTRITION	\$ 6,289	\$ 8,042	\$ 14,202	\$ 11,000	\$ 8,000	\$ 8,000	-27.27%
022-0000-461.01-01	LUNCH CONTRIBUTIONS	\$ 6,057	\$ 6,107	\$ 6,899	\$ 6,800	\$ 6,800	\$ 6,800	0.00%
		\$ 12,346	\$ 14,149	\$ 21,101	\$ 17,800	\$ 14,800	\$ 14,800	-16.85%
022-0000-471.01-10	FROM GENERAL FUND	\$ 58,000	\$ 34,000	\$ 37,000	\$ 30,000	\$ 30,000	\$ 45,000	50.00%
	TOTAL SENIOR CENTER	\$ 70,346	\$ 48,149	\$ 58,101	\$ 47,800	\$ 44,800	\$ 59,800	25.10%
		\$ 242,655	\$ 212,256	\$ 260,341	\$ 227,300	\$ 233,400	\$ 236,300	3.96%
	Revenues	\$ 242,655	\$ 212,256	\$ 260,341	\$ 227,300	\$ 233,400	\$ 236,300	3.96%
	Expenses	\$ 207,419	\$ 234,085	\$ 242,864	\$ 234,001	\$ 248,196	\$ 236,341	1.00%
		\$ 35,236	\$ (21,829)	\$ 17,477	\$ (6,701)	\$ (14,796)	\$ (41)	



**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 16/17**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 16/17</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<u>POOL</u>								
021-9100-529.51-04	PARTTIME	\$ 94	\$ 298	\$ -	\$ -	\$ -	\$ -	
021-9100-529.51-08	LIFEGUARDS	\$ 41,750	\$ 38,539	\$ 51,179	\$ 43,500	\$ 43,500	\$ 43,500	0.00%
021-9100-529.51-11	AQUA AEROBICS	\$ 3,273	\$ 4,108	\$ 385	\$ -	\$ -	\$ -	
021-9100-529.51-21	FICA	\$ 3,445	\$ 2,874	\$ 3,859	\$ 2,601	\$ 2,604	\$ 3,328	27.94%
021-9100-529.51-27	WORKERS COMP	\$ 2,651	\$ 2,770	\$ 2,392	\$ 2,674	\$ 2,674	\$ 3,655	36.69%
021-9100-529.51-31	ERMA/EAP	\$ 819	\$ -	\$ 336	\$ 257	\$ 257	\$ 296	15.05%
021-9100-529.52-01	OFFICE SUPPLIES/POSTAGE	\$ 814	\$ 945	\$ 1,167	\$ 800	\$ 750	\$ 750	-6.25%
021-9100-529.52-10	DEPT TOOLS & SUPPLIES	\$ 17,988	\$ 23,566	\$ 40,246	\$ 20,500	\$ 19,500	\$ 22,000	7.32%
021-9100-529.52-13	CONCESSION STAND SUPPLIE	\$ 7,441	\$ 4,004	\$ 11,145	\$ 6,500	\$ 6,400	\$ 6,500	0.00%
021-9100-529.52-16	COMMUNICATIONS	\$ 876	\$ 865	\$ 1,088	\$ 2,050	\$ 2,050	\$ 2,000	-2.44%
021-9100-529.52-18	UTILITIES	\$ 45,130	\$ 64,623	\$ 32,068	\$ 41,000	\$ 46,000	\$ 44,000	7.32%
021-9100-529.52-26	EQUIPMENT MAINTENANCE	\$ 7,293	\$ 7,449	\$ 6,988	\$ 5,000	\$ 4,000	\$ 5,000	0.00%
021-9100-529.52-70	PROFESSIONAL SERVICES	\$ 27,312	\$ 27,244	\$ 35,730	\$ 26,500	\$ 26,500	\$ 26,500	0.00%
021-9100-529.52-91	CONF/MEETINGS/TRAVEL	\$ 187	\$ 126	\$ 400	\$ 500	\$ 500	\$ 500	0.00%
021-9100-529.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 25,000	\$ 34,732	\$ 18,000	-28.00%
TOTAL		\$ 159,073	\$ 177,411	\$ 186,983	\$ 176,882	\$ 189,467	\$ 176,029	-0.48%
<u>SENIOR CENTER-OUTREACH</u>								
022-7100-529.51-04	PARTTIME	\$ 18,783	\$ 19,918	\$ 21,694	\$ 24,000	\$ 24,000	\$ 24,000	0.00%
022-7100-529.51-21	FICA	\$ 1,373	\$ 1,345	\$ 1,709	\$ 1,836	\$ 1,836	\$ 1,836	0.00%
022-7100-529.51-27	WORKERS COMP	\$ 1,049	\$ 1,144	\$ 1,336	\$ 1,758	\$ 1,758	\$ 2,017	14.69%
022-7100-529.51-31	ERMA/EAP	\$ 324	\$ -	\$ 188	\$ 169	\$ 169	\$ 163	-3.46%
022-7100-529.52-10	DEPT TOOLS & SUPPLIES	\$ 1,176	\$ 2,242	\$ 1,384	\$ 1,550	\$ 1,534	\$ 2,000	29.03%
TOTAL		\$ 22,705	\$ 24,649	\$ 26,311	\$ 29,313	\$ 29,297	\$ 30,016	2.40%
<u>SENIOR CENTER-NUTRITION</u>								
022-7200-529.51-01	SALARIES	\$ 10,890	\$ 11,349	\$ 11,696	\$ 11,970	\$ 11,887	\$ 12,039	0.58%
022-7200-529.51-21	FICA	\$ 891	\$ 986	\$ 833	\$ 916	\$ 829	\$ 882	-3.68%
022-7200-529.51-23	PERS	\$ 1,497	\$ 1,434	\$ 1,616	\$ 1,923	\$ 1,873	\$ 2,400	24.83%
022-7200-529.51-25	MEDICAL	\$ (410)	\$ 37	\$ 9	\$ 536	\$ 383	\$ 1,043	94.53%
022-7200-529.51-27	WORKERS COMP	\$ 580	\$ 682	\$ 811	\$ 877	\$ 877	\$ 1,002	14.21%
022-7200-529.51-31	ERMA/EAP	\$ -	\$ -	\$ 114	\$ 84	\$ 84	\$ 81	-3.87%
022-7200-529.52-10	DEPT TOOLS & SUPPLIES	\$ 4,831	\$ 7,405	\$ 5,545	\$ 4,000	\$ 4,000	\$ 4,500	12.50%
022-7200-529.52-16	COMMUNICATIONS	\$ 1,533	\$ 1,632	\$ 1,971	\$ 1,500	\$ 2,900	\$ 2,000	-33.33%
022-7200-529.52-18	UTILITIES	\$ 4,488	\$ 8,035	\$ 6,460	\$ 5,500	\$ 5,400	\$ 5,400	-1.82%
022-7200-529.52-70	PROFESSIONAL SERVICES	\$ 1,197	\$ 455	\$ 505	\$ 500	\$ 1,200	\$ 950	90.00%
022-7200-529.52-91	CONF/MEETINGS/TRAVEL	\$ 144	\$ 10	\$ 10	\$ -	\$ -	\$ -	
TOTAL		\$ 25,641	\$ 32,025	\$ 29,570	\$ 27,806	\$ 29,432	\$ 30,297	8.96%
T OTAL SENIOR CENTER		\$ 48,346	\$ 56,674	\$ 55,881	\$ 57,119	\$ 58,729	\$ 60,312	
		\$ 207,419	\$ 234,085	\$ 242,864	\$ 234,001	\$ 248,196	\$ 236,341	1.00%
Revenues		\$ 242,655	\$ 212,256	\$ 260,341	\$ 227,300	\$ 233,400	\$ 236,300	3.96%
Expenses		\$ 207,419	\$ 234,085	\$ 242,864	\$ 234,001	\$ 248,196	\$ 236,341	1.00%
		\$ 35,236	\$ (21,829)	\$ 17,477	\$ (6,701)	\$ (14,796)	\$ (41)	



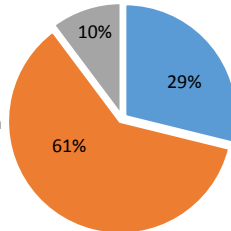
Pool

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. Revenues include reimbursement through a JPA with the Kingsburg Joint Union High School.

Budget Highlights: Pool revenues remain relatively consistent with subsidy for operations from the City's General Fund. Funding is incorporated for operations as well as capital for equipment replacement.

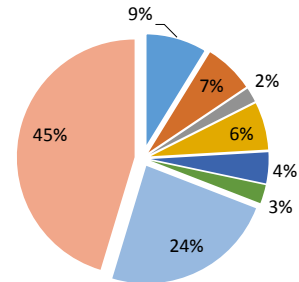
EXPENSES

- Wages and Benefits
- Maintenance and Operation
- Capital Outlay



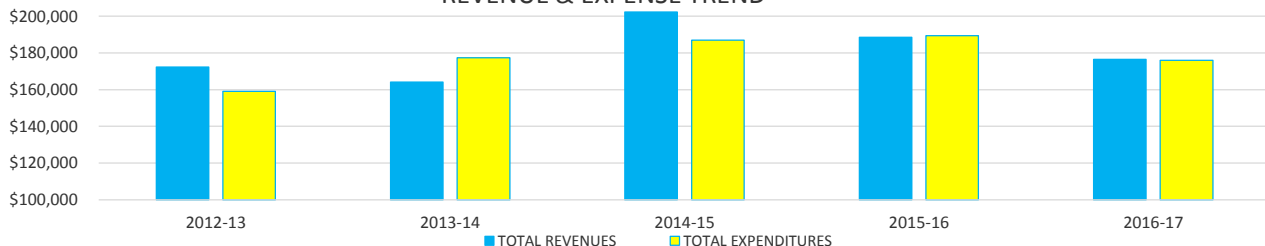
REVENUES

- Public Swimming
- Red Cross Lessons
- Lap Swimming
- Group Rentals
- Concession Stand Sales
- Aqua Aerobics
- Pool Reimb
- From General Fund



Pool	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Public Swimming	\$ 17,817	\$ 15,450	\$ 15,622	\$ 15,500	15,400	\$ 15,500	0.00%
Red Cross Lessons	\$ 10,950	\$ 12,610	\$ 11,980	\$ 10,000	10,000	\$ 12,000	20.00%
Lap Swimming	\$ 4,453	\$ 3,500	\$ 4,981	\$ 3,500	3,800	\$ 3,500	0.00%
Group Rentals	\$ 14,310	\$ 10,992	\$ 16,363	\$ 11,500	11,500	\$ 11,500	0.00%
Concession Stand Sales	\$ 8,369	\$ 7,210	\$ 7,514	\$ 7,500	7,400	\$ 7,500	0.00%
Aqua Aerobics	\$ 4,930	\$ 5,445	\$ 6,828	\$ 4,500	4,500	\$ 4,500	0.00%
Pool Reimb	\$ 33,480	\$ 31,900	\$ 61,952	\$ 32,000	41,000	\$ 42,000	31.25%
From General Fund	\$ 78,000	\$ 77,000	\$ 77,000	\$ 95,000	95,000	\$ 80,000	-15.79%
TOTAL REVENUES	\$ 172,309	\$ 164,107	\$ 202,240	\$ 179,500	\$ 188,600	\$ 176,500	-1.67%
EXPENDITURES							
Wages and Benefits	\$ 52,032	\$ 48,589	\$ 58,151	\$ 49,032	\$ 49,035	\$ 50,779	3.56%
Maintenance and Operation	\$ 107,041	\$ 128,822	\$ 128,832	\$ 102,850	\$ 105,700	\$ 107,250	4.28%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay	\$ -	\$ -	\$ -	\$ 25,000	\$ 34,732	\$ 18,000	-28.00%
TOTAL EXPENDITURES	\$ 159,073	\$ 177,411	\$ 186,983	\$ 176,882	\$ 189,467	\$ 176,029	-0.48%
Net Revenue/(Expenditures)	\$ 13,236	\$ (13,304)	\$ 15,257	\$ 2,618	\$ (867)	\$ 471	-82.00%
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Increase/(Decrease) in Fund Balance	\$ 13,236	\$ (13,304)	\$ 15,257	\$ 2,618	\$ (867)	\$ 471	-82.00%
Beginning Fund Balance July 1	\$ (89,017)	\$ (75,781)	\$ (89,089)	\$ (73,832)	\$ (73,832)	\$ (74,699)	1.17%
Ending Fund Balance June 30	\$ (75,781)	\$ (89,085)	\$ (73,832)	\$ (71,214)	\$ (74,699)	\$ (74,228)	4.23%

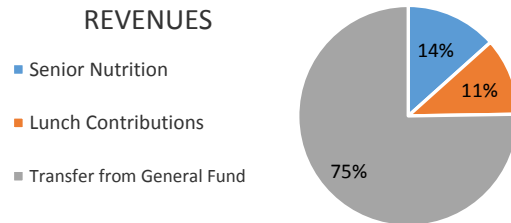
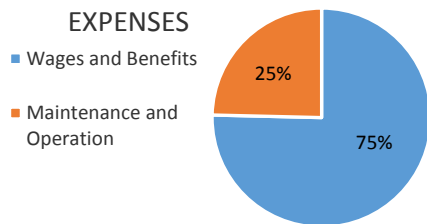
REVENUE & EXPENSE TREND



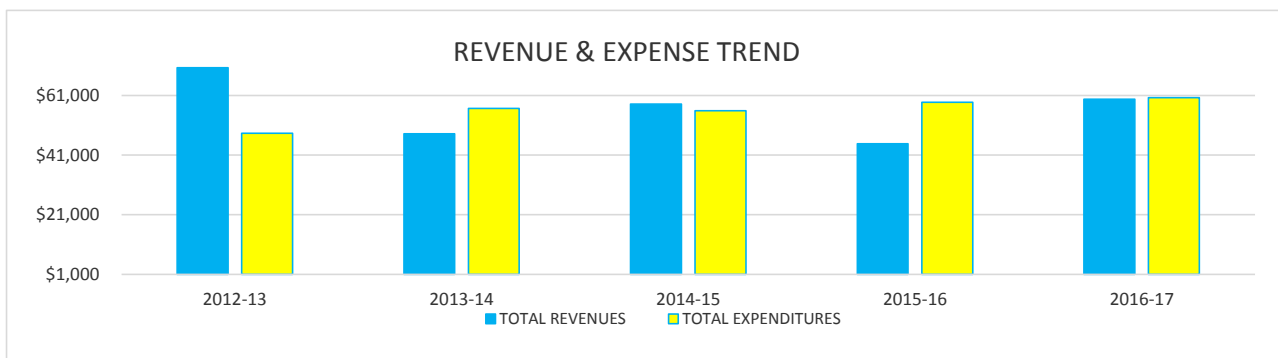
Senior Center

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.

Budget Highlights: Revenues are expected to decrease due to a reduction in federal subsidy.



Senior Center	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Senior Nutrition	\$ 6,289	\$ 8,042	\$ 14,202	\$ 11,000	\$ 8,000	\$ 8,000	-27.27%
Lunch Contributions	\$ 6,057	\$ 6,107	\$ 6,899	\$ 6,800	\$ 6,800	\$ 6,800	0.00%
Transfer from General Fund	\$ 58,000	\$ 34,000	\$ 37,000	\$ 30,000	\$ 30,000	\$ 45,000	50.00%
TOTAL REVENUES	\$ 70,346	\$ 48,149	\$ 58,101	\$ 47,800	\$ 44,800	\$ 59,800	25.10%
EXPENDITURES							
Wages and Benefits	\$ 34,973	\$ 36,895	\$ 40,006	\$ 44,069	\$ 43,695	\$ 45,462	3.16%
Maintenance and Operation	\$ 13,373	\$ 19,779	\$ 15,875	\$ 13,050	\$ 15,034	\$ 14,850	13.79%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 48,346	\$ 56,674	\$ 55,881	\$ 57,119	\$ 58,729	\$ 60,312	5.59%
Net Revenue/(Expenditures)	\$ 22,000	\$ (8,525)	\$ 2,220	\$ (9,319)	\$ (13,929)	\$ (512)	-94.50%
Changes in Fund Balance	\$ -	\$ -	\$ 44				
Net Increase/(Decrease) in Fund Balance	\$ 22,000	\$ (8,525)	\$ 2,264	\$ (9,319)	\$ (13,929)	\$ (512)	-94.50%
Beginning Fund Balance July 1	\$ (19,887)	\$ 2,113	\$ (6,416)	\$ (4,152)	\$ (4,152)	\$ (18,081)	335.48%
Ending Fund Balance June 30	\$ 2,113	\$ (6,412)	\$ (4,152)	\$ (13,471)	\$ (18,081)	\$ (18,593)	38.03%



CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUES
FOR FISCAL YEAR 16/17

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 16/17</u> <u>Proposed</u>	<u>Percent</u> <u>Change</u>
	<u>VEHICLE ABATEMENT</u>							
107-0000-403.09-00	VEHICLE ABATEMENT	\$ 3,472	\$ 1,488	\$ -	\$ -	\$ 1,757	\$ -	0.00%
107-0000-451.01-01	INTEREST	\$ -			\$ -		\$ -	0.00%
	TOTAL ABANDONED VEHICLE	\$ 3,472	\$ 1,488	\$ -	\$ -	\$ 1,757	\$ -	0.00%

Revenues	\$ 3,472	\$ 1,488	\$ -	\$ -	\$ 1,757	\$ -
Expenses	0	\$ 22	\$ 1,000	\$ -	\$ -	\$ -
	\$ 3,472	\$ 1,466	\$ (1,000)	\$ -	\$ 1,757	\$ -



CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 16/17

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 16/17</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<u>VEHICLE ABATEMENT</u>								
107-9100-549.53-10	VEHICLE ABATEMENT COSTS	\$ -	\$ 22	\$ 1,000	\$ -	\$ -	\$ -	0.00%
107-9100-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
107-9100-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
		<u>\$ -</u>	<u>\$ 22</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>

Revenues	\$ 3,472	\$ 1,488	\$ -	\$ -	\$ 1,757	\$ -
Expenses	\$ -	\$ 22	\$ 1,000	\$ -	\$ -	\$ -
	<u>\$ 3,472</u>	<u>\$ 1,466</u>	<u>\$ (1,000)</u>	<u>\$ -</u>	<u>\$ 1,757</u>	<u>\$ -</u>



ABANDONED VEHICLE ABATEMENT

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.

Budget Highlights: None

Abandoned Vehicle Abatement	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Vehicle Abatement	\$ 3,472	\$ 1,488	\$ -	\$ -	1,757	\$ -	
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 3,472	\$ 1,488	\$ -	\$ -	\$ 1,757	\$ -	
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ 22	\$ 1,000	\$ -	\$ -	\$ -	
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ 22	\$ 1,000	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 3,472	\$ 1,466	\$ (1,000)	\$ -	\$ 1,757	\$ -	
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ 3,472	\$ 1,466	\$ (1,000)	\$ -	\$ 1,757	\$ -	
Beginning Fund Balance July 1	\$ 10,932	\$ 14,404	\$ 15,870	\$ 14,870	\$ 14,870	\$ 16,627	11.82%
Ending Fund Balance June 30	\$ 14,404	\$ 15,870	\$ 14,870	\$ 14,870	\$ 16,627	\$ 16,627	10.57%



Summary of Street Funds

2016-2017 Fiscal Year Budget

	Gas Tax	LTF 3	LTF 8	Measure C Street Maint	Measure C ADA	Measure C Flex Fund	Total
Actual Fund Balance 06/30/15	434,566	40,670	1,357,251	510,754	4,731	85,099	2,433,071
Estimated Beg Fund Balance 6/30/16	439,696	48,375	1,617,678	541,002	10,165	102,269	2,759,185
Revenues:							
Taxes	245,838	8,407	379,614	163,164	5,711	191,308	994,042
Interest	-	20	500	1,400	-	-	1,920
<i>Total Revenue</i>	<i>245,838</i>	<i>8,427</i>	<i>380,114</i>	<i>164,564</i>	<i>5,711</i>	<i>191,308</i>	<i>995,962</i>
Expenses:							
Salaries & Benefits	198,259	-	-	-	-	-	198,259
Tools & Supplies	-	-	2,500	-	-	12,000	14,500
Utilities	-	-	3,800	-	-	-	-
Street Lighting	15,000	-	9,000	-	-	90,000	114,000
Professional Service	20,000	-	15,000	20,000	-	20,000	75,000
Vehicle Maintenance	-	-	-	-	-	4,000	4,000
Fuels	-	-	-	-	-	-	-
Audit	-	-	-	-	-	1,500	1,500
Repair & Maint	-	-	-	-	-	20,000	20,000
Sidewalk Repair	-	5,000	-	-	5,000	20,000	30,000
Street Striping Program	-	-	20,000	-	-	-	20,000
Overhead	17,500	-	20,500	-	-	20,500	58,500
Capital Outlay Projects:							
Meadow Lane			140,500				140,500
Sunset St.			128,000				128,000
Reclamite (Several St)			40,000				40,000
Smith St. - Local Match			196,000				196,000
ADA Curb Ramps			20,000				20,000
Madsen (Sierra to Stroud)			27,694				27,694
Laurel Ln.			140,000				140,000
Bethel Ave. Eng.	-		6,075		-	-	6,075
Sierra St. Reconstruct			7,490				7,490
California St.	-	-		340,000	-	-	340,000
Vehicle Repl.-set aside	-	-	-	-	-	-	-
<i>Total Expenses</i>	<i>250,759</i>	<i>5,000</i>	<i>776,559</i>	<i>360,000</i>	<i>5,000</i>	<i>188,000</i>	<i>1,585,318</i>
Net Result	(4,921)	3,427	(396,445)	(195,436)	711	3,308	(589,356)
Projected 6/30/17							
Ending Fund Balance	434,776	51,802	1,221,233	345,566	10,876	105,577	2,169,830



**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUES
FOR FISCAL YR 16/17**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 16/17</u> <u>Proposed</u>	<u>Percent</u> <u>Change</u>
<u>GAS TAX</u>								
102-0000-403.06-01	2105	\$ 49,913	\$ 78,162	\$ 63,293	\$ 66,759	\$ 66,759	\$ 73,143	9.56%
102-0000-403.06-02	2106	\$ 34,843	\$ 35,518	\$ 37,455	\$ 39,218	\$ 39,218	\$ 40,502	3.27%
102-0000-403.06-03	2107	\$ 81,790	\$ 83,627	\$ 84,004	\$ 91,272	\$ 91,272	\$ 101,571	11.28%
102-0000-403.06-04	2107.5	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
102-0000-403.06-05	2103	\$ 90,630	\$ 160,136	\$ 108,170	\$ 52,928	\$ 52,928	\$ 27,622	-47.81%
102-0000-451.01-01	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		<u>\$ 260,176</u>	<u>\$ 360,443</u>	<u>\$ 292,922</u>	<u>\$ 253,177</u>	<u>\$ 253,177</u>	<u>\$ 245,838</u>	-2.90%
<u>LTF 3</u>								
103-0000-403.07-01	ARTICLE 3	\$ 6,677	\$ 6,906	\$ 7,248	\$ 7,733	\$ 7,685	\$ 8,407	8.72%
103-0000-451.01-01	INTEREST	\$ 120	\$ 49	\$ 41	\$ 175	\$ 20	\$ 20	-88.57%
103-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ 639	\$ -	\$ -	\$ -	\$ -	
		<u>\$ 6,797</u>	<u>\$ 7,594</u>	<u>\$ 7,289</u>	<u>\$ 7,908</u>	<u>\$ 7,705</u>	<u>\$ 8,427</u>	6.56%
<u>LTF 8</u>								
104-0000-403.07-02	ARTICLE 8	\$ 370,133	\$ 443,382	\$ 367,735	\$ 349,177	\$ 349,177	\$ 379,614	8.72%
104-0000-451.01-01	INTEREST	\$ 415	\$ 257	\$ 693	\$ 700	\$ 1,350	\$ 500	-28.57%
104-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		<u>\$ 370,548</u>	<u>\$ 443,639</u>	<u>\$ 368,428</u>	<u>\$ 349,877</u>	<u>\$ 350,527</u>	<u>\$ 380,114</u>	8.64%
<u>MEASURE C</u>								
105-0000-403.08-00	MEASURE C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-0000-403.08-01	STREET MAINTENANCE	\$ 142,372	\$ 148,036	\$ 152,493	\$ 155,248	\$ 155,248	\$ 163,164	5.10%
105-0000-403.08-02	ADA COMPLIANCE	\$ 4,784	\$ 4,972	\$ 5,118	\$ 5,434	\$ 5,434	\$ 5,711	5.10%
105-0000-403.08-03	FLEXIBLE FUNDING	\$ 165,503	\$ 172,695	\$ 178,173	\$ 181,615	\$ 181,615	\$ 191,308	5.34%
105-0000-451.01-01	INTEREST	\$ 1,092	\$ 689	\$ 629	\$ 1,400	\$ 1,400	\$ 1,400	0.00%
		<u>\$ 313,751</u>	<u>\$ 326,392</u>	<u>\$ 336,413</u>	<u>\$ 343,697</u>	<u>\$ 343,697</u>	<u>\$ 361,583</u>	5.20%
		\$ 951,272	\$ 1,138,068	\$ 1,005,052	\$ 954,659	\$ 955,106	\$ 995,962	4.33%
	Revenues	\$ 951,272	\$ 1,138,068	\$ 1,005,052	\$ 954,659	\$ 955,106	\$ 995,962	
	Expenses	\$ 627,517	\$ 1,063,942	\$ 591,920	\$ 1,131,678	\$ 628,993	\$ 1,585,318	
		<u>\$ 323,755</u>	<u>\$ 74,126</u>	<u>\$ 413,132</u>	<u>\$ (177,019)</u>	<u>\$ 326,113</u>	<u>\$ (589,356)</u>	



**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YR 16/17**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 16/17</u> <u>Proposed</u>	<u>Percent</u> <u>Change</u>
<u>GAS TAX</u>								
102-9100-549.51-01	SALARIES	\$ 31,603	\$ 38,741	\$ 103,356	\$ 126,052	\$ 120,884	\$ 115,791	-8.14%
102-9100-549.51-02	OVERTIME	\$ 832	\$ 2,338	\$ 3,834	\$ 13,000	\$ 13,000	\$ -	-100.00%
102-9100-549.51-21	FICA	\$ 3,004	\$ 3,186	\$ 7,437	\$ 9,368	\$ 9,389	\$ 8,496	-9.32%
102-9100-549.51-23	PERS	\$ 5,372	\$ 5,671	\$ 14,135	\$ 19,088	\$ 18,875	\$ 23,256	21.83%
102-9100-549.51-25	MEDICAL	\$ 12,537	\$ 11,541	\$ 35,139	\$ 41,447	\$ 34,777	\$ 40,304	-2.76%
102-9100-549.51-27	WORKERS COMP	\$ 6,442	\$ 6,609	\$ 7,886	\$ 9,234	\$ 9,234	\$ 9,633	4.31%
102-9100-549.51-31	ERMA/EAP	\$ 1,991	\$ 1,286	\$ 1,109	\$ 889	\$ 889	\$ 781	-12.20%
102-9100-549.52-10	DEPT TOOLS & SUPPLIES	\$ 1,344	\$ 1,088	\$ 2,118	\$ -	\$ -	\$ -	-
102-9100-549.52-19	STREET LIGHTS & SIGNALS	\$ 8,702	\$ 20,928	\$ 11,500	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
102-9100-549.52-22	VEHICLE MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
102-9100-549.52-24	FUELS	\$ 7,706	\$ 8,184	\$ 6,255	\$ 7,800	\$ 6,000	\$ -	-100.00%
102-9100-549.52-70	PROFESSIONAL SERVICES	\$ 8,457	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
102-9100-549.52-94	AUDIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
102-9100-549.55-01	TRANSFER OUT-OVERHEAD	\$ 16,800	\$ 15,500	\$ 15,500	\$ 15,500	\$ -	\$ 17,500	12.90%
102-9100-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	TOTAL	\$ 104,790	\$ 115,072	\$ 208,269	\$ 277,378	\$ 248,048	\$ 250,759	-9.60%
<u>STREET MAINTENANCE</u>								
102-9200-549.51-01	SALARIES	\$ 63,208	\$ 60,456	\$ -	\$ -	\$ -	\$ -	-
102-9200-549.51-02	OVERTIME	\$ 873	\$ 4,669	\$ -	\$ -	\$ -	\$ -	-
102-9200-549.51-21	FICA	\$ 3,633	\$ 4,016	\$ -	\$ -	\$ -	\$ -	-
102-9200-549.51-23	PERS	\$ 7,542	\$ 6,909	\$ -	\$ -	\$ -	\$ -	-
102-9200-549.51-25	MEDICAL	\$ 15,645	\$ 15,460	\$ -	\$ -	\$ -	\$ -	-
102-9200-549.51-27	WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
102-9200-549.51-31	ERMA/EAP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
102-9200-549.52-10	DEPT TOOLS & SUPPLIES	\$ 532	\$ 599	\$ -	\$ -	\$ -	\$ -	-
102-9200-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	TOTAL	\$ 91,433	\$ 92,109	\$ -	\$ -	\$ -	\$ -	-
<u>LTF 3</u>								
103-9100-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
103-9100-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
103-9100-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	0.00%
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	0.00%
<u>LTF 8</u>								
104-9100-549.52-10	DEPT TOOLS & SUPPLIES	\$ 2,087	\$ -	\$ 68	\$ 3,000	\$ 2,500	\$ 2,500	-16.67%
104-9100-549.52-18	UTILITIES	\$ 3,738	\$ 3,860	\$ 4,198	\$ 3,800	\$ 3,800	\$ 3,800	0.00%
104-9100-549.52-19	STREET LIGHTS & SIGNALS	\$ -	\$ -	\$ -	\$ 28,000	\$ 28,000	\$ 9,000	-67.86%
104-9100-549.52-24	FUELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
104-9100-549.52-70	PROFESSIONAL SERVICES	\$ 53,127	\$ 617	\$ 10,039	\$ 18,000	\$ 18,000	\$ 15,000	-16.67%
104-9100-549.52-75	STREET STRIPING PROGRAM	\$ -	\$ -	\$ -	\$ 20,000	\$ 17,300	\$ 20,000	0.00%
104-9100-549.55-01	TRANSFER OUT-OVERHEAD	\$ 16,800	\$ 15,500	\$ 15,500	\$ 20,500	\$ 20,500	\$ 20,500	0.00%
104-9100-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ 29,983	\$ -	\$ -	\$ -	\$ -	-
104-9100-549.57-01	CAPITAL OUTLAY	\$ -	\$ 494,465	\$ 37,312	\$ 305,000	\$ -	\$ 705,759	131.40%
	TOTAL	\$ 75,752	\$ 544,425	\$ 67,117	\$ 398,300	\$ 90,100	\$ 776,559	94.97%
<u>OPERATING</u>								
105-9100-549.51-01	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
105-9100-549.51-02	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
105-9100-549.51-04	PARTTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
105-9100-549.51-21	FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
105-9100-549.51-23	PERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
105-9100-549.51-25	MEDICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
105-9100-549.51-27	WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
105-9100-549.52-10	DEPT TOOLS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
105-9100-549.52-19	STREET LIGHTS & SIGNALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
105-9100-549.52-22	VEHICLE MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
105-9100-549.52-24	FUELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
105-9100-549.52-29	REPAIRS & MAINTENANCE	\$ -	\$ 9,176	\$ -	\$ -	\$ -	\$ -	-
105-9100-549.52-94	AUDIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
105-9100-549.55-01	TRANSFER OUT-OVERHEAD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
105-9100-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
105-9100-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	TOTAL	\$ -	\$ 9,176	\$ -	\$ -	\$ -	\$ -	-
<u>STREET MAINTENANCE</u>								
105-9200-549.52-10	DEPT TOOLS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
105-9200-549.52-29	REPAIRS & MAINTENANCE	\$ -	\$ 9,263	\$ 153,803	\$ 125,000	\$ 125,000	\$ -	-100.00%
105-9200-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ (9,160)	\$ -	\$ -	\$ -	\$ 20,000	0.00%
105-9200-549.55-01	TRANSFER OUT-OVERHEAD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-



<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 16/17</u> <u>Proposed</u>	<u>Percent</u> <u>Change</u>
105-9200-549.57-01	CAPITAL OUTLAY	\$ 189,246	\$ 106,211	\$ -	\$ 150,000	\$ -	\$ 340,000	126.67%
	TOTAL	\$ 189,246	\$ 106,314	\$ 153,803	\$ 275,000	\$ 125,000	\$ 360,000	30.91%
<u>ADA COMPLIANCE</u>								
105-9300-549.52-10	DEPT TOOLS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9300-549.52-29	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9300-549.52-30	SIDEWALK REPAIR	\$ -	\$ 30,668	\$ 10,000	\$ 5,000	\$ -	\$ 5,000	0.00%
105-9300-549.55-01	TRANSFER OUT-OVERHEAD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ 30,668	\$ 10,000	\$ 5,000	\$ -	\$ 5,000	0.00%
<u>FLEXIBLE FUNDING</u>								
105-9400-549.52-10	DEPT TOOLS & SUPPLIES	\$ 32,149	\$ 23,458	\$ 9,517	\$ 15,000	\$ 14,000	\$ 12,000	-20.00%
105-9400-549.52-19	STREET LIGHTS & SIGNALS	\$ 82,655	\$ 105,204	\$ 94,472	\$ 85,000	\$ 85,000	\$ 90,000	5.88%
105-9400-549.52-22	VEHICLE MAINTENANCE	\$ 4,226	\$ 3,254	\$ 4,195	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
105-9400-549.52-24	FUELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105-9400-549.52-29	REPAIRS & MAINTENANCE	\$ -	\$ 536	\$ 1,863	\$ 5,000	\$ -	\$ 20,000	300.00%
105-9400-549.52-30	SIDEWALK REPAIR	\$ 28,785	\$ 16,108	\$ 19,800	\$ 20,000	\$ 16,845	\$ 20,000	0.00%
105-9400-549.52-70	PROFESSIONAL SERVICES	\$ 681	\$ 618	\$ 7,079	\$ 25,000	\$ 24,000	\$ 20,000	-20.00%
105-9400-549.52-94	AUDIT	\$ 1,000	\$ 1,500	\$ 305	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
105-9400-549.55-01	TRANSFER OUT-OVERHEAD	\$ 16,800	\$ 15,500	\$ 15,500	\$ 20,500	\$ 20,500	\$ 20,500	0.00%
	TOTAL	\$ 166,296	\$ 166,178	\$ 152,731	\$ 176,000	\$ 165,845	\$ 188,000	6.82%
	TOTAL MEAS C	\$ 355,542	\$ 312,336	\$ 316,534	\$ 456,000	\$ 290,845	\$ 553,000	21.27%
		\$ 627,517	\$ 1,063,942	\$ 591,920	\$ 1,131,678	\$ 628,993	\$ 1,585,318	40.09%
	Revenues	\$ 951,272	\$ 1,138,068	\$ 1,005,052	\$ 954,659	\$ 955,106	\$ 995,962	
	Expenses	\$ 627,517	\$ 1,063,942	\$ 591,920	\$ 1,131,678	\$ 628,993	\$ 1,585,318	
		\$ 323,755	\$ 74,126	\$ 413,132	\$ (177,019)	\$ 326,113	\$ (589,356)	



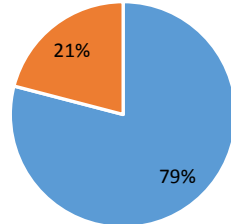
GAS TAX FUND

Description: Cities and Counties receive Highway User Tax revenue under separate formulas for the allocation of funds to support engineering, administration and general maintenance to local roads.

Budget Highlights: Gas Tax revenues are influenced heavily by current gas sales and the State of California's apportionment of funding to localities. The result in these changes have cut the fund from \$693mm in FY14-15 to \$301mm in FY15-16. It is Estimated this trend will continue, with only \$152mm for FY16-17. These changes are consistent with Kingsburg's allocation, which was \$360,443 in FY13-14, and is estimated to be \$245,838 in FY16-17 (a 37% reduction).

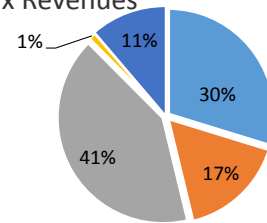
Gas Tax Expenses

- Wages and Benefits
- Maintenance and Operation



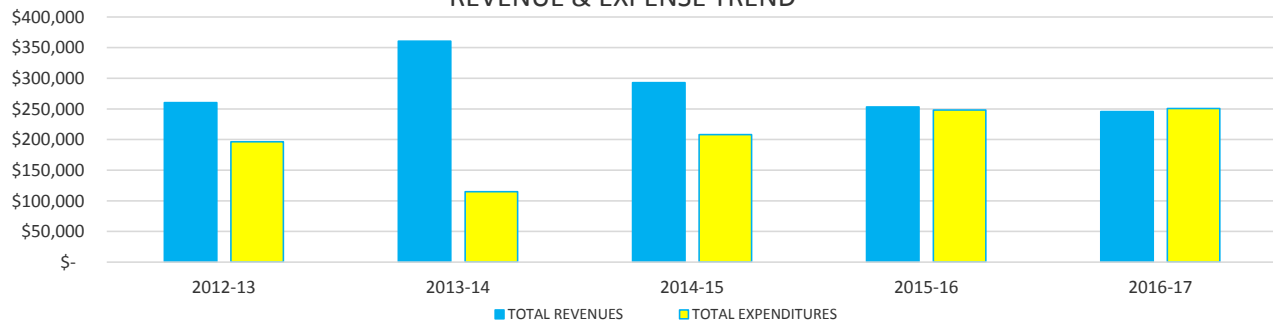
Gas Tax Revenues

- Gas Tax Section-2105
- Gas Tax Section- 2106
- Gas Tax Section-2107
- Gas Tax Section- 2107.5
- Gas Tax Section-2103



Gas Tax Fund 102	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Gas Tax Section-2105	\$ 49,913	\$ 78,162	\$ 63,293	\$ 66,759	66,759	\$ 73,143	9.56%
Gas Tax Section- 2106	\$ 34,843	\$ 35,518	\$ 37,455	\$ 39,218	\$ 39,218	\$ 40,502	3.27%
Gas Tax Section-2107	\$ 81,790	\$ 83,627	\$ 84,004	\$ 91,272	\$ 91,272	\$ 101,571	11.28%
Gas Tax Section- 2107.5	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
Gas Tax Section-2103	\$ 90,630	\$ 160,136	\$ 108,170	\$ 52,928	\$ 52,928	\$ 27,622	-47.81%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$260,176	\$ 360,443	\$ 292,922	\$ 253,177	\$ 253,177	\$ 245,838	-2.90%
EXPENDITURES							
Wages and Benefits	\$ 152,682	\$ 69,372	\$ 172,896	\$ 219,078	\$ 207,048	\$ 198,259	-9.50%
Maintenance and Operation	\$ 43,541	\$ 45,700	\$ 35,373	\$ 58,300	\$ 41,000	\$ 52,500	-9.95%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$196,223	\$ 115,072	\$ 208,269	\$ 277,378	\$ 248,048	\$ 250,759	-9.60%
Net Revenue/(Expenditures)	\$ 63,953	\$ 245,371	\$ 84,653	\$ (24,201)	\$ 5,129	\$ (4,921)	-79.67%
Other Changes in Fund Balance							
Net Increase/(Decrease) in Fund Balance	\$ 63,953	\$ 245,371	\$ 84,653	\$ (24,201)	\$ 5,129	\$ (4,921)	-79.67%
Beginning Fund Balance July 1	\$ 40,590	\$ 104,543	\$ 349,914	\$ 434,567	\$ 434,567	\$ 439,696	1.18%
Ending Fund Balance June 30	\$ 104,543	\$ 349,914	\$ 434,567	\$ 410,366	\$ 439,696	\$ 434,776	5.95%

REVENUE & EXPENSE TREND

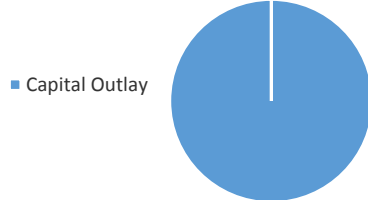


LOCAL TRANSPORTATION FUND ARTICLE 3

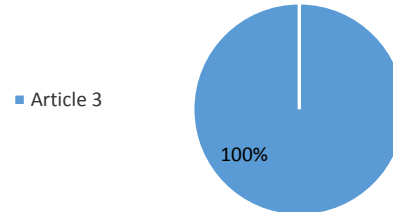
Description: This program receives its funding from State Local Transportation Funds which are administered and disbursed by the Council of Fresno County Governments (COG). This program is commonly referred to as LTF Article 3 because of its identifying section in the State Public Utilities Code. Article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

Budget Highlights: LTF3 includes a small stipend of funding dedicated to the City's ADA transition plan. Staff identified areas are addressed and brought into compliance on an annual basis. Often, this funded is banded with other projects to address several locations under one contract.

EXPENSES

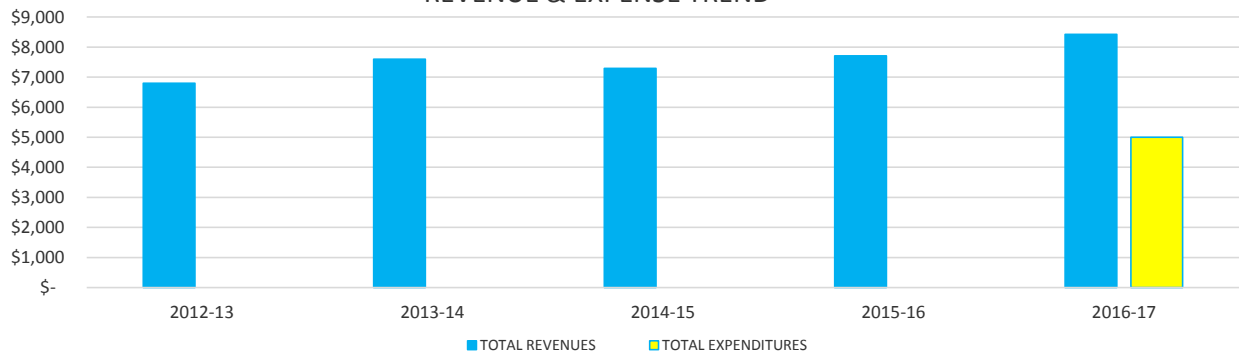


REVENUES



LTF ARTICLE 3 FUND 103	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Article 3	\$ 6,797	\$ 7,594	\$ 7,289	\$ 7,908	7,705	\$ 8,427	6.56%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 6,797	\$ 7,594	\$ 7,289	\$ 7,908	\$ 7,705	\$ 8,427	6.56%
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
Net Revenue/(Expenditures)	\$ 6,797	\$ 7,594	\$ 7,289	\$ 7,908	\$ 7,705	\$ 3,427	-56.66%
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ 6,797	\$ 7,594	\$ 7,289	\$ 7,908	\$ 7,705	\$ 3,427	-56.66%
Beginning Fund Balance July 1	\$ 18,371	\$ 25,168	\$ 33,381	\$ 40,670	\$ 40,670	\$ 48,375	18.95%
Ending Fund Balance June 30	\$ 25,168	\$ 32,762	\$ 40,670	\$ 48,578	\$ 48,375	\$ 51,802	6.64%

REVENUE & EXPENSE TREND



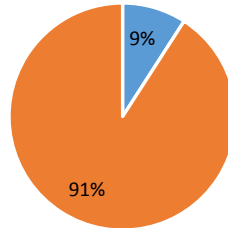
LOCAL TRANSPORTATION ARTICLE 8

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.

Budget Highlights: The LTF8 fund includes a number of important infrastructure projects in FY16-17. Over \$700,000 will be spent in the coming year for local road improvement work. This includes preventative maintenance, reconstruction, and the local match for Federally funded improvement projects.

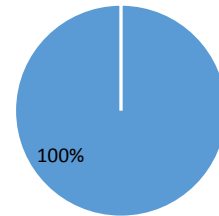
EXPENSES

- Maintenance and Operation
- Capital Outlay



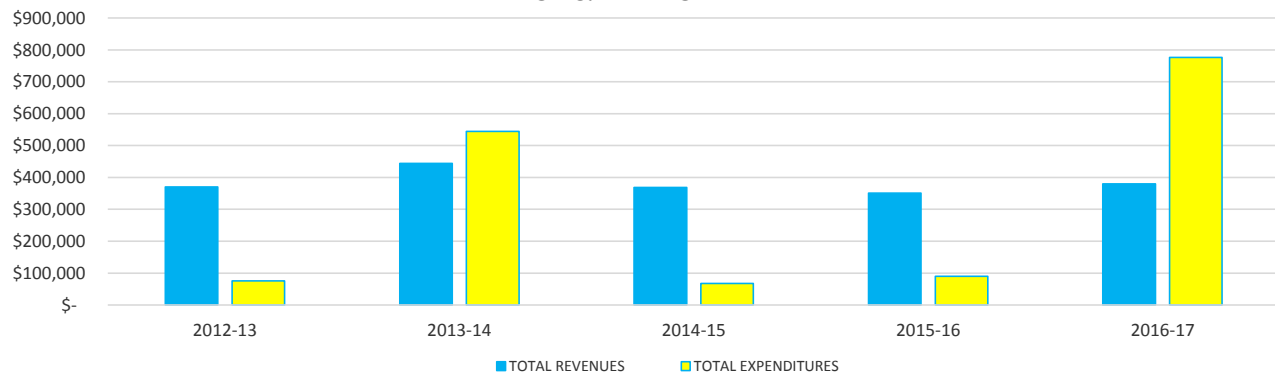
REVENUES

Article 3



LTF ARTICLE 8 FUND 104	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Article 8	\$ 370,548	\$ 443,639	\$ 368,428	\$ 349,877	350,527	\$ 380,114	8.64%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 370,548	\$ 443,639	\$ 368,428	\$ 349,877	\$ 350,527	\$ 380,114	8.64%
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 75,752	\$ 49,960	\$ 29,805	\$ 93,300	\$ 90,100	\$ 70,800	-24.12%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ 494,465	\$ 37,312	\$ 305,000	\$ -	\$ 705,759	131.40%
TOTAL EXPENDITURES	\$ 75,752	\$ 544,425	\$ 67,117	\$ 398,300	\$ 90,100	\$ 776,559	94.97%
Net Revenue/(Expenditures)	\$ 294,796	\$ (100,786)	\$ 301,311	\$ (48,423)	\$ 260,427	\$ (396,445)	718.71%
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ 294,796	\$ (100,786)	\$ 301,311	\$ (48,423)	\$ 260,427	\$ (396,445)	
Beginning Fund Balance July 1	\$ 861,930	\$ 1,156,726	\$ 1,055,940	\$ 1,357,251	\$ 1,357,251	\$ 1,617,678	19.19%
Ending Fund Balance June 30	\$ 1,156,726	\$ 1,055,940	\$ 1,357,251	\$ 1,308,828	\$ 1,617,678	\$ 1,221,233	-7%

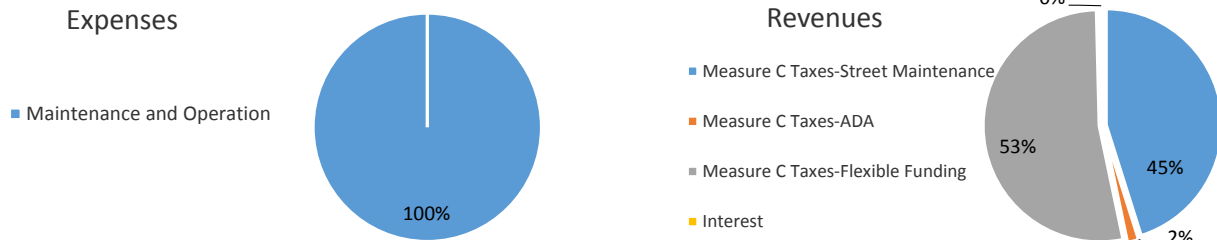
REVENUE & EXPENSE TREND



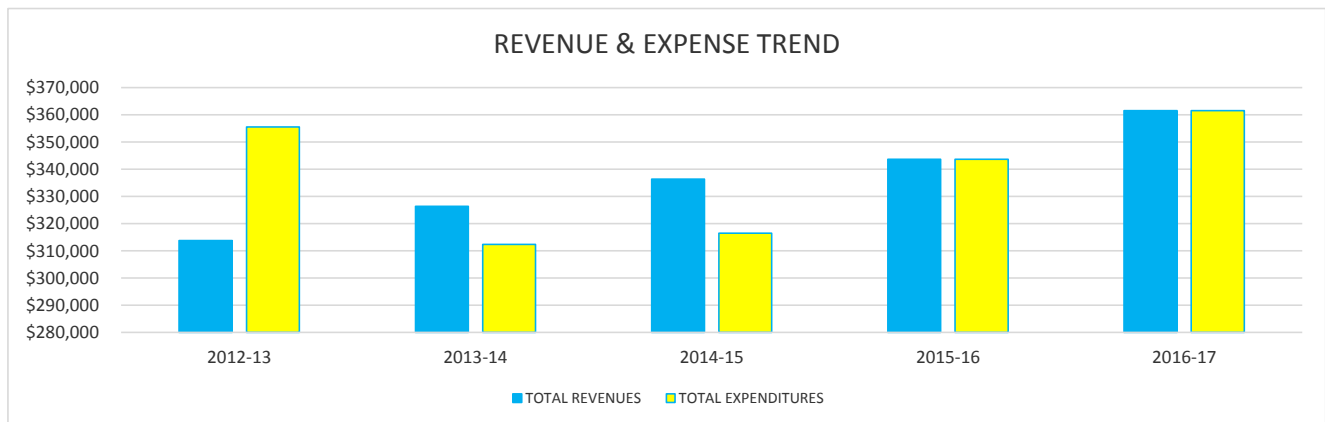
MEASURE C FUND

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 extended by voter approval through 2026.

Budget Highlights: Measure C funds are used on a number of projects related to local roads and sidewalks. For FY16-17 the California St. project will be funded through Measure C. This project will include aesthetic improvements, bulb outs, landscaping and pedestrian access in front of the restored Historic Train Depot.



MEASURE C FUND 105	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Measure C Taxes-Street Maintenance	\$ 142,372	\$ 148,036	152,493	155,248	155,248	\$ 163,164	5.10%
Measure C Taxes-ADA	\$ 4,784	\$ 4,972	\$ 5,118	\$ 5,434	\$ 5,434	\$ 5,711	5.10%
Measure C Taxes-Flexible Funding	\$ 165,503	\$ 172,695	\$ 178,173	\$ 181,615	\$ 181,615	\$ 191,308	5.34%
Interest	\$ 1,092	\$ 629	\$ 629	\$ 1,400	\$ 1,400	\$ 1,400	0.00%
TOTAL REVENUES	\$ 313,751	\$ 326,332	\$ 336,413	\$ 343,697	\$ 343,697	\$ 361,583	5.20%
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 355,542	\$ 312,336	\$ 316,534	\$ 456,000	\$ 290,845	\$ 553,000	21.27%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 355,542	\$ 312,336	\$ 316,534	\$ 456,000	\$ 290,845	\$ 553,000	21.27%
Net Revenue/(Expenditures)	\$ (41,791)	\$ 13,996	\$ 19,879	\$ (112,303)	\$ 52,852	\$ (191,417)	70.45%
	\$ -	\$ 60					
Net Increase/(Decrease) in Fund Balance	\$ (41,791)	\$ 14,056	\$ 19,879	\$ (112,303)	\$ 52,852	\$ (191,417)	70.45%
Beginning Fund Balance July 1	\$ 608,442	\$ 566,651	\$ 580,707	\$ 600,584	\$ 600,584	\$ 653,436	8.80%
Ending Fund Balance June 30	\$ 566,651	\$ 580,707	\$ 600,586	\$ 488,281	\$ 653,436	\$ 462,019	-5.38%



Summary of Enterprise Funds

2016-17 Fiscal Year Budget

	Water	Solid Waste	Ambulance	Total
Actual Fund Balance 06/30/15	4,714,719	(261,451)	(1,890,932)	2,562,335
Estimated Beg Fund Balance 6/30/16	4,620,893	(268,168)	(1,793,725)	2,559,000
Revenues:				
Charges for Service	2,170,000	1,803,000	3,373,154	7,346,154
Water Meter Sales	-	-	-	-
Miscellaneous	-	-	-	-
Transfers in from Other Funds	-	-	549,000	549,000
Grants	-	5,000	-	5,000
Interest	-	-	-	-
<i>Total Revenue</i>	2,170,000	1,808,000	3,922,154	7,900,154
Expenses:				
Salaries and Benefits	488,647	182,731	1,165,327	1,836,705
Office Supplies	38,000	15,000	2,000	55,000
Tools and Supplies	22,500	4,000	54,500	81,000
Utilities/Communications	184,750	1,900	35,400	222,050
Fuel/Veh Maint	11,000	-	36,000	47,000
Write offs/Write downs	-	-	1,500,000	1,500,000
Conf/Mtgs/Travel/Train-Ed/Dues	3,000	-	16,200	19,200
Special Professional Services	58,300	1,267,781	48,100	1,374,181
IGT Expense	-	-	726,392	-
Groundwater Recharge	155,000	-	-	155,000
Franchise Fees	-	47,000	-	47,000
Safety Equipment/Fire Prevention	-	-	1,000	1,000
Consolidated Irr. Large System Fee	-	-	-	-
Insurance-Equipment Maintenance	-	-	29,000	29,000
System/Computer Maintenance	100,000	7,000	-	107,000
Depreciation	274,000	2,700	100,000	376,700
Reserve Uniform	-	-	6,600	-
Transfer Out-Overhead	486,000	280,000	68,000	834,000
Debt Service	249,800	-	73,038	322,838
Capital Outlay	165,700	-	73,000	238,700
<i>Total Expenses</i>	2,236,698	1,808,112	3,934,556	7,979,366
Net Result	(66,698)	(112)	(12,402)	(79,212)
Ending Fund Balance	4,554,195	(268,280)	(1,806,128)	2,479,788
GASB Liability	135,722	40,163	1,168,072	1,343,956
Adjusted Ending Fund Balance	4,689,917	(228,117)	(638,056)	3,823,744



**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUES
FOR FISCAL YEAR 16-17**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY16/17</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<u>BUILDING PERMIT</u>								
317-0000-412.01-01	BUILDING PERMITS	\$ 43,369	\$ 110,767	\$ 127,228	\$ -	\$ -	\$ -	
317-0000-412.01-02	PLUMB/ELEC/AIR COND	\$ 17,114	\$ 11,985	\$ 14,112	\$ -	\$ -	\$ -	
317-0000-412.01-03	STRONG MOTION TAX-RESIDEN	\$ 659	\$ 1,335	\$ 2,342	\$ -	\$ -	\$ -	
317-0000-412.01-04	STRONG MOTION TAX-COMM	\$ -	\$ 19	\$ 1,060	\$ -	\$ -	\$ -	
317-0000-412.01-05	ENERGY SURCHARGE	\$ 2,402	\$ 13,274	\$ 12,283	\$ -	\$ -	\$ -	
317-0000-412.01-06	PLAN CHECK FEE	\$ 20,012	\$ 94,141	\$ 77,343	\$ -	\$ -	\$ -	
317-0000-412.01-08	GRADING & INSPECTION-COMM	\$ -	\$ 9,931	\$ 15,100	\$ -	\$ -	\$ -	
317-0000-412.01-09	BSC FEES	\$ 1,622	\$ 3,012	\$ 3,023	\$ -	\$ -	\$ -	
317-0000-471.01-10	FROM GENERAL FUND	\$ -	\$ -	\$ 329,692	\$ -	\$ -	\$ -	
	TOTAL BUILDING PERMIT	\$ 85,178	\$ 244,464	\$ 582,183	\$ -	\$ -	\$ -	
<u>WATER</u>								
318-0000-435.01-01	WATER SALES	\$ 1,770,410	\$ 1,863,192	\$ 1,950,700	\$ 1,885,000	\$ 1,950,000	\$ 1,950,000	3.45%
318-0000-435.01-08	METER PROJECT	\$ -	\$ -	\$ 1,371,242	\$ 200,000	\$ 200,000	\$ 200,000	0.00%
318-0000-435.02-01	PENALTY CHARGES	\$ 38,150	\$ 42,346	\$ 45,201	\$ 20,000	\$ 32,000	\$ 20,000	0.00%
	TOTAL CHARGES FOR SERVICE	\$ 1,808,560	\$ 1,905,538	\$ 3,367,143	\$ 2,105,000	\$ 2,182,000	\$ 2,170,000	3.09%
318-0000-451.01-01	INTEREST	\$ 738	\$ 891	\$ -	\$ 800	\$ -	\$ -	-100.00%
318-0000-451.04-01	WATER CONN	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ -	
318-0000-451.04-02	WATER MAINS	\$ 147	\$ 71	\$ 692	\$ -	\$ -	\$ -	
318-0000-451.04-03	FIRE HYDRANTS	\$ 46	\$ 22	\$ 215	\$ -	\$ -	\$ -	
318-0000-451.04-04	WATER FACILITIES	\$ 86	\$ 93	\$ 409	\$ -	\$ -	\$ -	
	TOTAL INTEREST	\$ 1,107	\$ 1,077	\$ 1,316	\$ 800	\$ -	\$ -	-100.00%
318-0000-462.01-00	MISCELLANEOUS	\$ 3,212	\$ 3,774	\$ 136,383	\$ -	\$ -	\$ -	
318-0000-462.01-01	WATER METERS	\$ (89)	\$ -	\$ 2,190	\$ -	\$ -	\$ -	
	TOTAL OTHER REVENUE	\$ 3,123	\$ 3,774	\$ 138,573	\$ -	\$ -	\$ -	
	TOTAL WATER	\$ 1,812,790	\$ 1,910,389	\$ 3,507,032	\$ 2,105,800	\$ 2,182,000	\$ 2,170,000	3.05%
<u>SOLID WASTE</u>								
319-0000-422.02-01	RECYCLING BEV CONT	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
319-0000-422.02-02	ZERO EMISSION GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	FEDERAL/STATE GRANT TOTAL	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
319-0000-435.01-02	REFUSE CHARGES	\$ 1,377,699	\$ 1,403,659	\$ 1,446,272	\$ 1,425,175	\$ 1,480,000	\$ 1,478,000	3.71%
319-0000-435.01-03	RECYCLING CHARGES	\$ 135,616	\$ 139,139	\$ 153,666	\$ 139,000	\$ 175,000.00	\$ 162,000	16.55%
319-0000-435.01-04	STREET SWEEPING CHARGES	\$ 130,141	\$ 132,791	\$ 134,224	\$ 133,000	\$ 134,172.00	\$ 135,000	1.50%
319-0000-435.02-02	REFUSE PENALTY	\$ 30,793	\$ 33,452	\$ 38,307	\$ 15,000	\$ 30,000	\$ 24,000	60.00%
319-0000-435.02-03	RECYCLING PENALTY	\$ 3,027	\$ 3,276	\$ 3,889	\$ -	\$ 3,000	\$ -	
319-0000-435.02-04	STREET SWEEPING PENALTY	\$ 2,812	\$ 3,062	\$ 3,050	\$ -	\$ 2,500	\$ -	
319-0000-435.03-01	PM 10 CREDITS	\$ 15,000	\$ 15,000	\$ 7,335	\$ 4,000	\$ 5,834	\$ 4,000	0.00%
319-0000-435.03-02	OTHER REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL SOLID WASTE	\$ 1,695,088	\$ 1,730,379	\$ 1,786,743	\$ 1,716,175	\$ 1,830,506	\$ 1,803,000	5.06%
319-0000-451.01-01	INTEREST	\$ 171	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL SOLID WASTE	\$ 1,700,259	\$ 1,735,379	\$ 1,786,743	\$ 1,721,175	\$ 1,835,506	\$ 1,808,000	5.04%
<u>FIRE/AMB</u>								
320-0000-422.03-02	HOMELAND SECURITY	\$ 32,226	\$ 16,780	\$ -	\$ -	\$ -	\$ -	
320-0000-422.03-03	FEMA GRANT	\$ -	\$ 12,321	\$ -	\$ -	\$ -	\$ -	
320-0000-422.03-08	OES GRANTS	\$ -	\$ 10,885	\$ 85,290	\$ 136,849	\$ 136,849	\$ -	-100.00%
320-0000-422.03-09	SAFER GRANT	\$ -	\$ 190,871	\$ 199,462	\$ 60,578	\$ 60,578	\$ -	-100.00%
	TOTAL	\$ 32,226	\$ 230,857	\$ 284,752	\$ 197,427	\$ 197,427	\$ -	-100.00%
320-0000-435.01-05	AMBULANCE CHARGES	\$ 1,379,251	\$ 1,461,929	\$ 1,796,054	\$ 2,240,014	\$ 2,240,014	\$ 2,165,000	-3.35%
320-0000-435.01-06	FIRE MED	\$ 18,067	\$ 18,700	\$ 17,270	\$ 16,500	\$ 18,425	\$ 16,500	0.00%
320-000-435-01-07	GEMT	\$ -	\$ 109,849	\$ 55,492	\$ 50,000	\$ -	\$ -	-100.00%
320-000-435-01-09	IGT	\$ -	\$ -	\$ -	\$ 768,831	\$ 768,831	\$ 1,191,654	55.00%
	TOTAL	\$ 1,397,318	\$ 1,590,478	\$ 1,868,816	\$ 3,075,345	\$ 3,027,270	\$ 3,373,154	9.68%
320-0000-462.01-00	MISCELLANEOUS	\$ 110	\$ 135	\$ 156	\$ -	\$ 676	\$ -	
	TOTAL OTHER REVENUE	\$ 110	\$ 135	\$ 156	\$ -	\$ 676	\$ -	
320-0000-471.01-01	FROM OTHER FUNDS	\$ 212,555	\$ 214,706	\$ 211,665	\$ 184,000	\$ 184,000	\$ 184,000	0.00%
320-0000-471.01-10	FROM GENERAL FUND	\$ 613,500	\$ 580,000	\$ 585,000	\$ 765,000	\$ 765,000	\$ 365,000	-52.29%
320-0000-471.01-11	FROM IMPACT FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL INTERFUND OPER TRANS	\$ 826,055	\$ 794,706	\$ 796,665	\$ 949,000	\$ 949,000	\$ 549,000	-42.15%
	TOTA FIRE/AMB	\$ 2,255,709	\$ 2,616,176	\$ 2,950,389	\$ 4,221,772	\$ 4,174,373	\$ 3,922,154	-7.10%



<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY16/17</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
	Total Enterprise Funds	\$ 5,853,936	\$ 6,506,408	\$ 8,826,347	\$ 8,048,747	\$ 8,191,879	\$ 7,900,154	-1.85%
	Revenues	\$ 5,853,936	\$ 6,506,408	\$ 8,826,347	\$ 8,048,747	\$ 8,191,879	\$ 7,900,154	
	Expenses	\$ 5,998,913	\$ 6,210,411	\$ 6,181,992	\$ 8,139,725	\$ 8,195,215	\$ 7,979,366	
		\$ (144,977)	\$ 295,997	\$ 2,644,355	\$ (90,978)	\$ (3,336)	\$ (79,212)	



**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 16-17**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13 ACTUALS	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	PROJECTED YEAR END	FY16-17 PROPOSED	Percent Change
<u>BUILDING PERMIT</u>								
317-9100-519.51-01	SALARIES	\$ 12,644	\$ 12,868	\$ 52,326	\$ -	\$ -	\$ -	
317-9100-519.51-02	OVERTIME	\$ -	\$ 371	\$ 315	\$ -	\$ -	\$ -	
317-9100-519.51-21	FICA	\$ 907	\$ 859	\$ 3,746	\$ -	\$ -	\$ -	
317-9100-519.51-23	PERS	\$ 1,800	\$ 1,535	\$ 8,532	\$ -	\$ -	\$ -	
317-9100-519.51-25	MEDICAL	\$ (1,084)	\$ (325)	\$ 17,483	\$ -	\$ -	\$ -	
317-9100-519.51-27	WORKERS COMP	\$ 720	\$ 813	\$ 3,991	\$ -	\$ -	\$ -	
317-9100-519.51-31	ERMA/EAP	\$ 223	\$ 153	\$ 561	\$ -	\$ -	\$ -	
317-9100-519.52-01	OFFICE SUPPLIES/POSTAGE	\$ 185	\$ 2,908	\$ 891	\$ -	\$ -	\$ -	
317-9100-519.52-10	TOOLS AND SUPPLIES	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -	
317-9100-519.52-16	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
317-9100-519.52-22	VEHICLE MAINTENANCE	\$ 630	\$ -	\$ 391	\$ -	\$ -	\$ -	
317-9100-519.52-24	FUELS	\$ 312	\$ 355	\$ 407	\$ -	\$ -	\$ -	
317-9100-519.52-70	PROFESSIONAL SERVICES	\$ 28,062	\$ 35,393	\$ 16,430	\$ -	\$ -	\$ -	
317-9100-519.52-76	Plan Check Outsource	\$ -	\$ 6,683	\$ -	\$ -	\$ -	\$ -	
317-9100-519.52-91	CONF/MEETINGS/TRAVEL	\$ -	\$ -	\$ 52	\$ -	\$ -	\$ -	
317-9100-519.52-92	MEMBERSHIPS/DUES	\$ -	\$ -	\$ 287	\$ -	\$ -	\$ -	
317-9100-519.53-01	DEPRECIATION	\$ 2,106	\$ 4,513	\$ 4,525	\$ -	\$ -	\$ -	
317-9100-519.53-50	STRONG MOTION TAX	\$ 581	\$ 754	\$ 3,514	\$ -	\$ -	\$ -	
317-9100-519.53-51	BSC TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
317-9100-519.55-01	TRANSFER OUT-OVERHEAD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
317-9100-519.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL		\$ 47,181	\$ 66,880	\$ 113,451	\$ -	\$ -	\$ -	

<u>WATER</u>								
318-5100-549.51-01	SALARIES	\$ 286,784	\$ 279,216	\$ 305,954	\$ 357,652	\$ 394,078	\$ 303,939	-15.02%
318-5100-549.51-02	OVERTIME	\$ 19,329	\$ 36,958	\$ 21,878	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
318-5100-549.51-04	PARTTIME	\$ 12,247	\$ 18,409	\$ 22,047	\$ 15,000	\$ 2,970	\$ 15,000	0.00%
318-5100-549.51-21	FICA	\$ 21,793	\$ 23,031	\$ 24,061	\$ 24,790	\$ 25,991	\$ 22,469	-9.36%
318-5100-549.51-23	PERS	\$ 40,149	\$ 37,350	\$ 44,086	\$ 51,860	\$ 48,292	\$ 46,855	-9.65%
318-5100-549.51-24	PENSION EXPENSE-GASB 68	\$ -	\$ -	\$ 1,890	\$ -	\$ -	\$ -	
318-5100-549.51-25	MEDICAL	\$ 42,745	\$ 35,858	\$ 49,053	\$ 54,032	\$ 47,406	\$ 53,051	-1.82%
318-5100-549.51-27	WORKERS COMP	\$ 16,653	\$ 15,656	\$ 19,627	\$ 24,369	\$ 24,369	\$ 25,284	3.76%
318-5100-549.51-31	ERMA/EAP	\$ 5,147	\$ 2,947	\$ 2,761	\$ 2,346	\$ 2,346	\$ 2,049	-12.67%
318-5100-549.52-01	OFFICE SUPPLIES/POSTAGE	\$ 26,907	\$ 45,753	\$ 47,140	\$ 33,000	\$ 35,000	\$ 38,000	15.15%
318-5100-549.52-10	DEPT TOOLS & SUPPLIES	\$ 11,952	\$ 22,868	\$ 18,889	\$ 20,000	\$ 20,000	\$ 22,500	12.50%
318-5100-549.52-16	COMMUNICATIONS	\$ 570	\$ 470	\$ 665	\$ 600	\$ 600	\$ 750	25.00%
318-5100-549.52-18	UTILITIES	\$ 189,384	\$ 208,164	\$ 206,485	\$ 184,000	\$ 168,000	\$ 184,000	0.00%
318-5100-549.52-22	VEHICLE MAINTENANCE	\$ 3,627	\$ 1,863	\$ 988	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
318-5100-549.52-23	WATER SYSTEM MAINT	\$ 30,395	\$ 48,570	\$ 49,319	\$ 155,000	\$ 155,000	\$ 100,000	-35.48%
318-5100-549.52-24	FUELS	\$ 10,883	\$ 13,020	\$ 11,086	\$ 12,000	\$ 9,000	\$ 9,000	-25.00%
318-5100-549.52-25	OFFICE EQUIP MAINT	\$ 21,835	\$ 3,536	\$ (706)	\$ -	\$ -	\$ -	
318-5100-549.52-50	A/R WRITE OFF	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	
318-5100-549.52-70	PROFESSIONAL SERVICES	\$ 46,756	\$ 87,063	\$ 50,925	\$ 45,000	\$ 50,000	\$ 35,000	-22.22%
318-5100-549.52-80	GROUNDWATER RECHARGE FEE	\$ 169,000	\$ 222,043	\$ 98,417	\$ 160,000	\$ -	\$ 155,000	-3.13%
318-5100-549.52-90	LARGE WATER SYSTEM/CONS I	\$ 14,689	\$ 8,012	\$ -	\$ -	\$ -	\$ -	
318-5100-549.52-91	CONF/MEETINGS/TRAVEL	\$ 1,940	\$ 3,454	\$ 1,672	\$ 3,000	\$ 2,600	\$ 3,000	0.00%
318-5100-549.52-94	AUDIT	\$ 12,080	\$ 13,000	\$ 13,000	\$ 15,700	\$ 15,700	\$ 23,300	48.41%
318-5100-549.53-01	DEPRECIATION	\$ 268,060	\$ 257,404	\$ 264,516	\$ 270,000	\$ 270,000	\$ 274,000	1.48%
318-5100-549.55-01	TRANSFER OUT-OVERHEAD	\$ 306,000	\$ 296,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 320,000	6.67%
318-5100-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ 166,000	\$ 166,000	\$ 166,000	0.00%
318-5100-549.56-01	WATER IMP BOND PYMNTS 1991	\$ 29,768	\$ 27,540	\$ 25,110	\$ 22,477	\$ 22,478	\$ 19,643	-12.61%
318-5100-549.56-02	SAFE DRINK WATER BOND 1992	\$ 20,730	\$ 19,355	\$ 17,775	\$ 16,195	\$ 16,195	\$ 14,615	-9.76%
318-5100-549.56-05	CIEDB WATER IMP LOAN	\$ 83,837	\$ 79,157	\$ 77,380	\$ 75,611	\$ 75,611	\$ 72,704	-3.84%
318-5100-549.56-06	CAPITAL LEASE-WATER METERS	\$ -	\$ 36,718	\$ 33,769	\$ 142,839	\$ 142,839	\$ 142,839	0.00%
318-5100-549.57-01	CAPITAL OUTLAY	\$ -	\$ 43,282	\$ 8,519	\$ 235,000	\$ 235,000	\$ 65,700	-72.04%
318-5100-549.57-02	WATER METERS	\$ -	\$ -	\$ -	\$ 40,062	\$ 24,351	\$ 100,000	149.61%
318-5100-549.57-03	WATER METERS-GOVT CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL		\$ 1,693,260	\$ 1,886,697	\$ 1,716,307	\$ 2,448,534	\$ 2,275,826	\$ 2,236,698	-8.65%

318-5200-549.52-70	PROFESSIONAL SERVICES	\$ 7,569	\$ -					
318-5200-549.54.25	DEVELOPER REIMBURSEMENTS	\$ 190,017	\$ -					
	TOTAL WATER CONNECTION	\$ 197,586	\$ -	\$ -	\$ -	\$ -	\$ -	

<u>SOLID WASTE</u>								
319-9100-549.51-01	SALARIES	\$ 91,791	\$ 100,191	\$ 99,437	\$ 120,214	\$ 119,033	\$ 122,529	1.93%
319-9100-549.51-02	OVERTIME	\$ 57	\$ 1,862	\$ 855	\$ -	\$ 231	\$ -	
319-9100-549.51-04	PARTTIME	\$ 12,247	\$ 13,909	\$ 12,088	\$ -	\$ -	\$ -	
319-9100-549.51-21	FICA	\$ 7,040	\$ 7,848	\$ 7,788	\$ 9,028	\$ 8,162	\$ 9,158	1.45%
319-9100-549.51-23	PERS	\$ 12,973	\$ 12,590	\$ 12,944	\$ 17,407	\$ 15,554	\$ 21,811	25.30%
319-9100-549.51-24	PENSION EXPENSE-GASB 68	\$ -	\$ -	\$ 555	\$ -	\$ -	\$ -	
319-9100-549.51-25	MEDICAL	\$ 15,648	\$ 13,033	\$ 16,284	\$ 18,864	\$ 15,390	\$ 18,214	-3.45%
319-9100-549.51-27	WORKERS COMP	\$ 5,878	\$ 5,558	\$ 6,571	\$ 8,807	\$ 8,807	\$ 10,193	15.74%
319-9100-549.51-31	ERMA/EAP	\$ 1,817	\$ 1,046	\$ 924	\$ 848	\$ 848	\$ 826	-2.58%
319-9100-549.52-01	OFFICE SUPPLIES/POSTAGE	\$ 20,575	\$ 25,926	\$ 21,728	\$ 21,000	\$ 28,173	\$ 15,000	-28.57%
319-9100-549.52-10	DEPT TOOLS & SUPPLIES	\$ 1,354	\$ 12	\$ 7,662	\$ 7,000	\$ 3,500	\$ 4,000	-42.86%
319-9100-549.52-14	PRINTING & ADVERTISING	\$ -	\$ 772	\$ -	\$ -	\$ -	\$ -	



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13 ACTUALS	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	PROJECTED YEAR END	FY16-17 PROPOSED	Percent Change
319-9100-549.52-16	COMMUNICATIONS	\$ 570	\$ 470	\$ 285	\$ 500	\$ 500	\$ 500	0.00%
319-9100-549.52-18	UTILITIES	\$ 1,412	\$ 1,399	\$ 1,569	\$ 1,300	\$ 1,400	\$ 1,400	7.69%
319-9100-549.52-24	FUELS	\$ 533	\$ 569	\$ -	\$ -	\$ -	\$ -	
319-9100-549.52-25	OFFICE EQUIP MAINT	\$ 19,620	\$ 20,693	\$ 19,009	\$ 8,000	\$ 21,932	\$ 7,000	-12.50%
319-9100-549.52-50	A/R WRITE OFF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
319-9100-549.52-71	PROF SERV-REFUSE	\$ 892,667	\$ 947,918	\$ 1,131,114	\$ 984,000	\$ 1,110,596	\$ 1,119,481	13.77%
319-9100-549.52-72	PROF SERV-ST SWEEPING	\$ 130,421	\$ 115,919	\$ 137,713	\$ 122,000	\$ 135,000	\$ 135,000	10.66%
319-9100-549.52-85	FRANCHISE FEES	\$ 110,773	\$ 107,104	\$ -	\$ 48,000	\$ 48,000	\$ 47,000	-2.08%
319-9100-549.52-91	CONF/MEETINGS/TRAVEL	\$ 34	\$ 20	\$ -	\$ -	\$ -	\$ -	
319-9100-549.52-94	AUDIT	\$ 11,500	\$ 8,300	\$ 11,300	\$ 13,700	\$ 8,545	\$ 13,300	-2.92%
319-9100-549.53-01	DEPRECIATION	\$ 645	\$ 516	\$ 2,063	\$ 2,700	\$ 2,700	\$ 2,700	0.00%
319-9100-549.55-01	TRANSFER OUT-OVERHEAD	\$ 331,000	\$ 312,000	\$ 320,000	\$ 310,000	\$ 300,000	\$ 280,000	-9.68%
319-9100-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
319-9100-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ 926	\$ 25,000	\$ 13,852	\$ -	-100.00%
TOTAL SOLID WASTE		\$ 1,668,555	\$ 1,697,655	\$ 1,810,815	\$ 1,718,367	\$ 1,842,223	\$ 1,808,112	5.22%

AMBULANCE

320-6100-539.51-01	SALARIES/FT	\$ 317,987	\$ 442,067	\$ 439,146	\$ 471,578	\$ 531,935	\$ 462,901	-1.84%
320-6100-539.51-02	OVERTIME/FT	\$ 63,945	\$ 68,518	\$ 88,361	\$ 123,000	\$ 123,000	\$ 60,000	-51.22%
320-6100-539.51-04	PT PCFS	\$ 31,803	\$ 49,967	\$ 33,074	\$ -	\$ -	\$ -	
320-6100-539.51-05	RESERVE OFFICERS	\$ 73,795	\$ 17,113	\$ 13,500	\$ 38,880	\$ 48,000	\$ 38,880	0.00%
320-6100-539.51-21	FICA	\$ 35,334	\$ 38,512	\$ 39,511	\$ 38,191	\$ 51,791	\$ 37,108	-2.84%
320-6100-539.51-23	PERS	\$ 83,485	\$ 97,681	\$ 121,032	\$ 121,745	\$ 122,966	\$ 123,930	1.79%
320-6100-539.51-24	PENSION EXPENSE-GASB 68	\$ -	\$ -	\$ (6,629)	\$ -	\$ -	\$ -	
320-6100-539.51-25	MEDICAL	\$ 61,824	\$ 65,233	\$ 63,638	\$ 76,075	\$ 73,619	\$ 63,367	-16.71%
320-6100-539.51-27	WORKERS COMP	\$ 25,066	\$ 30,138	\$ 29,267	\$ 34,547	\$ 34,547	\$ 38,508	11.47%
320-6100-539.51-29	UNIFORM ALLOWANCE	\$ 5,920	\$ 6,007	\$ 2,684	\$ 5,800	\$ 7,200	\$ 7,200	24.14%
320-6100-539.51-31	ERMA/EAP	\$ 8,721	\$ 1,487	\$ 4,117	\$ 3,326	\$ 3,326	\$ 3,120	-6.18%
320-6100-539.52-01	OFFICE SUPPLIES/POSTAGE	\$ 1,001	\$ 789	\$ 856	\$ 500	\$ 550	\$ 1,000	100.00%
320-6100-539.52-04	SPEC DEPT/LAUNDRY	\$ 5,377	\$ 5,815	\$ 5,399	\$ 7,500	\$ 7,000	\$ 6,500	-13.33%
320-6100-539.52-10	DEPT TOOLS & SUPPLIES	\$ 22,198	\$ 23,290	\$ 51,737	\$ 24,000	\$ 24,000	\$ 25,000	4.17%
320-6100-539.52-14	PRINTING & ADVERTISING	\$ 3,335	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6100-539.52-15	INSURANCE	\$ 3,106	\$ 3,230	\$ 6,295	\$ 3,500	\$ 3,500	\$ 5,000	42.86%
320-6100-539.52-16	COMMUNICATIONS	\$ 2,752	\$ 4,442	\$ 4,651	\$ 5,000	\$ 5,200	\$ 6,600	32.00%
320-6100-539.52-22	VEHICLE MAINTENANCE	\$ 9,483	\$ 13,259	\$ 27,071	\$ 15,500	\$ 15,000	\$ 14,500	-6.45%
320-6100-539.52-24	FUELS	\$ 18,692	\$ 20,397	\$ 16,403	\$ 16,500	\$ 13,000	\$ 15,000	-9.09%
320-6100-539.52-25	OFFICE EQUIP MAINT	\$ 836	\$ 580	\$ 1,642	\$ 500	\$ 500	\$ 500	0.00%
320-6100-539.52-26	EQUIPMENT MAINTENANCE	\$ 8,604	\$ 2,995	\$ 6,839	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
320-6100-539.52-50	A/R WRITE OFF	\$ 230,583	\$ 212,680	\$ 339,923	\$ 1,590,000	\$ 1,590,000	\$ 1,500,000	-5.66%
320-6100-539.52-51	A/R WRITE DOWN	\$ 637,335	\$ 696,688	\$ 495,622	\$ -	\$ -	\$ -	
320-6100-539.52-70	PROFESSIONAL SERVICES	\$ 38,900	\$ 44,551	\$ 38,298	\$ 30,000	\$ 55,000	\$ 48,000	60.00%
320-6100-539.52-91	CONF/MEETINGS/TRAVEL	\$ 621	\$ 1,148	\$ 886	\$ 2,000	\$ 2,000	\$ 2,500	25.00%
320-6100-539.52-96	TRAINING & EDUCATION	\$ 2,638	\$ 3,750	\$ 3,024	\$ 4,000	\$ 4,000	\$ 5,000	25.00%
320-6100-539.52-99	IGT EXPENSE	\$ -	\$ -	\$ -	\$ 452,495	\$ 452,495	\$ 726,392	60.53%
320-6100-539.53-01	DEPRECIATION	\$ 97,538	\$ 97,414	\$ 95,252	\$ 100,000	\$ 100,000	\$ 100,000	0.00%
320-6100-539.55-01	TRANSFER OUT-OVERHEAD	\$ 98,000	\$ 102,800	\$ 75,000	\$ 70,000	\$ 70,000	\$ 68,000	-2.86%
320-6100-539.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
320-6100-539.56-14	FIRE STATION BOND PAYMNTS	\$ 137,555	\$ 134,705	\$ 131,665	\$ 53,482	\$ 53,483	\$ 73,038	36.56%
320-6100-539.57-01	CAPITAL OUTLAY	\$ -	\$ 4,015	\$ 6,528	\$ 245,000	\$ 250,811	\$ 70,000	-71.43%
TOTAL		\$ 2,026,434	\$ 2,189,271	\$ 2,134,792	\$ 3,541,120	\$ 3,650,923	\$ 3,510,044	-0.88%

FIRE

320-6200-539.51-01	SALARIES/FT	\$ 139,085	\$ 165,869	\$ 168,416	\$ 176,124	\$ 190,840	\$ 180,017	2.21%
320-6200-539.51-02	OVERTIME/FT	\$ 24,908	\$ 25,930	\$ 34,811	\$ 47,000	\$ 44,000	\$ 30,000	-36.17%
320-6200-539.51-04	PT/PCFS	\$ 3,417	\$ 3,031	\$ 13,465	\$ -	\$ -	\$ -	
320-6200-539.51-05	RESERVE OFFICERS	\$ 15,987	\$ -	\$ 5,003	\$ 14,000	\$ 22,000	\$ 15,120	8.00%
320-6200-539.51-21	FICA	\$ 11,844	\$ 13,172	\$ 15,473	\$ 14,296	\$ 18,540	\$ 14,188	-0.75%
320-6200-539.51-23	PERS	\$ 31,028	\$ 50,328	\$ 53,152	\$ 46,157	\$ 43,933	\$ 47,595	3.11%
320-6200-539.51-24	PENSION EXPENSE-GASB 68	\$ -	\$ -	\$ (2,911)	\$ -	\$ -	\$ -	
320-6200-539.51-25	MEDICAL	\$ 21,002	\$ 24,323	\$ 24,407	\$ 29,583	\$ 20,655	\$ 24,304	-17.85%
320-6200-539.51-27	WORKERS COMP	\$ 8,075	\$ 11,320	\$ 11,854	\$ 12,902	\$ -	\$ 14,975	16.07%
320-6200-539.51-29	UNIFORM ALLOWANCE	\$ 660	\$ 504	\$ 1,540	\$ 2,900	\$ 2,900	\$ 2,900	0.00%
320-6200-539.51-31	ERMA/EAP	\$ 3,783	\$ 304	\$ 3,580	\$ 1,242	\$ 1,242	\$ 1,213	-2.31%
320-6200-539.52-01	OFFICE SUPPLIES/POSTAGE	\$ 1,744	\$ 1,370	\$ 866	\$ 500	\$ 700	\$ 1,000	100.00%
320-6200-539.52-04	SPEC DEPT/LAUNDRY	\$ 365	\$ 427	\$ -	\$ -	\$ -	\$ -	
320-6200-539.52-05	PERSONNEL/MEDICAL	\$ 1,060	\$ -	\$ 482	\$ 1,000	\$ 3,533	\$ 2,500	150.00%
320-6200-539.52-10	DEPT TOOLS & SUPPLIES	\$ 21,553	\$ 18,709	\$ 12,751	\$ 20,000	\$ 18,000	\$ 20,000	0.00%
320-6200-539.52-11	RESERVE UNIFORMS	\$ 23	\$ 524	\$ 2,454	\$ 4,200	\$ 4,200	\$ 6,600	57.14%
320-6200-539.52-12	SAFETY PERS PROTEC EQUIP	\$ 816	\$ 240	\$ 277	\$ -	\$ -	\$ -	
320-6200-539.52-14	PRINTING & ADVERTISING	\$ -	\$ 433	\$ 73	\$ 100	\$ -	\$ 100	0.00%
320-6200-539.52-15	INSURANCE	\$ 5,656	\$ 5,742	\$ 2,812	\$ -	\$ -	\$ -	
320-6200-539.52-16	COMMUNICATIONS	\$ 3,317	\$ 2,539	\$ 5,385	\$ 5,500	\$ 6,500	\$ 8,300	50.91%
320-6200-539.52-18	UTILITIES	\$ 21,349	\$ 20,711	\$ 21,686	\$ 19,500	\$ 19,500	\$ 20,500	5.13%
320-6200-539.52-24	FUELS	\$ 10,574	\$ 11,391	\$ 8,490	\$ 8,000	\$ 6,000	\$ 6,500	-18.75%
320-6200-539.52-26	EQUIPMENT MAINTENANCE	\$ 33,706	\$ 11,476	\$ 17,472	\$ 17,500	\$ 15,000	\$ 16,000	-8.57%
320-6200-539.52-70	PROFESSIONAL SERVICES	\$ 2,940	\$ (2,940)	\$ -	\$ -	\$ -	\$ -	
320-6200-539.52-91	CONF/MEETINGS/TRAVEL	\$ 755	\$ 1,120	\$ 1,176	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
320-6200-539.52-92	MEMBERSHIPS/DUES	\$ 1,425	\$ 1,458	\$ 1,840	\$ 3,200	\$ 3,200	\$ 3,200	0.00%
320-6200-539.52-96	TRAINING & EDUCATION	\$ 690	\$ 1,782	\$ 1,311	\$ 3,000	\$ 3,000	\$ 4,000	33.33%
320-6200-539.53-24	FIRE PREVENTION	\$ 135	\$ 145	\$ 145	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
320-6200-539.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ 617	\$ 2,500	\$ -	\$ 3,000	20.00%



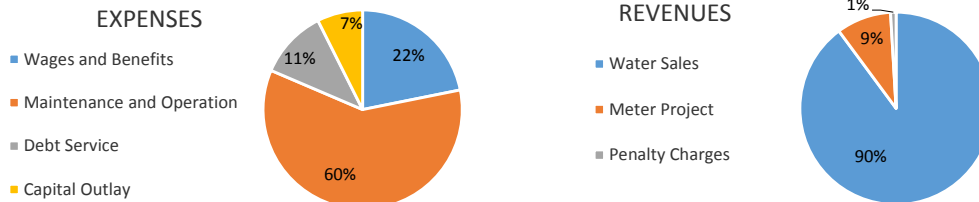
<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY16-17</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
	TOTAL FIRE	\$ 365,897	\$ 369,908	\$ 406,627	\$ 431,705	\$ 426,243	\$ 424,513	-1.67%
	TOTAL FIRE/AMB	\$ 2,392,331	\$ 2,559,179	\$ 2,541,419	\$ 3,972,825	\$ 4,077,166	\$ 3,934,556	-0.96%
	Total Enterprise Funds	\$ 5,998,913	\$ 6,210,411	\$ 6,181,992	\$ 8,139,725	\$ 8,195,215	\$ 7,979,366	-1.97%
	Revenues	\$ 5,853,936	\$ 6,506,408	\$ 8,826,347	\$ 8,048,747	\$ 8,191,879	\$ 7,900,154	
	Expenses	\$ 5,998,913	\$ 6,210,411	\$ 6,181,992	\$ 8,139,725	\$ 8,195,215	\$ 7,979,366	
		\$ (144,977)	\$ 295,997	\$ 2,644,355	\$ (90,978)	\$ (3,336)	\$ (79,212)	



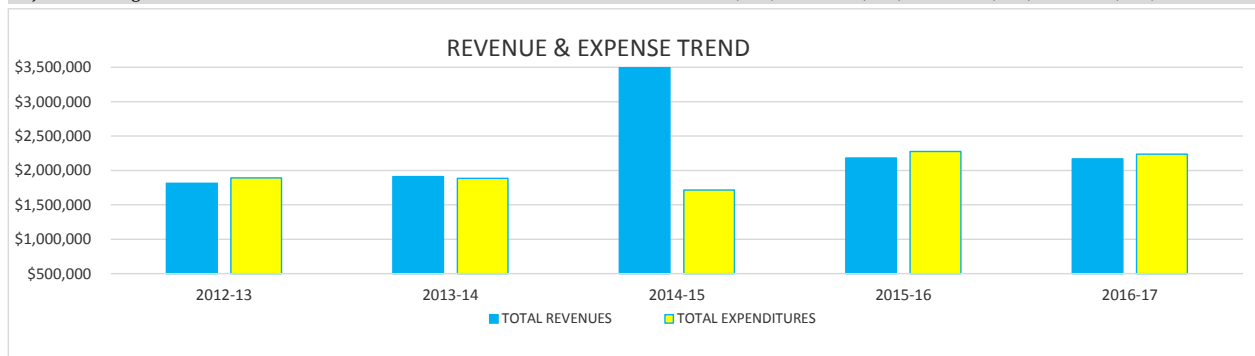
WATER SYSTEM

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.

Budget Highlights The Water fund expenditures include funding for necessary valve replacement in the downtown corridor. In addition, a new utility vehicle and vehicle diagnostic scanner purchases are planned. Payment to the Consolidated Irrigation District will continue as contracted.



Water System	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Water Sales	\$ 1,770,410	\$ 1,863,192	\$ 1,950,700	\$ 1,885,000	\$ 1,950,000	\$ 1,950,000	3.45%
Meter Project	\$ -	\$ -	\$ 1,371,242	\$ 200,000	\$ 200,000	\$ 200,000	0.00%
Penalty Charges	\$ 38,150	\$ 42,346	\$ 45,201	\$ 20,000	\$ 32,000	\$ 20,000	0.00%
Interest	\$ 738	\$ 891	\$ -	\$ 800	\$ -	\$ -	-100.00%
Water Conn	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ -	-
Water Mains	\$ 147	\$ 71	\$ 692	\$ -	\$ -	\$ -	-
Fire Hydrants	\$ 46	\$ 22	\$ 215	\$ -	\$ -	\$ -	-
Water Facilities	\$ 86	\$ 93	\$ 409	\$ -	\$ -	\$ -	-
Misc	\$ 3,212	\$ 3,774	\$ 136,383	\$ -	\$ -	\$ -	-
Water Meters	\$ (89)	\$ -	\$ 2,190	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 1,812,790	\$ 1,910,389	\$ 3,507,032	\$ 2,105,800	\$ 2,182,000	\$ 2,170,000	3.05%
EXPENDITURES							
Wages and Benefits	\$ 444,847	\$ 449,425	\$ 491,357	\$ 550,050	\$ 565,452	\$ 488,647	-11.16%
Maintenance and Operation	\$ 1,311,764	\$ 1,231,220	\$ 1,062,397	\$ 1,366,300	\$ 1,193,900	\$ 1,332,550	-2.47%
Debt Service	\$ 134,335	\$ 162,770	\$ 154,034	\$ 257,122	\$ 257,123	\$ 249,800	-2.85%
Capital Outlay	\$ -	\$ 43,282	\$ 8,519	\$ 275,062	\$ 259,351	\$ 165,700	-39.76%
TOTAL EXPENDITURES	\$ 1,890,946	\$ 1,886,697	\$ 1,716,307	\$ 2,448,534	\$ 2,275,826	\$ 2,236,698	-8.65%
Net Revenue/(Expenditures)	\$ (78,156)	\$ 23,692	\$ 1,790,725	\$ (342,734)	\$ (93,826)	\$ (66,698)	-80.54%
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ (78,156)	\$ 23,692	\$ 1,790,725	\$ (342,734)	\$ (93,826)	\$ (66,698)	-80.54%
Beginning Fund Balance July 1	\$ 3,612,962	\$ 3,534,806	\$ 3,558,498	\$ 4,714,719	\$ 4,714,719	\$ 4,620,893	-1.99%
Ending Fund Balance June 30	\$ 3,534,806	\$ 3,558,498	\$ 4,714,719	\$ 4,371,985	\$ 4,620,893	\$ 4,554,196	4.17%
GASB liability	\$ -	\$ -	\$ 135,722	\$ 135,722	\$ 135,722	\$ 135,722	0.00%
Adjusted Ending Fund Balance	\$ -	\$ -	\$ 4,850,441	\$ 4,507,707	\$ 4,756,615	\$ 4,689,918	4.04%



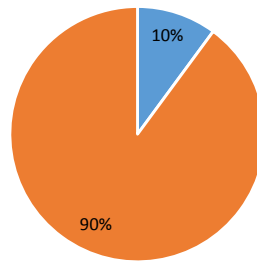
SOLID WASTE

Description: The Solid Waste Fund handles all refuse, recycling and street sweeping services. It is an enterprise fund that provides accounting for the services provided by the City's contracted hauler, Mid Valley Disposal. Salaries and benefits are spent on the utility billing administration needed to complete these activities.

Budget Highlights: The City's contract with the contracted hauler is set to increase for the first time in the new ten (10) year franchise agreement. The amount of increase is set by CPI.

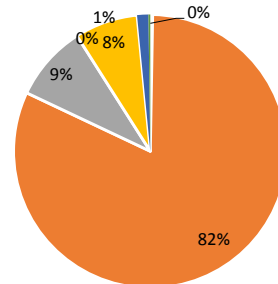
EXPENSES

- Wages and Benefits
- Maintenance and Operation



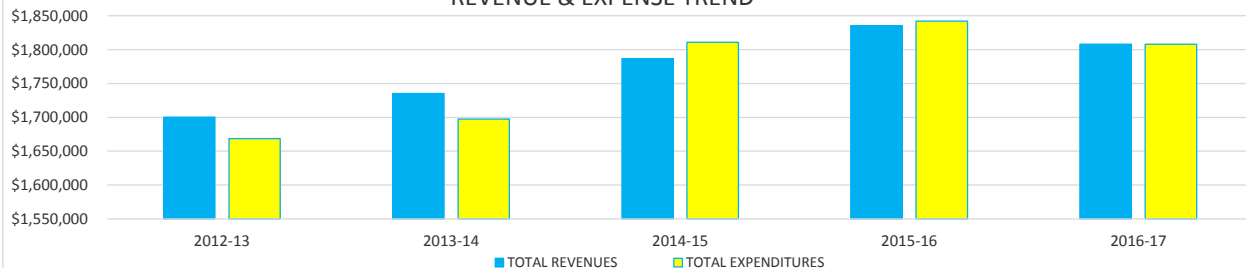
REVENUES

- Recycling Bev Cont
- Refuse Charges
- Recycling Charges
- Street Sweeping Charges
- Refuse Penalty
- PM 10 Credits



SOLID WASTE	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Recycling Bev Cont	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
Refuse Charges	\$ 1,377,699	\$ 1,403,659	\$ 1,446,272	\$ 1,425,175	\$ 1,480,000	\$ 1,478,000	3.71%
Recycling Charges	\$ 135,616	\$ 139,139	\$ 153,666	\$ 139,000	\$ 175,000	\$ 162,000	16.55%
Street Sweeping Charges	\$ 130,141	\$ 132,791	\$ 134,224	\$ 133,000	\$ 134,172	\$ 135,000	1.50%
Refuse Penalty	\$ 30,793	\$ 33,452	\$ 38,307	\$ 15,000	\$ 30,000	\$ 24,000	60.00%
Recycling Penalty	\$ 3,027	\$ 3,276	\$ 3,889	\$ -	\$ 3,000	\$ -	-
Street Sweeping Penalty	\$ 2,812	\$ 3,062	\$ 3,050	\$ -	\$ 2,500	\$ -	-
PM 10 Credits	\$ 15,000	\$ 15,000	\$ 7,335	\$ 4,000	\$ 5,834	\$ 4,000	0.00%
Interest	\$ 171	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 1,700,259	\$ 1,735,379	\$ 1,786,743	\$ 1,721,175	\$ 1,835,506	\$ 1,808,000	5.04%
EXPENDITURES							
Wages and Benefits	\$ 147,451	\$ 156,037	\$ 157,446	\$ 175,167	\$ 168,025	\$ 182,731	4.32%
Maintenance and Operation	\$ 1,521,104	\$ 1,541,618	\$ 1,652,443	\$ 1,518,200	\$ 1,660,346	\$ 1,625,381	7.06%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay	\$ -	\$ -	\$ 926	\$ 25,000	\$ 13,852	\$ -	-100.00%
TOTAL EXPENDITURES	\$ 1,668,555	\$ 1,697,655	\$ 1,810,815	\$ 1,718,367	\$ 1,842,223	\$ 1,808,112	5.22%
Net Revenue/(Expenditures)	\$ 31,704	\$ 37,724	\$ (24,072)	\$ 2,808	\$ (6,717)	\$ (112)	2609%
Changes in Fund Balance	\$ -	\$ -	\$ (177,426)				
Net Increase/(Decrease) in Fund Balance	\$ 31,704	\$ 37,724	\$ (201,498)	\$ 2,808	\$ (6,717)	\$ (112)	-103.99%
Beginning Fund Balance July 1	\$ (129,381)	\$ (97,677)	\$ (59,953)	\$ (261,451)	\$ (261,451)	\$ (268,168)	2.57%
Ending Fund Balance June 30	\$ (97,677)	\$ (59,953)	\$ (261,451)	\$ (258,643)	\$ (268,168)	\$ (268,280)	3.73%
GASB liability	\$ -	\$ -	\$ 40,163	\$ 40,163	\$ 40,163	\$ 40,163	0.00%
Adjusted Ending Fund Balance	\$ -	\$ -	\$ (221,288)	\$ (218,480)	\$ (228,005)	\$ (228,117)	4.41%

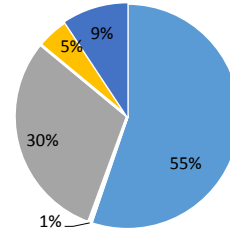
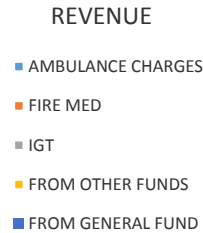
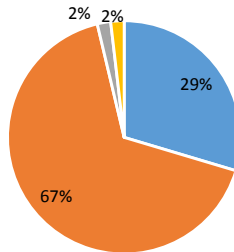
REVENUE & EXPENSE TREND



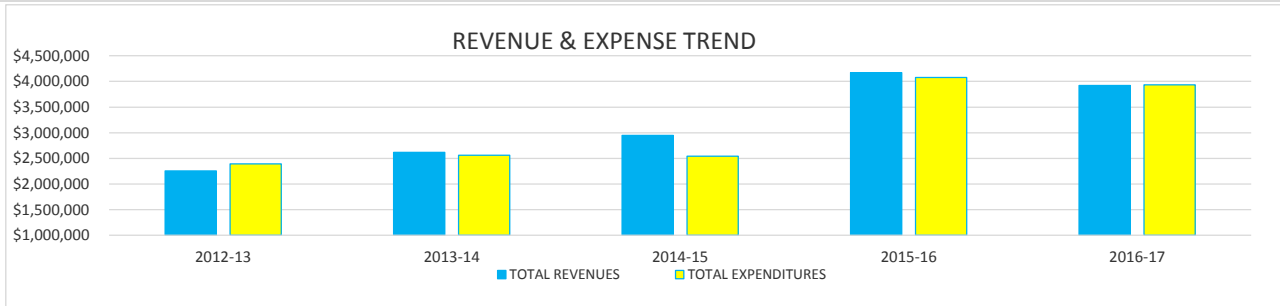
FIRE/AMBULANCE

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

Budget Highlights: The FY17 budget continues with efforts to reduce the general fund subsidy of the enterprise fund through increased revenues. Improved collections as well as participation in both federal and state ground emergency transport programs has allowed the fund to operate with a surplus for three consecutive years.



FIRE/AMBULANCE	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Homeland Security	\$ 32,226	\$ 16,780	\$ -	\$ -	\$ -	\$ -	
FEMA Grant	\$ -	\$ 12,321	\$ -	\$ -	\$ -	\$ -	
OES Grant	\$ -	\$ 10,885	\$ 85,290	\$ 136,849	\$ 136,849	\$ -	-100.00%
SAFER Grant	\$ -	\$ 190,871	\$ 199,462	\$ 60,578	\$ 60,578	\$ -	-100.00%
Ambulance Charges	\$ 1,379,251	\$ 1,461,929	\$ 1,796,054	\$ 2,240,014	\$ 2,240,014	\$ 2,165,000	-3.35%
Fire Med	\$ 18,067	\$ 18,700	\$ 17,270	\$ 16,500	\$ 18,425	\$ 16,500	0.00%
GEMT	\$ -	\$ 109,849	\$ 55,492	\$ 50,000	\$ -	\$ -	-100.00%
IGT	\$ -	\$ -	\$ -	\$ 768,831	\$ 768,831	\$ 1,191,654	55.00%
Misc	\$ 110	\$ 135	\$ 156.00	\$ -	\$ 676	\$ -	
From Other Funds	\$ 212,555	\$ 214,706	\$ 211,665	\$ 184,000	\$ 184,000	\$ 184,000	0.00%
From General Fund	\$ 613,500	\$ 580,000	\$ 585,000	\$ 765,000	\$ 765,000	\$ 365,000	-52.29%
TOTAL REVENUES	\$ 2,255,709	\$ 2,616,176	\$ 2,950,389	\$ 4,221,772	\$ 4,174,373	\$ 3,922,154	-7.10%
EXPENDITURES							
Wages and Benefits	\$ 967,669	\$ 1,111,504	\$ 1,156,491	\$ 1,257,348	\$ 1,340,494	\$ 1,165,327	-7.32%
Maintenance and Operation	\$ 1,287,107	\$ 1,308,955	\$ 1,246,118	\$ 2,414,495	\$ 2,432,378	\$ 2,623,192	8.64%
Debt Service	\$ 137,555	\$ 134,705	\$ 131,665	\$ 53,482	\$ 53,483	\$ 73,038	36.56%
Capital Outlay	\$ -	\$ 4,015	\$ 7,145	\$ 247,500	\$ 250,811	\$ 73,000	-70.51%
TOTAL EXPENDITURES	\$ 2,392,331	\$ 2,559,179	\$ 2,541,419	\$ 3,972,825	\$ 4,077,166	\$ 3,934,556	-0.96%
Net Revenue/(Expenditures)	\$ (136,622)	\$ 56,997	\$ 408,970	\$ 248,947	\$ 97,207	\$ (12,402)	-104.98%
Changes in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ (136,622)	\$ 56,997	\$ 408,970	\$ 248,947	\$ 97,207	\$ (12,402)	-104.98%
Beginning Fund Balance July 1	\$ (1,135,559)	\$ (1,272,181)	\$ (1,215,184)	\$ (1,890,932)	\$ (1,890,932)	\$ (1,793,725)	-5.14%
Ending Fund Balance June 30	\$ (1,272,181)	\$ (1,215,184)	\$ (1,890,932)	\$ (1,641,985)	\$ (1,793,725)	\$ (1,806,127)	10.00%
GASB Liability	\$ -	\$ -	\$ 1,168,072	\$ 1,168,072	\$ 1,168,072	\$ 1,168,072	0.00%
Adjusted Ending Fund Balance	\$ -	\$ -	\$ (722,860)	\$ (473,913)	\$ (625,653)	\$ (638,055)	34.64%



Fire Department					
Goal	Type	Metric for Success	Start Date	Status	Comments
Improve collections and ambulance related revenues to reduce the amount of subsidy by the General Fund.	High Impact	Reduce subsidy by 10%	2016		
Streamline fleet records including maintenance records for all apparatus and create a plan for regular vehicle maintenance and replacement	Operational	Complete	2016		
Maintain reserve level staffing, training and participation compliance as outlined in the program's requirements.	Operational	Complete	2016		
Implement new Captain's succession program and training of new hires.	High Impact	Complete and implement	2016		
Use Reserves to staff Station #2	Operational	Staff station #2 at least 50 days	2016		
Meet requirements for continued safety and tactical training	Operational	Complete	2016		
Quarterly Multi-company drills with other agencies and required EOC training/exercise with all City employees.	Operational	Complete	2016		
Provide for supervisor's to attend local association meetings regularly to maintain close working relations with Op area. (Chief Assn., Prevention, Investigation, EMS committees.)	Operational	Attend all meetings	2016		
National Incident Management (NIMS) compliancy training/refresher course taken by all employees.	Operational	Complete	2017		
Meet requirements for continued safety and tactical training.	Operational	Complete	2016		
Update Dept. SOPs and implement with council approval	High Impact	Complete	2016		
Create a Home Safety Program with a Social Media Plan	Operational	Implement	2016		
Chief to complete the Executive Fire Program at the National Fire Academy.	Operational	Graduate	2016		
Establish a departmental Strategic Plan and Standards of Coverage Plan	Operational	Implement	2017		
Purchase and coordinate implementation of new capital equipment.	Operational	Complete	2016		
Finalize all GEMT and IGT revenue streams to ensure annual compliance.	High Impact	Implement	2016		

**2016-2017
FEDERAL PROJECT BUDGET**

Fund Type	Kingsburg Fund No.	Federal Aid Project No.	Project Title	Phase	Project Budget (including local match and /or non-participating items)	Reimburse ment Ratio	Actual Federal Funds Avail (maximum reimbursement)	Local Match Past Years	Local Match FY 16/17	Local Match Future Years	Reversion Dates
RSTP	035-9100-549.57-35	STPL 5170 (043)	Sierra Street Reconstruction	PRELIMINARY ENGINEERING	\$52,107.00	100.00%	\$52,107.00	\$0.00			6/30/2016
				CONSTRUCTION ENGINEERING	\$20,818.00	88.53%	\$18,430.00	\$1,388.00	\$1,000.00		
				CONSTRUCTION	\$187,360.00	88.53%	\$165,870.00	\$15,000.00	\$6,490.00		6/30/2017
TOTAL:					\$260,285.00	-	\$236,407.00	\$16,388.00	\$7,490.00		
CMAQ	039-9100-549.57-31	CML 5170 (039)	Sierra Street Transit Stop	PRELIMINARY ENGINEERING	\$12,125.00	100.00%	\$12,125.00	\$0.00			6/30/2016
				CONSTRUCTION ENGINEERING	\$4,835.00	88.52%	\$4,280.00	\$355.00	\$200.00		
				CONSTRUCTION	\$43,511.00	88.53%	\$38,520.00	\$3,791.00	\$1,200.00		6/30/2017
TOTAL:					\$60,471.00	-	\$54,925.00	\$4,146.00	\$1,400.00		
CMAQ	038-9100-579.57-29	CML 5170 (038)	Sierra Street Traffic Signal Synchronization	PRELIMINARY ENGINEERING	\$74,031.00	100.00%	\$74,031.00	\$0.00			6/30/2016
				CONSTRUCTION ENGINEERING	\$30,900.00	88.53%	\$27,356.00	\$2,544.00	\$1,000.00		
				CONSTRUCTION	\$206,000.00	88.53%	\$182,372.00	\$15,628.00	\$8,000.00		6/30/2018
TOTAL:					\$310,931.00	-	\$283,759.00	\$18,172.00	\$9,000.00		
RSTP	049-9100-549.57-41	STPL 5170 (049)	Sixth Street Reconstruction	PRELIMINARY ENGINEERING	\$31,392.00	100.00%	\$31,392.00	\$0.00	\$0.00	\$0.00	6/30/2016
				CONSTRUCTION ENGINEERING	\$16,742.00	100.00%	\$16,742.00	\$0.00	\$0.00	\$0.00	
				CONSTRUCTION	\$150,681.00	100.00%	\$150,681.00	\$0.00	\$0.00	\$0.00	6/30/2017
TOTAL:					\$198,815.00	-	\$198,815.00	\$0.00			
CMAQ	044-9100-549.57-36	CML 5170 (044)	10th / Union Lighted Crosswalk	PRELIMINARY ENGINEERING	\$10,673.00	100.00%	\$10,673.00	\$0.00	\$0.00	\$0.00	6/30/2016
				CONSTRUCTION ENGINEERING	\$5,693.00	100.00%	\$5,693.00	\$0.00	\$0.00	\$0.00	
				CONSTRUCTION	\$51,233.00	100.00%	\$51,233.00	\$0.00	\$0.00	\$0.00	6/30/2017
TOTAL:					\$67,599.00	-	\$67,599.00	\$0.00			

**2016-2017
FEDERAL PROJECT BUDGET**

Fund Type	Kingsburg Fund No.	Federal Aid Project No.	Project Title	Phase	Project Budget (including local match and /or non-participating items)	Reimburse ment Ratio	Actual Federal Funds Avail (maximum reimbursement)	Local Match Past Years	Local Match FY 16/17	Local Match Future Years	Reversion Dates
CMAQ	045-9100-549.57-42	CML 5170 (045)	Rafer Johnson Drive / Sierra Street Lighted Crosswalk	PRELIMINARY ENGINEERING	\$10,673.00	100.00%	\$10,673.00	\$0.00	\$0.00	\$0.00	6/30/2016
				CONSTRUCTION ENGINEERING	\$5,693.00	100.00%	\$5,693.00	\$0.00	\$0.00	\$0.00	
				CONSTRUCTION	\$51,233.00	100.00%	\$51,233.00	\$0.00	\$0.00	\$0.00	6/30/2017
TOTAL:					\$67,599.00	-	\$67,599.00	\$0.00			
CMAQ	048-9100-549.57-38	CML 5170 (052)	18th Avenue Sidewalks	PRELIMINARY ENGINEERING	\$33,465.00	100.00%	\$33,465.00	\$0.00	\$0.00	\$0.00	6/30/2018
				CONSTRUCTION ENGINEERING	\$17,460.00	100.00%	\$17,460.00	\$0.00	\$0.00	\$0.00	
				CONSTRUCTION	\$116,400.00	100.00%	\$116,400.00	\$0.00	\$0.00	\$0.00	6/30/2019
TOTAL:					\$167,325.00	-	\$167,325.00	\$0.00			
CMAQ	053-9100-549.57-48	CML 5170 (053)	10th Avenue Reconstruction	PRELIMINARY ENGINEERING	\$53,040.00	88.53%	\$46,956.00	\$6,084.00	\$0.00	\$0.00	6/30/2019
				CONSTRUCTION ENGINEERING	\$53,040.00	88.53%	\$46,956.00	\$6,084.00	\$0.00	\$0.00	
				CONSTRUCTION	\$300,562.00	88.53%	\$266,088.00	\$34,474.00	\$0.00	\$0.00	
TOTAL:					\$406,642.00	-	\$360,000.00	\$46,642.00			
CMAQ	054-9100-549.57-49	CML 5170 (054)	18th and Kern Lighted Crosswalks	PRELIMINARY ENGINEERING	\$8,021.00	100.00%	\$8,021.00	\$0.00	\$0.00	\$0.00	
				CONSTRUCTION ENGINEERING	\$8,021.00	100.00%	\$8,021.00	\$0.00	\$0.00	\$0.00	
				CONSTRUCTION	\$45,454.00	100.00%	\$45,454.00	\$0.00	\$0.00	\$0.00	
TOTAL:					\$61,496.00	-	\$61,496.00	\$0.00			
RSTP		STPL 5170	Bethel Avenue Improvements	PRELIMINARY ENGINEERING	\$52,958.00	88.53%	\$46,883.00	\$0.00	\$6,075.00	\$0.00	
				CONSTRUCTION ENGINEERING	\$52,000.00	88.53%	\$46,036.00	\$0.00	\$0.00	\$5,964.00	
				CONSTRUCTION	\$301,051.00	88.53%	\$266,520.00	\$0.00	\$0.00	\$34,531.00	
TOTAL:					\$406,009.00	-	\$359,439.00	\$0.00	\$6,075.00	\$40,495.00	

**2016-2017
FEDERAL PROJECT BUDGET**

Fund Type	Kingsburg Fund No.	Federal Aid Project No.	Project Title	Phase	Project Budget (including local match and /or non-participating items)	Reimbursement Ratio	Actual Federal Funds Avail (maximum reimbursement)	Local Match Past Years	Local Match FY 16/17	Local Match Future Years	Reversion Dates
RSTP		STPL 5170	Madsen Avenue Reconstruction - Sierra to Stroud	PRELIMINARY ENGINEERING	\$24,142.00	88.53%	\$21,371.91	\$0.00	\$2,770.09	\$0.00	
				CONSTRUCTION ENGINEERING	\$20,000.00	88.53%	\$17,705.00	\$0.00	\$2,295.00	\$0.00	
				CONSTRUCTION	\$197,282.00	88.53%	\$174,652.75	\$0.00	\$22,629.25	\$0.00	
TOTAL:					\$241,424.00	-	\$213,729.67	\$0.00	\$27,694.33	\$0.00	
CMAQ		STPL 5170	Madsen Avenue Bike Path - Stroud to Kamm	PRELIMINARY ENGINEERING & RW	\$30,864.00	88.53%	\$27,322.90	\$0.00	\$3,541.10	\$0.00	
				CONSTRUCTION ENGINEERING	\$20,000.00	88.53%	\$17,705.00	\$0.00	\$0.00	\$2,295.00	
				CONSTRUCTION	\$203,456.00	88.53%	\$180,118.60	\$0.00	\$0.00	\$23,337.40	
TOTAL:					\$254,320.00	-	\$225,146.50	\$0.00	\$3,541.10	\$25,632.40	
GRAND TOTAL:					\$1,601,163.00	-	\$2,296,240.16	\$85,348.00	\$55,200.43	\$66,127.40	

Summary of Grant Funds

2016-2017 Fiscal Year Budget

		Est Beg Fund Balance 6/30/2016	Grant Funds CMAQ	Transfers from other Funds	Total Revenue	Capital Projects	Total Expenses	Net Result	Projected Fund Balance 6/30/2017
	CDBG								
030	20th Street Project	-	-	-	-	-	-	-	-
	SLESF								
034	COPS	-		100,000	100,000	100,000	100,000	-	-
	CMAQ/RSTP								
038	Sierra St. Traffic Signal Synchronization	-	301,931	9,000	310,931	310,931	310,931	-	-
039	Sierra St. Transit Stop	-	59,071	1,400	60,471	60,471	60,471	-	-
043	Sierra St. Reconstruction	-	252,795	7,490	260,285	260,285	260,285	-	-
055	Bethel Ave Improvement	-	399,934	6,075	406,009	406,009	406,009	-	-
056	Madsen Reconstruct Sierra to Stroud	-	213,730	27,694	241,424	241,424	241,424	-	-
057	Madsen Ave Bike Path Stroud to Kamm	-	250,779	3541	254,320	254,320	254,320	-	-
			1,478,240	155,200	1,633,440	1,633,440	1,633,440		



**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUES
FOR FISCAL YEAR 16-17**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13 ACTUALS</u>	<u>FY 13/14 ACTUALS</u>	<u>FY 14/15 ACTUALS</u>	<u>FY 15/16 BUDGET</u>	<u>PROJECTED YEAR END</u>	<u>FY 16/17 PROPOSED</u>	<u>Percent Change</u>
<u>CDBG</u>								
030-0000-423.05-03	19TH, 20TH & 21ST PROJECT	\$ 117,682	\$ -	\$ 158,491	\$ -	\$ 5,379	\$ -	0.00%
030-0000-471.01-01	FROM OTHER FUNDS	\$ 19,699	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
		\$ 137,381	\$ -	\$ 158,491	\$ -	\$ 5,379	\$ -	0.00%
<u>COPS SLESF</u>								
034-0000-421.01-06	COPS SLESF GRANT	\$ 100,025	\$ 100,000	\$ 106,230	\$ 90,000	\$ 90,000	\$ 100,000	11.11%
034-0000-451.01-01	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
		\$ 100,025	\$ 100,000	\$ 106,230	\$ 90,000	\$ 90,000	\$ 100,000	11.11%
<u>RSTP DOWNTOWN OVERLAYS-TE</u>								
035-0000-423.06-03	RSTP GRANTS	\$ -	\$ 293,671	\$ -	\$ -	\$ -	\$ -	0.00%
035-0000-424.06-01	TE GRANT	\$ 6,225	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
035-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ 105,651	\$ -	\$ -	\$ -	\$ -	0.00%
035-0000-471.01-03	FROM LTF ART 8	\$ -	\$ 29,983	\$ -	\$ -	\$ -	\$ -	0.00%
		\$ 6,225	\$ 429,305	\$ -	\$ -	\$ -	\$ -	0.00%
<u>CMAQ Madsen Ave Bike</u>								
036-0000-423.06-04	CMAQ GRANTS	\$ (43,341)	\$ 39,854	\$ -	\$ -	\$ -	\$ -	0.00%
036-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
		\$ (43,341)	\$ 39,854	\$ -	\$ -	\$ -	\$ -	0.00%
<u>CML GRANTS</u>								
037-0000-423.06-07	CML GRANTS	\$ 690,296	\$ 181,822	\$ 82,514	\$ -	\$ 55,155	\$ -	0.00%
037-0000-423.07-01	STREET GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
037-0000-471.01-01	FROM OTHER FUNDS	\$ 169,547	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
		\$ 859,843	\$ 181,822	\$ 82,514	\$ -	\$ 55,155	\$ -	0.00%
<u>SIERRA ST SIGNAL SYNCHRO</u>								
038-0000-423.06-07	CMAQ GRANTS	\$ 17,341	\$ 41,613	\$ 3,468	\$ 6,587	\$ 6,462	\$ 301,931	4483.74%
038-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ 560	\$ -	\$ 27,172	\$ -	\$ 9,000	-66.88%
		\$ 17,341	\$ 42,173	\$ 3,468	\$ 33,759	\$ 6,462	\$ 310,931	821.03%
<u>SIERRA ST TRANSIT STOP</u>								
039-0000-423.06-07	CMAQ GRANTS	\$ 4,489	\$ 640	\$ 120	\$ 49,379	\$ 719	\$ 59,071	19.63%
039-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ 5,546	\$ -	\$ 1,400	-74.76%
		\$ 4,489	\$ 640	\$ 120	\$ 54,925	\$ 719	\$ 60,471	10.10%
<u>14TH AVENUE BIKELINES</u>								
040-0000-423.06-07	CML GRANTS	\$ 36,043	\$ 18,714	\$ 239,558	\$ -	\$ 48,271	\$ -	0.00%
040-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
		\$ 36,043	\$ 18,714	\$ 239,558	\$ -	\$ 48,271	\$ -	0.00%
<u>SIERRA ST SIDE LINC TO EL</u>								
041-0000-423.06-07	CML GRANTS	\$ 1,017	\$ 5,655	\$ -	\$ -	\$ 1,425	\$ -	0.00%
041-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
		\$ 1,017	\$ 5,655	\$ -	\$ -	\$ 1,425	\$ -	0.00%
<u>LINCOLN ST RECONSTRUCT</u>								
042-0000-423.06-08	RSTP GRANTS	\$ 18,053	\$ 2,918	\$ 121,496	\$ -	\$ 17,476	\$ -	0.00%
042-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
		\$ 18,053	\$ 2,918	\$ 121,496	\$ -	\$ 17,476	\$ -	0.00%
<u>SIERRA ST RECON RAF TO 99</u>								
043-0000-423.06-08	STPL GRANTS	\$ 13,760	\$ 20,489	\$ 1,551	\$ 102,529	\$ 18,597	\$ 252,795	146.56%
043-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ 23,878	\$ -	\$ 7,490	-68.63%
		\$ 13,760	\$ 20,489	\$ 1,551	\$ 126,407	\$ 18,597	\$ 260,285	105.91%
<u>10TH AND UNION LIGHTED CR</u>								
044-0000-423.06-07	CMAQ GRANTS	\$ 3,127	\$ 800	\$ 600	\$ 67,599	\$ 368	\$ -	-100.00%
044-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
		\$ 3,127	\$ 800	\$ 600	\$ 67,599	\$ 368	\$ -	-100.00%
<u>RAF/SIERRA ST LIGHTED CROSSWALK</u>								
045-0000-423.06-07	CMAQ GRANTS	\$ 3,769	\$ 640	\$ 282	\$ 67,599	\$ 368	\$ -	-100.00%
045-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
		\$ 3,769	\$ 640	\$ 282	\$ 67,599	\$ 368	\$ -	-100.00%
<u>EARL ST RECONSTRUCT</u>								
046-0000-423.06-08	STPL GRANTS	\$ 1,080	\$ 4,577	\$ 1,266	\$ 110,000	\$ 8,140	\$ -	-100.00%
	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
		\$ 1,080	\$ 4,577	\$ 1,266	\$ 110,000	\$ 8,140	\$ -	-100.00%
<u>SIERRA ST SIDEWALK 16-18</u>								
048-0000-423.06-07	CML GRANTS	\$ 1,088	\$ 66,869	\$ -	\$ 167,325	\$ 19,593	\$ -	-100.00%
048-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
		\$ 1,088	\$ 66,869	\$ -	\$ 167,325	\$ 19,593	\$ -	0.00%
<u>6TH ST RECONSTRUCT</u>								
049-0000-423.06-08	RSTP GRANTS	\$ 13,159	\$ 960	\$ 3,076	\$ 198,815	\$ 16,860	\$ -	-100.00%
049-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
		\$ 13,159	\$ 960	\$ 3,076	\$ 198,815	\$ 16,860	\$ -	-100.00%
<u>HISTORIC DEPOT PROJECT</u>								
050-0000-423.06-09	TE	\$ -	\$ 5,791	\$ 853,303	\$ 250,000	\$ 26,779	\$ -	0.00%
<u>10th AVENUE RECONSTRUCT</u>								
052-0000-423.06-10	CML GRANTS	\$ -	\$ -	\$ 9,610	\$ -	\$ -	\$ -	0.00%



<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 16/17</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
052-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -		\$ -		\$ -	0.00%
		\$ -	\$ -	\$ 9,610	\$ -	\$ -	\$ -	0.00%
<u>10th AVENUE RECONSTRUCT</u>								
053-0000-423.06-07	RSTP GRANTS	\$ -	\$ -	\$ 19,416	\$ 313,358	\$ 26,326	\$ -	-100.00%
053-0000-471.01-01	FROM OTHER FUNDS	\$ -	\$ -		\$ 46,642		\$ -	0.00%
		\$ -	\$ -	\$ 19,416	\$ 360,000	\$ 26,326	\$ -	0.00%
<u>18TH/KERN LIGHTED CROSSWALK</u>								
054-0000-423.06-07	CMAQ GRANTS				\$ 61,496	\$ 618	\$ -	-100.00%
054-0000-471.01-01	FROM OTHER FUNDS				\$ -		\$ -	0.00%
		\$ -	\$ -	\$ -	\$ 61,496	\$ 618	\$ -	-100.00%
<u>BETHEL AVENUE IMPROVEMENTS</u>								
055-0000-423.06-07	CMAQ GRANTS				\$ -		\$ 399,934	0.00%
055-0000-471.01-01	FROM OTHER FUNDS				\$ -		\$ 6,075	0.00%
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 406,009	0.00%
<u>IADSEN AVE RECONST SIERRA TO STROUD</u>								
056-0000-423.06-07	CMAQ GRANTS				\$ -		\$ 213,730	0.00%
056-0000-471.01-01	FROM OTHER FUNDS				\$ -		\$ 27,694	0.00%
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 241,424	0.00%
<u>IADSEN AVE BIKE PATH-STROUD TO KAMM</u>								
057-0000-423.06-07	CMAQ GRANTS				\$ -		\$ 250,779	0.00%
057-0000-471.01-01	FROM OTHER FUNDS				\$ -		\$ 3,541	0.00%
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 254,320	0.00%
		\$ 1,173,059	\$ 921,207	\$ 1,600,981	\$ 1,587,925	\$ 342,536	\$ 1,633,440	2.87%
	Revenues	\$ 1,173,059	\$ 921,207	\$ 1,600,981	\$ 1,587,925	\$ 342,536	\$ 1,633,440	
	Expenses	\$ 921,396	\$ 493,421	\$ 1,393,213	\$ 1,597,925	\$ 141,835	\$ 1,633,440	
		\$ 251,663	\$ 427,786	\$ 207,768	\$ (10,000)	\$ 200,701	\$ 0	



CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 16-17

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 16/17</u> <u>Proposed</u>	<u>Percent</u> <u>Change</u>
<u>CDBG</u>								
030-9100-549.57-28	SIERRA ST. SIDEWALK-LINC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
030-9100-549.57-29	SIERRA ST SIGNALS SYNCHRO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
030-9100-549.57-30	19TH, 20TH & 21ST	\$ 128,847	\$ 150,637	\$ 13,146	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 128,847	\$ 150,637	\$ 13,146	\$ -	\$ -	\$ -	0.00%
<u>COPS SLESE</u>								
034-9100-549.55-05	TRANSFER TO OTHER FUNDS	\$ 100,025	\$ 90,000	\$ 106,230	\$ 100,000	\$ 100,000	\$ 100,000	0.00%
035-9100-549.57-01	CAPITAL OUTLAY	\$ 424,132	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
035-9100-549.57-34	LINCOLN ST RECON	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
035-9100-549.57-35	SIERRA ST RECON RJD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 424,132	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<u>CMAQ TULARE ST SIDEWALK</u>								
036-9100-549.57-02	PROJECT	\$ -	\$ 639	\$ -	\$ -	\$ -	\$ -	0.00%
<u>CML GRANTS</u>								
037-9100-549.57-02	PROJECT	\$ 44,408	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
037-9100-549.57-21	MADSEN AVE BIKE-PED KAMM/	\$ 1,797	\$ 5,230	\$ 108,076	\$ -	\$ -	\$ -	0.00%
037-9100-549.57-22	LEWIS ST BIKE -CAL/18TH	\$ (7,658)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
037-9100-549.57-23	SIERRA ST R/R CROSSING	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
		\$ 38,697	\$ 5,230	\$ 108,076	\$ -	\$ -	\$ -	0.00%
<u>SIERRA ST SIGNAL SYNCHRO</u>								
038-9100-549.57-29	SIERRA ST SIGNALS SYNCHRO	\$ 35,479	\$ 16,170	\$ 8,641	\$ 33,759	\$ -	\$ 310,931	821.03%
<u>SIERRA ST TRANSIT STOP</u>								
039-9100-549.57-31	SIERRA ST TRANSIT STOP	\$ 2,730	\$ 120	\$ -	\$ 54,925	\$ -	\$ 60,471	10.10%
<u>14TH AVENUE BIKELINES</u>								
040-9100-549.57-32	14TH AVE BIKELINES	\$ 43,478	\$ 14,853	\$ 279,740	\$ -	\$ -	\$ -	0.00%
<u>SIERRA ST SIDE LINC TO EL</u>								
041-9100-549.57-33	SIERRA ST SIDE LINC TO EL	\$ 6,457	\$ 680	\$ -	\$ -	\$ -	\$ -	0.00%
<u>LINCOLN ST RECONSTRUCT</u>								
042-9100-549.57-34	LINCOLN ST RECON	\$ 16,020	\$ 7,853	\$ 132,197	\$ -	\$ -	\$ -	0.00%
<u>SIERRA ST RECON RAF TO 99</u>								
043-9100-549.57-35	SIERRA ST RECON RJD	\$ 22,958	\$ 251	\$ 1,257	\$ 126,407	\$ 17,260	\$ 260,285	105.91%
<u>10TH AND UNION LIGHTED CR</u>								
044-9100-549.57-36	10TH & UNION LIGHTED CROS	\$ 3,927	\$ 360	\$ 288	\$ 67,599	\$ -	\$ -	-100.00%
<u>SIERRA ST LIGHTED CROSSWALK</u>								
045-9100-549.57-42	SIERRA ST LIGHTED CROSSWA	\$ 4,409	\$ 180	\$ 150	\$ 67,599	\$ -	\$ -	-100.00%
<u>EARL ST RECONSTRUCT</u>								
046-9100-549.57-38	EARL ST RECONSTRUCT	\$ 1,272	\$ 4,451	\$ 9,340	\$ 110,000	\$ -	\$ -	-100.00%
<u>SIERRA ST SIDEWALK 16-18</u>								
048-9100-549.57-40	SIERRA ST SIDEWALK 16-18	\$ 8,785	\$ 78,307	\$ 138	\$ 167,325	\$ -	\$ -	-100.00%
<u>6TH ST RECONSTRUCT</u>								
049-9100-549.57-41	6TH ST RECONSTRUCT	\$ 14,119	\$ 200	\$ 3,964	\$ 198,815	\$ 15,452	\$ -	-100.00%
<u>HISTORIC DEPOT PROJECT</u>								
050-9100-549.57-45	HISTORIC TRAIN DEPOT	\$ 70,061	\$ 123,270	\$ 692,542	\$ 250,000	\$ -	\$ -	-100.00%
<u>18TH AVE SIDEWALK</u>								
052-9100-549.57-47	18TH AVE SIDEWALK	\$ -	\$ -	\$ 487	\$ -	\$ 9,123	\$ -	0.00%
<u>10TH AVE RECONSTRUCT</u>								
053-9100-549.57-46	10TH AVE RECONSTRUCT	\$ -	\$ 220	\$ 36,399	\$ 360,000	\$ -	\$ -	-100.00%
<u>18TH/KERN LIGHTED CROSSWALK</u>								
054-9100-549.57-49	18TH/KERN LIGHTED CROSSWALK	\$ -	\$ -	\$ 618	\$ 61,496	\$ -	\$ -	-100.00%
<u>BETHEL AVENUE IMPROVEMENTS</u>								
055-9100-549.57-47	BETHEL AVENUE IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 406,009	0.00%



<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 16/17</u> <u>Proposed</u>	<u>Percent</u> <u>Change</u>
<u>MADSEN AVE RECONST SIERRA TO STROUD</u>								
056-9100-549.57-46	MADSEN AVE RECONSTRUCT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 241,424	0.00%
<u>MADSEN AVE BIKE PATH-STROUD TO KAMM</u>								
057-9100-549.57-49	MADSEN AVE BIKE PATH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 254,320	0.00%
		\$ 921,396	\$ 493,421	\$ 1,393,213	\$ 1,597,925	\$ 141,835	\$ 1,633,440	2.22%
Revenues	\$	1,173,059	\$ 921,207	\$ 1,600,981	\$ 1,587,925	\$ 342,536	\$ 1,633,440	
Expenses	\$	921,396	\$ 493,421	\$ 1,393,213	\$ 1,597,925	\$ 141,835	\$ 1,633,440	
	\$	251,663	\$ 427,786	\$ 207,768	\$ (10,000)	\$ 200,701	\$ 0	

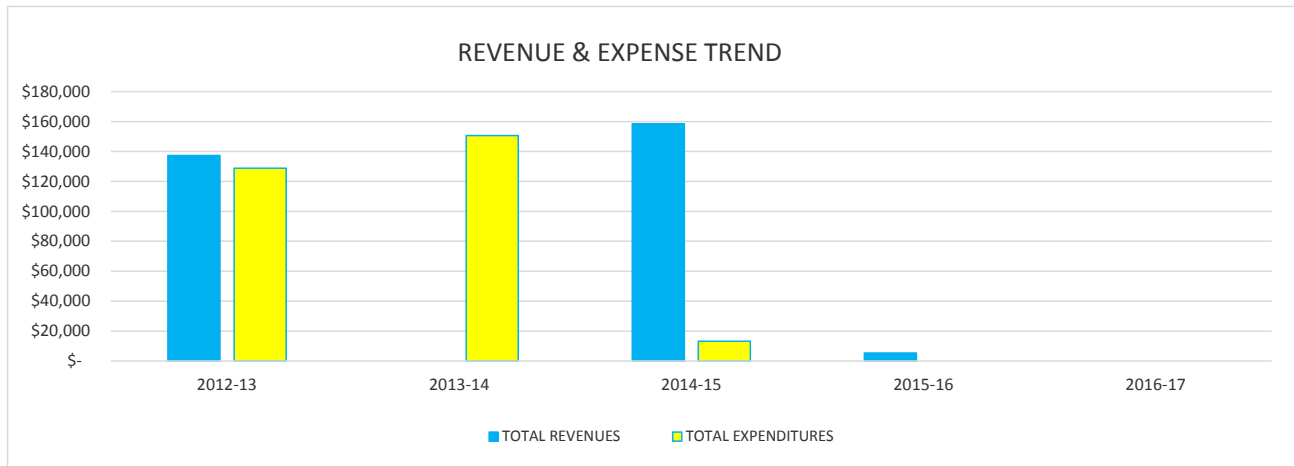


COMMUNITY DEVELOPMENT BLOCK GRANT

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.

Budget Highlights: The budgeted project included the reconstruction of Smith St. from Draper to 18th. The City will provide a match to complete the full street work.

CDBG 030	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
CDBG Reimbursement 20th Ave.	\$ 117,682	\$ -	\$ 158,491	\$ -	5,379	\$ -	
FROM OTHER FUNDS	\$ 19,699	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 137,381	\$ -	\$ 158,491	\$ -	\$ 5,379	\$ -	
EXPENDITURES							
Capital Outlay	\$ 128,847	\$ 150,637	\$ 13,146	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 128,847	\$ 150,637	\$ 13,146	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 8,534	\$ (150,637)	\$ 145,345	\$ -	\$ 5,379	\$ -	
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ 8,534	\$ (150,637)	\$ 145,345	\$ -	\$ 5,379	\$ -	
Beginning Fund Balance July 1	\$ (8,621)	\$ (87)	\$ (150,724)	\$ (5,379)	\$ (5,379)	\$ -	-100.00%
Ending Fund Balance June 30	\$ (87)	\$ (150,724)	\$ (5,379)	\$ (5,379)	\$ -	\$ -	-100.00%



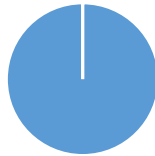
COPS-SLESF

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.

Budget Highlights: The City receives consistent revenue as per our population.

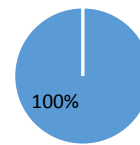
Expenses

■ Capital Outlay



Revenues

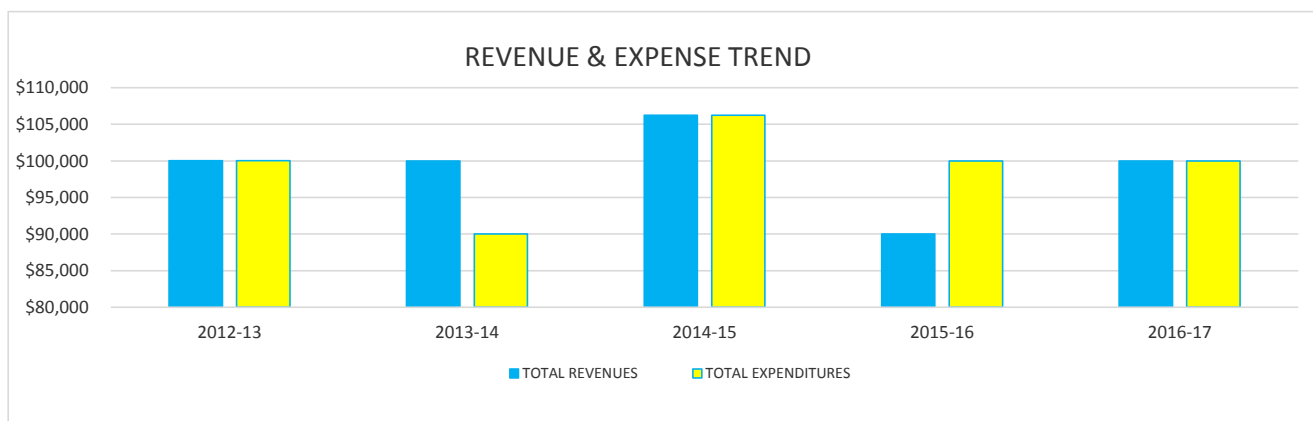
■ Transfer of Other Funds



COPS-SLESF 034	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
COPS-SLESF Grant	\$ 100,025	\$ 100,000	\$ 106,230	\$ 90,000	90,000	\$ 100,000	11.11%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 100,025	\$ 100,000	\$ 106,230	\$ 90,000	\$ 90,000	\$ 100,000	11.11%

EXPENDITURES

Transfer of Other Funds	\$ 100,025	\$ 90,000	\$ 106,230	\$ 100,000	\$ 100,000	\$ 100,000	0.00%
TOTAL EXPENDITURES	\$ 100,025	\$ 90,000	\$ 106,230	\$ 100,000	\$ 100,000	\$ 100,000	0.00%
Net Revenue/(Expenditures)	\$ -	\$ 10,000	\$ -	\$ (10,000)	\$ (10,000)	\$ -	-100.00%
Changes in Fund Balance	\$ -	\$ (10,000)					
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ (10,000)	\$ (10,000)	\$ -	-100.00%
Beginning Fund Balance July 1	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	-100.00%
Ending Fund Balance June 30	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	0.00%

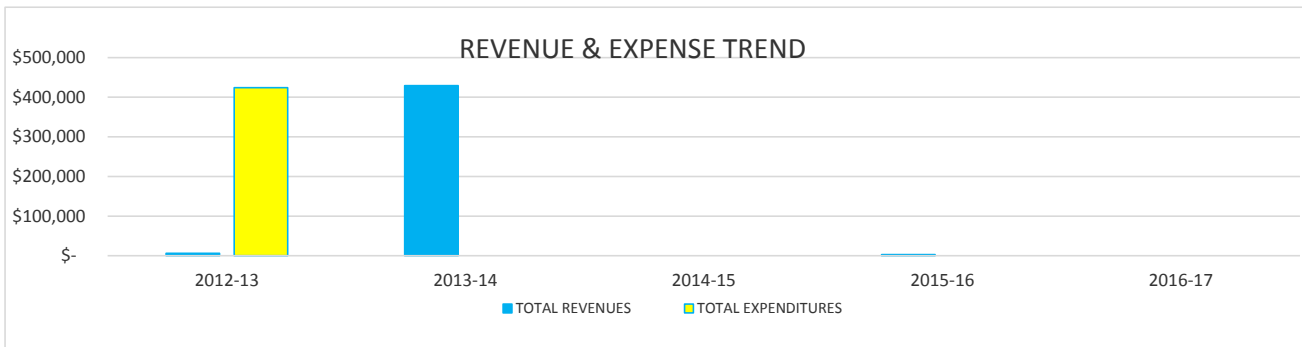


TE PROJECT

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

Budget Highlights: The Sierra St. Median project has been completed.

TE PROJECT FUND 035	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
RSTP Grants	\$ -	\$ 293,671	\$ -	\$ -	\$ -	\$ -	
TE Grant	\$ 6,225	\$ -	\$ -	\$ -	\$ -	\$ -	
From Other Funds	\$ -	\$ 105,651	\$ -	\$ -	\$ -	\$ -	
From LTF Art 8	\$ -	\$ 29,983	\$ -	\$ -	\$ 3,000	\$ -	
TOTAL REVENUES	\$ 6,225	\$ 429,305	\$ -	\$ -	\$ 3,000	\$ -	
EXPENDITURES							
Capital Outlay	\$ 424,132	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 424,132	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ (417,907)	\$ 429,305	\$ -	\$ -	\$ 3,000	\$ -	
Changes in Fund Balance	\$ (145,204)						
Net Increase/(Decrease) in Fund Balance	\$ (563,111)	\$ 429,305	\$ -	\$ -	\$ 3,000	\$ -	
Beginning Fund Balance July 1	\$ 133,806	\$ (429,305)	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance June 30	\$ (429,305)	\$ -	\$ -	\$ -	\$ -	\$ -	

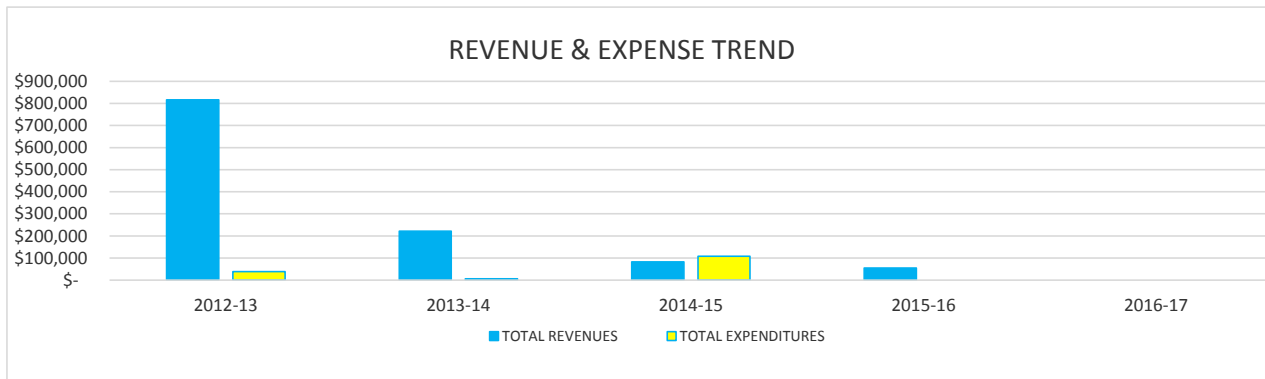


CML/CMAQ Grants

Description: This fund is for the Federal Grants which help to offset vehicle emissions (air quality). Most commonly they are used for pedestrian/bike paths.

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

CML/CMAQ 036/037	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
CMAQ Funds	\$ (43,641)	\$ 39,854	\$ -	\$ -	\$ 55,155	\$ -	
CML Funds	\$ 690,296	\$ 181,822	\$ 82,514	\$ -	\$ -	\$ -	
Other Funds	\$ 169,547	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 816,202	\$ 221,676	\$ 82,514	\$ -	\$ 55,155	\$ -	
EXPENDITURES							
CMAQ Project	\$ 44,408	\$ 639	\$ -	\$ -	\$ -	\$ -	
CML Project	\$ -	\$ 5,230	\$ 108,076	\$ -	\$ -	\$ -	
Madsen Ave Bike-Ped Kamm	\$ 1,797	\$ -	\$ -	\$ -	\$ -	\$ -	
Other	\$ (7,508)	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 38,697	\$ 5,869	\$ 108,076	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 777,505	\$ 215,807	\$ (25,562)	\$ -	\$ 55,155	\$ -	
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Bal	\$ 777,505	\$ 215,807	\$ (25,562)	\$ -	\$ 55,155	\$ -	
Beginning Fund Balance July 1	\$ (1,022,905)	\$ (245,400)	\$ (29,593)	\$ (55,155)	\$ (55,155)	\$ -	-100.00%
Ending Fund Balance June 30	\$ (245,400)	\$ (29,593)	\$ (55,155)	\$ (55,155)	\$ -	\$ -	-100.00%



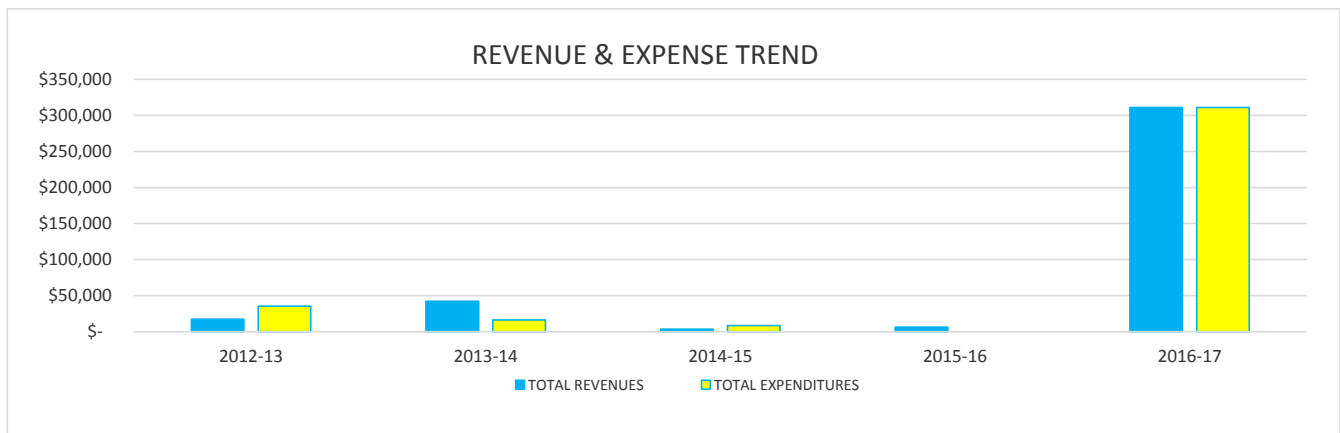
Sierra St. Signals Synchronization

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

Budget Highlights: The Sierra St. signal synchronization is being completed to improve travel through town and also includes updates to ADA ramps and the installation of audible pedestrian crossing signals.

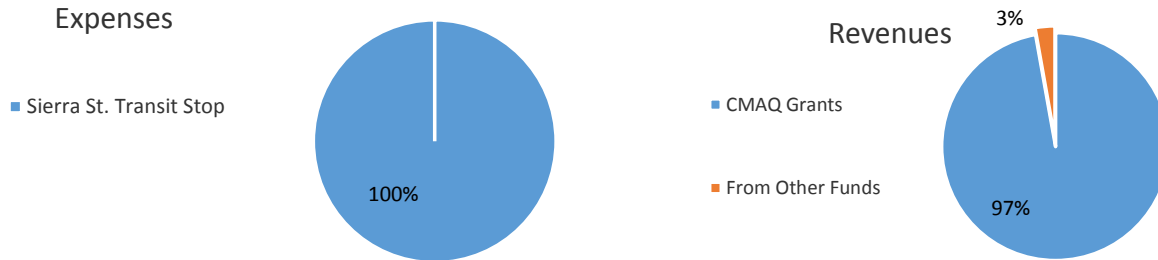


CML 5170 (038)	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
CMAQ Grants	\$ 17,342	\$ 41,613	\$ 3,468	\$ 6,587	6,462	\$ 301,931	4483.74%
From Other Funds	\$ -	\$ 560	\$ -	\$ 27,172	\$ -	\$ 9,000	-66.88%
TOTAL REVENUES	\$ 17,342	\$ 42,173	\$ 3,468	\$ 33,759	\$ 6,462	\$ 310,931	821.03%
EXPENDITURES							
Sierra St. Signal Synchronization	\$ 35,479	\$ 16,170	\$ 8,641	\$ 33,759	\$ -	\$ 310,931	821.03%
TOTAL EXPENDITURES	\$ 35,479	\$ 16,170	\$ 8,641	\$ 33,759	\$ -	\$ 310,931	821.03%
Net Revenue/(Expenditures)	\$ (18,137)	\$ 26,003	\$ (5,173)	\$ -	\$ 6,462	\$ -	
Changes in Fund Balance		\$ -					
Net Increase/(Decrease) in Fund Balance	\$ (18,137)	\$ 26,003	\$ (5,173)	\$ -	\$ 6,462	\$ -	
Beginning Fund Balance July 1	\$ (9,155)	\$ (27,292)	\$ (1,289)	\$ (6,462)	\$ (6,462)	\$ -	-100.00%
Ending Fund Balance June 30	\$ (27,292)	\$ (1,289)	\$ (6,462)	\$ (6,462)	\$ -	\$ -	-100.00%

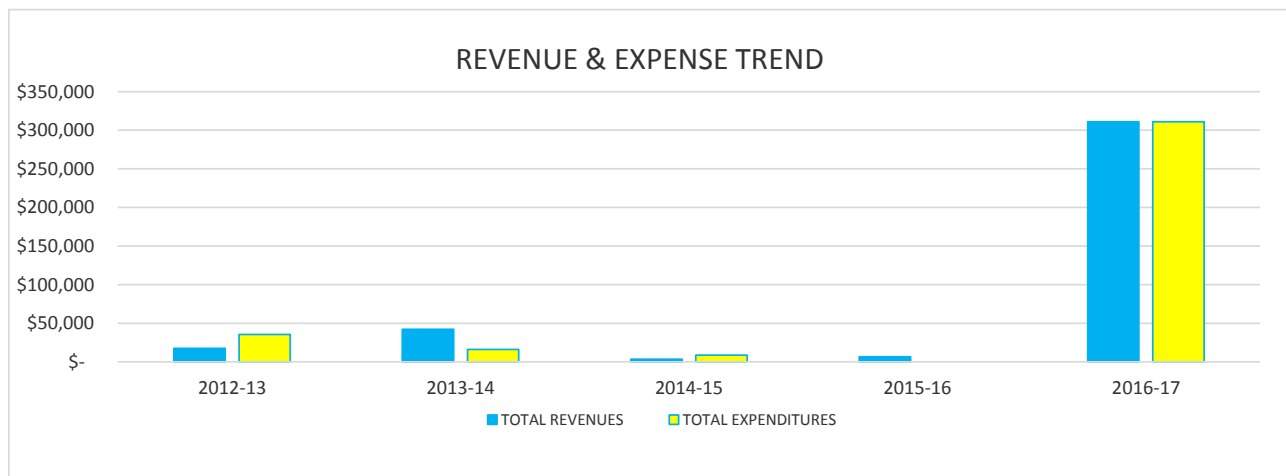


Sierra St. Transit Stop

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



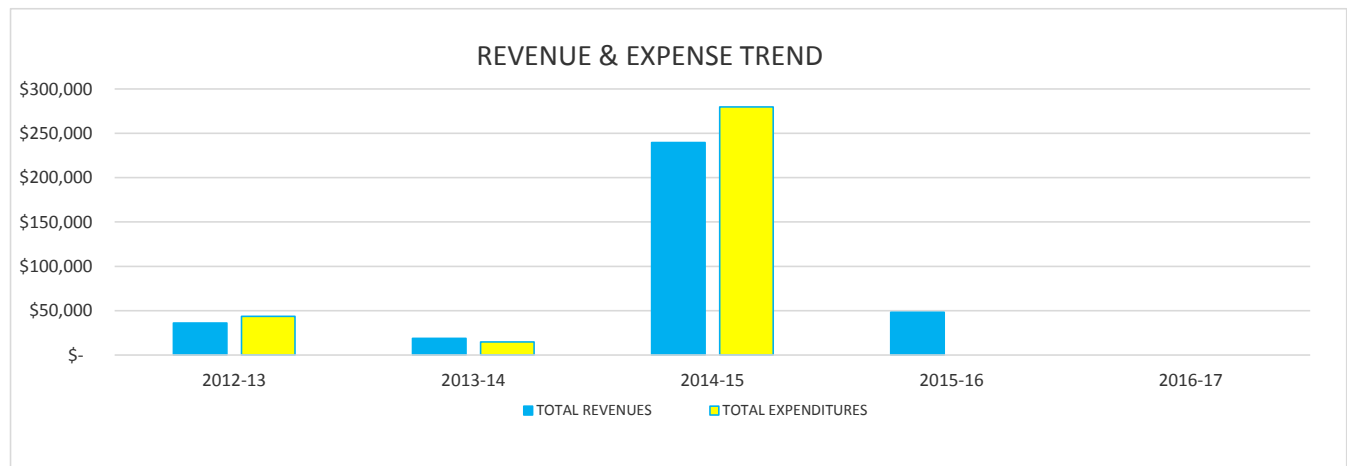
CML 5170 (039)	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
CMAQ Grants	\$ 4,489	\$ 640	\$ 120	\$ 49,379	719	\$ 59,071	19.63%
From Other Funds	\$ -	\$ -	\$ -	\$ 5,546	\$ -	\$ 1,400	-74.76%
TOTAL REVENUES	\$ 4,489	\$ 640	\$ 120	\$ 54,925	\$ 719	\$ 60,471	10.10%
EXPENDITURES							
Sierra St. Transit Stop	\$ 2,730	\$ 120	\$ -	\$ 54,925	\$ -	\$ 60,471	10.10%
TOTAL EXPENDITURES	\$ 2,730	\$ 120	\$ -	\$ 54,925	\$ -	\$ 60,471	10.10%
Net Revenue/(Expenditures)	\$ 1,759	\$ 520	\$ 120	\$ -	\$ 719	\$ -	
Changes in Fund Balance		\$ -					
Net Increase/(Decrease) in Fund Balance	\$ 1,759	\$ 520	\$ 120	\$ -	\$ 719	\$ -	
Beginning Fund Balance July 1	\$ (3,118)	\$ (1,359)	\$ (839)	\$ (719)	\$ (719)	\$ -	-100.00%
Ending Fund Balance June 30	\$ (1,359)	\$ (839)	\$ (719)	\$ (719)	\$ -	\$ -	-100.00%



14th Avenue Bikelanes

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

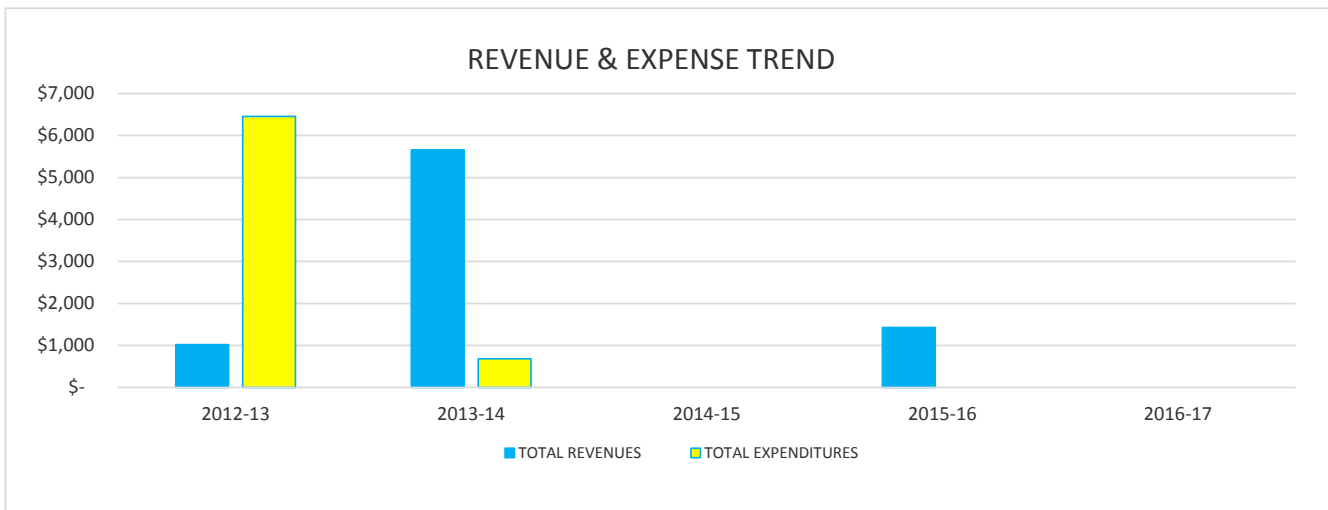
CML 5170 (040)	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
CML Grants	\$ 36,043	\$ 18,714	\$ 239,558	\$ -	\$ 48,271	\$ -	
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 36,043	\$ 18,714	\$ 239,558	\$ -	\$ 48,271	\$ -	
EXPENDITURES							
14th Avenue Bikelanes	\$ 43,478	\$ 14,853	\$ 279,740	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 43,478	\$ 14,853	\$ 279,740	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ (7,435)	\$ 3,861	\$ (40,182)	\$ -	\$ 48,271	\$ -	
Changes in Fund Balance		\$ -					
Net Increase/(Decrease) in Fund Balance	\$ (7,435)	\$ 3,861	\$ (40,182)	\$ -	\$ 48,271	\$ -	
Beginning Fund Balance July 1	\$ (4,515)	\$ (11,950)	\$ (8,089)	\$ (48,271)	\$ (48,271)	\$ -	-100.00%
Ending Fund Balance June 30	\$ (11,950)	\$ (8,089)	\$ (48,271)	\$ (48,271)	\$ -	\$ -	-100.00%



Sierra St. Side Linc to EL

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

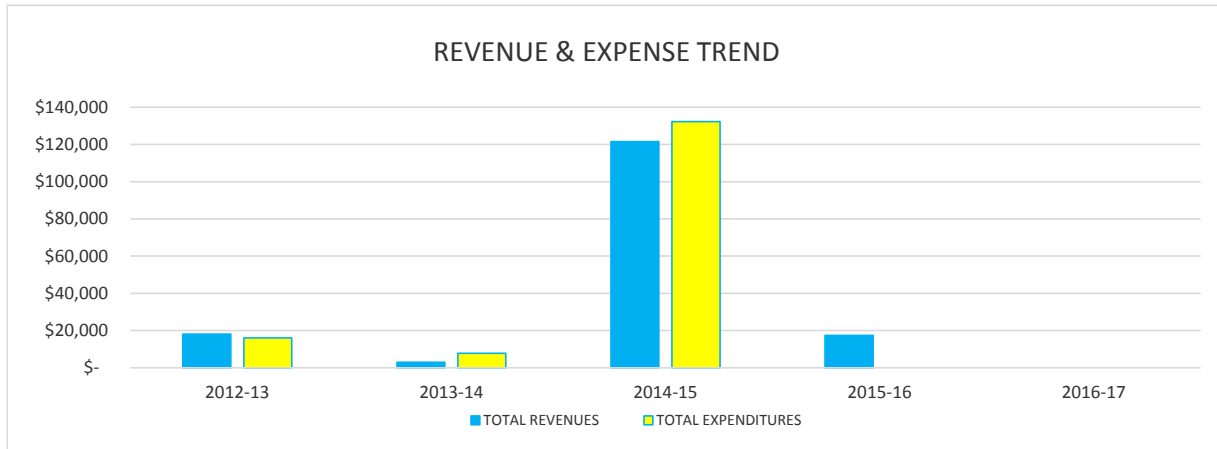
CML 5170 (041)	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
CML Grants	\$ 1,017	\$ 5,655	\$ -	\$ -	1,425	\$ -	
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 1,017	\$ 5,655	\$ -	\$ -	\$ 1,425	\$ -	
EXPENDITURES							
Sierr st side Lincoln to EL	\$ 6,457	\$ 680	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 6,457	\$ 680	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ (5,440)	\$ 4,975	\$ -	\$ -	\$ 1,425	\$ -	
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Bal	\$ (5,440)	\$ 4,975	\$ -	\$ -	\$ 1,425	\$ -	
Beginning Fund Balance July 1	\$ (960)	\$ (6,400)	\$ (1,425)	\$ (1,425)	\$ (1,425)	\$ -	-100.00%
Ending Fund Balance June 30	\$ (6,400)	\$ (1,425)	\$ (1,425)	\$ (1,425)	\$ -	\$ -	-100.00%



Lincoln St. Reconstruction

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

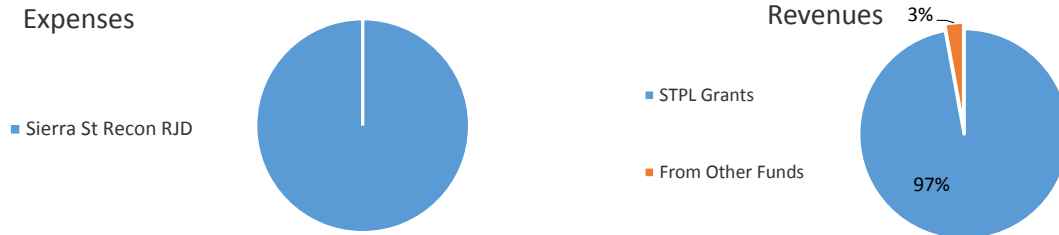
CML 5170 (042)	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
RSTP Grants	\$ 18,053	\$ 2,918	\$ 121,496	\$ -	17,476	\$ -	
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 18,053	\$ 2,918	\$ 121,496	\$ -	\$ 17,476	\$ -	
EXPENDITURES							
Lincoln St Recon	\$ 16,020	\$ 7,853	\$ 132,197	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 16,020	\$ 7,853	\$ 132,197	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 2,033	\$ (4,935)	\$ (10,701)	\$ -	\$ 17,476	\$ -	
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ 2,033	\$ (4,935)	\$ (10,701)	\$ -	\$ 17,476	\$ -	
Beginning Fund Balance July 1	\$ (3,873)	\$ (1,840)	\$ (6,775)	\$ (17,476)	\$ (17,476)	\$ -	-100.00%
Ending Fund Balance June 30	\$ (1,840)	\$ (6,775)	\$ (17,476)	\$ (17,476)	\$ -	\$ -	-100.00%



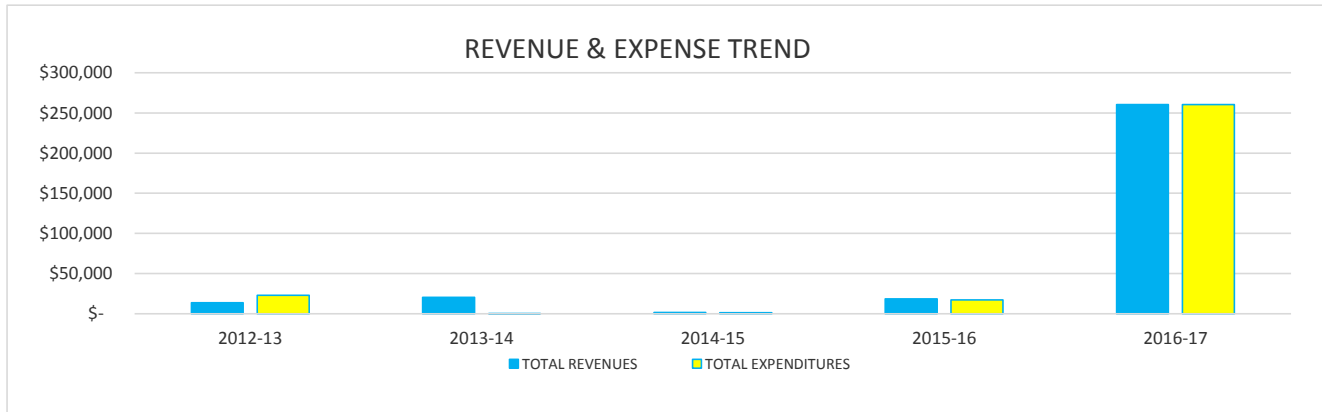
Sierra St. Reconstruction (RJD Dr. to 99)

Description: This fund is for the Federal Grant which is to be used on the Sierra St Reconstruction from Rafer Johnson Drive to Highway 99.

Budget Highlights: This project is expected to commence in late summer 2016 and be completed along with the installation of a new transit stop.



STPL 5170 (043)	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
STPL Grants	\$ 13,760	\$ 20,489	\$ 1,551	\$ 102,529	18,597	\$ 252,795	146.56%
From Other Funds	\$ -	\$ -	\$ -	\$ 23,878	\$ -	\$ 7,490	-68.63%
TOTAL REVENUES	\$ 13,760	\$ 20,489	\$ 1,551	\$ 126,407	\$ 18,597	\$ 260,285	105.91%
EXPENDITURES							
Sierra St Recon RJD	\$ 22,958	\$ 251	\$ 1,257	\$ 126,407	\$ 17,260	\$ 260,285	105.91%
TOTAL EXPENDITURES	\$ 22,958	\$ 251	\$ 1,257	\$ 126,407	\$ 17,260	\$ 260,285	105.91%
Net Revenue/(Expenditures)	\$ (9,198)	\$ 20,238	\$ 294	\$ -	\$ 1,337	\$ -	
Changes in Fund Balance	\$ (3,335)	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ (12,533)	\$ 20,238	\$ 294	\$ -	\$ 1,337	\$ -	
Beginning Fund Balance July 1	\$ (9,336)	\$ (21,869)	\$ (1,631)	\$ (1,337)	\$ (1,337)	\$ -	-100.00%
Ending Fund Balance June 30	\$ (21,869)	\$ (1,631)	\$ (1,337)	\$ (1,337)	\$ -	\$ -	-100.00%

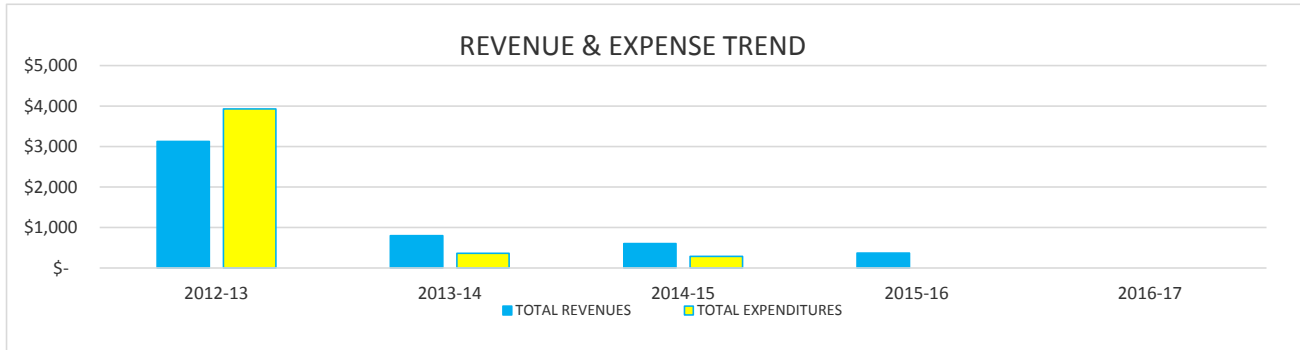


10th and Union Lighted Crosswalk

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

Budget Highlights: The City continues to seek funding alternatives to help improve pedestrian/bicycle use and the infrastructure that supports their safety.

CML 5170 (044)	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
CMAQ Grants	\$ 3,127	\$ 800	\$ 600	\$ 67,599	368	\$ -	-100.00%
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 3,127	\$ 800	\$ 600	\$ 67,599	\$ 368	\$ -	-100.00%
EXPENDITURES							
10th & Union Lighted Crosswalk	\$ 3,927	\$ 360	\$ 288	\$ 67,599	\$ -	\$ -	-100.00%
TOTAL EXPENDITURES	\$ 3,927	\$ 360	\$ 288	\$ 67,599	\$ -	\$ -	-100.00%
Net Revenue/(Expenditures)	\$ (800)	\$ 440	\$ 312	\$ -	\$ 368	\$ -	
Changes in Fund Balance		\$ -					
Net Increase/(Decrease) in Fund Balance	\$ (800)	\$ 440	\$ 312	\$ -	\$ 368	\$ -	
Beginning Fund Balance July 1	\$ (320)	\$ (1,120)	\$ (680)	\$ (368)	\$ (368)	\$ -	-100.00%
Ending Fund Balance June 30	\$ (1,120)	\$ (680)	\$ (368)	\$ (368)	\$ -	\$ -	-100.00%

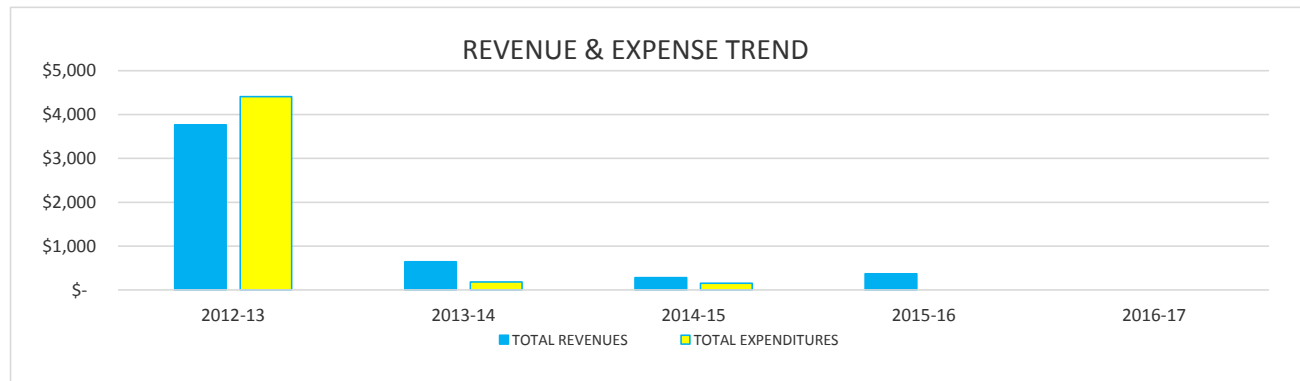


Rafer Johnson Dr./Sierra St. Lighted Crosswalk

Description: This fund is for the Federal Grant which is to be used on the RJD/Sierra Street Lighted Crosswalk

Budget Highlights: The City continues to seek funding alternatives to help improve pedestrian/bicycle use and the infrastructure that supports their safety.

CML 5170 (045)	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
CMAQ Grants	\$ 3,769	\$ 640	\$ 282	\$ 67,599	368	\$ -	-100.00%
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 3,769	\$ 640	\$ 282	\$ 67,599	\$ 368	\$ -	-100.00%
EXPENDITURES							
Sierra St Lighted Crosswalk	\$ 4,409	\$ 180	\$ 150	\$ 67,599	\$ -	\$ -	-100.00%
TOTAL EXPENDITURES	\$ 4,409	\$ 180	\$ 150	\$ 67,599	\$ -	\$ -	-100.00%
Net Revenue/(Expenditures)	\$ (640)	\$ 460	\$ 132	\$ -	\$ 368	\$ -	
Changes in Fund Balance		\$ -					
Net Increase/(Decrease) in Fund Balance	\$ (640)	\$ 460	\$ 132	\$ -	\$ 368	\$ -	
Beginning Fund Balance July 1	\$ (320)	\$ (960)	\$ (500)	\$ (368)	\$ (368)	\$ -	-100.00%
Ending Fund Balance June 30	\$ (960)	\$ (500)	\$ (368)	\$ (368)	\$ -	\$ -	-100.00%

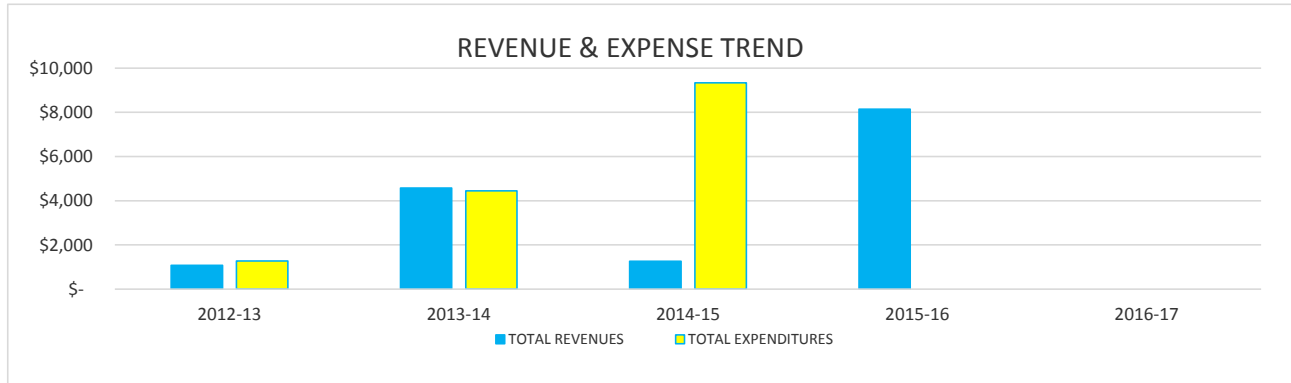


Earl St. Reconstruction

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

Budget Highlights: none

STPL 5170 (046)	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
STPL Grants	\$ 1,080	\$ 4,577	\$ 1,266	\$ 110,000	8,140	\$ -	-100.00%
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 1,080	\$ 4,577	\$ 1,266	\$ 110,000	\$ 8,140	\$ -	-100.00%
EXPENDITURES							
Earl St. Reconstruct	\$ 1,272	\$ 4,451	\$ 9,340	\$ 110,000	\$ -	\$ -	-100.00%
TOTAL EXPENDITURES	\$ 1,272	\$ 4,451	\$ 9,340	\$ 110,000	\$ -	\$ -	-100.00%
Net Revenue/(Expenditures)	\$ (192)	\$ 126	\$ (8,074)	\$ -	\$ 8,140	\$ -	
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ (192)	\$ 126	\$ (8,074)	\$ -	\$ 8,140	\$ -	
Beginning Fund Balance July 1	\$ -	\$ (192)	\$ (66)	\$ (8,140)	\$ (8,140)	\$ -	-100.00%
Ending Fund Balance June 30	\$ (192)	\$ (66)	\$ (8,140)	\$ (8,140)	\$ -	\$ -	-100.00%

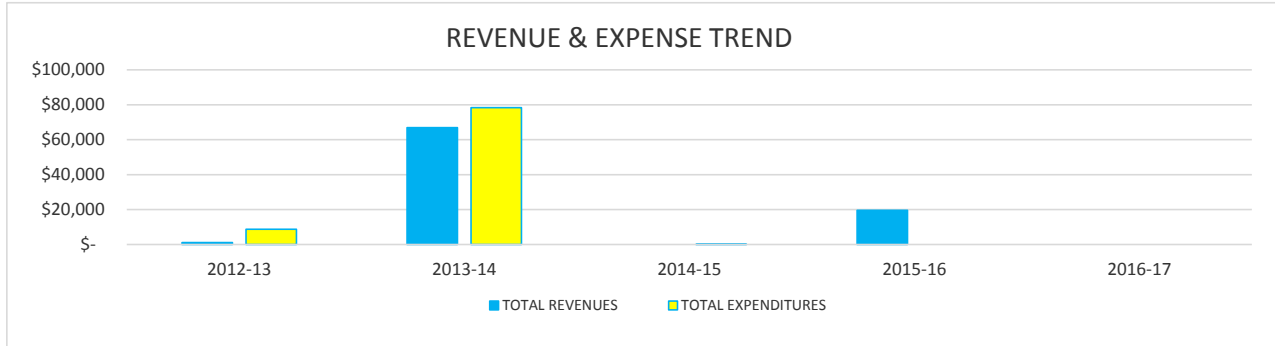


Sierra St. Sidewalk 16th to 18th

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

Budget Highlights:

CML 5170 (048)	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
CML Grants	\$ 1,088	\$ 66,869	\$ -	\$ 167,325	19,593	\$ -	-100.00%
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 1,088	\$ 66,869	\$ -	\$ 167,325	\$ 19,593	\$ -	-100.00%
EXPENDITURES							
Sierra St Sidewalk 16-18	\$ 8,785	\$ 78,307	\$ 138	\$ 167,325	\$ -	\$ -	-100.00%
TOTAL EXPENDITURES	\$ 8,785	\$ 78,307	\$ 138	\$ 167,325	\$ -	\$ -	-100.00%
Net Revenue/(Expenditures)	\$ (7,697)	\$ (11,438)	\$ (138)	\$ -	\$ 19,593	\$ -	
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Bal	\$ (7,697)	\$ (11,438)	\$ (138)	\$ -	\$ 19,593	\$ -	
Beginning Fund Balance July 1	\$ (320)	\$ (8,017)	\$ (19,455)	\$ (19,593)	\$ (19,593)	\$ -	-100.00%
Ending Fund Balance June 30	\$ (8,017)	\$ (19,455)	\$ (19,593)	\$ (19,593)	\$ -	\$ -	-100.00%

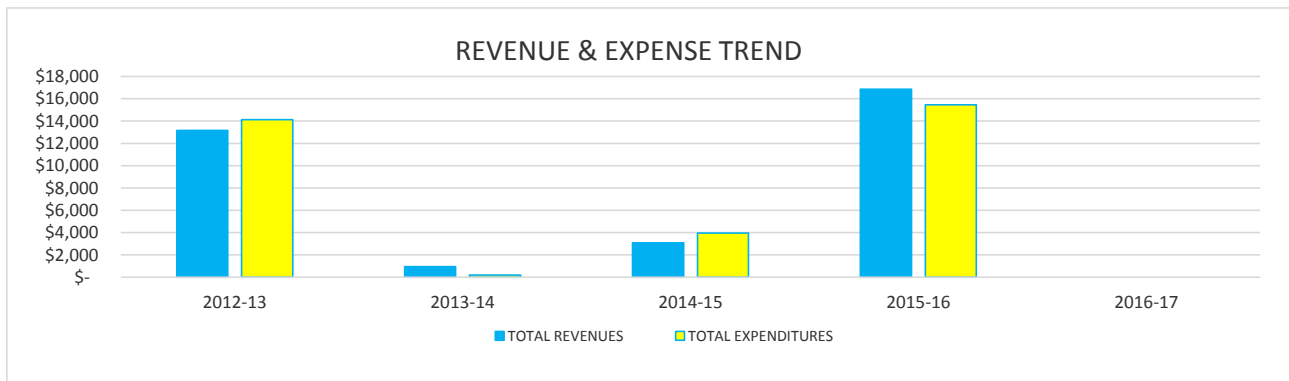


6th Avenue Reconstruction

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

Budget Highlights: 6th Ave. is set for reconstruction during FY17.

STPL 5170 (049)	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
RSTP Grants	\$ 13,159	\$ 960	\$ 3,076	\$ 198,815	16,860	\$ -	-100.00%
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 13,159	\$ 960	\$ 3,076	\$ 198,815	\$ 16,860	\$ -	-100.00%
EXPENDITURES							
6th St Reconstruct	\$ 14,119	\$ 200	\$ 3,964	\$ 198,815	\$ 15,452	\$ -	-100.00%
TOTAL EXPENDITURES	\$ 14,119	\$ 200	\$ 3,964	\$ 198,815	\$ 15,452	\$ -	-100.00%
Net Revenue/(Expenditures)	\$ (960)	\$ 760	\$ (888)	\$ -	\$ 1,408	\$ -	
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ (960)	\$ 760	\$ (888)	\$ -	\$ 1,408	\$ -	
Beginning Fund Balance July 1	\$ (320)	\$ (1,280)	\$ (520)	\$ (1,408)	\$ (1,408)	\$ -	-100.00%
Ending Fund Balance June 30	\$ (1,280)	\$ (520)	\$ (1,408)	\$ (1,408)	\$ -	\$ -	-100.00%

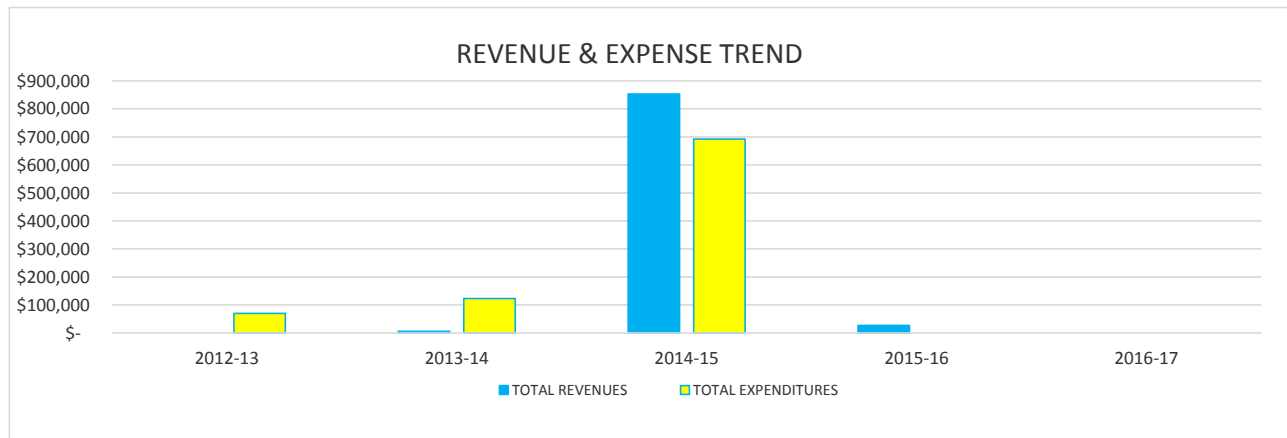


Historic Depot Project

Description: The City secured a \$1.2mm federal transportation grant to help restore the old passenger Train Depot.

Budget Highlights: The building restoratin is complete, with over \$2.2mm invested in both public and private funds.

HISTORIC FUND (050)	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
TE	\$ -	\$ 5,791	\$ 853,303	\$ 250,000	26,779	\$ -	-100.00%
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ -	\$ 5,791	\$ 853,303	\$ 250,000	\$ 26,779	\$ -	-100.00%
EXPENDITURES							
Historic Train Depot	\$ 70,061	\$ 123,270	\$ 692,542	\$ 250,000	\$ -	\$ -	-100.00%
TOTAL EXPENDITURES	\$ 70,061	\$ 123,270	\$ 692,542	\$ 250,000	\$ -	\$ -	-100.00%
Net Revenue/(Expenditures)	\$ (70,061)	\$ (117,479)	\$ 160,761	\$ -	\$ 26,779	\$ -	
Changes in Fund Balance	\$ -	\$ 320					
Net Increase/(Decrease) in Fund Balance	\$ (70,061)	\$ (117,159)	\$ 160,761	\$ -	\$ 26,779	\$ -	
Beginning Fund Balance July 1	\$ (320)	\$ (70,381)	\$ (187,540)	\$ (26,779)	\$ (26,779)	\$ -	-100.00%
Ending Fund Balance June 30	\$ (70,381)	\$ (187,540)	\$ (26,779)	\$ (26,779)	\$ -	\$ -	-100.00%

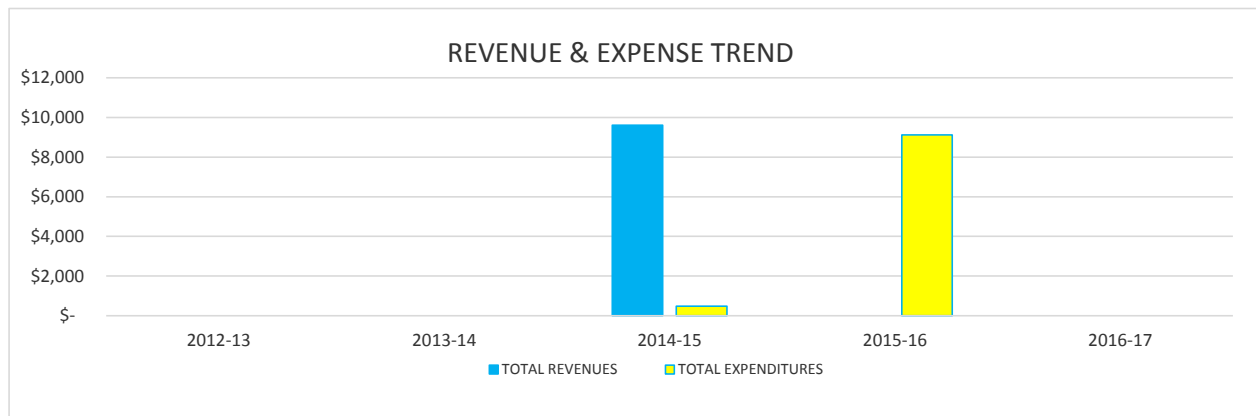


18th Avenue Sidewalks

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

Budget Highlights: None

CML 5170 (052)	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
CML Grant	\$ -	\$ -	\$ 9,610	\$ -	-	\$ -	
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ -	\$ -	\$ 9,610	\$ -	\$ -	\$ -	
EXPENDITURES							
18th Avenue Sidewalks	\$ -	\$ -	\$ 487	\$ -	\$ 9,123	\$ -	
TOTAL EXPENDITURES	\$ -	\$ -	\$ 487	\$ -	\$ 9,123	\$ -	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ 9,123	\$ -	\$ (9,123)	\$ -	
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ 9,123	\$ -	\$ (9,123)	\$ -	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ 9,123	\$ 9,123	\$ -	-100.00%
Ending Fund Balance June 30	\$ -	\$ -	\$ 9,123	\$ 9,123	\$ -	\$ -	-100.00%

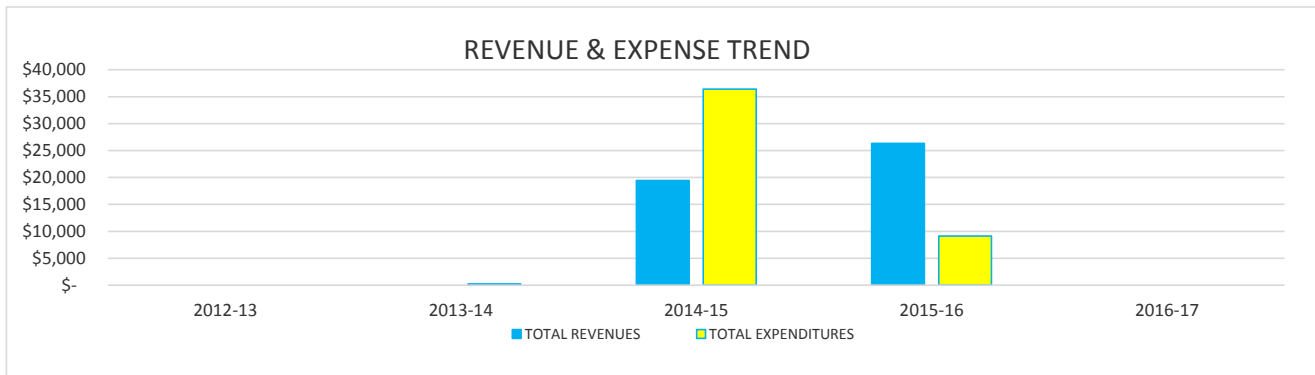


10TH Ave Reconstruction

Description: This fund is for the Federal Grant which is to be used on the 10th Ave Reconstruction

Budget Highlights: 10th Ave. was completed as part of the 205/16 fiscal year.

CML 5170 (053)	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
RSTP Grant	\$ -	\$ -	\$ 19,416	\$ 313,358	26,326	\$ -	-100.00%
From Other Funds	\$ -	\$ -	\$ -	\$ 46,642	\$ -	\$ -	
TOTAL REVENUES	\$ -	\$ -	\$ 19,416	\$ 360,000	\$ 26,326	\$ -	-100.00%
EXPENDITURES							
10th Ave Reconstruction	\$ -	\$ 220	\$ 36,399	\$ 360,000	\$ 9,123	\$ -	-100.00%
TOTAL EXPENDITURES	\$ -	\$ 220	\$ 36,399	\$ 360,000	\$ 9,123	\$ -	-100.00%
Net Revenue/(Expenditures)	\$ -	\$ (220)	\$ (16,983)	\$ -	\$ 17,203	\$ -	
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ -	\$ (220)	\$ (16,983)	\$ -	\$ 17,203	\$ -	
Beginning Fund Balance July 1	\$ -	\$ -	\$ (220)	\$ (17,203)	\$ (17,203)	\$ -	-100.00%
Ending Fund Balance June 30	\$ -	\$ (220)	\$ (17,203)	\$ (17,203)	\$ -	\$ -	-100.00%

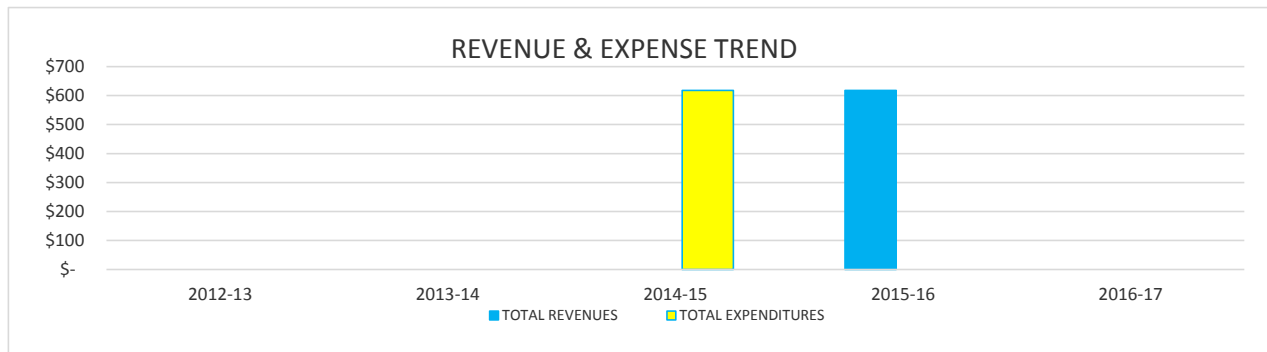


18th and Kern Lighted Crosswalks

Description: This fund is for the Federal Grant which is to be used on the 18th and Kern Lighted Crosswalk

Budget Highlights: The City continues to seek funding alternatives to help improve pedestrian/bicycle use and the infrastructure that supports their safety.

CML 5170 (054)	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
CMAQ Grant	\$ -	\$ -	\$ -	\$ 61,496	618	\$ -	-100.00%
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 61,496	\$ 618	\$ -	-100.00%
EXPENDITURES							
18th/Kern Lighted Crosswalk	\$ -	\$ -	\$ 618	\$ 61,496	\$ -	\$ -	-100.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 618	\$ 61,496	\$ -	\$ -	-100.00%
Net Revenue/(Expenditures)	\$ -	\$ -	\$ (618)	\$ -	\$ 618	\$ -	
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ (618)	\$ -	\$ 618	\$ -	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ (618)	\$ (618)	\$ -	-100.00%
Ending Fund Balance June 30	\$ -	\$ -	\$ (618)	\$ (618)	\$ -	\$ -	-100.00%



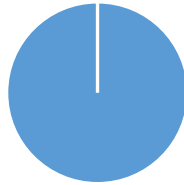
Bethel Avenue Improvements

Description: This fund is for the Federal Grant which is to be used on the Bethel Avenue Improvement

Budget Highlights: The City will begin engineering activities in FY17.

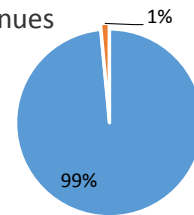
Expenses

■ Bethel Avenue Improvements

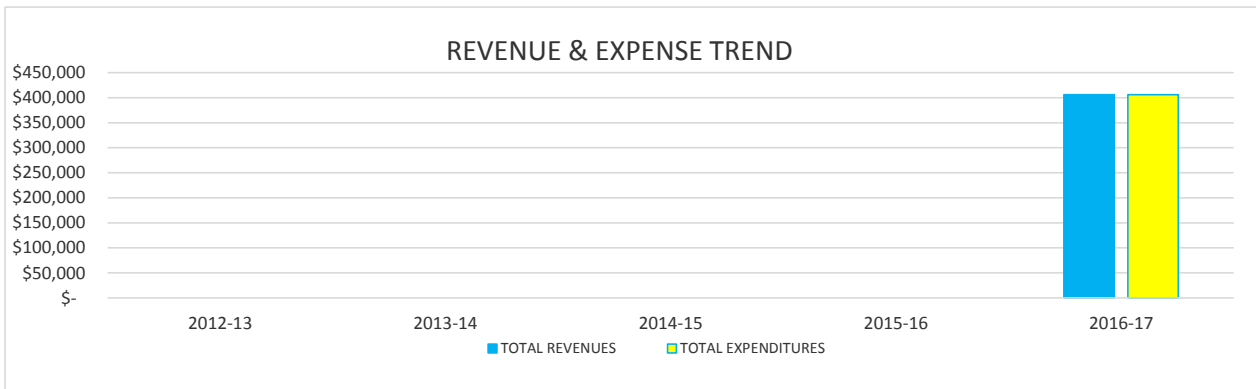


Revenues

■ CMAQ Grants
■ From Other Funds



CML 5170 (055)	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
CMAQ Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 399,934	
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,075	
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 406,009	
EXPENDITURES							
Bethel Avenue Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 406,009	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 406,009	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



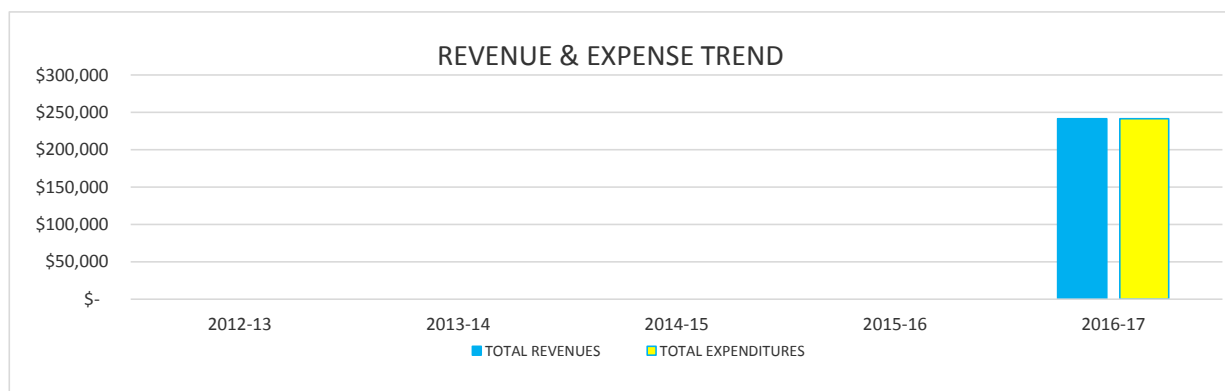
Madsen Ave Reconst Sierra To Stroud

Description: This fund is for the Federal Grant which is to be used on the Madsen Ave Reconstruct Sierra to Stroud

Budget Highlights: none



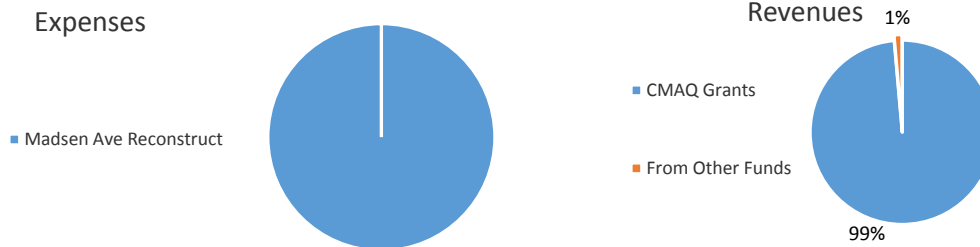
CML 5170 (056)	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
CMAQ Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,730	
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,694	
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 241,424	
EXPENDITURES							
Madsen Ave Reconstruct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 241,424	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 241,424	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	



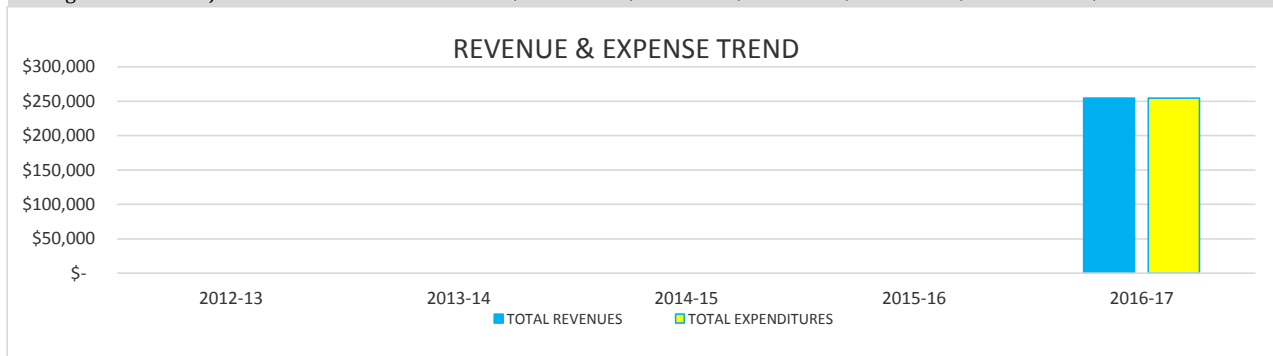
Madsen Ave Bike Path-Stroud to Kamm

Description: This fund is for the Federal Grant which is to be used on the Madsen Ave Bike Path-Stroud to Kamm

Budget Highlights: The City was able to secure an air quality grant to extend a pedestrian pathway along Madsen Ave. from Stroud, extending north to Kamm.



CML 5170 (057)	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
CMAQ Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,779	
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,541	
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 254,320	
EXPENDITURES							
Madsen Ave Reconstruct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 254,320	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 254,320	
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



Summary of Capital Project Funds

2016-2017 Fiscal Year Budget

	Capital Facilities Traffic	Capital Facilities Public Safety	Capital Facilities Specialized Rec	Capital Facilities General Government	Capital Facilities Water	Sewer Connection	Storm Drain	Park & Rec Neigh	Park & Rec Comm	Traffic Impact	Equip Repl Reserve	Total
Actual Fund Balance 06/30/15	711,911	(1,692,910)	539,608	492,944	594,525	946,738	12,902	(55,842)	196,871	13,403	66,927	
Estimated Beg Fund 06/30/16	688,901	(1,686,160)	539,908	499,718	574,825	947,490	15,332	(53,083)	201,871	13,433	67,047	1,809,282
Revenues:												
Impact Fees	-	18,250	-	-	-	-	-	-	-	-	-	18,250
Interest	-	-	-	-	-	-	-	-	-	-	-	-
<i>Total Revenue</i>	-	18,250	-	-	-	-	-	-	-	-	-	18,250
Expenses:												
Interest	-	250		-								250
Misc Improv/Dev Reimb							-					-
Professional Services	-		-	-	-	-	-	-				-
Transfer Out	-	18,000										18,000
<i>Total Expenses</i>	-	18,250	-	-	-	-	-	-	-	-	-	18,250
Net Result	-	-	-	-	-	-	-	-	-	-	-	-
Projected 6/30/17												
Ending Fund Balance	688,901	(1,686,160)	539,908	499,718	574,825	947,490	15,332	(53,083)	201,871	13,433	67,047	1,809,282

**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUES
FOR FISCAL YEAR 16/17**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 16/17</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<u>CAPITAL FACILITIES</u>								
210-0000-451.01-01	INTEREST	\$ -	\$ -	\$ -	\$ 139	\$ 139	\$ -	-100.00%
210-0000-481.01-01	HOLDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ 139	\$ 139	\$ -	-100.00%
210-0000-451.02-01	INTEREST	\$ 304	\$ 37	\$ 308	\$ 500	\$ 500	\$ -	
210-0000-481.01-02	TRAFFIC	\$ 18,550	\$ 39,253	\$ 27,135	\$ 10,000	\$ 10,000	\$ -	-100.00%
		\$ 18,854	\$ 39,290	\$ 27,443	\$ 10,500	\$ 10,500	\$ -	-100.00%
210-0000-451.02-02	INTEREST	\$ (451)	\$ (56)	\$ (478)	\$ -	\$ -	\$ -	
210-0000-481.01-03	FIRE/AMBULANCE	\$ 23,947	\$ 63,779	\$ 30,389	\$ 20,000	\$ 20,000	\$ -	-100.00%
		\$ 23,496	\$ 63,723	\$ 29,911	\$ 20,000	\$ 20,000	\$ -	-100.00%
210-0000-451.02-03	INTEREST	\$ (189)	\$ (22)	\$ (164)	\$ -	\$ -	\$ -	
210-0000-481.01-04	POLICE	\$ 4,425	\$ 13,750	\$ 4,750	\$ 5,000	\$ 5,000	\$ -	-100.00%
		\$ 4,236	\$ 13,728	\$ 4,586	\$ 5,000	\$ 5,000	\$ -	-100.00%
210-0000-451.02-04	INTEREST	\$ 107	\$ 13	\$ 113	\$ -	\$ -	\$ -	
210-0000-481.01-05	CITY HALL	\$ 8,480	\$ 23,929	\$ 9,094	\$ 8,000	\$ 8,000	\$ -	-100.00%
		\$ 8,587	\$ 23,942	\$ 9,207	\$ 8,000	\$ 8,000	\$ -	-100.00%
210-0000-451.02-05	INTEREST	\$ 10	\$ 29	\$ 234	\$ 10	\$ 10	\$ -	-100.00%
210-0000-481.01-06	PUBLIC WORKS	\$ 6,390	\$ 27,652	\$ 6,789	\$ 5,000	\$ 5,000	\$ -	-100.00%
		\$ 6,400	\$ 27,681	\$ 7,023	\$ 5,010	\$ 5,010	\$ -	-100.00%
210-0000-451.02-06	INTEREST	\$ 238	\$ 1	\$ 20	\$ 300	\$ 300	\$ -	-100.00%
210-0000-481.01-07	PARKS AND RECREATION	\$ 9,600	\$ 18,465	\$ 9,009	\$ 10,000	\$ 10,000	\$ -	-100.00%
		\$ 9,838	\$ 18,466	\$ 9,029	\$ 10,300	\$ 10,300	\$ -	-100.00%
210-0000-451.02-07	INTEREST	\$ 65	\$ 8	\$ 80	\$ 100	\$ 100	\$ -	-100.00%
210-0000-481.01-08	LIBRARY	\$ 11,846	\$ 34,600	\$ 11,141	\$ 10,000	\$ 10,000	\$ -	-100.00%
		\$ 11,911	\$ 34,608	\$ 11,221	\$ 10,100	\$ 10,100	\$ -	-100.00%
210-0000-451.02-08	INTEREST	\$ 241	\$ 29	\$ 258	\$ 300	\$ 300	\$ -	-100.00%
210-0000-481.01-09	WATER FACILITIES	\$ 22,109	\$ 48,016	\$ 32,507	\$ 20,000	\$ 20,000	\$ -	-100.00%
		\$ 22,350	\$ 48,045	\$ 32,765	\$ 20,300	\$ 20,300	\$ -	-100.00%
210-0000-451.02-09	INTEREST		\$ -	\$ -	\$ -	\$ -	\$ 250	
210-0000-481.01-10	PUBLIC SAFETY		\$ -	\$ -	\$ -	\$ -	\$ 18,000	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,250	
210-0000-451.02-10	INTEREST		\$ -	\$ -	\$ -	\$ -	\$ -	
210-0000-481.01-11	GENERAL GOVERNMENT		\$ -	\$ -	\$ -	\$ -	\$ -	
			\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL		\$ 105,672	\$ 269,483	\$ 131,185	\$ 89,349	\$ 89,349	\$ 18,250	-79.57%
<u>SEWER CONNECTION</u>								
211-0000-451.01-01	INTEREST	\$ 648	\$ 379	\$ 608	\$ 600	\$ 752	\$ -	-100.00%
211-0000-481.02-01	CONNECTION FEES	\$ 12,510	\$ 66,178	\$ 15,974	\$ 15,000	\$ 15,000	\$ -	-100.00%
TOTAL		\$ 13,158	\$ 66,557	\$ 16,582	\$ 15,600	\$ 15,752	\$ -	-100.00%
<u>STORM DRAIN</u>								
212-0000-451.01-01	INTEREST	\$ (11)	\$ -	\$ 25	\$ -	\$ 69	\$ -	
212-0000-481.03-01	STORM DRAIN FEES	\$ -	\$ 20,176	\$ 40,682	\$ -	\$ 2,498	\$ -	
TOTAL		\$ (11)	\$ 20,176	\$ 40,707	\$ -	\$ 2,567	\$ -	
<u>NEIGHBORHOOD/PARK REC</u>								
214-0000-422.04-01	CMAS GRANT	\$ -	\$ (327)	\$ -	\$ -	\$ -	\$ -	
214-0000-451.01-01	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ 60	\$ -	
214-0000-481.04-01	HOLDING	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -	



<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED :</u> <u>YEAR END</u>	<u>FY 16/17</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
214-0000-451.03-01	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-0000-481.04-02	NEIGHBORHOOD	\$ 7,979	\$ 38,220	\$ 18,564	\$ 10,000	\$ 10,000	\$ -	-100.00%
214-0000-451.03-02	INTEREST	\$ 104	\$ 181	\$ 151	\$ -	\$ -	\$ -	
214-0000-481.04-03	REGIONAL	\$ 6,797	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	-100.00%
	TOTAL	\$ 14,880	\$ 38,073	\$ 18,715	\$ 15,000	\$ 15,060	\$ -	-100.00%
<u>TRAFFIC IMPACT</u>								
216-0000-451.01-01	INTEREST	\$ 29	\$ 25	\$ 17	\$ 30	\$ 30	\$ -	-100.00%
216-0000-481.05-01	TRAFFIC IMPACT FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 29	\$ 25	\$ 17	\$ 30	\$ 30	\$ -	-100.00%
<u>EQUIPMENT RESERVE</u>								
243-0000-451.01-01	INTEREST	\$ -	\$ (111)	\$ (33)	\$ 120	\$ 120	\$ -	-100.00%
243-0000-451.05-04	POOL	\$ 6	\$ 111	\$ 33	\$ -	\$ -	\$ -	
243-0000-451.05-09	FIRE TRUCK	\$ 87	\$ 111	\$ 33	\$ -	\$ -	\$ -	
	TOTAL	\$ 93	\$ 111	\$ 33	\$ 120	\$ 120	\$ -	-100.00%
		\$ 133,821	\$ 394,425	\$ 207,239	\$ 120,099	\$ 122,878	\$ 18,250	-84.80%
	Revenues	\$ 133,821	\$ 394,425	\$ 207,239	\$ 120,099	\$ 122,878	\$ 18,250	
	Expenses	\$ 288,639	\$ 275,778	\$ 214,665	\$ 136,964	\$ 140,474	\$ 18,250	
		\$ (154,818)	\$ 118,647	\$ (7,426)	\$ (16,865)	\$ (17,596)	\$ -	



**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 16/17**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED ;</u> <u>YEAR END ;</u>	<u>FY 16/17</u> <u>Proposed</u>	<u>Percent</u> <u>Change</u>
<u>TRAFFIC FACILITIES</u>								
210-0100-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -		\$ -	\$ -	
210-0100-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 30,000	\$ 33,510	\$ -	
210-0100-549.57-10	CAPITAL OUTLAY-GENERAL FD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ 30,000	\$ 33,510	\$ -	
<u>PUBLIC SAFETY</u>								
210-0900-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000	100.00%
210-0900-549.56-06	CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	100.00%
210-0900-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	0 TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,250	100.00%
<u>GENERAL GOVERNMENT</u>								
210-0910-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0910-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -		\$ -	\$ -	
210-0910-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>FIRE/AMB</u>								
210-0200-549.55-05	TRANSFER TO OTHER FUNDS	\$ 212,555	\$ 214,705	\$ 211,665	\$ 18,000	\$ 18,000	\$ -	
210-0200-549.56-06	CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0200-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 212,555	\$ 214,705	\$ 211,665	\$ 18,000	\$ 18,000	\$ -	
<u>POLICE</u>								
210-0300-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -		\$ -	\$ -	
210-0300-549.56-06	CAPITAL LEASE	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ -	
210-0300-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -		\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ -	
<u>CITY HALL</u>								
210-0400-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	
210-0400-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -		\$ -	\$ -	
210-0400-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -		\$ -	\$ -	
	0 TOTAL	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	
<u>PUBLIC WORKS</u>								
210-0500-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 1,836	\$ 1,836	\$ -	
210-0500-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -		\$ -	\$ -	
210-0500-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -		\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ 1,836	\$ 1,836	\$ -	
<u>PARKS AND REC</u>								
210-0600-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	
210-0600-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -		\$ -	\$ -	
210-0600-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -		\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	
<u>LIBRARY</u>								
210-0700-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 4,500	\$ 4,500	\$ -	
210-0700-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0700-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ 4,500	\$ 4,500	\$ -	
<u>WATER FACILITIES</u>								
210-0800-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	
210-0800-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210-0800-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	
<u>SEWER CONNECTION</u>								
211-9100-549.52-70	PROFESSIONAL SERVICES	\$ 227	\$ 206	\$ -	\$ 15,000	\$ 15,000	\$ -	
211-9100-549.54-25	DEVELOPER REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
211-9100-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
211-9100-549.57-01	CAPITAL OUTLAY	\$ -	\$ 57,287	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 227	\$ 57,493	\$ -	\$ 15,000	\$ 15,000	\$ -	
<u>STORM DRAIN</u>								
212-9100-549.52-70	PROFESSIONAL SERVICES	\$ 75,857	\$ 137	\$ 3,000	\$ 137	\$ 137	\$ -	
212-9100-549.54-25	DEVELOPER REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED :</u> <u>YEAR END :</u>	<u>FY 16/17</u> <u>Proposed</u>	<u>Percent</u> <u>Change</u>
212-9100-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
212-9100-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 75,857	\$ 137	\$ 3,000	\$ 137	\$ 137	\$ -	
<u>NEIGHBORHOOD</u>								
214-8100-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 7,241	\$ 7,241	\$ -	
214-8200-549-56.06	CAPITAL LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-8100-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-8100-549.57-01	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ 7,241	\$ 7,241	\$ -	
<u>COMMUNITY</u>								
214-8200-549.52-70	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-8200-549.55-05	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
214-8200-549.57-01	CAPITAL OUTLAY	\$ -	\$ 3,443	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ 3,443	\$ -	\$ -	\$ -	\$ -	
		\$ 288,639	\$ 275,778	\$ 214,665	\$ 136,964	\$ 140,474	\$ 18,250	
	Revenues	\$ 133,821	\$ 394,425	\$ 207,239	\$ 120,099	\$ 122,878	\$ 18,250	
	Expenses	\$ 288,639	\$ 275,778	\$ 214,665	\$ 136,964	\$ 140,474	\$ 18,250	
		\$ (154,818)	\$ 118,647	\$ (7,426)	\$ (16,865)	\$ (17,596)	\$ -	



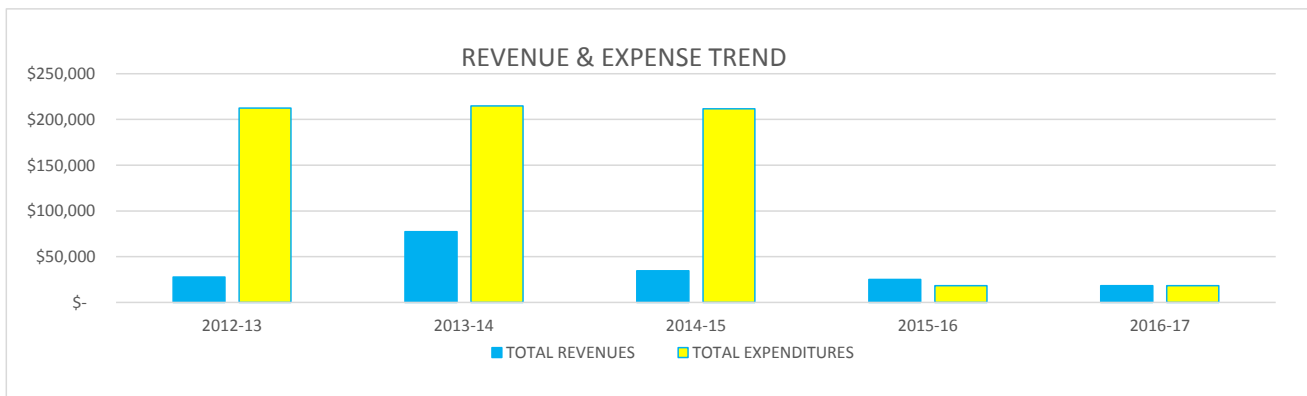
CAPITAL FACILITIES-PUBLIC SAFETY

Description: These are fees charged to new development to mediate their impact on Police and Fire Services. New for fiscal year 16-17 as Public Safety combining Fire and Police.

Budget Highlights:



Capital Facilities-Public Safety	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Interest	\$ (640)	\$ (78)	\$ (642)	\$ -	\$ -	\$ 250	0.00%
Public Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000	0.00%
Fire/Ambulance	\$ 23,947	\$ 63,779	\$ 30,389	\$ 20,000	\$ 20,000	\$ -	
Police	\$ 4,425	\$ 13,750	\$ 4,750	\$ 5,000	\$ 5,000	\$ -	
TOTAL REVENUES	\$ 27,732	\$ 77,451	\$ 34,497	\$ 25,000	\$ 25,000	\$ 18,250	-27.00%
EXPENDITURES							
Transfer to other funds	\$ 212,555	\$ 214,705	\$ 211,665	\$ 18,000	\$ 18,000	\$ 18,000	0.00%
Capital Lease	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ 250	0.00%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 212,555	\$ 214,705	\$ 211,665	\$ 18,250	\$ 18,250	\$ 18,250	0.00%
Net Revenue/(Expenditures)	\$ (184,823)	\$ (137,254)	\$ (177,168)	\$ 6,750	\$ 6,750	\$ -	-100.00%
Changes in Fund Balance	\$ (8,470)	\$ (28,947)	\$ 35,121				
Net Increase/(Decrease) in Fund Balance	\$ (193,293)	\$ (166,201)	\$ (142,047)	\$ 6,750	\$ 6,750	\$ -	-100.00%
Beginning Fund Balance July 1	\$ (1,191,369)	\$ (1,384,662)	\$ (1,550,863)	\$ (1,692,910)	\$ (1,692,910)	\$ (1,686,160)	-0.40%
Ending Fund Balance June 30	\$ (1,384,662)	\$ (1,550,863)	\$ (1,692,910)	\$ (1,686,160)	\$ (1,686,160)	\$ (1,686,160)	0.00%

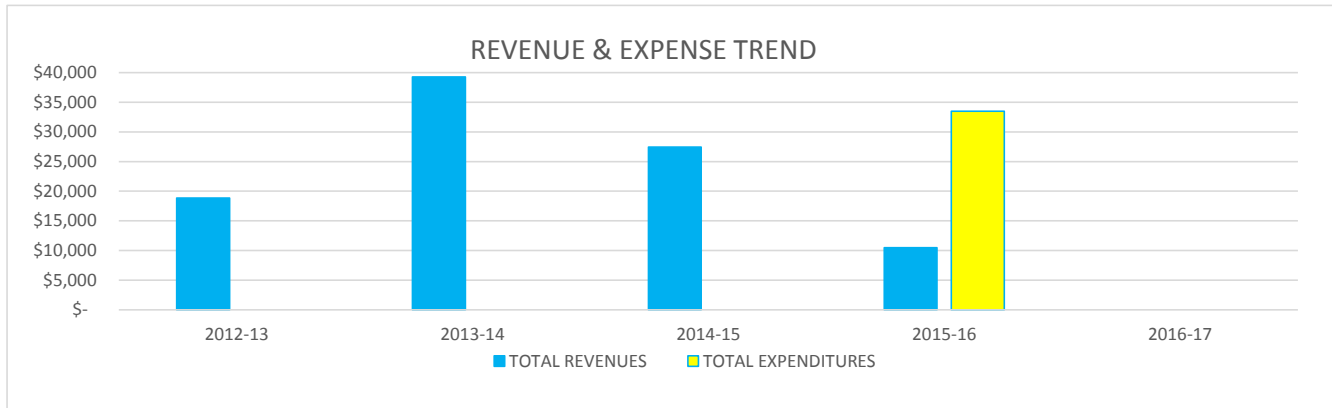


CAPITAL FACILITIES-TRAFFIC

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.

Budget Highlights: None

CAPITAL FACILITIES-TRAFFIC	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Interest	\$ 304	\$ 37	\$ 308	\$ 500	500	\$ -	-100.00%
Traffic	\$ 18,550	\$ 39,253	\$ 27,135	\$ 10,000	\$ 10,000	\$ -	-100.00%
TOTAL REVENUES	\$ 18,854	\$ 39,290	\$ 27,443	\$ 10,500	\$ 10,500	\$ -	-100.00%
EXPENDITURES							
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	\$ -	\$ -	\$ -	\$ 30,000	\$ 33,510	\$ -	-100.00%
Capital Outlay-General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 30,000	\$ 33,510	\$ -	-100.00%
Net Revenue/(Expenditures)	\$ 18,854	\$ 39,290	\$ 27,443	\$ (19,500)	\$ (23,010)	\$ -	-100.00%
Changes in Fund Balance	\$ -	\$ (748)					
Net Increase/(Decrease) in Fund Balance	\$ 18,854	\$ 38,542	\$ 27,443	\$ (19,500)	\$ (23,010)	\$ -	-100.00%
Beginning Fund Balance July 1	\$ 627,072	\$ 645,926	\$ 684,468	\$ 711,911	\$ 711,911	\$ 688,901	-3.23%
Ending Fund Balance June 30	\$ 645,926	\$ 684,468	\$ 711,911	\$ 692,411	\$ 688,901	\$ 688,901	-0.51%

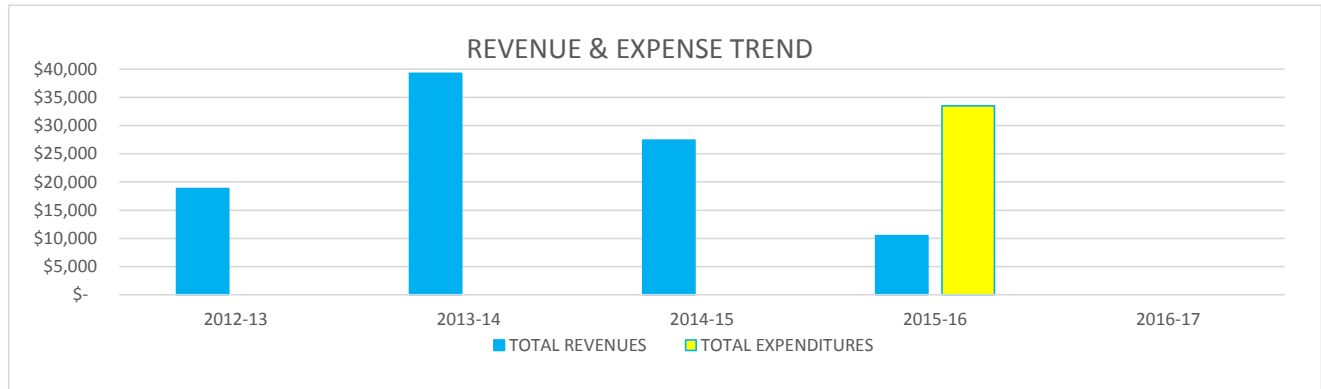


CAPITAL FACILITIES-SPECIAL RECREATION

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.

Budget Highlights: None

CAPITAL FACILITIES-RECREATION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Interest	\$ 238	\$ 1	\$ 20	\$ 300	300	\$ -	-100.00%
Parks and Recreation	\$ 9,600	\$ 18,465	\$ 9,009	\$ 10,000	\$ 10,000	\$ -	-100.00%
TOTAL REVENUES	\$ 9,838	\$ 18,466	\$ 9,029	\$ 10,300	\$ 10,300	\$ -	-100.00%
EXPENDITURES							
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	-100.00%
Capital Outlay-General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	-100.00%
Net Revenue/(Expenditures)	\$ 9,838	\$ 18,466	\$ 9,029	\$ 300	\$ 300	\$ -	-100.00%
Changes in Fund Balance	\$ -	\$ 8,634	\$ 214				
Net Increase/(Decrease) in Fund Balance	\$ 9,838	\$ 27,100	\$ 9,243	\$ 300	\$ 300	\$ -	-100.00%
Beginning Fund Balance July 1	\$ 493,427	\$ 503,265	\$ 530,365	\$ 539,608	\$ 539,608	\$ 539,908	0.06%
Ending Fund Balance June 30	\$ 503,265	\$ 530,365	\$ 539,608	\$ 539,908	\$ 539,908	\$ 539,908	0.00%

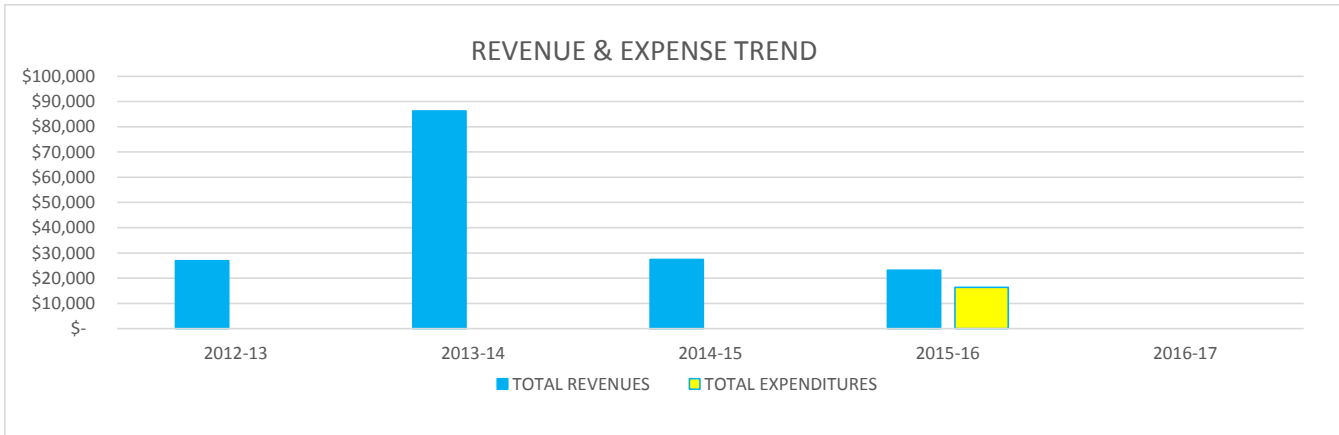


CAPITAL FACILITIES-GENERAL GOVERNMENT

Description: New for fiscal year 16-17 as General Government combining City Hall, Public Works and Library.

Budget Highlights: None

Capital Facilities-General Government	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Interest	\$ 182	\$ 50	\$ 427	\$ 110	\$ 110.00	\$ -	-100.00%
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
City Hall/Public Works/Library	\$ 26,716	\$ 86,181	\$ 27,024	\$ 23,000	\$ 23,000	\$ -	-100.00%
TOTAL REVENUES	\$ 26,898	\$ 86,231	\$ 27,451	\$ 23,110	\$ 23,110	\$ -	
EXPENDITURES							
Professional Services	\$ -	\$ -	\$ -	\$ 16,336	\$ 16,336	\$ -	-100.00%
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 16,336	\$ 16,336	\$ -	-100.00%
Net Revenue/(Expenditures)	\$ 26,898	\$ 86,231	\$ 27,451	\$ 6,774	\$ 6,774	\$ -	
Changes in Fund Balance		\$ (38,970)	\$ (214)				
Net Increase/(Decrease) in Fund Balance	\$ 26,898	\$ 47,261	\$ 27,237	\$ 6,774	\$ 6,774	\$ -	
Beginning Fund Balance July 1	\$ 391,548	\$ 418,446	\$ 465,707	\$ 492,944	\$ 492,944	\$ 499,718	1.37%
Ending Fund Balance June 30	\$ 418,446	\$ 465,707	\$ 492,944	\$ 499,718	\$ 499,718	\$ 499,718	0.00%

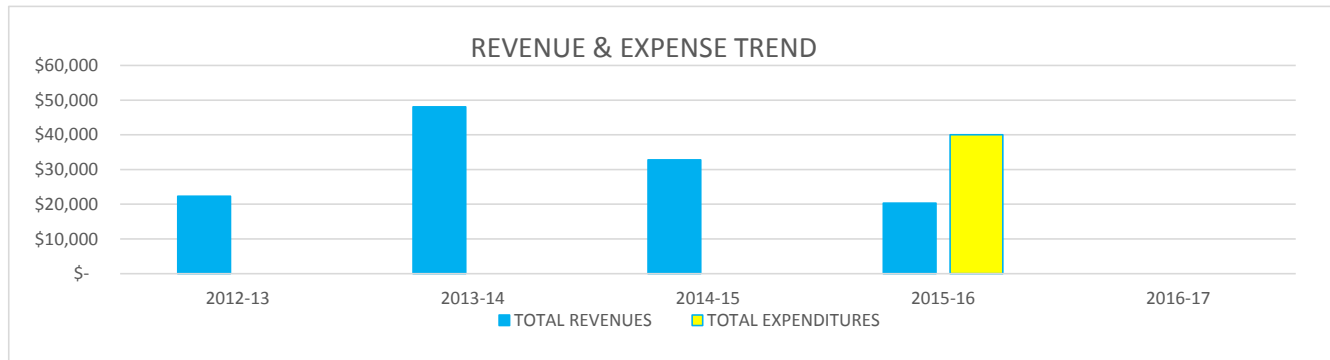


CAPITAL FACILITIES-WATER FACILITIES

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

Budget Highlights: None

CAPITAL FACILITIES-WATER FACILITIES	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Interest	\$ 241	\$ 29	\$ 258	\$ 300	300	-	-100.00%
Water Facilities	\$ 22,109	\$ 48,016	\$ 32,507	\$ 20,000	\$ 20,000	\$ -	-100.00%
TOTAL REVENUES	\$ 22,350	\$ 48,045	\$ 32,765	\$ 20,300	\$ 20,300	\$ -	-100.00%
EXPENDITURES							
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	-100.00%
Capital Outlay-General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	-100.00%
Net Revenue/(Expenditures)	\$ 22,350	\$ 48,045	\$ 32,765	\$ (19,700)	\$ (19,700)	\$ -	-100.00%
Changes in Fund Balance	\$ -	\$ (1,092)					
Net Increase/(Decrease) in Fund Balance	\$ 22,350	\$ 46,953	\$ 32,765	\$ (19,700)	\$ (19,700)	\$ -	-100.00%
Beginning Fund Balance July 1	\$ 492,457	\$ 514,807	\$ 561,760	\$ 594,525	\$ 594,525	\$ 574,825	-3.31%
Ending Fund Balance June 30	\$ 514,807	\$ 561,760	\$ 594,525	\$ 574,825	\$ 574,825	\$ 574,825	0.00%

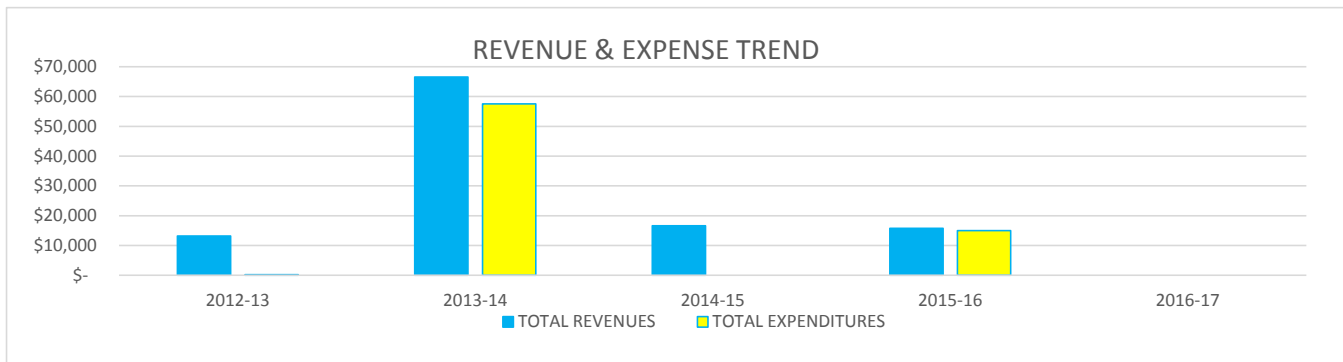


SEWER CONNECTION FEES

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

Budget Highlights: None

SEWER CONNECTION	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Interest	\$ 648	\$ 379	\$ 608	\$ 600	\$ 752	\$ -	-100.00%
Connection Fees	\$ 12,510	\$ 66,178	\$ 15,974	\$ 15,000	\$ 15,000	\$ -	-100.00%
TOTAL REVENUES	\$ 13,158	\$ 66,557	\$ 16,582	\$ 15,600	\$ 15,752	\$ -	-100.00%
EXPENDITURES							
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	\$ 227	\$ 206	\$ -	\$ 15,000	\$ 15,000	\$ -	-100.00%
Capital Outlay-General Fund	\$ -	\$ 57,287	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 227	\$ 57,493	\$ -	\$ 15,000	\$ 15,000	\$ -	-100.00%
Net Revenue/(Expenditures)	\$ 12,931	\$ 9,064	\$ 16,582	\$ 600	\$ 752	\$ -	-100.00%
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ 12,931	\$ 9,064	\$ 16,582	\$ 600	\$ 752	\$ -	-100.00%
Beginning Fund Balance July 1	\$ 908,160	\$ 921,091	\$ 930,155	\$ 946,737	\$ 946,737	\$ 947,489	0.08%
Ending Fund Balance June 30	\$ 921,091	\$ 930,155	\$ 946,737	\$ 947,337	\$ 947,489	\$ 947,489	0.02%

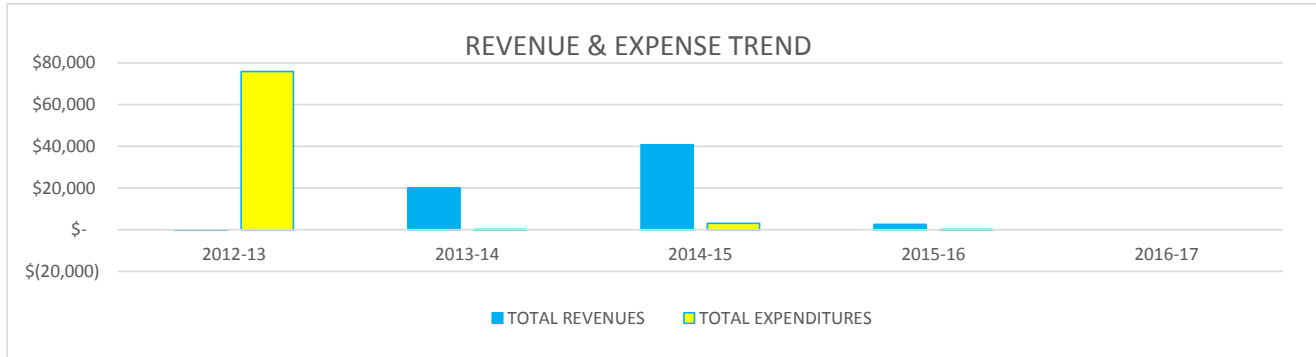


STORM DRAIN FEES

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

Budget Highlights: None

STORM DRAIN FEES	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Interest	\$ (11)	\$ -	\$ 25	\$ -	\$ 69	\$ -	0.00%
Storm Drain Fees	\$ -	\$ 20,176	\$ 40,682	\$ -	\$ 2,498	\$ -	0.00%
TOTAL REVENUES	\$ (11)	\$ 20,176	\$ 40,707	\$ -	\$ 2,567	\$ -	0.00%
EXPENDITURES							
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	\$ 75,857	\$ 137	\$ 3,000	\$ 137	\$ 137	\$ -	-100.00%
Capital Outlay-General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 75,857	\$ 137	\$ 3,000	\$ 137	\$ 137	\$ -	-100.00%
Net Revenue/(Expenditures)	\$ (75,868)	\$ 20,039	\$ 37,707	\$ (137)	\$ 2,430	\$ -	-100.00%
Changes in Fund Balance	\$ -	\$ (40,079)	\$ (49,610)				
Net Increase/(Decrease) in Fund Balance	\$ (75,868)	\$ (20,040)	\$ (11,903)	\$ (137)	\$ 2,430	\$ -	-100.00%
Beginning Fund Balance July 1	\$ 31,023	\$ 44,845	\$ 24,805	\$ 12,902	\$ 12,902	\$ 15,332	18.83%
Ending Fund Balance June 30	\$ 44,845	\$ 24,805	\$ 12,902	\$ 12,765	\$ 15,332	\$ 15,332	20.11%

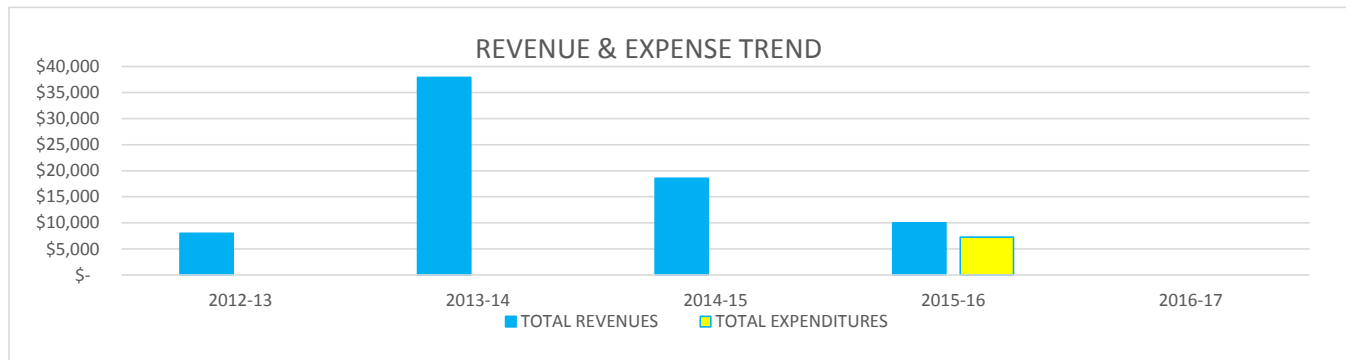


PARK & REC-NEIGHBORHOOD

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.

Budget Highlights: None

PARK & REC-NEIGHBORHOOD	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
CMAS Grant	\$ -	\$ (327)	\$ -	\$ -	\$ -		
Holding		\$ (1)					
Neighborhood	\$ 7,979	\$ 38,220	\$ 18,564	\$ 10,000	\$ 10,000	\$ -	-100.00%
TOTAL REVENUES	\$ 7,979	\$ 37,892	\$ 18,564	\$ 10,000	\$ 10,000	\$ -	-100.00%
EXPENDITURES							
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	\$ -	\$ -	\$ -	\$ 7,241	\$ 7,241	\$ -	-100.00%
Capital Outlay-General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 7,241	\$ 7,241	\$ -	-100.00%
Net Revenue/(Expenditures)	\$ 7,979	\$ 37,892	\$ 18,564	\$ 2,759	\$ 2,759	\$ -	-100.00%
Changes in Fund Balance	\$ -	\$ 327	\$ (15,604)				0.00%
Net Increase/(Decrease) in Fund Balance	\$ 7,979	\$ 38,219	\$ 2,960	\$ 2,759	\$ 2,759	\$ -	-100.00%
Beginning Fund Balance July 1	\$ (105,000)	\$ (97,021)	\$ (58,802)	\$ (55,842)	\$ (55,842)	\$ (53,083)	-4.94%
Ending Fund Balance June 30	\$ (97,021)	\$ (58,802)	\$ (55,842)	\$ (53,083)	\$ (53,083)	\$ (53,083)	0.00%

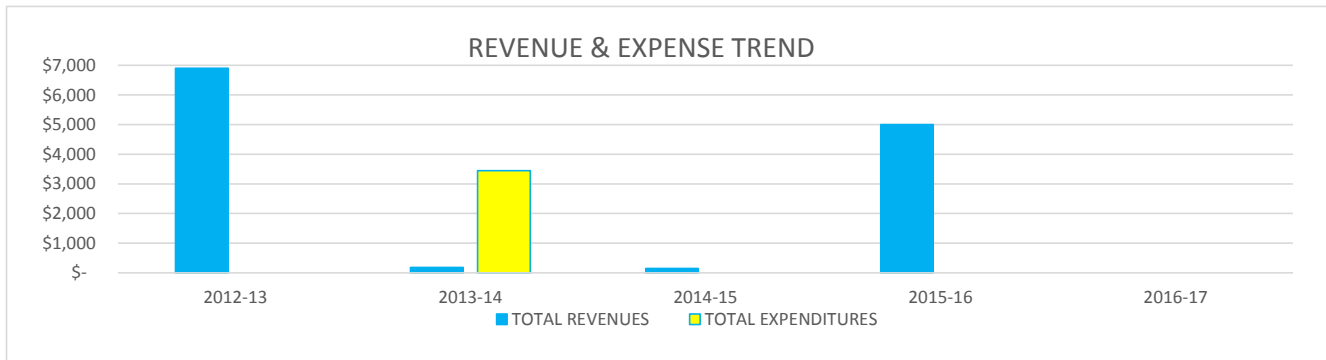


PARK & REC-COMMUNITY

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.

Budget Highlights:

PARK & REC-COMMUNITY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Interest	\$ 104	\$ 181	\$ 151	\$ -	\$ -	\$ -	
Regional	\$ 6,797	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	-100.00%
TOTAL REVENUES	\$ 6,901	\$ 181	\$ 151	\$ 5,000	\$ 5,000	\$ -	-100.00%
EXPENDITURES							
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay-General Fund	\$ -	\$ 3,443	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ 3,443	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 6,901	\$ (3,262)	\$ 151	\$ 5,000	\$ 5,000	\$ -	-100.00%
Changes in Fund Balance	\$ -		\$ 3,391				
Net Increase/(Decrease) in Fund Balance	\$ 6,901	\$ (3,262)	\$ 3,542	\$ 5,000	\$ 5,000	\$ -	-100.00%
Beginning Fund Balance July 1	\$ 189,600	\$ 196,501	\$ 193,239	\$ 196,781	\$ 196,781	\$ 201,781	2.54%
Ending Fund Balance June 30	\$ 196,501	\$ 193,239	\$ 196,781	\$ 201,781	\$ 201,781	\$ 201,781	0.00%

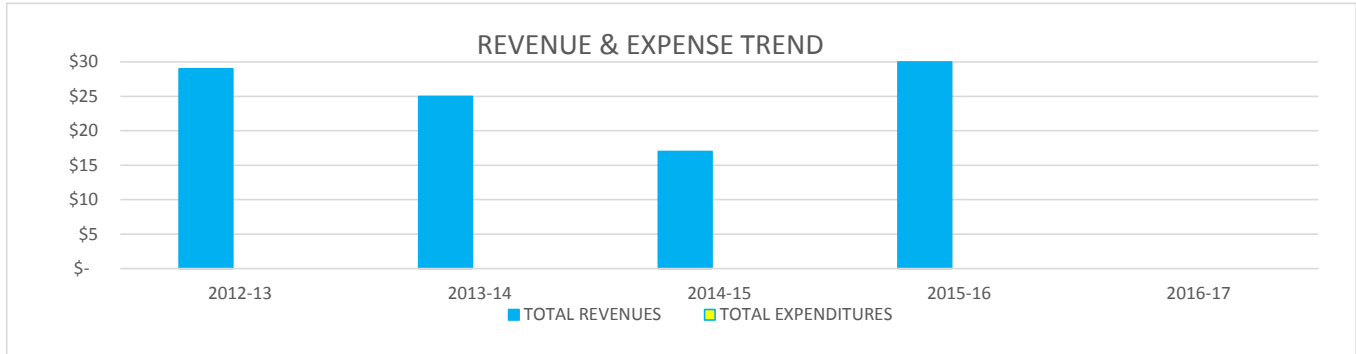


CAPITAL PROJECT TRAFFIC IMPACT ZONE

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.

Budget Highlights: None

TRAFFIC IMPACT ZONE	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Interest	\$ 29	\$ 25	\$ 17	\$ 30	\$ 30	\$ -	-100.00%
Traffic Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 29	\$ 25	\$ 17	\$ 30	\$ 30	\$ -	-100.00%
EXPENDITURES							
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay-General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 29	\$ 25	\$ 17	\$ 30	\$ 30	\$ -	
Changes in Fund Balance	\$ -						
Net Increase/(Decrease) in Fund Balance	\$ 29	\$ 25	\$ 17	\$ 30	\$ 30	\$ -	-100.00%
Beginning Fund Balance July 1	\$ 13,332	\$ 13,361	\$ 13,386	\$ 13,403	\$ 13,403	\$ 13,433	0.22%
Ending Fund Balance June 30	\$ 13,361	\$ 13,386	\$ 13,403	\$ 13,433	\$ 13,433	\$ 13,433	0.00%

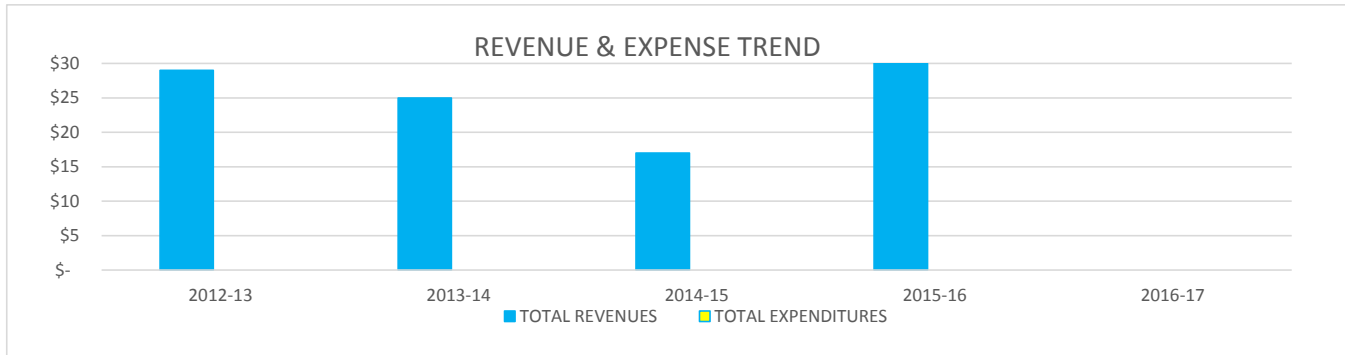


EQUIPMENT REPLACEMENT RESERVE

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

Budget Highlights:

Equipment Replacement Reserve	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Interest	\$ -	\$ (111)	\$ (33)	\$ 120	\$ 120	\$ -	-100.00%
Pool	\$ 6	\$ 111	\$ 33	\$ -	\$ -	\$ -	
Fire Truck	\$ 87	\$ 111	\$ 33	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 93	\$ 111	\$ 33	\$ 120	\$ 120	\$ -	-100.00%
EXPENDITURES							
Transfer to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay-General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Revenue/(Expenditures)	\$ 93	\$ 111	\$ 33	\$ 120	\$ 120	\$ -	-100.00%
Changes in Fund Balance	\$ -						
Net Increase/(Decrease) in Fund Balance	\$ 93	\$ 111	\$ 33	\$ 120	\$ 120	\$ -	-100.00%
Beginning Fund Balance July 1	\$ 66,690	\$ 66,783	\$ 66,894	\$ 66,927	\$ 66,927	\$ 67,047	0.18%
Ending Fund Balance June 30	\$ 66,783	\$ 66,894	\$ 66,927	\$ 67,047	\$ 67,047	\$ 67,047	0.00%



Debt Service Overview

The City generally incurs long-term debt to finance projects or purchase assets which will have useful lives equal to or greater than the related debt. The City total debt is \$7,042,693, and the total estimated actual value of property is \$927,938,110. Our debt to value ratio is currently at .77%. Following are the City's debt service funds.

KINGSBURG PUBLIC FINANCING AUTHORITY BONDS

The Kingsburg Joint Powers Authority ("JPA") was established in 2015 through a Joint Exercise of Powers Agreement between the City and the Kingsburg Industrial Development Authority (the "Authority"). The formation of the JPA was approved by the City Council who is also designated as the Board of Directors for the JPA.

The purpose of the JPA is solely to provide funds from the sale of revenue bonds to finance or refinance the costs of acquiring, constructing, or improving and equipping capital improvements (projects) for the City and the Authority. The City set up the JPA to act as a financing/lending type institution only.

Kingsburg Public Financing Authority Refunding Revenue Bonds, Series 2015

On April 28, 2015, the City issued \$1,439,100 in revenue bonds with interest rate of 2.85% payable semi-annually. The bonds were to refund \$945,000 of outstanding Kingsburg Public Financing Authority Revenue Bonds, Series 1991 and \$1,215,000 of outstanding Kingsburg Public Financing Authority Revenue Bonds, Series 1992. These bonds are payable from assessments on the property owners within the district and are payable from other funds of the City. The principal payments range from \$176,200 to \$250,500 and are due annually through fiscal year 2023. At June 30, 2016 bonds outstanding amount to \$1,262,900.

Annual debt service requirements to maturity for Kingsburg Public Financing Authority Refunding Revenue Bonds, Series 2015 at June 30, 2016 are as follows:

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	167,600	33,604	201,204
2018	183,700	28,598	212,298
2019	178,300	23,440	201,740
2020	162,400	18,585	180,985
2021-2023	570,900	26,948	597,848
	<u>\$1,262,900</u>	<u>\$131,175</u>	<u>\$1,394,075</u>

Kingsburg Public Financing Authority 2015 Lease Revenue Refunding Bonds, Fire Department Facilities Refunding Project

On May 14, 2015, the City issued \$2,700,000 in lease revenue bonds with interest rates range from 2.0% to 3.5% payable semi-annually. The bonds were to refund \$2,685,000 of outstanding Kingsburg Public Financing Authority 2004 Lease Revenue Bonds, Fire Department Facilities. These bonds are payable from fees for ambulance services. The principal payments in amounts from \$130,000 to \$180,000 are due annually through fiscal year 2034. At June 30, 2016 bonds outstanding amount to \$2,570,000.

Annual debt service requirements to maturity for Kingsburg Public Financing Authority 2015 Lease Revenue Refunding Bonds, Fire Department Facilities Refunding Project are as follows:



<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	110,000	73,038	183,038
2018	115,000	70,788	185,788
2019	120,000	68,438	188,438
2020	125,000	65,988	190,988
2021-2025	660,000	281,213	941,213
2026-2030	750,000	180,481	930,481
2031-2034	690,000	49,173	739,173
	<u>\$2,570,000</u>	<u>\$789,119</u>	<u>\$3,359,119</u>

CIEDB Water Loan

On August 31, 2004, the City, as purchaser, entered into an installment sale agreement with the California Infrastructure and Economic Development Bank (CIEDB), as seller, of a water system upgrade. As part of the agreement, CIEDB agreed to design, acquire and construct the project for, and sell the project to, the purchaser. In order to implement these provisions, the CIEDB appointed the City as its agent for the purpose of such design, acquisition and construction. The agreement after the 2011 amendment, in the amount not to exceed \$3,147,396, bears interest at 2.98% with semi-annual payments on August 1 and February 1. Under the terms of the agreement, CIEDB issued tax-exempt bonds to be used for the funding of the project. At June 30, 2016, the loan outstanding amounts to \$2,257,496.

Annual debt service requirements for the CIEDB Water Loan are as follows:

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	90,052	65,932	155,984
2018	92,735	63,208	155,943
2019	95,499	60,403	155,902
2020	98,345	57,515	155,860
2021-2025	537,473	241,147	778,620
2026-2030	622,473	155,180	777,653
2031-2035	720,919	54,970	775,889
	<u>\$2,257,496</u>	<u>\$698,355</u>	<u>\$2,955,851</u>

Water Meter Capital Lease

On September 27, 2012, the City, as Lessee entered into a capital equipment lease/purchase agreement with the Government Capital Corporation, as Lessor, for purchase and install of 1,800 water meters. The agreement bears interest at 3.36% with annual payments of \$142,839 on September 1st. At June 30, 2016 the capital lease outstanding amounts to \$878,011.

Annual debt service requirements for the Water Meter Capital Lease are as follows:

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	113,347	29,492	142,839
2018	117,154	25,685	142,839
2019	121,089	21,749	142,838
2020	125,157	17,682	142,839
2021-2023	401,264	27,253	428,517
	<u>\$878,011</u>	<u>\$121,861</u>	<u>\$999,872</u>



Police Vehicle Capital Lease

On August 12, 2015, the City, as Lessee entered into a capital Lease with Leasource Financial Services, Inc., as Lessor, for purchase of two police vehicles. The agreement bears interest of 3.429% with quarterly payments of \$4,369.75 on November 12th. At June 30, 2016 the capital lease outstanding amounts to \$74,286.

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	17,479	2,165	19,644
2018	17,479	1,633	19,112
2019	17,479	1,083	18,562
2020	17,479	513	17,992
2021	4,370	37	4,407
	<u>\$74,286</u>	<u>\$5,431</u>	<u>\$79,717</u>

SUCCESSOR AGENCY TRUST FUND

Kingsburg RDA Tax Refunding Bonds

The former Kingsburg Redevelopment Agency issued a tax allocation bond payable in annual installments ranging from \$25,000 to \$40,000 with interest payable semiannually at an average overall rate of 7.9% per annual. At June 30, 2016 the bond outstanding amounts to \$235,000.

Annual debt service requirements to maturity for the Kingsburg RDA Tax Refunding Bonds are as follows:

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	25,000	17,578	42,578
2018	30,000	15,405	45,405
2019	30,000	13,035	43,035
2020	35,000	10,467	45,467
2021-2023	115,000	14,022	129,022
	<u>\$235,000</u>	<u>\$70,507</u>	<u>\$305,507</u>

CIEDB Police Building Loan

During the fiscal year 2001/02, the Redevelopment Agency of the City of Kingsburg obtained a loan from the California Infrastructure and Economic Development Bank (CIEDB) to construct a new city police building that may not exceed \$1,287,100. The terms of the note call for annual interest payments at 2.58% through 2017. At June 30, 2016 the loan outstanding amounts to \$109,591.

Annual debt service requirements for the CIEDB Police Building Loan are as follows:

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	109,591	1,556	111,147
	<u>\$ 109,591</u>	<u>\$ 1,556</u>	<u>\$ 111,147</u>





Summary of Finance Authority Funds

2016-2017 Fiscal Year Budget

	<i>Finance Authority</i>	<i>Spec Asst Dist 1991-1</i>	<i>Spec Asst Dist 1991-1 supp</i>	<i>Spec Asst Dist 1992-1</i>	<i>Spec Asst Dist 1992-2</i>	<i>Total</i>
Actual Fund Balance 06/30/15	3,769,608	(398,894)	(7,115)	(107,758)	(102,990)	
Estimated Beg Fund Balance 6/30/16	3,489,030	(363,694)	(5,115)	(87,748)	(82,980)	2,949,493
<i>Revenues:</i>						
Special Assessments	-	71,635	3,948	40,332	37,879	153,794
Interest	106,642	-		10	10	106,662
<i>Total Revenue</i>	106,642	71,635	3,948	40,342	37,889	260,455
<i>Expenses:</i>						
Fiscal Agent Fees	11,000	-	-			11,000
Principle Retirement	277,600					277,600
Interest and Fiscal charges	106,642	31,435	1,930	20,333	17,879	178,218
<i>Total Expenses</i>	395,242	31,435	1,930	20,333	17,879	466,818
 <i>Net Result</i>	 (288,600)	 40,200	 2,018	 20,010	 20,010	 (206,363)
 Projected 6/30 Ending Fund Balance	 \$ 3,200,430	 \$ (323,494)	 \$ (3,097)	 \$ (67,738)	 \$ (62,970)	 \$ 2,743,130



CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUES
FOR FISCAL YEAR 16-17

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13 ACTUALS</u>	<u>FY 13/14 ACTUALS</u>	<u>FY 14/15 ACTUALS</u>	<u>FY 15/16 BUDGET</u>	<u>PROJECTED YEAR END</u>	<u>FY 16/17 PROPOSED</u>	<u>Percent Change</u>
<u>FINANCE AUTHORITY</u>								
750-0000-451.01-01	INTEREST	\$ 369,091	\$ 292,544	\$ 276,115	\$ 87,087	\$ 123,709	\$ 106,642	22.45%
	TOTAL	\$ 369,091	\$ 292,544	\$ 276,115	\$ 87,087	\$ 123,709	\$ 106,642	22.45%
<u>SPECIAL ASSESS DIST 1991-1</u>								
754-0000-451.01-01	INTEREST	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ 200	0.00%
754-0000-491.02-01	ASSESSMENTS RECEIVED	\$ 59,448	\$ 60,382	\$ 52,243	\$ 69,754	\$ 69,754	\$ 71,435	2.41%
754-0000-495.00-00	PREPAYMENT REV	\$ -	\$ 10,326	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 59,448	\$ 70,708	\$ 52,243	\$ 69,954	\$ 69,954	\$ 71,635	2.41%
<u>SPECIAL ASSESS 91-1 SUPP</u>								
755-0000-451.01-01	INTEREST	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	2.40%
755-0000-491.02-01	ASSESSMENTS RECEIVED	\$ 2,986	\$ 6,568	\$ 2,811	\$ 4,107	\$ 4,107	\$ 3,948	-3.88%
	TOTAL	\$ 2,987	\$ 6,568	\$ 2,811	\$ 4,107	\$ 4,107	\$ 3,948	-3.88%
<u>SPECIAL ASSESS 92-1</u>								
756-0000-451.01-01	INTEREST	\$ -	\$ -	\$ -	\$ 10	\$ 10	\$ 10	0.00%
756-0000-491.02-01	ASSESSMENTS RECEIVED	\$ 53,875	\$ 73,883	\$ 47,506	\$ 42,083	\$ 42,083	\$ 40,332	-4.16%
	TOTAL SPEC ASSESS 92-1	\$ 53,875	\$ 73,883	\$ 47,506	\$ 42,093	\$ 42,093	\$ 40,342	-4.16%
<u>SPECIAL ASSESS 92-2 AGENCY</u>								
757-0000-451.01-01	INTEREST	\$ -	\$ -	\$ -	\$ 10	\$ 10	\$ 10	0.00%
757-0000-491.02-01	ASSESSMENTS RECEIVED	\$ 46,413	\$ 51,728	\$ 41,982	\$ 39,579	\$ 39,579	\$ 37,879	-4.30%
757-0000-495.00-00	PREPAYMENT REV	\$ 21,794	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL SPEC ASSESS 92-2	\$ 68,207	\$ 51,728	\$ 41,982	\$ 39,589	\$ 39,589	\$ 37,889	-4.29%
		\$ 553,608	\$ 495,431	\$ 420,657	\$ 242,830	\$ 279,452	\$ 260,455	7.26%
	Revenues	\$ 553,608	\$ 495,431	\$ 420,657	\$ 242,830	\$ 279,452	\$ 260,455	
	Expenses	\$ 766,147	\$ 707,350	\$ 5,960,770	\$ 482,808	\$ 482,810	\$ 466,818	
		\$ (212,539)	\$ (211,919)	\$ (5,540,113)	\$ (239,979)	\$ (203,358)	\$ (206,363)	



CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 16-17

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 12/13 ACTUALS	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	PROJECTED: YEAR END	FY 16/17 PROPOSED	Percent Change
<u>KINGSBURG JOINT POWERS AUTHORITY</u>								
750-9100-519.52-80	MISC BOND FEES	\$ 12,134	\$ 10,584	\$ (9,731)	\$ 11,000	\$ 11,000	\$ 11,000	0.00%
750-9100-519.54-74	BOND PRINCIPAL EXPENSE	\$ 265,000	\$ 265,000	\$ 5,190,000	\$ 306,200	\$ 306,200	\$ 277,600	-9.34%
750-9100-519.54-75	INTEREST EXPENSE	\$ 382,795	\$ 337,315	\$ 401,626	\$ 87,087	\$ 87,087	\$ 106,642	22.45%
750-9100-519.54-76	ORIGINAL ISSUE DISCOUNT	\$ -	\$ -	\$ 20,196	\$ -	\$ -	\$ -	0.00%
750-9100-519.54-77	BOND ISSUANCE COST		\$ -	\$ 268,580	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 659,929	\$ 612,899	\$ 5,870,671	\$ 404,287	\$ 404,287	\$ 395,242	-2.24%
<u>SPEC ASSESS 92-1 CAP PROJ</u>								
751-9100-519.52-80	MISC BOND FEES	\$ 2,030	\$ 792	\$ 3,894	\$ -	\$ -	\$ -	0.00%
751-9100-519.57-01	CAPITAL OUTLAY	\$ 220	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 2,250	\$ 792	\$ 3,894	\$ -	\$ -	\$ -	0.00%
<u>SPEC ASSESS 91-1 AGENCY</u>								
754-9100-519.52-80	MISC BOND FEES	\$ 4,737	\$ 4,065	\$ 4,538	\$ 7,048	\$ 6,655	\$ 6,655	-5.58%
754-9100-519.56-20	ASSESSMENT BOND PAYMENTS	\$ 42,038	\$ 39,161	\$ 34,294	\$ 28,099	\$ 28,099	\$ 24,780	-11.81%
	TOTAL	\$ 46,775	\$ 43,226	\$ 38,832	\$ 34,754	\$ 34,754	\$ 31,435	-9.55%
<u>SPEC ASSESS 91-1 SUPP AGEN</u>								
755-9100-519.52-80	MISC BOND FEES	\$ 837	\$ 707	\$ 791	\$ 1,024	\$ 956	\$ 956	-6.64%
755-9100-519.56-20	ASSESSMENT BOND PAYMENTS	\$ 1,549	\$ 1,460	\$ 1,328	\$ 1,151	\$ 1,151	\$ 974	-15.38%
	TOTAL	\$ 2,386	\$ 2,167	\$ 2,119	\$ 2,107	\$ 2,107	\$ 1,930	-8.40%
<u>SPEC ASSESS 92-1 AGENCY</u>								
756-9100-519.52-80	MISC BOND FEES	\$ 2,084	\$ 1,766	\$ 1,967	\$ 3,441	\$ 3,270	\$ 3,270	-4.96%
756-9100-519.56-20	ASSESSMENT BOND PAYMENTS	\$ 24,719	\$ 23,188	\$ 21,438	\$ 18,813	\$ 18,813	\$ 17,063	-9.30%
	TOTAL	\$ 26,803	\$ 24,954	\$ 23,405	\$ 22,083	\$ 22,083	\$ 20,333	-7.92%
<u>SPEC ASSESS 92-2 AGENCY</u>								
757-9100-519.52-80	MISC BOND FEES	\$ 2,929	\$ 2,487	\$ 2,724	\$ 3,668	\$ 3,429	\$ 3,429	-6.51%
757-9100-519.56-20	ASSESSMENT BOND PAYMENTS	\$ 25,075	\$ 20,825	\$ 19,125	\$ 16,150	\$ 16,150	\$ 14,450	-10.53%
	TOTAL	\$ 28,004	\$ 23,312	\$ 21,849	\$ 19,579	\$ 19,579	\$ 17,879	-8.68%
		\$ 766,147	\$ 707,350	\$ 5,960,770	\$ 482,808	\$ 482,810	\$ 466,818	-3.31%
	Revenues	\$ 553,608	\$ 495,431	\$ 420,657	\$ 242,830	\$ 279,452	\$ 260,455	
	Expenses	\$ 766,147	\$ 707,350	\$ 5,960,770	\$ 482,808	\$ 482,810	\$ 466,818	
		\$ (212,539)	\$ (211,919)	\$ (5,540,113)	\$ (239,979)	\$ (203,358)	\$ (206,363)	



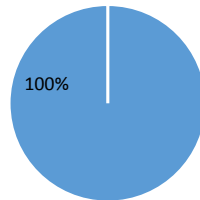
FINANCE AUTHORITY

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.

Budget Highlights: The City continues to pay down outstanding debt. All existing debt was refinanced in 2015, expecting to save the City nearly \$400,000 over the life of the bonds.

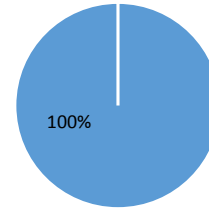
EXPENSES

■ Debt Service

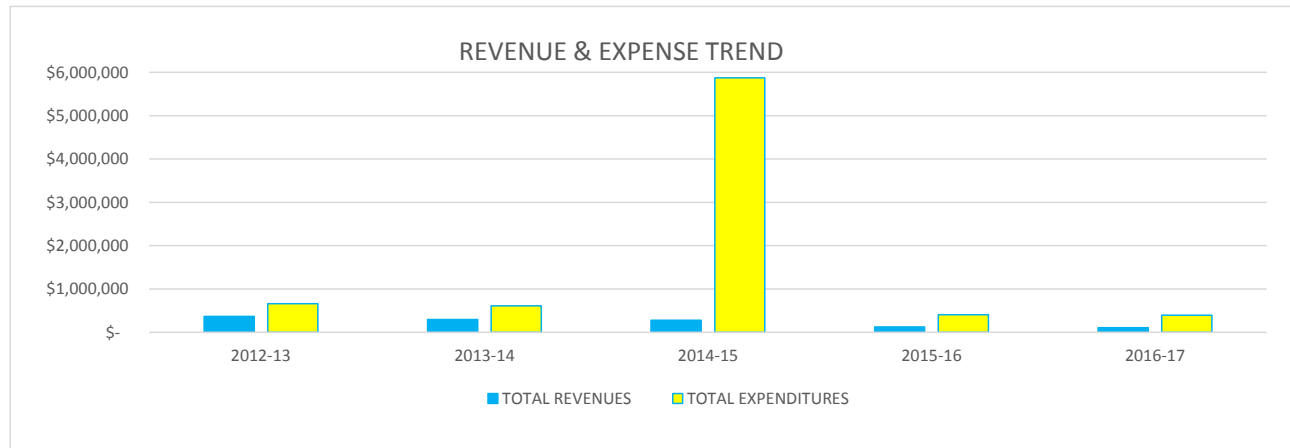


REVENUES

■ Interest



Finance Authority	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Assesment Received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest	\$ 369,091	\$ 292,544	\$ 276,115	\$ 87,087	\$ 123,709	\$ 106,642	22.45%
TOTAL REVENUES	\$ 369,091	\$ 292,544	\$ 276,115	\$ 87,087	\$ 123,709	\$ 106,642	22.45%
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 659,929	\$ 612,899	\$ 5,870,671	\$ 404,287	\$ 404,287	\$ 395,242	-2.24%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 659,929	\$ 612,899	\$ 5,870,671	\$ 404,287	\$ 404,287	\$ 395,242	0.00%
Net Revenue/(Expenditures)	\$ (290,838)	\$ (320,355)	\$ (5,594,556)	\$ (317,200)	\$ (280,578)	\$ (288,600)	-9.02%
Changes in Fund Balance	\$ -	\$ -	\$ 4,129,162	\$ -	\$ -	\$ -	
Net Increase/(Decrease) in Fund Balance	\$ (290,838)	\$ (320,355)	\$ (1,465,394)	\$ (317,200)	\$ (280,578)	\$ (288,600)	-9.02%
Beginning Fund Balance July 1	\$ 5,846,194	\$ 5,555,356	\$ 5,235,001	\$ 3,769,607	\$ 3,769,607	\$ 3,489,029	-7.44%
Ending Fund Balance June 30	\$ 5,555,356	\$ 5,235,001	\$ 3,769,607	\$ 3,452,407	\$ 3,489,029	\$ 3,200,429	-7.30%



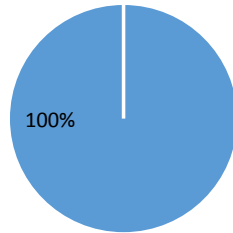
SPECIAL ASSESSMENT DISTRICT 1991-1

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.

Budget Highlights: Overall fund improvement continues with the refinancing of the City's bonds in FY2015.

EXPENSES

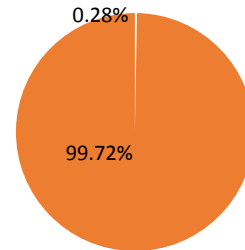
■ Debt Service



REVENUES

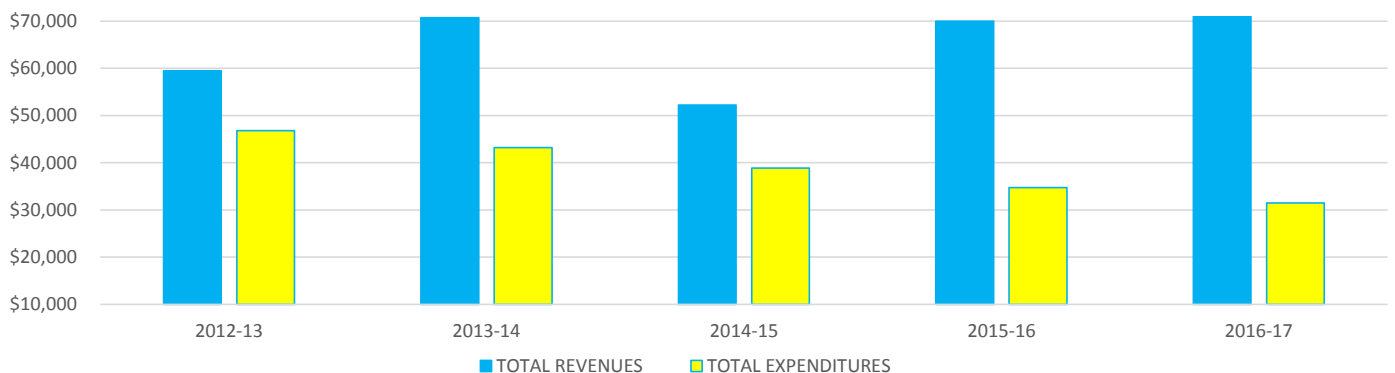
■ Interest

■ Assessments



SPECIAL ASSESSMENT DISTRICT 1991-1	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Assesment Received	\$ 59,448	\$ 70,708	\$ 52,243	\$ 69,754	\$ 69,754	\$ 71,435	2.41%
Interest	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ 200	0.00%
TOTAL REVENUES	\$ 59,448	\$ 70,708	\$ 52,243	\$ 69,954	\$ 69,954	\$ 71,635	2.40%
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 46,775	\$ 43,226	\$ 38,832	\$ 34,754	\$ 34,754	\$ 31,435	-9.55%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 46,775	\$ 43,226	\$ 38,832	\$ 34,754	\$ 34,754	\$ 31,435	-9.55%
Net Revenue/(Expenditures)	\$ 12,673	\$ 27,482	\$ 13,411	\$ 35,200	\$ 35,200	\$ 40,200	14.20%
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ 12,673	\$ 27,482	\$ 13,411	\$ 35,200	\$ 35,200	\$ 40,200	14.20%
Beginning Fund Balance July 1	\$ (452,460)	\$ (439,787)	\$ (412,305)	\$ (398,894)	\$ (398,894)	\$ (363,694)	-8.82%
Ending Fund Balance June 30	\$ (439,787)	\$ (412,305)	\$ (398,894)	\$ (363,694)	\$ (363,694)	\$ (323,494)	-11.05%

REVENUE & EXPENSE TREND



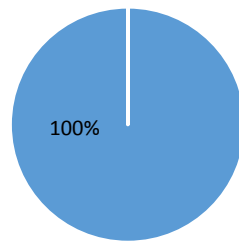
SPECIAL ASSESSMENT DISTRICT 1991-1 SUPPLEMENTAL

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.

Budget Highlights: Overall fund improvement continues with the refinancing of the City's bonds in FY2015.

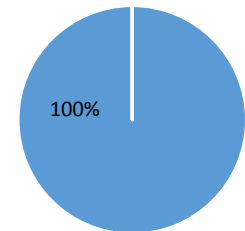
EXPENSES

■ Debt Service



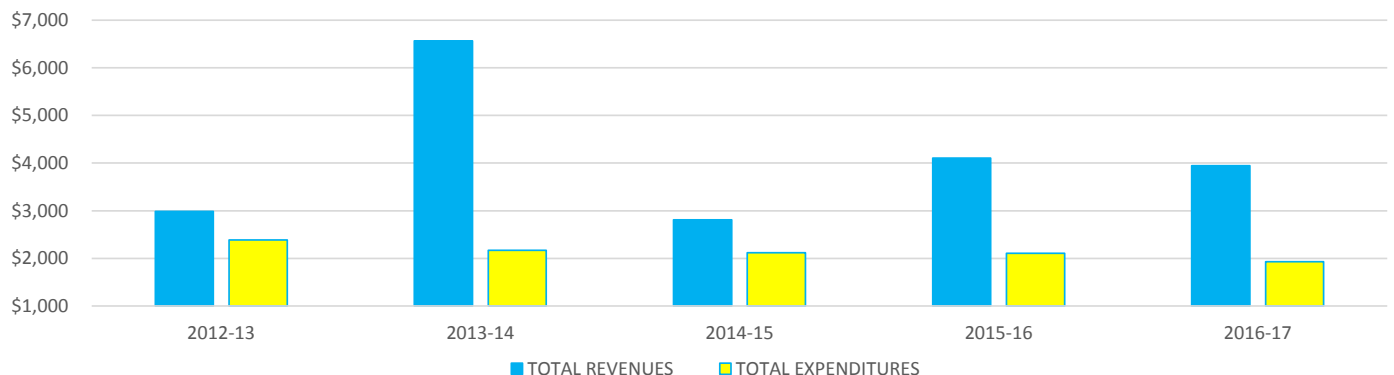
REVENUES

■ Interest



SPECIAL ASSESSMENT DISTRICT 1991-1 SUPP	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Assesment Received	\$ 2,987	\$ 6,568	\$ 2,811	\$ 4,107	\$ 4,107	\$ 3,948	-3.88%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 2,987	\$ 6,568	\$ 2,811	\$ 4,107	\$ 4,107	\$ 3,948	-3.88%
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 2,386	\$ 2,167	\$ 2,119	\$ 2,107	\$ 2,107	\$ 1,930	-8.40%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 2,386	\$ 2,167	\$ 2,119	\$ 2,107	\$ 2,107	\$ 1,930	-8.40%
Net Revenue/(Expenditures)	\$ 601	\$ 4,401	\$ 692	\$ 2,000	\$ 2,000	\$ 2,018	0.89%
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ 601	\$ 4,401	\$ 692	\$ 2,000	\$ 2,000	\$ 2,018	0.89%
Beginning Fund Balance July 1	\$ (12,809)	\$ (12,208)	\$ (7,807)	\$ (7,115)	\$ (7,115)	\$ (5,115)	-28.11%
Ending Fund Balance June 30	\$ (12,208)	\$ (7,807)	\$ (7,115)	\$ (5,115)	\$ (5,115)	\$ (3,097)	-39.45%

REVENUE & EXPENSE TREND



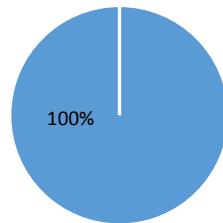
SPECIAL ASSESSMENT DISTRICT 1992-1

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.

Budget Highlights: Overall fund improvement continues with the refinancing of the City's bonds in FY2015.

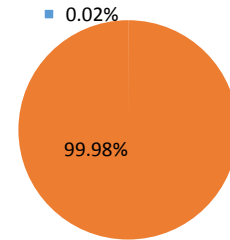
EXPENSES

■ Debt Service

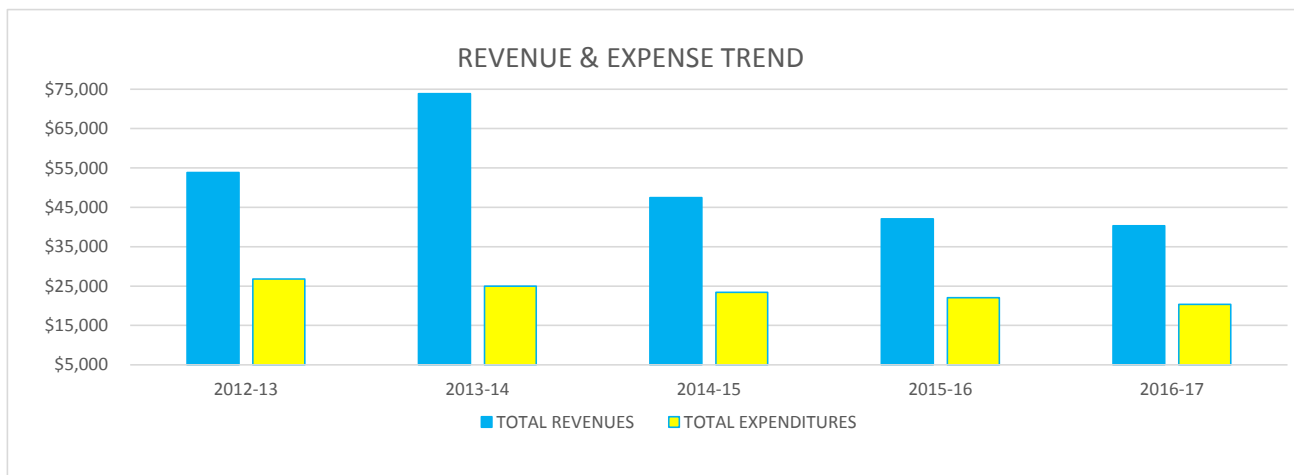


REVENUES

■ Interest
■ Assessments



SPECIAL ASSESSMENT DISTRICT 1992-1	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Assesment Received	\$ 53,875	\$ 73,883	\$ 47,506	\$ 42,093	\$ 42,093	\$ 40,332	-4.18%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10	0.00%
TOTAL REVENUES	\$ 53,875	\$ 73,883	\$ 47,506	\$ 42,093	\$ 42,093	\$ 40,342	-4.16%
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 26,803	\$ 24,954	\$ 23,405	\$ 22,083	\$ 22,083	\$ 20,333	-7.92%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 26,803	\$ 24,954	\$ 23,405	\$ 22,083	\$ 22,083	\$ 20,333	-7.92%
Net Revenue/(Expenditures)	\$ 27,072	\$ 48,929	\$ 24,101	\$ 20,011	\$ 20,010	\$ 20,010	-0.01%
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ 27,072	\$ 48,929	\$ 24,101	\$ 20,011	\$ 20,010	\$ 20,010	-0.01%
Beginning Fund Balance July 1	\$(207,860)	\$(180,788)	\$(131,859)	\$(107,758)	\$(107,758)	\$(87,748)	-18.57%
Ending Fund Balance June 30	\$(180,788)	\$(131,859)	\$(107,758)	\$(87,747)	\$(87,748)	\$(67,739)	-22.80%



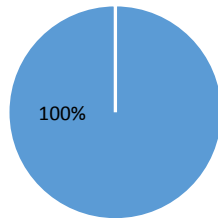
SPECIAL ASSESSMENT DISTRICT 1992-2

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.

Budget Highlights: Overall fund improvement continues with the refinancing of the City's bonds in FY2015.

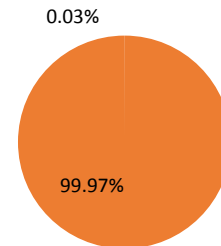
EXPENSES

■ Debt Service



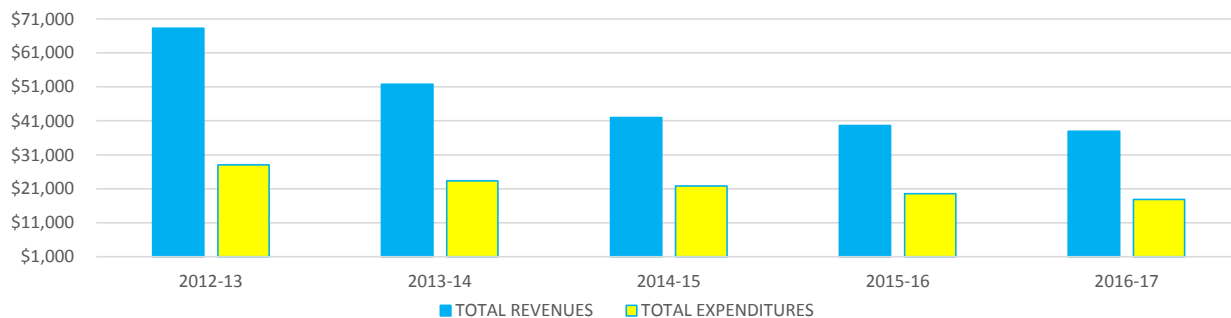
REVENUES

■ Interest
■ Assessments



SPECIAL ASSESSMENT DISTRICT 1992-2	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Assesment Received	\$ 68,207	\$ 51,728	\$ 41,982	\$ 39,589	\$ 39,589	\$ 37,879	-4.32%
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10	0.00%
TOTAL REVENUES	\$ 68,207	\$ 51,728	\$ 41,982	\$ 39,589	\$ 39,589	\$ 37,889	-4.29%
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ 28,004	\$ 23,312	\$ 21,849	\$ 19,579	\$ 19,579	\$ 17,879	-8.68%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 28,004	\$ 23,312	\$ 21,849	\$ 19,579	\$ 19,579	\$ 17,879	-8.68%
Net Revenue/(Expenditures)	\$ 40,203	\$ 28,416	\$ 20,133	\$ 20,010	\$ 20,010	\$ 20,010	0.00%
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ 40,203	\$ 28,416	\$ 20,133	\$ 20,010	\$ 20,010	\$ 20,010	0.00%
Beginning Fund Balance July 1	\$ (191,742)	\$ (151,539)	\$ (123,123)	\$ (102,990)	\$ (102,990)	\$ (82,980)	-19.43%
Ending Fund Balance June 30	\$ (151,539)	\$ (123,123)	\$ (102,990)	\$ (82,980)	\$ (82,980)	\$ (62,970)	-24.11%

REVENUE & EXPENSE TREND



Summary of Redevelopment Successor Agency Funds

2016-2017 Fiscal Year Budget

		RDA Successor Agency	RDA Low/Mod Housing Successor Agency	Total
Actual Fund Balance 06/30/15		\$ (381,221)	\$ (81,134)	\$ (462,355)
Estimated Beg Fund Balance 6/30/16		\$ (381,014)	\$ (81,134)	\$ (462,148)
Revenues:				\$ -
	Tax Increment	\$ 169,597	\$ -	\$ 169,597
	Interest	\$ -	\$ -	\$ -
				\$ -
				\$ -
	<i>Total Revenue</i>	\$ 169,597	\$ -	\$ 169,597
Expenses:				
	SERAF Property Tax Shift	\$ -	\$ -	\$ -
	County Admin Fees/Pass Throughs	\$ -	\$ -	\$ -
	City Admin Fees	\$ 15,544	\$ -	\$ 15,544
	Special Professional	\$ -	\$ -	\$ -
	RDA Bond Retirement (2015 SERIES)	\$ 42,578	\$ -	\$ 42,578
	CIEDB Police Facility Loan	\$ 111,475	\$ -	\$ 111,475
	<i>Total Expenses</i>	\$ 169,597	\$ -	\$ 169,597
	Net Result	\$ -	\$ -	\$ -
Projected 6/30/17	Ending Fund Balance	\$ (381,014)	\$ (81,134)	\$ (462,148)



**CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUES
FOR FISCAL YEAR 16/17**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED :</u> <u>YEAR END :</u>	<u>FY 16/17</u> <u>Proposed</u>	<u>Percent</u> <u>Change</u>
SUCCESSOR AGENCY RDA								
740-0000-401.06-01	AREA #1	\$ 306,784	\$ 165,210	\$ 174,435	\$172,141	\$ 172,141	\$ 169,597	-1.48%
740-0000-401.06-02	AREA #2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
740-0000-451.01-01	INTEREST	\$ (100)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 306,684	\$ 165,210	\$ 174,435	\$172,141	\$ 172,141	\$ 169,597	
741-0000-451.01-01	AREA #2	\$ 721	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 721	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL RDA	\$ 307,405	\$ 165,210	\$ 174,435	\$172,141	\$ 172,141	\$ 169,597	-1.48%
	Revenues	\$ 307,405	\$ 165,210	\$ 174,435	\$172,141	\$ 172,141	\$ 169,597	
	Expenses	\$ 954,909	\$ 50,368	\$ 44,269	\$171,934	\$ 171,934	\$ 169,597	
		\$ (647,504)	\$ 114,842	\$ 130,166	\$ 207	\$ 207	\$ -	



CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 16/17

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 16/17</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<u>SUCCESSOR AGENCY RDA</u>								
740-9100-519.52-14	PRINTING & ADVERTISING	\$ 670	\$ 68	\$ -	\$ -	\$ -	\$ -	0.00%
740-9100-519.52-70	PROFESSIONAL SERVICES	\$ 29,079	\$ 15,667	\$ 15,689	\$ 15,544	\$ 15,544	\$ 15,544	0.00%
740-9100-519.56-06	RDA BOND RETIREMENT (2015 SERIES)	\$ 31,393	\$ 22,449	\$ 20,869	\$ 44,553	\$ 44,553	\$ 42,578	-4.43%
740-9100-519.56-15	CIEDB POLICE FACILITY LOAN	\$ 18,374	\$ 12,184	\$ 7,711	111,837	\$ 111,837	\$ 111,475	-0.32%
740-9100-519.57-01	CAPITAL OUTLAY	\$ 25,801	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL		\$ 105,317	\$ 50,368	\$ 44,269	\$171,934	\$ 171,934	\$ 169,597	-1.36%
<u>SUCCESSOR LOW/MOD AGENCY</u>								
741-9100-519.52-70	PRINTING & ADVERTISING	\$ 4,255	\$ -	\$ -	\$ -	\$ -	\$ -	0%
741-9100-519.57-01	CIEDB POLICE FACILITY LOAN	\$ 845,337	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		849,592	0	0	0	0	\$ -	0%
Revenues		\$ 307,405	\$ 165,210	\$ 174,435	\$172,141	\$ 172,141	\$ 169,597	
Expenses		\$ 954,909	\$ 50,368	\$ 44,269	\$171,934	\$ 171,934	\$ 169,597	
		\$ (647,504)	\$ 114,842	\$ 130,166	\$ 207	\$ 207	\$ -	



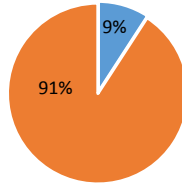
CITY OF KINGSBURG RDA SUCCESSOR AGENCY FUND

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

Budget Highlights None.

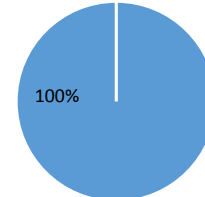
EXPENSES

- Maintenance and Operation
- Debt Service

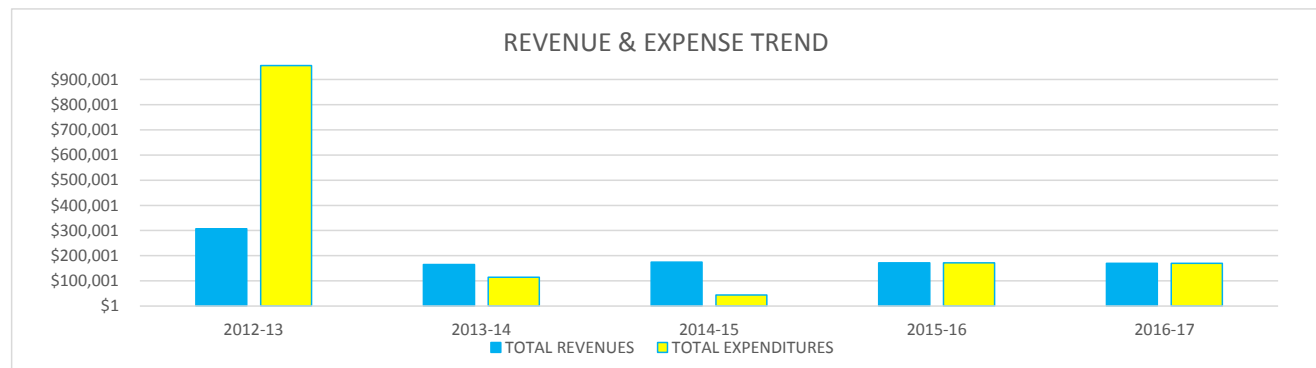


REVENUES

- Tax Increment



CITY OF KINGSBURG RDA SUCCESSOR AGENCY FUND							
	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Assessments	\$ 307,405	\$ 165,210	\$ 174,435	\$ 172,141	\$ 172,141	\$ 169,597	-1.48%
TOTAL REVENUES	\$ 307,405	\$ 165,210	\$ 174,435	\$ 172,141	\$ 172,141	\$ 169,597	-1.48%
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance and Operation	\$ 34,004	\$ 15,735	\$ 15,689	\$ 15,544	\$ 15,544	\$ 15,544	0.00%
Debt Service	\$ 895,104	\$ 34,633	\$ 28,580	\$ 156,390	\$ 156,390	\$ 154,053	-1.49%
Capital Outlay	\$ 25,801	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 954,909	\$ 50,368	\$ 44,269	\$ 171,934	\$ 171,934	\$ 169,597	-1.38%
Net Revenue/(Expenditures)	\$ (647,504)	\$ 114,842	\$ 130,166	\$ 207	\$ 207	\$ -	-100.00%
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ (647,504)	\$ 114,842	\$ 130,166	\$ 207	\$ 207	\$ -	-100.00%
Beginning Fund Balance July 1	\$ 21,274	\$ (626,230)	\$ (511,387)	\$ (381,221)	\$ (381,221)	\$ (381,014)	-0.05%
Ending Fund Balance June 30	\$ (626,230)	\$ (511,388)	\$ (381,221)	\$ (381,014)	\$ (381,014)	\$ (381,014)	0.00%



CITY OF KINGSBURG RDA

LOW/MODERATE HOUSING SUCCESSOR

AGENCY FUND

Description: The former RDA was required by law to set aside 20% of the total tax increment received in the Kingsburg project area into a low/moderate income housing fund. The 20% set aside was to be used to increase and or maintain the supply of low and moderate income housing. This has now changed to the Successor Housing Agency and no new funds will be received.

Budget Highlights: While no new funds will be recieved, the City still owns property as part of the original RDA. Low/mod. income senior housing is still expected to develop.

CITY OF KINGSBURG RDA LOW/MODERATE HOUSING SUCCESSOR	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Assessments	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES							
Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance and Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenue/(Expenditures)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Beginning Fund Balance July 1	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)	
Ending Fund Balance June 30	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)	\$ (81,134)	



CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-REVENUES
FOR FISCAL YEAR 16-17

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 16/17</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<u>LANDSCAPE & LIGHT DIST 93-01</u>								
759-0000-491.02-01	ASSESSMENTS RECEIVED	\$ 80,529	\$ 81,913	\$ 83,319	\$ 84,930	\$ 84,930	\$ 91,865	8.17%
	TOTAL LANDSCAPE & LIGHT	\$ 80,529	\$ 81,913	\$ 83,319	\$ 84,930	\$ 84,930	\$ 91,865	8.17%
	Revenues	\$ 80,529	\$ 81,913	\$ 83,319	\$ 84,930	\$ 84,930	\$ 91,865	
	Expenses	\$ 79,046	\$ 82,008	\$ 83,427	\$ 84,933	\$ 84,933	\$ 91,865	
		\$ 1,483	\$ (95)	\$ (108)	\$ (3)	\$ (3)	\$ (0)	



CITY OF KINGSBURG
BUDGET PREPARATION WORKSHEET-EXPENSES
FOR FISCAL YEAR 16-17

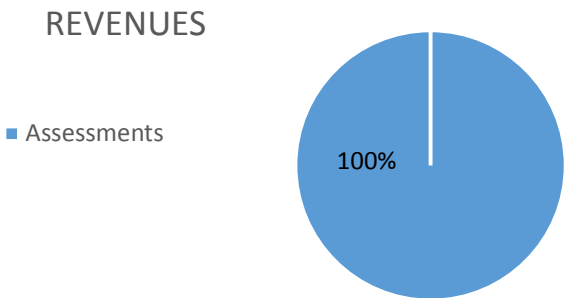
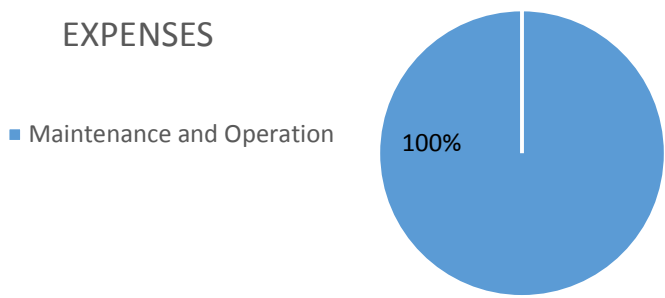
<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>FY 12/13</u> <u>ACTUALS</u>	<u>FY 13/14</u> <u>ACTUALS</u>	<u>FY 14/15</u> <u>ACTUALS</u>	<u>FY 15/16</u> <u>BUDGET</u>	<u>PROJECTED</u> <u>YEAR END</u>	<u>FY 16/17</u> <u>PROPOSED</u>	<u>Percent</u> <u>Change</u>
<u>LANDSCAPE & LIGHT DIST 93-01</u>								
759-9100-549.54-81	ZONE 1 MAINTENANCE	\$ 5,933	\$ 5,933	\$ 5,933	\$ 5,933	\$ 5,933	\$ 5,933	0.00%
759-9100-549.54-82	ZONE 2 MAINTENANCE	\$ 2,499	\$ 2,499	\$ 2,499	\$ 2,499	\$ 2,499	\$ 2,499	-0.02%
759-9100-549.54-83	ZONE 3 MAINTENANCE	\$ 6,026	\$ 6,026	\$ 6,026	\$ 6,026	\$ 6,026	\$ 6,026	0.00%
759-9100-549.54-84	ZONE 4 MAINTENANCE	\$ 3,492	\$ 5,069	\$ 5,069	\$ 5,069	\$ 5,069	\$ 5,069	0.00%
759-9100-549.54-85	ZONE 5 MAINTENANCE	\$ 4,421	\$ 4,421	\$ 4,421	\$ 4,421	\$ 4,421	\$ 4,421	0.01%
759-9100-549.54-86	ZONE 6 MAINTENANCE	\$ 2,846	\$ 2,915	\$ 2,987	\$ 3,065	\$ 3,065	\$ 3,154	2.91%
759-9100-549.54-87	ZONE 7 MAINTENANCE	\$ 6,096	\$ 6,245	\$ 6,397	\$ 6,559	\$ 6,559	\$ 6,756	3.01%
759-9100-549.54-88	ZONE 8 MAINTENANCE	\$ 5,346	\$ 5,477	\$ 5,611	\$ 5,752	\$ 5,752	\$ 5,926	3.02%
759-9100-549.54-89	ZONE 9 MAINTENANCE	\$ 20,685	\$ 21,190	\$ 21,707	\$ 22,257	\$ 22,257	\$ 22,927	3.01%
759-9100-549.54-90	ZONE 10 MAINTENANCE	\$ 7,014	\$ 7,186	\$ 7,362	\$ 7,548	\$ 7,548	\$ 7,775	3.01%
759-9100-549.54-91	ZONE 11 MAINTENANCE	\$ 8,681	\$ 8,893	\$ 9,111	\$ 9,341	\$ 9,341	\$ 9,622	3.01%
759-9100-549.54-92	ZONE 12 MAINTENANCE	\$ 6,007	\$ 6,154	\$ 6,304	\$ 6,463	\$ 6,463	\$ 6,657	3.00%
759-9100-549.54-93	ZONE 13 MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,099	0.00%
TOTAL		\$ 79,046	\$ 82,008	\$ 83,427	\$ 84,933	\$ 84,933	\$ 91,865	8.16%
Revenues		\$ 80,529	\$ 81,913	\$ 83,319	\$ 84,930	\$ 84,930	\$ 91,865	
Expenses		\$ 79,046	\$ 82,008	\$ 83,427	\$ 84,933	\$ 84,933	\$ 91,865	
		\$ 1,483	\$ (95)	\$ (108)	\$ (3)	\$ (3)	\$ (0)	



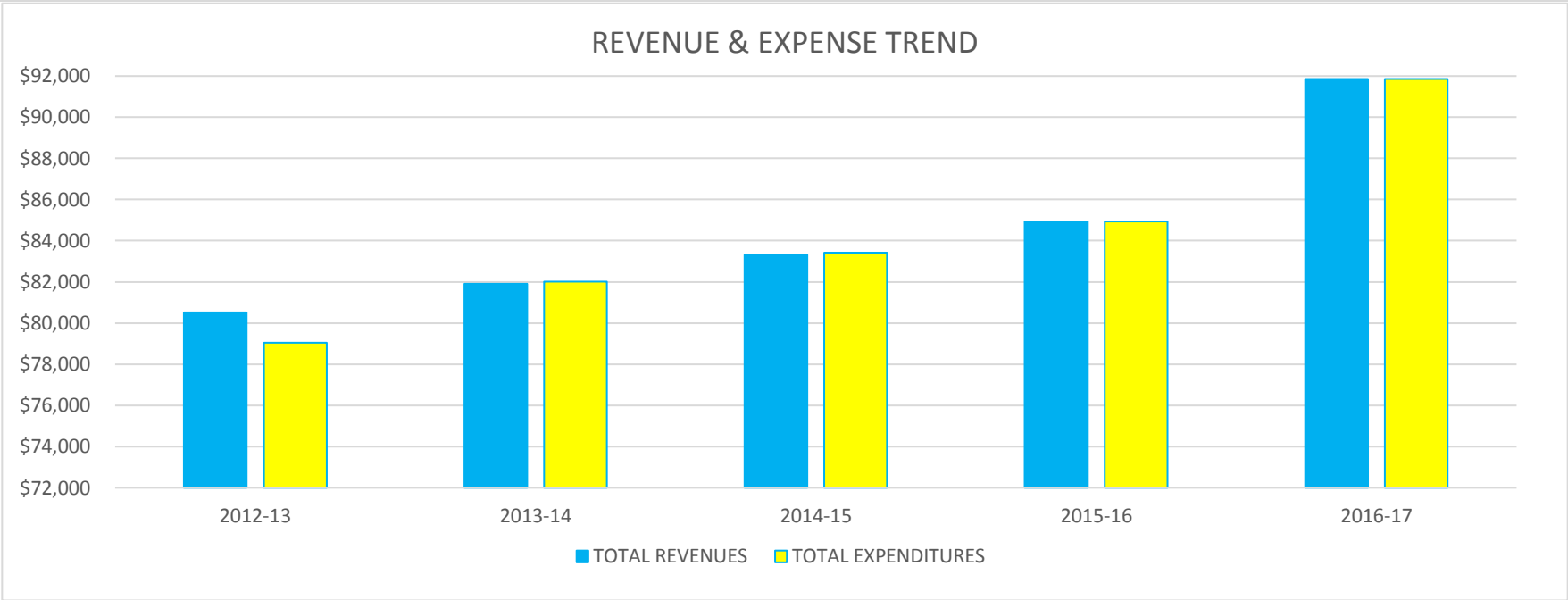
LANDSCAPE & LIGHTING 93-01

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

Budget Highlights All revenues are used to offset maintenance costs for each district.



LANDSCAPE & LIGHTING DIST. 93-01	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2015-16 PROJECTED	2016-17 PROPOSED	% Change
REVENUE							
Assessments	\$ 80,529	\$ 81,913	\$ 83,319	\$ 84,930	84,930	\$ 91,865	8.17%
TOTAL REVENUES	\$ 80,529	\$ 81,913	\$ 83,319	\$ 84,930	\$ 84,930	\$ 91,865	8.17%
EXPENDITURES							
Wages and Benefits							
Maintenance and Operation	\$ 79,046	\$ 82,008	\$ 83,427	\$ 84,933	\$ 84,933	\$ 91,865	8.16%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay							
TOTAL EXPENDITURES	\$ 79,046	\$ 82,008	\$ 83,427	\$ 84,933	\$ 84,933	\$ 91,865	8.16%
Net Revenue/(Expenditures)	\$ 1,483	\$ (95)	\$ (108)	\$ (3)	\$ (3)	\$ (0)	-89.67%
Changes in Fund Balance	\$ -	\$ -					
Net Increase/(Decrease) in Fund Balance	\$ 1,483	\$ (95)	\$ (108)	\$ (3)	\$ (3)	\$ (0)	-89.67%
Beginning Fund Balance July 1	\$ 1,368	\$ 2,851	\$ 2,756	\$ 2,648	\$ 2,648	\$ 2,645	-0.11%
Ending Fund Balance June 30	\$ 2,851	\$ 2,756	\$ 2,648	\$ 2,645	\$ 2,645	\$ 2,645	-0.01%



CITY FINANCIAL, MONETARY, AND BUDGETARY POLICIES

The budget for the City of Kingsburg is a comprehensive guide for the financial decision-making and operational management throughout the fiscal year. The budget is not only a financial plan but also a performance plan to assist in accomplishing the strategic goals set forth by the City Council. This section describes the policies and procedures that govern the preparation and implementation of the City's budget as well as managing the short and long-term finances and investments of the City.

2016-17 Approved Budget Guidelines

Each year, the respective subcommittees and City Council approve budget guidelines to provide guidance and assist in the development of the annual budget. The development of the 2016-17 budget will also incorporate the plans set forth in the City's strategic planning process, as well as a comprehensive employee survey. The proposed 2016-17 Budget guidelines are outlined below, and include:

Financials:

- Examine 5 year historical trending in all revenue and expenditure accounts.
- Analyze and update financial policies and procedures,
- Incorporate policies into 2016-17 budget. Identify non-dedicated fund balances, and define purpose or recommend usage alternatives.
- Fund long term future obligations and designated reserve accounts.
- Utilize one-time funds received to help pay down debt and purchase deferred capital equipment.
- Examine current and alternative revenue sources that promote long-term financial sustainability.
- Examine adequacy and equity of fees and revenues for services and programs.
- Examination of current street sweeping program to improve air quality and keep costs in line.

Citizen Commitment:

- Analyze performance measurement metrics to enhance service delivery efficiencies.
- Examine the most cost effective way of providing service and conducting business.
- Examine and where applicable reduce redundancies in service provisions.
- Enhance joint purchasing arrangements from a multi-community and City perspective.
- Maintain preventative infrastructure maintenance program and Capital Improvements funding.
- Examine additional energy efficiency initiatives to offset rising energy costs.

Personnel:

- Examine organizational structure and necessary staffing adjustments to meet growing organizational needs.
- Implement changes (if necessary) from collective bargaining agreements and employee handbook.



- Examine special fund contributions to the general fund to ensure allocations are appropriately structured to reimburse general fund (i.e. Water, Measure C, Local Transportation Funds, and Solid Waste).
- Transition to performance, metric based wage and evaluation compensation system.
- Examine and make recommendation on employee leave programs to proactively address GASB 45-Other Post Employment Benefit liabilities

Explanation of Budgetary Process

Although the administration of the existing budget is a constant process, the preparation of the next year's budget begins during January with the establishment of the annual budget guidelines which serve as written goals and parameters for the development of the annual operating budgets. The City uses the following procedures when establishing budgetary data reflected in this document:

- A. During January-February, planning meetings are held whereby the City Council, its sub-committees, and Department Heads receive input and subsequently develop areas of emphasis and specific action items in order to provide a framework for the budget development.
- B. In April, a budget session with Department Heads is held at which time budget instructions for the ensuing year are given by the City Manager.
- C. In April, the department heads submit to the City Manager, proposed operating budgets for the fiscal year which commences the following July 1. The operating budget includes proposed expenditures and means of financing them.
- D. In May, the City Manager submits the Executive Budget to the City Council. Copies of the budget are made available for general public use at the City Clerk's Office and online via the City's website and other social media outlets.
- E. A budget public meeting/workshop is held by the City Council and City staff in early part of June. A public hearing is held the middle of June concerning the proposed budget.
- F. During the second Council meeting in June, the City Council approves by resolution the proposed budget.

Budget Overview

Beginning with the 2015-2016 budget, the document was evaluated by the Government Finance Officers Association (GFOA), which offers critiques, praise, and other suggestions to help improve every aspect of the budget document. The City was honored to receive the GFOA Distinguished Budget Award for the first time. The award reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting.

The budget guidelines approved by the City Council were used as the foundation to create the 2016-17 financial blueprint for the City. The 2016-17 budget is designed to provide ease of use to the reader, while acting as a financial conduit for all City related expenses. We anticipate submitting the document for review to the GFOA for the second consecutive year. Overall, the budget is designed and graded based upon the following:



The Budget as a Policy Document

As a policy document, the budget indicates what services the City will provide during the next fiscal year. Throughout the document the reader will have the opportunity to view both long and short-term goals, and how the financial policies will interact to meet the needs of City residents.

The Budget as an Operations Guide

As an operations guide, the 2016-2017 budget provides detailed expenditures based upon departmental need. Each department is responsible for specific actions that feed into the overall organizational plan.

The Budget as a Financial Plan

As a financial plan, the budget summarizes and details the cost to the citizens of Kingsburg for services received, as well as funding information. The document will outline major revenue sources, expenditures, and overall changes and challenges from previous years. The Budget in Brief provides a quick synopsis of expenditures and revenues.

The Budget as a Communications Device

Perhaps the most important part of the budget document is to make sure it is a usable, readable document for citizens, elected officials, and staff alike. Staff has worked diligently to provide summary information available in text, charts, tables, and graphs.

The user will notice several departmental goals, as well as how they are incorporated into the overall budget and management methods.

GENERAL OPERATIONS POLICY

The establishment of general operations policy statements is an important component of the City's financial management policy and planning efforts.

A. Accounting

- The City will establish and maintain the accounting systems according to GAAP.
- An annual audit will be performed by an independent public accounting firm which will issue an official opinion on the annual financial statements. In addition, full disclosure will be provided in the financial statements and bond representations.
- Financial systems will be maintained to monitor expenditures and revenues on a monthly basis and all revenue collections will be consolidated under the Finance Director. A cash-flow analysis, including disbursements, collections, and investments, will be prepared on a regular basis indicating that sufficient cash is available for daily financial needs.
- Encumbrances represent commitments related to unperformed contracts for goods or services, and will be recorded when incurred. Encumbrances outstanding at year-end will be reported as reservations of fund balance.
- The City will establish and maintain a depreciation schedule based on the straight-line method. The useful life of capital assets will be based on internal information,



information on comparable assets from other governments, and general guidelines from professional or industry organizations.

B. Revenue

- Each year and whenever appropriate, existing revenues will be re-examined and possible new sources of revenues will be explored to ensure that we are maximizing our revenue potential.
- Legally restricted revenues will be avoided when they adversely affect the short or long-term financial health of our government. One-time revenues will be used for capital improvements or as legally restricted to a specific purpose.
- Each year and whenever appropriate, intergovernmental revenues will be reviewed to determine their short and long-term stability, to minimize the impact of any adverse changes. Intergovernmental revenues shall be used as legally prescribed or otherwise set forth by policy.
- Any amounts due to the City will be carefully and routinely monitored. An aggressive policy of collection will be followed for all receivables. In addition, proprietary funds will generate revenue sufficient to support the full direct and indirect costs of these funds.
- All potential grants and other aid shall be carefully examined for matching requirements and restrictive covenants, to ensure that our participation in such grants will be beneficial and cost-effective.

C. Budget & Capital Improvements

- The City will pay for all current operating expenses with current revenues and will avoid budgetary procedures that balance current costs at the expense of future years, such as postponing necessary expenses, accruing future revenues, or rolling over of short-term debt.
- The City will prepare and maintain a multi-year capital improvements plan and project its equipment replacement needs for at minimum the next five years. Estimated costs of each capital improvement projected for each year will be included in the annual budget, including the impact to annual operating expenditures.
- Intergovernmental funding sources for capital improvements from the federal, state, and private sector will be actively sought and used as available to assist in financing of capital improvements.

BUDGET AMENDMENT POLICY

Following the adoption of the annual budget, budget transfers and supplemental appropriations are made based on the following:

A. Items requiring City Council Action

- Appropriation of fund balance reserves; transfers of appropriations between funds; appropriation of any non-departmental revenue; new interfund loans or advances; and creation of new capital projects or increases to existing capital projects.

B. Items delegated to the City Manager

- Since the annual City budget is adopted at the functional level of expenditure (program categories, i.e., Public Works and Public Safety), the City Manager may authorize any intra-program line item change, i.e., utilities, local auto expense, supplies, etc. between departments within funds; appropriation of unbudgeted departmental revenues; and approval of transfers which increase salary and benefit appropriations.

FINANCIAL PROCEDURES & INVESTMENT POLICY

The purpose of this policy is to establish investment objectives; to delegate authority for the execution and reporting of investments; to establish standards of prudence; to direct the development of internal control; to establish standards for Depositories, to set and establish collateral requirements; and to identify permitted investment.

This investment policy applies to all cash assets of the City, except:

- A. Funds which are held by an external trustee and are restricted in their investment by terms of a trust indenture; in which case the trust indenture shall regulate investment activities;
- B. Funds granted to or held in custody by the City, under terms which provide for or restrict their investment in a particular manner; in which case said provisions or restrictions shall regulate investment activities;
- C. Funds otherwise restricted by State or Federal laws or regulations; in which case said restrictions shall regulate investment activities.

The primary objectives of investment activities shall be the following in order of importance: safety, liquidity, and yield:

- A. Safety: Preservation and safety of principal are the foremost objective of the investment program. Investment shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. In addition, all risks associated to City funds and investments will be disclosed on an annual basis or as requested.
 1. Credit Risk - The City will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer by:
 - Limiting investments to the types of securities listed in this Investment Policy.
 - Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the City will do business.
 - Diversifying the investment portfolio.
 2. Interest Rate Risk - The City will minimize rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:
 - Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.



- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy.
 - Utilizing securities with adjustable coupon rates to minimize price volatility.
- B. Liquidity: The investment portfolio will remain sufficiently liquid to meet all operating requirements that might be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands.
- C. Yield: The investment portfolio shall be designed with the objective of attaining a rate of return/yield throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity unless as deemed appropriate by the City Manager, or for the following exceptions:
 1. A security with declining credit may be sold early to minimize loss of principal.
 2. A security swap would improve the quality, yield, or target duration in the portfolio.
 3. Liquidity needs of the portfolio require that the security be sold.

STANDARDS OF CARE & REPORTING

A. Prudence:

The City's investments shall be made with judgment and care, under prevailing circumstances, which a person of prudence, discretion, and intelligence would exercise in that management of the person's own affairs, not for speculation, but for investment, considering the safety of capital and the yield to be derived.

B. Ethics and Conflicts of Interest:

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict or be perceived to conflict with proper execution of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City.

C. Delegation of Authority:

The City Council (the "Council") is ultimately responsible for the investment of City funds. The responsibility for conducting investment transactions is delegated to the Finance

Committee (the “Committee”) which shall conduct its day- to-day activities through the office of the Finance Director. The Finance Director may, with Committee and Council approval, receive assistance from one or more investment advisors. The Finance Director will provide investment data, statistics and recommendations to the Committee to aid in investment decisions.

D. Reporting Requirements:

The Finance Director shall report investment portfolio performance to the Committee at least annually or when a specific request is made. The report will summarize the investment strategies employed, describe the portfolio in terms of investment securities, maturities, risk characteristics and other factors. The report will indicate any areas of policy concern and suggested or planned revision of investment strategies. The Committee shall report investment portfolio performance to the Council annually and shall ask the Council to review its investment strategies at least annually.

E. Internal Controls:

The Finance Director shall establish a system of internal controls, which shall be approved by the Committee. The internal controls shall be reviewed by an independent certified public accountant in conjunction with the annual examination of the financial statements of the City. The controls shall be designed to forecast cash flows, maximize the investment of available balances, fully report results of investment activities and prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent action by employees and officers of the City.

All purchases and sales of investment securities must be authorized by the City Manager and Clerk/Treasurer, or in one’s absence, the Deputy Treasurer. All bank accounts shall be reconciled on a monthly basis and shall be completed in a reasonable time after the receipt of the monthly bank statement.

AUTHORIZED FINANCIAL INSTITUTIONS, DEPOSITORIES, AND BROKER/DEALERS

A. Depositing of Funds:

All currency, checks, drafts or other funds in any form payable to the bearer, or endorsed for payment, shall be promptly deposited in an approved Depository, so designated by the Council.

Designation by the Council shall be given only when the financial institution meets all Public Depository requirements provided for by applicable State and Federal laws and regulations, and the following additional criteria:

1. Deposit Insurance:

The financial institution is a member of the Federal Deposit Insurance Corporation (FDIC) and deposits made with the financial institution are insured to the maximum permitted by the FDIC.

2. Depository Agreement:



Any financial institutions acting as a depository for the City must enter into a “depository agreement” requiring the depository to:

- a. Pledge collateral to secure amounts over and above guaranteed amounts. All securities serving as collateral shall be specifically pledged to the City (not as part of a pooled fund) and placed in a custodial account at a Federal Reserve Bank, a trust department of a commercial bank, or through another financial institution. The custodian may not be owned or controlled by the depository institution or its holding company unless it is a separately operated trust institution.
- b. Require the custodian to send statements of pledged collateral to the City Finance Director on a monthly basis.
- c. Annually, provide the City its audited financial statements.
- d. Provide the City normal banking services, including, but not limited to: checking accounts, wire transfers, purchase and sale investment securities and safekeeping services. Fees, if any, shall be mutually agreed to by an authorized representative of the depository bank and the City Clerk/Treasurer.

B. Preferences for Local Financial Institutions:

All else being equal comparing financial institutions meeting the criteria set forth, the City Council will give preference in selection to those financial institutions who maintain offices in the immediate area.

COLLATERALIZATION

A. Collateral Required:

All City funds held in City Depositories which are not held in investment securities registered in the name of the City shall to the extent they exceed federal deposit insurance and state public deposit security fund coverage limits, be collateralized as provided in this Section. The City will minimize the amount of time that cash and investments are held at any given bank exceeding \$500,000, understanding that certain times during the year, it may be temporarily unavoidable to not exceed these dollar amounts due to fluctuating cash flows, and depository requirements.

B. Form of Collateral:

Except as provided in Subparagraph a. of Subsection C.1. of this Section, collateral shall be pledged in the name of the City and must be one of the following:

1. Securities of the U.S. Treasury or U.S. Governmental Agency as defined by the Federal Reserve. If held herein, the collateral may consist of any reserves deemed acceptable by the Federal Reserve Bank to meet other reserve requirements of the Depository provided it is held in a sub-account which names the City as beneficiary.
2. U.S. government guaranteed securities such as those issued through the Small Business Administration, provided they are fully guaranteed.
3. General obligations of states or municipalities provided they are rated in the highest or second highest rating categories by Moody Investors Service, Inc., Standard and Poor’s Corporation or Fitch Investors Service, L.P.



C. Valuation of Collateral:

1. Valuation: Collateral must be marked to market not less frequently than monthly and its value reported on the monthly statement.
2. Sufficiency: The value of the collateral must equal 105% of the amount requiring collateralization. Additional collateral is to be requested when the monthly statement indicates a deficiency.

D. Substitution of Collateral:

Collateral agreements are to prohibit the release of pledged assets without the authorization of the Finance Director, however, exchanges of collateral of like value are to be permitted.

AUTHORIZED INVESTMENTS

Funds of the City which are not immediately needed for payment of obligations shall be invested to the greatest extent practical, in accordance with applicable Statutes, if the funds have been appropriated for the payment of debt service, and California Statutes, if the funds are to be used for any other purpose. The following investment securities are permitted to be used:

1. U.S. Treasury Obligations and Government Agency Securities.
2. Certificates of Deposit.
3. Municipal General Obligations.
4. LAIF.
5. Repurchase Agreements.
6. Operating Bank Account.
7. Money Market Funds.
8. Commercial Paper.
9. Bonds rated in the highest or second highest rating category.

INVESTMENT TRANSACTIONS & PARAMETERS

A. Co-mingling of Funds:

The Finance Director may pool cash from several different funds for investment purposes, provided such co-mingling is permitted by law, and records are maintained which show that interest earned on such investments has been fairly allocated to each originating fund.

B. Securities Firms:

The Finance Director is authorized to execute purchases and sales of Permitted Securities with City Depositories or with securities firms previously approved by the Committee, (the "Approved List"). Such firms must be licensed to conduct business in California, shall be a member of the National Association of Securities Dealers and the Securities Investor Protection Corporation.

C. Diversification:

The investment policy incorporates the investment strategy and as such, will allow for diversification of investments to the extent practicable considering yield, collateralization, investment costs, and available bidders. Diversification by investment institutions shall be determined by an analysis of yield, collateral, investment costs, and available bidders. Diversification by types of securities and maturities may be as allowed by this policy and California State Statutes.



D. Maximum Maturities:

To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. However, the maximum maturities for any single investment shall not exceed five (5) years, except for reserve funds. The maximum dollar-weighted average maturity for pooled investments will not exceed three (3) years. Reserve funds may be invested in securities not to exceed ten (10) years if the maturity of such investments is made to coincide as nearly as practicable with the expected call date or final payment date, whichever is shorter. For securities with adjustable rate coupons, the average time to coupon reset will be used as a measure of average maturity.

APPROVAL OF INVESTMENT POLICY AND AMENDMENT

This investment policy is intended to clarify, amend, and supersede existing investment policies. The Committee is delegated the authority to amend this Investment Policy from time to time as it deems such action to be in the best interest of the City. Any such amendment shall be promptly recommended to the City Council for consideration. When amendment occurs, any investment currently held that does not meet the guidelines of the amended policy, shall be temporarily exempted from the requirements of this policy. Investments must come in conformance with the amended policy within six (6) months of the policy's adoption or the Committee must be presented with a plan through which investments will come into conformance.

FUND BALANCE POLICY

The establishment of a formal fund balance policy is an important component of the City's financial management policy. Maintaining appropriate levels of fund balance is a key element of the City's overall financial health. This policy is intended to set targets for the desired level of fund balances, identify the approach to maintain these levels, and to provide guidelines for the use of fund balance.

- A. To insulate the City from large, unanticipated one-time expenditures or revenue reductions resulting from external changes.
- B. To provide funds to allow the City to respond to unforeseen emergencies.
- C. To provide sufficient working capital to eliminate the need for short-term borrowing due to the timing of the receipt of short-term receivables and the remittance of short-term payables.
- D. To strive to maintain a general fund balance equal to or above 20% of budgeted general fund appropriations. In determining the acceptable range of general fund balance, the City considers the following factors:
 - 1. Historical stability of the City's revenues and expenditures.
 - 2. Timing of revenue collections in relation to payments made for operational expenditures.
 - 3. Anticipated growth in the services to be provided City residents.
- E. Apply any operational surplus at the end of any fiscal year to the reserve for working capital if necessary to meet policy minimums.
- F. Eliminate the budgeted use of fund balance if its use would reduce the available balance below policy minimums.



FUND BALANCE AND RESERVE FUND REQUIREMENTS

The City recognizes that fund balances are targeted objectives to ensure the long-term stability of the City's finances. From time to time, upon City Council authorization, the funds may not contain the stated goal. This is done with the understanding that it is in the best interests of the taxpayers and most cost effective manner to utilize the reserve funds.

The City also recognizes that in some instances, it will take time to build the fund balances to the desired level. The timeframe for achieving the desired level is balanced with the short and long term financial considerations of the City.

- A. General Fund - The fund balance shall not be less than 20% of the budgeted general fund appropriations as approved by the City Council as of July 1 of each year. Any excess shall be allocated and approved by the City Council upon completion of the annual audit of City financials. Amounts over the 20% will be allocated as deemed necessary into designated reserve accounts by the City Council.

DEBT MANAGEMENT POLICY

Debt can be an effective way to finance capital improvements. State statutes limit the amount of general obligation debt a governmental entity may issue to five percent of its total equalized valuation. Properly managed debt preserves credit ratings, provides flexibility in current and future operating budgets, and provides long-term assets that maintain or improve our quality of life. To provide for the appropriate issuance and responsible use of debt, the City has adopted the following (below) debt management policy objectives.

- A. Long-term debt will be issued only for objects or purposes having a period of probable usefulness of at least five years.
- B. Short-term debt should be limited, but may be issued whenever appropriate for objects or purposes having a period of probable usefulness of at least five years, when deemed financially prudent.
- C. Debt maturity will not exceed the lesser of: the useful life, or the period of probable usefulness of the object or purpose so financed.
- D. The annual operating budgets of all funds will be maintained so as to ensure the full and timely repayment of debt principal and interest due that year.
- E. The total amount of outstanding debt will comply with State Statutes.
- F. Good communications will be maintained with bond rating agencies, bond counsel, banks, financial advisors, and other involved in debt issuance and management.
- G. Comprehensive annual financial reports and official statements will reflect the City's commitment to full and open disclosure concerning debt.

CAPITALIZED FIXED ASSETS POLICY

The purpose of this policy is to establish a general policy for Capitalized Fixed Assets including standards for valuation of assets with a useful life greater than one-year. This policy applies to the purchases of all departments and divisions of the City of Kingsburg. The provisions of California Statute take precedence over any portion of this policy that may be in conflict. More



restrictive procurement procedures required by grants, aids, statutes or other external requirements or funding sources will take precedence.

- A. The Fixed Assets Account Group shall include general fixed assets, i.e., non-infrastructure assets. Infrastructure assets are assets that are immovable and of value only to the City government, e.g., buildings, sewers, and streets. As a general rule, “capitalized” items maintained within the Fixed Assets Account Group shall have an expected useful life greater than one year and a purchase, donated or assessed value equal to or greater than \$5,000. For computer equipment, initial operating software shall be included but subsequent operating software and application software shall be excluded.
- B. Generally repairs will not qualify for changing the initial capitalized value. Only major replacements of components and/or additions which significantly change the initial capitalized value or significantly extend the expected useful life of any capitalized item shall be considered in order to substantiate any subsequent year value change of an asset maintained within the Fixed Assets Account Group.
- C. Encumbrances are commitments related to requisitions or contracts that have been issued, but for which no goods or services have yet been received. Encumbrances are recorded as they occur for budgetary control purposes.

The issuance of a purchase order requisition or the signing of a contract creates an encumbrance of the amount required to be paid during the current year. This amount is no longer available for obligation or expenditure, unless the purchase order requisition or contract is canceled. Encumbrance records shall be maintained by the City Finance Director.

ASSET VALUATION

Departments shall record long-term assets at historic cost or, if the cost is not readily determined, at estimated historic cost. Cost shall include applicable ancillary costs. All costs shall be documented, including methods and sources used to establish any estimated costs.

- A. Purchased Assets - the recording of purchased assets shall be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation.
- B. Salvage Value – the recording of purchased assets that are expected to be sold at retirement should be recorded with the historical estimated sale value if in excess of \$5,000. If sale value is less than \$5,000, normal depreciation for the useful life will be used.
- C. Self-Constructed Assets – All direct costs (including labor) associated with the construction project shall be included in establishing a self-constructed asset valuation. If a department is unable to specifically identify all direct costs an estimate of the direct cost is acceptable, but must be supported by a reasonable methodology.



- D. Donated Assets –Fixed assets acquired by gift, donation or payment of a nominal sum not reflective of the asset’s market value shall be assigned cost equal to the fair market value at the time of acquisition.
- E. Leased Property - Capital lease property should be recorded as an asset and depreciated as though it had been purchased.
- F. Dedicated Assets –Required installation by Developer of public improvements, including but not limited to sanitary service mains, manholes, laterals and all appurtenances, water mains, laterals, hydrants, valves and all appurtenances, storm sewers, stormwater management measures, streets, curb and gutter, street lights, street signs, sidewalks will be dedicated to the City upon completion. Recording of infrastructure assets will be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation provided by the Developer.

PURCHASING & EXPENDITURE/EXPENSE POLICY

Goal

Expenditure/expenses are a rough measure of a local government’s service output. While many expenditures/expenses can be easily controlled, emergencies, unfunded mandates, and unanticipated service demands may strain our ability to maintain a balanced budget. To ensure the proper control of expenditures/expenses and provide for a quick and effective response to adverse financial situations, the City of Kingsburg has adopted the expenditure/expense policy. The controls and procedures set forth are intended to provide reasonable assurance that the lowest cost, highest quality good or service is obtained, while balancing the need for flexibility and efficiency in departmental and City operations.

Coverage

This policy applies to the purchases of all departments and divisions of the City of Kingsburg. The provisions of California Statute take precedence over any portion of this policy that may be in conflict. More restrictive procurement procedures required by grants, aids, statutes or other external requirements or funding sources will take precedence.

Ethical Standards

1. All procurement shall comply with applicable federal, state and local laws, regulations, policies and procedures.
2. Employees are not to engage in any procurement related activities that would actually or potentially create a conflict of interest, or which might reasonably be expected to contribute to the appearance of such conflict.
3. No employee shall participate in the selection, award or administration of a contract if a conflict of interest would be involved. Such a conflict would arise when the employee, any member of his immediate family, business partner or any organization that employs, or is about to employ, any of the above, has a financial interest or other interest in the firm selected for award.



4. To promote free and open competition, technical specifications shall be prepared to meet the minimum legitimate need of the City and to the extent possible, will not exclude or discriminate against any qualified contractors.
5. No employee shall solicit or accept favors, gratuities, or gifts of monetary value from actual or potential contractors or subcontractors.
6. Employees must maintain strict confidentiality in the procurement process and shall not impart privileged information to any contractors that would give them advantage over other potential contractors.
7. Personal purchases for employees by the City are prohibited. City employees are also prohibited from using the City's name or the employee's position to obtain special consideration in personal purchase.

General Guidelines

1. Purchases are classified into the following major categories:
 - a. Goods (tangible items): e.g. equipment, supplies, vehicles
 - b. Services: items requiring outside labor, maintenance agreements, etc.
 - c. Construction of public buildings and improvement
2. Purchasing Oversight
 - o Department heads are responsible for procurement issues in their individual departments. Departments are to insure that the purchase order requisitions are entered prior to purchases, receipts are collected and recorded, and the requisition is put through for payment and will be responsible to respond to questions on the payment or non-payment of the item.
3. Expenditures/expenses and purchase commitments will be made in a form and process that is legal, appropriate, funded, authorized and sufficiently documented.
4. Expenditures/expenses and purchase commitments will be recorded in an accurate and timely fashion.
5. For items that are purchased regularly or by multiple departments, departments are encouraged to use cooperative purchasing or purchasing in bulk in order to reduce City costs.

1. Purchases under \$1,000

Purchases under \$1,000 may be made with the approval of City Department Heads prior to making the purchase.

Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment in an amount up to one-thousand dollars (\$1,000.00) shall be made only by purchase order approved by the department head.

Unbudgeted Supplies, Services and Equipment

Purchase of supplies, services and equipment not contained in the annual budget in an amount up to one thousand dollars (\$1,000.00) shall be made only by purchase order approved and signed by the department head and the City Manager or Finance Director.



Department heads are responsible for monitoring all purchases made using this procedure to ensure that the City is receiving a high value for its expenditures.

2. Purchases of at least \$1,000 and under \$25,000

Purchases of at least \$1,000 and under \$25,000 may be made with the approval of the Department Head prior to making the purchase.

Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment between one thousand dollars (\$1,000.00) and twenty-five thousand dollars (\$25,000.00) shall be preceded by obtaining no less than two (2) quotations either received in writing or taken verbally and logged in writing from separate vendors for compatible items. Such purchases shall be made by purchase order with the approval of the City Manager or Finance Director.

Unbudgeted Supplies, Services and Equipment

Purchases of supplies, services and equipment not contained in the annual budget between one thousand dollars (\$1,000.00) and twenty-five thousand dollars (\$25,000.00) shall be with the approval of the City Council after presenting no less than two (2) quotations either in writing or taken verbally and logged in writing from separate vendors for compatible items.

The purchase order requisition for the item must be entered into the City's Finance Director within 4 days of making the purchase. If the selected vendor did not offer the lowest price, the request should include an explanation of why another vendor was chosen.

3. Purchases of a least \$25,000 and less than \$100,000

Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment between twenty-five thousand dollars (\$25,000.00) and one-hundred thousand dollars (\$100,000.00) shall be preceded by two (2) written quotations from vendors. On a case by case basis the City Manager shall direct whether or not the formal bid process shall be used. If no formal bid process is directed such purchases shall be made by purchase order with the approval of the department head and the City Manager.

Unbudgeted Supplies, Services and Equipment

Purchases of supplies, services and equipment not contained in the annual budget between twenty-five thousand dollars (\$25,000.00) and one-hundred thousand (\$100,000.00) shall be preceded by two (2) written quotations from vendors. On a case by case basis the City Manager shall direct whether or not the formal bid process shall be used. If no formal bid process is directed such purchases shall be made by purchase order with the approval of the department head and the City Manager. In either case, formal



bids or not, unbudgeted purchases shall be made only with the approval of the City Council.

If the selected vendor does not offer the lowest price, the request should include an explanation of why another vendor is recommended.

4. Purchases greater than \$100,000

Budgeted Supplies, Services and Equipment

Purchases of budgeted supplies, services and equipment greater than one-hundred thousand dollars (\$100,000.00) shall be preceded by three (3) written quotations from vendors. On a case by case basis the City Manager shall direct whether or not the formal bid process shall be used. If no formal bid process is directed such purchases shall be made by purchase order with the approval of the department head and the City Manager. If the selected vendor does not offer the lowest price, the request should include an explanation of why another vendor is recommended.

Unbudgeted Supplies, Services and Equipment:

Purchases of supplies, services and equipment not contained in the annual budget greater than one-hundred thousand (\$100,000.00) shall be selected through a formal bidding process. These purchases shall be made only with the approval of the City Council. If the selected vendor does not offer the lowest price, the request should include an explanation of why another vendor is recommended.

The Finance Director reviews the request to determine compliance with the City's budget and purchasing policy and makes a recommendation to the City Manager who may approve or reject the request.

This purchase order requisition must be included with the invoice and forwarded to the Finance Director for processing of the payment.

Emergency Purchases Policy

When an emergency situation does not permit the use of the competitive purchasing process, the City Manager may determine the procurement methodology most appropriate to the situation. Appropriate documentation of the basis for the emergency should be submitted to the Finance Director within five (5) working days after making the purchase.

The City Mayor with the concurrence of one other council member may authorize the City Manager in writing to incur expenditures of not more than \$250,000 under emergency situations when the health, safety and welfare of the employees or residents of the City or their property are threatened and time constraints do not permit normal City Council expenditure approval. If the City Mayor is not available the Mayor Pro-tem of the City Council with the concurrence of one other council member may act in the City Mayor's absence to authorize the emergency expenditure. If neither the Mayor nor the Mayor Pro-tem of the City Council are available any two council members shall have the authority to authorize any emergency expenditure under



the provisions of this section. The City Council shall be notified of the emergency expenditure within 48 hours and at the next regularly scheduled Council meeting and shall be provided a copy of the written authorization required by this section

Purchases of Services

Whenever practical, the purchase of services should be conducted based upon a competitive process:

- Contractor services is defined as the furnishing of labor, time or effort by a contractor, usually not involving the delivery of specific goods or products other than those that are the end result of and incidental to the required performance. Examples of contractor service include: refuse and recycling collection, maintenance, mailing, or delivery services. Contractor services shall follow the competitive procurement policy for the purchase of goods subject to the same spending guidelines. The cost shall be determined by considering the maximum total expenditure over the term of the contract.
 - Construction services is defined as substantial repair, remodeling, enhancement construction or other changes to any City owned land, building or infrastructure. Procedures found with in State of California Statute shall take precedence. In absence of guidance in these areas, construction services shall follow the competitive procurement policy for the purchase of goods subject to the same spending guidelines.
 - Combined Goods and Services in situations where the purchase combines goods and services (exclusive of construction and contractor services), such as many technology projects, the purchase shall be treated as a purchase of professional services.
 - Professional services is defined as consulting and expert services provided by a company, organization or individual. Examples of professional services include: attorneys, certified public accountants, appraiser, financial and economic advisors, engineers, architect, planning and design. Professional services are generally measured by the professional competence and expertise of the provider rather than cost alone.
1. If it is estimated that the service being solicited has a total cost of over \$25,000 a formal Request for Proposal may be used to solicit vendor responses. The department head shall be responsible for the preparation of all Requests for Proposal specifications, notices and advertising. Prequalification of proposers may be done at the discretion of the department head.
- The Purpose of an RFP is to solicit proposals with specific information on the proposer and the service offered which will allow the City to select the best proposal. The best proposal is not necessarily the proposal with the lowest cost.
 - Based upon the services or project and the magnitude of the outcome a selection committee may be advisable.
 - Requests for proposals shall be formally noticed. All notices and solicitations of proposals shall state the time and place of the proposal opening.



- Information to be requested of the proposer should include : Number of years the proposing company has been in business, company's experience in the area of desired services, financial strength of the company, examples of similar services/projects completed, resumes of staff that will be associated with the project/service, list of references, insurance information. In addition the proposal should provide information about the City, scope of services requested and any outcomes. The proposal should also identify evaluation factors and relative importance.
- Establish selection criteria and include this information with the RFP. It is generally advisable to establish a numeric ranking matrix. This reduces the subjective nature of the rating process.
- Proposals should be solicited from an adequate number of qualified sources. Requests for proposal should be formally noticed. All notices and solicitations should provide the issue date, response due date, date and time of opening responses and a contact person.
- Proposals shall be opened and recorded with a tabulation of proposals received shall be available for public inspection. All proposal documentation shall be placed on file with the City Clerk. The Department Head and selection committee (if applicable) will then review the proposals and make a recommendation to the City Council.
 - Service contracts or agreements should be reviewed by the City Insurance Company and the City Attorney and placed on file with the City Clerk.

Sole Source Purchasing Policy

Sole source purchasing should be avoided unless it is clearly necessary and justifiable. The justification must withstand the scrutiny of the City Council and the public. The Department Head is responsible for providing written documentation justifying the valid reason to purchase from one source or that only one source is available.

Sole source purchasing criteria include:

1. Urgency due to public safety, serious injury, financial or other unusual and compelling reasons.
2. Goods or service is available from only one source and no other good or service will satisfy the City's requirements
3. Legal services provided by an attorney
4. Lack of acceptable bids or quotes
5. An alternate product or manufacturer would not be compatible with current products resulting in additional operating or maintenance costs
6. Standardization of a specific product or manufacturer will result in a more efficient or economical operation
7. Aesthetic purposes or compatibility is an overriding consideration
8. Purchase is from another governmental body
9. Continuity achieved in a phased project



10. Supplier or service demonstrates a unique compatibility not found elsewhere Sole source purchases follow the same necessary approval process as described above under the purchasing of goods.

Petty Cash Policy

The City maintains a petty cash account to expedite the miscellaneous purchases and payment of small bills. Petty cash funds are available at City Hall.

To be eligible to use the petty cash fund, the following requirements must be met:

1. The item to be purchased must not be regularly stocked
2. The employee must have a petty cash slip completed which includes the item(s) to be purchased, the amount of petty cash needed and the account number the purchase is budgeted to.

Upon completion of the purchase, the employee must return the receipt and any change to the Finance Director/Designee. The designee in charge of the petty cash funds is responsible to enter in all the petty cash expenditures using a purchase order requisition in order to receive a replenishment of petty cash funds.

Employee Reimbursement Policy

If the need arises to purchase an item for the City with personal funds, the employee must submit the receipt and an Expense Reimbursement Form to the Finance Director. This form should include a detailed listing of the items purchased and must be signed by the employee to be reimbursed, his or her Department Head and the Finance Director. It is the responsibility of the employee making the purchase to ensure that any available discounts are applied and that sales tax is not included, when applicable.

Credit Card Policy

The City maintains a credit card account that may be used when it is impractical or inefficient to follow the normal payment process. The Finance Director shall administer the use of the City credit card. To use the City credit card, the employee must have a purchase order requisition form completed and signed by the Department Head. The requisition will include the item(s) to be purchased, the limit of funds to be spent and the account number the purchase is budgeted to. Upon completion of its use, the credit card shall immediately be returned to the Finance Director along with the receipt and the purchase order requisition.

The use of these cards shall be strictly for the purchase of approved goods. Employees using the credit cards are responsible for any credit, returns or disputes regarding purchases made by the employee. If a return or credit is made, you must notify the Finance Director.

At no time is the credit card user permitted to use the City credit card for any purchases not on an approved purchase order requisition, without permission or for a transaction that is personal in nature. Misuse of the credit card will result in revocation of privileges of the credit card for future purchasing and, if necessary, appropriate disciplinary action will be taken. Liability for misuse of these cards shall accrue directly to the credit card user, and not the City.



Employees authorized to use a City credit card are responsible for lost or stolen cards. If a card is lost or stolen, immediately report the incident to the Finance Director and they will contact the credit card company.

Receiving and Inspection Policy

Department Heads, or their designees, are responsible for receiving to their departments to ensure that items received conform to the specifications and quantities set forth in the purchase order requisition. All deliveries should be thoroughly inspected to ensure that materials are received in satisfactory condition. If there are any discrepancies, the Department Head or designee should contact the vendor and resolve the issue before submitting the invoice for payment. When items are sent in multiple shipments, the department should clearly indicate which items have been received and accepted when approving the invoice for payment.

Billings

All billings are to be handled through the Finance Director. It is the responsibility of each department to notify the Finance Director of all billings that need to occur.

Purchasing Authority

- The City Manager may make purchases of single items or amounts the purchase price as outlined in the policy above.
- The City Manager has the authority with the advice and consent of the City attorney to settle property damage claims against the City which are less than \$5,000 and for which the City would appear in the opinion of the City attorney to have partial or total liability providing the claimant signs a release of liability in form approved by the City attorney. Any such claims under \$5,000 which are settled by the City manager shall be routinely reported to the City Council for informational purposes.
- The City Manager has the authority to purchase equipment replacement and capital items up to the amount approved by the City Council and reflected in budget supplementary information.
- The City Manager has the authority to make payment on accounting and auditor fees not to exceed the amount provided in the budget supplementary information.

BILLING/ACCOUNTS RECEIVABLE COLLECTION POLICY

The establishment of a formal Billing/Accounts Receivable Collection policy is an important component of the City's financial policy and management efforts.

- A. The City shall not sell municipal materials (goods or supplies) to third parties unless authorized by the City Manager.
- B. The City reserves the right to require cash payment prior to the sale of any goods or services.



- C. Due diligence will be conducted by City staff for the collection of receivables. Accounts will be considered delinquent upon reaching 30 days beyond the date of the invoice or upon the first day after the due date as per the invoice. Invoices overdue will accrue appropriate penalties as defined by the Clerk/Treasurer and/or the Finance Committee.
- D. Accounts considered for writing-off are those that cannot be collected because of the inability to locate the party owing the City money, the party has filed for bankruptcy, or the expense of collecting the delinquent funds owed to the City exceed the amount of the delinquency.
- E. Delinquent personal property tax bills that become a year overdue and are determined to be uncollectible by the Clerk/Treasurer will be presented to the Finance Committee and authorization to write-off will be required for any amounts over \$1,000. Delinquent personal property is exempt from any administrative fees or interest charges, as the interest and penalties associated with delinquent personal property taxes are set forth in state statutes.

SEGREGATION OF DUTIES & FINANCIAL CONTROLS POLICY

The City has established a system of internal financial controls to carry out its operations in an economical, efficient, effective and orderly manner. The primary objective of the internal control system is appropriate segregation of duties.

- A. Staff who create purchase orders shall not approve those purchase orders. That is, a person independent of the purchase order creation, must approve the purchase order.
- B. Staff who create purchase orders may approve receipt of goods for those purchase orders. However, where a variation to the original purchase order occurs, it must be approved by a person independent of the variation to the order.
- C. Staff who enter accounts payable invoices shall not approve payment of those invoices. A person independent of the invoice entry process must approve invoice payments. Payable checks shall be mailed by a person other than the person who created the checks.
- D. Staff who create accounts receivable invoices may also process credit notes and debt write-offs. However, these transactions are supported by documentation with sign-off authorized delegates, who do not have access to create account receivable invoices.
- E. Staff who create general journals and other system journals shall not approve those journals for posting to the general ledger. The City Manager, who is independent of the journal creation process, shall approve the posting of journals.
- F. Users with access to create accounts receivable invoices have retained access to add or change customer records in the address book. The City understands and recognizes the risk associated with this particular duty.
- G. Staff shall have a preference for system controlled on-line transactional environments with appropriate security and audit trails.
- H. Staff shall have end to end responsibility for any series of financially related transactions to be distributed among two or more staff members or departments.



- I. Non-compliance with established procedures are reported directly to the City Manager and the Finance Committee.
- J. At a minimum, payroll shall be reviewed by the appropriate designee by: Scanning the names of those paid for people who have been terminated or not hired, scanning the amounts paid to people to make sure they look reasonable in amount, and to review hours worked to validate that they are reasonable hours for the person doing the job.
- K. No one individual is to handle a cash transaction from receipt to deposit. If a department is unable to separate the receipt of cash and deposit function due to staffing limitations, a responsible employee independent from these functions (normally a department head or administrative senior employee) must be designated to verify that the total amount received equals the total amount deposited. This should be done daily, but no less than once a week.
- L. All deposits should be made intact; department receipts should never be used to replenish petty cash or other funds.
- M. All security and bid deposits received in negotiable form and escrowed funds or other funds requiring specialized handling should be held in the main vault at City Hall.
- N. The general operating standard for deposit of negotiable funds, cash and checks, to the primary depository shall be within twenty-four hours of receipt of those funds. Departments should weigh reasonableness and practicality versus security in determining the timing for the deposit of smaller amounts. All deposits not made daily should be held in a secured location such as a safe or vault.
- O. Segregation of deposit duties: The Clerk/Treasurer and/or Deputy Treasurer shall have the responsibility for creating all deposits for the City. The actual delivery of the deposits (in a sealed envelope) shall be the responsibility of the Finance Director or their designee.



GLOSSARY



Glossary:

Accounts Payable. A liability account reflecting amounts owed to per-sons/organizations for goods and services received

Accounts Receivable. An asset account reflecting amounts owing from persons and organizations for goods and services provided

Accrual Basis. A method of accounting that recognizes the financial effect of transactions when they occur as opposed to when cash is actually received or spent

Adopted Budget. A budget that has been prepared and reviewed in accordance with State law and has been duly adopted by City Council

Allocate. To set aside portions of budgeted expenditures that are specifically designated for a certain purpose

Annual Budget. A budget covering a single fiscal year (July 1 to June 30)

Appropriation. A legal authorization by the City Council to make expenditures and incur obligations for a specific purpose

Assess. To establish an official property value for taxation

Assets. Property owned by the City which has monetary value

Attrition. A method of achieving a

reduction in personnel by not refilling the position vacated through resignation, reassignment, transfer, retirement, or means other than layoffs

Authorized Positions. Employee positions that are authorized in the adopted budget for the fiscal year

Balanced Budget

A budget in which each fund's beginning of the year cash balances plus the fund's projected annual revenues are equal to the annual expenditure appropriation of each fund

Base Rate. A fixed monthly utility charge that includes customer charges and usage charges that are independent of other charges and/or adjustments such as riders

Basis of Accounting. A term used to describe when revenues, expenditures, expenses and transfers are recognized in the accounts and reported on the financial statements, specifically relating to the timing of measurements

Basis of Budgeting - Basis of budgeting refers to the method used for recognizing revenues and expenditures in budget. The City uses the modified accrual basis of accounting for budgetary purposes, which is in compliance with Generally Accepted Accounting Principles.

Beginning Fund Balance - Fund balance available in a fund from the end of the prior year for use in the following year.

Bond. A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future called the maturity date(s), together with periodic interest at a specified rate

Bond Market. The term used to describe the method of obtaining financing by issuing bonds through either competitive or negotiated methods. The market rate for bonds is determined by prevailing rate of similar issues from other municipalities

Bond Rating. A rating (made by an established bond rating company) from a schedule of grades, indicating the probability of timely repayment of principal and interest on bonds issued

Bond Indenture. A legal and binding contract between a bond issuer and the bondholders. The indenture specifies all the important features of a bond, such as its maturity date, timing of interest payments, method of interest calculation, callable/convertible features if applicable and so on. The indenture also contains all the terms and conditions applicable to the bond issue.



Glossary:

Bond Refinancing (Refunding). The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions

Budget. A plan of financial operation comprised of an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Calendar. The schedule of key dates, which the City follows in preparation and adoption of its budget

Capital Assets. Items that are tangible, have an economic life greater than one year, and maintain their identities throughout their useful lives. Also known as fixed assets

Capital Improvements. Additions and/or replacements to the City's buildings, and infrastructure assets (e.g., highways, sewer and water lines, pumping stations, etc.)

Capital Outlay. Represents an expenditure designated for the purchase of fixed assets such as depreciation, machinery, equipment, or vehicles

Capital Project Fund. A fund created to account for financial resources to be used for acquisition or construction of major capital facilities

Capital Reserve. An account used to segregate a portion of the government's equity to be used for future capital program expenditures

Carry Over Balance. An amount of cash remaining at the end of a fiscal year after all of the year's financial obligations have been satisfied. The cash balance is "carried over" as the beginning cash balance of the next year

Cash Basis. A basis of accounting under which transactions are recognized only when cash is received or disbursed

CDBG. Community Development Block Grant; Federal entitlement program designed to benefit low and moderate income persons, specifically in the areas of housing and community development

Charges for Services. A charge or fixed rate for the purchase of an article or service including a variety of fees and charges. Examples include purchase of birth certificates, planning review fees, utility bills, etc.

Chart of Accounts. The classification system used by a city to organize the accounting for various funds

City Charter - Legal authority approved by the voters of the City of Kingsburg under the State of California Constitution establishing the government organization

City Council. The governing body of the City of Kingsburg. There are currently seven City Council members including one Mayor

City Manager. The chief executive officer of the City of Kingsburg

appointed by City Council

City Manager's Letter. The opening section of the budget, which provides the City Council and the public with a general summary of the most important aspects of the budgets, major changes, and the views and recommendations of the City Manager

CIP. Capital Improvements Program; A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs

Collective Bargaining Agreement. A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits)

Contingency. A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted

Contractual Services. An expenditure category that includes all services provided by outside and internal consultants and vendors.

CPI. Consumer Price Index; A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation)



Glossary:

Cost of Service. A rate-making concept used for the design and development of rate schedules to ensure that the fixed rate schedules recover only the cost of providing the electric service at issue. This concept attempts to correlate the utility's costs and revenue with the service provided to each of the various customer classes

Crandall Swim Complex: Public Pool complex operated by the City with expenses funded through a JPA with the Kingsburg Joint Union High School District.

Debt Service. Debt service expenditures which include principal, interest, and collection fees

Debt Service Fund. A fund created to account for financial resources to be used for the payment of debt obligations of the City. Payments made by a Debt Service Fund include principal, interest, and trustee fees (if applicable) on City bonds

Deficit. The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period

Department. A major unit of organization in the City comprised of subunits

Depreciation. Expiration in the service life of capital assets attributable to wear and tear,

deterioration, action of the physical elements, inadequacy or obsolescence. Depreciation is determined by allocating the cost of capital assets over the estimated useful lives of the assets on a straight-line basis

Distinguished Budget Presentation Awards Program. A voluntary program administered by Government Finance Officers Association to encourage governments to prepare effective budget documents. This award is the highest form of recognition in governmental budgeting and represents a significant achievement

Distribution System. The portion of the transmission and facilities of an electric system that is dedicated to delivering electric energy to an end-user

Employee (or Fringe) Benefits. Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Medicare and the various pension, medical, and life insurance plans

Encumbrances. Commitments related to unperformed contracts for goods or services

Enterprise Fund. A fund created to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, electric, golf course). The expenses of an Enterprise Fund are usually financed or

recovered through user charges (e.g., golf fees)

Entitlements. Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the money, usually the State or the Federal government.

Estimated Revenue. Amount of projected revenue to be collected during the fiscal year

Expenditures. Cash payments for goods received, services rendered, or debt obligations

Fees - A charge to cover the cost of services (e.g., building inspection fee, zoning fee, etc.).

Final Budget. Term used to describe revenues and expenditures for the year beginning January 1 and ending December 31 adopted by Council

Financial Plan. A multi-year financial forecast of all revenues and expenditures of the City for all major funds. This forecast is the basis of the City's annual budget

Fiscal Policy. A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding



Glossary:

Fiscal Year. A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City's fiscal year runs from July 1 – June 30.

Fixed Assets. Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. Also known as Capital Expenditures

Forecasting. A process of analyzing data to determine future trends

FTE. Full Time Equivalent; Ratio of total number of paid hours (part time or grant employees) to the number of working hours (2,080 hours for a full time employee) per year

Fund Balance. The difference between assets and liabilities reported in a fund. Also known as a Carry-over Balance or Retained Earnings

GAAP. Generally Accepted Accounting Principles; Rules and procedures that serve as the norm for the fair presentation of financial statements

Gas Tax Fund – This fund is required by State law to account for gas tax revenues received from the State and expended for construction and maintenance of City streets.

General Fund. Fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the

City for any purpose provided it is expended or transferred according to the general laws of California and the Charter of the City

GFOA. Government Finance Officers Association; An organization that supports the advancement of governmental accounting, auditing, and financial reporting

GIS. Geographic Information System; Computer system that illustrates geographic details of land and/or property

Goal. A statement of broad direction, purpose or intent based on the needs of the community.

Governmental Fund. Fund generally used to account for tax-supported activities

Grants. A contribution by a government or other organization to support a particular function., depending upon the grantee

Independent Auditor's Report. The official written communication of the results of an audit. In a financial audit, the independent auditor's report typically will offer an opinion on whether a set of financial statements is fairly presented in conformity with GAAP

Indirect Cost. A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure. An asset such as streets, water and sewer lines,

treatment facilities, traffic signals, etc.

Interfund Transfer. Flow of cash between funds of the same governmental entity

Intergovernmental Revenue. Revenue received from other governmental entities such as the county, state or federal government, most generally in the form of grants, taxes, or subsidies

Line-Item Budget. A budget prepared along departmental lines that focuses on individual accounts within each department, such as supplies

Long-Term Debt. Debt with a maturity of more than one year after the date of issuance

Maturities. The dates on which the principal or stated values of investments or debt obligation mature and may be reclaimed

Mission. A description of the scope and purpose of a specific entity

Modified Accrual Accounting. A basis of accounting in which expenditures are accrued but revenues are accounted for when they become measurable and available

Net Budget. The legally adopted budget less all interfund transfers and interdepartmental charges



Glossary:

Note. A written promise to pay a certain amount of money on a specific date with interest; a short-term debt. Most notes are one year or less

Obligations. Amounts which are owed including liabilities and encumbrances

Operating Expenses. Day-to-day expenses necessary for the maintenance of the enterprise. Operating expenses include payroll, employee benefits, depreciation, repairs, etc.

Operating Revenue. Revenue or funds received as income to pay for ongoing day-to-day operations

Output Indicator. A unit of work accomplished, without reference to the resources required to do the work. Output indicators do not reflect the effectiveness or efficiency of the work performed. (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made)

Performance Indicators. Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs

Performance Measure. Data collected to determine how effective or efficient a program is in achieving its objectives

PERS. Public Employees Retirement System

Personal Services. An expenditure

category which includes all City employee salary and fringe benefit costs

Prior-Year Encumbrances.

Obligations from previous fiscal years in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated

Program. A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible

Program Budget. A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments

Program Performance Budget. A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance indicators

Program Revenue (Income). Revenues earned by a program, including fees for services, license and permit fees, and fines

P3 Model. Public/Private partnership program that joins funding sources to reinvest in current infrastructure.

Real Property. Property which is land, buildings, or other capital

improvement which become an integral and connected part to the real property (an example is playground equipment).

Reserve. An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose

Resolution. A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute

Resources. Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances

Retained Earnings. The historically accumulated earnings of an enterprise fund less any amounts transferred to other funds not deemed for operational purposes

Revaluation. The process used by the assessor to place a new value on real property and improvements for determining the parcel's assessed value for property tax purposes. A revaluation is performed on all taxable properties in the same year

Revenue. Sources of income financing the operations of government

RFP. Request for Proposal



Glossary:

ROI. Return on Investment

Service Level. Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload

Special Assessment. A levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties

Special Assessment Fund. A fund created to account for the use of special assessment receipts

Special Revenue Fund. A fund created to account for financial resources which are designated for a specific operational purpose by local or state regulations

Strategic Plan. The document prepared by the City which defines the major issues and establishes a process to continually review and improve the City organization's vision of the community. The Strategic Plan provides the framework within which the overall direction of the City will be guided and against which policy decisions and issues will be measured

Structurally Balanced Budget. A budget in which all funds' expenditures are equal to or less than the amount of revenue projected for each budget year

Subsidy. Monetary assistance granted by a government to a person or group in support of a project or enterprise being in the public interest

Supplemental Appropriation. A legal

authorization by the City Council to make expenditures and to incur obligations which are additional to the authorization contained in the City's original annual appropriation

Taxes. Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for benefit, such as special assessments

Transient Occupancy Tax. A 12% tax is levied on charges for occupancy of hotel and motel rooms for stays of 30 days or less.

Transfers In/Out. Amounts transferred from one fund to another to assist in financing the services or purchases for the recipient fund transferring electric energy in bulk between points of supply and points at which it is transformed for delivery over the distribution system lines to consumers or is delivered to other electric systems

Trust Funds. Funds established to account for assets held for other City funds

Unencumbered Balance. The amount of money in a fund that is neither expended nor encumbered and is still available for future purposes

Unreserved Fund Balance. Portion of a fund's balance that is not restricted for a specified purpose and is available for general appropriation

User Charge or User Fees. Charges for service, the payments of a fee for

direct receipt of a public service by the party benefiting from the service (e.g., greens fees, water bill payments)

Utility. A service or commodity used for generation and transmission or distribution to the general public such as electricity, gas, or water. The City of Kingsburg has utility charges for water, gas, electric, and wastewater

Variable Cost. A cost that increases/decreases with increases/decreases in the amount of service provided

Working Cash. Excess of readily available assets over current liabilities, or cash on hand equivalents which may be used to satisfy cash flow needs

Workload Indicator. A unit of work to be done (e.g., number of permit applications received or the number of burglaries to be investigated)

Year-End. This term means as of June 30th (end of the fiscal year).



RESOLUTION NO. 2016-029

**A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF KINGSBURG
ADOPTING GANN LIMITATION
FOR FISCAL YEAR 2016/17**

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

1. The 2016/17 Gann Limitation was calculated, based on County Growth Percentage.

2016-17 Budget Figures	\$7,061,476
Appropriation Subject to Limitations	\$3,163,824
Under the Limit for the 2016-17 Budget	\$3,897,652

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

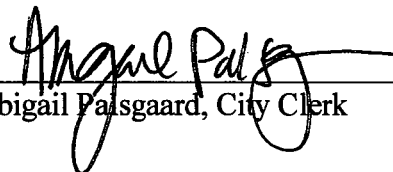
I, Abigail Palsgaard, City Clerk of the City of Kingsburg, do hereby certify that the foregoing resolution was duly passed and adopted at a regular meeting of the Kingsburg City Council held on the 1st day of June, 2016, by the following vote:

Ayes: Council Member(s): Creighton, Smith, Roman and Mayor Blayney.

Noes: Council Member(s): None.

Absent: Council Member(s): Dix.

Abstain: Council Member(s): None.



Abigail Palsgaard, City Clerk

